



வாரீகை காரீச சாபன வாரீனாவ
வருடாந்த செயலாற்றுகை அறிக்கை
Annual Performance Report
2019

ஐக்கீ அபிவாசன, தாகீகீதா கா தலேவீனீபாடன அமாதாண்டை

ஐக்கீ அபிவாசன

உயர்கல்வி, தோழில்நுட்பம் மற்றும் புத்தாக்க அமைச்சர

உயர் கல்வி

Ministry of Higher Education, Technology and Innovations

Higher Education

Annual Performance Report 2019



Higher Education



Message of the Secretary

Even though the human resource that we possess is flourishing at a top level in the region in the sense of Literacy Rate, the time has come to extract its true benefit. Higher education is the driving force for preparing the country's future pathway.

Within an environment where primary and secondary education has evolved as exam-centric from the grass-roots level, we have experienced the shortcomings of correctly adjusting the orientation of higher education in the past times. Specially, within the emergence of mismatches between the job market and higher education, we have failed to harmonize the unemployment and literacy. However, in a new environment where its adjustments are gradually being created, we can light new expectations for the country.

The convergence of aspects such as higher education, innovation, science and technology, which are interconnected to each other, is a felicitous sign of opening of new avenues in higher education. Creating of a young generation nourished with wisdom and knowledge for the future has become the expectation of H.E the President, as well. When the 'Vistas of Prosperity' Public Policy Framework, which would lead the country towards progress, becomes fruitful, the real contribution of higher education can be proven to the whole country.

Our objective is not only to create a national as well as international level scholar through higher education, but also to make him as a socially sensitive citizen who has a clear perspective on society and compete with job market without any sense of fear.

Anura Dissanayake,
Secretary,
Ministry of Higher Education, Technology and Innovations

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Chapter 01 – Institutional Profile / Implementation Summary

1.1 Introduction on the Higher Education Sector

The prime responsibility vested with the ministry is to facilitate students who are admitted to State Universities and Higher Educational Institutions among the students who are eligible for admission to universities annually having pursued various subject streams, and to provide higher education for those who are seeking higher education opportunities with the intention of contributing to the economic development of the country as well as accessing the international job market. When achieving those objectives, many tasks are being carried out through the ministry such as increasing of the number of students admitted for higher education, increasing of study opportunities through the establishment of new faculties and departments in state universities as well as monitoring of non-state higher education system. Similarly, the role of the ministry also extends up to the tasks of increasing of efficiency and productivity of the higher education sector, development of infrastructure facilities of the universities, increasing the employability of graduates by enhancing their quality, improving research and innovations. Performing of this role was under the Ministry of City Planning, Water Supply and Higher Education from the beginning of the year 2019 to November 22, 2019, and from the November 22 onwards it was under the Ministry of Higher Education, Technology and Innovations.

1.2 Vision / Mission and Goals of the Institute

Vision -Sri Lanka to be an International Centre of Excellence on Higher Education

Mission -To delight students and other stakeholders of the Higher Education System of Sri Lanka by formulating and implementing results-oriented policies & strategies

Goals

- To provide adequate Access to Higher Education
- To improve the quality & relevance
- To contribute the National Economy through research outcome and Innovations.
- To enhance the IT based Management system

1.3 Organizational Structure of the Higher Education Division

When consider the organizational structure of the higher education sector, there are 15 universities, (This consists of 14 traditional universities and the Open University of Sri Lanka.) 10 higher education institutes and 08 postgraduate institutes under direct supervision of the University Grants Commission (UGC), which is the major institute functioning under the Ministry. Similarly, Bhiksu University of Sri Lanka, the Buddhist and Pali University Sri Lanka, Institute of Advanced Technological Education (SLIATE), Ocean University and University of Vocational Technology of Sri Lanka are being implemented under the direct supervision of the ministry.

1.4 Staff of the Ministry of Higher Education Division as at 31.12.2019

	Employee Category	Posts	Approved cadre	Actual cadre	Vacant/ Surplus
(i)	Senior Level	Secretary	1	1	0
		Additional Secretary (Admin. & Finance)	1	1	0
		Additional Secretary (Development and Scholarships)	1	1	0
		Additional Secretary (Non State Higher Education)	1	1	0
		Chief Financial Officer	1	1	0
		Senior Assistant Secretary	1	1	0
		Director (Procurement)	1	1	0
		Director (Non-state Higher Education)	1	1	0
		Director (Development & Scholarship)	1	1	0
		Director (Planning)	1	1	0
		Director (Students Loan Scheme)	1	1	0
		Director (Infrastructural Development)	1	1	0
		Director (Information Technology)	1	1	0
		Chief Accountant	1	1	0
		Chief Internal Auditor	1	1	0
		Engineer (Civil)	1	1	0
		Deputy Director/Assistant Director (Development & Scholarships / Skills Development)	2	1	1
		Deputy Director/Assistant Director (Non-State Higher Education)	1	1	0
		Deputy Director/Assistant Director (Planning)	2	2	0
		Assistant Director (Students Loan Division)	1	0	1
		Assistant Director (Students Loan Division)	1	1	0
		Legal Officer	1	1	0
		Account	1	1	0
		Assistant Secretray	2	0	2

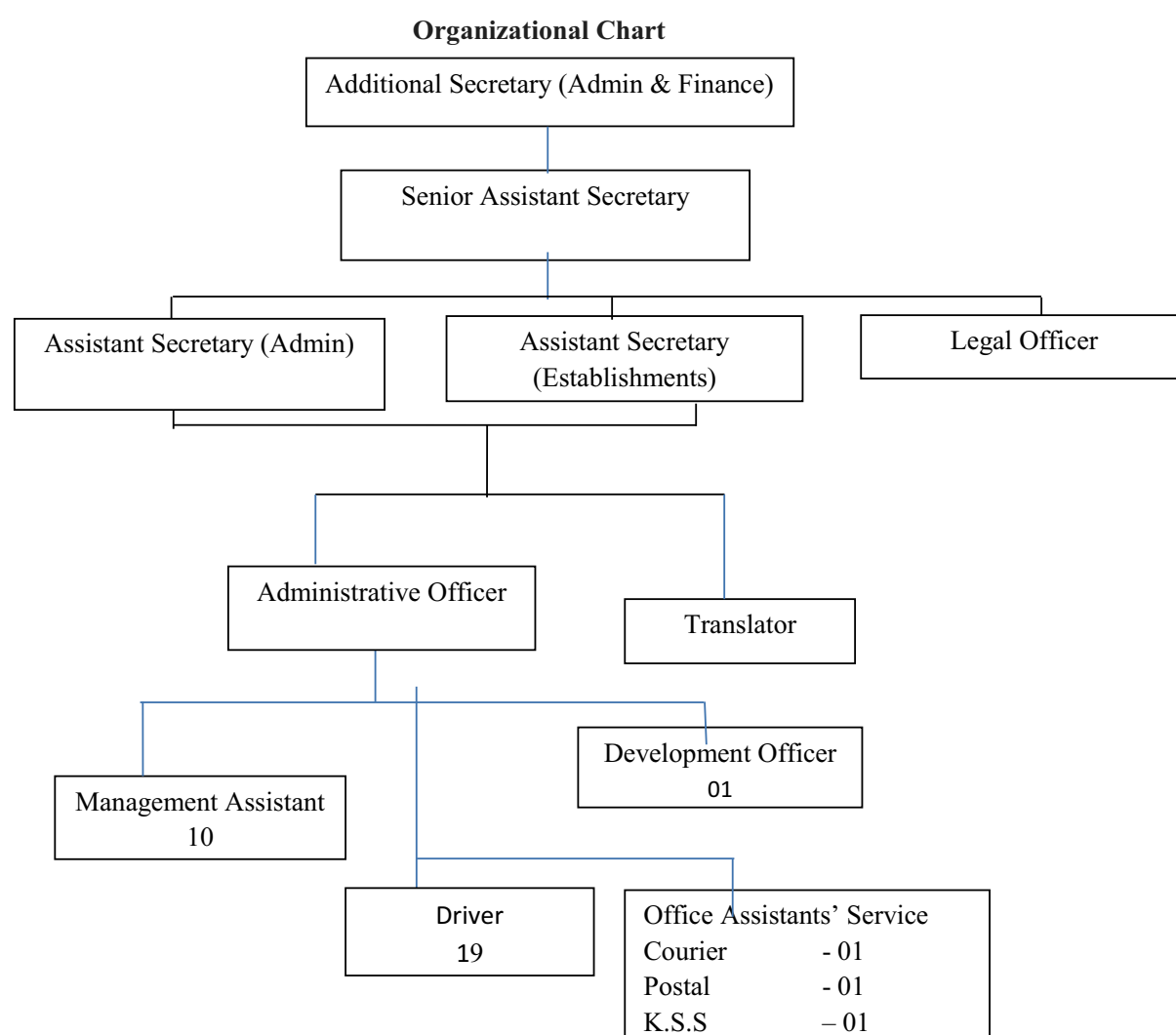
	Employee Category	Posts	Approved cadre	Actual cadre	Vacant / Surplus
(ii)	Tertiary	Administrative Officer	1	1	0
		Translator	2	1	1
		ICT Officer	1	1	0
		ICT Officer (Students Loan Scheme)	2	0	2
(iii)	Secondary	Development Officer	80	31	49
		Development Assistant	9	1	8
		Supply Assistant	1	1	0
		Media Officer	1	1	0
		Technical Officer	1	0	1
		Public Management Assistant	36	34	2
		Still Photographer	1	0	1
		Photographer	1	0	1
		Receptionist	1	0	1
		Statistical Officer	1	0	1
(iv)	Primary	Office Assistant	22	20	2
		Driver	22	19	3
		Assistant Photographer	1	1	0
Total			210	134	76

. *As at 31.12.2019, 32 graduate trainees are attached to this Ministry.

1.5. Divisional Performance

1.5.1. Administration Division

The Administration Division is responsible for maintaining an optimum staff with quality that suits for objectives and tasks of the ministry for enhancing and maintaining the quality of tasks carried out by the Higher Education Division of the Ministry of City Planning, Water Supply & Higher Education for uplifting higher education, ensure continuous and effective supply of services, develop and maintain regular coordination with other organizations, improve the welfare facilities for the staff and oversee the overall administration and monitoring of the Ministry.



1.5.1.1 Role of the Administration Division

- Taking action regarding the letters received and sent by the ministry daily, and ensuring its effectiveness.
- Directing of Cabinet Memoranda submitted by the Ministry to the Cabinet and notifying of the decisions to the relevant parties.
- Making of observations for the Cabinet Memoranda submitted to the Cabinet by other ministries.
- Making steps to forward parliamentary questions, Consultative Committee meeting proposals, public petitions, violation of human rights and complaints, proposals and requests received from Presidential Secretariat and various parties, to the relevant parties.
- Providing of transport facilities required for purposes of the ministry.
- Registration, maintenance, insurance, obtaining of Revenue Licenses of all the vehicles of the ministry and fuel supplying for all the pool vehicles.
- Providing of infrastructure facilities efficiently and effectively, obtaining of services from relevant institutes regarding the maintenance of buildings and machineries.
- Proper maintenance of security and cleaning activities of the ministry.
- Settling of official telephone bills of the ministry officials.
- Passports, Visa, VIP, grating of travel expenses and allowances related to overseas visits of ministry officials.
- Tabling of Annual Reports and Accounts of universities and higher education institutes by prescribed dates.
- Taking action with regard to leave, overtime and travel expenses of the ministry officials.
- Activities regarding granting of distress loan, property loan, motor bicycle loan, festival advance, and activities related to Agrahara Insurance.
- Issuing monthly railway season tickets and railway warrants.
- At the time of elections, coordination of activities related to them.
- Recruitments, assigning, transfers, promotions, and retirements of the Higher Education Division.
- Recruitments, assigning, and terminations of the staff of Hon. Minister and State Minister of Higher Education.
- Compilation of the Schemes of Recruitments.
- Issuing of motor vehicle permits on concessionary terms for senior officials of the institutes coming under the Higher Education Division, University Grants Commission, universities and higher education institutes including university lecturers.
- Appointing of non-academic staff and filling of vacancies at universities and higher education institutes.

- Granting approval to recruit foreign lecturers for universities on contract/ temporary basis.
- Releasing of nonacademic staff temporarily / permanently at universities on a secondary basis.
- Coordination with the General Treasury with regard to the allowances of the university system.
- Granting of recommendations on salary anomalies of the academic and non-academic staffs of universities.
- Getting approval for the staff of the projects implemented on foreign aids and grants, and making steps to recruit the staff.

1.5.1.2 Filling of Vacancies at Universities and Higher Education Institutes in terms of the UGC Circular No. 876

In the year 2019, filling of 2,014 vacant posts have been approved for universities and higher education institutes.

University / HEI	No. of posts
University Grants Commission	56
University of Colombo	305
University of Moratuwa	151
University of Sri Jayewardenepura	180
University of Ruhuna	89
Open University	58
Sabaragamuwa University	40
Rajarata University	62
Uwa Wellassa University	93
University of Jaffna	227
Wayamba University	82
South Eastern University	70
Eastern University	10
University of the Visual & Performing Arts	74
Bhiksu University	15
Buddhist & Pali University	45
Swami Vipulananda Institute of Aesthetic Studies	24
National Institute of Library and Information Sciences	01
National Centre for Advanced Studies in Humanities and Social Sciences	01
Institute of Human Resource Advancement	06
Institute for Agro-Technology and Rural Sciences	22
Institute of Biochemistry, Molecular Biology and Biotechnology	14
Postgraduate Institute of Archeology	04
University of Colombo School of Computing	01
Postgraduate Institute of Medicine	21
Postgraduate Institute of Science	10
Vavuniya Campus of the University of Jaffna	35
Postgraduate Institute of Buddhist & Pali Studies	02
Institute of Technology –University of Moratuwa	51
Gampaha Wickramarachchi Ayurveda Institute	05
Trincomalee campus	130
University of Kelaniya	96
Institute of Indigenous Medicine	34
Total	2,014

1.5.1.3. Local and Foreign Training Programs

Officers of this ministry have been directed for local and foreign training opportunities within the year 2019, and local training opportunities have been granted to all the officers of the ministry.

Local Training Opportunities

Training Program	No. of Training Programs	No. of Officials participated	Cost incurred by the Ministry (Rs)
Local Training Programs	14	105	821,000.00

Foreign Training / Conferences

Country which held the Training Program	No. of Training Programs	No. of Officials participated	Cost borne by the Ministry
China	02	05	USD 4,006
Malaysia	02	02	USD 925
Turkey	01	01	USD 200
Korea	01	01	USD 240
Nepal	01	01	USD 300
Pakistan	01	01	USD 520
Thailand	01	01	USD340
Maldives	02	02	USD495
Sweden	01	01	USD4,235

1.5.1.4 Issuance of Motor Vehicle Permits on Concessionary Terms

In terms of the Trade & Investment Policy Circular No. 01/2016 (II) issued by the Secretary of the Ministry of Finance & Mass Media on 01.06.2017, Circular No. 01/2018 issued on 15.02.2018, Circular No. 01/2018 (I) issued on 08.06.2018, this ministry has issued Motor Vehicle Permits on Concessionary Terms. Accordingly, the motor vehicle permits issued in the year 2019 under the said circulars for eligible officials of executive grades of the public service, academic and nonacademic staff of universities and SLIATE coming under the ministry, universities and other degree awarding institutes coming under the University Grants Commission are given in the table below.

University / Institute	Ministry of City Planning, Water Supply and Higher Education	Ministry of Higher Education, Technology and Innovations	Grand Total
University of Peradeniya	135	15	150
University of Sri Jayewardenepura	90	05	95
University of Kelaniya	88	10	98
University of Ruhuna	81	03	84
University of Colombo	115	08	123
University of Jaffna	41	12	53
Open University	48	05	53
University of Moratuwa	59	02	61
Sabaragamuwa University	31	07	38
South Eastern University of Sri Lanka	22	04	26
Eastern University of Sri Lanka	48	04	52
Wayamba University	28	03	31
Rajarata University of Sri Lanka	37		37
SLIATE	31		31
University of the Visual & Performing Arts	23	04	27
Buddhist & Pali University of Sri Lanka	06	-	06
Uwa Wellassa	18	03	21
Institute of Indigenous Medicine	26	01	27
University Grants Commission	02	-	02
Vavuniya Campus	03	-	03
Gampaha Wickramarachchi Ayurveda Institute	06	06	12
Bhiksu University of Sri Lanka	06	-	06
Sripalee Campus	04	-	04
Institute of Technology – University of Moratuwa	06	01	07
Postgraduate Institute of Archeology	02	-	02
Institute of Human Resource Advancement	01	-	01
Swami Vipulananda Institute of Aesthetic Studies	01	01	02
Postgraduate Institute of Buddhist & Pali Studies	01	-	01
Postgraduate Institute of English	01	-	01
Department of National Community Water Supply	01	-	01

University / Institute	Ministry of City Planning, Water Supply and Higher Education	Ministry of Higher Education, Technology and Innovations	Grand Total
nstitute of Biochemistry, Molecular Biology and Biotechnology	01	-	01
Ministry of City Planning, Water Supply and Higher Education	03	-	03
National Water Supply & Drainage Board	65	-	65
Total	1,031	94	1,125

1.5.1.5. Official Passports

In year 2019, official passports have been issued to the officers of the university system including the ministry officials, who have fulfilled the qualifications of obtaining official passports as follows.

No. of passports issued to ministry officials	No. of passports issued to the officials of the university system	Total
-	26	26

1.5.1.6. Obtaining of the Service of Non -Sri Lankan Citizen Visiting Lecturers in the Year 2019

University / Institute	Number
University of Jaffna	05
University of Moratuwa	02
University of Kelaniya	01
Total	08

1.5.1.7. Cabinet Memoranda, Parliamentary Questions, Public Petition Committees within the Year 2019

Description	No.
No. of memoranda submitted to Cabinet Office	93
No. of Cabinet Memoranda for which decisions are not received by 31.12.2019	21
No. of Parliamentary Questions replied	10
No. of replied questions asked under standing orders	03
No. of letters received from the Public Petitions Committee in the year 2019	05
No. of letters sent to the Public Petitions Committee in the year 2019	05

1.5.1.8. Taking Action as per the Right to Information Act

The summary given below denotes the action taken in the year 2019 with regard to the information requests submitted by the general public in terms of the Right to Information Act, No. 12 of 2016.

Total number of requests received within the year	Amount of information provided	Amount of information forwarded to other institutes	No. of appeals in the year 2019
39	22	17	07

1.5.1.9. Annual Accounts and Administrative Reports relevant to Universities and Higher Education Institutes

Submission of Annual Reports & Accounts of 39 institutes including universities and SLIATE that are coming under the Higher Education Division of the Ministry of Higher Education, Technology & Innovations, and universities and higher education institutes coming under the UGC.

Year	Description	No.
2019	Annual Reports for which letters had sent to submit in all the three languages after discussing at the Cabinet	09
	Annual Reports that have been submitted to the Cabinet of Ministers	12
	Annual reports to be submitted to the Cabinet	10
	Annual Reports that have been handed over to the Parliament	08
	Total	39

1.5.1.10. All the Maintenance Costs including Security and Sanitary Services

Task	Cost incurred and No. of bills settled in the year 2019
Security services	Rs. 3,983,820.49
Sanitary services	Rs. 4,424,474.65
Postal	Rs. 347,494.00
Maintenance cost of machinery and equipment	Rs. 824,749.85
Maintenance cost of buildings and constructions	Rs. 1,587,530.97
Electricity	Rs. 6,081,379.08
Water	Rs. 362,581.90
Office telephone & fax	950 bills
Ministry Internet connections	48 bills

1.5.1.11. Providing of Transport Facilities

Providing of necessary transport facilities to the ministry in the year 2019

Task	Expenditure in the Year 2019 (Rs.)
Supplying of fuel for pool vehicles and supplying of additional fuel	1,928,031.55
Repairing of vehicles	4,868,268.94
Payment of fuel allowances for officers who are entitled to official vehicles, supplying of extra fuel, and reimbursement of bills for fuel.	3,670,262.80
Activities related to motor insurance and granting of relevant licenses	1,316,866.36
Emission tests	29,700.00
Over time and travel expenses for drivers	3,730,256.51
Supplying of tires, tubes, batteries and other accessories	956,998.50
Total	16,500,384.66

1.5.1.12 Loans

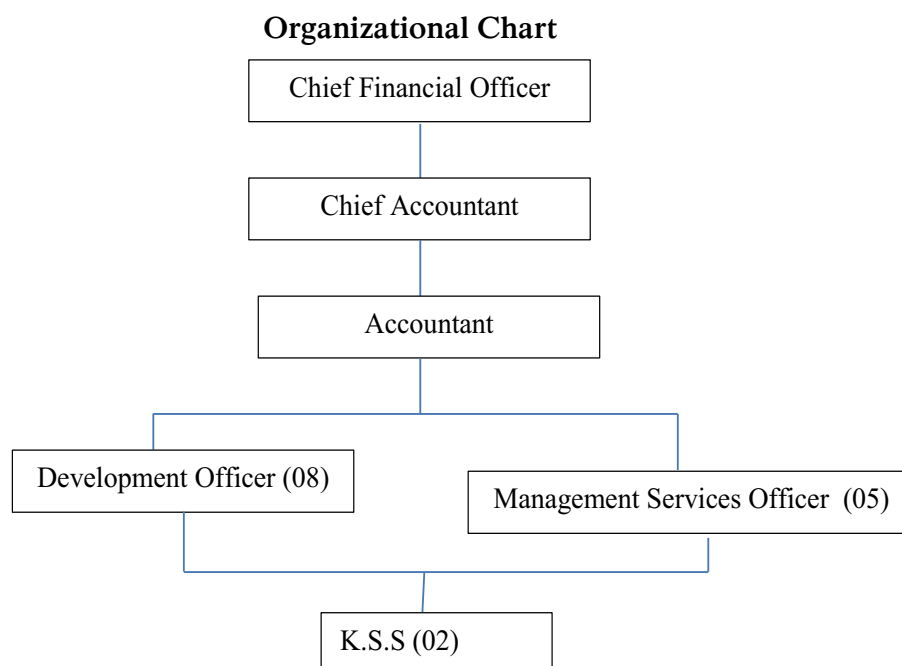
Details regarding distress loans and advances granted to officers of the ministry in the year 2019

Loan / Advance Type	No. of Officers	Amount Granted (Rs.)
Distress Loan	51	6,641,150.00
Special Advance	23	92,000.00
Festival Advance	72	720,000.00

1.5.1.13 Activities done in the year 2019

Serial No.	Activity	Date	Description
1.	Ceremony for commencement of duties in the new year 2019	01.01.2019	-
2.	Making aware of the the Ministry Officers regarding the importance and benefits of implementing the Productivity Program within the Ministry premises by the Secretary to the Ministry	28.01.2019	Establishment of Productivity Circles to represent all the divisions and carry out basic activities required to implement the Productivity Program in each division through the leaders of those circles.
3.	Briefing by Mr. Upali Marasinghe, Former Secretary on the key issues in implementing the Productivity Program to the ministry officials	27.02.2019	The Ministry is in the process of implementing the Productivity Program to make the Ministry premises a pleasant place, to enhance the efficiency of the officers and to facilitate the service of the clients.
4.	Conducting of a lecture on Drug Prevention with the participation of a consultant of the Center for Drugs and Alcohol Information Center in parallel to Drug Prevention Week	2019.06.24	In line with the Drug Prevention Week, a drug prevention committee has been set up in the Ministry to stop the use of alcohol and drugs.
5.	Conducting of a training program for circle leaders and Heads of Divisions on Implementation of the Productivity Program by the officials of the Productivity Secretariat.	2019.08.20	The Ministry is in the process of implementing the Productivity Program to make the Ministry premises a pleasant place, to enhance the efficiency of the officers and to facilitate the service of the clients.
6.	Awareness program for officials of the Ministry on Eradication of Bribery and Corruption	2019.10.29	An awareness program was conducted for all ministry officials with the participation of an female official of the Bribery and Corruption Prevention Commission as the resource person.

1.5.2. Accounts Division



1.5.2.1. Financial Investment for the Higher Education Sector

In the year 2019, a provision of Rs. 19.73 billion had been granted for the Higher Education Division under the Head 166 of The Ministry of City Planning, Water Supply & Higher Education. A financial progress of 74% had been obtained having disbursed Rs. 14.68 billion out of that.

Summary of Recurrent Expenditure as at 31.12.2019

Item/Description	Net Provision 2019	(Rs. Million)		
		Expenditure	Balance of Provisions	Progress of Provision Utilization %
Administration and institutional services	407.00	203.58	203.42	50.02
Personal Remuneration	81.40	77.23	4.17	94.9
Other recurrent expenditures	325.60	126.35	199.25	38.8
Institutional Contribution for Quality Development of Higher Education.	1,583.00	1,574.69	8.31	99.5
Total	1,990.00	1,778.27	211.73	89.4

Summary of Capital Expenditure as at 31.12.2019 (Rs. Million)**(Rs. Million)**

Item/Description	Net Provision 2019	Expenditure	Balance of Provisions	Progress of Provision Utilization %
Administration and institutional services	2,276.65	1,061.33	1,215.32	46.6
Rehabilitation & improvements	25.10	25.10	0.00	100.0
Acquisition of capital assets	24.97	24.97	0.00	100.0
Staff Training Programs	1.00	1.00	0.00	100.0
Project of constructing 60 hostels	511.00	504.83	6.17	98.79
Project of Interest -free laptop loan project for university students	200.00	122.25	77.45	61.1
Project of constructing a 12 storied building for the Faculty of Medicine, Ruhuna University	230.58	30.41	200.17	13.2
Project of Establishing of the Postgraduate Institute of Ayurvedic Medicine	10.00	7.00	3.00	70.0
Establishment of an e-Learning Center at the University of Kelaniya	20.00	3.00	17.00	15.0
Establishment of Medical Faculty of the Sabaragamuwa University	339.00	18.00	321.00	5.3
Project of establishing a Professorial Unit at Karapitiya Teaching Hospital	50.00	0	50.0	0.0
Establishment of Maritime and Nautical Center of the University of Ruhuna	125.00	50.18	74.82	40.1
Project of Establishing a Quality Assurance Council	10.00	0	10.00	0.0
Assistance to the Institute of Agro-Technology and Rural Sciences, University of Colombo	50.00	38.00	12.00	76.0
Construction of a 17 storied building for the Faculty of Medicine, University of Colombo	80.00	79.95	0.05	99.9
Projects implemented as per the budget proposals	600.00	156.63	443.37	26.1
Higher Education Development Projects	13,788.37	10,829.08	2,959.29	78.5
Tsunami Rehabilitation Project	96.00	63.28	32.72	65.9
Establishment of Engineering Faculty - Kilinochchi	5.93	5.93	0.00	100.0
Establishment of Agriculture Faculty - Kilinochchi	4.04	4.04	0.00	100.0
Construction of the art gallery at University of Ruhuna	19.46	19.46	0.00	100.0
WaSo-Asia Project	15.53	15.53	0.00	100.0
Construction of the Training & Research Complex - University of Jaffna	1,551.81	1,480.48	71.33	95.4

Item/Description	Net Provision 2019	Expenditure	Balance of Provisions	Progress of Provision Utilization %
Accelerating Higher Education Expansion and Development (AHEAD)	2,800.00	2,580.51	219.49	92.2
Construction of the Faculty of Health Care Sciences –Eastern University	865.50	723.72	141.78	83.6
Wayamba University Township Development Project	264.77	14.50	250.27	5.5
Science and Technology Human Resources development Project	2,279.50	184.48	2,095.02	8.0
Research and Development Project - University of Peradeniya	12.58	12.58	0.00	100.0
Project of Supplying Medical Equipment for the Eastern University and the University of Peradeniya	338.78	257.80	80.98	76.1
Building Construction Project at Swami Vipulananda Institute of Aesthetic Studies	10.00	0.00	10.00	0.0
Settling of loans obtained for Institute of Technology- University of Moratuwa	5,500.00	5,442.31	57.69	98.9
Project on Developing Gender Economic Analysis Program - University of Peradeniya	3.82	3.82	0.00	100.0
University of Peradeniya Norwegian Aids Research Project	2.09	2.09	0.00	100.0
UNICEF Cooperation Program	8.76	8.76	100.00	100.0
PFIZER – Mumbai Project - University of Peradeniya	4.36	4.36	0.00	100.0
Nephros International – University of Peradeniya	4.43	4.43	0.00	100.0
Institutional contribution for the quality development of higher education	1,677.00	1,013.07	663.93	60.4
SLIATE	1,097.00	606.00	491.00	55.2
Sri Lanka Bhiksu University	300.00	184.17	115.83	61.4
Buddhist and Pali University of Sri Lanka	280.00	222.90	57.10	79.6
Total (Capital Expenditure)	17,742.02	12,903.48	4,838.54	72.7

Details on Cash imprest for year 2019

Imprest Acct. No.	Cash imprest received from the treasury and other sources (Rs.)	Amount spent(Rs.)	% of Imprest Utilization
7002/0000/00/099/00/0019000	6,966,036,228	6,966,036,228	100
7003/0000/00/0090/00/0019000	799, 000,000	796,502,461	99

Public Officers' Advance B Account

	Expenditure (Rs.)	Receipt (Rs.)	Debit Balance (Rs.)
True values as at 31.12.2019	9,167,839.70	5,391,266.56	18,771,581.15

Financial and Accounting activities implemented by the Accounts Division

	Function	Due date/duration for implementing	Date implemented
01	Vesting of Financial Authority in terms of FR.135	The revenant authority for the year 2019 has been vested by the signature of the Secretary.	
02	Obtaining Approval for the Capital Expenditure exceeding Rs. 500,000/-	Action have been taken to vest authority as per Finance Act No.38 of 1971	
03	Preparation of Annual Accounts for 2019 and submitting to the Auditor General	Prior to 28.02.2020	28.02.2020
04	Preparing of Deposit Account 2019 and submission to the Auditor General	Prior to 28.02.2020	28.02.2019
05	Preparation of Public Officers' Advance B Account 2019 and submission to the Auditor General	Prior to 28.02.2020	28.02.2019
06	Presentation of Annual Board of Survey records to the Auditor General	Prior to 17.02.2020	02.14.2019
07	Preparation and submission of bank reconciliation	Prior to 15 th of next month	Prior to 15 th of next month

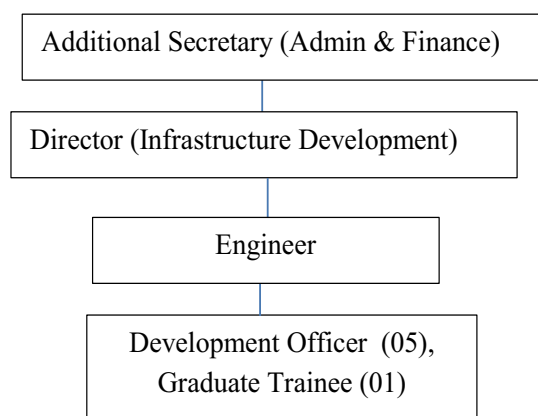
- Action had been taken to initiate value and account all the assets of the Higher Education Division relevant to the year 2019. Disposal of items identified by Board of Survey of Goods in 2018 has been completed in 2019.
- Seven audit queries had been received in the year 2019, and replies had been sent by due dates for those 07 queries.
- Accounts Division executes number of functions on daily and monthly basis such as reporting monthly account summaries to the Department of Public Accounts, making annual allocations, receiving imprest from the Treasury as per monthly imprest requirement and issuing imprest to the relevant organizations, maintaining interim imprest, reconciliation of imprest, maintaining common deposit accounts and advance accounts, payment for vouchers and Shroff tasks etc, without any delay.

