

Audited Project Financial Statements

Project Number: 42251-018
Loan Numbers: 3119 and 3120
Period covered: 1 January 2015 to 31 December 2015

SRI: Skills Sector Enhancement Program

Prepared by Ministry of Skills Development and Vocational Training

For the Asian Development Bank
Date received by ADB: 12 September 2016

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and the Ministry of Skills Development and Vocational Training.



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திறன்கள் அறிவியல்கள் மற்றும் வாழ்க்கைகத்தொழில் பயிற்சி அமைச்சு
Ministry of Skills Development & Vocational Training

"නිපුණතා පියස", 354/2, අලුතිලිගල මාවත, කොළඹ 05, ශ්‍රී ලංකාව.
 "நிபுணதா பியச", 354/2, எஸ்விடிகல மாவத்தை, கொழும்பு, இலங்கை.
 "Nipunatha Piyasa", 354/2, Elvitigala Mawatha, Colombo 05, Sri Lanka.

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 திகதி }
 Date }

Country Director
 Asian Development Bank
 Sri Lanka Resident Mission
 NO.23, Independence Avenue
 Colombo 7

Attn: Mr. S. Muthugala

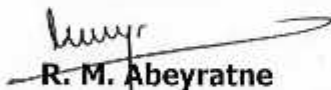
Dear Madam,

Skills Sector Development Program of Asian Development Bank Loan Nos. 3119 – SRI and 3120 – SRI (SF). Consolidated Financial Statement for the year ended 31.12.2015

Pursuant to above loan agreements, herewith forwarding following document for your records.

- A. Audited Financial Report for the period of 01.01.2015 to 31.12.2015. (Annex I)
- B. Comments on Audited Financial Report. (Annex II)

Yours faithfully,


R. M. Abeyratne

Additional Secretary (Skills Sector Development)
 For Secretary, Ministry of Skills Development & Vocational Training

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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



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எனது இல.
My No.

VTY/A/SSDP/4/15/05 (ADB)

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

23 August 2016



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The Secretary, *4/2/18*
Ministry of Skills Development and Vocational Training

Report of the Auditor General on the Consolidated Financial Statement of the Skills Sector Development Programme for the year ended 31 December 2015

The English version of the above mentioned report is sent herewith.

H.M.Gamini Wijesinghe
Auditor General

- Copies -
1. Secretary, Ministry of Finance
 2. Additional Secretary, Skills Sector Development Division *een*



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දිනය
திகதி
Date

25 August 2016

The Secretary,
Ministry of Skills Development and Vocational Training

Report of the Auditor General on the Consolidated Financial Statement of the Skills Sector Development Programme for the year ended 31 December 2015

The audit of consolidated financial statement of the Skills Sector Development Programme for the year ended 31 December 2015 was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions in the Article IV of Section 4.04 (a) of the Loan Agreements No. 3119 SRI and 3120 SRI (SF) dated 27 May 2014 entered into between the Democratic Socialist Republic of Sri Lanka and the Asian Development Bank.

1.2 Implementation, Objectives, Funding and Duration of the Programme

According to the Programme Implementation Document, the Ministry of Skills Development and Vocational Training is the Executing Agency and 09 other Institutions under the Ministry of Skills Development and Vocational Training are the Implementing Agencies of the Programme. According to the Programme implementation Document, the objectives of the Programme are building an efficient education system to meet the local and foreign labour market demand by 2020 and improving quality, relevance, access, recognition for vocational training and supportive policies, systems and structures. The estimated total cost of the Programme amounted to US\$ 961.2 million equivalent to Rs.125,916 million and out of that US\$ 100 million equivalent to Rs. 13,100 million each expected to be provided by the Asian Development Bank and the International Development Association. Further, US\$ 41.40 million equivalent to Rs 5,423 million was expected to be provided by the Government of Germany and Export and Import Bank of Korea. In addition, US\$ 200 million equivalent to Rs 26,200 million was expected to be financed through other sources. This report consists with the comments on activities carried out under the proceeds of Loan of Asian Development Bank. The activities of the Programme commenced in 2014 and scheduled to be completed by 2020.

1.3 Responsibility of the Management for the Consolidated Financial Statement

Management is responsible for the preparation and fair presentation of these consolidated financial statement in accordance with Generally Accepted Accounting Principles and for such internal control as the management determines is necessary to enable the preparation of consolidated financial statement that are free from material misstatements, whether due to fraud or error.

1.4 Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statement based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Programme's preparation and fair presentation of the consolidated financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the programme's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the consolidated financial statement. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. The examination also included such tests as deemed necessary to assess the following.

- (a) Whether the systems and controls were adequate from the point of view of internal control so as to ensure a satisfactory control over the Programme management and the reliability of books, records etc. relating to the operations of the Programme.



- (b) Whether the expenditure shown in the consolidated financial statement of the Programme had been satisfactorily reconciled with the enhanced financial reports and progress reports maintained by the Programme.
- (c) Whether adequate accounting records were maintained on a continuing basis to show the expenditure for the Ministry of Skills Development and Vocational Training and the Department of Technical Education and eight semi – autonomous institutions from the funds of the Government of Sri Lanka and the Lending Agency, the progress of the Programme in financial and physical terms, the assets and liabilities arising from the operations, the identifications of purchase made out of the Loans, etc.,
- (d) Whether withdrawals under the Loans had been made in accordance with the specifications laid down in the Loan Agreements,
- (e) Whether the funds, materials and equipment supplied under the Loans had been utilized for the purposes of the 10 institutions of the Vocational Training Sector.
- (f) Whether the consolidated financial statements had been prepared on the basis of Generally Accepted Accounting Principles.
- (g) Whether satisfactory measures had been taken by the management to rectify the issues highlighted in my previous year audit report, and
- (h) Whether financial covenants laid down in the Loan Agreements had been complied with.

1.5 Basis for Qualified Audit Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.



2. Financial Statement

2.1 Opinion

So far as appears from my examination and to the best of information and according to the explanations given to me, except for the effects of the adjustments arising from the matters referred to in paragraph 2.2 of this report, I am of opinion that,

- (a) the Programme had maintained proper accounting records for the year ended 31 December 2015 and the consolidated financial statements give a true and fair view of the Programme as at 31 December 2015 in accordance with Generally Accepted Accounting Principles,
- (b) the funds provided had been utilized for the purposes for which they were provided,
- (c) the satisfactory measures had been taken by the management to rectify the issues highlighted in my previous year audit report, and
- (d) the financial covenants laid down in the Loan Agreements had been complied with.

2.2 Comments on Consolidated Financial Statements

2.2.1 Accounting Deficiency

Advance payments aggregating Rs. 32.93 million made on construction works at 03 University Colleges had been shown as work in progress in the Statement of Financial Position.

3. Financial and Physical Performance

3.1 Utilization of Funds

Certain significant statistics relating to the financing, budgetary provision for the year under review and the utilization of funds up to 31 December 2015 are shown below.

Source	Amount agreed for financing in the Loan Agreements		Allocation made in the Budget Estimate for the year 2015	Funds utilized up to 31 December 2015	
	US\$ million	Rs. million		Rs. million	US\$ million
ADB	100.00	13,100.00	} 5,089.00	56.65	7,670.00
IDA	100.00	13,100.00		6.51	871.36
GOSL	519.80	68,093.00			
Govt. of Germany	15.40	2,017.00			
Exim Bank- Korea	26.00	3,406.00			
Other	200.00	26,200.00			
	<u>961.20</u>	<u>125,916.00</u>	<u>5,089.00</u>	<u>63.16</u>	<u>8,541.36</u>

The following observations are made.

- (a) Although budgetary allocation amounting Rs. 5,089 million made for the year under review, only a sum of Rs. 3,103 million representing 61 per cent of the allocation had been utilized. In addition, commitments at Rs. 598.6 million had remained at the end of the year under review.
- (b) According to the disbursement schedules of the Programme Appraisal Documents, ~~US\$ 70 million equivalent to Rs. 9,475 million~~ from Asian Development Bank should have been reimbursed at the end of the year under review. However, only US\$ 56.65 equivalent to Rs. 7,670 million from Asian Development Bank had been reimbursed.

3.2 Physical Progress

Eventhough individual action plans had been prepared and implemented by the each Implementing Agency, there is no comprehensive detailed action plan had been prepared for the Programme to cover up the activities stipulated in the Project Appraisal Document and utilize allocation of Rs.125,916 million during the entire period of the Programme. Thus, it indicated that a proper mechanism had not been established to align the Implementing Agencies of the Programme to achieve the common goals at the end of the period of the Programme. The following further observations are made thereon.

- (a) According to the individual action plans of the Programme for the year under review, 74 programs had been scheduled to be implemented by 10 Implementing Agencies and Rs. 3,520.78 million had been allocated thereon. However, only 44 programs had been implemented during the year under review and a sum of Rs. 1,374.33 million had been spent thereon.
- (b) According to the progress reports, Ministry of Skills Development and Vocational Training had implemented 02 programs at a cost of Rs. 547.33 million, out of 06 programs to be implemented at an estimated cost of 1,573.16 million during the year under review. Further, a sum of Rs 28.51 million had been allocated to the Tertiary and Vocational Education Commission to implement 24 programs and Rs 25.6 million had been spent during the year under review to implement only 07 programs.
- (c) The National Apprentice and Industrial Training Authority had spent only Rs. 101.87 million to complete 08 programs, eventhough the allocations amounting to Rs 174.1 million made thereon. Further, National Institute of Fisheries and Nautical Engineering had spent Rs 30.15 million to implement 03 programs, eventhough a sum of Rs. 83.41 million had been allocated to implement 04 programs during the year under review. Thus, it indicated that the allocation for the programs had been made for the above mentioned Institutions, without carrying out of detailed studies on actual requirements of funds to implement the respective activities.
- (d) According to the Disbursement Link Indicator - 03 of the Loan Agreement entered into with Asian Development Bank, the Ministry of Skills Development and Vocational Training should take action to prepare a human resources policy to determine the cadre for the academic staff for the priority areas of the Implementing Agencies and a Scheme of Recruitment thereon. However, the new recruitment plans according to the above policy for the Department of Technical Education and Training, Tertiary and Vocational Education Commission, National Apprentice and Industrial Training Authority, National Youth Services Council, Ceylon-German Technical Training Institute and National Institute of Fisheries and Nautical Engineering



had not been prepared even as at 31 December 2015. Further, out of the approved cadre of 4,039 posts of Lectures and Instructors in the Implementing Agencies, there were 1,337 posts remained unfilled as at 31 December 2015.

- (e) According to the Programme Implementation Document, the ultimate outcome of the Programme should be the improvement of the quality and recognition of the technical and vocational education and trainings in Sri Lanka. Therefore, the action should be taken to review the courses conducted by the Vocational and Training Institutes at present and improve training courses up to the level of National Vocational Qualification (NVQ) in order to ensure the international recognition for the technical and vocational education and trainings of the country. According to the information made available, only 2,532 training courses have been accredited up to the level of National Vocational Qualification even as at 31 December 2015, out of 3,732 training programmes conducted at present by 08 Implementing Agencies.
- (f) According to the Programme Implementation Document, the Ministry of Skills Development and Vocational Training should take action to establish 05 University Colleges with Private - Public Partnerships to increase the level of employability of the technical and vocational education sector. However, only 03 University Colleges with Private - Public Partnership mode had been established as at 31 December 2015. The following observations are made on audit test checks carried out at the University College of Sri Jayawardhanapura which was established under the above mode.
- (i) The University College had been established only on the Memorandum of Understanding signed with Sri Jayawardhanapura Hospital and then Ministry of Youth Affairs and Skills Development on 09 May 2013. Further, the Ministry of Youth Affairs and Skills Development had agreed to provide training equipment valued at US\$ 560,316 and Rs 2.11 million for Engineering Technology Courses conducted by the University College and out of that, the training equipment valued at US\$ 81,224 and Rs. 1.40 million had not been provided as at 31 December 2015.



- (ii) The University College should take action to provide facilities to the Diploma holders of the University College to complete their Degree Programs through University of Vocational Technology. However, necessary action had not been taken by the University College to establish proper links thereon.
- (iii) Further, the University College had not taken action to accreditation of the training courses to the level of National Vocational Qualifications.
- (g) According to the Programme Appraisal Documents, action should be taken to establish 14 other University Colleges as at 31 December 2015 under the University of Vocational Technology and increase enrolments of students for technical and vocational education and training. It was observed that the academic activities of 05 such University Colleges had only been commenced as at 31 December 2015 eventhough the construction works of buildings for 06 University Colleges were completed. The following observation on operations of the such University Colleges are made.
- (i) The academic activities of the University College at Batangala had not been commenced even as at 31 December 2015. Further, 18 staff members at various grades were remained idle over a year at the University Collage as at 31 December 2015, due to delays in commencement of the academic activities. The remuneration of Rs 4.99 million had also been paid thereon during the year under review.
- (ii) Eventhough the facilities were available to admit 1,260 students for 51 Study Courses in the above mentioned 05 University Colleges, only 487 students could be admitted during the year under review for 42 Study Courses and out of that 146 students had dropped out the Courses during the year under review.
- (iii) Further, the posts of 40 Lectures, 15 Demonstrators and 11 Lab Assistants were remained vacant as at 31 December 2015.

3.3 Contract Administration

The following observations are made.

- (a) Skills Sector Development Programme Unit had procured equipments valued at Rs 5.51 million for the use of the University College -Sri Jayawardhanapura during the year under review under the shopping method without applying National Competitive Bidding Procedure as per paragraph 3.4.1 of the Government Procurement Guidelines and the recommendation made by the Technical Evaluation Committee. Further, the contract agreement had been signed on 21 October 2015 eventhough the respective contract had been awarded on 23 December 2014 after 10 months of the contract awarding date. Those equipment had been used for the practical training purposes without testing and commissioning for quality assurance purposes.
- (b) The National Youth Service Council had selected a private firm for consultancy services for the buildings for Training Centres expected to be constructed under the allocation amounting to Rs 253.40 million made by the Programme. It was observed that the bids had been evaluated based on the criteria developed by the National Youth Service Council for this purpose and the selected firm had remained at 09 position in the evaluation schedule, out of 15 bidders. Further, it was revealed that the business of the selected bidder for the consultancy services had been registered only on 21 April 2014 eventhough the contract had been awarded only on 28 January 2014.

3.4 Idle/Under Utilized Assets

The following observations are made.

- (a) It was observed that training equipment procured at a cost of Rs 210.32 million had remained idle over a year at the University Colleges of Katubedda, Rathmalana, Batangala and Kuliypitiya operated under the University of Vocational Technology as the respective training courses had not been commenced on time.

- (b) Further, other training equipment procured at cost of Rs 424.33 million had remained underutilized over a year, at the University Colleges of Matara, Rathmalana and Kuliypitiya operated under the University of Vocational Technology, due to lack of other facilities such as laboratories, water, electricity etc.

3.5 Issues on Financial Controls

The following observations are made.

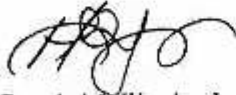
- (a) According to the Paragraph 24 of Project Appraisal Document, the Internal Audit Units of the Institutions under the Skills Sector Development Programme should carry out risk based high impact audits and Additional Secretary of the Programme is required to take action accordingly for monitoring purpose. It was observed that Internal Audit Units had been established in the Line Ministry and other Implementing Agencies and 56 auditors deployed. However, the activities carried out by the Programme in 05 Implementing Agencies were not subjected to internal audits. Further, according to the detailed Activity Plans of the Internal Audit Units of other Implementing Agencies, the action had not been taken to plan and conduct risk based high impact audits, based on the Disbursement link Indicators.
- (b) ~~According to the Letter No. 4-1/2/1/17 of 19 May 2014 of the Ministry of Skills Development and Vocational Training, an incentive scheme had been introduced for the training instructors and other staff of the Programme and a sum of Rs.138.13 million had been spent thereon during the year under review. However, the Implementing Agencies had not adopted the criteria and mechanism for evaluation for the incentives scheme in line with achieving of expected targets of the Programme.~~

3.6 Extraneous Activities

A sum of Rs 2.56 million spent during the year under review by the Tertiary and Vocational Education Commission, out of the proceeds of the Loan was not directly related to achieve the objectives of the Programme.

3.7 Unsettled Audit Issues Highlighted in the Previous Audit

It was observed that the bids had been called in 2014 to procure training materials at a cost of Rs. 186 million for production technology course without preparation of cost estimate and grouping of items in similar nature. As a result, the bidders had not submitted bids for 35 items, out of 97 items of quotations called for. Eventhough the Technical Evaluation Committee and the Procurement Committee had directed to recall quotation for the items which were not bided, the Skills Sector Development Division of the Ministry of Skills Development and Vocational Training had not taken action to recall quotation even as at 31 May 2016.



H.M. Gamini Wijesinghe

Auditor General

ADB Loan Nos. 3119 – SRI and 3120 SRI (SF)

Skills Sector Development Division.

Comments of Audit Report for the period ended 31.12.2015.

2.2.1 Accounting Deficiencies

This is a posting error and have been corrected. Amended consolidated statement as at 31.12.2015 is attached. (Annex I).

3. Financial and Physical Performance

3.1 Utilization of Funds

- (a) Beginning of year in 2015 there were many changes in the structure of the Ministry and Implementing Agencies (IAs). As a result, appointment of procurement committees of IAs have been delayed and board decision could not be taken on time. Therefore, scheduled capital works have not been initiated as scheduled and expected financial progress could not be achieved.
- (b) DLIs corresponding to USD 58 mn were achieved against the targeted USD 70 mn, which is around 83% as at 31.12.2015. The difference between USD 58 and USD 56.6 is attributed due to exchange loss.

Achievement of 03 DLIs is delayed due to the following reasons

- DLI 3: Implementation of new HR policy – There was a delay in recruitment of academic staff of Ocean University, NAITA and DTET as per the revised SoR and the Service minutes. Arrangements have been made to expedite the process and to recruit the academic staff in 2016.
- DLI 4: Skills Gap Analysis – Skills Gap Analysis was done for 03 priority sectors; Validation of skills gap reports are in progress.
- DLI 5: Employment Linked Training Programme (ELTP) – As per the DLI target was set to enroll at least 2,000 trainees in 2015. Due procurement process is followed to procure the service from Vocational Training Providers to train and ensure employment 1500 students in the construction

sector and 500 students in the hospitality sector. Ministry awarded the contract to Advanced Construction Training Academy (ACTA) to train 600 students as a pilot run. However Contractor did not achieve the target. MCPC decided to cancel the bidding process in the hospitality sector as the quoted prices are extremely high.

- In view of above constrains, Ministry has requested the Donor Agencies to revise the annual of target 2000 students and to reduce to 500 in the 1st year and 1000 in the 2nd year.
- Procurement of Training Services to train 1500 students is in progress.

3.2 Physical Progress

SSDD prepare annual action and signing performance partnership agreement with IAs to execute action plan to achieve set targets. To strengthen monitoring mechanism year 2016 detail Activity Plans were also obtained. Monthly progress reviews are being carried out based on detailed activity plan.

- (a). As there were many changes in the structure of the Ministry and implementing agencies, appointment of procurement committees of the IAs have been delayed and board decisions could not be taken on time. Accordingly certain activities of the IAs were delayed and have not been initiated. Financial and Progress review reports have already been given to external Auditors for verification. To ensure the consistency in the reported expenditure amount of SSDD, expenditures incurred under consolidated fund of Implementing were not considered in the financial progress report of SSDD. Detail are as follows
- (b). Ministry of Skills Development and Vocational Training have implemented the 11 activities out of the 19 activities planned to be implemented in Action Plan 2015. As per the final accounts prepared, TVEC has spent their budget under 10 items according to the Action Plan 2015.