Training Workshop on Government Procurement Process implemented by the Accounts Division

One day workshop on enhancing knowledge of Procurement Committee Members and Procurement Officers of Universities and Higher Education Institutes regarding the procurement process at universities was held on March 8, 2019 at the Central Bank Training Institute.. Higher Education Ministry officials including the Secretary to the Ministry, University Grants Commission officials, Vice Chancellors and University officials participated in this. This workshop was funded by the World Bank Fund for Capacity Building in the Accelerating Higher Education Expansion and Development (AHEAD) Operation Project and Mr. Anura Lokugamage, Senior Consultant at SLIDA, who is an expert lecturer on Procurement, was the resource person for this workshop.

1.5.3. Infrastructure Development Division

Organizational Chart



1.5.3.1. Role of the Infrastructure Development Division

- Performing procurement activities as per the Procurement Guidelines 2006, Financial Regulations, and estimates relevant to the year 2019.
- Providing of relevant services efficiently and productively as per the provisions made in conformity with the Procurement Plan and the annual budget estimate.
- Submission of the project proposals relevant to state universities, which are sent by the UGC after approving, to the department of National Planning for approval.
- Evaluation of the project proposals submitted by Sri Lanka Bhiksu University, Buddhist & Pali University and SLIATE, and forward them to the Department of National Planning for approval.
- Preparation of Cabinet Memoranda required for obtaining cabinet approval for the projects approved by the Department of National Planning.

- Submission of documents that are received from universities for obtaining rate approvals relevant to the projects to the Standing Technical Committee of the Ministry of Housing and Construction.
- Forwarding of the BOQs approved by Standing Technical Committee of the Ministry of Housing and Construction to the relevant university.
- Preparation of Procurement Plan for the year 2019
- Obtaining of the pre-authority from the Additional Secretary (Administration & Finance) and Secretary to commence procurement activities in 2019.
- To supply necessary goods and services to all divisions through the National Procurement Process.
- Performing all procurement activities in conformity with the Procurement Manual 2006, Guidelines, Financial Regulations and Estimated Provisions for the year 2019.

1.5.3.2. Tasks performed by the Infrastructure Development Division in the Year 2019

01. Procurement of Services

Activities done in the year 2019 with regard to the procurement of services,

- Submission of names of the professionals, experts with required knowledge for appointing Technical Committees for approval.
- Compilation of procurement documents required for meetings of the Cabinet Appointed Procurement Committees and Ministry Procurement Committees.
- Appointing of Bid Opening Committees and assist in bid opening within the scheduled time and date.
- Scheduling of bids and submission to the relevant Technical Evaluation Committees.
- Directing of the Technical Evaluation Committee recommendations to the Procurement Committee and awarding of contracts after receiving the final decisions.

02. Consultancy Services

It has been observed that it takes a long duration to commence and complete construction activities of projects of many universities and higher education institutes, after award of contracts and there were instances that the project time and the cost doubled as a result. When looked into the matter, it was revealed that even a minor activity such as selection of a consultant has taken a long time.

As a solution, the Ministry has taken action to categorize constructions of the university system, call for proposals and quotations in compliance with the procurement procedure and prepare and submit to the universities, a list of consultants for construction projects approved for the universities. It has facilitated immediate commencement of construction activities by selecting consultants from the list, instead of taking a long time to select consultants during the procurement process of such projects.

03. Supplying of Goods and Services

Activities performed regarding supplying of goods and services from 01.01.2019 to 31.12.2019,

- Taking action as per the approved procurement plan for the year 2019 for ordering and supplying of all the goods and services required for all the divisions through the National Procurement process.
- Calling of quotations from suppliers for procurement requirements and execute procurement activities after getting required approval.
- Submission of nominations of knowledgeable professionals and experts for approval to enable to appoint Technical Evaluation Committees.
- Preparation and submission of procurement documents required for minor and major procurement committee meetings of the Ministry.
- Preparation of bidding documents.
- Publishing notices for invitation of bids and calling for quotations.
- Appointment of committees to open bids and assisting to open bids on due date and due time.
- Scheduling and submission of bids to the relevant technical evaluation committees.
- Submission of recommendations of the technical evaluation committee to the procurement committee for final decisions.
- Ordering of goods after grant of approval for procurements.
- Receiving goods and equipment ordered on due date and directing same to the stores.
- After receiving the supplier's bill and the receipt from the Stores to the Procurement Division, preparation of vouchers and forwarding to the Administration Division for payments.
- Submitting the warranty certificates received for relevant goods to the Administration Division.
- Procurement activities regarding purchasing from petty cash.
- Appointment of Department Procurement Committees and Consultative Procurement Committees for institutes coming under Higher Education Division

Within the year 2019, procurement processes of 13 construction projects with a value of Rs. 6.2 billion had been commenced by the Cabinet Appointed Standing Procurement Committee and Ministry Procurement Committee.

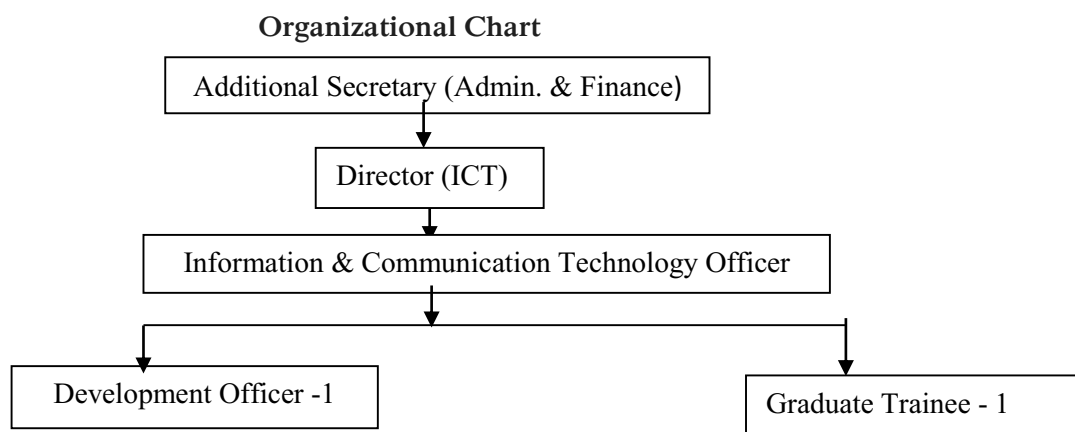
University	Project	Cabinet Approval	Commencing of Procurement Activities	Project Duration (Months)	Project Value (Rs.Mn)
Jaffna	Completion of the 4th and 5th floors of the Siddha Medicine Unit	19.05.07	19.05.31	12	130.10
	Construction of Business Studies Building at Vavuniya Campus	19.05.07	19.05.31	32	926.00
	Construction of Administrative Building at Vavuniya Campus	19.05.07	19.05.31	24	584.00
	Construction of a three storied Staff Quarters complex	19.05.07	19.05.31	24	350.00
	Construction of a Building for the Faculty of Engineering Technology and Biotechnology	19.05.07	19.05.31	24	645.00
	Construction of internal road network	19.05.07	19.05.31	6	200.00
Kelaniya	Construction of a 10 storied building for the Faculty of Management and Commerce	19.05.07	19.05.31	36	1,417.00
Peradeniya	Construction of a Building for the Faculty of Engineering	19.05.07	19.05.31	18	188.04
Sri Jayawardenapura	Construction of three stories of the seven storied multi purpose building (Phase I)	19.05.07	19.05.31	24	355.50
	Construction of an extension to the Anatomy building for the Department of Pathology of the Faculty of Medicine	19.05.07	19.05.31	20	156.00
Moratuwa	Completion of the remaining work of the Lecture Hall Building at the Faculty of Architecture	19.01.29	19.02.05	18	150.00
	Completion of the remaining work in the Multi-purpose Building of the Faculty of Engineering	19.01.29	19.02.05	18	200.00
Sabaragamuwa	Construction of Faculty Building Complex for Faculty of Agriculture (Phase 1)	19.01.29	19.02.05	30	976.00
Total					6,277.64

Within the period between 01.01.2019 to 31.12.2019, contracts of 18 construction projects with a value of Rs. 8.1 billion had been awarded by the Cabinet Appointed Standing Procurement Committee and Ministry Procurement Committee.

University	Project	Cabinet Approval	Commencing of Procurement Activities	Completion of Procurement Activities	Project Value (Rs.Mn)
Rajarata	Construction of garbage disposal system for hostel complex	17.03.28	17.04.20	19.09.05	200.40
	Construction of a Para Clinical Building for the Faculty of Medicine & Allied Sciences	17.03.28	17.04.20	19.08.16	896.00
	Construction of a building for the Faculty of Technology	17.07.04	17.07.20	19.05.02	438.00
Uwa Wellassa	Construction of a Library Building	18.01.16	18.02.08	19.05.15	476.00
Jaffna	Construction of a three storied library building for the Vavuniya Campus	18.02.14	18.03.02	19.06.17	467.36
Kelaniya	Construction of a four storied hostel building	19.01.29	19.02.05	19.12.30	247.00
Wayamba	Extension of Livestock, Fisheries and Nutrition Faculty Building	16.11.08	16.11.29	19.02.14	215.30
Ruhuna	Construction of Southern Center for Naval Studies & Maritime Equipment for Faculty of Engineering	18.04.03	18.05.02	19.05.15	943.00
	Three Storied Lecture Hall with furniture for the Faculty of Technology	18.02.14	18.02.28	19.05.15	413.00
	Construction of a 10 storied ward complex for the Faculty of Medicine for establishing the new Professorial Unit.	18.04.03	18.05.02	19.06.17	1,300.00
PGIBPS	Construction of a four storied building (Phase 1)	18.02.14	18.02.28	19.04.17	365.00
Open	Construction of a five storied building for the Faculty of Health Sciences	17.07.04	17.07.19	19.06.17	402.50
Buddhist & Pali	Construction of a five storied Building for the Colombo Office	16.10.04	19.10.19	19.08.16	307.50
	Construction of a four storied hostel building for foreign students	16.10.04	19.10.19	19.09.02	219.00
Colombo	Construction of the proposed Help Zone	17.03.28	17.04.19	19.08.21	530.00
South Eastern	Construction of quarterscomplex for academic and non-academic staff	18.07.03	18.07.18	19.11.04	344.70
Moratuwa	Construction of a Building for the Faculty of Mechanical Engineering	17.03.28	17.04.19	19.07.04	247.00
Sripalee Campus	Construction of an Administrative Building	16.11.08	16.11.29	19.07.23	149.97
Total					8161.73

1.5.4. Information & Communication Technology Division

Main objective of this Division is to utilize Information and Communication Technology to enhance efficiency and effectiveness in higher education sector. Similarly, the Division executes the functions such as providing information technology provisions that can be used to enhance efficiency in the state university system.



1.5.4. 1. Role of the Information & Communication Technology Division

- Providing of training on online foreign leave approval system
 - By now, University of Colombo, Buddhist and Pali University, University of Peradeniya, University of Sri Jayewardenepura, University of Kelaniya, University of Moratuwa, University of Ruhuna, Rajarata University, Wayamba University, University of the Visual and Performing Arts, Open University and all postgraduate institutions under the UGC have been provided with required training.
 - Training has been provided to the officers of the Ministry.
- Preparation of Information and Technology Plan for the year 2019.
- Execution of duties relevant to the Project on grant of interest free loans for the purchase of laptops as per the budgetary proposals – 2016.
- Updating and maintenance of the Web Site of the Higher Education Division.
- Designing and maintaining of the Computer Inventory Information System
- Further expansion of Wi-Fi facilities at all universities.
- Solving the hardware errors of the computers, laptops, tabs and printers of the ministry.
- Rectifying the errors of computer software, internet and email
- Installing of software as per the requirements of Divisions, maintenance and problem solving.
- Installing and maintenance of anti-virus software for the protection of computers of the ministry, maintenance of virus console system.
- Maintenance of the computer network and expansion of network connections as per requirements.

- Administration of the servers of Proxy Server, Firewall Server, e-mail server, Virus Console Server and Higher Education Foreign Leave Server of the Computer Network Administration Center.
- Maintenance of Foreign Leave Software of the Higher Education Division and compilation of relevant forms as per the requirement of the development division.
- Maintaining of currently established Wi-Fi system of the ministry and solving of the technical issues arisen from time to time.
- Representing of Technical Committees relevant to the purchasing of computer hardware and software required by the ministry.
- Representation of Technical Evaluation Committees in procurement process in the IT field of other Ministries and Departments at different stages of procurement process when purchasing IT systems.
- Contribute to the activities of the LGN project implemented by ICTA.
Preparation of the asset register for the computer and IT accessories of the Ministry.
- Preparation of IT procurement plan.
- (Preparing technical specifications, contributing to TEC committee, managing the installation of CCTV system.)
- Operation and maintenance of CCTV camera system of the Ministry
- Assisting the Ministry on the installation of loudspeaker system.
- Assisting with the installation of the Ministry's intercom telephone system. (PABX System)

1.5.4.2. Functions performed by the Information & Communication Technology Division in the Year 2019

01. Under Granting of Interest Free Loan for Purchasing Laptop Computers as per Budget Proposals 2016, the Number of Students Obtained the Loan and the Amount of Interest Paid in the Year 2019

Month	BOC		People's Bank	
	Number of Students	Amount of Interest (Rs)	Number of Students	Amount of Interest (Rs)
January	10,967	3,931,416.86	11,259	2,807,728.96
February	10,982	3,894,128.24	11,138	2,329,488.22
March	10,986	3,616,162.99	11,032	1,966,120.11
April	11,020	3,879,437.04	10,906	1,865,251.21
May	11,044	3,689,798.75	10,764	1,619,413.55
June	10,428	3,559,545.38	10,395	1,427,364.74
July	9,860	3,329,522.88	9,528	1,168,419.59
August	9,356	3,224,566.14	8,299	977,839.63
September	8,793	2,940,138.72	6,867	811,378.98
October	8,281	2,695,650.33	5,673	643,113.25
November	7,795	2,580,814.83	4,538	537,027.98
December	7,836	2,405,248.65	3,581	349,582.04
Total	117,348	39,746,430.81	103,980	16,502,728.26

02. Updating and Maintenance of the Web Site of Higher Education Division and Including of Relevant New Information.

Division	Information	Amount (Sinhala)	Amount (English)	Amount (Tamil)
Development Division	Scholarships for local and foreign students, foreign training sessions for public officers and notices	47	47	47
Additional Secretary (Development)	Changing of homepage of the website, adding new features and links to other websites	10	10	10
Media Division	Photographs and articles on laying of foundation stones, assumption of duties, and openings	40	40	40
ICT Division	Price lists on laptop computers, Student Loan Scheme	25	25	25
Procurement	Tender notices	10	10	10
Non-State Higher Education	Degree Program Lists Approved by the Higher Education Division	45	45	45
Administration	Vacancy Notifications	03	03	03

03. . Modernization of the Website of Higher Education Division

The website of the Higher Education Division has been completed in a new appearance with the assistance of Information and Communication Technology Agency (ICTA). In addition, online IT system has been developed to register degree awarding private universities and degree programs relevant to the Non-state university sector. The new website of the Higher Education Division was completed and launched in November 2019.

System analysis is being carried out regarding the process of developing a new software system for granting visa extension and recommendation to foreign students, which is a key function of the Development Division. Similarly, Wi-Fi facilities are being further expanded at all the state universities, and works of the Cross Government Document Management System for registering non-state universities have been completed and it's now in the testing condition. (This is a project implemented with ICTA support.)

In addition, the below mentioned higher education institutes have been selected in the year 2019 for further expanding Wi-Fi facilities at state universities in terms of the Budget Proposal -2016.

- University of Ruhuna, Matara.
- Gampaha Wickramaarachchi Ayurvedic Institute, Gampaha.
- Eastern University - Chenkalady.
- Jaffna University Vavuniya Campus.
- Kilinochchi Faculty of Engineering University of Jaffna.
- Horana Sripalee Campus.

➤ Trincomalee Campus, Eastern University

The Wi- Fi infrastructure development project implemented for the above institutes, which were selected at the second stage, is at the completion stage. A sum of Rs. 151,568,789.18 is being incurred for this in this regard. Pan Audio Private Ltd has been selected as the service provider for this and the project is currently in its final stages.

The universities that were provided with free Wi-Fi facilities granted by Information and Communication Technology Agency (ICTA)

District	University / Institute	Wi-Fi Spots
Ampara	Faculty of Applied Sciences, South Eastern University	2
Anuradhapura	Rajarata University, Open University - Anuradhapura	3
Batticaloa	South Eastern University of Sri Lanka - Faculty of Applied Sciences	1
Colombo	Colombo University, Buddhist and Pali University, Moratuwa University, University of the Visual and Performing Arts, Open University	6
Galle	University of Ruhuna - Faculty of Engineering, Medical Faculty	2
Gampaha	Kelaniya University, Open University - Miriswatta	2
Jaffna	University of Jaffna	1
Kalutara	Sri Palee Campus - Horana	1
Kandy	University of Peradeniya	2

The services provided by the IT Division within the ministry is as follows.

Service Supply Description	No. of issued reported and resolved (From 01.01.2019 - 31.12.2019)
Issue of accessing to the internet	90
Issues regarding E-Mails	50
Updating software	30
Installing new software	40
Minor hardware problems	90
Computer printing issues	90
Errors in computer printers	30
Issues relating to WI-FI	60
Networking problems	50
Virus problems	20
Share Folder issues	15
Issues created by N computers	30
Issues on Vehicle Permit System	45

No. of Computers in which Operating Systems Were Re-installed (From 01.01.2019 - 31.12.2019)

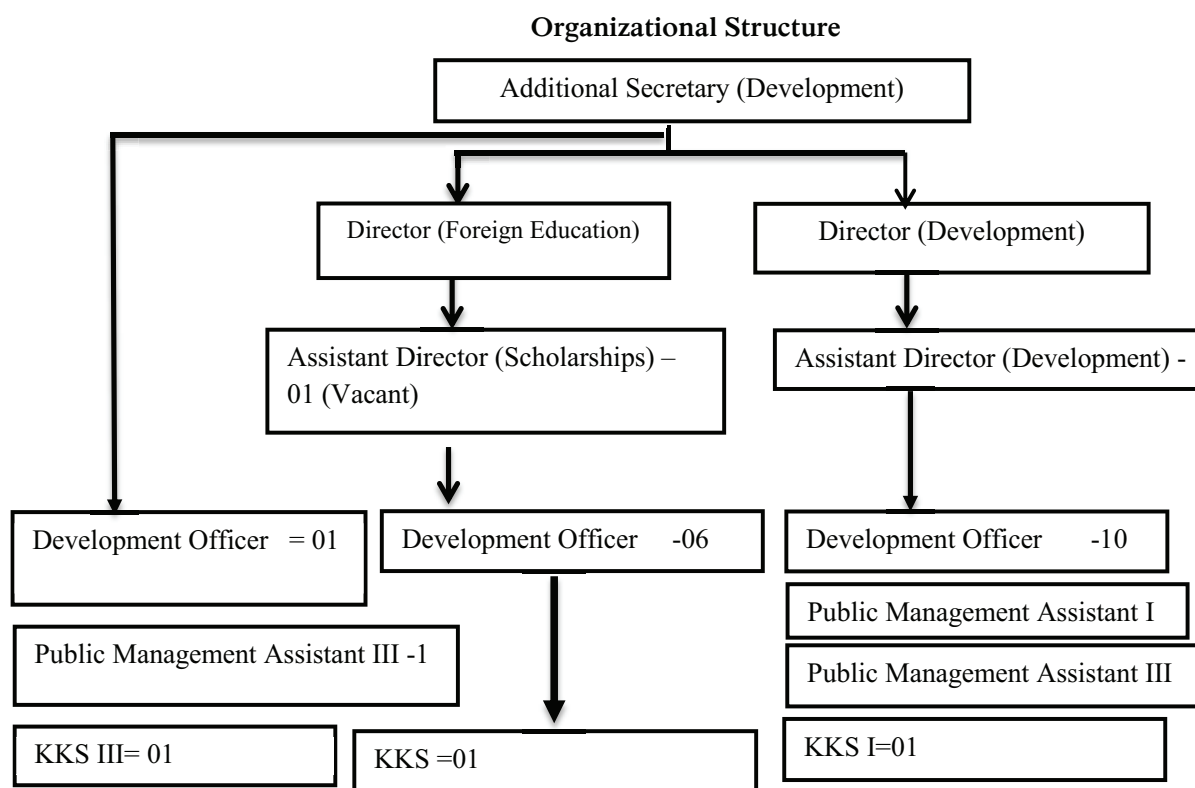
Division	No. of Computers
Development Division	3
Information technology Division	2
Internal Audit Division	2
Finance Division	4
Government Audit Division	3
Procurement Division	2
Administration Division	4

The activities of issuing motor vehicle permits on concessionary terms are done more efficiently using software. The reports sent to the Ministry of Finance can be obtained automatically through this system.

Issuing of Motor Vehicle permits of concessionary basis from 01.01.2019 -31.12.2019

Month	No. of Issued permits
January	74
February	39
March	59
April	06
May	103
June	184
July	155
August	91
September	97
October	95
November	128
December	94
Total	1125

1.5.5. Development Division



1.5.5. 1. Role of the Development Division

- Publishing orders and ordinances on commencement of new courses, change of courses, commencement of new faculties and departments in terms of Universities Act, No. 16 of 1978.
- All matters related to purchasing and acquisition of lands for establishing and expanding of state universities.
- All matters regarding Bhiksu University of Sri Lanka and Buddhist and Pali University of Sri Lanka (except matters on cadre).
- Appointment of members for Councils / Management Boards of Bhiksu University of Sri Lanka, Buddhist and Pali University of Sri Lanka, postgraduate institutes and other degree awarding education institutes.
- All matters related to the Sri Lanka Advanced Technological Institute (SLIATE).
- Activities relevant to obtaining of permission of H.E the President and Hon. Prime Minister for foreign leave applications received from all the universities and postgraduate institutes of those universities.
- Taking action to grant approval of the Secretary of the Ministry or the Department of National Budget required for the provisions incurred for foreign travels using generated Funds and local funds by staff of universities, postgraduate institutes and other higher education institutes.
- Activities related to granting approval for air tickets as per Public Finance Circular No. 431 for university staff.
- Coordination activities with regard to the appointment of Chancellors and Vice Chancellors of universities.
- Taking action on the letters received from the Presidential Secretariat and other institutes regarding the issues relevant to the university sector.
- Forwarding of the letters received regarding accepting and equalizing of degree certificates to the University Grants Commission and taking action to send replies.
- Activities relevant to granting of approval of the Secretary of the Ministry as per the Public Finance Circular No. 368 for importing chemicals, electric equipment sets, and various accessories required for universities.
- Forwarding of requests received regarding exemptions /concessions from duty and VAT when importing chemicals, electric equipment sets, and various accessories required for universities, to the Sri Lanka Customs for approval as per Gazette Extraordinary No. 1783/18 and dated 08.11.2012.
- Affairs of the Mahapola Trust Fund.

1.5.5.2. Appointment of Chancellors and Vice Chancellors

(From 01.01.2019 to 31.12.2019)

University	Chancellor	Date of Appointment	Vice Chancellor	Date of Appointment
University of Colombo	-	-	Professor Chandrika N. Wijeratne	2019.04.12
Bhikku University of Sri Lanka	Chief prelate of the Ramayana Maha Nikaya Aggamaha Panditha Most Venerable Napana Premasiri Thero	2019.06.01	Venerable Professor Waradiwela Wijayasumana Thero	2019.01.24
University of the Visual and Performing Arts	-	-	Professor Sarath Chandrajeewa (Weerakoon Mudiyansele Abeyratne Bandara as the Competent Authority)	2019.12.13
Eastern University	-	-	Professor Elvian Chalmus Regal	2019.01.22
Rajarata University	-	-	Dr. B.A. Karunaratne	2019.01.01
University of Ruhuna	Rev. Akuratiye Nanda Thero	2019.07.08	Senior Professor T.S.D. Amarasena	2019.03.08
University of Vocational Technology	-	-	Senior Professor Ranjith Premalal (Competent Authority)	2019.12.18

1.5.5.3. Foreign Leave

Approval for leave of the academic and non-academic staff in universities and higher education institutes from 01.01.2019 – 31.12.2019

University / Institute	Duty	Personal	Total
University Grants Commission	28	12	40
Bhiksu University	29	16	45
Buddhist & Pali University	71	40	111
University of Colombo	760	349	1,109
University of Peradeniya	511	236	747
University of Kelaniya	353	179	532
University of Sri Jayewardenepura	370	203	573
University of Moratuwa	184	196	380
University of Ruhuna	244	121	486

University / Institute	Duty	Personal	Total
University of Jaffna	255	154	409
Eastern University of Sri Lanka	109	50	159
Open University	104	75	179
Sabaragamuwa University	123	73	196
South Eastern University	77	74	151
University of the Visual & Performing Arts	95	88	183
Rajarata University	73	13	86
Wayamba University	69	31	100
Uwa Wellassa University	40	18	58
Vavuniya Campus	4	13	17
Gampaha Wickramarachchi Ayurveda Institute	2	11	13
Swami Vipulananda Institute	1	4	5
Postgraduate Institute of Buddhist & Pali Studies	18	4	22
Postgraduate Institute of Archeology	11	2	13
Postgraduate Institute of English	14	2	16
Postgraduate Institute of Management	108	3	111
Sri Lanka Institute of Advanced Technological Education (SLIATE)	4	30	34
Total	3657	1997	5654

1.5.5. 4. Approval for Utilizing Local funds and Generated Funds

Granting of approval / recommendations for utilize funds generated by those institutes and local funds for the academic and non-academic staff of universities and higher education institutes.

(From 01.01.2019 – 31.12.2019)

University	No. of applications for local and generated Fund	No. of applications for air tickets
University of Colombo	137	11
University of Peradeniya	8	7
University of Kelaniya	194	0
University of Sri Jayewardenepura	51	6
University of Moratuwa	1	5
University of Ruhuna	0	9
Open University	18	36
Sabaragamuwa University	7	3
South Eastern University	13	0
University of Visual & performing Arts	35	0
Rajarata University	20	0
Wayamba University	2	0
UGC	17	0
Postgraduate Institute of Buddhist & Pali	9	0
Postgraduate Institute of Management	59	0
Postgraduate Institute of English	4	0
Postgraduate Institute of Archeology	5	0
Total	580	77

Foreign Education Unit

01. Implementation of Scholarship Programs.

Providing of Foreign Scholarships for Sri Lankan Students

One of the major functions implemented by this Ministry is to award foreign undergraduate and postgraduate scholarships annually, directly and indirectly, to create opportunities for higher education in foreign countries. The countries which offer undergraduate scholarships are Bangladesh, India, China, Serbia, Cuba, Russia, Pakistan, Vietnam, Japan, and China. The countries which offer postgraduate scholarships are India, China, Japan, Russia, New Zealand, and United Kingdom.

Process of Selecting Students for Scholarships:-

Applications are invited having published Information on relevant scholarship in public newspapers in all the three languages and in our website (www.mohe.gov.lk) , and students are selected in a formal and a transparent process.

Similarly in addition to the above facts, scholarship opportunities, for which applications are directly invited and granted through the Ministry of Foreign Affairs without intervention of the ministry, are also published in the ministry website.

Postgraduate Scholarship Opportunities 2013 –2019

Country	2013	2014	2015	2016	2017	2018	2019
India	37	31	20	27	31	34	41
China	11	16	8	5	18	12	13
Japan	9	9	7	7	7	7	7
Russia	-	-	-	3	2	6	3
New Zealand	1	1	2	1	2	1	2
United Kingdom	7	7	8	8	7	5	Results have not yet been received.
Total	65	64	45	51	67	65	66

Undergraduate Scholarship Opportunities 2013 -2019

Country	2013	2014	2015	2016	2017	2018	2019
Bangladesh	5	7	9	6	12	-	-
India	115	133	152	139	116	105	109
China	13	18	10	10	Not received	10	10
Brunei	-	-	2	-	Not received	-	-
Korea	1	2	-	-	-	-	-
Cuba	-	2	2	1	1	1	1
Russia	20	37	20	18	22	18	07
Pakistan	9	10	10	11	11	11	18
Serbia	1	1	1	1	-	-	1
Macedonia	-	1	-	-	-	-	-
Vietnam	5	5	5	-	5	5	5
Japan	5	1	1	1	1	1	Not received
China (Macao Foundation)	-	-	-	-	1	2	-
Total	174	217	212	187	169	153	151

02. Presidential Scholarship Program of Sri Lanka for Foreign Students to Pursue Studies in Sri Lankan Universities

The Presidential Scholarship Program was launched in the year 2011 with the main objective of promoting quality of higher education in Sri Lanka in foreign countries through granting of these scholarship opportunities and to attract more number of foreign students through that. The number of scholarships that have been awarded from 2011 to this date is as follows. Accordingly, the total number of scholarship recipients under the Presidential Scholarship Program is 148. By now 47 students from Pakistan, Nepal, Bhutan, Nigeria, and Korea have completed postgraduate studies successfully and returned to their countries.

No. of Registered Students for the Academic Year 2014/15 (for the year 2016)

Country	Number of Students 2014/2015
Indonesia	2
Pakistan	5
Maldives	5
Nepal	6
Bhutan	4
Nigeria	2
Uganda	1
Kenya	1
Total	26

23 students qualified for undergraduate scholarships for the academic year 2014/15 are studying at universities by now.

Number of Students who are pursuing studies at each university

University	2014/2015 Undergraduate Students	2015/2016 Undergraduate Students	2016/2017 Undergraduate Students
University of Colombo	5	2	2
University of Moratuwa	5	-	-
University of Ruhuna	1	-	-
University of Kelaniya	7	-	1
University of Peradeniya	2	5	2
University of Jaffna	2	2	-
South Eastern University of Sri Lanka	1	1	-
Wayamba University	-	1	-
Rajarata University			1
Uwa Wellassa University	-	1	1
Vavuniya Campus	-	1	-
Total	23	13	07

Sri Lanka Commonwealth Scholarships

In order to further grant scholarship opportunities to foreign students in Sri Lanka “Commonwealth Scholarship Program of Sri Lanka” was commenced by the Commonwealth University Association together with the Higher Education Ministry in the year 2014.

The number of scholarships awarded under Commonwealth Scholarship Program of Sri Lanka from 2014 to up now is as follows. Postgraduate Institute of Management of the University of Sri Jayawardenepura, and the Institute of Biochemistry, Molecular Science and Biotechnology of University of Colombo have awarded postgraduate scholarships annually.

Total No. of Registered Postgraduate Students

Academic Year	No. of Students
2014	02
2015	-
2016	02
2017	03
2018	02
Total	09

Accordingly, the total number of postgraduate scholarship recipients under the Commonwealth Scholarship Program of Sri Lanka is 09. Three students who have successfully completed their postgraduate studies have returned to their countries. Four students are currently pursuing their studies.

Applications were called for the academic year 2019 and 34 applications have been received for the Postgraduate Institute of Management of the University of Sri Jayawardenepura 34 applications have been received for the Institute of Biochemistry, Molecular Science and Biotechnology. Activities with regard to the receiving of two selected qualified applicants out of them is in progress.

3. To direct officers for local and foreign training programs / seminars / workshops

Secretary to the Ministry informs the University Grants Commission and the respective Universities to nominate suitable officers for opportunities for local and foreign training programs / seminars / workshops etc., and nominations received accordingly are sent to the relevant institutes.

04. Granting of Visa facilities for foreign students

Our Ministry makes recommendations regarding granting of Entry Visa and granting and extending of Residence Visa for foreign students for the purpose of study and for the duration of their stay in Sri Lanka.

Accordingly, foreign students who enroll in state universities of this country are as follows.

- a) Students come under the Sri Lanka Presidential Scholarship Program and the Commonwealth Scholarship Program
- b) Students who come under exchange programs as per MoUs.
- c) Students who enroll in state universities for short term training through foreign agencies

- e) Fee paying students who come for pursuing diploma /degree and postgraduate degree programs.

05. Granting of Visa facilities for foreign lecturers

- I. Our Ministry makes recommendations regarding granting of Entry Visa and granting and extending of Residence Visa for foreign lecturers for academic purposes and for the duration of their stay in Sri Lanka.
- II. Accordingly, foreign lecturers who come to state universities of this country are as follows.
- b) Lecturers who come under exchange programs as per MoUs.
- c) Lecturers who come on pay basis and voluntary basis as per service requirement

06. Improving of educational cooperation in the field of higher education

- Entering in to Memoranda of Understanding.

With the objective of developing educational cooperation within the higher education sector, agreements are regularly made by the ministry with state universities, foreign universities / higher education institutions and for university researches. Accordingly, the cooperation is granted through the programs such as;

- Exchange programs for university lecturers, students and non-academic members.
- Exchange of educational equipment, specially audio and video equipment used in foreign language learning.
- Sharing information on research collaboration opportunities, literature, research findings and other relevant publications
- Promotion of participation in educational seminars, workshops, training courses and exhibitions

And these cooperation programs are given for a prescribed academic timeframe.

07. Bilateral Discussions between Sri Lanka and Other States

- a. Activities related to organizing of discussions on Higher Education with Missions from abroad.
- b. Coordination of higher education promotion programs in Sri Lanka conducted by foreign countries (ex: India, China)
- c. Taking action with regard to inquires made by foreign states and private universities, and conducting of discussions with representatives of those entities.

Coordination with international organizations

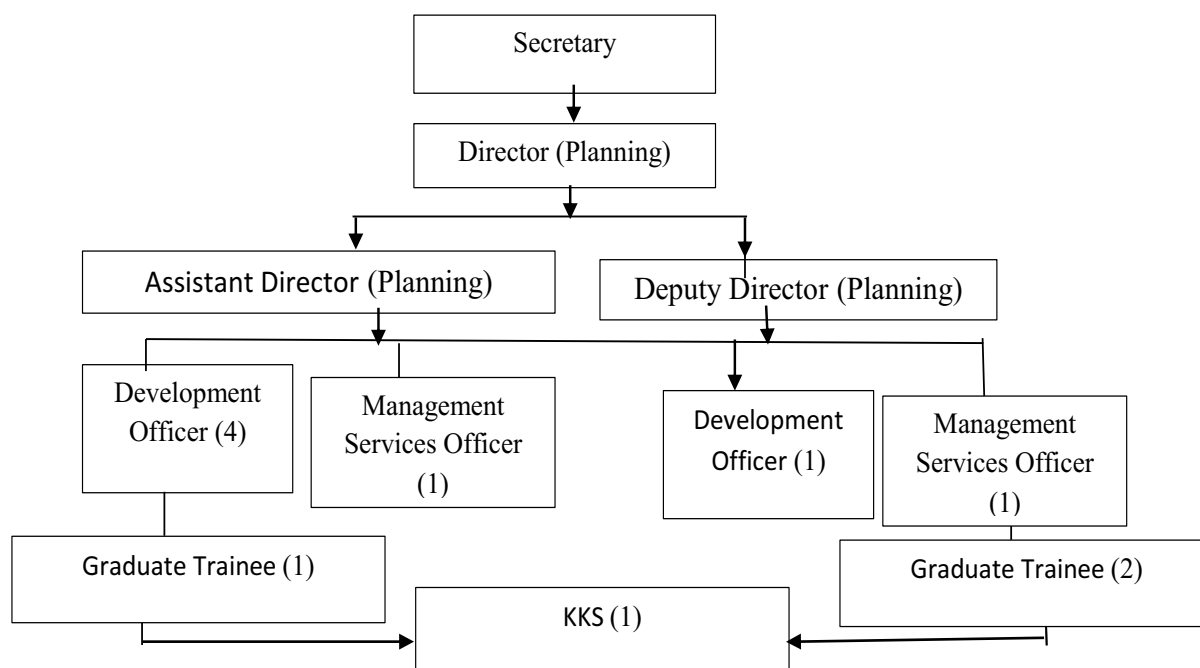
Coordination of activities related to higher education / universities with international organizations such as United Nations, SAARC, UNESCO, and Korea International Cooperation Agency.

Providing Information for Foreign Travels of Delegations

Providing of necessary information and data related to the field of higher education for the members of delegations who participate in diplomatic discussions in this country and in abroad.

1.5.6. Planning Division

Organizational Chart



1.5.6.1 Role of the Planning Division

01. Monitoring of Local and Foreign Funded Projects

- Submitting of local and foreign funded project proposals to the Department of National Planning for approval, and sending replies for the queries made by the Department of National Planning with regard to those projects.
- Making aware of relevant institutes regarding the local projects approved by the Department of National Planning.
- Providing of information required by the Department of External Resources regarding the foreign projects approved by the Department of National Planning.
- Taking action to establish Project Management Units relevant to foreign projects approved by the Department of External Resources.
- Preparation of Cabinet Memoranda that are to be submitted for obtaining approval of the Cabinet in relation to the foreign projects.
- Organizing of necessary requirements for the signing of MOUs that are to be signed in relation to the foreign projects.
- Performing of tasks with regard to the implementation of foreign projects and coordination activities with the Accounts Division for releasing provisions and appointment of steering committee members, conducting of steering committee meetings and implementation of the decisions taken at those meetings.

- Organization of the meetings that should be conducted with the foreign delegates who come time to time for monitoring foreign funded projects and implementation of decisions taken at those meetings.
- Conducting of quarterly progress review meetings of local construction projects and foreign projects, preparation of progress reports and implementation of the decisions taken at those meetings.
- Analyzing of project data, identification of problems and follow up.
- Facilitating to obtain required financial provisions for coming years for foreign projects which are under the direct control of the ministry in coordination with the Department of External Resources.
- Coordination activities of the projects informed by the Presidential Secretariat. .
- Preparation and submission of quarterly progress reports as per the formats submitted by the Presidential Secretariat, Department of Project Monitoring and Management and the Department of National Budget.

02. Preparation of Budget Reports and Implementation of Budget Proposals

- Obtaining of project proposals for preparation of Annual Budget Report and sending of suitable projects out of those project proposals to the Ministry of Finance to be considered them as budget proposals.
- Obtaining of budget requirements relevant to projects proposed by budget and foreign projects for preparation of annual budget estimate, and submitting them to the Accounts Division having examined them and properly adjusted them.
- Organizing of budget discussions with Ministry of Finance and other institutes.
- Submitting of project proposals to the Department of National Planning for implementing annual budget proposals, and preparation of Cabinet Memoranda required for obtaining Cabinet approval.
- Working together with implementing authorities to implement budget proposals.
- Coordination activities with the Accounts Division for implementing Annual Budget Proposal Projects, preparation of progress reports, conducting of progress review meetings, and implementing decisions taken at those meetings.
- Preparation and submission of quarterly progress reports as per the formats submitted by the Presidential Secretariat, Department of Project Monitoring and Management and the Department of National Budget with regard to budget proposals.

03. Preparation of the Annual Progress Report and the Annual Review of Activities Report of the ministry

Preparation of the Annual Progress Report and the Annual Review of Activities Report that are to be submitted to the parliament by the Higher Education Division.

04. Preparation and Monitoring of the Action and Corporate Plan

- Preparation of the Annual Action Plan of the ministry and updating of the Strategic Plan as per the changes in the National Economic Policy Framework.
- Supervision, monitoring of the preparation of action plans and corporate plans of the institutes coming under the ministry and organization of workshops in that regard.
- Contribution for the preparation of assigned National Action Plans representing the ministry.

05. Preparation of Reports requested by various institutes from time to time

- Preparation of the reports to be submitted annually to Central Bank of Sri Lanka
- Submission of information to the Department of Census and Statistics on regular time intervals.
- Providing of data related to the Higher Education Sector for preparing of annual reports of the Ministry of Finance.
- Preparation of reports requested from time to time by various government institutes and ministries.

06. Collection, Analysis and Maintaining of Data

- Collection of data for Key Performance Indicators (KPI) and analysis of maintaining information systems.
- Collection and updating of data required for purposes of the ministry and preparation of reports.
- Annually updating and maintaining of information systems, tools, and information relevant to Wi-Fi facilities which are required, for universities and affiliated institutes, and maintaining of the data system.

07. Other Tasks

- Implementation of research proposals subject to the approval of the Department of National Planning and supervision of related duties, conducting of progress review meetings, implementation of decisions made there, and preparation of progress reports.
- Providing of the required data for Action Plan on Human Rights
- Providing of data required for the preparation of District Development Plan.
- Preparation of progress reports relevant to the Economic Policy Statements.
- Contributing for the preparation of the Plan for Sustainable Development Goals.
- Contributing for the preparation of Sri Lanka National Human Resources and Employment Policy Plan.
- To support the projects implemented in universities under the UNESCO Fund and to monitor the implementation of the projects and to respond to the inquiries made by UNESCO and to submit progress reports.
- Supplying of required data and information for updating website of the UNESCO.
- Submitting observations for Cabinet memoranda.

- Providing of information pertaining to the field of higher education for the members of the diplomatic missions who participate in discussions in Sri Lanka and abroad.

1.5.6. 2 Functions performed by the Planning Division from 01.01.2019 - 31.12.2019

Submitting of Progress Reports for three quarters of the year 2019 to the Presidential Secretariat and Progress Reports for the four quarters of 2019 to the Department of Project Operations and Management with regard to the local and foreign projects.

- Progress Review meetings have been conducted in the year 2019 as follows.

Project / Institute	No. of Progress Review Meetings
Projects on Budget Proposal	23
Foreign Projects	13
Buddhist & Pali University	02
SLIATE	02
Bhiksu University	02
Postgraduate University of Buddhist and Pali Studies	01
Rajarata University	01
Total	44

- Steering Committee members have been appointed in the year 2019 relevant to the foreign projects as follows.

Project	Members
Project for Construction of the Medical Faculty, Sabaragamuwa University	02

- In addition, steps were made to appoint members for the vacancies existed relevant to the ongoing ADB project, World Bank Project and Wayamba Development Project.
- Steering Committee Meetings have been conducted in the year 2019 relevant to the foreign projects as follows.

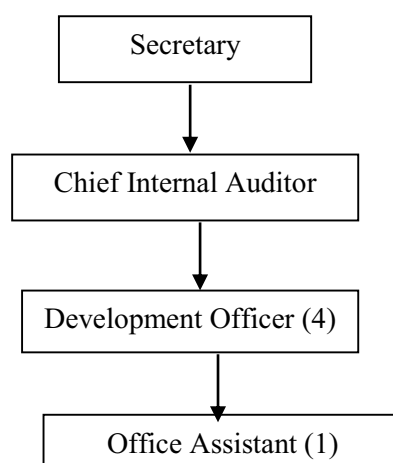
Project	No. of Meetings
Science Technology Resource Development Program for the Universities of Kelaniya, Sabaragamuwa, Rajarata and Colombo and the Faculty of Engineering of the University of Sri Jayewardenepura (ADB)	06
Construction of Research and Training Complex for Faculty of Agriculture, University of Jaffna, Kilinochchi	04
Construction of a Building Complex for the Faculty of Healthcare Sciences at Eastern University	03
Capacity Building Program for Higher Education and Research Development (World Bank)	02
Wayamba University Township Project	03
Project of Constructing Medical faculty of the Sabaragamuwa University	02
Total	20

- 7 budget proposals that were approved in the year 2017, for which provisions were provided in the year 2019, 5 budget proposals approved in the year 2018, for which provisions were provided in the year 2019, and one project approved in 2019 were implemented.

- 22 foreign projects were implemented in the year 2019 under the supervision of Planning Division.
- Monthly progress reports relevant to the budget proposals have been submitted to the Department of National Budget.
- Annual Performance Report and Progress Review Report for the year 2018 have been prepared and handed over to the Parliament.
- The monthly progress report of the Action Plan on Human Rights was prepared and furnished to the Ministry of Foreign Employment, Ministry of Foreign Affairs, Ministry of National Policies and Economic Affairs, Ministry of Social Empowerment, Welfare and Kandyan Heritage, and the Ministry of Prison Reforms, Rehabilitation, Resettlement and Hindu Religious Affairs.
- Replies have been submitted for 17 Audit Queries.

1.5.7. Internal Audit Division

Organizational Chart



1.5.7.1. Role of the Internal Audit Division:-

2. Conducting of Audit & Management Committee Meetings

The Chairmanship of the Audit & Management Committee is held by the Secretary to the Ministry and these committee meetings, which are presided by the Secretary to the Ministry, are held once a quarter. In this year, Audit & Management Committee meetings were held on the dates of 08.01.2019, 03.06.2019, and 19.12.2019. At those meetings;

- Progress reviewing of the process of legally transferring the title of the lands on which the buildings of the SLIATE are constructed and have been entered in the asset registers, problematic conditions arisen when issuing motor vehicle permits and conducting of Board of Survey.

- ii. Reviewing of progress of the action taken on matters arisen by the Auditor General's reports.
- iii. Discussion regarding the issues pointed out in Internal Audit Reports and obtaining solutions in that regard.
- iv. Reviewing the utilization of annual budgetary provisions of the ministry and projects coming under that.
- v. Progress reviewing of capital projects.
- vi. Examination of progress of submitting audit and other reports by universities and other institutes.
- vii. Discussion of facts concerned at Committee on Public Accounts and taking of necessary action in that regard.
- viii. Paying attention to comply with the National Audit Act No 19 of 2018.
- ix. That public officials should take action to reduce government expenditure.
- x. Replying to audit queries submitted by the Auditor General's Department and matters pointed out.

2. Financial Management

Under this, the activities of examining the productivity of internal governance, examining of its strength, examining of Advance B account, and monthly Account examinations, voucher examinations, checking of Bank Reconciliation Statements were done.

3. Asset Management

Examination of the sufficiency of the control method used for asset control, checking of the accuracy of the asset registers, examination of the activities of the board of survey and checking of whether the recommendations given at the boards of survey are implemented.

4. Transport Management

Checking the accuracy of vehicle maintenance register, checking regarding fuel consumption, and the productivity of the internal governance system.

5. Procurement Management

Examination whether procurement activities were done as per the Procurement Guidelines, examination of the transparency of the procurement activities, and examination of the correspondence in that regard.

Functions performed by the Internal Audit Division within the period of 01.01.2019-31.12.2019 :-

1. Sri Lanka Institute of Advanced Technological Education (SLIATE)

Investigation whether activities are carried out as per public policies, and rules and as per other relevant reports. Supervision and guidance regarding internal audit activities, examination

whether the recommendations given by audit reports and COPE reports are implemented, and advice on the steps to be taken, doing special investigations and probe in to answering of audit queries.

2. Bhiksu University of Sri Lanka

Investigation whether activities are carried out as per public policies, and rules and as per other relevant reports. Supervision and guidance regarding internal audit activities, examination whether the recommendations given by audit reports and COPE reports are implemented, and advice on the steps to be taken, doing special investigations and probe in to answering of audit queries.

3. Buddhist & Pali University

Investigation whether activities are carried out as per public policies, and rules and as per other relevant reports. Supervision and guidance regarding internal audit activities, examination whether the recommendations given by audit reports and COPE reports are implemented, and advice on the steps to be taken, doing special investigations and probe in to answering of audit queries.

4. Capital Projects

Evaluation of the progress of capital projects, examination of accuracy of accounting, examination of the accuracy and timeliness of financial reports and other reports, and checking whether procurement activities are taken place as per the procurement guidelines.

And giving instructions to take measures for issues of the projects pointed out by the Internal Audit Division.

5. UGC and Universities and Other Institutes coming under its purview

Evaluation of the productivity of the internal auditing of the aforesaid institutes, examination of the accuracy and timeliness of financial reports and other reports, conducting special investigations examination whether the recommendations given by audit reports and COPE reports are implemented, and check whether audit queries are duly replied.

6. Mahapola Higher Education Scholarship Trust Fund

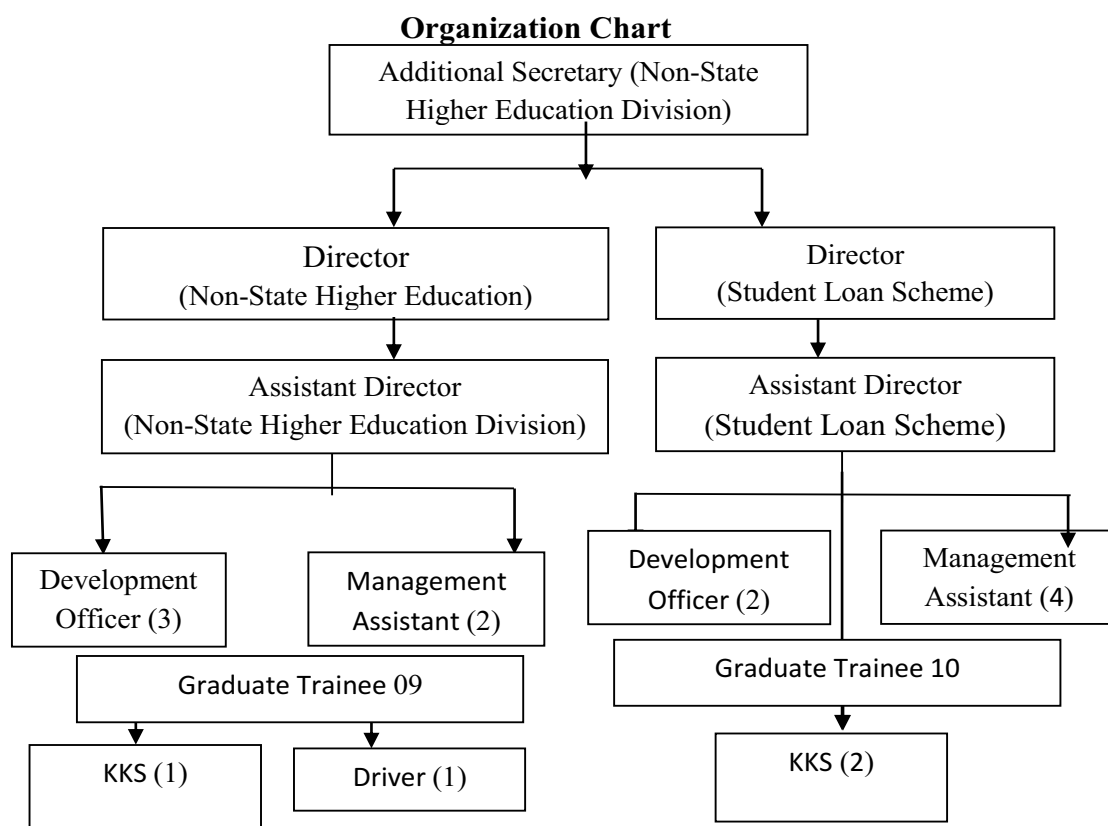
Supervision and guidance on internal audit activities, Checking whether the recommendations given by the Auditor General's Reports and COPE Reports have been implemented and advise on steps to be taken, conducting of special investigations and inquiring into answering for audit queries.

7. Special Investigations

Conducting of special investigations on identified issues, and issuing of audit queries and inspection of bank reconciliations, investigation of advances, accounts investigation and examination of petitions.

Similarly, conducting of investigations on petitions forwarded to Internal Audit Division by the Secretary to the Ministry for investigations, and furnishing of reports in that regard. Taking action to prevent incidents.

1.5.8 . Non-State Higher Education Division



Within a background in which the positive attitudes for higher education are increasing day by day, it has become difficult to increase opportunities available within the state university system so as to address the demand for higher education, which is increasing annually. Therefore, as an alternative access for that, considering the importance of providing study opportunities through non-state higher education sector, monitoring of this sector was taken directly under hands of the Ministry of Higher Education and the Non-state Higher Education division was established in January 2013 in that regard.

Further, in terms of the provisions of the Section 25 A of the Universities Act, No. 16 of 1978, Hon. Minister of Higher Education has appointed Secretary of the Ministry of Higher Education as the Specified Authority to grant permission for higher education institutes that

request degree awarding status, and those activities are also being implemented by this Non-State Higher Education Division.

Role of the Non-State Higher Education Division

I. Performing of the Role of the Specified Authority

- a) Making steps to compile policies, legal framework and rules that are required for regulation of the non-state higher education institutes.
- b) Organizing and conducting of Standing Committee on Accreditation and Quality Assurance (SCAQA) meetings, and implementation of the decisions made.
- c) Verification of the qualifications cited in the applications submitted by institutes requesting approval for degree awarding status.
- d) Appointing of Review Committees for reviewing activities of the institutes that have submitted applications for degree awarding status, conducting of reviewing, evaluation and granting approval to eligible institutes for degree awarding.
- e) Maintaining and follow up activities, updating and reporting of information regarding institutes that have received degree awarding status and their activities,
- f) Re-evaluation of the non-state higher education institutes that have completed 05 years after receiving the degree awarding approval, and ensuring that those institutes have complied with other requirements mentioned in the Act.

II. Submitting of recommendations to the Board of Investments in relation to the establishing of non-state higher education institutes.

III. Implementation of the community awareness programs on non-state higher education opportunities.

IV. Maintaining and updating of information regarding the study programs conducted by local higher education institutes for awarding certificates by foreign higher education institutes, which are not registered under Non-State Higher Education Division.

V. Performing activities regarding the recommendation of visa applications of foreign students of non-state higher education institutes, which are approved by the Ministry of Higher Education for degree awarding and establishing of a new procedure.

VI. Updating of policies, rules, and regulations with regard to the non-state higher education institutes, appropriately.

Activities that have been performed by the Non-State Higher Division for the Non-State Higher Education Sector within the period of 01.01.2019- 31.12.2019 are as follows.

1. Submitting of the Bill for Establishing the Quality Assurance and Accreditation Commission to the Parliament

On the timely requirement of regulating non-state higher education institutes that have received approval for degree awarding authority as well as all other higher education institutes that conduct various higher education courses, the cabinet approval was granted on 02/04/2019 to submit the relevant draft bill, which was compiled for the establishment of Quality Assurance and Accreditation Commission, to the Parliament. Thereafter, that Bill, which was issued on 17/06/2019, was published in the Gazette of the Democratic Socialist Republic of Sri Lanka in all three languages. That Bill has been referred to the relevant parties for their proposals and observations before it is submitted to the Parliament. The comments and suggestions received have been referred to the Sectoral Oversight Committee on Education and Human Resources Development of the Parliament - Sub Committee on Higher Education for its consideration.

02. Standing Committee on Accreditation and Quality Assurance

Under the provisions and orders of the Universities Act No. 16 of 1978, the Minister has appointed the Secretary to the Ministry of Higher Education as the “specific authority. Accordingly, from 01.01.2019 to 31.12.2019, 10 meetings had been conducted by the Standing Committee of Accreditation & Quality Assurance, which is established by the Specified Authority for recommending degree programs and degree awarding institutes. This Division is implementing the decisions made in those meetings.

03. Institutes which were Recognized as Degree Awarding Institutes and Awarded with Degree Awarding Authority, and New Applications in the Year 2019

By 31st December 2019, 18 institutes have been recognized as Degree Awarding Institutes. E-Soft Metro Campus is the new institute, which was recognized as a degree awarding institute in the year 2019. Further, degree awarding authority has been awarded for 146 degree programs within this period. Out of those 146 programs, 24 programs of 09 recognized institutes have been awarded with degree awarding status in the year 2019.

Number of Degree Programs (as at 31.12.2019)

Period	Undergraduate Degrees	Postgraduate Diploma	MA/ MSc	M.Phil.	PhD	Total
From 01.01.2018 to 31.12.2018	82	12	10	10	08	122
From 01.01.2019 to 31.12.2019	20	-	03	-	01	24
Total	102	12	13	10	09	146

04. Review for New Applications

In addition to the 18 institutes that are already recognized as Degree Awarding Institutes, 13 new institutes have submitted applications to be recognized as Degree Awarding Institutes and to receive degree awarding authority. Ongoing Institutional Reviews are as follows.

Details regarding Reviews of New Applicant Institutes

(1) Naleemia Institute of Islamic Studies Society Inc.	Institutional Review was completed. Subject Review is being carried out.
(2) International College of Business and Technology (pvt) Ltd.	
(3) Institute of Chemistry Ceylon	
(4) Royal Institute of Colombo (pvt) Ltd.	Institutional Review was completed Subject Review has been commenced.
(5) Business Management School (pvt) Ltd.	
(6) International Institute of Health Science (pvt) Ltd. (IIHS)	Institutional Review was completed.
(7) Lanka Nippon Biz Tech Institute (pvt) Ltd.	Institutional Review is being carried out.
(8) Colombo School of Construction technology (pvt) Ltd. (CSCT)	
(9) Benedict XVI Catholic Institute of Higher Education (pvt) Ltd.	
(10) Sussex Educational Services Ltd.	
(11) Sri Lanka Institute of Textiles and Apparel	
(12) Raffles College of Design & Business (pvt) Ltd	
(13) Australian College of Business & Technology (Pvt) Ltd	The Standing Committee on Accreditation and Quality Assurance has recommended as disqualified institute for recognizing as a degree awarding institute.