- (c). NAITA have been allocated Rs. 174.1 million that includes Rs. 50.0 million for rehabilitation of 03 centers and Rs. 25 million for implementation of RPL. However these two major activities were delay in 2015 due to the reasons mentioned above.
- (d). (i). CGTTI and VTA have revised their Scheme of Recruitments (SoR) in line with HR Policy Document with the approval of the Department of Management Services (DMS) in 2014.
- (ii). NYSC is in the process of preparing a new SoR and draft documents were sent to DMS on 07.07.2016 seeking concurrence.
- (iii). As the Ocean University (OU) was in the transition process from NIFNE to the University status, approval from the DMS for the cadre positions of the OU is delayed. However OU is in the process of preparing new SoRs.
- (iv). Due to the significant change the management of NAITA, there was a delay in obtaining approval from the Board of Management of NAITA. However NAITA has already submitted their revised SoR to this Ministry and Ministry have already sent the same to the DMS for approval.
- (v). As per the DLI 6, SoRs of the five IAs should be revised and implemented. SSDD consider 5 IAs including DTET. As DTET could not revise their Service Minutes due to internal issues. SSDD decided to consider NYSC instead. Draft SoR of NYSC is submitted to DMS for approval.
- (e). Accreditation Target for the entire programme span is 3732. However, Target of Course Accreditation for 2015 is 2401 which is already achieved.
- (f). 3 UCs under the PPP mode have already initiated as a pilot project. Based on the lessons, the management will take appropriate action in this regard.

- i.) National Competency Standards for Bio Medical Equipment Technology Repairer was initially developed by an earlier project with the intention of starting at DTET. However it was not succeeded due to scarcity of resource persons. Therefore, considering marketing demand it was decided to established above course under PPP mode with Sri Jayewardenepura General Hospital. Payment for University of Health studies were made by the Ministry during year 2013 and 2014. As per the MOU necessary equipment and infrastructure improvements have already been facilitated by the Ministry.
 - ii.) UNIVOTEC does not have any programme on health studies. Considering number of factors including career path, this Ministry has taken steps to transfer the responsibility in respect to University College of Health Studies to the Ministry of Health.
 - iii.) Ministry will notify the Auditors comments to UCs to take action to accredit courses.
- (g). Out of 14 UC, 5 were incorporated by UNIVOTEC in 2014 and the 6th UC (Battangala UC) will commence its operation in 2016. The Management is in the process strengthening the UCs already established by addressing the issues and challenges among others performance, staff recruitment, infrastructure development, optimization and rationalization of resources and demand. Further decision on UCs will be taken based on outcome of the pilot run. Management has taken the decision to have a uniform academic year of all 6 UCs. Accordingly Battangala UC's activities have rescheduled for next year.
- (i). Non-academic staff were recruited in 2014 with the objective to carry out the preliminary work to launch the academic activities in 2015 and the staff currently involve in administrative work related to Batangala UC.
 - (ii). In order to increase student intake social marketing campaign have been initiated in 2015 by SSDD and the Ministry has taken the policy decision to waved off course fee. As a result, student intake has been increased from 607 to 1103, i.e 90% of capacity utilization.

CEOs of the UC looked into underlying issues in respect to drop-outs students and found that economic reason and family problems are the some of the key factors. UCs strengthened their career guidance programme to engage with the students to address dropout rate and the course fee were waived off.

ii). Responsibility of filling of vacancies is delegated to UC CEOs. UCs have followed recruitment procedure and majority of the academic positions are filled.

3.3. Contract Administration

- a. As the estimated budget for the procurement is less than Rs. 12 million, shopping method is opted and the award amount was Rs 5.5 million.

Actions have been already taken. Agreement was signed and TEC Compliance Report also has been issued. Copies attached (Annex IV)

- b. According to the institutional arrangement, ownership of the procurement lies with the IAs. Therefore, necessary instructions have been given by Ministry to the IAs to follow proper procurement procedure. Auditor's finding have also been forwarded to NYSC to clarify the issue.

3.4. Underutilized Asset

- a.

University College	Progress / Decision
Katubedda (Production Technology)	Necessary instructors have been given to commence the course.
Rathmalana (Cosmetology)	Board of Management has taken the decision to transfer equipment to another UC after the proposed expansion.

Kuliyapitiya	Equipment have been purchased for NVQ 5 and 6 courses and courses have been designed focusing gradual advancement from year 1 to 3. As such, the said equipment will be utilized as students advance from year one to second /third year.
Battangala	Equipment will be utilized when the courses are commenced.

- b. Issues related to water, electricity service and lab layouts were addressed. And UCs shall apply for NVQ accreditation from TVEC. Kuliyapitiya and Jaffna UCs have already submitted their application.

3.5 Issues on Financial Controls

- a. Internal Auditors carry out their internal audit based on ADB program implementation document clause No. 53, but not based on DLI. Management Audit Teams of the respective IAs have been given necessary instructions to include SSDD activities in their annual internal audit plan. As a result the focus of the internal auditing process will be on activity plan of SSDD rather on DLIs. However the comments of AG will be notified to respective Internal Auditors.
- b. The said circular spell out five key criteria for performance evaluation and the IAs follow these criteria by developing specific measurable indicators in compliance with the circular.

However, IAs has requested to revisit the existing performance evaluation criteria. Team Leader of the ADB mission also pointed out the importance of reviewing the am in the the progress review meeting held at this Ministry last year.

Accordingly, a committee representing the IAs and this Ministry is appointed to review the existing criteria and give recommendation to amend the existing Performance Based Allowance Scheme. Accordingly monitoring mechanism also will be enhanced.

3.6 Fund Utilized Outside the Project Purpose

SSDD obtained clarification from TVEC and letter sent by Director General is attached herewith (Annex II). However, SSDD has disallowed Rs. 0.27 mn related to foreign travelling expenses as it was not related to SSDD. Rest of the expenses are incurred as per the letter dated 03.10.2014 and 29.09.2014 (Annex III). Expenditure incurred have been taken into account as it is related to reform related activities.

3.7 Unsettled Audit Issues Highlighted in the previous Audit

As per the decision taken by Ministry Procurement Committee (MPC) and Technical Evaluation Committee, SSDD has recalled 37 balance items Production Technology of 97 items. Rebidding process was commenced on 17/11/2014 and the evaluation also have been carried out. As there were many changes in the Ministry in early part of 2015, procurement decision could not be taken within the bid validity period. As a result, the said contract could not be awarded in the reporting year.

In year 2016, University Colleges (UCs) have been empowered and instructed to identify their own capital requirements and procure themselves. SSDD may procure Services and Goods for UCs as and when UCs submit such request.

SOURCES AND USES OF FUNDS

**Skills Sector Development Program ADB Loan Nos. 3119 SRI and 3120 SRI (SF)
Consolidated Statement of Accumulated Total Expenditure for the period from 01.01.2015 to 31.12.2015.**

LKR '000

Cash flow Item	Audited Expenditure 01.01.2014 to 31.12.2014	* Technical Vocational Education and Training Agencies									DTET	MYASD	SSDD	Total
		VTA-SL	NAITA	TVEC	UNIVOTEC	NYC	NYSC	CGTI	NIFNE	Uni. Colleges	**	**	**	Actual
Operating Activity														
1. Recurrent expenditure														
Salaries & wages	2,079,351	369,788	419,232	45,306	108,073	115,135	518,252	97,489	49,672	56,784	532,973	89,078	1,842.15	2,403,626
Overtime and holiday pay	45,258	12,198	8,884	893	2,628	1,300	12,829	1,438	2,525	668	4,555	1,458	2,671.45	52,007
Other allowances	856,525	433,999	10,746	2,729	2,839	98,624	137,094	71,935	54,024	10,504	763,356	108,524	-	1,694,374
Other personnel emolument	164,613	103,376	35,396	0	-	24,214	104,216	12,853	24,710	11,662	-	-	-	316,427
Domestic travelling	34,732	6,834	10,937	321	65	632	27,550	95	1,749	954	4,178	4,270	-	57,585
Foreign travelling	16,829	4,473	899	1,368	432	443	799	-	318	0	1,018	1,323	-	11,074
Transport	18,751	2,614	468	12	463	4,958	26,487	-	2,074	793	3,392	1,391	-	42,652
Postal communication	61,946	17,999	17,845	2,282	7,603	4,460	8,101	1,252	4,312	1,435	10,076	2,182	-	77,547
Electricity and water	210,261	53,715	28,623	2,998	11,464	16,971	21,512	6,309	9,473	2,892	49,859	2,721	-	206,538
Rent and local taxes	39,787	6,576	11,549	131	534	415	2,570	11	0	173	1,466	0	-	23,425
Other recurrent expenditure	1,219,078	283,791	291,508	35,484	44,604	242,550	61,423	63,260	51,019	26,870	226,938	20,476	-	1,347,922
Ex. of Industrial sector Skills councils	-	-	551.00	-	-	-	-	-	-	0	-	-	-	551
Purchase modal Expenditure	-	-	-	-	-	-	-	-	-	0	-	-	-	-
Teacher performance allowances	-	87,296	28,286	-	-	-	8,179	12,917	1,450	0	-	0	-	138,128
Sub total 1	4,747,131	1,382,660	864,924	91,524	178,705	509,703	929,012	267,559	201,335	112,735	1,597,813	231,423	4,464	6,371,856
2. Investment Activity														
Staff training/Capacity building	709,763	0	589	27,030	62,020	5,078	593,613	2,505	2,460	0	11,969	2,048	3,668	710,980
Building construction	121,358	0	41,140	0	45,775	1,545	153,684.00	0	87,512	200	226,521	0	418,761	975,138
Building Rehabilitation	392,378	156,235	4,732	303	35,508	25,002	53,272	15,257	252	2,032	28,860	13,867	0	335,315
Training Equipment	178,521	133,222	7,594	1,274.00	11,277	6,524	28,721.00	30,334	8,363	5,176	8,372	6,925	1,472,469	1,720,250
Other equipment	154,344	19,998	414	110	14,782	1,077	-	17,278	2,469.34	898	37,212	4,979	-	99,217
Vehicles	25,872	984	2,293	556	0	712	-	-	1,074	205	8,411	1,586	0	15,820
Other Assets/Capitalized	207,504	44,375	13,054	7,829	5,532	13,781	103,824	4,916	22,122	20,274	147,807.00	450,768	115,231	949,512
Interagency Transfers	-	(3,396.18)	-	-	-	-	-	-	-	6,575	-	-	424	3,603
Sub total 2	1,789,740	351,416	69,816	37,102	174,894	53,718	933,114	70,285	124,252	35,360	469,152	480,173	2,010,553	4,809,835
Other Expenditure														
Financial Charges	-	185	295	-	4,129	-	-	-	35	-	-	-	-	4,644
Exchange losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure 1 & 2 & 3	6,536,870	1,734,261	935,035	128,626	357,728	563,421	1,862,126	337,844	325,622	148,095	2,066,965	711,596	2,015,017	11,186,336
Spent/Cash & Cash Equivalent	-	90,819	99,261	7,163	16,970	8,450	120,194	17,418	20,742	289	0	-	60	381,366
Cash in Transit / Refund to SSDD	-	-	-	-	-	-	-	-	6	-	619	-	-	624
Total Expenditure + Cash Balance - Agency	6,536,870	1,825,080	1,034,296	135,789	374,698	571,871	1,982,320	355,262	346,370	148,384	2,067,584	711,596	2,015,077	11,568,326
Financing Activity														
Bank grant Consolidated fund	-	1,283,500	744,350	90,250	241,495	566,393	1,513,600	226,000	231,963	0	1,609,200	711,596	3,103,372	10,321,919
SSDD - Consolidated fund	-	292,429	120,345	26,602	94,099	3,740	164,874	26,254	74,926	145,000	146,700	-	(1,088,719)	6,251
Cash in Transit / Refund to SSDD	-	-	-	-	0	-	-	-	6	(3,480)	619	-	-	(2,856)
Interagency Transfers	-	(3,396)	-	-	0	-	-	-	-	0	-	-	-	(3,396)
SSDD - World bank (Comp.2)	-	-	-	-	-	-	-	-	-	0	-	-	-	-
Self financing	-	179,612	58,379	13,689	35,961	2,347	170,446	15,017	37,076	6,001	141,065	-	0	659,594
Other (Specify the source of funds)	-	72,934	111,222	5,248	3,143	(609,94)	133,200	87,991	2,399	863	170,000	-	424	586,814
Total	-	1,825,080	1,034,296	135,789	374,698	571,871	1,982,320	355,262	346,370	148,384	2,067,584	711,596	2,015,077	11,568,326

Information are extracted from the certified financial / expenditure statements submitted by the respective TVET agencies for the period from 01.01.2015 to 31.12.2015. Notes to the account is attached.

Prepared / Checked by
Financial Analyst
Skills Sector Development Division

Recommended by
Additional Secretary (Skills Sector Development)
Skills Sector Development Division

**SKILLS SECTOR ENHANCEMENT PROGRAM (JULY 1, 2013 – 2020)
EXECUTED BY THE MINISTRY OF SKILLS DEVELOPMENT AND VOCATIONAL TRAINING**

**NOTES TO THE INTERIM UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01.01.2015 TO 31.12.2015**

1. PROGRAM NATURE AND ACTIVITIES

1.1. Skills Sector Development Program (SSDP) (2014-2020) is a medium term sector development program the Sri Lankan Government has undertaken for TVET sector. SSDP covers all skills development activities carried out by agencies and training providers under the Ministry of Skills Development and Vocational Training (MSDVT). Following table shows the program scope.

Outcome	An efficient skills education system to meet the local/foreign labor market demand
Outputs	Improving (i) quality (ii) relevance (iii) access (iv) recognition for vocational training and (v) supportive policies, systems and structures.
Executive agency	Ministry of Skills Development and Vocational Training (MSDVT)
Period of the program	2014-2020

SSDP has supported the public investment strategy 2014 – 2016. The ADB's Results Based Lending (RBL) for the government sector program is called Skills Sector Enhancement Program (SSEP) 2014-2016. Outcomes, outputs, participating ministries and agencies are same as for SSDP.

Originally estimated total expenditure of SSDP is \$ 961 for 2014-2020. SSEP total expenditure for 2014-2016 is \$ 386. The ADB contribution is \$ 100 for 2014-2016, \$ 50 Mn. From Ordinary Capital resources and SDR 32.6 Mn from Special Fund resources.

Implementation agencies under the purview of MSDVT are as follows.

- a. Ministry of Skills Development and Vocational Training (MSDVT)
- b. Department of Technical Education and Training (DTET)
- c. Vocational Training Authority of Sri Lanka (VTA)
- d. National Apprentice and Industrial Training Authority (NAITA)
- e. Tertiary and Vocational Education Commission (TVEC)
- f. University of Vocational Technology (UNIVOTEC)
- g. National Youth Corps (NYC)
- h. National Youth Service Council (NYSC)
- i. Ceylon German Technical Training Institute (CGTTI)
- j. Ocean University of Sri Lanka (OU)
- k. University College of Jaffna, Matara, Kullyapitiya, Anuradhapura and Ratmalana (UC)

- 1.2** MSDVT is a Government ministry and the DTET is a Government department. Both of them are coming under separate expenditure heads as budgetary units of the appropriation bill. All other agencies are treated as public enterprises under a line ministry as separate legal entities. Ministries, Departments and public enterprises are regulated by government finance.

The legal frame work for government finance is in the 1978 Constitution and the public, finance Act No. 38 of 1971. Rules and procedures on finance are detailed in the Government Financial Regulations 1992 which has been amended time to time.

2. STATEMENT OF COMPLIANCE

These special purpose interim unaudited financial statements has been prepared for the Skills Sector Enhancement Program on a cash basis of accounting as provided in the Finance Regulations, Finance Act No 38 of 1971 and Enabling Acts of Parliament as applicable in Sri Lanka.

3. SIGNIFICANT ACCOUNTING POLICIES

3.1. Unaudited Interim Consolidated Financial Statement

This comprises of the consolidated statement of Sources and Uses of Funds according to the information available in the statements submitted by implementation agencies, and related notes to these the financial statement.

3.2. Basis of measurement

Financial Statements have been prepared under the historical cost convention and on a cash basis of accounting. Data has been obtained from the implementation agencies, consolidated and reconciled with the CIGAS accounting records for (i) expenditure incurred by MSDVT and DTET and for (ii) amount transferred to the TVET agencies as block Grants. TVET agencies maintain this books of accounts on an accrual basis of accounting. However to reconcile with the GOSL cash basis accounting system, financial information relating to cash inflows and outflows has been obtained from the TVET agencies financial/ expenditure reports.

3.3. Fund Flow mechanism

All transactions are funded by consolidated funds, other than World Bank funding for the component 2 where the conventional investment project procedure is applied. Consolidated funds are received by MSDVT/DTET on cash imprest to their Bank Accounts. Specific allocation for SSDP will be transferred to SSDD Bank account as a sub imprest to disburse to TVET agencies on monthly progress. Block grant will be transferred to TVET agencies by the treasury on direct recommendation of MSDVT.

3.4. Cash and cash equivalents

Cash in hand is minimized at implementation agencies. Other than the unspent amount of Block grant, all other imprest cash balances should be refunded to the treasury through MSDVT/DTET at the year end. Unspent block grant shall be used in the following year and accounted by the agencies. Self-financing cash balances are remaining in agencies accounts. Advances not charged to the expenditure codes are also treated as cash equivalents.

3.5. Accrued and other liabilities

On the cash basis policy, year-end commitments are not accounted as expenditure in the current year. Although the policy is contrary to the time basis, the expenditure will be recorded in the following year where the payment is made.

3.6. Income

- i. In the government finance, other than to the self-financing activities, all income shall be accounted to the government revenue. Revenue in self-financing activities is reflected in the income and expenditure Accounts.
- ii. If any asset is given free of charge by the government, such asset is not accounted in the financial statements of the agencies.

3.7. Interest and Financial Charges

If the finance charges are derived from the specific project identified to the Head (Ministry), such expenditure would be charged to the ministry's head as an expenditure. If they are common charges, the accounting will be done at the treasury for a common vote.

4. BLOCK GRANTS, ADVANCES & CASH EQUAL ANT

Under the cash basis of accounting, advances by MSDVT and DTET to suppliers and contractors are charged as expenditure under a separate identifiable code. In addition, block grants to TVET agencies which have not yet been recorded as expenditure by the TVET agencies but charged to expenditure under the cash basis of accounting are attached as Table C1.

5. FINANCING FROM CONSOLIDATED FUND AND OTHER SOURCES

Government budgeting and funding mechanism under the RBI

Government budget is prepared for the entire activities of MSDVT, DTET and TVET agencies, except for self-financing activities. TVET agencies shall include self-financing budget in their corporate plan. Fund flow is effected in the following manner.

5.1. Block grant transfer

Treasury disburses the funds directly to TVET agencies on the recommendation of MSDVT for recurrent and approved capital expenditures. Actual expenditures are reported monthly to the treasury and recorded by CIGAR system to the MSDVT Head and disclosed in Treasury print outs. Unspent balance, if any at the year end, will be used in the following year by the agencies and reported under new Treasury Votes. The imprest authority lies on MSDVT for Block grant transfers.

5.2. Project specific funds and others

SSDP specific and others of consolidated funds allocated to MSDVT are issued periodically to the MSDVT Bank account as an imprest by the treasury. Project specific fund is managed by a separate division of the Ministry known as Skills Sector Development Division (SSDD) as a sub imprest which is transferred to separate Bank account from the ministry, while others are managed by the MSDVT accounts division. SSDD issues project specific funds to TVET agencies reviewing the monthly progress and having liquidations for the previous balances monthly. Any balances at the year-end will be refunded to the treasury by MSDVT under these arrangements.

5.3. World Bank contributing

World Bank contribution is effected in two ways. Component 1 is as same as RBL and component 2 is as the conventional investment project frame work under MSDVT.

5.4. Self-financing

Some of TVET agencies are allowed to run the self-financing activities. These cash flows are moved within the Agencies as going concern.

5.5. Others

Others shall be special purpose programs other than to the above and miscellaneous income such as scrap sales etc.

Description	Current Period Jan 1, 2015 – Dec 31, 2015	Prior Year	Cumulative Year to date
	Rs. 000		
Government Counterpart	7,218,747	10,276,001	17,494,548
SSDD	3,103,372	1,647,672	4,751,044
WB			

Other Sources of Funding	1,246,408	1,610,623	2,857,031
Total	11,568,327	13,534,296	25,102,623

6. RECONCILIATION OF ASIAN DEVELOPMENT BANK DISBURSEMENT FOR SSEP

Two Loan agreements have been signed between Democratic Socialist Republic of Sri Lanka and Asian Development Bank on 27.05.2014. one is for Ordinary Operations and the other for Special operations. The ADB contribution for SSEP is \$ 100 for 2014-2016, \$ 50 Mn. From Ordinary Capital resources and SDR 32.6 Mn. From Special Fund resources. Interest shall be paid on the principle amount of the loan withdrawn and outstanding from time to time at the rate for

- LIBRO
- 60% as determined by Sec. 3.02 of the loan regulation less a credit of 0.10% as provided by Sec. 3.03 of the loan regulation
- A maturity premium of 0.10% as provided by section 3.03 of the loan regulation
- Commitment charges of 0.15% shall be paid per annum

Loan closing date 30 June 2017

ADF loan (SDR 32.6 Mn.)