Note : The following are the institutes which were not qualified to be recognized as a degree awarding institute during the period of 01-01-2019 to 31-12-2019.

1. Batticaloa Campus (Pvt) Ltd
2. British College of Applied Studies Pvt

Similarly, during the period of 01-01-2019 to 31-12-2019, the below mentioned institutes withdrew applications submitted for obtaining degree awarding status.

01. Edulink International (Pvt) Ltd

02. Informatics Institute of Technology (Pvt) Ltd

Further, out of the institutes that have been, already, recognized as Degree Awarding Institutes, 12 have applied for receiving degree awarding authority for new degree programs. Accordingly, Subject Reviews are being carried out for nearly 76 applications for new degree programs.

- 1) Sri Lanka Institute of Information Technology (Guarantee) Ltd.(SLIIT)
- 2) Aquinas College of Higher Studies (Aquinas)
- 3) National School of Business Management Ltd. (NSBM)
- 4) Colombo International Nautical and Engineering College (pvt) Ltd. (CINEC)
- 5) Horizon College of Business and Technology (pvt) Ltd. (Horizon Campus)
- 6) KAATSU Hyle Advanced Medical Technology (pvt) Ltd. (KAATSU)
- 7) Nagananda International Institute for Buddhist Studies
- 8) SLT Campus (pvt) Ltd (SLTC)
- 9) Sri Lanka International Buddhist Academy (SIBA)
- 10) Sri Lanka Institute of Nanotechnology (SLINTEC Academy)
- 11) Saegis Campus (pvt) Ltd
- 12) E-Soft Metro campus

Further, permission of the Ministry has been requested to change syllabus of the study program that was recognized for degree awarding status of the Institute of Chartered Accountants of Sri Lanka. A expert committee has been appointed to review that.

05. Maintaining of Information on Non-State Higher Education Institutes

With the objective of monitoring activities of the institutes that have been recognized as degree awarding institutes, this division has maintained, followed up and updated information on courses, students of those institutes in the year 2019, as well.

06. Re-evaluation of institutes that have completed 05 years after recognizing as a degree awarding institute and study programs with degree awarding authority.

The ministry has commenced re-evaluation of institutes that have completed 05 years after recognizing as a degree awarding institute and study programs with degree awarding authority. Accordingly, self-evaluation applications compiled for six recognized institutes in conformity with the guidelines under No. 01 of 2013 of Rules of the Specific Authority have been submitted. Re-evaluation of those applications are being conducted.

07. Introduction of Bridging Courses for Degree Programs in Level 05 and 06 of Sri Lanka Qualifications Framework (SLQF)

As recognized by the Ministry of Higher Education, the minimum eligibility requirements for admission to certain degree programs are limited to a specific subject stream. (E.g.:- University Grants Commission Circular No. 995 indicates that only the students of Physical Science stream in G.C.E (A/L) as the minimum qualification for degree programs in the Computing stream) However, the ministry have identified that it is suitable to provide that opportunity for students from any subject stream in G.C.E (A/L) if they can fulfill the basic qualifications. Therefore, committees have been appointed for introducing Bridging Courses for degree programs in Level 05 and 06 of Sri Lanka Qualifications Framework (SLQF) .By now, three committees have been appointed for degree programs of Computing stream, Commerce subject stream and Bio Science subject stream. Accordingly, syllabuses have been prepared for relevant Bridging Courses and the non-state higher education institutes have been informed to conduct those courses.

08. Computerization of the Digital Document Management And Internal Workflow System and a Dash Board with the assistance of ICTA

With the objective of creating an efficient and productive work system, computerization of the Digital Document Management and Internal Workflow System and a Dash Board are being carried out with the assistance of the Information and Communication Technology Agency (ICTA) for the process of recognizing non-state higher education institutes monitored by Non-State Higher Education Division as degree awarding institutes and for granting of degree awarding authority.

09. Setting of Minimum Standards for Higher Education Institutes

Due to the limited space available at state universities, only about 30,000 students who have qualified through the GCE (A / L) Examination get opportunities for state universities. About 81% of students out of who do not have access to state universities are directed for higher education from non-state higher education institutes.

The Ministry of Higher Education must assure the quality of these non-state higher education institutes to the public. An expert committee was appointed on 09.01.2019 for preparing policies and criteria for evaluating non-state higher education institutes by order of the Secretary to the Ministry of Higher Education as the Specified Authority. That committee has prepared a report on criteria and standards on Minimum Standards that should be maintained by non-state higher education institutes and on the policies in that regard. The relevant report has been submitted for the approval of Standing Committee on Accreditation and Quality Assurance (SCAQA).

10. Registration of Higher education Institutes that conduct foreign degree programs affiliated with foreign universities / degree awarding institutes

A Cabinet Memorandum was submitted. The cabinet decision made in that regard was to take necessary steps to expedite the establishment of Quality Assurance and Accreditation Commission.

11. Preparation of an Investment Policy for Higher Education

When establishing higher education institutes that are fully implemented on direct foreign investments, with the purpose of granting approval for those investments basically on the below criteria, a Cabinet Memorandum was submitted for preparing an investment policy for higher education together with the Board of Investment. Cabinet approval has been received in that regard.

- I. Investment Limit (Dollars Million)
- II. Recognition of that Foreign main University / Institute
- III. Minimum limit for enrolling foreign students.
- IV. The number of jobs generated in the country.

The Non-State Higher Education Division implemented the Interest Free Student Loan Scheme, which was approved under 2017 budget proposals.

As per a budget proposal in 2017, the Interest Free Student Loan Scheme is being implemented since 2017 with the objective of increasing access opportunities for higher education for the students who have qualified for the university entrance at the G.C.E (Advanced Level) examination. A loan amounting to a maximum of Rs. 800,000 /- is granted for students who didn't get selected to a state university and those who do not have the financial capacity for incurring fees at non-state higher education institutes for the entire study program that they are pursuing so. Fifty (50) degree courses at ten (10) Non-state higher education institutes recognized by the Ministry of Higher Education has been selected for awarding these degree programs. The program facilitates the creation of a high level of human capital, which is essential for the economic and human development of the country, and provides more opportunities for young people to pursue higher education.

Qualified students of 2015 and 2016 G.C.E (A/L) exams were admitted under first and second batches of students. Third batch was admitted in the year 2019 on the results of 2017 A/L results, and by now three thousand four hundred and forty three (3443) students are studying in the following 10 Non-state higher education institutes.

01. Sri Lanka Institute of Information Technology (Guarantee) Limited (SLIIT)
02. National School of Business Management (NSBM)
03. CINEC Campus (Pvt) Ltd (CINEC)
04. International Buddhist Academy of Sri Lanka (SIBA)
05. Institute of Chartered Accountants of Sri Lanka (ICASL)
06. Sanasa Campus Limited (SANASA)

07. Horizon College of Business and Technology (Private) Limited (HORIZON)
08. KAATSU Highly Advanced Medical Technology Training Center (KIU)
09. SLT Campus (Pvt) Ltd (SLTC)
10. Saegis Campus (Pvt) Ltd (SAEGIS)

The Bank of Ceylon (BoC) is granting this loan, and by December 31, 2019, an loan amount of Rs. 1,605.01 million had been approved for 2069 students. Accordingly, an amount of Rs. 593.10 million had been paid to non-state higher education institutes as course fee for first, second and third batches of students in the year 2019. In addition to this loan amount, a number of 2,764 students had been granted an interest free bursary loan to cover their general expenses, and now they obtain an amount of Rs.18, 750/- on quarterly basis.

As the interest of this loan, the Ministry of Higher Education has paid an amount of Rs.64.83 million to the Bank of Ceylon as at December 31, 2019.

Publishing of promotional activities on the Student Loan Scheme were carried out using different methods such as publishing in public newspapers, radio programs and as scrolling messages while broadcasting television news, web site of the Ministry of City Planning, Water Supply and Higher Education, sending of emails to students who have qualified for university entrance having passed the Advanced Level, and by sending text messages through all the telephone networks. Awareness stalls of Student Loan Division were implemented at two exhibitions organized by the Ministry of Finance at Anuradhapura and Jaffna with the purpose of promoting “Enterprise Sri Lanka” program, and participated in the “Edu Expo” exhibition organized at Kurunagala and Ratnapura for making aware the general public on the Interest Free Student Loan Scheme. In addition, with the objective of making aware the target group, 11 awareness programs were conducted for Teacher Instructors of the Ministry of Education, Career Guidance Officers and District Officers of the Ministry of Skills Development and Vocational Training.

It is due to commence the admitting of fourth batch of students in 2020 based on G.C.E (A/L) results of the years 2016,2017 and 2018 .The initial work in this regard has been commenced and eighty three (83) degree programs at twelve (12) non-state higher education institutes have applied for entry to the Student Loan Scheme. A capacity review to ensure the seating capacity of each non-state higher education institute has been commenced by a committee consisting with members of the Standing Committee on Accreditation and Quality Assurance.

Further, the monitoring program of this loan scheme was initiated by the Student Loan Division by organizing field visits and follow-up sessions covering all non-state higher education institutes to ensure quality of the Student Loan Scheme. Monitoring reports have been sent to the institutes and steps have been taken to resolve these issues after consulting with the management of relevant non-state higher education institutes. In addition, upgrades have been planned to improve this student loan scheme to give maximum benefit to students who wish to achieve their higher education aspirations. In the meantime, steps have been taken to improve the online application system and database, improve the overall program and monitor the progress of the results.

1.6. Progress of the Development Projects

1.6.1. Progress of the Construction Projects

Financial Provisions granted for the Higher Education Sector for the year 2019 and its utilization.

Institute		Recurrent Expenditure (Rs.Mn)			Capital expenditure (Rs.Mn)			Total Cost (Rs.Mn)		
		Provision	Expenditure	%	Provision	Expenditure	%	Provision	Expenditure	%
UGC		46,076	45,544	99	13,120	10,010	76	59,196	55,554	94
Ministry of Higher Education		1,760	1,742	99	7,308	6,586	90	9,068	8,328	92
Foreign		-	-	-	8,288	5,387	65	8,288	5,387	65
Budget Proposals	MOHE	230	36	16	2,146	930	43	2,376	966	41
	UGC	-	-	-	860	810	94	860	810	94
Total Provision		48,066	47,322	98	31,722	23,723	75	79,788	71,045	89

In the year 2019, out of the total capital expenditure allocated for the Ministry of Higher Education, 37% was allocated for construction projects, and in the year 2018, it was 57%. Rs.11,851 has been allocated for construction projects in the year 2019, 172 projects with an estimated cost of Rs. 146,276 million were included, and in the year 2018, 170 projects were implemented under an estimated cost of Rs. 116,749 which is allocated Rs.18,507 million.

An analysis on how the provisions were allocated for construction projects in the year 2018 and 2019 under Ministry of Higher Education Head and the UGC Head is given below.

Provisions for Construction Projects under Ministry of Higher Education Head

University / Institute	2018 Rs. Mn				2019 Rs. Mn.			
	No. of Projects	Provisions	Expenditure	%	No. of Projects	Provisions	Expenditure	%
Bhiksu	05	152	132	87	05	223	160	72
Buddhist & Pali	03	77	77	100	05	231	168	73
SLIATE	11	200	200	100	05	433	387	89
Projects implemented under foreign / local loans and grants	10	3,556	1,174	33	08	1,480	1,015	69
Projects implemented under budget proposals	06	1,442	270	21	10	778	105	13
Hostel Project	01	2,044	2,044	100	01	505	505	100
Total	36	7,471	3,897	53	34	3,650	2,340	64

Provisions for Construction Projects under UGC Head-

University / Institute	2018				2019			
	No. of Projects	Provisions	Expenditure	%	No. of Projects	Provisions	Expenditure	%
Peradeniya	18	535	535	100	22	424	395	93
Colombo	04	815	768	94	06	551	391	71
Sri J'pura	07	224	141	63	06	261	102	39
Kelaniya	09	500	415	83	09	311	239	77
Moratuwa	13	431	192	45	14	315	125	37
Ruhuna	05	627	370	59	09	331	54	16
Jaffna/ Vavuniya Campus	10	572	499	87	08	226	195	86
Eastern	03	145	145	100	04	187	120	53
Rajarata	05	435	145	33	05	319	189	59
Sabaragamuwa	14	278	224	81	08	280	280	100
South Eastern	-	-	-	-	02	37	-*	-
Wayamba	10	146	88	60	11	168	61	36
Visual & Performing Arts	04	222	79	36	04	180	84	47
Uwa Wellassa	04	87	35	40	04	226	222	98
Open University	01	40	40	100	01	30	30	100
Trincomalee Campus	05	227	105	46	04	356	290	81
PGIM	01	535	405	76	01	452	397	88
Wickramarachchi Institute	02	100	16	16	02	47	4	6
PGIS	01	44	38	87	01	10	10	100
UCIARS	01	50	49	97	01	22	22	100
PGIPBS	01	90	25	-	01	125	125	100
Staff Quarters Project	01	80	80	100	01	35	15	43
Technology Faculties project	11	3,123	2,613	84	11	2,458	2,110	86
Budget Proposal Projects	04	1,730	1,014	59	04	850	806	95
Total	134	11,036	8,021	73	138	8,201	6,141	75

(Source - University Reports of Construction Projects as at 31.12.2018 and composition of

Construction projects as at 31.12.2019

* Projects which are started in third quarter 2019.

Construction projects -2019

Description	No. of Projects	Estimated Cost Rs. Mn.	Provisions Rs.Mn	Expenditure Rs.Mn.
Projects of which final bills are to be settled	58	21,586	1,792	1,392
Constructions completed projects in the year 2019	22	5,799	1,450	1,240
Ongoing projects in the year 2019	66	81,959	7,390	5,608
New projects in the year 2019	26	36,932	1,219	241
Total	172	146,276	11,851	8,344

Construction works completed projects in year 2019

Number of projects completed in the year 2019 is 22. Within these 22 projects, 09 faculty buildings, five (05) hostels and quarters, (04) four technical faculties and four (04) ATI centers are included. Given below are some photographs of few projects completed in 2019. Please see the annexure 01 for completed project list.



Engineering Technology Laboratory Building –
Wayamba University Kuliapitiya
Estimated Cost Rs. Million 282



Fitness Center - University of Jaffna |
Estimated Cost Rs. Million 242



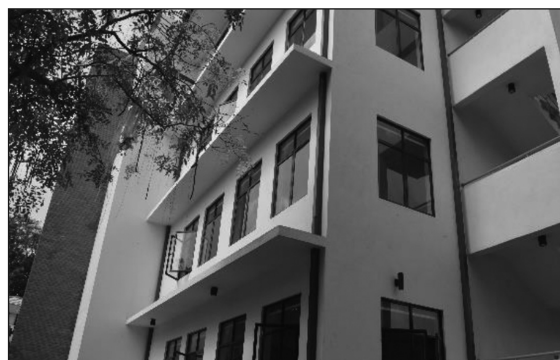
Management and Finance faculty “West Wing”
Extent Building- University of Colombo
Estimated Cost Rs. Million 290



Faculty of Agriculture and Estate Management
111 - Wayamba University Kuliapitiya
Estimated Cost Rs. Million 233



Construction of a Building Complex for the Department of technology - South Eastern University
Estimated Cost Rs. Million 450.8



Management and Finance faculty "East Wing" Extent Building- University of Colombo
Estimated Cost Rs. Million 130

Ongoing Construction Projects

The number of ongoing projects commenced before the year 2019 that are being implemented within the state university system is 66. Rs. 7,390 million has been allocated in the year 2019 for these projects with an estimated cost of Rs. 81,959 million. By the end of 2019, the financial progress of this project was Rs. 5,608million. Further, 18 projects out of these projects have exceeded the physical progress of 80%.

This basically includes the faculties commenced based on the sectors of Medicine, Technology, Science, and Management, to which increased number of students are to admitted for the state university system with regard to the academic year 2019. Project of Constructing Technological Faculties, and Constructing of Medical Faculty at Wayamba University are examples for this. In addition, the projects of constructing a Building Complex for the Faculty of Health Care Sciences at Eastern University, construction of a Research & Training Building Complex for the Faculty of Agriculture, University of Jaffna, which are implemented under foreign loans and grants are also included.. List of ongoing projects is given in Appendix 2. Details of some projects that have exceed Rs. 1000 million of total estimated cost are given below.

01. Project of Constructing Technological Faculties

This project, which is proposed by Budget, is implementing under the University Grants Commission. A sum of Rs. 3,100 million has been allocated under the Head of University Grants Commission (UGC) in 2019 to develop infrastructure facilities for new faculties as well as for new departments of existing faculties to implement new courses in the Technology stream. The progress of the provisions allocated only for constructions under this provision is given below. Under this project, construction works of faculties at four universities have been completed, images of those faculties are given under the projects completed in the year 2019.

Images of Technology Faculties under construction are given below.



Buildings and related structures for Engineering and Bio Systems Technology – University of Jaffna , Estimated Cost Rs. 525 million



Academic Building Section C - Faculty of Technology, Uni. of Colombo.

Progress of the Project of Constructing Technology Faculties 05 at 31.12.2019)

UNIVERSITY	PROJECT	Estimated Cost	Cumulative Cost	Cumulative Physical Progress%
Ja'pura	Building for the Faculty of technology	3,073.5	2,043.0	86
Jaffna	Building and related structures for Engineering and Bio Systems Technology	525.0	342.0	65
Vavuniya	Two Storied Building and Related Structures for the Department of Information and Communication Technology of the Faculty of Applied Sciences	200.0	200.0	100
Rajarata	Building Complex for the Department of Technology Phase II & III	438.0	41.0	10
Ruhuna	Department of Technology, Faculty of Science	691.8	604.1	95
Colombo	Construction of a Faculty of Technology	2,087.0	1,261.0	70
Wayamba	Construction of a Laboratory Building to Introduce the Engineering Technology Degree Program - Kuliyaipitiya	282.0	215.5	100
Wayamba	Faculty of Agriculture and Estate Management Phase III	233.0	177.3	100
Uva	Infrastructure development for Degree Programs in Technology stream 2016 (Construction of a four storied building)	316.0	217.3	82
Eastern	Design and construction of a building complex for Bio Systems Technology	239.5	228.3	100
South Eastern	Construction of a Building Complex for the Department of Technology	450.8	418.0	100
TOTAL		8,223.3	5,747.5	

02. Project of Constructing the Faculty of Medicine – Wayamba University (2016 Budget Proposals)

The Medical Faculty was established utilizing a land with an extent of 28 Acres that had been administrated under Public Trustee Department, which is located 5Km away from Kuliypitiya Premises of Wayamba University and 1.5Km from Kuliypitiya Base Hospital that will be used as the teaching hospital of the faculty.

This project, with a total estimated cost of Rs. 3,229.4 so as to Rs. 70 million for the payment of compensation of the land, Rs. 2,341.4 for the construction of Medical Faculty building complex, and Rs. 818 million for purchasing of required equipment, commenced in the year 2016 and proposed to be completed in the year 2019.

Under this project, which is implemented under four stages, it is to be constructed four laboratories, a building with four stories, administrative building, staff quarters, IT center, auditorium, library, hostel, canteen, health center, and a fitness center. It is planned to admit 75 students per annum for this Medical Faculty, and 90% of the construction works have been completed by the end of year 2019. In the year 2019, Rs. 600 million has been allocated for this project under the VGC budget head. Few photographs that show the present progress of the constructions are given below.



03. Project of Constructing a Building Complex for the Faculty of Health Care Sciences of Eastern University

Project of Constructing a Building Complex for the Faculty of Health Care Sciences, Eastern University of Sri Lanka is implemented under the loan agreement No. 940 signed between the Democratic Socialist Republic of Sri Lanka and the Kuwait Fund for Arab Economic Development (KFAED) on 24.03.2016. It has been agreed to submit Kuwait Dinars 10 million under that. Accordingly the total value of the project is Rs. 6,354 million and the total accumulated cost is Rs.786 million. In the year 2019, Rs. 858.5 million has been allocated for this project and the physical progress of the project is 30%.

After the completion of this project, the university has planned to admit 100 students for Medical degree, 70 for Nursing degree and 20 for Pharmacy degree and 20 for the degree on Public Health, annually to this faculty.

04. Science & Technology Human Resources Development Project

This project can be mentioned as a large scale project commenced in the year 2018. The total estimated cost of this project, which is implemented under Loan grants of Asian development Bank, is Rs. 26,400 million. It has been planned to finance Rs. 23,200 million out of that, under ADB grants and the remaining amount under local funds.

Under this project it has been planned to establish Technological Faculties at Universities of Kelaniya, Sabaragamuwa, and Rajarata, and to establish the Engineering Faculty at University of Sri Jayewardenepura. A fully fledged building complex with required furniture, equipment, books and software will be established for each university under this project.

By establishing new faculties at the said universities, it is proposed to admit 850 students. This project, which was commenced in the year 2018, will be implemented until the year 2023.

Expected Results of the Project

- Creating of a modern technological learning and research environment
- Implementation of quality and industry relevant higher technological education programs
- Strengthening of industry relations and international relations
- Strengthening of faculty management capacity
- Contribution for developing a new higher education program

05. Wayamba University Township development Project (WUTDP)

Objective of the Wayamba University Township development Project (WUTDP) is to create a significant development impact throughout a large extent in immediate surrounding area of the university by developing interactions between the university communities and communities who are living in surrounding areas and by strengthening rural –urban relationship through the facilities offered by university system.

The Wayamba University Township development Project (WUTDP) is consisting with four components:

- (1) Civil works with an extent of 20,000 sq.m, approximately in university buildings
- (2) Procurement of essential equipment for currently implementing degree programs
- (3) Consultancy services for construction projects
- (4) Considering as activities of the Wayamba University Township development Project (WUTDP) as additional works,

The total cost of the project is US \$ 60 million (225 million Saudi Riyal) and nearly US \$ 28 million out of that (Rs. 105 million) will be funded by the Saudi Arabia Fund for Development.

06. Project of Constructing Pre-Clinical Building of the University of Colombo

The Project of Constructing Pre-Clinical Building of the University of Colombo can be pointed out as the largest project implemented under local funds of the Ministry of Higher Education. The construction works of this project are being implemented under a loan provided by Bank of Ceylon. Therefore, the loan is due to be settled once the construction work is completed and until then, provisions have not been included in the expenditure Head of the Ministry of Higher Education.

The Project of Constructing Pre-Clinical Building of the University of Colombo is implemented in three phases. Construction works of Phase I and II have been completed. Construction works of the Phase III with a Total estimated Cost of Rs. 6,604 million was commenced in the year 2017, and construction works are to be completed in the year 2020. Few images showing the current progress are given below.



New Construction Projects Commenced in the Year 2019.

Rs. 1,219 million has been allocated in the year 2019 for 26 new projects with an estimated cost of Rs. 36,932 million. The construction projects of four projects with an estimated cost of over Rs. 1,000 million under Budget Proposals 2019 and 10 faculty buildings and administrative buildings and lecture halls are mainly included in this. Details of the projects of which the construction works were commenced this year are included in Appendix 3.

The list of Projects one for final bill payments in 2019 is show in annexure 04.

1.6.2 Projects Implemented Under Budget Proposals

01. Construction of a twelve storied building for the Faculty of Medicine, University of Ruhuna

Rs. 320 million has been allocated In the year 2019, as well, for construction of a twelve storied building for the Faculty of Medicine, University of Ruhuna, which was approved under Budget Proposals 2017. The total estimated cost of the project with 7,750 m² in extent, is Rs 1,179.7 million. The contractual price of this project, which is to be constructed by two years, is Rs.850 million excluding VAT. Upon completion of the project, it is proposed to increase the number of medical students admitted from 160 up to 200 students per year by admitting additional 40 students within 4 years as 10 additional students per year. A sum of Rs 299.4 million has been incurred for this project as at 31st December 2019 and construction of the Piles is in progress.

02. Establishment of Medical Faculties in Sabaragamuwa and Moratuwa Universities

The government is working to provide opportunities to meet the high demand for Medicine and as a result of that , it was proposed to establish Medical faculties for the universities of Sabaragamuwa and Moratuwa, by the 2018 budget.

*** Construction of the Medical Faculty of the Sabaragamuwa University**

Accordingly, activities of the Faculty of Medicine of the Sabaragamuwa University was commenced in 2018 and the first batch of 75 students commenced their studies in January 2019. The first and third phases of the project are implemented under local funds and the second phase is to be implemented under the Saudi Development Fund. Under the first stage, Rs. 86 million has been released for the years 2018 and 2019. Loan Agreements were signed on 18.09.2019 to obtain funds from the Saudi Development Fund under Phase II.

*** Construction of Medical Faculty of the University of Moratuwa**

The Department of External Resources is currently negotiating on the loan agreement for constructing this Faculty through a loan obtained by the Kuwait Development Fund.

03. Establishment of a Marine Studies Center at the University of Ruhuna

The total cost estimate of this project, which was approved as a budget proposal 2018, is Rs. 943 million and a sum of Rs. 125 million was allocated for the year 2019. Under this project, it is expected to provide facilities for Nautical Engineering and Nautical Architecture study programs of Faculty of Engineering of the University of Ruhuna, research and Development Facilities for Vessel Construction and Provide Infrastructure for the students etc., and it is, also, expected that the student intake of the university will be increased by 100 students. A financial provision of Rs. 67.5 million has been released in the year 2019.

04. Establishment of Professorial Unit of the Karapitiya Teaching Hospital for the Faculty of Medicine, University of Ruhuna

The total cost estimate of this project, which was approved as a budget proposal 2018, is Rs. 1,300 million and a sum of Rs. 50 million was allocated for the year 2019. It is expected to achieve objectives such as improving of facilities of obtaining a postgraduate degrees in the medical sector, providing of required infrastructure for studies, and development of infrastructure, laboratory and physical resources in the health sector.

05. Funding for the Institute of Agro- Technology and Rural Sciences, University of Colombo

The total cost estimate of this project, which was approved as a budget proposal 2018, is Rs. 65 million and a sum of Rs. 38 million was allocated for the year 2019. Under this, tasks of conducting researches on Agricultural innovations, providing study opportunities and providing of necessary infrastructure are implemented. By the end of the year 2019, Rs. 63 million has been released for this project.

06. Establishment of the Postgraduate Institute of Indigenous Medicine

The total cost of this project, which was submitted under the budget of 2018, is Rs. 250 Million and Rs. 10 Million was allocated for the year 2019. Providing of necessary research facilities, training and advice to the postgraduate students of the Ayurvedic Medical Service, and creating of Ayurveda doctors with expertise in Siddha Medicine and Unani Medicine are among the objectives of the institute. The fifth floor of the Borella Ayurvedic Hospital has been selected to establish this institute for the time being.

07. Establishment of an Independent Quality Assurance and Accreditation Mechanism for Higher Education

Lack of a sustainable quality assurance and accreditation mechanism for higher education has greatly affected on the progress of state and non-state higher education in Sri Lanka. This deficiency has greatly influenced the development of the non-state higher education system and it has also caused not to evident Sri Lanka as a center of higher education regionally and internationally. As a solution for this issue, the Ministry of Higher Education, with the assistance of the University Grants Commission, is working towards the establishing a new independent quality assurance and accreditation authority for higher education, and it was, also, submitted as a Budget proposal in the year 2018. A provision of Rs. 10 million was allocated in this regard for the year 2019.