Interest rate is 2% per annum during the grace period and thereafter.

Loan closing date 30th June 2017

Details of disbursements are given below:

As of 31 December 2015

SLR '000

Sl No	Development Partner	Date	Currency	Disbursed Amount	Exchange Rate	Amount in SLR credited to Consolidated Fund
A	DPs Accumulated disbursement as of 01.01.2015		USD	35,671,833.60		4,660,192,950.96
B	Receipts of DPs Contribution during the year					
3	Disbursement – ADB WA 04		USD	11,000,000.00	143.46	1,578,041,300.00
4	Disbursement – ADB WA 04		USD	9,983,352.29	143.46	1,432,194,747.82
5	Disbursement – WB WA		SDR	4,680,000.00 (USD 6,512,405.38)	186.19	871,359,840.00
	Total Receipts of DPs Contribution during the year		USD	27,495,757.67		3,881,595,887.82
C	Total cash received as of December 31, 2015 (C=A+B)			63,167,591.27		8,541,788,838.78

7. GIVE DETAILS FOR OTHER DONOR FUNDING TO SSEP

World Bank	USD	101.5 Mn.	(SDR 65.7 Mn.)
(a). Component 01	USD	93.6 Mn.	
(b). Component 02	USD	7.9 Mn.	

8. PROCUREMENT FROM NON ADB MEMBER COUNTRIES

Procurement were based on National Competitive Bidding from the period 01.01.2015 to 31.12.2015

9. DATE OF AUTHORIZATION

These financial statements have been authorized for issue by Secretary of Ministry of Skills Development and Vocational Training and Skills Development on 30.03.2016

VTA
Source of Fund and Expenditure

Cash flow Item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		369,788
Overtime and holiday pay		12,198
Other allowances		433,999
Other personnel emolument		103,376
Domestic travelling		6,834
Foreign travelling		4,473
Transport		2,614
Postal communication		17,999
Electricity and water		53,715
Rent and Local taxes		6,576
Other recurrent expenditure		283,791
Ex.of Industrial sector Skills councils		0
Purchase model Expenditure		0
Teacher performance allowances		87,296
Sub total 1		1,382,660
2. Investment Activity		
Staff training/Capacity building		
Building construction		
Building Rehabilitation		156,235
Training Equipment		133,222
Other equipment		19,998
Vehicles		984
Other Assots/Capitalized		44,375
unspent/Cash & Cash Equivelant		90,819
Sub total 2		-
3. Other Expenditure		445,631
Financial Charges		185
Exchange losses		
Total Expenditure 1 & 2 & 3		1,828,476.23
Financing Activity		
MYASD Block grant- Consolidated fund		1,283,500.00
SSDD - Consolidated fund		292,429.42
SSDD - World bank (Comp.2)		-
Self financing		179,612.40
Other(Specify the source of funds)		-
Opening Balance		72,934.46
Total		1,828,476.28



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இலங்கை தொழிற்பயிற்சி அதிகாரசபை
Vocational Training Authority of Sri Lanka



354/2, 4th Floor, Nipunatha Piyasa, Elvitigala Mawatha, Narahenpita, Colombo 05.



+94 -11-2352100



info@vtasl.gov.lk



+94 -11-2581914



www.vtasl.gov.lk

VTA/FD/SSDP/2016

16.03.2016

Additional Secretary (SSDP),

Ministry of Youth Affairs & Skill Development.

Quarterly Financial Report

Herewith submitted the Quarterly Financial Report of the Vocational Training Authority for the year ended 31.12.2015.

Director General

Vocational Training Authority of Sri Lanka



SKILLS SECTOR DEVELOPMENT PROGRAM
Sources and Uses of Funds

SSDD/FIN/IA 2

Name of the Agency: Vocational Training Authority of Sri Lanka

Quarter : 4th Quarter

Year: 2015

Cash flow items	Notes	Expenditure of the Quarter			Cumulative Expenditure as at 31.12.2015			Parttime	Total with
		Budget	Actual	%	Budget	Actual	%	Courses	Part time
								Actual	Actual
1 Recurrent Expenditure									
Salaries and Wages		92,312,500	92,447,047	100	369,250,000	369,788,190	100		
Overtime and Holiday Pay		3,125,000	3,049,412	98	12,500,000	12,197,648	98		
Other Allowances		108,500,000	108,499,724	100	434,000,000	433,998,897	100		
Other Personnel Emolument		27,850,000	25,844,082	93	111,400,000	103,376,327	93		
Domestic Travelling		1,725,000	1,708,609	99	6,900,000	6,834,435	99		
Foreign Travelling		1,125,000	1,118,250	99	4,500,000	4,473,001	99		
Transport		675,000	475,693	70	2,700,000	2,614,287	97		
Postal Communication		4,592,500	3,589,603	78	18,370,000	17,998,661	98		
Electricity and Water		13,552,500	12,558,301	93	54,210,000	53,715,266	99		
Rent and Local Taxes		1,682,500	1,644,103	98	6,730,000	6,576,411	98		
Other Recurrent Expenditure		71,560,000	68,123,575	95	286,240,000	283,790,732	99		
Teacher Performance Allowances		21,000,000	21,639,860		84,000,000	87,295,756			
PF Housing loan refund									
Sub total 01		347,700,000	340,698,258	98	1,390,800,000	1,382,659,610	99		
2 Capital Expenditure									
Staff training/Capacity building									
Building Construction									
Building Rehabilitation		15,880,000	39,058,663	246	482,880,000	156,234,651	32		
Training Equipment		50,000,000	33,305,460	67	260,000,000	133,221,842	51		
Other Equipment		7,500,000	5,961,265	79	30,000,000	19,997,590	67		
Vehicles		1,000,000	245,930	25	4,000,000	983,718	25		
Other Assets Capitalised	02	35,650,000	11,093,674	31	85,650,000	44,374,698	52		
Sub total 02		110,030,000	89,664,992	81	862,530,000	354,812,498	41		
3 Finance Charges									
Bank Charges		50,000	35,300	71	200,000	105,407	53		

Interest Expenses								
Sub total 03								
4	Cash and cash Equivalent	03				90,818,999		
Total of 1+2+3+4			21,730,000	20,000,560	04	25,000,000	1,00,00,000	
5 Financing Activities								
	Consolidate fund : Recurrent	04	92,350,000	327,000,000	354	1,162,000,000	1,162,000,000	✓ 100
	Consolidate fund : Capital	04	35,000,000	67,000,000	191	145,000,000	121,500,000	✓ 84
	SSDD Funding - Consolidated	04	341,030,000	144,524,104	42	1,001,530,000	292,429,429	29
	Self financing income	04	35,000,000	54,722,972	156	145,000,000	179,612,408	124
	Cash & Cash equivalent (Opening)						72,934,468	
	non revenue receipts							
	Total		51,730,000	50,000,560	04	55,000,000	1,00,00,000	

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

[Signature]
 Accountant
 (Date and Rubber Stamp)

[Signature]
 Head of the Institution / Finance Director
 (Date and Rubber Stamp)

1 Other recurrent expenditure

Description of Expenditure	Vote No	Amount	
		Budget	Actual
Hire Charges	1408	250,000	240,000
Insurance	1407D	4,600,000	4,579,746
Janitorial Service	1407A	9,600,000	9,400,498
News Papers & Periodicals	1404C	400,000	385,503
Security Charges	1407B	40,500,000	39,006,213
Staff Welfare & Other	1407	370,000	368,240
Maintenance of Building	1303	12,100,000	12,013,289
Maintenance of Plant & Machinery	1302	8,600,000	8,555,592
Maintenance of vehicle	1301	12,000,000	11,653,191
Legal Fees	1460	720,000	713,508
Miscellaneous expenses	1602	4,200,000	4,153,405
Staff Training - Capacity Deve.	1050	5,900,000	5,862,719
Fuel & Lubricant Charges	1202	13,500,000	13,267,967
Other Supplies	1207	1,700,000	1,673,172
Stationary & Office Requisites	1201	9,000,000	8,935,643
Carrier Guidance	1457B	2,500,000	2,576,031
Entrepreneurship Programmes	1457D	940,000	936,145
Examination & Evaluation	1459	4,600,000	4,449,683
Job Placement	1457C	1,000,000	976,461
On the Job Training & Monitoring	1457F	14,000,000	14,030,608
Private Public Partnership	1457E	240,000	230,858
Promotional Expenses	1463	18,400,000	18,124,711
Quality Management & Accreditation	1459A	1,600,000	1,598,186
Season Tickets	1461	4,600,000	4,552,672
Special Training Programme	1462	1,200,000	1,109,740
Stipend Allowance	1453	19,500,000	18,241,073
Tools & Consumables	1458	3,000,000	3,498,708
Training Materials	1450	82,100,000	84,273,452
Curriculum development	1451	370,000	362,440
Advertisement	1407C	2,400,000	2,322,324
Honorary	1601	70,000	68,400
Accommodation	1101A	500,000	463,042
Verification Expenses	1101B	285,000	284,147
Audit Fees	1404	500,000	-
Research & Tracer Studies	1457A	125,000	122,400

10% discount for Course Fees	1465	150,000	119,490
50% discount for Course Fees	1466	2,100,000	2,077,110
Free courses Cost	1464	2,300,000	2,250,370

2 Other Assets

Description of Expenditure	Vote No	Amount	
		Budget	Actual
Land & land Acquisition	2104		
Treasuary		6,000,000	19,114,879
Building Rehabilitation	2001		
Treasuary		55,000,000	41,668,637
SSDP		427,850,000	114,566,014
Total		482,880,000	156,234,651
Vehicle Rehabilitation	2003		
Treasuary		4,000,000	983,718
Training Equipment	2103		
Treasuary		50,000,000	57,212,913
SSDP		210,000,000	76,008,929
Total		260,000,000	133,221,842
Office equipment	2102		
Treasuary		30,000,000	19,997,590
Staff Training	2401		
SSDP		79,650,000	25,259,819

03 Cash and Cash equivalent as at 31/12/2015

04 Sources of Funds (1/1/2015 to 31/12/2015)

Description	Opening Balance		During the period		Expenditure record		Cash & Cash equivalent Balance			Amount of Financing (No)
	1/1/2015		Transfers		1/1/2015 to 31/12/2015		as at 31/12/2015 (Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entries	Cash	Advance	Total	
	1	2	3	4	5	6	7	8.00	9.00	
							7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate fund : Rec	68,044,031	120,450	1,162,000,000	19,324,847	1,096,573,347	19,363,297	114,145,837	82,000	114,227,837	1,230,164,4
Consolidate fund : Cap	4,769,987		121,500,000		138,977,737		(12,707,750)		(12,707,750)	126,269,9
SDD Funding - Consolidated			292,429,429		303,130,517		(10,701,088)		(10,701,088)	292,429,4
Self financing income			179,612,408		179,612,408		-		-	179,612,4
Non revenue receipts										
Total	72,814,018	120,450	1,755,541,837	19,324,847	1,718,294,009	19,363,297	90,736,999	82,000	90,818,999	1,828,476,3

05 ADB and World Bank Non Member Country Procurements.

		Rs. 000
Asian Development Bank		
World Bank		

03

Cash and Cash Equivalent as at 31.12.2015

04

Sources of Funds (01.01.2015 to 31.12.2015)

Description	Opening Balance 01.01.2015		During the period Transfers		Expenditure recorded 01.01.2015 to 31.12.2015		Cash & Cash equivalent Balance 31.12.2015(Notes 03)			Amount of Financing (Note 04)
	Cash	Advance	Cash Received	Advance given	Cash Expenditure	Advance entry	Cash	Advance	Total	
	1	2	3	4	5	6	7	8	9	
							7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate Fund	137,036	4,320	144,350				99,249	11,931	111,180	885,706
Self Financing Income			58,379		825,594		58,379		58,379	58,379
Funds from Other Donors and Projects			11,763				11,763		11,763	11,763
SDDD Funding - Consolidated	(54,710)	777	120,345		101,906		(36,271)	7	(36,264)	66,412
Other Cash Book	11	- 4	12,021		7,535		4,497	4	4,501	12,036
Total	82,337	5,101	946,858	0	935,035	0	137,617	11,942	149,559	1,034,296

05

AD3 and World Bank Non Member Country Procurements.

Asian Development Bank		
World Bank		

NB: Closing cash and cash equivalent = total of column 9

Amount financing including for total closing balance = Opening balance + cash received

Self financing includes all income generated activities carried out by the agency. Income & Expenditure shall be taken by cash on cash basis accounting

Others includes aid received from others and miscellaneous receipts by the agency.

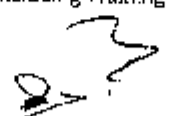
Expenditure records should be in cash payments and advance settlements during the period on cash basis.

Note: (.) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Centre expenditure
 (ii) The attached notes from 01 to 04 an integral part of these Expenditure Statement.

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on Cash basis

Account Officer

K/A. D. Chamara Ramyalatha
 National Apprentice & Industrial Training Authority
 ABZA, Sri Jayawardenapura Mawatha,
 Welikada, Rajagiriya.
 (Date & Rubber Stamp)


 Head of the Institution/ Finance Director
 (Date and Rubber Stamp)

M. I. M. AZHAR
 Director (Finance) Cud
 National Apprentice & Industrial Training Authority
 971, Sri Jayawardenapura Mawatha,
 Welikada, Rajagiriya.

NIATA
Source of Fund and Expenditure

Cash flow Item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		419,232
Overtime and holiday pay		8,884
Other allowances		10,746
Other personnel emolument		35,396
Domestic travelling		10,937
Foreign travelling		899
Transport		468
Postal communication		17,845
Electricity and water		28,623
Rent and Local taxes		11,549
Other recurrent expenditure		291,508
Ex. of Industrial sector Skills councils		551
Purchase model Expenditure		
Teacher performance allowances		28,286
Sub total 1		864,924
2. Investment Activity		
Staff training/Capacity building		589
Building construction		41,140
Building Rehabilitation		4,732
Training Equipment		7,594
Other equipment		414
Vehicles		2,293
Other Assets/Capitalized		19,054
unspent/Cash & Cash Equivelant		99,261
Sub total 2		169,077
3. Other Expenditure		
Financial Charges		295
Exchange losses		
Total Expenditure 1 & 2 & 3		1,034,296
Financing Activity		
MYASD Block grant- Consolidated fund		744,350
SSDD - Consolidated fund		120,345
SSDD - World bank (Comp.2)		
Self financing		58,379
Other(Specify the source of funds)		23,784
Opening Balance		87,438
Total		1,034,296

Note: Cash & cash equivalent shall be recorded by NIATA ..

**SKILLS SECTOR DEVELOPMENT PROGRAMME
SOURCES AND USES OF FUNDS**

Name of the Agency : National Apprentice and Industrial Training Authority

Statement of fund inflow and outflow for the period from 01.10.2015 to 31.12.2015(2nd Quarter - 2015)

Draft

Cash Flow Items	Notes	Expenditure for the Quarter(Rs.000)			Cumulative Expenditure as at 31.12.2015(Rs.000)			Part Time Courses	Total with Part Time Courses
		Budget	Actual	%	Budget	Actual	%		
1. Recurrent expenditure									
Salaries & Wages		83,800	111,012	132	338,500	419,232	124		419,232
Overtime and Holiday pay		2,200	2,331	106	10,300	8,884	86		8,884
Other Allowances		2,900	1,711	59	11,000	10,746	98		10,746
Other Personal Emolument		7,627	11,196	147	33,727	35,396	105		35,396
Domestic Travelling		3,805	3,480	91	15,305	10,937	71		10,937
Foreign Travelling		600	427	71	2,000	899	45		899
Transport		240	136	57	1,000	468	47		468
Postal Communication		3,700	4,604	124	15,000	17,845	119		17,845
Electricity and Water		12,000	7,897	66	40,000	28,623	72		28,623
Rent and Local Taxes		4,800	4,571	95	20,100	11,549	57		11,549
Other Recurrent Expenditure	01	65,698	63,827	97	275,445	215,637	78	7,535	223,172
Allowances & Incentives		24,648	19,312	78	87,500	68,336	78		68,336
Teacher Performance Allowances		6,650	13,762	207	26,600	28,286	106		28,286
(4) Industry Sector Skills Councils		2,500	64	3	10,000	551	6		551
Sub Total 01		221,168	244,330	1,334	886,477	857,389	1,092	7,535	864,924
2. Investment Activity									0
Staff training/ Capacity Building		5,000		0	5,000	589	12		589
Building Construction			8,666		51,050	41,140	81		41,140
Building Rehabilitation		20,000		0	50,000	4,732	9		4,732
Training Equipment		9,500	547	6	30,000	7,594	25		7,594
Other Equipment					2,000	414	21		414
Vehicles		5,000			5,000	2,293	46		2,293
Other Assets/ Capitalized	02		7,939		21,950	13,054	59		13,054
Sub Total 02.		39,500	17,152	6	165,000	69,816	253	0	69,816
3. Other Expenditure									0
Bank Charges		123	150		623	295	47		295
Interest Expenses									0
Sub Total 03					623	295	47	0	295
4. Cash and cash Equivelant (End..)	03		99,261			99,261			99,261

Cash Flow Items	Notes	Expenditure for the Quarter(Rs.000)			Cumulative Expenditure as at 31.12.2015(Rs.000)			Part Time Courses	Total with Part Time Courses
		Budget	Actual	%	Budget	Actual	%		
Financing Activity									
Consolidated Fund: Recurrent	04	685,000	184,500		800,000	685,000		685,000	
Consolidated Fund: Capital	04	115,000	15,500			59,350		59,350	
SSDD Fund - Consolidated	04	174,100	23,928		174,100	120,345		120,345	
Other Cash Book			8,935			12,021		12,021	
Self Financing Income	04		38,749			58,379		58,379	
Cash & Cash Equivalent (Opening)			87,438			87,438		87,438	
Non revenue receipts			7,677			11,763		11,763	
								0	
Total		974,100	366,727	0	974,100	1,034,296	0	1,034,296	
								0	

Notes to the Fund flow Statements

1. Other Recurrent Expenditure

Description of Expenditure	Vote no.	Amount(Rs.000)
Stationery	1201	9,736
Fuel	1202	7,325
Medical Supplies	1204	27
Mechanical & Electrical Goods	1205	555
Material for Production	1205	
Material for Training	1205	11,914
Maintenance-Vehicles	1301	4,264
Maintenance-Machinery	1302	2,013
Maintenance-Building/Other	1303	2,937
SecurityCharges	1405	45,333
Other	1405	131,533
Total		215,637

2. Other Assests

Description of Expenditure	Vote no.	Amount(Rs.000)
Furniture and Office Equipment	2102	11,403
Other	2106	1,651



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 மூன்றாம் நிலைக்கல்வி, தொழிற்கல்வி ஆணைக்குழு
TERTIARY AND VOCATIONAL EDUCATION COMMISSION



සිසුසායා සංවර්ධන හා වෘත්තීය පුහුණු කොටස
 திறன்சார் அபிவிருத்தி மற்றும் வாழ்க்கைத் தொழில்பயிற்சி அமைச்சு
Ministry of Skills Development and Vocational Training

දිනය
 திகதி
 Date]

2016.03.31

මගේ අංකය
 எனது எண்
 My No.]


TVEC/02/17/2016

ඔබේ අංකය
 உமது எண்
 Your No.]

Additional Secretary
 Skills Sector Development Division

Quarterly Expenditure Statement – as at 31.12.2015

I am herewith sending the above mentioned report for your necessary action please.


 A.S.Amarasinghe
 Deputy Director (Finance)
 For Director General



දුරකථන
 தொலைபேசி } 011-5849291

ෆැක්ස්
 தொலைபேசி } 011-2555007

වෙබ් අඩවිය
 இணைய தளம் } www.tvec.gov.lk

විද්‍යුත් තැපෑල
 மின்னஞ்சல் } info@tvec.gov.lk

SOURCES AND USES OF FUNDS

Name of the Agency: - Tertiary and Vocational Education Commission
Statement of fund inflow and outflow for the quarter ended 31.12.2015


Cash Flow Items	Notes	Budget (Rs.000)			Actua (RS.000)	Variation	Remark
		2 nd Quarter	3 rd to 4 th Quarter	Total	01.01.2015 to 31.12.2015		
Operating Activity		A	B	C	D	E	F
01 Recurrent Expenditure				A+B		A-D	
Salaries				46,102	45,306		
Overtime and Holiday pay				947	893		
Other Allowances				3,014	2729		
Other Personal Emoluments							
Domestic Travelling				358	321		
Foreign Travelling				1,142	1368		
Transport				13	12		
Postal and Communication				2,200	2282		
Electricity and Water				3,181	2998		
Rent and Local Taxes				131	131		
Other Recurrent Expenditure	1.1			36,912	35,484		
				94,000	91,524		
Other Recurrent Exp. under Project activities	1.1.1				27,030		
Advance							
Staff loan					2,396		
Sub total 01					120,950		

Flow Items	Notes	Budget (Rs.000)			Actual(RS.000)	Variation	Remarks
		1 st to 2 nd Quarter Provision	3 rd to 4 th Quarter	Total	01.01.2015 to 31.12.2015		
		A	B	C	D		
				A+B			
02 Investment Activity							
Building Rehabilitation				302	303		
Plant Machinery Rehabilitation				385	385		
Vehicle Rehabilitation				556	556		
Furniture and Office Equipment				196	110		
Machinery & Library Books				984	889		
Other Capital Expenditure	2.1			7,576	7,179		
Capital Expenditure (SSDD)					650		
Sub total 02				10,000	10,072		
03 Other Expenses							
Finance Charges							
Exchange Losses							
Sub total 03							
04 Cash and Cash Equivalents and Cash in					4767		
Total 1+2+3+4 (Total Out Flow)					135,789		
Financing Activity							
Treasury Grants					90,250		
Ministry, other Projects ,and Staff loan					5,442		
SSDD					26,408		
Cash in transist					461		
Self Financing					11,640		
Opening cash balance					1,585		
Total					135,789		

We certified that above information are extracted from books of accounts of the agency on cash basis and they are correct and in order

- The Attached notes 1 to 2 form an integral part of these financial statements.


Deputy Director (Finance)


Director (Administration)

Notes to the Fund Flow Statements

1.1 Other Recurrent Expenditure

Description of Expenditure	Vote No	Amount
Supplies		6,178
Maintenance		3,985
Services		4,595
Development Expenses		<u>20,726</u>
Total Other Recurrent Expenditure under Treasury funds		<u>35,484</u>

2.1 Other Assets

Description of Expenditure	Vote No	Amount
Development of CBTS		1,347
Financial Grants & Research		3,971
Development of Provincial & Sector VET Plan		1,861
Total		<u>7,179</u>

Reconciliation

	<u>Petty cash</u>	<u>Bank 01</u>	<u>Bank 02</u>	<u>Bank 03</u>	<u>Total</u>
Cash and Cash Equivalent 01.01.2015		334	897	353	1584
Opening Advances		3,086			3,086
Fund Received During the year		101,890	26,821	2,408	131,119
Total Sources of funds		105,310	28,577	2,761	135,789
Expenditure recorded in the period		100,946	27,680	2,396	131,022
Advance Granted					
Cash & Cash Equivalent at the end		4,364	38	365	4,767
Total Uses		105,310	28,577	2,761	135,789

Univotec
Source of Fund and Expenditure

Cash flow item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		108,073
Overtime and holiday pay		2,628
Other allowances		2,839
Other personnel emolument		
Domestic travelling		65
Foreign travelling		432
Transport		463
Postal communication		7,603
Electricity and water		11,464
Rent and Local taxes		534
Other recurrent expenditure		44,605
Ex.of industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		
Sub total 1		178,706
2. Investment Activity		0
Staff training/Capacity building		62,020
Building construction		45,775
Building Rehabilitation		35,508
Training Equipment		11,277
Other equipment		14,782
Vehicles		
Other Assets/Capitalized		5,532
unspent/Cash & Cash Equivelant		16,970
Sub total 2		191,864
3. Other Expenditure		4,129
Financial Charges		
Exchange losses		0
Total Expenditure 1 & 2 & 3		374,699
		0
Financing Activity		0
MYASD Block grant- Consolidated fund		229,996
SSDD - Consolidated fund		94,099
SSDD - World bank (Comp.2)		
Self financing		35,901
Other(Specify the source of funds)		3,143
Opening Balance		11,499
Total		374,698

**Skills Sector Development Program
Sources and Uses of Funds**

Ms Nissanjala

5

Name of the Agency: University of Vocational Technology
Quarter : From 01.01.2015 to 31.12.2015 (4th Quarter - 2015)

SSDD/FIN/IA 2

Year: 2015

Cash flow items	Notes	Expenditure of the Quarter (Rs.000)			Cumulative Expenditure as at 31.12.2015 (Rs.000)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		18,129	28,076		94,103	108,073	
Overtime and Holiday Pay		680	608		2,780	2,628	
Other Allowances		890	1,049		3,675	2,839	
Other Personnel Emolument		-	-		-	-	
Domestic Travelling		69	10		175	65	
Foreign Travelling		70	402		350	432	
Transport		50	409		200	463	
Postal Communication		2,500	2,247		9,000	7,603	
Electricity and Water		5,400	3,931		13,000	11,464	
Rent and Local Taxes		380	145		1,030	534	
Other Recurrent Expenditure	01	24,365	15,047		54,415	44,605	
Teacher Performance Allowances		-	-		-	-	
PF Housing loan refund		-	-		-	-	
Sub total 01		52,533	51,924		178,698	178,706	
2 Capital Expenditure							
Staff training/Capacity building		-	-		-	-	
Building Construction		46,600	45,410		63,400	62,020	
Building Rehabilitation		45,050	45,735		45,250	45,775	
Training Equipment		37,350	34,985		37,750	35,508	
Other Equipment		8,300	8,318		11,300	11,277	
Vehicles		10,075	12,833		15,450	14,782	
Other Assots Capitalised	02	-	-		-	-	
Sub total 02			3,899		7,350	5,532	
		151,425	151,179		180,500	174,893	

3	Other Expenditure						
	Bank Charges			1,112		4,129	
	Interest Expenses			-		-	
	Sub total 03			1,112		4,129	
4	Cash and cash Equivalent	03		16,970		16,970	
	Total of 1+2+3+4		203,958	221,185	359,198		
5	Financing Activities						
	Consolidate fund : Recurrent	04	53,635	48,135	152,385	152,385	100
	Consolidate fund : Capital	04	73,450	73,161	80,000	77,611	97
	SSDD Funding - Consolidated	04	73,400	78,315	100,500	94,099	94
	Self financing income	04	3,473	9,073	26,313	35,961	137
	Cash & Cash equivalent (Opening)			13,034		11,499	
	non revenue receipts			(533)		3,143	
	Total		203,958	221,185	359,198		

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

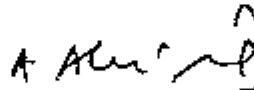
We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

The difference between opening & closing cash balances of Final Accounts & Quarterly Statements of SSDP arises because the following.

* The movements (difference between closing & opening) of fixed deposits & Call deposits during the year.


 Accountant
 (Date and Rubber Stamp)

G.A.A.K: Dilrukshi
 Assistant Bursar
 University of Vocational Technology
 No. 100, Kandawala
 Ratmalana.


 Head of the Institution / Finance Director
 (Date and Rubber Stamp)

Cash and Cash equivalent as at 31.12.2015
Sources of Funds (01.01.2015 to 31.12.2015)

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at 31.12.2015			Amount of Financing (Note 04)
	01.01.2015		Transfers		01.01.2015 to 30.12.2015		(Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
	1	2	3	4	5	6	7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate fund : Recurrent	11464	35	152,385	6296						
Consolidate fund : Capital			77,611		176,504	6331	(18,951)	0	(18,951)	163,884
SSDD Funding - Consolidated			94,099		174,893		(97,282)	0	(97,282)	77,611
Self financing income			35,961				94,099	0	94,099	94,099
Non revenue receipts			3,143				35,961	0	35,961	35,961
Total	11464	35	363,199	6,296	351,397	6,331	16,970	(0)	16,970	374,698

NYC
Source of Fund and Expenditure

Basic flow item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		115,135
Overtime and holiday pay		1,300
Other allowances		98,624
Other personnel emolument		24,214
Domestic travelling		632
Foreign travelling		443
Transport		4,958
Postal communication		4,460
Electricity and water		16,971
Rent and Local taxes		415
Other recurrent expenditure		242,550
Ex.of Industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		
Sub total 1		509,703
2. Investment Activity		
Staff training/Capacity building		5,078
Building construction		1,545
Building Rehabilitation		25,002
Training Equipment		6,524
Other equipment		1,077
Vehicles		712
Other Assets/Capitalized		13,781
unspent/Cash & Cash Equivelant		8,450
Sub total 2		62,168
3. Other Expenditure		
Financial Charges		
Exchange losses		
Total Expenditure 1 & 2 & 3		571,871
Opening balance		
Financing Activity		
MYASD Block grant- Consolidated fund		566,393
SSDD - Consolidated fund		3,740
SSDD - World bank (Comp.2)		
Self financing		2,347
Other(Specify the source of funds)		(610)
Opening Balance		0
Total		571,871



ජාතික යොවුන් සේනාංකය
தேசிய இளைஞர் படையணி
NATIONAL YOUTH CORPS



ශ්‍රී ලංකාවේ හා ආසියා කටිකුල අමුණාදායක දේශීය කොමසාරිස්වරුන්ගේ මහලය: බණ්ඩාරනායක මාවත - 07 Ministry of National Policies and Economic Affairs

මගේ අංකය/අංකය: Your No:
 ඔබේ අංකය/අංකය: Your No:

දිනය/දිනය/Date: 2016.03.28

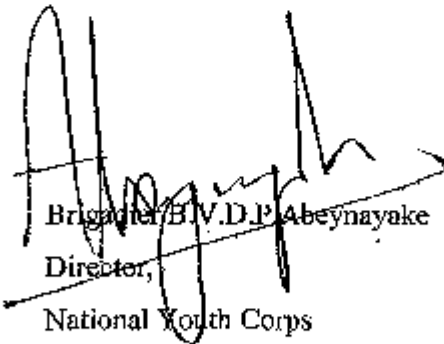
YC/05/07

Additional Secretary,
 Skills Sector Development Division,
 Ministry of Skills Development & Vocational Training.

Submission of Expenditure Report for the year 2015

We herewith submit the Expenditure Report for the year 2015.

Please find the attached documents.


 Brigadier B.V.D.P. Abeynayake
 Director,
 National Youth Corps

**Skills Sector Development Program
Sources and Uses of Funds**

Name of the Agency: National Youth Corps
Quarter: Fourth

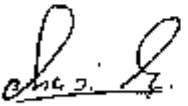
SDD/PN/17, 2


Year: 2015

Cash flow items	Notes	Expenditure of the Quarter (Rs.000)			Cumulative Expenditure as at 31.12.2015 (Rs.000)			Part-time Courses	Total Part Courses	with same
		Budget	Actual	%	Budget	Actual	%			
1 Recurrent Expenditure										
Salaries and Wages		10,250.00	27,279.42	0.90	121,000.00	115,131.94	0.95			
Overtime and Holiday Pay		375.00	201.36	0.54	1,500.00	1,500.55	0.87			
Other Allowances		26,175.00	40,092.41	1.53	102,000.00	98,623.60	0.97			
Other Personnel Emoluments		6,750.00	6,651.07	0.99	29,500.00	24,213.45	0.82			
Domestic Travelling		175.00	15.58	0.12	1,500.00	632.07	0.42			
Foreign Travelling		250.00	129.01	0.52	1,000.00	413.45	0.41			
Transport		1,250.00	1,969.54	1.57	5,000.00	4,938.23	0.99			
Postal Communication		1,125.00	1,645.63	1.46	4,500.00	4,459.94	0.99			
Electricity and Water		5,500.00	4,310.57	0.78	22,000.00	16,971.39	0.77			
Rent and Local Taxes		275.00	41.33	0.25	200.00	414.77	0.59			
Other Recurrent Expenditure	01	75,325.00	67,212.79	0.89	305,700.00	247,550.86	0.81			
Teacher Performance Allowances										
PT Housing loan refund										
Sub total 01		117,500.00	149,622.19	1.01	590,000.00	509,702.63	0.86			
2 Capital Expenditure										
Staff Housing/Capacity building		3,500.00	761.46	0.22	14,000.00	5,077.69	0.36			
Building Construction			460.79		5,000.00	1,540.40	0.31			
Building Rehabilitation		1,000.00	18,566.45	18.97	67,750.00	75,002.41	0.46			
Training Equipment		500.00	5,939.25	11.86	10,750.00	6,523.72	0.64			
Other Equipment			9,427.72		1,800.00	1,075.58	0.60			
Vehicles			712.00		2,000.00	712.00	0.16			
Other Assets Capitalised	02		306.44		14,200.00	13,780.57	0.97			
Sub total 02		5,000.00	26,656.33	2.33	110,000.00	53,779.38	0.49			
3 Finance Charges										
Bank Charges										
Interest Expenses										
Sub total 03										
4 Cash and cash Equivalent	03		8,450.07			8,450.07				
Total of 11.21.2014										
5 Financing Activities										
Consolidate fund - Recurrent	04	517,200.00	392,493.47		390,000.00	312,793.47				
Consolidate fund - Capital	04	2,500.00			100,000.00	53,000.66				
SDD Funding - Consolidated	04					3,770.40				
Self financing income	04		377.64			2,347.08				
Cash & Cash equivalent (Opening)			1,740.39							
Non revenue receipts			(828.11)			(609.94)				
Total										

Note: (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
(ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements.

I certify the above information are extracted from books of accounts of the Agency including Training Centers Associated with Agency on 31.12.2015 and they are correct in order.


Accountant
(Date and Rubber Stamp)


Finance Director
(Date and Rubber Stamp)

Notes to the Accounts

1 Other resources expenditure

Description of expenditure	Vote No	Budget		Actual
		Amount	(Rs. 000)	
Stationery	1,201.00	5,000.00		5,313.56
Fuel	1,202.00	6,050.00		4,330.50
Materials, supplies	1,204.00			
Mechanical & electrical goods	1,205.00			
Material for production	1,205.00			
Material for training	1,205.00	1,000.00		22.97
Maintenance-vehicles	1,301.00	3,000.00		2,140.91
Maintenance-machinery	1,302.00	3,000.00		1,480.93
Maintenance building/other	1,303.00	13,000.00		3,573.19
Security charges	1,406.00	12,500.00		12,429.63
Other	1,406.00	519,700.00		213,751.37

2 Other Assets

Description of expenditure	Vote No	Amount (Rs.000)	
Furniture & office equipment	2,102		0,900.37
Other	2,106		11,077.33

03 Cash and Cash equivalent as at 31.12.2015

04 Sources of Funds (01.01.2015 to 31.12.2015)

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at			Amount of Financing
	01.01.2015		Transactions		01.01.2015 to 31.12.2015		31.12.2015 (Note 02)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
	7	3.00	1.00	1.00	5.00	6.00	7.00	B	9	
							7+1+3-4-5	0-2+4-6	9-7-8	1+2+3
Consolidate fund - Recurrent			512,793.47	5,379.02	501,323.62	5,379.02	3,000.83	-	3,091	512,793.47
Consolidate fund - Capital			53,600.00		49,977.90		3,622.10		3,622	53,600.00
SSAF Funding - Consolidated			3,740.40		3,740.48					3,740.46
Self financing Income			2,347.08				2,347.08		2,347	2,347.08
Non revenue receipts			(603.94)				1609.94)		(610)	(609.94)
Total			571,877.05	5,379.02	558,042.00	5,379.02	8,450.03	-	8,450	571,877.00

05 ADB and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	
World Bank	

NYSC
Source of Fund and Expenditure

Cash flow Item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		518,252
Overtime and holiday pay		12,829
Other allowances		137,094
Other personnel emolument		104,216
Domestic travelling		27,550
Foreign travelling		799
Transport		26,487
Postal communication		8,101
Electricity and water		21,512
Rent and Local taxes		2,570
Other recurrent expenditure		61,423
Ex.of Industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		8,179
Sub total 1		929,012
2. Investment Activity		0
Staff training/Capacity building		593,613
Building construction		153,684
Building Rehabilitation		53,272
Training Equipment		28,721
Other equipment		
Vehicles		
Other Assets/Capitalized		103,824
unspent/Cash & Cash Equivelant		120,194
Sub total 2		1,053,308
3. Other Expenditure		0
Financial Charges		0
Exchange losses		0
Total Expenditure 1 & 2 & 3		1,982,320
Financing Activity		
MYASD Block grant- Consolidated fund		1,513,800
SSDD - Consolidated fund		164,874
SSDD - World bank (Comp.2)		
Self financing		170,446
Other(Specify the source of funds)		
Opening Balance		133,200
Total		1,982,320



ජාතික තරුණ සේවා සභාව

தேசிய இளைஞர் சேவைகள் மன்றம்

National Youth Services Council



මගේ යොමු :
எனது இலக்கம் :
My Ref :

ADB/WB/2015

ඔබේ අංකය :
உங்கள் இலக்கம் :
Your Ref :

දිනය :
திகதி :
Date: 2016.03.28



අතිරේක ලේකම්(VT & SSD),
වෘත්තීය පුහුණු හා නිපුණතා සංවර්ධන අමාත්‍යාංශය,
නිපුණතා පිළිය,
354/2,
සුල්විච්චල මාවත,
කොළඹ 05

FA

ACCL-

2015.12.31 දිනට කාර්තු ගිණුම් වාර්තා කිරීමේ කිරීම

ජාතික තරුණ සේවා සභාවේ 2015 වර්ෂයේ අවසන් ගිණුම් ප්‍රකාශය හා 2015.12.31 දිනට අදාළ කාර්තු ගිණුම් වාර්තාව මේ සමඟ ඉදිරිපත් කරමි.