Chapter 02 - Progress and Future Vision

- 1 Providing of a continuous higher education up to the degree level for all the qualified students.
- 2 Improving of quality and relevance of higher education for better employability of graduates.
- 3 Promotion of innovations, technology, entrepreneurship, commercialization of research benefits, dissemination of knowledge (Chapter VI of Vistas of Prosperity) for developing a technology based economy
- 4 Improving efficiency and effectiveness of higher education system
- 5 Internationalization of Higher Education

Goals of expanding mid-term Higher Education accesses up to the year 2025

Basic Development Approach	Number of targeted higher education opportunities
Increase the number of students admitted under the National University System from 30,000 to 40,000	40,000
Introducing of job market targeted job oriented weekend certificate / diploma programs (at least 1500 students per university)	30,000
Ten proposed (10) District Universities. Establishment of them in districts where there aren't any university.	15,000
Introduction of afternoon courses at 300 selected Mahindodaya Laboratories as one per each Divisional Secretariat (100 students per lab)	30,000
Increase the number of students under the establishment of non-profit oriented Chartered Universities	30,000
Further standardization and expansion of the Non-State University System.	20,000
Upgrading of Sri Lanka Institute of Advanced Technological Education (SLIATE) system as a Chartered University	15,000
Establishment of Diyatalawa New dedicated National University	120
Establishment of the Chartered University of National Forest Resources, Environmental Education and Environmental Conservation	120
Establishment of the National Agro-Research and Bio-Systems Technology Chartered University	300
High-Tech Studies Chartered University , Hambantota and Seethawaka	1,500
Expansion of Non-State University Admission opportunities under the Interest Free Student Loan Scheme (from 5000 to 15000)	15,000
Total	197,040

Sgd. By/ Mr. Anura Dissanayake,
Secretary,
(Chief Accounting Officer)
Ministry of Higher Education, Technology and Innovation

Date: 26.06.2020

ACA-F

Chapter 03 – Overall Financial Performance for the Year Ended 31.12.2019**3.1 Financial Performance Statement**

				Rs.	
Budget 2019		Note	Actual		
			2019	2018	
-	Income receipts		-	-	
-	Income tax	1	-	-	
-	Tax on local goods and services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non-taxable income and other	4	-	-	
-	Total Income Receipts (a)		-	-	
-	Non-revenue receipts				
-	Treasury imprest		7,743,935,902	7,826,691,658	
-	Deposits		40,111,693	132,990,765	
-	Advance Account		5,391,267	4,220,704	
-	Other receipts				
-	Total Non-revenue receipts (b)		7,789,438,862	7,963,903,126	
-	Total Income receipts and Non-revenue receipts C = (a)+(b)		7,789,438,862	7,963,903,126	
	Deducted: Expenses				
-	Recurrent expenditure				
81,400,000	Salaries, wages and other employee benefits	5	77,229,547	89,556,201	
94,594,000	Other goods and services	6	89,085,823	101,026,552	
1,813,794,000	Subsidies, grants and transfers	7	1,611,738,931	1,316,833,507	
-	Interest payments	8	0	0	
212,000	Other recurrent expenses	9	211,284	0	
1,990,000,000	Total recurrent expenses (d)		1,778,265,585	1,507,416,260	

Capital Expenditure				
25,100,000	Capital Asset Rehabilitation and Improvement	10	25,100,000	6,593,503
14,633,871,000	Capital asset acquisitions	11	10,698,801,469	7,967,846,061
1,887,000,000	Capital transfers	12	1,135,322,199	878,365,000
-	Acquisition of financial assets	13	0	0
354,976,000	Skills development	14	307,519,886	615,569,629
841,073,000	Other capital expenditure	15	736,738,306	868,254,750
17,742,020,000	Total capital expenditure (e)		12,903,481,860	10,336,628,944
	Major ledger expenses (f)		95,302,268	261,230,855
	Deposit payments		86,098,370	253,503,446
	Advance payments		9,167,840	7,499,236
	Payments for other departments			
	Repayment		36,059	228,174
	Total expenditure g = (d+e+f)		14,777,049,713	12,105,276,059
-	Imprest Balance as at 31st December 2019 h = (c-g)		-6,987,610,850	-4,141,372,932

ACA-P

3.2. Statement on Financial Position

Statement on Financial Position as at 31.12.2019

		True	
Note	2019	2018	
	Rs	Rs.	
<u>Non-financial assets</u>			
Property, plant and equipment	ACA -6	1,596,436,528	8,084,450,764
<u>Financial assets</u>			
Advance accounts	ACA -5/5(A)	262,813,353	16,573,592

Money and equivalents	ACA -3	2,497,539	3,375,868
Total Assets		1,861,747,420	8,104,400,224
<u>Net assets / mass</u>			
Net assets		-225,547,756	-273,732,421
Property plant and equipment pool		1,596,436,528	8,084,450,764
Rent and Work Advance Reserve	ACA -5(A)	244,041,772	
<u>Current liabilities</u>			
Deposit Accounts	ACA -4	244,319,337	290,306,013
Imprest balance	ACA -3	2,497,539	3,375,868
Total liabilities		1,861,747,420	8,104,400,224

- * The Statement of Financial Position as at 31.12.2019 signed by the Chief Accounting Officer is given in the Annexure 05.

ACA-C

3.3. Cash Flow Statement

Cash Flow Statement for the year ended 31.12.2019

	Actual	
	2019 Rs.	2018 Rs.
<u>Cash flows generated from operating activities</u>		-
Total tax receipts	-	-
Fees, Surcharges, Fines and Licenses	-	-
profits	-	-
Non-revenue receipts	-	-
Revenue Collected by Other Departments / Ministries		
Imprest Receipts	7,738,608,056	7,822,016,063
<u>Cash flows generated from operating activities (a)</u>	7,738,608,056	7,822,016,063
<u>Deducted: incurred money</u>		
Personal Emoluments and operating expenses	156,176,646	180,493,776
Subsidies and transfers	37,050,931	17,333,158
Expenditure incurred on other Expenditure Heads	18,892,134	10,082,215
Imprest paid to the Treasury	2,497,539	3,375,868
Cash Flow for Operating Activities (b)	214,617,250	211,285,017
<u>Net Cash flows generated from operating activities (c)=(a)-(b)</u>	7,523,990,805	7,610,731,046
<u>Cash flows generated by investment activities</u>		
Interest	-	-
Dividends	-	-
Claim Leaving Provisions and selling of physical assets	-	-
Recovery of sub-loans	-	-
Advance Recovery	655,983	273,798
Cash flow generated by investment activities (d)	655,983	273,798
<u>Deducted: money spending</u>		
Physical asset construction or purchases and other investment acquisitions	2,027,181,926	3,093,028,349

Advance payments	9,167,840	7,499,236
Total Cash Flow from Investment Activities (e)	2,036,349,766	3,100,527,585
Net Cash Flow from Investment Activities (f)=(d)-(e)	(2,035,693,783)	(3,100,253,787)
Net Cash Flow generated from Operation and Investment Activities (g)=(c) + (f)	5,488,297,022	4,510,477,259
<u>Cash flows generated by financial activities</u>		
Local borrowings	-	-
Foreign borrowings	-	-
Receipts of grants	-	-
Deposit Receipts	40,111,693	132,990,765
Total Cash Flow generated from Investment Activities (h)	40,111,693	132,990,765
<u>Deducted: money spending</u>		
Repayment of foreign debt	5,442,310,346	4,389,964,578
Repayment of foreign debt	-	-
Deposit payments	86,098,370	253,503,446
Total cash flow incurred for financial activities (i)	5,528,408,716	4,643,468,024
Net Cash Flow generated from Investment Activities (j)=(h)-(i)	(5,488,297,022)	(4,510,477,259)
Net deference in cash (k) = (g) -(j)	-	-
Opening cash balance as of January 1st	-	-
Final cash balance as of December 31st	-	-

3.4. Performance of utilization of allocated funds

Provision Category	Allocated Provision		True Expenditure	Utilized Provisions as a percentage of the Amount of final provision
	Initial Provision	Final Provision		
Recurrent	1,227,000,000	1,990,000,000	1,778,265,585	89%
Capital	16,305,000,000	17,742,020,000	12,903,481,860,	73%

3.5. Performance of non-financial asset reporting

Asset code	Code Description	Balance as at 31.12.2019 as per the Board of Survey	Balance as at 31.12.2019 as per the Financial position report	Reporting of the Progress as a %.
9151	Buildings and the Structure	76,922,000.00	76,922,000.00	100%
9152	Machinery	374,861,933.99	374,861,933.99	100%
9153	Land	794,700,000.00	794,700,000.00	100%
9154	Intangible assets	-	-	-
9155	Biological assets	-	-	-
9160	Ongoing works	349,952,593.95	349,952,593.95	100%
9180	Leased assets	-	-	-

3.6. Auditor General's Report

This report is given in annexure 06

Chapter 04 - Performance Indicators

4.1 Performance Indicators of the Institute (Based on Action Plan)

Specific Indicators	True output as a Percentage of the Expected Output		
	100%-90%	75%-89%	50%-74%
Graduate employability.	–	–	60%
Increment in the Admission of students to the National Higher Education System	Count on the enrollment of students to the university system for the year 2019 has not yet been done.	–	

Chapter 05 - Performance in achieving Sustainable Development Goals (SDG).

5.1 Identified relevant SDG

Goals / Objectives	Goals	Achievement Index	Progress towards Achievements so far		
			0%-49%	50%-74%	75%-100%
4.3 By 2030, enabling of all the males and females to obtain high quality technological, professional and tertiary education including the university education at a low cost.	- Implementation of the Interest Free Student Loan Scheme. - Granting higher education opportunities by the SLIATE. - Admission of students to the National universities coming under the UGC. - Admission of students to the Sri Lanka Bhiksu University.	Increment of the number of admitted students	41.38%		
			10.4%		
			18.5%		
					147%

	Admission of students to Sri Lanka Buddhist and Pali University.		(60%)		
4.5 By the year 2030,					
I. To eradicate differences based on gender in education.					100%
II. Confirmation of the opportunity for accessing all levels of the education.	Have achieved the goals. Have achieved the goals.				100%
III. Providing opportunities for obtaining vocational training for disabled, natives and vulnerable children.	Not relevant to the subject scope of this ministry.				-
4.7 By the year 2030, to acquire knowledge and skills required for promoting sustainable development by all who are studying, It includes education on sustainable development and promoting sustainable lifestyles, human rights, peace and a culture of non-violence, recognition of global citizenship and cultural diversity, and cultural contribution to sustainable development.					
	-	-	-	-	-

5.2 Achievements and challenges in achieving the Sustainable Development Goals

Regarding the achievement of Sustainable Development Goals (SDG).

- | | |
|---|--|
| 1. Elimination of gender based differences in education. | Selection for higher education opportunities simply depends on the Z-score. It is not based on gender. |
| 2.Ensure access to all levels of education - | Each level of higher education has been defined and developed to meet the eligibility criteria required for admission to the SLQF. This ensures that everyone who qualifies has access to various levels. All educational institutions under the Ministry have been adapted to this framework. |
| 3. Providing opportunities for obtaining vocational training for disabled, natives and vulnerable children. | This is not relevant to the subject scope of this ministry |

Chapter 06 - Human Resources Profile

6.1 Cadre Management

	Approved Cadre	Available Cadre	Vacancies /(Surplus) **
Senior	28	23	05
Tertiary	06	03	03
Secondary	132	68	64
Primary	45	40	05

6.2 ** In addition to the above staff, 36 graduate trainees have been assigned to this Ministry. Accordingly, the total number of actual vacancies is 41. Due to the vacancies, it is difficult for an officer to fulfill the objectives of the Ministry efficiently and effectively as a number of subjects have to be performed by one officer. Therefore, the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government has been informed to fill the vacancies.

6.3 Human resources development

Program	Number of employee trained	Duration	Total investment (Rs'000)	Nature of the Program	Output / Acquired Knowledge *
			Local		
Financial Management of Foreign Funded Projects	1	2 days	13	Local	Awareness on financing of foreign projects and preparation of final accounts
Two day external workshop on team capacity development and leadership training	83	2 days	747	Local	Improving of leadership qualities and skills of the staff
Awareness of Public Officers on the provisions of the Establishments Code	2	Two days	-	Local	Awareness of public officers on the provisions of Establishments Code regarding leave, salaries and allowances

Program	Number of employee trained	Duration	Total investment (Rs'000)	Nature of the Program	Output / Acquired Knowledge *
			Local		
Public Sector Disciplinary Procedure	2	Two days	-	Local	Awareness on proper disciplinary action and disciplinary inquiries
Procedural Rules of the Public Service Commission	4	One Day	-	Local	Making aware of the preparation of Schemes of Recruitment, promotion schemes, releases, dismissals etc.
Introduction of procurement and bid evaluation and preparation of bid evaluation report	1	Three Days	12	Local	Identify the procurement process and the correct method of preparing the Bid Evaluation Report for performing day to day duties efficiently.
Awareness of Public Officers on the provisions of the Establishments Code	1	Two days	-	Local	Awareness on Language Policy, Discipline, compensation and allowances and preparation of Service Minutes and Schemes of Recruitment
Institutional procurement and planning network management	1	One Day	4	Local	Improvement of efficiency in purchasing and supplying activities of the Ministry through the use of modern management techniques
Solid waste management	1	One Day	8	Local	Taking action to use the latest technology for solid waste management when constructing new buildings
The Importance of Intellectual Property Rights	1	One Day	-	Local	Awareness of Public Officers on the Importance of Intellectual Property Rights

Program	Number of employee trained	Duration	Total investment (Rs'000)	Nature of the Program	Output / Acquired Knowledge *
			Local		
Excellent Annual Report and Accounting Awards Competition	5	One Day	20	Local	Awareness on preparation of annual report according to the correct format
Disciplinary Procedure	1	Two days	8.5	Local	Awareness on proper disciplinary action and disciplinary inquiries
Transport Management	1	Two days	8.5	Local	Proper maintenance of vehicle and management of transport needs of the institute
Disciplinary Procedure	1	Two days	8.5	Local	Awareness on proper disciplinary action and disciplinary inquiries

* Improving the knowledge and skills of the officers is essential for them to perform the duties efficiently and effectively. It is expected that a more efficient service can be provided with training programs to increase their knowledge on new subject matters.

Chapter 07 – Compliance Report

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
1	The following Financial Statements / Accounts have been submitted by the due date		–	–
1.1	Annual Financial Statements	Comply with	–	–
1.2	Public Officers Advance Account	Comply with	–	–
1.3	Business & Manufacturing Advance Accounts (Commercial Advance Accounts)	–	–	–
1.4	Store Advance Accounts	–	–	–
1.5	Special Advance Accounts	–	–	–
1.6	Other	–	–	–
2	Maintenance of books and documents (FR 445)		–	–
2.1	Updating and maintaining of the Fixed Asset Register in terms of the Public Administration Circular 267/2018	Comply with	–	–
2.2	Updating and maintaining of personal payroll documents / personal pay cards	Comply with	–	–
2.3	Updating and maintaining of the audit query register	Comply with	–	–
2.4	Updating and maintaining the internal audit record register	Comply with	–	–
2.5	Preparation of all monthly account summaries (CIGAS) and submitting to the Treasury on due date	Comply with	–	–
2.6	Updating and maintaining of the cheque and cash order register	Comply with	–	–
2.7	Updating and maintaining of inventory	Comply with	–	–
2.8	Updating and maintaining of stock inventory	Comply with	–	–
2.9	Updating and maintaining the damage and loss register	Comply with	–	–
2.10	Updating and maintaining of the register for going out	Comply with	–	–

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
2.11	Updating and maintenance of Supplement Book register (GA - N20)	Comply with	—	—
03	Delegation of functions for financial control (FR 135)		—	—
3.1	Delegation of financial powers in the institute	Comply with	—	—
3.2	Making aware within the institute regarding the delegation of financial powers	Comply with	—	—
3.3	Powers have to be delegated so as every transaction has to be approved through two or more officials.	Comply with	—	—
3.4	In terms of the Public Finance Circular No. 171/2004 dated 11.05.2014, when using government payroll software package, to perform it under the control of an Accountant.	Comply with	—	—
4	Preparation of Annual Plans			
4.1	Preparation of Annual Action Plan	Comply with	—	—
4.2	Preparation of Annual Procurement Plan	Comply with	—	—
4.3	Preparation of Annual Internal Audit Plan	Comply with	—	—
4.4	Preparation of Annual Estimate and submitting it to the Department of National Budget (NBD) on due date	Comply with	—	—
4.5	Submission of Annual Cash Flow Statement to the Treasury Operations Department on the due date.	Comply with	—	—
5	Audit queries			
5.1	All audit queries have been answered by the date specified by the Auditor General	Comply with		
6	Internal Auditing	—	—	—
6.1	Preparation of the Internal Audit Plan after having discussed with the Auditor General at the beginning of the year, in terms of the FR. 134 (2) DMA /1-2019	Comply with	—	—

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
6.2	Have replied to all internal audit reports within one month	Comply with	—	—
6.3	In terms of the Sub Section 40(4) of the National Audit Act No.19 of 2018, copies of all internal audit reports have been submitted to the Management Audit Department	Comply with	—	—
6.4	In terms of FR 134(3), submission of copies of all the internal audit reports to the Auditor General.	Comply with	—	—
7	Audit and Management Committees		—	—
7.1	In terms of DMA circular 1-2019, conducting of at least 04 Audit and Management Committees within the relevant year.	Comply with	—	—
8	Asset Management		—	—
8.1	Submission of information on Asset Purchasing and Disposal to the Comptroller General's Office as per Chapter 07 of the Asset Management Circular No. 01/2017	Comply with	—	—
8.2	As per the paragraph 13 of the above mentioned circular, have appointed a suitable officer to coordinate the implementation of provisions of that circular and reported the particulars of that officer to the Comptroller General's Office.	Comply with	—	—
8.3	Have conducted Board of Survey as per the Public Finance Circular No. 05/2016, and have submitted the relevant reports to the Auditor General on due date.	Comply with	—	—
8.4	Have met the surpluses, deficits and other recommendations within the prescribed time frame cited in the circular.	Comply with	—	—
8.5	Have done the disposal of condemned goods in terms of FR 772.	Comply with	—	—

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
9	Management of Vehicles			
9.1	Prepare daily running charts and monthly summary reports for pool vehicles and submit them to the Auditor General on due date	Comply with	—	—
9.2	Have disposed the vehicles before a time period of 06 months after they have become condemned.	Comply with	—	—
9.3	Maintaining vehicle log books and updating them	Comply with	—	—
9.4	Taking action on every vehicle accident as per FR103,104,109, and 110	Comply with	—	—
9.5	Re-inspection of fuel consumption in vehicles in accordance with the provisions of paragraph 3.1 of Public Administration Circular No: 2016/30 dated 29.12.2016.	Comply with	—	—
9.6	Have acquired full ownership of the vehicle log books after the lease period.	Comply with	—	—
10	Bank Account Management			
10.1	Have prepared and certified bank reconciliation statements on due dates and have submitted them for audit	Comply with	—	—
10.2	Have settled inactive bank accounts, which were brought forward during the year under review or in the previous years.	Comply with	—	—
10.3	Taking action with regard to the balances disclosed and adjusted through the bank reconciliation statements in terms of the Financial Regulations and settling of those balances within a one month period.	Comply with	—	—
11	Utilization of Provisions			
11.1	Have incurred expenditure so as not to exceed the limits of allocated provisions.	Comply with	—	—

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
11.2	After utilization from the provisions provided in terms of FR 94 (1), have entered to liabilities at the end of the year not exceeding the remaining allocation limit	Does not comply	—	—
12	Advance Accounts of Public Officers		—	—
12.1	Have complied with the limitations	Comply with	—	—
12.2	Have done a timely analysis of the outstanding debt balance	Comply with	—	—
12.3	Settlement of outstanding debt balances which have been in existence for more than one year	Does not comply	Loan balances of two officers who have left the service and one retired officer have not been settled. - Steps have been made to take legal action against the two officers who have left the service, and the retired officer has deceased, and since he didn't had a pension gratuity, Director General of the Pensions Department has been informed to reduce the loan balance through death gratuity or other allowances.	
13	General deposit account			
13.1	Have taken action on expired deposits in terms of FR 571.	Comply with	—	—
13.2	have updated and maintained the Control account for general deposit	Comply with	—	—
14	Imprest Account			
14.1	The balance of the cash book has been remitted to the Treasury Operations Department at the end of the year under review	Comply with	—	—
14.2	Have settled ad- hoc interim imprests issued in terms of FR 371 within a month after completion of that task.	Comply with	—	—

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
14.3	Have issued ad- hoc interim imprests not exceeding the approved limit as per FR 371.	Comply with	–	–
14.4	Reconciliation of Imprest Account balance with Treasury books monthly.	Comply with	–	–
15	Revenue Account		–	–
15.1	Have made the repayments from collected revenue in conformity with relevant regulations.	–	–	–
15.2	The accumulated income have been credited directly to the income without crediting the deposit account	–	–	–
15.3	Submission of deficit reports to the Auditor General as per FR 176.	–	–	–
16	Human resources management		–	–
16.1	To maintain the staff within the approved cadre limit.	Comply with	–	–
16.2	Have provided written lists of duties to all members of the staff	Comply with	–	–
16.3	Have submitted all the reports to the Management Services Department as per the MSD circular No. 04/2017 dated 20.09.2017.	Comply with	–	–
17	Providing information to the public		–	–
17.1	Appointment of an Information Officer in terms of the Right to Information Act and regulations, and maintenance of an Information Providing Register.	Comply with	–	–
17.2	have provided information on institute through its website and have facilitated public comments / accusations on the institute through the website or alternative means.	Comply with	–	–
17.3	Have submitted reports once or twice a year in terms of Section 08 and 10 of the Right to Information Act.	Comply with	–	–

No.	The Requirement to Apply	Compliance Status (Comply with/Does not comply)	Short explanation if it does not comply.	Precise decision measures proposed to prevent non-compliance in the future
18	Implementation of the Citizen Charter		–	–
18.1	Formulation and implementation of a Citizenship / Client Charter as per the Circulars of the Ministry of Public Administration and Management No. 05/2008 and 05/2018 (1)	Comply with	–	–
18.2	In terms of paragraph 2.3 of the circular, formulation of a mechanism to monitor and evaluate the implementation of the Citizen / Client Charter and its implementation.	Comply with	–	–
19	Compilation of the Human Resources Plan		–	–
19.1	Have prepared a Human Resources Plan based on the Form 02 of PA Circular No. 02/2018 dated 24.01.2018.	Comply with	–	–
19.2	Have confirmed a training opportunity of at least 12 hours per year for each staff member within the above mentioned Human Resources Plan.	Comply with	–	–
19.3	Annual Performance Agreement has been signed for the entire staff based on the format given in Annexure 01 of the above circular.	Comply with	–	–
19.4	Have appointed a senior officer in charge of preparation of Human Resource Development Plan, development of capacity building programs and implementation of skills development programs in accordance with paragraph 6.5 of the above circular.	Comply with	–	–
20	Responding to audit paragraphs		–	–
20.1	Correction of the lapses indicated by the Auditor General's Audit paragraphs for the previous year.	Comply with	–	–

Annexure -1

Completed Project -2019

(Rs.Mn)

S.N.	Project Name	University / Institute	Total Estimated Cost	Cumulative Expenditure	Allocation 2019	Actual Expenditure
1	Proposed new Wimaladharma Hostel	J'pura	156.40	136.93	65.00	34.57
2	Multipurpose Building stage 1, Faculty of Medicine	Kelaniya	322.00	322.00	50.00	42.45
3	Gymnasium of the University of Jaffna	Jaffna	242.00	222.55	50.00	49.18
4	Student Cafeteria -2 Nos	Sabaragamuwa	80.00	41.04	28.40	24.09
5	Construction of staff quarters		414.70	288.18	60.00	50.00
6	Faculty Building Stage III, (Final Stage) Faculty of Livestock, Fisheries and Nutrition	Wayamba	169.50	149.28	31.70	24.41
7	Construction of Laboratory building to introduce Engineering Technology degree programme - Kuliapitiya		282.00	215.45	72.00	56.02
8	Faculty of Agriculture & Plantation Management Stage III		233.00	177.27	30.00	25.00
9	Development of main Entrance	Uva Wellassa University	36.00	19.30	21.00	9.40
10	Construction building for BIO System Technology	Eastern	239.54	228.31	112.00	88.66
11	Design, Construction and Commissioning of building complex for department of Technology studies at South Eastern University	South Eastern	450.80	418.00	205.00	195.2
12	Sub Warden Quarters 1-Buddhist & Pali University	Buddhist and Pali	17.00	6.30	3.60	1.23
13	Construction of staff quarters Registrar, Bursar , & Other	Rajarata	380.00	318.40	155.00	115.30
14	Design and Construction of building complex for Tissue Culture laboratories at Institute of Agro – technology and Rural Sciences University of Colombo	Colombo	150.00	108.23	30.00	21.50
15	Extension to the West Wing Building of Faculty of Management and Finance		290.00	226.95	61.00	46.21
16	Extension to the East Wing building of Faculty of Management & Finance		130.00	132.53	8.00	4.00
17	Design , construction , supervision and commissioning of building complex for the Faculty of Technology	Ruhuna	691.81	601.12	80.00	80.00
18	Proposed building extension for the department of Textile & clothing Technology	Moratuwa	307.00	298.16	68.00	63.12
19	Five storied building for ATI Kandy	SLIATE	267.00	218.10	80.00	80.00
20	Five storied building for ATI Gampaha		315.00	263.20	75.00	75.00
21	Five storied building for ATI - Kurunegala		275.00	233.00	54.30	54.30
22	Five storied building for ATI - Samanthurei		350.00	296.30	110.00	100.00
	Total		5,798.75	4,920.60	1,450.00	1,239.65

Annexure -2

Ongoing Projects - 2019

(Rs.Mn)

S.N.	Project Name	University/ Institute	Total Estimated Cost	Allocation 2019	Actual Expenditure	Cumulative Expenditure	Cumulative Physical Progress %
1	Para Clinical Building Stage 11 Faculty of Medicine	Peradeniya	795.00	43.20	30.00	273.66	73
2	Faculty of Agriculture Phase 11 (Master Plan Development)		384.00	28.80	28.80	327.25	83
3	Construction of Geography building Faculty of Arts		95.00	14.40	10.00	2.00	2
4	Construction of Hockey and Athletic Pavilion		31.00	7.20	7.20	28.99	80
5	Proposed Extension to the Main Library		302.00	50.40	40.00	178.28	78
6	Proposed building for Computing Centre Engineering Mathematics and Engineering Management		354.00	50.40	50.40	206.77	95
7	Construction of Faculty Centre Faculty of Engineering		36.00	10.80	10.00	4.34	15
8	Establishment of Centre for Research and Oral Cancer Faculty of Dental Science		49.00	14.40	14.40	36.64	95
9	Proposed extension to the Dept. of farm Animal production and health		126.00	18.00	16.38	62.24	58
10	Proposed staff quarters at Abeyrathne Mw. Boralasgamuwa	Sri J'pura	125.80	72.00	50.00	91.22	90
11	Faculty of Technology building & Infrastructure		3,073.50	875	666.80	2,043.1	86
12	Multipurpose Building for faculty of Humanities & Social Sciences		1,364.00	45.00	-	0.38	2
13	Multipurpose building complex for Faculty of Management Studies & Commerce		1,761.00	5.00	0.27	0.55	2
14	Building for the information Communication Technology Centre	Kelaniya	183.00	42.24	42.24	173.50	96
15	New Lecture theatre complex of the Faculty of Science		500.00	100.67	4.06	141.06	22
16	Faculty of Applied Science - Vavuniya Campus	Jaffna	330.00	13.00	12.61	310.63	93
17	Faculty of Management Studies & Commerce		400.00	55.00	26.37	337.69	95.5
18	Faculty of Agriculture - Kilinochchi		393.80	6.00	3.74	360.33	93
19	Design ,construction and commissioning of Eight storied building for the Clinical		700.00	70.00	56.85	274.82	30
20	Design, construction and commissioning of buildings and other related structures for Engineering Technology and Bio System Technology		525.00	113.00	77.62	342.00	65
21	Design, Construction and commissioning of three storied building, Services and Related Structures for IT center Vavuniya Campus		200.00	100.00	100.00	100.00	70
22	Rehabilitation and Reconstruction of universities in the Tsunami Affected Areas		133.50	96.0	63.28	63.28	47

S.N.	Project Name	University/ Institute	Total Estimated Cost	Allocation 2019	Actual Expenditure	Cumulative Expenditure	Cumulative Physical Progress %
23	Building complex for Management Faculty 1/11	Sabaragamuwa	734.70	27.40	0.10	0.10	1
24	Building complex for Agricultural science stage 1		975.92	73.00	1.28	1.50	1
25	Construction of Library Building for Sabaragamuwa University of Sri Lanka		371.80	40.00	30.70	63.48	20
26	Construction of a New building complex for the Faculty of Applied Sciences stage 11 phase 1		564.52	50.00	50.00	115.47	8
27	Establishment of State Medical faculty at Sabaragamuwa University of Sri Lanka		12,780.0	79.00	10	86.00	17
28	Faculty of Medicine University of Wayamba	Wayamba	2,341.40	600	600.00	1,793.69	90
29	Wayamba University Township Development Project (GOSL/Saudi)		4,088.00	65.00	14.50	20.20	8.5
30	Staff Learning Unit	Uva Wellassa	185.00	59.00	59.00	83.20	45
31	Student welfare center		108.00	56.00	23.00	24.60	40
32	Library Building		476.00	90.00	90.00	129.60	25
33	Infrastructure Developments for Technology Stream Degree Programme 2016 (Construction of Four Storied Building)		316.00	90.00	34.30	217.30	82
34	Four storied new building for Jaffna Regional Centre	Open	200.00	30.00	30.00	85.00	75
35	Construction of building complex for English Language teaching unit	Eastern	238.74	101.00	90.64	212.58	95
36	Building Complex for the Faculty of Healthcare Sciences, Eastern University, Sri Lanka Project		6,472.00	858.50	723.70	785.90	25
37	Construction of Auditorium and Building Complex with Audio & Video Recording Cum Editing Facilities and Purchasing of Vehicles - SIVAS		335.70	10.00	-	-	3
38	Sub warden Quarters 2 -Buddhist & Pali University	Buddhist and Pali	17.00	7.00	0.90	3.09	36
39	Language skill development center - Buddhist & Pali University		323.00	155.00	151.70	233.10	95
40	Proposed Building CDCE Building	Rajarata	168.50	5.00	-	20.50	10
41	03 No.Twin Quarters for faculty of Medicine & Allied Sciences		50.00	15.00	2.30	27.20	70
42	Design, construction and completion of pre clinical building		896.00	94.00	71.17	71.17	7
43	Design, construction and completion of proposed sewerage water collection and treatment system		200.00	50.00	-	-	7
44	Construction of FCBS Building	Trincomalee Campus	821.40	294.00	264.50	314.50	30
45	Staff Quarters phase 1		40.00	29.00	17.51	17.51	70
46	Construction of 3Km asphalt surface road network		145.00	25.00	-	-	65
47	Proposed building for Faculty of Music & Common facilities	Visual and Performing Art	775.00	80.00	30.80	247.00	80
48	Proposed building and Landscape Design for Faculty of Visual Arts		492.00	85.00	48.40	167.19	60