ජී.ඩී.ටී.එස්.පෙරේරා
අධ්‍යක්ෂ (මුදල්)
ජාතික තරුණ සේවා සභාව

G.D.T.S. PERERA
DIRECTOR (FINANCE)
NATIONAL YOUTH SERVICES COUNCIL
MAHARAGAMA

**SKILLS Sector Development Program
Sources and Uses of Funds**

SSDD/FIN/IA 2

Name of the Agency: National Youth Services Council
Quarter : 4th Quarter

Year: 2015

Rs: 000

Cash flow items	Notes	Expenditure of the Quarter (Rs.)			Cumulative Expenditure as at 31.12.2015 (Rs.000)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		123,500	136,736		494,000	518,252	
Overtime and Holiday Pay		1,375	6,787		5,500	12,829	
Other Allowances		39,000	26,745		156,000	137,094	
Other Personnel Emolument		28,150	32,908		112,600	104,216	
Domestic Travelling		1,250	14,454		5,000	27,550	
Foreign Travelling		250	794		1,000	799	
Transport		6,425	6,472		25,700	26,487	
Postal Communication		1,500	4,458		6,000	8,101	
Electricity and Water		4,375	8,388		17,500	21,512	
Rent and Local Taxes		636	936		2,545	2,570	
Other Recurrent Expenditure	01	11,050	37,613		44,200	61,423	
Teacher Performance Allowances		3,175	5,914		12,700	8,179	
PF Housing loan refund							
Sub total 01		220,686	282,205		882,745	929,012	
2 Capital Expenditure							
Staff training/Capacity building		124,560	330,727		498,238	593,613	
Building Construction		34,500	71,510		138,000	153,684	
Building Rehabilitation		27,500	44,586		110,000	53,272	
Training Equipment		3,500	8,179		14,000	28,721	
Other Equipment		-	-				
Vehicles		-	-				
Other Assets Capitalised	02	24,586	97,014		98,343	103,824	
Sub total 02		214,645	552,016		858,581	933,114	
3 Finance Charges							
Bank Charges							
Interest Expenses							
Sub total 03							
4 Cash and cash Equivelant	03					120,194	
Total of 1+2+3+4						1,882,320	
5 Financing Activities							
Consolidate fund : Recurrent	04	286,147	358,121		1,144,588	1,093,800	
Consolidate fund : Capital	04	105,000	262,179		420,000	420,000	
SSDD Funding - Consolidated	04	43,250	94,918		173,000	164,874	
Self financing income	04	37,500	44,383		150,000	170,446	
Cash & Cash equivelent (Opening)						133,200	
non revenue receipts							
Total		472,922	759,601		1,882,588	1,882,320	

Accountant

(Date and Rubber Stamp)

සේවා කොටස
2015 ඔක්තෝබර් 30

Head of the Institution / Finance Director

(Date and Rubber Stamp)

G.D.T.S. PERERA

DIRECTOR (FINANCE)

NATIONAL YOUTH SERVICES COUNCIL

Notes to the Accounts

1 Other recurrent expenditure

			Budget	31.12.2015
Description of expenditure	Vote No	Amount (Rs. 000)	Actual	
Stationery	1201	2,500	6,191	
Fuel	1202			
medical supplies	1204			
Mechanical & electrical goods	1205			
Material for production	1205			
Material for training	1205			
Maintenance-vehicles	1301			
Maintenance-machinery	1302	200	573	
Maintenance building/other	1303	8,000	9,793	
Security charges	1405	13,000	26,031	
Other	1405	20,500	18,835	
Total				

2 Other Assets

Description of expenditure	Vote No	Amount (Rs.000)		
Furniture & office equipment	2102			
Other	2106			
Total				

03 Cash and Cash equivalent as at 31/12/2015

04 Sources of Funds (01/01/2015 to 31/12/2015)

Rs.000

Description	Opening Balance		During the period		Expenditure		Cash & Cash equivalent Balance			Amount of Financing (Note 03)
 2015		Transfers		01/01/2015 to 31/12/2015		as at 31/12/2015 (Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance expenditure	Cash	Advance	Total	
	1	2	3	4	5	6	7	8	9	
							7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate fund : Recurrent	670	96,300	1,093,800	95,624	1,094,931	96,300	(96,085)	95,624	(461)	1,190,770
Consolidate fund : Capital	47		420,000	22,035	334,829		63,183	22,035	85,218	420,047
SSDD Funding - Consolidated	60	33,655	164,874		164,934	33,655	-	-	-	198,589
Self financing income	2,468		170,446		137,477		35,437	-	35,437	172,914
Non revenue receipts							-	-	-	-
Total	3,245	129,955	1,849,120	117,659	1,732,171	129,955	2,535	117,659	120,194	1,982,320

ADB and World Bank Non Member Country Procurements.

		Rs. 000
Asian Development Bank		
World Bank		

CGTTI
Source of Fund and Expenditure

Cash flow Item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		97,489
Overtime and holiday pay		1,438
Other allowances		71,935
Other personnel emolument		12,853
Domestic travelling		95
Foreign travelling		
Transport		
Postal communication		1,252
Electricity and water		6,309
Rent and Local taxes		11
Other recurrent expenditure		63,260
Ex.of Industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		12,917
Sub total 1		267,559
2. Investment Activity		
Staff training/Capacity building		2,505
Building construction		
Building Rehabilitation		15,252
Training Equipment		30,334
Other equipment		17,278
Vehicles		
Other Assets/Capitalized		4,916
unspent/Cash & Cash Equivelant		17,418
Sub total 2		87,703
3. Other Expenditure		
Financial Charges		-
Exchange losses		-
Total Expenditure 1 & 2 & 3		355,262
Opening Balance		
Financing Activity		
MYASD Block grant- Consolidated fund		226,000
SSDD - Consolidated fund		26,254
SSDD - World bank (Comp.2)		
Self financing		15,017
Other(Specify the source of funds)		57,912
Opening Balance		30,079
Total		355,262

Note: cash & cash equivalent shall be reconciled.



හිටපු ශාසන සංවර්ධන හා වෘත්තීය පුහුණු අමාත්‍යාංශය
 திறன் உயிக்குத்தி மற்றும் தொழிற்பயிற்சி அமைச்சு
Ministry of Skills Development and Vocational Training
 ලංකා ජර්මන් තාක්ෂික අභ්‍යන්තර ආයතනය
 இலங்கை ஜெர்மன் தொழில்நுட்ப பயிற்சி நிறுவனம்
CEYLON GERMAN TECHNICAL TRAINING INSTITUTE



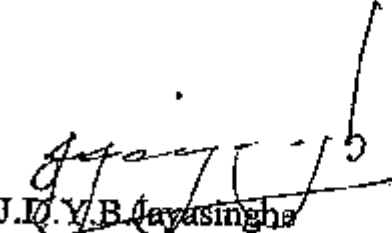
CGTTI/ACC/SSDP/2016
 30.03.2016

Additional Secretary,
 Ministry of Skills Development & Vocational Training,
 "Nipunatha Piyasa"
 354/2,
 Elwitigala Mawatha,
 Colombo-05.

Quarterly Expenditure statement as at 31/12/2015

This is refers to your letter no.6/2/7/3-V & dated 28/01/2016.

I am sending herewith Bi-annual expenditure statement & Quarterly expenditure statement as at 31/12/2015 of Ceylon German Technical Training Institute.


J.D.V.B. Jayasingha
 Accountant
 C.G.T.T.I.
 For Director/Principal - CGTTI

**Skills Sector Development Program
Sources and Uses of Funds**

SSDD/FN/IA 2

Name of the Agency/
Quarter 1

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE
01st Quarter

Year: 2010

Cash flow items	Notes	Expenditure of the 4 th Quarter (Rs.000)			Cumulative Expenditure as at 31/03/2010 (Rs.000)			PT Courses (2010.10.01 2010.12.31)	PT Courses (2010.01.01 2010.12.31)	Total Expenditure
		Budget	Actual	%	Budget	Actual	%			
1 Recurrent Expenditure										
Salaries and Wages		23,000	26,609	116	91,000	97,489	107.13			97,489
Overtime and Holiday Pay		500	376	75	2,000	1,438	71.90			1,438
Other Allowances		9,155	11,109	121	37,500	39,828	106.21	8,631	32,107	71,935
Other Personnel Emolument		2,200	2,054	93	8,800	12,853	146.06			12,853
Domestic Travelling		50	87	174	200	95	47.50			95
Foreign Travelling		75			300		0.00			
Transport										
Postal Communication		240	31	13	950	1,117	117.58	30	135	1,252
Electricity and Water		2,050	2,255	110	8,200	6,309	76.94			6,309
Rent and Local Taxes		75			300	11	3.67			11
Other Recurrent Expenditure	01	9,655	13,681	142	43,750	36,057	82.42	620	2,420	38,477
Teacher Performance Allowance		4,366	4,357	100	13,100	12,917	98.60			12,917
Transfer to P/T Account			641			1,642				1,642
Transfer to Call Account									12,000	
Transfer to P/T Account								3,940	8,166	8,166
PF Housing loan etc						2,975				2,975
Sub total 01		51,366	61,200	119	206,100	212,731	103.22	13,221	54,828	267,559
2 Capital Expenditure										
staff transfer/capacity building		500	344	69	2,500	2,505	100.20			2,505
Building Construction					5,000					
Building Rehabilitation		8,000	7,067	88	25,000	15,252	61.01			15,252
Training Equipment		27,000	26,848	99	37,000	30,334	81.98			30,334
Other Equipment - Machinery		5,000	2,007		15,000	3,762	25.08			3,762
SSDP - Building / Office & Furniture		15,000	13,516		15,000	13,516	90.11			13,516
Other Assets Capitalised	02	3,500	3,407		7,500	4,916	65.55			4,916
Sub total 02		59,000	53,189	90	107,000	70,285	65.69			70,285
3 Finance Charges										
Bank Charges										
Interest Expenses										
Sub total 03										
4 Cash and cash Equivalent	03		4,888			4,888		12,530	12,530	17,418
Total of 1+2+3+4										
5 Financing Activities										
Consolidate Fund - Recurrent	04	40,000	43,600	109.00	170,000	170,000	100.00			170,000
Consolidate Fund - Capital	04	44,000	39,000	88.64	92,000	56,000	60.87			56,000
SSDD Funding - Consolidated	04	19,366	19,962	103.08	28,100	26,254	93.43			26,254
Self financing income	04	7,000	5,498	78.54	23,000	15,017	65.29			15,017
Cash & Cash equivalent (Opening)			4,005			9,088		5,790	20,991	30,079
Transfer from P/T/ATTC accounts			3,940			9,408				9,408
Other Revenue receipts			3,272			2,137				2,137
Transfer from FT Accounts								641	1,642	1,642
Course Fees & Other Income								19,320	44,725	44,725
Total										

Note :

- Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
- The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certified that above information are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

Accountant
Ceylon German
Technical Training Institute
Mount Lavinia.

Head of the Institution / Finance Director
TECHNICAL TRAINING INSTITUTE
No. 587 GALLE ROAD, MT-LAVINIA.

DIRECTOR/ PRINCIPAL
CEYLON-GERMAN

Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Budget	
		Amount (Rs. 000)	04th Quarter
Stationery	1201	700	454
Fuel	1202	1,500	982
medical supplies	1204	50	195
Mechanical & electrical goods	1205	100	540
Material for production	1205	1,275	330
Material for training	1205	1,250	2,497
Maintenance-vehicles	1301	375	505
Maintenance-machinery	1302	500	1,297
Maintenance-Office equipment	1304	125	208
Maintenance building/other	1303	750	1,127
Security charges	1405	1,500	1,341
Other	1405	1,530	4,205

2 Other Assets

Description of expenditure	vote No	Amount (Rs. 000)	04th Quarter
Furniture & office equipment	2102		3,057
Other	2106		350

03 Cash and Cash equivalent as at 31.12.2015

FT	-	4,888
PT	-	12,530

04 Sources of Funds (01.10.2015 to 31.12.2015)

Rs.000

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at			Amount of Financing (Note 04)
	01.10.2015		Transfers		01.10.2015 to 31.12.2015		31.12.2015 (Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
1	2	3	4	5	6	7	8	9	1+2+3	
							7=1+3-4-5	8=2+4-6	9=7+8	
Consolidate fund : Recurrent			43,600		47405		(3,805)		(3,805)	
Consolidate fund : Capital	4005		39,000		39673		3,332		3,332	
SSDD Funding - Consolidated			19,962		17873		2,089		2,089	
Self financing income			5,498		5498		-		-	
Non revenue receipts			3,272				3,272		3,272	
Transfers			3,940		3940		-		-	
PT Accounts	5790		19961		13221		12,530		12,530	
Total	9795		135,233	-	127,610	-	17,418	-	17,418	

05 ADB and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	
World Bank	

total Expenditure Detail (WORK BANK)

SSDD/FN/IA 5 Amended

Name of the Agency:

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

Quarter :

Year 2011

Cash flow items	Object Code	Bi-Annual (01.01.2011 to 30.06.2011)			Bi-Annual (01.07.2011 to 31.12.2011)			Bi-Annual FT (2011.01.01 to 2011.06.30)	Bi-Annual PT (2011.07.01 to 2011.12.31)
		Budget	Actual	%	Budget	Actual	%		
1 Recurrent Expenditure									
Salaries and Wages	1001	29,500	45,402	154	46,750	82,087	114		
Overtime and Holiday Pay	1002	1,000	594	59	1,000	84	84		
Other Allowances	1003	18,750	19,916	106	19,530	19,907	109	14,950	17,157
Other Personnel Emolument		14,800	6,902	47	4,400	5,991	135		
Domestic Travelling	1101	100	42	42	100	0	53		
Foreign Travelling	1102	150	-	-	150	-	0		
Postal Communication	1402	470	444	94	477	673	141	67	68
Electricity and Water	1403	4,100	4,097	100	4,130	2,212	54		
Teacher Performance Allowances	1501	6,600	5,325	81	7,656	7,592	99		
Transport									
Transfer to FT/Account								15,933	4,233
Transfer to PT/Account						1,62			
PF Housing Loan FD						2,95			
Other Expenses		22,880	23,122	101	20,993	12,98	62	963	1437
Sub total 01				108			104	31,933	22,895
Fund Requested From TOD			85,500			98,000			
Fund Received from TOD			84,300			85,700			
2 Capital Expenditure									
Staff training/Capacity building	2401	1,000	1,682	168	1,000	80	80		
Building Construction	2104	-	-	-	1,000	-	0		
Building Rehabilitation	2001	12,500	1,586	13	15,500	13,66	88		
Training Equipment	2107	18,000	-	-	35,000	30,304	87		
Other Equipment	2103	7,000	1,724	25	15,500	2,302	15		
Vehicles	2003/2101								
SSDP -building/ Office Furniture					15,000	13,516			
Other Assets Capitalised	2106/2102	5,000	-	-	4,000	4,70	82		
Sub total 02				11			73		
Fund Requested From TOD			27,000			85,500			
Fund Received from TOD			6,000			50,000			

We certify that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

DIRECTOR/PRINCIPAL

Accountant

Accountant
Ceylon German
Technical Training Institute
Mount Lavinia.

Head of the Institution / Finance Director
(Date and Rubber Stamp)

No. 502, CALLERAO, MOUNT LAVINIA

OU
Source of Fund and Expenditure

Cash flow Item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		49,672
Overtime and holiday pay		2,535
Other allowances		54,024
Other personnel emolument		24,710
Domestic travelling		1,749
Foreign travelling		318
Transport		2,074
Postal communication		4,312
Electricity and water		9,473
Rent and Local taxes		
Other recurrent expenditure		51,019
Ex.of Industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		1,450
Sub total 1		201,335
2. Investment Activity		
Staff training/Capacity building		2,460
Building construction		87,517
Building Rehabilitation		252
Training Equipment		8,363
Other equipment		2,469
Vehicles		1,074
Other Assets/Capitalized		22,122
unspent/Cash & Cash Equivelant		20,742
Sub total 2		144,994
3. Other Expenditure		
Financial Charges		35
Exchange losses		
Total Expenditure 1 & 2 & 3		346,364
		-
Financing Activity		
MYASD Block grant- Consolidated fund		231,963
SSDD - Consolidated fund		74,926
SSDD - World bank (Comp.2)		
Self financing		37,076
Other(Specify the source of funds)		952
Opening Balance		1,447
Total		346,364



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இலங்கை சமுத்திர பல்கலைக்கழகம்
Ocean University of Sri Lanka



(ශ්‍රී ලංකා සාගර විශ්ව විද්‍යාලය)

අංක : 15, කොළඹ 05, මට්ටකුඳව, කොළඹ 15, අංක : 15, කාක්කොත්ඳ, මට්ටකුඳව, කොළඹ 15. No : 15, Crow Island, Mattakuliyaya, Colombo 15.

29th of March 2016

OU/02/02/01-05


Additional Secretary,

Skills Sector Development Programme,

Colombo 05,

Quarterly Financial Reporting

This refers to your letter no 6/2/2/1 dated 09/05/2014. I'm sending here with 4th quarterly Statement Details for the year 2015 please.


Tilak Dharmarathne,

Vice-Chancellor,

Ocean University of Sri Lanka,

Skills Sector Development Program
Sources and Uses of Funds

SSDD/FIN/TA 2

Name of the Agency:
Quarter 1:

OCEAN UNIVERSITY
4th Quarter

Year 2015

Cash flow items	Notes	Expenditure of the Quarter (B\$.000)			Cumulative Expenditure as at 31.12.2015 (B\$.000)			Part-time	Total with Part
		Budget	Actual	%	Budget	Actual	%	Courses	Time Courses
								Actual	Actual
1 Recurrent Expenditure									
Salaries and Wages	1001	14,350,500	12,498,051		57,402,000	49,671,852	87		
Overtime and Holiday Pay	1002	750,000	1,054,394		3,000,000	2,534,591	84		
Other Allowances	1003	9,308,000	14,213,657		37,232,000	54,024,910	145		
Other Personnel Emolument	1003/1/1004/1005/1006	6,891,500	10,225,496		27,556,300	21,709,950	90		
Domestic Travelling	1101	500,000	1,749,126		2,000,000	1,749,126	87		
Foreign Travelling	1102	250,000	318,470		1,000,000	318,470	32		
Postal Communication	1402/1402/1	1,125,000	4,312,058		4,500,000	4,312,058	56		
Electricity and Water	1403	2,500,000	9,472,683		10,000,000	9,472,683	55		
Teacher Performance Allowances	1501	550,000	1,449,960		2,200,000	1,449,960	66		
Transport	1401	250,000	2,073,690		1,000,000	2,073,690	207		
Industry Skills Sector Council Expenses:									
Employment Linked Training Program									
Other Expenses	1201/1202/1203/1204/1205/1206/1301/1302/1303/1304/1305/1404/1405/1405-1-2-3-4-5-6-7	10,075,000			40,300,000.00	51,018,564	127		
Sub total 01									
Sub total 01									
2 Capital Expenditure									
Staff training/Capacity building		5,725,000.00			11,700,000	2,460,215	21.03		
Building Construction		2,304,400.00			54,414,000	87,511,892	160.83		
Building Rehabilitation		18,106,500.00			6,333,000	252,382	4.18		
Training Equipment		1,287,400.00			56,529,000	8,362,583	14.77		
Other Equipment		5,747,700.00			23,825,000	2,469,348	10.36		
Vehicles		1,640,000.00			4,100,000	1,073,997	26.19		
Other Assets Capitalised	02	7,049,200.00	1,489,319		18,499,000	22,121,958	119.58		
Sub total 02									
3 Finance Charges									
Bank Charges						35,176			
Interest Expenses									

Handwritten signature
3/29

	Sub total 03							
	Bank Loans						270,841	
4	Cash and cash Equivalent	03		20,530,849			20,530,849	
	Total of 1+2+3+4							
5	Financing Activities							
	Consolidate fund: Recurrent	04	31,750,000	35,600,000	139,000,000	139,000,000	100.00	
	Consolidate fund: Capital	04	23,240,750	37,763,000	94,000,000	92,963,000	98.90	
	SSFD Funding - Consolidated	04	28,731,542	1,537,973	33,400,000	74,826,367	85.84	
	Self financing income	04	9,259,011	7,687,229	45,000,000	37,076,146	82.39	
	Cash & Cash equivalent (Opening)						1,447,272	
	non revenue receipts						551,511	
	Total							

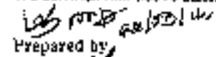
(i) Note :

Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.

(ii)

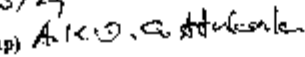
The attached notes from 01 to 05 are integral parts of these Expenditure Statements;

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

Prepared by


Accountant

2016/3/29

(Date and Rubber Stamp) 

Director Finance
 Ocean University of Sri Lanka
 Crow Island, Colombo 15,
 Sri Lanka.

Head of the Institution / Finance Director
 (Date and Rubber Stamp)


Thilak Dharmaratne

B.Sc., M.Sc. in Gemology (SL) M.Sc. in Oceanography (UK)
 Dip. in Mgt. MIBSL

Vice Chancellor

Ocean University of Sri Lanka
 Crow Island, Colombo 15,
 Sri Lanka.

Notes to the Accounts

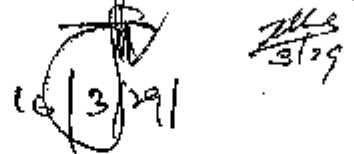
1 Other recurrent expenditure

Description of expenditure	Vote No	Budget	2012/2015
		Amount (Rs. 000)	Actual
1201 Stationary		2,500	2,101,884.70
1202 Fuel		2,700	2,154,064.62
1203 Oils & Lubricants		230	16,704.00
1204 Medical Supplies		500	346,774.41
1205 Others		100	133,047.60
1206/01 C.T.C University		17,500	12,201,608.70
1206/02 C.T.C Colleges			6,930,870.79
1301 Maintenance Vehicles		2,000	1,543,855.43
1302 Maintenance for machinery		250	225,114.22
1303 Maintenance of buildings		500	472,265.80
1304 Office Equipment		200	455,234.27
1305 Cleaning & Others		50	50,325.00
1405 Others			2,003,801.57
2 1405 Others			93,108.98
1405/01 Legal fees & Other Allowance		500	351,379.30
1405/02 Janitorial Service		600	304,409.20
1405/03 Security Charges		5,000	2,940,029.95
1405/05 Entertainment		1,000	1,703,247.44
1405/06 Staff Welfare		1,000	1,410,786.64
1405/06/01 NARA Transport			3,563.33
1405/09 Board Members Fees			507,155.50
Accrued expenditure - Restaurant			14,970,126.48
		7100	64,010,560.28

63
64

Other Assets

Description of expenditure	Vote No	Amount (Rs.000)
Furniture & office equipment	2102	2,587,913
Other	2106	22,121,958
Land & Land Improvement	2135	40,961

16/3/2011

 2013/2014

Opening Balance 01.01.2015		During the period Transfers		Expenditure recorded 01.01.2015 to 31.12.2015		Cnrb & Cash equivalent Balance as at 31.12.2015 (Note 03)			Rs. Amount of Financing (Note 04)
Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
1	2	3	4	5	6	7	8	9	
		139,000,000				7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
		82,963,000		163,055,167		(24,055,167)		(24,055,167)	139,000,000.00
		74,926,167		45,846,634		43,116,366		45,116,366	92,961,006.00
1,447,272.00		37,076,846		75,855,300		(929,133)		(929,133)	74,926,167.00
		951,511		37,075,046		1,447,272		1,447,272	38,523,517.72
1,447,173.00		344,916,734		325,833,147		951,511		951,511	951,510.97
						20,530,849		20,530,849	346,363,996

any Encumbrances.

	Rs. 000

LG work 29.03.16.
prepared by

[Signature]
16/03/2016

SKILLS SECTOR DEVELOPMENT PROGRAM, ADB LOAN NOS. 3119 SRI AND 3120 SRI (SF)
 CONSOLIDATED STATEMENT OF ACCUMULATED TOTAL EXPENDITURE FOR THE PERIOD
 FROM 01.01.2015 TO 31.12.2015

	Technical Vocational Education and Training Agencies					Total
	Jaffna	Matarā	Kuliyapitiya	A'pura	Rathmalana	
Operating Activity						
1 Recurrent Expenditure						
Salaries and Wages	9,927	15,862	10,947	6,739	13,314	56,784
Overtime and Holiday Pay	189	118	124	177	60	668
Other allowances	6,744	244	2,651		862	10,504
Other Personal emolument	353	516	2,593	7,922	367	11,662
Domestic Travelling	516	177	45	177	39	954
Foreign Travelling					-	-
Transport	173		294	326	-	793
Postal Communication	267	242	324	454	148	1,435
Electricity and Water	638	541	458	695	569	2,892
Rent and Local taxes	136	37				173
Other Recurrent Expenditure	5,786	5,409	4,062	6,788	4,825	26,869
Teacher Performance allowances						-
2 Investment Activity						
Staff Training/Capacity building						-
Building construction	200				-	200
Building Rehabilitation	376			1,656	-	2,032
Training Equipment	1,104	3		4,062	7	5,176
Other Equipment	671	3			24	898
Vehicles				205	-	205
Land and Land Improvement						-
Other Assets/Capitalized	3,908	1,783	7,043	5,831	1,709	20,274
Current A/C with TVET Agencies						-
3 Other Expenditure						
Financial Charges						
Exchange losses						
4 Capital Assets/Equipment (EMA balance)						
SSDD	15		274			289
A/C with TVET Agencies (impres)						
5 Financing Activities						
MYASD Block grant - Consolidated fund						-
SSDD - Consolidated fund	31,640	26,850	29,630	35,030	21,920	145,070
Refund to SSDD	(1,074)	(1,914)	(1,146)	-	(5)	(4,139)
SSDD - World bank (Comp.2)						-
Self financing	380	1,252	1,151	985	2,334	6,101
Refund Self Financing		(1,252)	(1,151)	(985)	(2,628)	(6,016)
Other (Specify the source of funds)	294		274		295	863
Opening balance						

**Skills Sector Development Program
Sources and Uses of Funds**

SSDD/FIN/AA 2

Name of the UC: University College of Jaffna
Quarter : Oct - Dec (4th) IV

Year: 2015

Cash flow Items	Notes	Expenditure of the Quarter (Rs.)			Cumulative Expenditure as at 31.12.2015		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		2,925,000.00	2,754,867.15	94	11,144,000.00	9,922,054.28	89
Overtime and Holiday Pay		92,000.00	63,315.80	69	371,500.00	189,268.72	51
Other Allowances		2,065,000.00	1,964,094.30	95	8,828,500.00	6,744,120.15	76
Other Personnel Emolument		174,500.00	84,290.00	48	702,450.00	353,244.00	50
Domestic Travelling		265,000.00	121,313.05	46	825,891.00	515,577.05	62
Foreign Travelling					50,000.00		
Transport					220,000.00	172,750.00	79
Postal Communication		112,000.00	80,016.96	71	541,000.00	267,308.33	49
Electricity and Water		205,000.00	289,936.07	141	1,050,000.00	639,325.14	61
Rent and Local Taxes		10,000.00	8,000.00	80	224,000.00	136,364.70	61
Other Recurrent Expenditure	01	3,925,000.00	2,778,734.26	71	12,938,800.00	5,786,138.09	45
Teacher Performance Allowances							
SSDD refund			1,074,278.11			1,074,278.11	
Sub total 01		9,773,500.00	9,219,815.70	94.33	36,896,141.00	25,799,448.07	69.92
2 Capital Expenditure							
Staff training/Capacity building					6,500,000.00	200,000.00	3
Building Construction					4,241,025.00	376,000.00	9
Building Rehabilitation		420,000.00	320,000.00	76	5,570,276.00	1,104,455.41	20
Training Equipment					4,310,800.00	871,089.62	20
Other Equipment		750,000.00	319,800.00	43	310,000.00		
Vehicles					13,654,770.00	3,908,035.33	29
Other Assets Capitalised	02	2,000,000.00	868,697.24	43	34,586,071.00	6,459,550.36	18.68
Sub total 02		3,170,000.00	1,507,897.24	47.57	34,586,071.00	6,459,550.36	18.68
3 Finance Charges							
Bank Charges							
Interest Expenses							
Sub total 03						15,000.00	
4 Cash and cash Equivalent	02		15,000.00			15,000.00	
Total of 1+2+3+4							
5 Financing Activities							
Consolidate fund : Recurrent	04	8,173,820.55	8,360,000.00	102.28	27,168,118.97	25,140,000.00	92.47
Consolidate fund : Capital	04	3,170,000.00	1,440,000.00	45.43	34,586,071.00	6,460,000.00	18.68
SSDD Funding - Balance	04				400,000.00	380,000.00	95.00
Self financing income	04	57,500.00	59,000.00				
Cash & Cash equivalent (Opening)			314,212.94				
non revenue receipts		60,000.00	69,500.00	115.83	98,750.00	793,998.43	298
Total							

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.


Asst Bursar
(Date and Rubber Stamp)
T. Srinivasan
Assistant Bursar
University College
Jaffna


Chief Executive Officer
(Date and Rubber Stamp)

J. Jude Walton
Chief Executive Officer
University College
Jaffna

Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Quarter		Cumulative	
		Budget	Actual	Budget	Actual
Stationery & office requisites		355,000.00	150,812.50	1,048,000.00	427,929.40
Fuel Allocation		65,000.00	69,050.00	389,000.00	236,655.66
Printing - Administration & Academic		35,000.00	27,750.00	410,000.00	148,136.00
Cost of Uniforms		-	-	47,000.00	24,000.00
Other Consumables		20,000.00	-	745,000.00	13,000.00
Training Materials		285,000.00	13,256.00	1,885,000.00	212,144.50
Vehicles		60,000.00	17,042.00	195,000.00	20,232.00
Plant, Machinery & Equipment, Computers		50,000.00	99,785.45	200,000.00	164,565.45
Furniture		-	-	28,000.00	6,630.00
Photocopiers/Airconditioners & Lift		25,000.00	-	90,000.00	37,050.00
Building & Structures		30,000.00	196,663.60	60,000.00	226,593.00
Other		-	100.00	20,000.00	100.00
Visit, Lecture fees		500,000.00	487,500.00	950,000.00	698,500.00
Staff Development & Welfare		5,000.00	690.00	20,000.00	8,702.00
News Papers		10,000.00	14,950.00	98,000.00	28,390.00
Functions Inauguration		5,000.00	77,040.00	20,000.00	131,250.50
Janitorial Service		1,100,000.00	658,341.48	2,860,000.00	916,341.48
Security Service		1,250,000.00	818,710.00	3,310,000.00	1,198,710.00
Others		50,000.00	117,457.03	380,000.00	194,066.51
Industrial Training		30,000.00	12,270.00	365,000.00	192,520.00
Student Training		20,000.00	7,800.00	85,000.00	322,584.25
Miscellaneous		-	-	25,000.00	21,226.30
Inauguration or Co-education Award Ceremony		20,000.00	-	240,000.00	79,220.24
Advertising		30,000.00	-	90,000.00	45,203.60
Special Advance		-	-	220,000.00	160,000.00
Social Marketing		50,000.00	-	250,000.00	16,434.60
Staff Training		20,000.00	-	45,000.00	16,785.00
Translation		-	300.00	-	300.00
Innovation		10,000.00	-	10,000.00	-
Retention Payable		-	1,074,278.11	-	1,074,278.11
Scholarships for Student		-	13,020.00	-	13,020.00
Advertising (P.U.S. & Infor. Service)		-	25,396.00	-	25,396.00

2 Other Assets

Description of expenditure	Vote No	Quarter		Cumulative	
		Budget	Actual	Budget	Actual
Computers		-	-	100,000.00	-
Books		-	-	-	-
Other Assets		-	-	-	-
Boundary Walls		-	-	-	-
Furniture & Fixings		-	-	1,737,600.00	777,484.29
Land & Land Improvements		-	-	-	-
Books		2,080,000.00	819,313.00	2,230,000.00	933,128.80
Work in progress		-	-	-	-
Other Assets		-	14,650.00	-	22,780.00
Computers		-	-	6,106,000.00	1,690,500.00
Partition of Main Building		-	34,132.24	3,481,170.00	464,132.24

03 Cash and Cash equivalent as at2015

04 Sources of Funds (.....2015 to2015)

Rs.000

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at 30.09.2015			Amount of Financing (Note 04)
	01.01.2015		Transfers		01.01.2015 to 31.12.2015		(Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
	1	2	3	4	5	6	7=7+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate fund : Recurrent	0		25,140,000.00		24,725,169.96		414,830.04	-	414,830.04	25,140,000.00
Consolidate fund : Capital	0		6,460,000.00		6,489,850.36		449.64	-	449.64	6,460,000.00
SSOD Funding - Balance Paid	0				1,074,278.11		(1,074,278.11)	-	(1,074,278.11)	
Self financing Income	0		380,000.00				380,000.00	-	380,000.00	380,000.00
Non revenue receipts	0		293,998.43				293,998.43	-	293,998.43	293,998.43
Total			32,273,998.43		32,258,998.43		15,000.00	-	15,000.00	32,273,998.43

05 ADB and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	
World Bank	

**Skills Sector Development Program
Total Expenditure Detail (World Bank)**

SSDD/FIN/IA 5

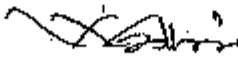
Name of the UC: University College of Jaffna
Quarter : Oct - Dec

Year: 2015

Cash flow items	Object Code	Bi-Annual (01.01.2015 to 30.06.2015.2015)			Bi-Annual (01.07.2015 to 31.12.2015)		
		Budget	Actual	%	Budget	Actual	%
		01.01.2015- 30.06.2015	01.01.2015- 30.06.2015		01.07.2015- 31.12.2015	01.07.2015- 31.12.2015	
1 Recurrent Expenditure							
Salaries and Wages	1001	5,180,000.00	4,242,307.12	82	5,964,000.00	5,679,747.16	95
Overtime and Holiday Pay	1002	214,500.00	70,470.54	33	157,000.00	178,817.68	76
Other Allowances	1003	4,580,000.00	2,692,261.62	59	4,746,900.00	4,051,858.53	95
Other Personnel Emolument		363,400.00	191,179.00	53	339,050.00	162,865.00	48
Domestic Travelling	1101	160,891.00	84,144.00	52	665,000.00	431,433.05	65
Foreign Travelling	1102	50,000.00	-	-	-	-	-
Postal Communication	1402	319,500.00	104,856.17	33	221,500.00	162,452.16	73
Electricity and Water	1403	567,000.00	125,156.12	22	482,000.00	513,169.02	106
Teacher Performance Allowances	1501	-	-	-	-	-	-
Transport		175,000.00	5,000.00	3	45,000.00	167,750.00	373
Rent & Local Taxes		202,000.00	32,200.00	16	22,000.00	104,164.70	473
Industry Skills Sector Council Expenses						1,074,278.11	
SSDD Refund							
Other Expenses		5,778,800.00	1,702,162.39	29	7,160,000.00	4,083,975.70	57
Sub total 01				53			86
Fund Requested From TOD							
Fund Received from TOD							
2 Capital Expenditure							
Staff training/Capacity building	2401						
Building Construction	2104	4,400,000.00	-	-	2,100,000.00	200,000.00	
Building Rehabilitation	2001	3,047,350.00	56,000.00	2	1,193,675.00	320,000.00	
Training Equipment	2107	2,700,184.00	185,550.00	7	2,870,092.00	918,905.41	
Other Equipment	2103	2,150,000.00	285,859.62	13	2,160,000.00	585,260.00	
Vehicles	2003/2101	310,000.00	-	-	-	-	
Other Assets Capitalised	2106/2102	9,995,180.00	1,975,784.29	20	3,659,590.00	1,912,251.04	
Sub total 02							
Fund Requested From TOD							
Fund Received from TOD							

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.


Asst Bursar
P. Senthil Kumar
(Date and Stamp)
Assistant Bursar
University College
Jaffna


Chief Executive Officer
(Date and Rubber Stamp)

J. Jude Walton
Chief Executive Officer
University College
Jaffna

**Skills Sector Development Program
Sources and Uses of Funds**

SSDD/UNWA 2

Name of the UC: University College of Malara
Quarter : 01.10.2015 To 31.12.2015

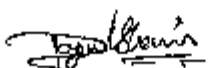
Year: 2015

Cash flow Items	Notes	Expenditure of the Quarter (Rs,000)			Cumulative Expenditure as at 31.12.2015 (Rs,000)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		13,225,000	4,626,895	-	52,930,000	15,862,369	-
Overtime and Holiday Pay		-	43,379	-	-	417,898	-
Other Allowances	**	3,295,000	64,350	-	13,180,000	243,979	-
Other Personnel Emoluments	***	-	107,650	-	-	516,390	-
Domestic Travelling		125,000	38,990	-	500,000	177,123	-
Foreign Travelling		-	-	-	-	-	-
Transport		-	-	-	-	-	-
Postal Communication		150,000	52,697	-	600,000	242,412	-
Electricity and Water		750,000	189,691	-	3,600,000	541,377	-
Rent and Local Taxes		-	24,456	-	-	36,683	-
Other Recurrent Expenditure	01	4,455,000	2,119,302	-	17,820,000	5,409,256	-
Teacher Performance Allowances		-	-	-	-	-	-
IPF Housing loan refund		-	-	-	-	-	-
Sub total 01		22,000,000	7,267,360		80,000,000	23,147,583	
2 Capital Expenditure							
Staff Training/Capacity building		-	-	-	-	-	-
Building Construction		-	-	-	-	-	-
Building Rehabilitation		750,000	-	-	3,080,000	-	-
Training Equipment		-	2,500	-	-	2,500	-
Other Equipment		-	-	-	-	3,114	-
Vehicles		-	-	-	-	-	-
Other Assets Capitalised	02	-	1,735,077	-	-	1,783,751	-
Sub total 02		750,000	1,737,577		3,000,000	1,788,864	
3 Finance Charges							
Bank Charges		-	-	-	-	-	-
Interest Expenses		-	-	-	-	-	-
Sub total 03		-	-		-	-	
4 Cash and cash Equivalent	03						
Total of 1+2+3+4							
5 Financing Activities							
Consolidate fund : Recurrent	04	-	7,628,283	-	-	23,147,583	-
Consolidate fund : Capital	04	-	1,758,164	-	-	1,788,864	-
SSDD Funding - Consolidated	04	-	-	-	-	-	-
Self financing Income	04	-	33,974	-	-	-	-
Self financing Income Sent to SSDD	*****	-	(1,257,500)	-	-	-	-
Cash & Cash equivalent (Opening)		-	1,336,015	-	-	-	-
non revenue receipts		-	-	-	-	-	-
Total							

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure includes under recurrent and capital expenditure.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.


Assistant Bursar
(Date and Rubber Stamp)


Head of the Institution / Finance Director
(Date and Rubber Stamp)

H. G. D. S. Samarasinghe
ASSISTANT BURSAR
University College of Malara
No. 580, Tangalle Road,
Maddawatha, Malara

K. U. H. Kasthurirathne
CHIEF EXECUTIVE OFFICER
University College of Malara
No. 580, Tangalle Road,
Maddawatha, Malara

Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Budget	31.12.2015
		Amount (Rs. 000)	Actual
Stationery	1201	-	388,034
Fuel	1202	-	319,111
Medical supplies	1204	-	-
Mechanical & electrical spares	1205	-	-
Material for production	1205	-	119,680
Material for training	1205	-	-
Maintenance-vehicles	1301	-	68,695
Maintenance-machinery	1302	-	-
Maintenance building/other	1303	-	46,126
Security charges	1405	-	1,178,233
Other	1405	-	3,269,278
			5,409,356

2 Other Assets

Description of expenditure	Vote No	Amount (Rs.000)	
Furniture & office equipment	2102	-	184,793
Other (Boats, Other, Computers)	2106	-	1,598,458
			1,783,251

03 Cash and Cash equivalent as at 31.12.2015

04 Sources of Funds (01.01.2015 to 31.12.2015)

Description	Rs.000									Amount of Financing (note)
	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at 31.12.2015			
	01.01.2015		Transfers		01.01.2015 to 31.12.2015		(Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
1	2	3	4	5	6	7	8	9		
Consolidate fund - Recurrent	-	-	23,147,583	1,032,655	22,114,928	1,032,655	-	-	-	1+2+3
Consolidate fund - Capital	-	-	1,788,864	-	1,788,864	-	-	-	-	23,147,583
SDD Funding - Consolidated	-	-	-	-	-	-	-	-	-	1,788,864
Self financing income ****	-	-	1,251,500	-	1,251,500	-	-	-	-	-
Non revenue receipts	-	-	-	-	-	-	-	-	-	1,251,500
Total	-	-	26,187,947	1,032,655	23,155,292	1,032,655	-	-	-	26,187,947

05 ADR and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	-
World Bank	-

Notes

- * Include Salaries & Wages, E.P.F., E.T.F, Cost of Living, Interim Allowance, Other Allowances (20%), Academic Allowance
- ** Include Fuel Allocation C/D
- *** Include Huxraim (BOA & BCS) & Other (Trainees Allowance)
- **** Include Other Consumables

- Include Meals to Participants, Staff Training, Miscellaneous, Vehicle Lease & Others, Janitorial Service, Printing, Course Expenses (VisLecture Fees, Consumables), News Paper, Ticket and Insurance Charges, Functions Inauguration, Business Unit Expenses, Open Day Income/ Expenses
- All Self Financing Income send to 5500

**Skills Sector Development Program
Sources and Uses of Funds**

DRAFT

SSDP/PIN/IA 2

Name of the UC: University College Kullyapitiya
Quarter: 01.10.2015 to 31.12.2015

Year: 2015

Cash flow items	Notes	Expenditure of the Quarter			Cumulative Expenditure as at 31.12.2015		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		13,225	4,085		52,900	10,947	
Overtime and Holiday Pay			44		-	124	
Other Allowances			118		13,180	2,654	
Other Personnel Emolument		3,295	1,149		-	2,508	
Domestic Travelling		125	14		500	45	
Foreign Travelling							
Transport			100			294	
Postal Communication		150	131		600	324	
Electricity and Water		750	149		3,000	458	
Rent and Loca. Taxes							
Other Recurrent Expenditure	01	4,455	1,671		17,820	4,062	
Teacher Performance Allowances							
PF Housing Loan refund							
Sub total 01		22,000	7,660		88,000	21,411	
2 Capital Expenditure							
Staff training/Capacity building							
Building Construction							
Building Rehabilitation							
Training Equipment							
Other Equipment							
Vehicles							
Other Assets Capitalised	02	750	4,829		3,000	7,043	✓
Sub total 02		750	4,829		3,000	7,043	
3 Finance Charges							
Bank Charges							
Interest Expenses							
Sub total 03							
4 Cash and cash Equivalent	03		274			274	
Total of 1+2+3+4							
5 Financing Activities							
Consolidate fund : Recurrent	04		7,264			23,315	✓
Consolidate fund : Capital	04						
SSDP Funding - Consolidated	04		6,120			6,288	✓
Self financing income	04		290			1,151	✓
self financing income sent to SSDP			(1,151)			(1,151)	✓
unprest balance sent to SSDP			(1,146)			(1,146)	
Cash & Cash equivalent (Opening)			1,341				
non revenue receipts			46			274	
Total							

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements.