S.N.	Project Name	University/ Institute	Total Estimated Cost	Allocation 2019	Actual Expenditure	Cumulative Expenditure	Cumulative Physical Progress %
49	Building complex (phase 11) of the Faculty of Management & Finance	Ruhuna	276.40	60.00	5.63	81.76	18
50	Design, Construction, Supervision, Commissioning completion and Maintenance of Twelve storied building complex for the Faculty of Medicine		1,179.70	62.00	50.00	298.88	20
51	Establishment of a professorial unit at Karapitiya hospital		1,300.00	50.00	1.21	2.19	0
52	Establishment Centre for Naval Studies and Shipping at the University of Ruhuna		943.00	125.00	67.67	67.67	6
53	Building complex for the Dept. Of Materials Science and Engineering	Moratuwa	439.00	30.00	20.00	0.95	2
54	Proposed Building for Department of Mechanical Engineering		247.00	48.50	42.87	43.42	10
55	Proposed Information and Learning Center at Faculty of Science	Colombo	850.00	233.65	190.00	290.38	54
56	Proposed Student Services Center, Faculty of Science		468.40	147.00	130.00	121.38	26
57	Establishment of Faculty of Technology University of Colombo		2,087.00	828.16	828.16	1,260.64	70
58	Six Storied Building for the Department of Statistics (DST), Faculty of Science _ UGC		419.95	150.00	120.00	222.92	58
59	Construction of Three Storied Hostel Building for 25 Nos Foreign Students	Bhiksu	88.1	66.1	64.1	73.64	80
60	Construction of staff residence for VC,Deans,HDs,Executive & non executive staff		192.8	94.1	83.4	102.7	52
61	Construction of Treatment plant in New Land (Block 02)		19.3	13.2	6.68	12.66	75
62	Academic Building	GWAI	134.40	20.00	3.67	29.01	65
63	To strengthen the post Graduate Institute of Ayurvedic Medicine focusing specially on the Research and Development aspect in Ayurveda Medicine	PGIIM	244.10	10.00	7.00	10.00	27
64	Design construcion & Completion of four storied building for PGIPBS, University of Kelaniya Phase 1	PGIPBS	393.00	125.00	125	125.00	15
65	Accommodation facilities to the Faculty Staff of the Universities	UGC	300.00	35.00	23.00	248.30	86
66	Science & Technology Human Resources Development Programme for the Universities of Kelaniya, Sabaragamuwa, Rajarata, & Colombo and Engineering Faculty of University of Sri Jayawardanapura	MOHE	26,400.00	394.00	184.40	212.50	16
			81,959.40	7,390.13	5,608.28	13,282.54	

Annexure -3

New Project - 2019

(Rs.Mn)

S.N.	Project Name	University / Institute	Duration	Funding Source	Total Estimated Cost	Allocation 2019	Actual Expenditure	Physical Progress %	Remarks
1	Construction of New Building for the Faculty of Arts	Peradeniya	Jan.-2019 July-2021	GOSL	488.78	61.90	110.12	25	
2	Proposed Extension to the Administrative building faculty of Science		May.2019 - feb.2020	GOSL	73.38	18.00	19.86	36	
3	Proposed extension to the existing building of the Department of Molecular Biology and Biotechnology, Faculty of Science		2019 - 2020	GOSL	88.28	10.80	-	-	Pre tendering work in progress
4	Design and construction of extension to the Faculty building of the Livestock, Fisheries and Nutrition	Wayamba	Api. 2019 - Oct. 2020	GOSL	215.00	65.30	35.00	3	Site clearance of the project was delayed due to issue arise on removing existing fish tank from the project location
5	ICT Centre - Makandura		30 months	GOSL	2,012.00	42.00	-	-	TEC evaluation
6	Faculty building stage 11 - FBSF - Kuliyapitiya		24 months	GOSL	232.00	0.70	-	-	TEC evaluation
7	Establishment of Professorial Unit at Kuliyapitiya hospital			GOSL	17,512.00	160.00	-	-	NPD has approved the project under the Ministry of Health.
8	Construction of balance work of the Professorial unit	Eastern	2019	GOSL	194.10	5.00	-	-	TEC is revised. Has started reprocurment activities
9	Infrastructure Development at Agro Tech park, Malwatta	South Eastern	2019	GOSL	166.00	2.50	-	-	To be Tender Calling
10	Building complex for staff quarters (Academic & Non academic)		2019	GOSL	340.00	34.90	-	-	Procurment Stage
11	Five story building -Buddhist & Pali University	Buddhist and Pali	2019-2020	GOSL	308.00	43.00	14.50	-	Expecting UDA approval
12	Foreign student hostel -Buddhist & Pali University		2019-2020	GOSL	219.00	21.90	-	-	Mobilising & site cleaning
13	Building for Technological studies phase 11 & 111	Rajarata	2019 - 2020	GOSL	438.00	41.00	41.00	10	
14	Major Renovation works in the Existing building at main premises	Ruhuna	Sep 2019 - Mar 2020	GOSL	400.42	80.00	-	-	Started preparing bidding documents
15	Upgrading the playground and construction of a Pavilion		Sep 2019 - Mar 2020	GOSL	639.60	15.50	0.53	-	Procurment process is in progress
16	Construction and Completion of Guest House, Faculty of Agriculture - Mapalana , Kamburupitiya		Mar. 2019 - Oct. 2019	GOSL	19.50	18.50	7.37	97	
17	Establishment of Faculty of Allied Health Science - University of Ruhuna		Mar. 2019 - Oct. 2020	GOSL	1,660.00	160.00	0.18	-	Started issuing tender documents
18	New Building for Dept. of Building Economics	Moratuwa	Jun. 2019 - Nov.2020	GOSL	75.00	20.00	12.78	30	
19	Completion of the balance work (Prefabricated steel) of the Lecture Hall building of the Faculty of Architecture		April. 2019 - 2021	GOSL	150.00	75.00	-	-	Selection of the consultant of the project
20	Completion of the balance work (Prefabricated steel) of the Multipurpose building of the Faculty of Engineering		April. 2019 - 2021	GOSL	200.00	100.00	-	-	Selection of the consultant of the project
21	Establishment of State Medical faculty at University of Moratuwa		2019-2023	GOSL	8,010.69	10.00	-	-	Changing of financing method
22	Construction of Administration building for the Sri Palee Campuse	Colombo	Oct 2019- Sep 2021	GOSL	150.00	40.00	-	6	
23	Construction of Multi purpose building	Bhiksu	2019- 2021	GOSL	486.00	40.00	-	-	Final TEC report forwarded to the procurment committee
24	Construction of Treatment plant in New Land (Block 03)		2019- 2019	GOSL	19.30	3.50	-	5.0	
25	Establishment of Professorial Unit at Rathnapura hospital	Rathnapura		GOSL	2,655.00	122.00	-	-	Changing of financing method
26	Female Hostel Building	GWAI		GOSL	180.00	27.30	-	-	Start work to select new contractor.
Total					36,932.05	1,218.80	241.34		

Annexure -4

Final Payment Project - 2019

						(Rs.Mn)
S.N	Project Name	University / Institute	Total Estimated Cost	Cumulative Expenditure	Allocation 2019	Actual Expenditure
1	Building for the Dept of Statistical and Computer Science Faculty of Science	Peradeniya	179.0	168.3	14.40	14.40
2	Proposed Extension to the Mechanical Engineering building		144.0	134.36	7.00	-
3	Construction of Geology building stage 11		166.00	151.73	5.00	-
4	Construction of an Administrative Building with laboratories and lecture hall for the faculty of AHS		157.00	96.27	7.00	-
5	Proposed Extension to the Surgical Ward Faculty of Medicine		81.25	68.53	5.00	-
6	Construction of five storied building for faculty of Dental Science		209.59	186.88	10.80	10.80
7	Extension to Hostel at Sarasavi Uyana		89.53	65.73	3.60	2.91
8	Construction of Chemical Engineering Building Stage 11		85.71	62.32	7.20	-
9	Construction of Building for the Dept of Management studies stage 11		93.13	87.44	7.20	5.24
10	Master Plan Development Faculty of Agriculture Phase 1		930.00	895.83	11.16	11.16
11	Phase IV Building for the faculty of Medical Sciences	Sri Jayawardanepura	1,599.40	1,523.99	58.00	22.05
12	Proposed Extension to the Administration Building		47.77	40.22	10.50	-
13	Proposed 3rd and 4th floors in block "B" in building Complex for the Technology Degree programm	Kelaniya	110.00	109.23	8.00	-
14	Six Storied Building for the Faculty of Science		345.00	250.50	24.00	25.12
15	Five storied building for the faculty of Social Sciences - stage ii		25.00	21.70	4.80	-
16	Five storied building for the faculty of Social Sciences - stage iii		19.00	11.74	4.00	-
17	Building Complex (ICT) for the Department of Industrial Management		500	481.22	80.24	80.24
18	Five storied building for the faculty of Social Sciences - stage i		45.00	35.62	4.80	-
19	Building Complex for the Faculty of Engineering, University of Jaffna	Jaffna	1,542.00	1,542.00	20.00	35.56
20	Construction two storied pre-cast lecture Hall at Pampaimadu ,Vavuniya campus		59.37	47.79	10.50	10.32
21	Design , construction and commissioning of Two storied building services and related structures for the Department of Information and Communication Technology, Faculty of Applied Sience,Vavuniya Campuses		200.00	200.00	16.59	16.59
22	Siddha Medicine five storied faculty building		109.5	97.26	1.00	0.43
23	Establishing a Faculty of Engineering - Killinochchi (Construction of Civil Engineering & Mechanical Engineering Complex)		353.00	339.70	5.93	5.93
24	Establishing a Faculty of Agriculture - Killinochchi (Construction of Building Complex for Skill Development Centre)		361.50	327.70	4.05	4.05
25	Construction of Playground	Sabaragamuwa	121	117.28	3.50	-
26	Faculty of Geomatics - stage 11		173.00	170.00	7.50	7.50
27	Canteen stage 1	Wayamba	45.00	40.00	2.00	-
28	Gymnasium		250.00	236.12	11.10	-
29	Nano technology Lab		30.00	19.55	1.20	1.20
30	Hostel stage v		93.00	65.47	1.20	-
31	Auditorium		250	191.86	5.80	-
32	Administration Building. Stage 11, kuliypitiya		100	79.37	2.00	-
33	Health Centre stage 11 - Makanduar		17.5	12.5	5.00	-

S.N	Project Name	University / Institute	Total Estimated Cost	Cumulative Expenditure	Allocation 2019	Actual Expenditure
34	Construction of Building Complex for the Faculty of Agriculture	Eastern	302.70	286.71	74.80	29.20
35	Zoological Block - Stage III		199.00	175.30	6.00	-
36	PGIM Rodney Street Development Project	Colombo	1,660.80	1,593.90	390.00	390.00
37	Construction of Playground	Trincomalee Campuse	50.00	39.61	8.00	7.61
38	Construction of Hostel building for 400 Male students at Dehiwala	Visual and Performing Arts	205.00	180.50	5.00	-
39	Construction of Hostel building for 400 female students at rajagiriya		193.00	168.80	10.00	4.48
40	Construction of three Building Blocks for the Faculty of Fisheries and Marine Sciences and Technology (FMST)	Ruhuna	650.00	632.27	75.00	30.65
41	Construction and completion of two storied building as an extension to the existing library building to provide self learning spaces, reading rooms and space for legal deposit collection for the University of Ruhuna ,Wellamadama		126.32	121.00	1.50	5.18
42	Design , construction , supervision and commissioning, completion & Maintenance of two three storied building for the Administration		230.00	228.57	50.50	12.89
43	Construction of the Building for Library Building for Faculty of Engineering, Hapugala		120.00	110.37	4.50	-
44	Proposed building for Faculty of Fisheries and Marine Science and Technology Phase 1		304.60	271.40	20.00	-
45	Art Auditorium - University of Ruhuna		336.00	295.50	19.46	19.46
46	Advance Bitumen Testing & Accelerated Pavement Testing Laboratory Phase 1 & phase 11 (Highway materials testing Laboratory - phase 1 & Heavy vehicle Bitumen testing laboratory)	Moratuwa	23.77	17.00	0.50	0.39
47	Design & Build Contract for proposed lecture room building for the faculty of Architecture	Moratuwa	164.00	150.72	8.50	-
48	Balance work for Ground and Mezzanine Floors of Textile Extension Building for Department of Textile and Clothing Technology		28.00	27.73	0.50	-
49	Faculty of Architecture (Phase iv)		150.00	112.50	15.00	2.90
50	Extension to Administration building		282.00	247.84	7.00	3.10
51	Design & Build Contract for proposed Student center & canteen extension		57.00	53.60	4.00	3.26
52	Design & Build Contract for Multipurpose building for faculty of Engineering		184.00	159.85	8.00	0.15
53	Faculty of Architecture (phase 111) department of Integrated Design		110.00	71.82	9.00	-
54	Building Complex at Maradana Road - Stage I & II	Colombo	1,139.00	678.67	65.00	65.00
55	Five storied Building for ATI - Galle	SLIATE	295.00	151.60	112.00	43.00
56	Construction of two storied dining hall & two storied Multi Purpose student centre	Bhiksu	213.8	198.0	7.1	6.1
57	Building Construction PGIS	PGIS	131.00	129.60	10.00	10.00
58	60 Hostel Project (Phase 111)	All Island	5,900.00	5,728.00	511.00	504.80
	Total		21,586.24	19,709.07	1,792.43	1,391.67

Annex - 5

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2019.12.31 දිනෙන් අවසන් වර්ෂය සඳහා
මූල්‍ය කාර්යසාධන ප්‍රකාශය

රු.

අයවැය 2019	සටහන	2019	2018	
0 ආදායම් ලැබීම්		-	-	
0 ආදායම් බදු	1	-	-	
0 දේශීය භාණ්ඩ හා සේවා මත බදු	2	-	-	ඒසීඑ-1
0 ජාත්‍යන්තර වෙළඳාම මත බදු	3	-	-	
0 බදු නොවන ආදායම් හා වෙනත්	4	-	-	
0 මුළු ආදායම් ලැබීම් (අ)		-	-	
0 ආදායම් නොවන ලැබීම්				
0 භාණ්ඩාගාර අග්‍රිම		7,743,935,902	7,826,691,658	ඒසීඑ-3
0 කැන්පතු		40,111,693	132,990,765	ඒසීඑ-4
0 අත්තිකාරම් ගිණුම්		5,391,267	4,220,704	ඒසීඑ-5(ඒ)/5(ඔ)
0 වෙනත් ලැබීම්				
0 මුළු ආදායම් නොවන ලැබීම් (ආ)		7,789,438,862	7,963,903,126	
0 මුළු ආදායම් ලැබීම් සහ ආදායම් නොවන ලැබීම් ඇ = (අ)+(ආ)		7,789,438,862	7,963,903,126	
අඩුකළා : වියදම්				
0 පුනරාවර්තන වියදම්				
81,400,000 වැටුප්, වෙනත් සහ අනෙකුත් සේවක ප්‍රතිලාභ	5	77,229,547	89,556,201	
94,594,000 අනෙකුත් භාණ්ඩ හා සේවා	6	89,085,823	101,026,552	ඒසීඑ-2(ii)
1,813,794,000 සහනාධාර, ප්‍රදාන සහ මාරුකිරීම්	7	1,611,738,931	1,316,833,507	
0 පොළී ගෙවීම්	8	0	0	
212,000 වෙනත් පුනරාවර්තන වියදම්	9	211,284	0	
1,990,000,000 මුළු පුනරාවර්තන වියදම් (ඇ)		1,778,265,585	1,507,416,260	
මූලධන වියදම්				
25,100,000 මූලධන වත්කම් පුනරුත්ථාපනය හා වැඩිදියුණු කිරීම්	10	25,100,000	6,593,503	
14,633,871,000 මූලධන වත්කම් අත්පත් කර ගැනීම්	11	10,698,801,469	7,967,846,061	
1,887,000,000 ප්‍රාග්ධන මාරුකිරීම්	12	1,135,322,199	878,365,000	ඒසීඑ-2(ii)
0 මූල්‍ය වත්කම් අත්පත් කර ගැනීම්	13	0	0	
354,976,000 හැකියා වර්ධනය	14	307,519,886	615,569,629	
841,073,000 වෙනත් මූලධන වියදම්	15	736,738,306	868,254,750	
17,742,020,000 මුළු මූලධන වියදම් (ඉ)		12,903,481,860	10,336,628,944	
ප්‍රධාන ලෙජර් වියදම් (ඊ)		95,302,268	261,230,855	
කැන්පතු ගෙවීම්		86,098,370	253,503,446	ඒසීඑ-4
අත්තිකාරම් ගෙවීම්		9,167,840	7,499,236	ඒසීඑ-5(ඒ)
වෙනත් දෙපාර්තමේන්තු සඳහා ගෙවීම්				
ර.ආ. ආපසු ගෙවීම්		36,059	228,174	
මුළු වියදම් උ = (ඇ)+(ඉ)+(ඊ)		14,777,049,713	12,105,276,059	
2019 දෙසැම්බර් 31 දිනට අග්‍රිම ශේෂය				
උං = (ඇ-උ)		-6,987,610,850	-4,141,372,932	

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2019.12.31 දිනට
මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය

		තත්ත්වය	
සටහන		2019	2018
		රු.	රු.
මූල්‍ය නොවන වත්කම්			
දේපළ, පිරිසත හා උපකරණ	ඒසීඑ-6	1,596,436,528	8,084,450,764
මූල්‍ය වත්කම්			
අත්තිකාරම් ගිණුම්	ඒසීඑ-5/5(ඒ)	262,813,353	16,573,592
මුදල් හා මුදල් සමාන දෑ	ඒසීඑ-3	2,497,539	3,375,868
මුළු වත්කම්		1,861,747,420	8,104,400,224
ශුද්ධ වත්කම් / ස්කන්ධය			
ශුද්ධ වත්කම්		-225,547,756	-273,732,421
දේපළ පිරිසත හා උපකරණ සංචිතය		1,596,436,528	8,084,450,764
කුලී හා වැඩ අත්තිකාරම් සංචිතය	ඒසීඑ-5(බී)	244,041,772	
ජංගම වගකීම්			
තැන්පතු ගිණුම්	ඒසීඑ-4	244,319,337	290,306,013
අග්‍රිම ශේෂය	ඒසීඑ-3	2,497,539	3,375,868
මුළු වගකීම්		1,861,747,420	8,104,400,224

පිටු අංක.....සිට දක්වා ඒසීඑ 1 සිට ඒසීඑ 6 දක්වා වූ ආකෘති පත්‍රවලින් ඉදිරිපත් කෙරෙන ගිණුම් තොරතුරු සහ සටහන් පිටු අංක සිට දක්වා ඇතුළත් ගිණුම් සටහන් විස්තර ද මෙම අවසන් ගිණුමෙහිම අන්තර්ගත කොටස් වේ. මෙම මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම පොදුවේ පිළිගත් ගිණුම් මූලධර්මවලට අනුකූලව සිදුකර ඇති අතර මෙහිදී මූල්‍ය ප්‍රකාශනයන්හි සටහන් මගින් හෙළදිව් කර ඇති පරිදි වඩාත් සුදුසු ගිණුම්කරණ ප්‍රතිපත්ති භාවිතා කර ඇත. ඉහත අවසන් ගිණුමෙහි සඳහන් සංඛ්‍යා, ඊට අදාළ ගිණුම් සටහන් හා අනෙකුත් ගිණුම් තොරතුරු භාණ්ඩාගාර ගිණුම් පොත් සමඟ සැසඳීම කර ඇති බවටත් ඒවා එම සංඛ්‍යා සමඟ එකඟ වන බවටත් මෙයින් සහතික කරමු.

.....
ප්‍රධාන ගණන්දීමේ නිලධාරී
නම :
තනතුර :
දිනය : 20.12.28

.....
ගණන්දීමේ නිලධාරී
නම :
තනතුර :
දිනය :

.....
ප්‍රධාන මූල්‍ය නිලධාරී
නම :
දිනය : 20/12/28

අනුර දිසානායක
ලේකම්
උසස් අධ්‍යාපන, තාක්ෂණ හා තවරිත්පාදන අමාත්‍යාංශය
අංක 18, වෝඩ් පෙදෙස,
කොළඹ 07

ඩබ්. කේ. එල්. ඊ. වලල්ලාචාරි
ප්‍රධාන මූල්‍ය නිලධාරී
උසස් අධ්‍යාපන, තාක්ෂණ හා තවරිත්පාදන අමාත්‍යාංශය
උසස් අධ්‍යාපන අංශය
අංක 18, වෝඩ් පෙදෙස,
කොළඹ 07

කුසාරා මහානාම
ප්‍රධාන ගණකාධිකාරී
ලේකම් වෙනුවට
උසස් අධ්‍යාපන, තාක්ෂණ හා තවරිත්පාදන අමාත්‍යාංශය
උසස් අධ්‍යාපන අංශය
අංක 18, වෝඩ් පෙදෙස,
කොළඹ 07



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. } HED/A/HE/ස.පි.ව.ා./2019
My No.

ඔබේ අංකය
உமது இல. }
Your No.

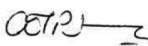


ලේකම්

උසස් අධ්‍යාපන, තාක්ෂණ හා නවෝත්පාදන අමාත්‍යාංශය

නගර සැලසුම්, ජල සම්පාදන හා උසස් අධ්‍යාපන අමාත්‍යාංශයේ 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

සහතික කරන ලද ගිණුම සහ යථෝක්ත වාර්තාව මේ සමඟ එවා ඇත.


 ඩබ්ලිව්.එම්.පී.ඒ. ගෝනේසේකා
 සහකාර විගණකාධිපති
 විගණකාධිපති වෙනුවට
 ඩබ්ලිව්.එම්.පී.ඒ. ගෝනේසේකා
 සහකාර විගණකාධිපති
 ජාතික විගණන කාර්යාලය

පිටපත :- අධ්‍යක්ෂ ජනරාල්- රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

} HED/A/HE/ස.පි.ව.ව./2019

ඔබේ අංකය
உமது இல.
Your No.

}

දිනය
திகதி
Date

} 2020 ජූනි 24 දින

ප්‍රධාන ගණන්දීමේ නිලධාරී

උසස් අධ්‍යාපන, තාක්ෂණ හා නවෝත්පාදන අමාත්‍යාංශය

නගර සැලසුම්, ජල සම්පාදන හා උසස් අධ්‍යාපන අමාත්‍යාංශයේ 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

නගර සැලසුම්, ජල සම්පාදන හා උසස් අධ්‍යාපන අමාත්‍යාංශයේ 2019 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනවලින් සමන්විත 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව උසස් අධ්‍යාපන අමාත්‍යාංශය වෙත 'ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් වක්‍රලේඛ විධිවිධාන ප්‍රකාරව පිළියෙළ කළ එම මූල්‍ය ප්‍රකාශනවලින් 2019 දෙසැම්බර් 31 දිනට උසස් අධ්‍යාපන අමාත්‍යාංශයේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශන පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.





ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛය විධිවිධාන ප්‍රකාරව මූල්‍ය ප්‍රකාශන පිළියෙළ කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙළ කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ප්‍රධාන ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව අමාත්‍යාංශය විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙළ කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව අමාත්‍යාංශයේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබනු බවට ප්‍රධාන ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණකාධිපති වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක අවප්‍රකාශනයන්ගෙන් තොර බවට තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක අවප්‍රකාශනයන් ඇති විය හැකි අතර, මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ආර්ථික තීරණ ගැනීමේදී ඒ පිළිබඳව සැලකිලිමත් විය යුතුය.



ජාතික විගණන කාර්යාලය
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 NATIONAL AUDIT OFFICE

වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය කරන ලදී. තවද,

- වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගේ අවදානම් හඳුනාගැනීමේදී හා තක්සේරු කිරීමේදී අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීමෙන් වංචා සහ වැරදි හේතුවෙන් ඇතිවන්නා වූ අවදානම් මහ හරවා ගැනීමට, ප්‍රමාණවත් සහ සුදුසු විගණන සාක්ෂි ලබා ගැනීම මාගේ මතයට පදනම් වේ. ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන අතර, දුස්සන්ධානය, ව්‍යාජ ලේඛන සැකසීම, වේතනාන්විත මහහැරීම, හෝ අභ්‍යන්තර පාලනයන් මහ හැරීම වංචාවක් ඇතිවීමට හේතුවේ.
- අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අමාත්‍යාංශයේ අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳ මතයක් ප්‍රකාශ කිරීමට අදහස් නොකරයි.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේදී, මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව, මාගේ විගණනයෙන් හඳුනාගත් වැදගත් විගණන සොයාගැනීම් ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ප්‍රධාන ගණන්දීමේ නිලධාරී දැනුවත් කරන ලදී.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.



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1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 ලේඛන හා පොත්පත් පවත්වා නොතිබීම

අමාත්‍යාංශය ලේකම් කාර්යාලය විසින් පහත දැක්වෙන ලේඛන පවත්වා නොතිබුණු අතර, ඇතැම් ලේඛන විධිමත්ව හා යාවත්කාලීනව පවත්වා නොතිබුණු බව නියැදි විගණන පරීක්ෂණවලදී නිරීක්ෂණය විය.

ලේඛන වර්ගය	අදාළ රෙගුලාසි	නිරීක්ෂණ
උසස් අධ්‍යාපන අංශය		
(i) බැඳීම් ලේඛනය	මුදල් රෙගුලාසි 94	පවත්වා නොතිබුණි.
(ii) පරිගණක ලේඛනය	රාජ්‍ය ගිණුම් චක්‍රලේඛ අංක 271/2019	යාවත්කාලීන කර නොතිබුණි.

නගර සැලසුම් හා ජල
 සම්පාදන අංශය

ඇප තැන්පත් ලේඛනය මුදල් රෙගුලාසි 891 (1) පවත්වා නොතිබුණි.

1.6.2 අත්තිකාරම් ගෙවීම්

ශීර්ෂය 166, විෂය අංක 117011 දරන රජයේ නිලධාරීන්ගේ අත්තිකාරම් බි ගිණුම සම්බන්ධව පහත නිරීක්ෂණයන් කෙරේ.

- (අ) 2017 දෙසැම්බර් 29 දිනැති රාජ්‍ය ගිණුම් චක්‍රලේඛ අංක 262/2017 ට අනුව විශ්‍රාම ගිය නිලධාරීන්ගේ ණය ශේෂ සම්බන්ධයෙන් කටයුතු නොකිරීම මත වර්ෂ 2 කට වැඩි කාලයක සිට විශ්‍රාමලාභියෙකුගෙන් රු. 83,920ක ණය ශේෂයක් අය නොවී පැවතුණි.

එසේම චක්‍රලේඛයේ 8 ඡේදය ප්‍රකාරව මෙම හිඟ ණය ශේෂයන්ට අදාළව නිසි පරිදි කටයුතු නොකරන වගකිව යුතු නිලධාරීන් සම්බන්ධයෙන් අදාළ ක්‍රියාමාර්ග ගැනීමට කටයුතු කර නොතිබුණි.

- (ආ) 2006 වර්ෂයේදී සහ 2015 වර්ෂයේදී සේවය හැරගොස් තිබූ නිලධාරීන් දෙදෙනෙකුගෙන් පිළිවෙළින් රු.58,926 ක් හා රු.172,524 ක් වශයෙන් එකතුව රු.231,450 ක ණය ශේෂ 2019 දෙසැම්බර් 31 දින වනවිටත් අය නොවී එලෙසම පැවතුණි.

ඉහත සඳහන් සේවය අතහැර යාම මත හිඟ ණය ශේෂ පොතින් කපා හැරීම සඳහා රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ අනුමැතිය ඉල්ලුම් කර තිබූ අතර එයට පිළිතුරු වශයෙන් 2017 මාර්තු 13 දිනැති අංක



ජාතික විගණන කාර්යාලය
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PF/RED/2015/රනිඅබ් 05 -දරන රාජ්‍ය මුදල් දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල්වරයාගේ ලිපියෙන් තවදුරටත් ගත යුතු ක්‍රියාමාර්ග දක්වා තිබුණ ද එම හිඟ ශේෂ නිරවුල් කිරීමේ කාර්ය ඉටුවී නොතිබීම මත වර්ෂ 04 සිට වර්ෂ 14 දක්වා කාලපරිච්ඡේදයක් ගතවී තිබියදීත් නිරවුල් නොවී පවතින බව නිරීක්ෂණය විය.

2. මූල්‍ය සමාලෝචනය

2.1 වියදම් කළමනාකරණය

ඇස්තමේන්තු සකස් කිරීමේ දුර්වලතා

අමාත්‍යාංශයේ අරමුණු හා පරමාර්ථ ඉෂ්ඨ කර ගැනීමේ අභිලාශයෙන් සකස් කරන ලද ක්‍රියාකාරී සැලැස්මට අනුගත වෙමින්, මු.රෙ. 50ට අනුව ඇස්තමේන්තු සකස් නොකිරීම හේතුවෙන් වෙන් කරන ලද ප්‍රතිපාදන විශාල වශයෙන් ඉතිරි වී තිබූ පහත අවස්ථා නිරීක්ෂණය විය .