We certify that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

Accountant
(Date and Rubber Stamp)

Head of the Institution / Finance Director
(Date and Rubber Stamp)

16/01/2016
S.A.V. Chaturani
Assistant Bursar
University College - Kullyapitiya

Dr. T.D.K.D. Tennakoon
Director
Chief Executive Officer
University College
Kullyapitiya


Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Budget	31.12.2015
		Amount (Rs. 000)	Actual
Stationery	1201		174
Fuel	1202		123
medical supplies	1204		1
Mechanical & electrical goods	1205		-
Material for production	1205		-
Material for training	1205		-
Maintenance-vehicles	1301		37
Maintenance-machinery	1302		-
Maintenance building/other	1303		134
Security charges	1405		323
Other	1405		1,080
Total			1,871

2 Other Assets

Description of expenditure	vote No	Amount (Rs.000)	
Furniture & office equipment	2102		2,653
Other	2106		2,176
Total			4,829


16/02/2016

S.A.W. Chathurani
Assistant Bursar
University College - Kullyapitiya



Dr. T.D.K.D. Tennakoon
Director
Chief Executive Officer
University College
Kullyapitiya

03 Cash and Cash equivalent as at 31.12.2015

04 Sources of Funds (01.01.2015 to 31.12.2015)


Rs.000

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at 31.12.2015 (Note 03)			Amount of Financing (Note 04)
	01.01.2015		Transfers		01.01.2015 to 31.12.2015		Cash	Advance	Total	
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance Entry				
	1	2	3	4	5	6	7	8	9	
							7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate fund : Recurrent			23,315	1,964	19,447	1,964	-	-	-	23,315
Consolidate fund : Capital			-	-	7,043	-	-	-	-	-
SSDD Funding - Consolidated			6,285	-	-	-	-	-	-	6,285
Self financing income			1,151	-	-	-	-	-	-	1,151
Non revenue receipts			274	-	-	-	274	-	274	274
Total	-	-	31,025	1,964	26,490	1,964	274	-	274	31,025

05 ADB and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	-
World Bank	-

S.A.W.
16/02/2016
S.A.W.Chathurani
Assistaint Bursar
University College - Kuliyaipitiya


Dr. T.D.K.D. Tennakoon
Director
Chief Executive Officer
University College
Kuliyaipitiya

**Skills Sector Development Program
Total Expenditure Detail (World Bank)**

DRAFT
SSDD/F/N/IA 5

Name of the UC: University College of Kuliya
Quarter : 01.10.2015 to 31.12.2015


Year: 2015

Cash flow items	Object Code	Bi-Annual (01.01.2015 to 30.06.2015)			Bi-Annual (01.07.2015 to 31.12.2015)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages	1001	26,450	3,000	-	26,450	7,947	-
Overtime and Holiday Pay	1002	-	54	-	-	70	-
Other Allowances	1003	6,590	2,401	-	6,590	253	-
Other Personnel Emolument		-	746	-	-	1,755	-
Domestic Travelling	1101	-	8	-	-	37	-
Foreign Travelling	1102	250	-	-	250	-	-
Postal Communication	1402	300	137	-	300	167	-
Electricity and Water	1403	1,500	157	-	1,500	301	-
Teacher Performance Allowances	1501	-	-	-	-	-	-
Transport		-	68	-	-	226	-
Industry Skills Sector Council Expenses		-	-	-	-	-	-
Employment Linked Training Program		-	-	-	-	-	-
Other Expenses		8,905	934	-	8,905	3,127	-
Sub total 01		45,795	7,598		45,795	13,903	
Fund Requested From TOD							
Fund Received from TOD			12,635			10,680	
2 Capital Expenditure							
Staff training/Capacity building	2401	-	-	-	-	-	-
Building Construction	2104	-	-	-	-	-	-
Building Rehabilitation	2001	-	-	-	-	-	-
Training Equipment	2107	-	57	-	-	-	-
Other Equipment	2103	-	962	-	-	-	-
Vehicles	2003/2101	-	-	-	-	-	-
Other Assets Capitalised	2106/2102	-	-	-	-	6,025	-
Sub total 02		0	1,019		0	6,025	
Fund Requested From TOD							
Fund Received from TOD			155			6,120	

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

Accountant
(Date and Rubber Stamp)

S.A.W. Chathuranga
16/02/2016
S.A.W. Chathuranga
Assistant Bursar
University College - Kuliya


Head of the Institution / Finance Director
(Date and Rubber Stamp)

Dr. T.D.K.D. Tennakoon
Director
Chief Executive Officer
University College
Kuliya

**Skills Sector Development Program
Sources and Uses of Funds**

SSD/FIN/A.3

Name of the UC:

University College Anuradhapura

Quarter :

01.10.2015 to 31.12.2015

Year: 2015

Cash flow items	Notes	Expenditure of the Quarter			Cumulative Expenditure as at 31.12.2015		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		13,225,000.00	1,737,496.71	13.14	52,900,000.00	6,739,168.18	12.74
Overtime and Holiday Pay		-	87,640.56	-	-	176,679.26	-
Other Allowances		-	-	-	-	-	-
Other Personnel Emolument		3,295,000.00	2,857,377.94	86.72	13,180,000.00	7,922,130.30	60.11
Domestic Travelling		125,000.00	106,150.00	84.92	500,000.00	176,975.81	35.40
Foreign Travelling		-	-	-	-	-	-
Transport		60,000.00	123,345.00	205.58	240,000.00	326,253.00	135.94
Postal Communication		150,000.00	205,065.83	136.71	600,000.00	453,538.97	75.59
Electricity and Water		750,000.00	330,136.94	44.02	3,000,000.00	694,831.22	23.16
Rent and Local Taxes		-	-	-	-	-	-
Other Recurrent Expenditure	01	4,392,500.00	2,194,656.58	49.96	17,570,000.00	6,787,594.68	38.63
Teacher Performance Allowances		-	-	-	-	-	-
PF Housing loan refund		-	-	-	-	-	-
Sub total 01		21,997,500.00	7,641,869.56	34.74	87,990,000.00	23,277,171.42	26.45
2 Capital Expenditure							
Staff training/Capacity building		-	-	-	-	-	-
Building Construction		-	-	-	-	-	-
Building Rehabilitation		-	170,000.00	-	-	1,655,931.94	-
Training Equipment		-	3,843,000.00	-	-	4,061,570.00	-
Other Equipment		-	-	-	-	-	-
Vehicles		-	-	-	-	204,650.00	-
Other Assets Capitalised	02	750,000.00	4,465,764.76	595.44	3,500,000.00	5,830,676.64	338.71
Sub total 02		750,000.00	8,418,764.76	1,122.50	1,500,000.00	11,752,828.58	783.52

Cash flow items	Notes	Expenditure of the Quarter			Cumulative Expenditure as at 31.12.2015		
		Budget	Actual	%	Budget	Actual	%
3 Finance Charges							
Bank Charges			-			-	
Interest Expenses			-			-	
Sub total 03			-			-	
4 Cash and cash Equivalent	03		-			-	
Total of 1+2+3+4							
5 Financing Activities							
Consolidate fund : Recurrent	04		-			-	
Consolidate fund : Capital	04		-			-	
SSDD Funding - Consolidated	04		15,200,000.00			36,030,000.00	
Self financing income	04		6,000.00			985,354.69	
Refunded Self Financing Income	04		(985,354.69)			(985,354.69)	
Cash & Cash equivalent (Opening) non revenue receipts			1,839,989.01			-	
Total							

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recruitment and capital expenditure.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certified that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

S.M.P. Senthil Kumar
 Assistant Registrar
 University College of Anuradhapura
 University of Vocational Technology
 No. 328, Vidyalaya Mawatha
 Anuradhapura

Accountant
 (Date and Rubber Stamp)

Donith De Silva
 Head of the Institution / Executive officer
 (Date and Rubber Stamp)
 Director, University of Vocational Technology
 University College of Anuradhapura
 No. 328, Vidyalaya Mawatha
 Anuradhapura

03 Cash and Cash equivalents as at 31.12.2015

04 Sources of Funds (01.01.2015 to 31.12.2015)

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalents Balance as at 31.12.2015			Amount of Financial (Note 04)
	Dr. Cr. 2015		Transfers		01.01.2015 to 31.12.2015		(Note 03)			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance Entry	Cash	Advances	Total	
	1	2	3	4	5	6	7	8	9	10
Consolidate fund : Recurrent										
Consolidate fund : Capital										
ISDD Funding - Consolidated			35,030,000.00	(1,543,250.00)	33,486,750.00	(1,543,250.00)				35,030,000.00
Self financing income			985,354.69				985,354.69		985,354.69	985,354.69
Reversed Self Financing Income			(985,354.69)				(985,354.69)		(985,354.69)	(985,354.69)
Non Revenue Receipt										
Total			35,030,000.00	(1,543,250.00)	33,486,750.00	(1,543,250.00)				35,030,000.00

05 ADB and World Bank Non Member Country Procurements

		Rs.
Asian Development Bank		
World Bank		


Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Budget	31.12.2015
		Amount (Rs.)	Actual
Stationery	1201		761,470.61
Fuel	1202		201,861.85
medical supplies	1204		
Mechanical & electrical goods	1205		
Material for production	1205		
Material for training	1205		441,996.80
Maintenance-vehicles	1301		265,440.21
Maintenance-machinery	1302		
Maintenance building/other	1303		1,119,161.82
Security charges	1405		1,377,585.00
Other	1405		2,620,078.39

2 Other Assets

Description of expenditure	vote No	Amount (Rs.)	
Furniture & office equipment	2102		3,963,739.45
Other	2106		1,866,937.18


Sumit D. Silva
 Director/Chief Executive officer
 University college of Anuradhapura
 University of Vocational Technology
 No 328, Vidyalaya Mawatha
 Anuradhapura.

**Skills Sector Development Program
Sources and Uses of Funds**

SSDP/FIN/IA 1

SSDD/FIN/IA 2

Name of the Agency: University College of Ratmalana
Quarter: 4th ending 31.12.2015

Year: 2015

Year: 2015

Cash flow items	Notes	Expenditure of the 4th quarter			Cumulative Expenditure as at 31.12.2015 (Rs.000)			Part-time Courses	Total with Part-time Courses
		Budget	Actual	%	Budget	Actual	%		
1 Recurrent Expenditure									
Salaries and Wages		13,225	3,595		76,450	13,314		13,314	
Overtime and Holiday Pay		-	18		-	60		60	
Other Allowances		3,295	298		6,590	862		862	
Other Personnel Involvement		-	209		-	367		367	
Domestic Travelling		125	5		250	39		39	
Foreign Travelling		-	-		-	-		-	
Supplies		-	191		-	374		374	
Transport		-	-		-	-		-	
Postal Communication		150	79		300	148		148	
Electricity and Water		750	195		1,500	560		560	
Rent and Local Taxes		-	-		-	-		-	
Other Recurrent Expenditure	01	4,453	1,326		8,905	4,451		4,451	
Teacher Performance Allowances		-	-		-	-		-	
PF Housing loan refund		-	-		-	-		-	
2 Capital Expenditure									
Staff training/Capacity building		-	-		-	-		-	
Building Construction		-	-		-	-		-	
Building Rehabilitation		750	-		1,500	-		-	
Training Equipment		-	7		-	7		7	
Other Equipment		-	24		-	24		24	
Vehicles		-	-		-	-		-	
Other Assets Capitalised	02	-	67		-	1,709		1,709	
3 Finance Charges									
Bank Charges		-	-		-	-		-	
Interest Expenses		-	-		-	-		-	
Sub total 03		-	-		-	-		-	
4 Cash and cash Equivalent	03		5			5		5	
Total of 1+2+3+4									
5 Financing Activities									
Consolidate fund - Recurrent	04	-	-		-	-		-	
Consolidate fund - Capital	04	-	-		-	-		-	
SSDP Funding - Consolidated	04	-	14,920		-	21,920		21,920	
Self financing income	04	-	2,334		-	2,334		2,334	
Cash & Cash equivalent (Opening)		-	-		-	-		-	
Non revenue receipts		-	295		-	295		295	
Donor/ Other project		-	-		-	-		-	
Self financing income & donor receipt transfer to SSDP		-	-		-	(2,629)		(2,629)	
Total									

Note 1

- (i) Income received from the Training Centres are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
(ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

2/29

We certify that above information are extracted from books of accounts of the Agency including Training Centres Associated with Agency on cash basis and they are correct and in order.

Accountant
(Date and Rubber Stamp)

Assistant Bursar
University College of Ratmalana
1A, Workshop Road, Ratmalana.

Head of the Institution / Finance Director
(Date and Rubber Stamp)

Purudu de Zoysa
30/12/15
University College
1A, Workshop Road,
Ratmalana, Sri Lanka.

and Cash equivalent as at 30.09.2015
 Statement of Funds (01.01.2015 to 30.09.2015)

Description	Opening Balance		During the period		Expenditure recorded		Cash or Cash equivalent balance as at 30.09.2015			Amount of Financial Assets (Rs. 000)
	2015		2015		01.01.2015 to 31.12.2015		30.09.2015			
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total	
	1	2	3	4	5	6	7	8	9	
							7=1+3-4-5	8=2+4-6	9=7+8	1+2+3
Consolidate fund : Recurrent	-	-	20,180	767.1	19,407	767.1	5	-	5	20,180
Consolidate fund : Capital	-	-	1,740	-	1,740	-	-	-	-	1,740
SSDD Funding - Consolidated	-	-	-	-	-	-	-	-	-	-
Self financing income	-	-	2,334	-	-	-	2,334	-	2,334	2,334
Non revenue receipts	-	-	295	-	-	-	295	-	295	295
Transferred Total Revenue SSDD	-	-	(2,629)	-	-	-	(2,629)	-	(2,629)	(2,629)
Total	-	-	21,920	767	21,148	767	5	-	5	21,920

05 ADB and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	-
World Bank	-

Pubudu de Zoysa
 20/12/16
 GEO - University College
 #01A, Workshop Road,
 Rattmalana, Sri Lanka.

DTET

Source of Fund and Expenditure

Cash flow item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		532,975
Overtime and holiday pay		4,555
Other allowances		763,356
Other personnel emolument		
Domestic travelling		4,178
Foreign travelling		1,018
Transport		3,392
Postal communication		10,076
Electricity and water		49,859
Rent and local taxes		1,466
Other recurrent expenditure		226,938
Ex. of Industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		
Sub total 1		1,597,813
2. Investment Activity		
Staff training/Capacity building		11,969
Building construction		226,521
Building Rehabilitation		28,860
Training Equipment		8,372
Other equipment		37,212
Vehicles		8,411
Other Assets/Capitalized		147,807
unspent/Cash & Cash Equivalent		
Sub total 2		469,152
3. Other Expenditure		
Financial Charges		0
Exchange losses		
Total Expenditure 1 & 2 & 3		2,066,965
Financing Activity		0
MYASD Block grant- Consolidated fund		1,609,200
SSDD - Consolidated fund		146,760
SSDD - World bank (Comp.2)		
Self financing		141,065
Other(Specify the source of funds)		170,000
Opening Balance		0
Total		2,066,965



නිපුණතා සංවර්ධන හා වෘත්තීය පුහුණු අමාත්‍යාංශය
 திறனகள் அபிவிருத்தி மற்றும் உழக்கைத்தொழிற் பயிற்சி அமைச்சு
 Ministry of Skills Development and Vocational Training



තාක්ෂණික අධ්‍යාපන හා පුහුණු කිරීමේ දෙපාර්තමේන්තුව
தொழில்நுட்பக் கல்வி பயிற்சித் திணைக்களம்
Department of Technical Education & Training
(DTET)

තැ.පො.557, ඔල්ට් කොට් මාවත, කොළඹ 10, ශ්‍රී ලංකා. 557, ஓல்கொட்ட மாவத்தை, கொழும்பு 10. P.O. Box 557, Olcott Mawatha, Colombo 10.

ඔබේ අංකය :
 உமது இல :
 Your No. :

ඔබේ අංකය :
 உமது இல :
 My No.

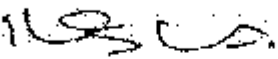
දිනය :
 தேதி :
 Date

DTET/08/02/01-Foreign Projects 2/03/2016

Additional Secretary,
 Skills Sector Development Project,
 Ministry of Skills Development & Vocational Training,
 "Nipunatha Piyasa",
 Elvitigala Mv.,
 Colombo - 05.

Skills Sector Development Project
Statement of Sources and Uses of Funds for the year ended 31.12.2015

Herewith, I am sending the Statement of Sources and Uses of Funds for the year ended 31.12.2015.


J. Krishnamoorthy
 Additional Director General (Administration & Finance)
 For Director General

අධ්‍යක්ෂ ජනරාල් 011-2432988 (Phone)
 உதவி இயக்குநர் 011-2432988 (Phone)
 Director General 011-2432988 (Fax)

කාර්යාලය
 அலுவலகம்
 Office

011-2432988/7
 011-2432979

දුරකථන අංකය
 தொலைபேசி எண்
 Fax 011-2432977

**Skills Sector Development Program
Sources and Uses of Funds**

SSDD/FIN/IA 2

Name of the Agency:
Quarter :

DEPARTMENT OF TECHNICAL EDUCATION & TRAINING
4TH QUARTER

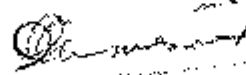
Year: 2015

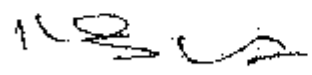
Cash flow Items	Notes	Expenditure of the Quarter (Rs.000)			Cumulative Expenditure as at 31.12.2015 (Rs.000)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
1001 Salaries and Wages		152,500	148,241	97.21	538,500	532,975	98.97
1002 Overtime and Holiday Pay		1,832	1,193	65.12	5,200	4,555	87.59
3003 Other Allowances		240,136	240,083	99.98	763,778	763,356	99.94
Other Personnel Emolument							
1107 Domestic Travelling		7,224	1,303	58.59	5,100	4,178	81.92
1102 Foreign Travelling		836	355	42.46	1,500	1,018	67.87
1401 Transport		2,647	541	20.44	5,500	3,392	61.67
1402 Postal Communication		3,942	2,772	70.32	11,250	10,075	89.56
1403 Electricity and Water		14,364	13,825	96.25	50,400	49,839	98.93
1404 Rent and Local Taxes		248	95	38.31	1,620	1,466	90.47
Other Recurrent Expenditure	01	92,200	74,271	80.55	245,500	226,938	92.44
Teacher Performance Allowances							
Industry Skills Sector Council Expenses							
Employment Linked Training Program							
Sub total 01		510,937	482,679	94.47	1,620,348	1,597,813	98.12
2 Capital Expenditure							
2001 Staff training/Capacity building		7,561	6,082	80.57	13,500	11,969	88.66
2004 Building Construction		212,923	204,808	96.09	225,000	226,521	98.39
2001 Building Rehabilitation		13,900	13,482	96.99	29,500	28,860	97.83
2002 Training Equipment		3,301	3,333	100.97	8,500	8,372	98.49
2102/2103 Other Equipment		29,808	27,702	92.93	39,500	37,212	94.21
2603 Vehicles		7,245	5,872	81.05	9,900	8,411	84.96
Other Assets Capitalised	02	87,500	87,478	99.97	151,500	147,807	97.56
Sub total 02		367,238	348,565	95.23	487,400	469,152	96.26
3 Finance Charges							
Bank Charges							
Interest Expenses							
Sub total 03							
4 Cash and cash Equivalent	03						
Total of 1+2+3+4							
5 Financing Activities							
Consolidate fund : Recurrent	04		388,495			1,479,206	
Consolidate fund : Capital	04		70,000			130,000	
SSDD Funding - Consolidated	04		84,700			146,700	
Self financing income	04		118,049			141,065	
Other source of Funding	04		170,000			170,000	
Total							

Note :

- (1) Income received from the Training Centers are shown separately under self-financing with relevant note attached. Training Center expenditure included under recurrent and capital expenditure.
- (2) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certify that above information are extracted from books of accounts of the Agency including Training Centers Associated with Agency on Cash basis and they are correct and in order.