(අ) වාර්ෂික ඇස්තමේන්තු මගින් ප්‍රතිපාදන සලසා තිබූ වැය විෂයයන් 13 කට අදාළ රු . 1,485,035,000 ක ප්‍රතිපාදනවලින් කිසිදු මුදලක් උපයෝජනය කර නොතිබුණි.

(ආ) පරිපූරක ඇස්තමේන්තු මගින් වෙන් කර ගන්නා ලද ප්‍රතිපාදන කිසිදු අවස්ථාවක ඉතිරිවීම් සිදු නොකර අදාළ කාර්යයෙහි සම්පූර්ණ වශයෙන් උපයෝජනය කළ යුතු වුවත්, අමාත්‍යාංශය යටතේ කුලියාපිටිය මහාචාර්ය ඒකකය ඉදිකිරීමේ ව්‍යාපෘතිය වෙනුවෙන් (වැය ශීර්ෂ අංක 166-1-9-28-2104-11) වෙන් කරන ලද රු.442,000,000 ක් වූ මුළු ප්‍රතිපාදනයම ඉතිරි වී තිබුණි.

(ඇ) අමාත්‍යාංශයේ අරමුණු හා පරමාර්ථ ඉටු කර ගැනීම සඳහා වෙන්කළ, ශුද්ධ ප්‍රතිපාදනයෙන් උපයෝජනය නොකරන ලද වැය විෂයයන් 32කට අදාළ ඉතිරිවීම් වටිනාකම රු.5,445,110,738ක් වූ අතර එය සියයට 33 සිට සියයට 99 දක්වා පරාසයක පැවතුණි.

(ඈ) අමාත්‍යාංශය විසින් ඉදිරි වර්ෂයක් සඳහා ඇස්තමේන්තු සකස් කිරීමේදී අමාත්‍යාංශය පිහිටුවීමේ අරමුණු හා පරමාර්ථ හැකිතාක් ඉටුකර ගැනීමේ අරමුණු පැහැදිලි ලෙසම හඳුනා ගැනීමෙන් පසු ක්‍රමානුකූලව ඇස්තමේන්තු සකස් කර ගත යුතු වේ. එසේ වුවත් ඇස්තමේන්තු සකස් කිරීමේ දුර්වලතා හේතුවෙන් මූලික වියදම් ඇස්තමේන්තු හා සංශෝධන වියදම් ඇස්තමේන්තු අතර විචලනාවය සියයට 35 සිට සියයට 6920 ක් දක්වා පරාසයක පැවැතුණි.



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
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2.2 බැරකම් හා බැඳීම්වලට එළඹීම.

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) 2017 අප්‍රේල් 21 දිනැති අංක 255/2017 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛයෙහි හා මුදල් රෙගුලාසි අංක 94හි උපදෙස්වලට අනුකූල නොවන පරිදි ක්‍රියාකිරීම හේතුවෙන් වර්ෂය අවසානයට වූ වැය විෂයයන් 12 කට අදාළ බැරකම් හා ඉතිරිය ගැලපීම් කිරීමෙන් පසුව ශුද්ධ ප්‍රතිපාදනය ඉක්ම වූ වියදම්වල එකතුව රු.10,935,435 ක් විය.
- (ආ) වැය විෂයය අංක 166-1-9-1-1409 (වෙනත්) යටතේ වූ රු. 81,216 ක් වටිනා බැරකම් සමාලෝචිත වර්ෂයේ අවසන් ගිණුම් වාර්තාවට අඩුවෙන් දක්වා තිබුණි.
- (ඇ) 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛයේ 3.4 වගන්තියේ සටහන් අංක (iii) යටතේ වන බැරකම් ප්‍රකාශය භාණ්ඩාගාරය විසින් එක් එක් වියදම් ශීර්ෂවලට අදාළව නිකුත් කරනු ලබන බැරකම් ප්‍රකාශය සමඟ සැසඳී තිබිය යුතු අතර එලෙස වාර්තා නොකළ කිසිදු බැරකමක් පෙර වර්ෂයේ වියදමක් ලෙස 2020 වර්ෂයේදී නිරවුල් නොකළ යුතු ය. එසේ වුවද 2020 වර්ෂයේදී ගෙවිය යුතුව ඇති මොරටුව විශ්වවිද්‍යාලයේ තාක්ෂණික ආයතනය සංවර්ධනය කිරීමේ හා ප්‍රතිස්ථාපනය කිරීමේ ව්‍යාපෘතිය සඳහා පෞද්ගලික බැංකු දෙකකින් ලබා ගෙන තිබූ ණය මුදලක් වෙනුවෙන් 2020 වර්ෂයේ ගෙවිය යුතු පොලිය වූ රු.344,914,651 ක මුදල, බැරකම් හා බැඳීම් ප්‍රකාශයෙන් හෙළිදරව් කර නොතිබුණි.

2.3 ප්‍රධාන ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව ප්‍රධාන ගණන්දීමේ නිලධාරී විසින් පහත සඳහන් කරුණ සම්බන්ධයෙන් සහතික වීම් කළ යුතුව තිබුණත්, ඒ අනුව කටයුතු කර නොතිබුණි.

අමාත්‍යාංශයේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීතාවය පිළිබඳව කලින් කල සමාලෝචනය සිදු කර ඒ අනුව පද්ධති ඵලදායී ලෙස කර ගෙන යෑමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු බවත්, එම සමාලෝචනයන් ලිඛිතව සිදු කර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතුව තිබූ නමුත්, එවැනි සමාලෝචනයන් සිදු කළ බවට වන ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.



ජාතික විගණන කාර්යාලය
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2.4 නීතිරීති, රෙගුලාසිවලට අනුකූල නොවීම.

පහත සඳහන් අනුකූල නොවීම් නිරීක්ෂණය විය.

නීති, රීති හා රෙගුලාසිවලට යොමුව	අනුකූල නොවීම
(අ) 2016 මාර්තු 31 දිනැති අංක 05/2016 දරන රාජ්‍ය මුදල් චක්‍රලේඛය	උසස් අධ්‍යාපන අංශයට අදාළව වාර්ෂික භාණ්ඩ සමීක්ෂණයන් සිදුකර එම වාර්තා 2019 මාර්තු 17 දිනට පෙර විගණකාධිපති වෙත ඉදිරිපත් කර තිබුණ ද එම වාර්ෂික භාණ්ඩ සමීක්ෂණයේදී අනාවරණය වූ භාණ්ඩ අයිතම 74 කට අදාළ උනන්දා හා භාණ්ඩ අයිතම 35 කට අදාළ අතිරික්තතා සම්බන්ධයෙන් චක්‍රලේඛ උපදෙස් අනුව කටයුතු කර නොතිබුණි. නගර සැලසුම් හා ජල සම්පාදන අංශයට අදාළව 2019 වර්ෂය සඳහා වාර්ෂික භාණ්ඩ සමීක්ෂණය සිදු කර එම වාර්තා 2020 මාර්තු 17 දිනට ප්‍රථම විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවද 2020 ජුනි 10 දින වන විටද එම වාර්තා ඉදිරිපත් කර නොතිබුණි.
(ආ) ශ්‍රී ලංකාවේ ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය	
(i.) මුදල් රෙගුලාසි 170 (2) අ	නගර සැලසුම්, ජල සම්පාදන අංශයේ ගංවතුර ආධාර වෙනුවෙන් 2017 වර්ෂයේදී වෙනත් ආයතනයකින් ලද රු. මිලියන 10 ක පරිත්‍යාග රාජ්‍ය ආදායමට බැර නොකර තැන්පත් ගිණුමේ රඳවාගෙන තිබූ අතර එම මුදලින් ගංවතුර ආධාර නොවන වෙනත් කටයුතු සඳහා 2017, 2018 හා 2019 යන වර්ෂයන්හි දී පිළිවෙලින් රු.1,000,678, රු.1,494,865 හා රු.712,057 ක් වැය කොට තිබුණි.



ජාතික විගණන කාර්යාලය
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- (ii) මුදල් රෙගුලාසි 371 නගර සැලසුම්, ජල සම්පාදන අංශයේ අවස්ථා 7 කදී විවිධ කාර්යයන් සඳහා නිකුත් කර තිබූ රු.59,500 ක් වූ තත්කාර්ය අතුරු අග්‍රිම අදාළ කාර්ය අවසන් වූ වහාම නිරවුල් කර නොතිබුණි.
- (ඇ) 2016 දෙසැම්බර් 29 දිනැති අංක 30/2016 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය 3.1 ඡේදය නගර සැලසුම්, ජල සම්පාදන අංශයේ සෑම ඉන්ධන පරීක්ෂාවකින් මාස 12 ක කාල සීමාවකින් පසුව හෝ කි.මී. 25,000 දුර ප්‍රමාණයක් ධාවනය කිරීමෙන් පසුව හෝ එන්ජිමට සම්බන්ධ ප්‍රධාන අලුත් වැඩියාවකට පසුව යන කාරණා අතරින් මුලින්ම යෙදෙන අවස්ථාවට පසුව නැවත ඉන්ධන දහනය පිළිබඳ පරීක්ෂාවක් කළ යුතු වුවත් එසේ සිදුකර නොතිබුණි.
- (ඈ) 2017 ජුනි 28 දිනැති අංක 01/2017 දරන මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශයේ චක්කම් කළමනාකරණ චක්‍රලේඛයේ 07 ඡේදය අමාත්‍යාංශය සතු සියලු චක්කම් සම්බන්ධ විස්තර 2018 වසරේ සිට සෑම කාර්තුවක් අවසානයේම කොම්ප්‍රෝලර් ජනරාල් කාර්යාලය වෙත ලබා දිය යුතු වුවද එසේ කටයුතු කර නොතිබුණි.
- (ඉ) 2019 සැප්තැම්බර් 24 දිනැති අංක 05/2019 ජාතික අයවැය චක්‍රලේඛයේ 3 වගන්තිය නගර සැලසුම්, ජල සම්පාදන අංශයේ චක්‍රලේඛය ප්‍රකාරව 2019 වර්ෂය සඳහා ප්‍රමුඛ නොවන ව්‍යාපෘතීන් හා මෙතෙක් ආරම්භ කර නොමැති අය වැය යෝජනාවල ඇතුළත් ව්‍යාපෘති හා අත්‍යාවශ්‍ය නොවන ගෘහභාණ්ඩ, කාර්යාල උපකරණ ආදී අයිතමයන් මිලදී ගැනීම පිළිබඳව හඳුනාගැනීමටත් එම කාර්යයන් ඉදිරි වර්ෂය තෙක් කල් දැමීම කෙරෙහි අවධානය යොමු කරවනු ලබන බව දක්වා තිබිය දී ව්‍යාපෘති 10 ක් සඳහා 2019 සැප්තැම්බර් මාසයෙන් පසුව නගර සැලසුම් අංශය විසින් රු.19,872,709 ක් වටිනා ව්‍යාපෘති වෙනුවෙන් ගිවිසුම්වලට එළඹ තිබුණි.



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
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2.5 තැන්පතු ගෙවීම් හා ශේෂ

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

(අ) අමාත්‍යාංශයේ ලියාපදිංචි කරනු ලබන රාජ්‍ය නොවන උසස් අධ්‍යාපන ආයතන හා එම ආයතන විසින් පවත්වනු ලබන පාඨමාලා අනුමත කරවා ගැනීමේදී අය කරනු ලබන තැන්පත් මුදල් එම උසස් අධ්‍යාපන ආයතනවල හා පාඨමාලාවල නියමිත කටයුතු සඳහා උපයෝජනය කළයුතු වේ. එසේ වුවත් රාජ්‍ය නොවන උසස් අධ්‍යාපන ආයතන 51 කට අයත් 2013, 2014, 2015, 2016, 2017 සහ 2018 යන වර්ෂ වලට අදාළව අයකරගෙන තිබූ එකතුව රු.24,073,406 ක් වූ, තැන්පතු ලබාගත් දිනයේ සිට විගණිත දිනය වූ 2020 ජුනි 20 දින දක්වා අදාළ අරමුණ වෙනුවෙන් යෙදවීමට කටයුතු කර නොතිබුණි.

(ආ) මුදල් රෙගුලාසි 571 (2) ප්‍රකාරව ඉකුත් වූ සියළුම තැන්පතු රාජ්‍ය ආදායමට බැර කළ යුතු වුවත්, වර්ෂ 02 ක් ඉක්මවූ 21 වන සියවස සඳහා වූ උසස් අධ්‍යාපන ව්‍යාපෘතියට අදාළව 2016 වර්ෂයේ සිට පවතින රු.5,594,215 ක තැන්පතු රාජ්‍ය ආදායමට බැර කිරීමට කටයුතු නොකර සමාලෝචිත වර්ෂය අවසානයට පොදු තැන්පත් ගිණුමෙහි රඳවාගෙන තිබුණි.

3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

ඉදිරිපත් කරනු ලබන මූල්‍ය ප්‍රකාශනවල සඳහන් ආදායම්, වියදම්, වත්කම් හා වගකීම් සම්බන්ධයෙන් මෙහෙයුම් සමාලෝචනය, තිරසාර සංවර්ධනය, යහපාලනය හා මානව සම්පත් කළමනාකරණයට අදාළ විගණන නිරීක්ෂණ ඉහත 1.1 ඡේදයේ දක්වා ඇති 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කරනු ලබන වාර්තාවට ඇතුළත් කරනු ලැබේ.

27/12/2020
 ඩබ්ලිව්.එම්.පී.ඒ. ෆොන්සේකා

සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට

தேசிய கணக்காய்வு அலுவலகம்

எனது இல: HED/A/HE/ஈ.பி.வா/2019

திகதி: 2020.06.24

பிரதான கணக்கீட்டு அலுவலர்,
உயர்கல்வி, தொழில்நுட்பம் மற்றும் புத்தாக்க அமைச்சு

நகரத் திட்டமிடல், நீர்வழங்கல் மற்றும் உயர்கல்வி அமைச்சின் 2019 திசெம்பர் மாதம் 31 ஆந் திகதியுடன் முடிவடைந்த ஆண்டுக்கான நிதிக் கூற்றுக்கள் மீதான 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 11(1) ஆம் பிரிவிற்கமைவான கணக்காய்வாளர் தலைமையதிபதியின் பொழிப்பறிக்கை

1. நிதிக் கூற்றுக்கள்

1.1 அபிப்பிராயம்

நகரத் திட்டமிடல், நீர்வழங்கல் மற்றும் உயர்கல்வி அமைச்சின் 2019 ஆம் ஆண்டு திசெம்பர் மாதம் 31 ஆந் திகதியன்று உள்ளவாறான நிதிநிலைமை பற்றிய கூற்று, அத்திகதியுடன் முடிவடைந்த ஆண்டிற்கான நிதிச் செயலாற்றுகைக் கூற்று, காசுப் பாய்ச்சல் கூற்று ஆகியவற்றை உள்ளடக்கிய 2019 ஆம் ஆண்டு திசெம்பர் மாதம் 31 ஆந் திகதியுடன் முடிவடைந்த ஆண்டுக்கான நிதிக் கூற்று 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் ஏற்பாடுகளுடன் சேர்த்து வாசிக்கப்பட வேண்டிய இலங்கை சனநாயக சோசலிசக் குடியரசினது அரசியலமைப்பின் 154(1) ஆம் உறுப்புரையில் அடங்கிய ஏற்பாடுகளின் வண்ணம், எனது பணிப்பின் கீழ் கணக்காய்வுக்கு உட்படுத்தப்பட்டது. 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 11 (1) உட்பிரிவின் பிரகாரம் உயர்கல்வி அமைச்சுக்கு சமர்ப்பிக்கப்படும் இந்திக் கூற்றுக்கள் பற்றிய எனது கருத்துரைகளும் அவதானிப்புகளும் இவ்வறிக்கையில் அடங்கும். இலங்கை சனநாயக சோசலிசக் குடியரசினது அரசியலமைப்பின் 154(6) ஆம் உறுப்புரையுடன் சேர்த்து வாசிக்கப்பட வேண்டிய 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 10 ஆம் பிரிவின் பிரகாரம் சமர்ப்பிக்கப்பட வேண்டிய கணக்காய்வாளர் தலைமையதிபதியின் அறிக்கை உரிய காலத்தில் பாராளுமன்றத்தில் சமர்ப்பிக்கப்படுகிறது.

2019 ஆம் ஆண்டு திசெம்பர் மாதம் 03 ஆந் திகதிய, 271/2019 ஆம் இலக்க அரசு கணக்குகள் சுற்றறிக்கையின் ஏற்பாடுகளின் பிரகாரம் தயாரிக்கப்பட்ட குறித்த நிதிக் கூற்றுக்களிலிருந்து 2019 ஆம் ஆண்டு திசெம்பர் மாதம் 31 ஆந் திகதியில் உள்ளவாறான உயர்கல்வி அமைச்சின் நிதி நிலைமை, அன்றைய தினம் முடிவடைந்த ஆண்டுக்கான நிதிச் செயலாற்றுகை மற்றும் காசுப் பாய்ச்சல் கூற்று பொதுவாக ஏற்றங்கீகரிக்கப்பட்ட கணக்கீட்டுக் கொள்கைகளுக்கு அமைவாக உண்மையானதும் நியாயமானதுமான நிலைமையொன்றைப் பிரபலிக்கின்றதென்பது எனது அபிப்பிராயமாகும்.

1.2 அபிப்பிராயத்திற்கான அடிப்படை

இலங்கை கணக்காய்வு நியமங்களுக்கு (இ.க.நி.) அமைவாக என்னால் கணக்காய்வு மேற்கொள்ளப்பட்டது. நிதிக் கூற்றுக்கள் பற்றிய எனது பொறுப்புடைமை, கணக்காய்வாளரின் பொறுப்புடைமை என்ற பகுதியில் மேலும் விபரிக்கப்பட்டுள்ளது. எனது அபிப்பிராயத்திற்கு அடிப்படையொன்றை வழங்குமுகமாக என்னால் பெறப்பட்டுள்ள கணக்காய்வுச் சான்றுகள் பொருண்மையானவையும் பொருத்தமானவையும் என்பது எனது நம்பிக்கையாகும்.

1.3 நிதிக்கூற்று தொடர்பான பிரதான கணக்கீட்டு அலுவலரினதும் கணக்கீட்டு அலுவலரினதும் பொறுப்புடைமை

பொதுவாக ஏற்றுக்கொள்ளப்பட்ட கணக்கீட்டுக் கோட்பாடுகளுக்கு அமைய உண்மையானதும் நியாயமானதுமான ஒரு நிலைமையைப் பிரதிபலிக்கின்றவாறு 2019 ஆம் ஆண்டு திசம்பர் மாதம் 03 ஆந் திகதிய, 271/2019 ஆம் இலக்க அரசு கணக்குகள் சுற்றறிக்கையின் ஏற்பாடுகளுக்கு அமைவாக நிதிக் கூற்றுக்களைத் தயாரித்தல் மற்றும் மோசடிகளும் தவறுகளும் காரணமாக ஏற்படக்கூடிய பொருண்மையான பிறழ்கூற்றுக்கள் அற்றவையாக நிதிக்கூற்றுக்கள் தயாரிக்கப்படுவதை இயலச்செய்யும் பொருட்டு தேவைப்படும் உள்ளகக் கட்டுப்பாட்டைத் தீர்மானித்தல் பிரதான கணக்கீட்டு அலுவலரின் பொறுப்புடைமையாகும். 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 16(1) ஆம் பிரிவின் பிரகாரம் அமைச்சினால் வருடாந்த மற்றும் இடைக்கால நிதிக்கூற்றுக்களை தயாரிக்கக்கூடிய வகையில் தமது வருமானங்கள், செலவுகள், சொத்துக்கள், பொறுப்புக்கள் பற்றி உரியவாறு ஏடுகளையும் அறிக்கைகளையும் பேணி வரல் வேண்டும்.

தேசிய கணக்காய்வுச் சட்டத்தின் 38(1)(இ) உப உறுப்புரைக்கு அமைய அமைச்சின் நிதிக் கட்டுப்பாட்டுக்காக பயன்கூர் உள்ளகக் கட்டுப்பாட்டு முறைமையொன்று தயாரிக்கப்பட்டு பேணி வரப்படுகிறதென்பதற்கான உறுதிப்பாட்டை பிரதான கணக்கீட்டு அலுவலர் அளிக்க வேண்டும் என்பதுடன், அம்முறைமையின் பயன்கூர் தன்மை பற்றி காலத்திற்குக் காலம் மீளாய்வொன்றை மேற்கொண்டு அதற்கமைய பயனுறுதிவாய்ந்த விதத்தில் முறைமையை முன்னெடுப்பதற்குத் தேவையான மாற்றங்கள் செய்யப்படல் வேண்டும்.

1.4 நிதிக்கூற்றுக்களின் கணக்காய்வு சம்பந்தமாக கணக்காய்வாளரின் பொறுப்புடைமை

முழுதும் அளவியதாக நிதிக்கூற்றுக்கள், மோசடிகள் மற்றும் தவறுகள் காரணமாக ஏற்படக்கூடிய பொருண்மையான பிறழ்கூற்றுக்கள் அற்றவை என்பதற்கான நியாயமான உறுதிப்பாட்டை வழங்குவதும், எனது அபிப்பிராயம் அடங்கிய கணக்காய்வாளர் தலைமையுடையதாயின் அறிக்கையை வெளியிடுவதும் எனது குறிக்கோளாகும். நியாயமான உறுதிப்படுத்தல் உயர்மட்ட உறுதிப்படுத்தலொன்றாக உள்ளபோதும், இலங்கை கணக்காய்வு நியமங்களுக்கு அமைய கணக்காய்வை மேற்கொள்ளும்போது அது, எப்பொழுதும் பொருண்மையான பிறழ்கூற்றுக்கள் அற்றது என்பதற்கான உறுதிப்பாடொன்றாக அமையாது. மோசடிகளும் தவறுகளும் தனியான அல்லது கூட்டான பாதிப்பு காரணமாக பொருண்மையான பிறழ்கூற்றுக்கள் ஏற்படலாமென்பதுடன், இந்நிதிக்கூற்றுக்களை அடிப்படையாகக்கொண்டு பரிசீலிப்போரினால் எடுக்கப்படும் பொருளாதாரத் தீர்மானங்களை எடுக்கும்போது அது பற்றி விழிப்புடன் இருத்தல் வேண்டும்.

உயர்தொழில்சார் நியாயப்படுத்தலுடனும் உயர்தொழில்சார் ஐயுறவுவாதத்துடனும் இலங்கை கணக்காய்வு நியமங்களின் பிரகாரம் கணக்காய்வு மேற்கொள்ளப்பட்டது. மேலும் -

- மோசடிகள் அல்லது தவறுகள் காரணமாக நிதிக்கூற்றுக்களில் ஏற்படக்கூடிய பொருண்மையான பிறழ்கூற்றுக்களின் ஆபத்துக்களை அடையாளம் காணும்போதும், மதிப்பீடு செய்யும்போதும் வேளைக்கேற்றவாறு பொருத்தமான கணக்காய்வு

நடைமுறைகளைத் திட்டமிடுவதன்மூலம் மோசடிகள் அல்லது தவறுகள் காரணமாக ஏற்படக்கூடிய ஆபத்துக்களைத் தவிர்த்துக்கொள்வதற்கு, பொருண்மையான மற்றும் பொருத்தமான கணக்காய்வுச் சான்றுகளைப் பெற்றுக்கொள்வது எனது அப்பிராயத்திற்கு அடிப்படையானதாகும். பொருண்மையான பிறழ்கூற்றுக்களினால் ஏற்படக்கூடிய பாதிப்பை விட மோசடியொன்றினால் ஏற்படக்கூடிய பாதிப்பு வன்மையானது என்பதுடன் சூழ்ச்சிசெய்தல், போலி ஆவணங்களைப் புனைதல், திட்டமிட்ட திரித்துக்காட்டுதல் அல்லது உள்ளகக் கட்டுப்பாடுகளைத் தவறவிடுதல் மோசடியொன்று இடம்பெறுவதற்குக் காரணமாக அமையும்.

- வேளைக்கேற்றவாறு பொருத்தமான கணக்காய்வு நடைமுறைகளைத் திட்டமிடும் பொருட்டு அமைச்சின் உள்ளகக் கட்டுப்பாட்டின் பயன்கூர்தன்மை பற்றிய அபிப்பிராயமொன்றைத் தெரிவிப்பதற்கு கருதப்படவில்லை.
- வெளிப்படுத்தல்கள் அடங்கிய நிதிக்கூற்றுக்களின் கட்டமைப்பு, உள்ளடக்கம் என்பவற்றுக்கு அடிப்படையாக அமைந்த கொடுக்கல்வாங்கல்களும் சம்பவங்களும் பொருத்தமானவாறும் நியாயமானவாறும் நிதிக்கூற்றுக்களில் அடங்கியிருப்பதை மதிப்பிடுதல்.
- முழுதும் அளவியதாக நிதிக்கூற்றுக்களைச் சமர்ப்பிக்கும்போது, நிதிக் கூற்றுக்களின் கட்டமைப்புக்கும் உள்ளடக்கத்திற்கும் அடிப்படையாக அமைந்த கொடுக்கல்வாங்கல்களும் சம்பவங்களும் பொருத்தமானதாகவும் நியாயமாகவும் உள்ளடங்கியுள்ளமை.

எனது கணக்காய்வின்போது இனங்காணப்பட்ட முக்கிய கணக்காய்வுக் காண்புகள், பிரதான உள்ளகக் கட்டுப்பாட்டுப் பலவீனங்கள் மற்றும் ஏனைய விடயங்கள் பற்றி பிரதான கணக்கீட்டு அலுவலர் அறிவுறுத்தப்பட்டார்.

1.5 பிற சட்டத் தேவைப்பாடுகள் பற்றிய அறிக்கை

2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 6(ஈ) பிரிவின் பிரகாரம் பின்வரும் விடயங்களை நான் வெளிப்படுத்துகின்றேன்:-

(அ) நிதிக்கூற்றுக்கள் கடந்தாண்டுடன் ஒத்திசைவானவையாகும்.

(ஆ) கடந்தாண்டுக்குரிய நிதிக்கூற்றுக்களில் பற்றி என்னால் வழங்கப்பட்ட சிபார்சுகள் அமுல்படுத்தப்பட்டிருந்தன.

1.6 நிதிக்கூற்றுக்கள் பற்றிய கருத்துரைப்பு

1.6.1 பதிவேடுகளும் ஏடுகளும் பேணப்பட்டிருக்காமை.

அமைச்சு செயலகத்தினால் பின்வரும் பதிவேடுகள் பேணப்பட்டிருக்கவில்லை என்பதுடன் சில ஆவணங்கள் முறையாகவும் இற்றைப்படுத்தியும் பேணப்பட்டிருக்கவில்லை என்பதை மாதிரி கணக்காய்வுப் பரிசோதனையின்போது அவதானிக்க முடிந்தது.

பதிவேடுகளின் வகை	ஏற்படைய ஒழுங்குவிதி	அவதானிப்புகள்
உயர்கல்விப் பிரிவு:		

(i) பொறுப்புக்களுக்கு ஆளாதல் பதிவேடு	நிதிஒழுங்குவிதி 94	பேணப்பட்டிருக்கவில்லை.
(ii) கணினிப் பதிவேடு	அரசு கணக்குகள் சுற்றறிக்கை இல. 271/2019	இற்றைப்படுத்தி பேணப்பட்டிருக்கவில்லை.
நகரத் திட்டமிடல் மற்றும் நீர்வழங்கல் பிரிவு:		
பிணை இடாப்பு	நிதி ஒழுங்குவிதி 891(1)	பேணப்பட்டிருக்கவில்லை.

1.6.2 முற்பணக் கொடுப்பனவுகள்

தலைப்பு 166, விடய இல. 117011 இலக்க அரசாங்க அலுவலர்களின் முற்பணக் கணக்கு 'B' சம்பந்தமாக பின்வரும் அவதானிப்புகள் செய்யப்பட்டுள்ளன:-

(அ) 2017 ஆம் ஆண்டு திசம்பர் மாதம் 29 ஆந் திகதிய, அரசு கணக்குகள் சுற்றறிக்கை இல. 262/2017 இற்கு அமைவாக ஓய்வுபெற்ற அலுவலர்களின் கடன் நிலுவைகள் சம்பந்தமாக செயலாற்றப்படாமை காரணமாக 2 ஆண்டுகளுக்குக் கூடுதலான காலமாக ஓய்வுபெற்ற ஒருவரிடமிருந்து ரூ.83,920 கடன் நிலுவைவொன்று அறவிடப்படாமல் இருந்தது.

அதேபோல், சுற்றறிக்கையின் 8 ஆம் பந்தியின் பிரகாரம் இந்த நிலுவையாகவுள்ள கடன் மீதிகள் தொடர்பில் உரிய முறையில் செயலாற்றாத பொறுப்புவாய்ந்த அலுவலர்கள் சம்பந்தமாக உரிய நடவடிக்கை எடுப்பதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.

(ஆ) 2006 ஆம் ஆண்டிலும் 2015 ஆம் ஆண்டிலும் சேவையை விட்டுச்சென்ற இரண்டு அலுவலர்களிடமிருந்து முறையே ரூ.58,926, ரூ.172,524 என்ற அடிப்படையில் மொத்தமாக ரூ.231,450 கடன் மீதிகள் 2019 ஆம் ஆண்டு திசம்பர் மாதம் 31 ஆந் திகதியளவிலும் அறவிடப்படாமல் இருந்தது.