Accountant
(Date and Rubber Stamp)


Head of the Institution / Finance Director
(Date and Rubber Stamp)

Chief Accountant
Department of Technical Education
& Training
P. O. Box 557, Oost Mawatha,
Colombo 10.

Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Amount (Rs. 000)
Staff onery	1201	8,533
Fuel	1202	2,308
Medical supplies	1204	
Mechanical & electrical goods	1205	
Material for production	1205	
Material for training - Other	1205	8,516
Maintenance-vehicles	1301	2,458
Maintenance-machinery	1302	57
Maintenance building/other	1303	1,221
Security charges	1405	57,162
Other-Dress & uniforms	1203	34
Other-Welfare programmes	1501	19,848
Other-Retirement Benefits	1502	1
Other-Season tickets	1504	50,478
	1505	-
Other-Property Loan Interest	1506	3,645

2 Other Assets

Description of expenditure	Vote No	Amount (Rs. 000)
SSDP implement cost: payments for members		172
Ministry vote for A/L payments	4082-11.4-2502	10
Plant, machinery & equipment	156-2-4-29-2031(i)	17,495
Building structure	156-2-4-29-2031(ii)	59,860
Staff Training	156-2-4-29-2031(iii)	10,342

03 Cash and Cash equivalent as at 31.12.2015

04 Sources of Funds (01.01.2015 to 31.12.2015)

Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as at 31.12.2015			Amount of financing (Note 04)	
	01.01.2015		Transfers		01.01.2015 to 31.12.2015		/ (Note 03)				
	Cash	Advance	Cash Received	Advance given	Cash expenditure	Advance entry	Cash	Advance	Total		
	1	2	3	4	5	6	7	8	9	1+2+3	
Consolidate fund - Recurrents	0		1,479,200	0	1,479,200						1,479,200
Consolidate fund - Capital	0		130,000		130,000	0					130,000
SSDD Funding - Consolidated	0		146,700		146,700						146,700
Self financing income	0		141,065		141,065						141,065
Funds from other Donors and Projects	0		170,000		170,000						170,000
Total											

05 ADB and World Bank Non Member Country Procurements.

	Rs. 000
Asian Development Bank	0
World Bank	0

MSDVT
Source of Fund and Expenditure

Cash flow item	Notes	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages		80,678
Overtime and holiday pay		1,458
Other allowances		108,524
Other personnel emolument		
Domestic travelling		4,270
Foreign travelling		1,323
Transport		1,391
Postal communication		2,182
Electricity and water		2,721
Rent and Local taxes		
Other recurrent expenditure		20,476
Ex.of Industrial sector Skills councils		
Purchase model Expenditure		
Teacher performance allowances		124,867
Sub total 1		356,290
2. Investment Activity		
Staff training/Capacity building		2,048
Building construction		
Building Rehabilitation		13,867
Training Equipment		6,925
Other equipment		4,979
Vehicles		1,586
Other Assets/Capitalized		450,768
unspent/Cash & Cash Equivelant		
Sub total 2		480,173
3. Other Expenditure		
Financial Charges		0
Exchange losses		
Total Expenditure 1 & 2 & 3		836,463
Financing Activity		
MYASD Block grant- Consolidated fund		836,463.00
SSDD - Consolidated fund		
SSDD - World bank (Comp.2)		
Self financing		
Other(Specify the source of funds)		
Opening Balance		
Total		836,463

Sources and Uses of Funds

SSDD/H/NA 2

Name of the Agency: **M.S.D.V.T**
Quarter :

Year: 2015

Cash flow Items	Notes	Expenditure of the Quarter (Rs.000)			Cumulative Expenditure as at 31.12.2015 (Rs.000)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages		39,000	26,961	69%	101,508	89,076	88%
Overtime and Holiday Pay		2,200	882	40%	2,790	1,458	52%
Other Allowances		37,200	34,059	92%	111,732	108,524	97%
Other Personnel Emolument							
Domestic Travelling		3,400	2,378	70%	5,725	4,270	75%
Foreign Travelling		1,500	910	61%	1,965	1,323	67%
Transport		3,200	1,044	33%	3,650	1,391	39%
Postal Communication		2,000	1,378	69%	2,865	2,182	76%
Electricity and Water		5,900	3,578	61%	5,066	2,721	54%
Rent and Local Taxes							#DIV/0!
Other Recurrent Expenditure	01	20,200	11,209	51%	30,587	20,476	67%
Teacher Performance Allowances		60,400	58,319	97%	130,000	124,867	96%
Industry Skills Sector Council Expenses							
Employment Linked Training Program							
Sub total 01		175,000	136,719	78%	395,918	358,390	90%
2 Capital Expenditure							
Staff training/Capacity building		2,041	2,041	100%	2,041	2,041	100%
Building Construction				#DIV/0!			#DIV/0!
Building Rehabilitation		15,200	13,350	88%	15,704	13,867	88%
Training Equipment		50,000	2,245	5%	59,689	6,925	12%
Other Equipment		32,000	4,622	14%	32,879	4,979	15%
Vehicles		2,900	1,179	41%	3,480	1,586	47%
Other Assets Capitalized	02	384,000	326,076	85%	509,500	450,768	89%
Sub total 02		486,141	350,563	72%	628,220	480,177	77%
3 Finance Charges							
Bank Charges							
Interest Expenses							
Sub total 03							
4 Cash and cash Equivalent	03						
Total of 1+2+3+4		661,141	487,282	74%	1024,138	838,567	82%
5 Financing Activities							
Consolidate fund - Recurrent	04						
Consolidate fund - Capital	04						
SSDD Funding - Consolidated	04						
Self financing income	04						
Other source of Funding	04						
Total							

Note :

- (i) Income received from the Training Centers are shown separately under self financing with relevant note attached. Training Center expenditure included under recurrent.
- (ii) The attached notes from 01 to 05 are integral parts of these Expenditure Statements

We certify that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are

Accountant
(Date and Rubber Stamp)



**Skills Sector Development Program
Total Expenditure Detail (World Bank)**

SSDD/FIN/IA.5 (Amended)

Name of the Agency:

Ministry of Skills Development & Vocational Training

Year: 2015

Quarter :

Cash flow items	Object Code	Bi-Annual (01.01.2015 to 30.06.2015)			Bi-Annual (01.07.2015 to 31.12.2015)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages	1001	49,590,000	40,138,416	81%	51,957,565	48,939,748	94%
Overtime and Holiday Pay	1002	625,000	332,757	53%	2,165,000	1,125,035	52%
Other Allowances	1003	40,855,000	45,275,930	111%	70,877,157	63,248,407	89%
Other Personnel Emolument		-	-	0%	-	-	
Domestic Travelling	1101	2,300,000	621,143	27%	3,425,000	3,649,314	107%
Foreign Travelling	1102	450,000	222,703	49%	1,515,212	1,100,591	73%
Transport	1401	700,000	90,000	13%	2,900,000	1,300,606	45%
Postal Communication	1402	1,000,000	425,881	43%	1,865,000	1,755,851	94%
Electricity and Water	1403	2,000,000	117,233	6%	3,066,483	2,603,865	85%
Teacher Performance Allowances	1501	65,000,000	32,176,724	50%	65,000,000	92,680,616	143%

Industry Skills Sector Council Expenses				0%	-		
Employment Linked Training Program				0%	-		
Other Expenses		9,855,000	4,023,460	49%	20,731,566	15,652,159	75%
Sub total 01							
Fund Requested From TOD							
Fund Received from TOD							
2 Capital Expenditure							
Staff Training/Capacity building	2401	650,000	7,000	1%	1,397,743	2,040,743	146%
Building Construction	2104	-	-	#DIV/0!	-	-	#DIV/0!
Building Rehabilitation	2001	710,000	357,775	50%	14,994,310	13,508,896	90%
Training Equipment	2002/2103	27,900,000	2,824,618	10%	31,789,188	4,100,694	13%
Other Equipment	2102	27,750,000	215,211	1%	5,128,759	4,763,443	93%
Vehicles	2003/2101	950,000	120,678	13%	2,450,000	1,465,581	60%
Other Assets Capitalised	2502	249,500,000	103,247,547	41%	260,000,000	347,520,541	134%
Sub total 02							
Fund Requested From TOD							
Fund Received from TOD							

We certify that above informations are extracted from books of accounts of the Agency including Training Centers Associated with Agency on cash basis and they are correct and in order.

Accountant
(Date and Rubber Stamp)

Notes to the Accounts

1 Other recurrent expenditure

Description of expenditure	Vote No	Amount (Rs. 000)
Stationery	1201	2,767
Fuel	1202	4,836
Diets and Uniforms	1203	74
medical supplies	1204	-
Mechanical & electrical goods	1205	-
Material for production	1205	-
Material for training	1205	-
Maintenance-vehicles	1301	3,092
Maintenance-machinery	1302	983
Maintenance building/other	1303	208
Security charges	1405	-
Other	1405	3,328
Public Servants Property Loan Interest	1506	5,188
Losses &	1701	2
Total		20,356

2 Other Assets

Description of expenditure	vote No	Amount (Rs.000)
Other Investment	2502	10,326
Improvement of Vocational Training Activities (yovun Diriya)	2502	14,963
Self Employment Promotion Initiative (SEPI) Programme	2502	30,000
Establishment of V.T.Centre in Kilinochchi (GOSL - GIZ)	2104	90,989
Colombo V.T.Centre & Gampaha Technical College Project(GOSL EDCF)	2104	134,445
Establishment of 5 Automobile Centres (GOSL / Korea)	2502	170,044
Total		500,767

SSDD
Source of Fund and Expenditure

Cash flow/ Item	SSD	Total
Operating Activity		
1. Recurrent expenditure		
Salaries & wages	-	1,842
Overtime and holiday pay	-	2,621
Other allowances	-	
Other personnel emolument	-	
Domestic travelling	-	
Foreign travelling	-	
Transport	-	
Postal communication	-	
Electricity and water	-	
Rent and Local taxes	-	
Other recurrent expenditure	-	
Ex.of Industrial sector Skills councils	-	
Purchase model Expenditure	-	
Teacher performance allowances	-	
Sub total 1	-	4,464
2. Investment Activity	-	
Staff training/Capacity building		3,668
Building construction		418,761
Building Rehabilitation		
Training Equipment		1,472,469
Other equipment		
Vehicles		
Other Assets/Capitalized		115,231
unspent/Cash & Cash Equivelant		60
Payment to MYASD		423
Sub total 2		2,010,612
3. Other Expenditure	-	
Financial Charges	-	
Agency Accounts	-	
Total Expenditure 1 & 2 & 3	-	2,015,076
Financing Activity		
MYASD Block grant- Consolidated fund		3,103,372
Consolidated funds to TVET Agencies	-	1,088,719
SSDD - Consolidated fund		
SSDD - World bank (Comp.2)		
Self financing		(6,576)
Other (Specify the source of funds)		6,999
Total		2,015,076

Note (1). SSDD recurrent expenses disclosed as per the treasury printouts.

(2). UC expenditure Rs. 4.20, workshop expenditure Rs. 0.468 mn and ISS reported expenditure of Rs.0.99 mn reported as capital by SSDD.

(3). Reconciliation Statements are attached

Reconciliation Statement

(1). SSDD reporting expenditure and treasury printouts 2015

Month	Total reported exp	As per Treasury printouts Total	Difference	Recurrent Expenditure (As per)	Recurrent Expenditure Capital (As per)
January	328,961,301.01	-	328,961,301.01	2,188,214.81	328,961,301.01
February	46,968,220.54	-	46,968,220.54	2,775,589.26	46,968,220.54
March	148,352,501.99	148,352,501.99	-	-	148,352,501.99
April	453,258,060.08	457,378,679.60	(4,120,619.52)	-	453,258,060.08
May	233,148,665.92	233,148,665.92	-	-	233,148,665.92
June	505,641,224.66	822,986,522.14	(317,345,297.48)	-	505,641,224.66
July	123,151,388.34	173,151,388.34	(50,000,000.00)	-	123,151,388.34
August	128,635,152.27	128,635,152.27	-	-	128,635,152.27
September	235,104,672.06	235,104,672.06	-	-	235,104,672.06
October	234,734,313.10	234,734,313.10	-	-	234,734,313.10
November	198,584,873.34	198,584,873.34	-	-	198,584,873.34
December	466,771,854.47	466,771,854.47	-	-	466,771,854.47
Total	3,103,312,227.78	3,098,848,623.23	4,463,604.55	4,463,604.07	3,103,312,227.78

(2). Item Wise reconciliation

Description	Rs.000		
	SSDD Expenditure Reported	Ministry Expenditure Reported	Difference
Incentive for Lecturer	128,988	124,867	4,121
Furniture and Office Equipments	2,766	2,766	(0)
Plant, Machinery and Equipments	-	-	-
University College Expenses	102,182	102,182	(0)
SSDD Expenses	2,814,203	2,809,034	(54,830)
Recurrent Expenditure	55,173	4,464	50,709
	3,103,312	3,103,313	(0)

Note : Since adequate provision for recurrent expenditure is not available from Budgetary Provisions, Ministry has capitalized expenditure to project cost.

Sources and Uses of Funds

Name of the Agency:

Skills Sector Development Division

Quarter :

01.01.2015 - 31.12.2015

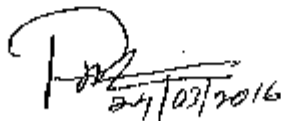
Year: 2015

Cash flow items	Notes	Expenditure of the up to 4th Quarter (Rs,000)			Cumulative Expenditure as at 31.12.2015 (Rs,000)		
		Budget	Actual	%	Budget	Actual	%
1 Recurrent Expenditure							
Salaries and Wages			16,223			16,223	
Overtime and Holiday Pay			350			350	
Other Allowances			17,075			17,075	
Other Personnel Emolument			1,728			1,728	
Domestic Travelling			95			95	
Foreign Travelling			149			149	
Transport			1,115			1,115	
Postal Communication			2,722			2,722	
Electricity and Water			1,489			1,489	
Rent and Local Taxes			504			504	
Other Recurrent Expenditure	01		19,584			19,584	
Teacher Performance Allowances							
Industry Skills Sector Council Expenses							
Employment Linked Training Program							
Establishment of ISC			99			99	
Sub total 01			61,133			61,133	
2 Capital Expenditure							
Staff Training/Capacity building			3,668			3,668	
Building Construction			418,761			418,761	
Building Rehabilitation							
Training Equipment			1,472,469			1,472,469	
Other Equipment							
Vehicles							
Other Assets Capitalised	02		58,562			58,562	
Current A/C with TVET agencies	03		1,088,719			1,088,719	
Sub total 02			3,042,179			3,042,179	
3 Finance Charges							
Bank Charges							
Ministry Transfer to non Refundable Tender fee			6,999			6,999	
Sub total 03							
4 Cash and cash Equivalent	04						
SSBD							
Receivable			60			60	
A/C with TVET agencies (Imprest)							
Total of 1+2+3+4			3,110,371				
5 Financing Activities							
Treasury Vote MYSAD Block grant			3,103,000			3,103,000	
Treasury vote Transfer (W & OP)			372			372	
Sell financing income							
Other source of Funding			6,999			6,999	
Total							

Note :

- (i) income received from the Non Refundable Tender Deposits & Cheque Cancellation
 (ii) The attached notes from 01 to 04 are integral parts of these Expenditure Statements

We certified that above informations are correct and in order.


 24/03/2016

1 Other recurrent expenditure

Description of expenditure	Amount (Rs. 000)
Maintenance Of Office Equipment	182,213.12
Miscellaneous Expenses	9,828.00
Maintenance Of Vehicle	413,855.41
Office Equipment	388,667.10
Office Maintenance Expenses	71,220.60
Printing & Stationery	77,868.50
Publicity & Advertisement	10,588,971.47
Refreshment & Staff Welfare	1,052,481.72
Stationery & Office Requisition	931,802.16
TEC, MPC & NSC Allowances	103,279.50
News Papers	87,809.50
University College Expenditure	4,202,933.45
Insurance	389,333.88
Workshop & Career Guidance	468,702.70
Security Charges	662,091.25
Legal Fee	-
Total	19,584,199.36

2 Other Assets

Description of expenditure	Amount (Rs.000)
Computer & Accessories	1,805,080.48
Vehicle	58,956,434.50
Total	58,561,514.98

3 Current A/C with Agencies

Description of expenditure	Amount (Rs.000)
Current A/C TVEC	26,602,036.80
Current A/C NAITA	120,346,000.32
Current A/C NYSC	164,874,084.71
Current A/C NYC	3,740,481.89
Current A/C NIFNE	74,931,766.87
Current A/C VTA	289,033,245.17
Current A/C CGTI	26,254,515.55
Current A/C DTET	147,318,671.01
Current A/C Ucs	141,519,823.20
Current A/C Univotech	94,098,626.71
Total	1,088,719,251.73

4 Imprest A/C with Agencies

Description of expenditure	Amount (Rs.000)
Sub Imprest UC	-
Sub Imprest Univotech	-
Sub Imprest NAITA	-
Sub Imprest TVEC	-
Sub Imprest NIFNE	-
Sub Imprest CGTI	-
Sub Imprest DTET	-
Sub Imprest VTA	-
Sub Imprest NYSC	-
Total	-

Sources of Funds (01.01.2015 to 31.12.2015)

Rs.000


Description	Opening Balance		During the period		Expenditure recorded		Cash & Cash equivalent Balance as			Amount of Financing (Note
	01.01.2015		Transfers		01.01.2015 to 31.12.2015		at 31.12.2015 (Note 04)			
	Cash	Advance	Cash Received	Advance given		Advance entry	Cash	Advance	Total	
	1	2	3	4	5	6	7	8	9	
							7=1+3-4-5	8=2-4-6	9=7+8	1+2+3
Block grant from MYSAD Consolidate	-	-	3,103,000	719,152	2,383,848	719,092	-	60	60	3,103,000
Treasury vote Transfer (W & OP)			372		372		-	-	-	372
SSDD Funding - Consolidated							-	-	-	-
Self financing income			6,999		6,999		-	-	-	6,999
Total			3,110,371	719,152	2,391,219	719,092	-	60	60	3,110,371

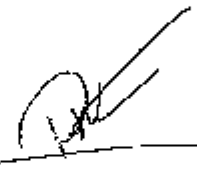
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Skills Sector Development Programme
as at 31-12-2015
Reported Expenditure

Vote		Allocation (Mn)	Total Expen:	Excess/Minus
	<i>Property Loan Interest</i>		30,691.23	(30,691.23)
	<i>Furniture & Plant, Machinery, Equipment</i>	109.8	(X) 2,765,956.58	107,034,043.42
	<i>Recurrent</i>		55,142,338.54	(55,142,338.54)
408-02-11-31-2502-1	<i>Establishment of U.C</i>	2,280.00	1,838,071,893.93	441,928,106.07
408-02-11-31-2502-2	<i>TVEC</i>	50.00	33,298,465.80	16,701,534.20
408-02-11-31-2502-3	<i>DTET</i>	330.00	147,318,671.01	182,681,328.99
408-02-11-31-2502-4	<i>Univotech</i>	410.00	93,655,816.21	316,344,183.79
408-02-11-31-2502-5	<i>VTA</i>	1,250.00	371,006,549.56	878,993,450.44
408-02-11-31-2502-6	<i>NAITA</i>	180.00	93,244,540.32	86,755,459.63
402-02-03-05-2502-11	<i>NYSC</i>	170.00	(X) 163,787,710.71	6,212,289.29
408-02-11-31-2502-7	<i>NIFNE</i>	180.00	73,819,616.87	106,180,383.13
408-02-11-31-2502-9	<i>ELTP</i>	70.00		70,000,000.00
10-1-1501(11)	<i>Incentives for Lecturers</i>	130.00	(X) 128,987,959.67	1,012,040.33
11-4-1-1503 (11)	<i>U.C Expenses</i>	100.00	(X) 102,182,016.63	(2,182,016.63)

Recurrent Covered From 408-02-11-31-2502-1


 Prepared by


 checked by

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 4202
 468.7

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