மேற்கூறிய சேவையை விட்டுச்சென்றதன் அடிப்படையில் நிலுவைக் கடன் மீதிகளை ஏடுகளிலிருந்து பதிவழிப்பதற்கு அரசு கணக்குகள் திணைக்களத்தின் அனுமதி கோரப்பட்டிருந்ததுடன், அதற்குப் பதிலாக 2017 மார்ச் மாதம் 13 ஆந் திகதிய, PF/RED/2015/05 ஆம் இலக்க பொது நிதித் திணைக்களத்தின் பணிப்பாளர் நாயகத்தின் கடிதம் மூலம் மேற்கொண்டு எடுக்கப்பட வேண்டிய நடவடிக்கைகள் குறித்து அறிவிக்கப்பட்டிருந்தபோதும், குறித்த நிலுவைக் கடன் மீதிகளை தீர்ப்பதற்கான கருமம் நிறைவேற்றப்பட்டிராமை காரணமாக 04 ஆண்டுகள் முதல் 14 ஆண்டுகள் வரையான காலப்பகுதி கடந்த நிலையிலும் தீர்க்கப்படாமல் இருப்பதை அவதானிக்க முடிந்தது.

2. நிதி மீளாய்வு

2.1 செலவின முகாமைத்துவம்

மதிப்பீடுகளைத் தயாரிப்பதிலான பலவீனங்கள்

அமைச்சின் நோக்கங்களையும் குறிக்கோள்களையும் நிறைவேற்றிக்கொள்ளும் எதிர்பார்ப்புடன் தயாரிக்கப்பட்ட செயல் திட்டத்திற்கு இயைபாக நி.ஒ. 50 இற்கமைய மதிப்பீடுகள் தயாரிக்கப்படாமை காரணமாக ஒதுக்கப்பட்ட நிதிஒதுக்கீடுகள் பெருமளவில் எஞ்சியிருந்த பின்வரும் சந்தர்ப்பங்களை அவதானிக்க முடிந்தது.

- (அ) ஆண்டுக்குரிய மதிப்பீடுகள் மூலம் நிதிஒதுக்கீடு செய்யப்பட்டிருந்த 13 செலவு விடயங்களுக்குரிய ரூ.1,485,035,000 நிதி ஒதுக்கீடுகளிலிருந்து எந்தவொரு தொகையும் பயன்படுத்தப்பட்டிருக்கவில்லை.
- (ஆ) குறைநிரப்பு மதிப்பீடுகள் மூலம் ஒதுக்கீடு செய்துகொள்ளப்பட்ட நிதிஒதுக்கீடுகளை எந்தவொரு சந்தர்ப்பத்திலும் மீதிகளை ஏற்படுத்தாமல் குறித்த பணியில் முழுமையாகப் பயன்படுத்த வேண்டுமென்றபோதும், அமைச்சின் கீழ் குளியாப்பிட்டி பேராசிரியர் அலகை நிர்மாணிக்கும் கருத்திட்டத்திற்கு (செலவுத் தலைப்பு இல. 166-1-9-28-2104-11) ஒதுக்கப்பட்ட ரூ. 442,000,000 மொத்த ஒதுக்கீடும் எஞ்சியிருந்தது.
- (இ) அமைச்சின் நோக்கங்களையும் குறிக்கோள்களையும் எய்துவதற்காக ஒதுக்கப்பட்ட, தேறிய ஒதுக்கீட்டிலிருந்து பயன்படுத்தப்படாத 32 செலவு விடயங்களுக்குரிய சேமிப்புகளின் பெறுமதி ரூ.5,445,110,738 ஆக இருந்ததுடன், அது நூற்றுக்கு 33 இலிருந்து 99 வரையான வீச்சுடையதாகக் காணப்பட்டது.
- (ஈ) அமைச்சினால் எதிர்வரும் ஓராண்டுக்கான மதிப்பீடுகளைத் தயாரிக்கும்போது அமைச்சு நிறுவப்பட்டதன் நோக்கங்களையும் குறிக்கோள்களையும் இயன்றளவுக்கு நிறைவேற்றிக்கொள்ளும் நோக்கங்களை தெளிவாகவே அடையாளம் கண்ட பின் முறையாக மதிப்பீடுகளைத் தயாரித்துக்கொள்ள வேண்டும். எனினும், மதிப்பீடுகளைத் தயாரிக்கும்போது பலவீனங்கள் காரணமாக அடிப்படைச் செலவின மதிப்பீடுகளுக்கும் திருத்திய செலவின மதிப்பீடுகளுக்கும் இடையிலான மாறி நூற்றுக்கு 35 இலிருந்து நூற்றுக்கு 6920 வரையான வீச்சில் காணப்பட்டது.

2.2 பொறுப்புக்களும் பொறுப்புக்களுக்கு ஆளாதலும்

பின்வரும் அவதானிப்புக்கள் செய்யப்படுகின்றன:-

- (அ) 2017 ஏப்பிரல் மாதம் 21 ஆந் திகதிய, 255/2017 ஆம் இலக்க அரசு கணக்குகள் சுற்றறிக்கையினதும் நிதி ஒழுங்குவிதி இல. 94 இன் அறிவுறுத்தல்களுக்கும் இணங்காத விதத்தில் செயலாற்றியதன் காரணமாக ஆண்டிறுதியில் காணப்பட்ட 12 செலவு விடயங்களுக்கு உரிய பொறுப்புக்களும் மீதியும் சீராக்கம் செய்யப்பட்டதன் பின் தேறிய நிதிஒதுக்கீட்டை விஞ்சிய செலவுகளின் மொத்தம் ரூ.10,935,435 ஆக இருந்தது.
- (ஆ) செலவு விடய இல. 166-1-9-1-1409 (பிற) கீழான ரூ.81,216 பெறுமதியான பொறுப்புக்கள் மீளாய்வு ஆண்டில் இறுதிக் கணக்கு அறிக்கைகளில் குறைத்துக் காட்டப்பட்டிருந்தது.
- (இ) 2019 ஆம் ஆண்டு திசம்பர் மாதம் 03 ஆந் திகதிய, 271/2019 ஆம் இலக்க அரசு கணக்குகள் சுற்றறிக்கையின் 3.4 ஆம் பந்தியில் குறிப்பு இல. (iii) இன் கீழான பொறுப்புக்களின் கூற்று திறைசேரியினால் ஒவ்வொரு செலவுத் தலைப்பிற்கும் உரியதாக வெளியிடப்படும் பொறுப்புக்களின் கூற்றுடன் இணங்க வேண்டும் என்பதுடன், அவ்வாறு அறிக்கையிடப்படாத எந்தவொரு பொறுப்பும் முன்னைய ஆண்டின் செலவொன்றாக 2020 ஆம் ஆண்டில் தீர்க்கப்படுதல் ஆகாது. எவ்வாறாயினும், 2020 ஆம் ஆண்டில் செலுத்தவேண்டியுள்ள மொரட்டுவைப் பல்கலைக்கழகத்தின் தொழில்நுட்ப நிறுவகத்தை அபிவிருத்திசெய்யும், மீட்டுருவாக்கும் கருத்திட்டத்திற்கு இரு தனியார் வங்கிகளிலிருந்து பெறப்பட்டிருந்த கடன் தொகை சார்பாக 2020 ஆம் ஆண்டில் செலுத்தப்பட வேண்டிய வட்டியான

ரூ.344,914,651 தொகை, பொறுப்புக்கள் மற்றும் பொறுப்புக்களுக்கு ஆளாக்கப்படுதல் கூற்றில் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

2.3 பிரதான கணக்கீட்டு அலுவலரினால் மேற்கொள்ளப்பட வேண்டிய உறுதிப்படுத்தல்கள்

2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 38 ஆம் பிரிவின் ஏற்பாடுகளைப் பின்பற்றி பிரதான கணக்கீட்டு அலுவலரினால் பின்வரும் விடயங்கள் சம்பந்தமாக உறுதிப்படுத்தல்களை மேற்கொள்ள வேண்டியிருந்தபோதும், அதன்படி செயலாற்றப்பட்டிருக்கவில்லை.

அமைச்சின் நிதிக் கட்டுப்பாட்டுக்காக பயன்கூர் உள்ளகக் கட்டுப்பாட்டு முறைமையொன்று தயாரிக்கப்பட்டு முன்னெடுக்கப்படுவதாக பிரதான கணக்கீட்டு அலுவலரும் கணக்கீட்டு அலுவலரும் உறுதிப்படுத்த வேண்டும் என்பதுடன், குறித்த முறைமையின் பயன்கூர்தன்மை பற்றி காலத்திற்குக் காலம் மீளாய்வை மேற்கொண்டு அதற்கமைய முறைமைகளை பயன்கூர் விதத்தில் முன்னெடுத்துச் செல்வதற்குத் தேவைப்படும் மாற்றங்கள் மேற்கொள்ளப்பட வேண்டும் என்றும், அத்தகைய மீளாய்வுகளை எழுத்துமூலம் மேற்கொண்டு அதன் பிரதியொன்றை கணக்காய்வாளர் தலைமையதிபதிக்கு சமர்ப்பிக்க வேண்டியிருந்த போதும், அவ்வாறான ஒரு மீளாய்வு மேற்கொள்ளப்பட்டதற்கான கூற்றுக்கள் கணக்காய்வுக்கு சமர்ப்பிக்கப்பட்டிருக்கவில்லை.

2.4 சட்டங்கள், விதிகள் மற்றும் ஒழுங்குவிதிகளுடன் இணங்காமை.

கீழ்க்காணும் இணங்காமைகள் அவதானிக்கப்பட்டது:-

சட்டங்கள், விதிகள்/ ஒழுங்குவிதிகளுடனான தொடர்பு

இணங்காமை

(அ) 2016 ஆம் ஆண்டு மார்ச்சு மாதம் 31 ஆந் திகதிய, 05/2016 ஆம் இலக்க பொதுநிதிச் சுற்றறிக்கை

உயர்கல்விப் பிரிவுக்குரிய ஆண்டுக்குரிய பொருள் அளவையை மேற்கொண்டு அவ்வறிக்கைகளை 2019 ஆம் ஆண்டு மார்ச் மாதம் 17 ஆந் திகதிக்கு முன்பு கணக்காய்வாளர் தலைமையதிபதிக்கு சமர்ப்பிக்கப்பட்டிருந்தபோதும், குறித்த ஆண்டுக்குரிய பொருள் அளவையின் மூலம் கண்டறியப்பட்ட 74 பொருள் உருப்படிகளுக்கு உரிய குறைபாடுகளும் 35 பொருள் உருப்படிகளுக்கு உரிய மிகைகளும் தொடர்பான சுற்றறிக்கை அறிவுறுத்தல்களின்படி செயலாற்றப்பட்டிருக்கவில்லை. நகரத் திட்டமிடல் மற்றும் நீர்வழங்கல் பிரிவுக்கு உரிய 2019 ஆம் ஆண்டுக்கான பொருள் அளவையை மேற்கொண்டு அவ்வறிக்கைகளை 2020 மார்ச் மாதம் 17 ஆந் திகதிக்கு முன்னர் கணக்காய்வாளர் தலைமையதிபதிக்கு சமர்ப்பிக்கப்பட வேண்டும் என்றபோதும், 2020 ஆம் ஆண்டு ஜூன் மாதம் 10 ஆந் திகதியளவிலும் அவ்வறிக்கைகள் சமர்ப்பிக்கப்பட்டிருக்கவில்லை.

(ஆ) இலங்கை சனநாயக சோசலிசக் குடியரசின் நிதி ஒழுங்குவிதிகள்

- (i) நிதி ஒழுங்குவிதி 170 நகரத் திட்டமிடல், நீர்வழங்கல் பிரிவின் வெள்ளப்பெருக்கு நிவாரண உதவிகளின் கீழ் 2017 ஆம் ஆண்டில் வேறு நிறுவனமொன்றிலிருந்து கிடைத்த 10 மில்லின் ரூபா நன்கொடைகளை அரசு வருமானத்தில் வரவுவைக்காமல் வைப்புக் கணக்கில் தடுத்து நிறுத்தி வைக்கப்பட்டிருந்ததுடன், வெள்ளப்பெருக்கு உதவியல்லாத வேறு நடவடிக்கைகளுக்காக அத்தொகையிலிருந்து 2017, 2018, 2019 ஆகிய ஆண்டுகளில் முறையே ரூ.1,000,678, ரூ.1,494,865, ரூ.712,057 செலவிடப்பட்டிருந்தது.
- (2) அ
- (ii) நிதி ஒழுங்குவிதி 371 நகரத் திட்டமிடல் மற்றும் நீர் வழங்கல் பிரிவில் 7 சந்தர்ப்பங்களில் பல்வேறு கருமங்களுக்காக வழங்கப்பட்டிருந்த ரூ.59,500 ஆன நிமித்த காரிய இடைக்காலக் கட்டுநிதி சம்பந்தப்பட்ட கருமம் முடிவடைந்தவுடன் தீர்க்கப்படாமல் இருந்தது.
- (இ) 2016 ஆம் ஆண்டு திசம்பர் மாதம் 19 ஆந் திகதிய, 30/2016 ஆம் இலக்க பொது நிருவாக சுற்றறிக்கையின் பந்தி 3.1 நகரத் திட்டமிடல், நீர்வழங்கல் பிரிவின் ஒவ்வொரு எரிபொருள் பரிசோதனையிலிருந்தும் 12 மாத கால எல்லைக்குப் பின்னர் அல்லது 25.000 கி.மீ. தொலைவளவில் ஓட்டத்தில் ஈடுபட்ட பின்னர் என்ஜின் சம்பந்தமான பிரதான பழுதுபார்ப்பின் பின்னர் என்ற விடயங்களில் முதலில் வரும் சந்தர்ப்பத்தின் பின்னர் மீண்டும் எரிபொருள் தகனம் பற்றிய பரிசோதனையொன்று மேற்கொள்ளப்பட வேண்டும் என்றபோதும், அவ்வாறு செய்யப்பட்டிருக்கவில்லை.
- (ஈ) 2017 ஆம் ஆண்டு ஜன் மாதம் 28 ஆம் திகதிய, 01/2017 ஆம் இலக்க நிதி மற்றும் வெகுசன ஊடகத்துறை அமைச்சின் சொத்து முகாமைத்துவச் சுற்றறிக்கையின் 7 ஆம் பந்தி அமைச்சு வசமுள்ள அனைத்துச் சொத்துக்களும் சம்பந்தமான விபரங்கள் 2018 ஆம் ஆண்டு முதல் ஒவ்வொரு காலாண்டு இறுதியிலும் கொம்ப்ட்ரோலர் ஜெனரல் அலுவலகத்திற்கு வழங்கப்பட வேண்டுமென்றபோதும், அவ்வாறு செயலாற்றப்பட்டிருக்கவில்லை.
- (உ) 2019 ஆம் ஆண்டு செப்டம்பர் மாதம் 24 ஆந் திகதிய, 05/2019 ஆம் இலக்க தேசிய வரவுசெலவுத்திட்ட சுற்றறிக்கையின் 3 ஆம் பந்தி நகரத் திட்டமிடல், நீர்வழங்கல் பிரிவின் சுற்றறிக்கைப் பிரகாரம் 2019 ஆம் ஆண்டுக்காக அவசரமல்லாத கருத்திட்டங்களும் இதுவரை ஆரம்பிக்கப்படாத வரவுசெலவுத்திட்ட முன்மொழிவுகளில் அடங்கியுள்ள கருத்திட்டங்களும் அத்தியாவசியமல்லாத தளபாடங்கள், அலுவலக உபகரணங்கள் முதலிய உருப்படிகளைக் கொள்வனவுசெய்தல் பற்றி அடையாளம் காண்பதற்கும், அக்கருமங்களை எதிர்வரும் ஆண்டு வரை ஒத்திவைப்பதன் மீது கவனம் கோரப்படுவதாக காட்டப்பட்டிருக்கும்போது 10 கருத்திட்டங்களுக்கு 2019 செப்டம்பர் மாதத்தின் பின்னர் நகரத் திட்டமிடல் பிரிவினால் ரூ.19,872,709

பெறுமதியான கருத்திட்டங்களுக்கான ஒப்பந்தங்கள்
செய்துகொள்ளப்பட்டிருந்தன.

2.5 சேமிப்புக் கொடுப்பனவுகளும் மீதிகளும்

கீழ்க்காணும் அவதானிப்புகள் செய்யப்படுகின்றன:-

- (அ) அமைச்சில் பதிவுசெய்துகொள்ளும் அரசு சார்பற்ற உயர்கல்வி நிறுவனங்களையும், அத்தகைய நிறுவனங்களினால் நடாத்தப்படும் பாடநெறிகளையும் ஏற்றங்கீகரிக்கும்போது அறவிடப்படும் வைப்புத் தொகைகள் குறித்த உயர்கல்வி நிறுவனங்களினதும் பாடநெறிகளினதும் ஒழுங்குறுத்தல் நடவடிக்கைகளுக்காக பயன்படுத்தப்படுதல் வேண்டும். எவ்வாறாயினும், அரசு சார்பற்ற 51 உயர்கல்வி நிறுவனங்களுக்குரிய 2013, 2014, 2015, 2016, 2017, 2018 ஆகிய ஆண்டுகளுக்கு உரியதாக அறவிடப்பட்டிருந்த மொத்தத்தொகை ரூ.24,073,406 ஆன, வைப்புக்களைப் பெற்றுக்கொண்ட திகதியிலிருந்து கணக்காய்வுக்கு உட்படுத்தப்பட்ட திகதியான 2020 ஜூன் மாதம் 20 ஆந் திகதி வரை குறித்த நோக்கங்களுக்காக ஈடுபடுத்துவதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.
- (ஆ) நிதி ஒழுங்குவிதி 571(2) இன் பிரகாரம் கடந்த அனைத்து வைப்புக்களையும் அரசு வருமானத்தில் வரவுவைக்க வேண்டும் என்றபோதும், 02 ஆண்டுகளைத் தாண்டிய, 21 ஆம் நூற்றாண்டுக்கான உயர்கல்விக் கருத்திட்டத்திற்கு உரிய 2016 ஆம் ஆண்டு முதல் காணப்படும் ரூ.5,594,215 வைப்புக்களை அரசு வருமானத்தில் வரவுவைப்பதற்கு நடவடிக்கை எடுக்காமல் மீளாய்வு ஆண்டிறுதியில் பொது வைப்புக் கணக்கில் நிறுத்தி வைக்கப்பட்டிருந்தது.

3. செயற்பாட்டு மீளாய்வும் செயலாற்றுகையும்

சமர்ப்பிக்கப்படும் நிதிக் கூற்றுக்களில் காட்டப்படும் வருமானங்கள், செலவினங்கள், சொத்துக்கள், பொறுப்புக்கள் சம்பந்தமான செயற்பாட்டு மீளாய்வு, பேண்தகு அபிவிருத்தி, நல்லாட்சி, மனிதவள முகாமைத்துவம் என்பவற்றுக்குரிய கணக்காய்வு அவதானிப்புகள் மேலே பந்திய 1.1 இல் காட்டப்பட்டுள்ள 2018 ஆம் ஆண்டின் 19 ஆம் இலக்க தேசிய கணக்காய்வுச் சட்டத்தின் 10 ஆம் பிரிவின் பிரகாரம் சமர்ப்பிக்கப்படும் அறிக்கையில் சேர்க்கப்படுகின்றது.

ஒப்பம்:

டப்ளியு.எம்.பி.ஏ.பொன்சேக்கா

உதவிக் கணக்காய்வாளர் தலைமையதிபதி

கணக்காய்வாளர் தலைமையதிபதிக்காக.

Chief Accounting Officer,

Ministry of Higher Education, Technology and Innovations

Auditor General's Summary Report in terms of Section 11(1) of the National Audit Act, No. 19 of 2018 on Financial Statements of the Ministry of City Planning, Water Supply and Higher Education for the year ended at December 31,2019

1. Financial Statements

1.1 Opinion

Audit of financial position of the Ministry of City Planning, Water Supply and Higher Education as at 31 December 2019, comprising Financial Performance statement and cash flow statement for the year ended 31 December 2019 was carried out under my directions in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with National Audit Act No 19 of 2018. My comments and observations on the financial statements of the Ministry of Higher Education in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 are included in this report. This report will be presented to Parliament in due course in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, financial statements, which were prepared in terms of the provisions of State Accounts Circular No. 271/2019 dated December 03, 2019, give a true and fair view of the financial position of the Ministry of Higher Education as at 31 December 2019 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting principles.

1.2 Basis for the Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility on financial statements are further described in the Auditor's Responsibilities section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer and Accounting Officer on the Financial Statement

Chief Accounting officer is responsible for the preparation and fair presentation of these financial statement in accordance with Sri Lanka generally accepted accounting principles and provisions of the State Accounts Circular No. 271/2019 dated December 03,2019 and for such internal control as determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. In terms of Section 16 (1) of the National Audit Act No. 19 of 2018, the Ministry shall maintain proper books and records of its income, expenses, assets and liabilities in order to prepare annual and periodic financial statements.

In terms of Sub section 38 (1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system is developed and maintained for the financial control of the Ministry and shall periodically review the effectiveness of the system and make any necessary changes to keep the system running effectively.

1.4 Auditor's Responsibility in Audit of 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 General summary report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Not for the purpose of expressing an opinion on the effectiveness of internal control of the Ministry in order to design audit procedures that are appropriate in the circumstances

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures in a manner that achieves appropriate and fair presentation.

I communicate with the Chief Accounting Officer regarding significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on other legal requirements

I declare the following, in terms of Section 6 (d) of the National Audit Act No 19 of 2018.

- a) financial statements are consistent with the previous year
- b) Recommendations made by me on financial statements relevant to the previous year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Non-maintaining of documents and books

The ministry Secretary's Office had not maintained following documents, and it had been disclosed at sample audit examinations that certain documents had not been properly maintained and updated.

<u>Document Type</u>	<u>Relevant Regulations</u>	<u>Observations</u>
Higher Education Division		
i) Bonds Register	FR 94	Had not been maintained.
ii) Computer Register	State Accounts Circular No. 271/2019	Had not been updated
City Planning and Water Supply Division		
Security Deposit Register	FR 891 (1)	Had not been maintained.

1.6.2 Payment of Advances

Following decisions are made in connection with the Public Officers Advance B Account bearing Subject No. 117011, Head 166.

- a) An outstanding loan balance of Rs. 83,920 of a pensioner had not been settled for two years due to not taking action as per State Accounts Circular No. 262/2017 dated December 29, 2017.

Similarly, steps had not been made to take relevant action on officers who are responsible for recovering the loan balances in terms of the section 08 of the circular.

- b) A loan balance amounting to Rs. 231,450 as Rs. 58,926 and Rs.172,524, respectively, of the two officers who have vacated their posts in the year 2006 and 2015 had been remained the same without recovery as at December 31, 2019.

Approval of the Public Finance Department had been requested to cut off these outstanding loan balances due to the above mentioned vacation of posts, and although steps to be taken further had been informed as the reply, from the letter No. PF/RED/2015/ 05 dated March 13, 2017 of the Director General, it is observed that these loan balances remained unsettled for 04 years to 14 years due to the not performing the task of recovering those loan balances .

2. Financial review

2.1 Expenditure management

Weaknesses in preparing estimates

The following instances were observed where a large amount of provisions remained due to non-preparing of estimates as per FR 50, in compliance with the Action Plan prepared for achieving goals and objectives of the ministry.

a) Any amount out of Rs. 1,485,035,000 of provisions relevant to 13 expenditure heads had not been spent.

b) Although the provisions allocated by the supplementary estimates should be utilized to the fullest extent without any savings, the total provision of Rs. 442,000,000/- allocated for the Kuliyaipitiya Professorial Unit had been saved. (Head No. 166-1-9-28-2014-11)

c) The saved amount relevant to 32 heads was Rs. 5,445,110,738 out of the net provision allocated for achieving goals and objectives of the ministry, and it was in a range of 33% -99%.

d) When preparing estimates by a ministry for the coming year, Estimates have to be prepared after clearly identified the goals and objectives for establishing the ministry. However, due to the deficiencies in preparing estimates, variance between the preliminary expenditure estimates and amended expenditure estimate was in a range of 35 percent to 69.20 percent.

2.2 Entering into Liabilities and Commitments

The following observations are made.

- a) Due to the non-compliance to the instructions given in the State Accounts Circular No.255/2017 dated April 21,2017 and FR No.94, the total amount of expenditure that exceeded the net provision after adjusting liabilities and savings relevant to 12 subject heads at the end of year was Rs.10,935,435.
- b) Liabilities with a sum of Rs. 81,216 under subject No.166-1-9-1-1409 (other) were mentioned as a less amount in the Final Account Report of the year under review.
- c) The Statement of Liabilities under Note No.(iii) of Section 3.4 of the State Accounts Circular No. 271/2019 shall compare with the Statement of Liabilities issued by the General Treasury relevant to each expenditure heads, and any liability that wasn't recorded so shall not be settled in the year 2020 as an expenditure of the previous year. However, the interest of Rs.344,914,651 due to be paid in 2020 for loans that had been obtained from two private banks for the Project of Development and Re-location of the Institute of Technology Moratuwa university had not been disclosed in the Statement of Liabilities and Commitments.

2.3 Assurance to be made by the Chief Accounting Officer

Although, the Chief Accounting Officer should assure on the following fact in terms of the provisions of Section 38 of the National Audit Act, No. 19 of 2018, action had not been taken accordingly.

The Chief Accounting Officer and the Accounting Officer should assure that a productive internal control system is prepared and maintained for finance control of the ministry, and periodically review on the effectiveness of that system and shall make required changes for maintaining its effectiveness. Even though those reviews should be done in writing and a copy should be submitted to the Auditor General, statements mentioning that such reviews were carried out had not been submitted for the audit.

2.4 Non compliance to Rules and Regulations

Below mentioned non-compliances were observed.

<u>Reference to Rules and Regulations</u>	<u>Non-Compliance</u>
a) Public Finance Circular No.05/2016 dated March 31,2016	Even though annual Boards of survey relevant to the Higher Education Division had been conducted and those reports had been submitted to the Auditor General before March 17,2019, action had not been taken with regard to deficiencies of 74 items and surpluses of 35 items, which were disclosed at that Boards of Survey as per the instructions of that circular. With regard to the City Planning and Water Supply Division, though the reports of Annual Boards of Survey had to be submitted to the Auditor General before March 17,2020, those reports had not been submitted even by June 10,2020.
b) Financial Regulations of the Democratic Republic Socialist of Sri Lanka	
i) Financial Regulation 170 (2) a	An amount of Rs.10 million that was received as flood donations for the City Planning and Water Supply Division had been retained in the Deposit Account without crediting that amount to the government revenue, and in the years 2017,2018, and 2019, out of that amount Rs. 1,000,678, Rs. 1,494,865 and Rs. 712,057/- , respectively, had been incurred for other purposes other than flood aids.

ii) Financial Regulation 371	Adhoc interim imprest with an amount of Rs. 59,500/- issued for various purposes at seven instances by the City Planning and Water Supply Division had not been settled by the completion of those tasks.
c) Paragraph 3.1 of the Public Administration Circular No. 30/2016 dated December 29,2016	Even though a fuel combustion test had to be done after 12 months duration after each fuel combustion test or after running 25,000 Km or after a major repair related to the engine, whichever comes first, of the City Planning and Water Supply Division, a test had not been done so.
d) Paragraph 07 of the Assets Management Circular No. 01/2017 dated June 28,2017 of the Ministry of Finance and Mass Media	Even though particulars on all assets belonging to the Ministry should be furnished to the Comptroller General Office at the end of each quarter from 2018 onwards, action had not been taken to do so.
e) Section 3 of the National Budget Circular No. 05/2019 dated September 24,2019	In terms of the circular of the City Planning and Water Supply Division, even though it had been informed that attention was drawn to postpone identifying of non-priority projects for the year 2019 and budget proposal projects that had not been commenced so far and purchasing of items such as non-essential furniture, office equipment up to the next year, the City Planning division had entered into agreements amounting to Rs. 19,872,709 for 10 projects after September, 2019.

2.5 Deposit Payments and Balances

Following observations are made.

- a) The deposit money charged when approving non-state higher education institutes registered with the ministry and study programs conducted by those institutes should be utilized for the regulating purposes of those higher education institutes and study programs. However, Deposits charged amounting to a total of Rs. 24,073,406/- belonging to 51 non-state higher education institutes relevant to the years 2013,2014,2015, 2016,2016, 2017 and 2018 had not been utilized for the relevant purpose from the date of obtaining the deposit up to the date of audit.
- b) Although all the expired deposits should be credited to the government revenue in terms of FR 571(2), action had not been taken to credit deposits of Rs. 5,594,215, which was prevailed from the year 2016 and expired for two years relevant to the Higher Education for Twenty First century (HETC) Project, to

the government revenue, and it had been retained in the general deposit account at the end of year under review.

3. Operational Review and Performance

Audit observations relevant to the operational review, sustainable development, good governance, and human resource management with regard to income, expenditure, assets and liabilities mentioned in the submitted financial statements, will be included to the report submitted in terms of Section 10 of the National Audit Act, No. 19 of 2018, which is cited in the above 1.1 paragraph.

W.M.P.M. Fonseka

Assistant Auditor General

For the Auditor general