



ANNUAL REPORT 2024

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION





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TO EMPOWER THE PUBLIC SECTOR FOR A BETTER TOMORROW

Sri Lanka Institute of Development Administration (SLIDA), a body incorporated under the Ministry in charge of the subject of Public Administration, was established in May 1982, by Act No. 9 of 1982. It is dedicated to enhancing and Promoting competencing professional development of executives in the public sector.

Pursuing its core value of refolding public interest, SLIDA's key functional areas are providing trainings for public sector officials, management consultancy for public sector organizations and encouraging research culture.

SLIDA has received Master's Level degree awarding status by the University Grants Commission of Sri Lanka. SLIDA's School of Postgraduate Studies offers Master's degree in Public Management and Postgraduate Diplomas in Public Management. This has been introduced to cater the requirement of today's fast moving and challenging public management environment where chief executive officers, managers and other stakeholders are increasingly demanding a value added contribution.

Subject to the overall direction of the Minister in charge of the subject of Public Administration, the Governing Council of SLIDA is responsible for deciding policies of the institute.

VISION



Facilitate continuous improvement for an innovative, futuristic and a citizen-centric public service through learning and development, advisory services and research.



MISSION

Facilitate continuous improvement for an innovative, futuristic and a citizen-centric public service through learning and development, advisory services and research.

STRATEGIC GOALS

- To contribute to the national development goal of creating a more vibrant and effective public service.
- To play a leading role in contributing to national-level policy development.
- To create a positive image for SLIDA in the minds of its stakeholders, which in turn will generate a greater demand for its learning and development programmes.
- To transform SLIDA into a collaborative center for Public Administration and Management Development in South and Southeast Asia.

KEY FUNCTIONS

- To build the capacity of public sector managerial staff through a portfolio of learning and development programmes.
- To develop the knowledge of public sector officials through Postgraduate Degree programmes.
- To develop a repository of purpose-driven research studies related to Public Policy and Management.
- To conduct organizational development services to improve the effectiveness and efficiency of public sector institutions and state-owned enterprises.
- To conduct recruitment, efficiency bar, and language examinations for the public sector.

OUR VALUES



Excellence, Commitment, Diversity,
Accountability, Sustainability



STRATEGIC INTENT

“To Empower the Public
Sector for a Futuristic Sri
Lanka Tomorrow”



MESSAGE OF THE SECRETARY TO THE MINISTRY OF PUBLIC ADMINISTRATION, PROVINCIAL COUNCILS AND LOCAL GOVERNMENT/ CHAIRMAN OF THE GOVERNING COUNCIL – SLIDA

It is with great pleasure that I extend this message to the Annual Report of the Sri Lanka Institute of Development Administration (SLIDA) for the year 2024. As the apex institution dedicated to strengthening public sector capacity in Sri Lanka, SLIDA has once again demonstrated its commitment to excellence and innovation in public administration.

The year 2024 marked a period of significant achievements for SLIDA. The Institute successfully conducted nine induction training programmes for all-island Services, in line with the directives of this Ministry. These efforts, together with a wide array of capacity-building initiatives and planned annual programmes, have contributed immensely to the development of a competent and responsive public service.

A major milestone in 2024 was the successful administration of the Development Officers' Efficiency Bar Examination, conducted island-wide for the first time. This important initiative, which benefitted nearly 50,000 Development Officers, reflects SLIDA's growing role in national-level administrative reforms and public sector professional development.

In a noteworthy step towards international collaboration, SLIDA also signed a strategic agreement with the National Centre for Good Governance (NCGG), India, to send 1,500 Sri Lankan public officials for capacity-building training in India. This partnership will undoubtedly help equip our public servants with global perspectives and best practices in governance.

SLIDA continued to fulfil its broader mandate by offering customized training programmes—eleven in total—tailored to meet the specific needs of various public sector institutions. In addition, the Institute has strengthened its consultancy services, supporting public institutions in their efforts to enhance service delivery to the public.

As Chairman of the Governing Council, I wish to commend the Director General, the management team, and the dedicated staff of SLIDA for their unwavering commitment and professionalism. Their achievements over the past year have reaffirmed SLIDA's vital role in the transformation and modernization of Sri Lanka's public service.

I am confident that SLIDA will continue to expand its reach and impact, supporting the development of a capable, ethical, and service-oriented public administration for the future.

Mr. S. Alokabandara

Secretary

Ministry of Public Administration,
Provincial Councils and Local Government





MESSAGE OF THE DIRECTOR GENERAL

It is with great pleasure that I present this message for the Annual Report of the Sri Lanka Institute of Development Administration (SLIDA) for the year 2024. The achievements and activities of this past year stand as a reflection of the dedication, professionalism, and collaborative spirit of our entire team.

In 2024, SLIDA reaffirmed its vital role in strengthening the capacity of the public sector by delivering a diverse portfolio of training, academic, and consultancy programmes. Beyond our core offerings, we expanded customized learning and development initiatives to address the unique needs of partner institutions, while also investing in outbound training to empower our staff and foster institutional agility.

One of the year's most significant advancements was the implementation of the Exam Management System (EMS). This innovation brought greater efficiency, transparency, and integrity to our examination processes. A particularly proud milestone was the successful nationwide administration of the Development Officers' Efficiency Bar Examination, conducted for the first time at this scale. With nearly 50,000 officers participating, SLIDA distinguished itself by organizing and concluding the examinations, and releasing the results, within an exceptionally short period—a clear testament to our organizational capacity and our commitment to timely and effective public service.

Our academic operations were further strengthened through the full rollout of the Central Academic Management System (CAMS), which has enabled more streamlined delivery, monitoring, and coordination of academic activities across SLIDA.

The past year also saw SLIDA make substantial contributions to research and international engagement. The SLIDA Research Symposium on Resilience and Innovation in Public Administration became an important forum for policy dialogue and knowledge sharing. Likewise, events such as the BP-IPAG Symposium and a productive exchange visit by a delegation from Bangladesh deepened our international linkages and enhanced our role in regional and global cooperation for public sector advancement.

A noteworthy highlight of 2024 was our new partnership with the National Centre for Good Governance (NCGG), India. This agreement opened new opportunities for Sri Lankan public officials to access advanced overseas training and capacity-building, reinforcing our shared vision of fostering excellence and innovation in governance.

I wish to record my deep appreciation to the Honourable Minister of Public Administration and the Secretary to the Ministry of Public Administration for their unwavering guidance and encouragement. My gratitude also goes to the Governing Council of SLIDA for their visionary leadership, and to all members of the SLIDA team for their dedication, innovation, and pursuit of excellence.

Looking ahead, SLIDA remains steadfast in its mission to advance public sector excellence and to serve as a catalyst for positive transformation in Sri Lanka's public administration.

Director General

Sri Lanka Institute of Development Administration

FINANCIAL STATEMENT

2.1 Statement of Financial Position

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2024

	Notes	2024 Rs.	Restated 2023 Rs.
ASSETS			
Current Assets			
Bank Balances	03	35,414,438	10,977,881
3 Months Deposits	04	395,103,737	398,229,237
Receivables	05	49,786,049	29,971,345
Stock in Hand	06	8,855,889	7,150,573
Prepayments	07	3,290,728	4,389,155
Advances		-	69,802
Staff Loans	08	13,621,041	12,736,525
		506,071,882	463,524,517
Non - Current Assets			
Property, Plant and Equipment	09	6,519,118,536	415,028,028
Boundary wall - Working in Progress		-	3,798,113
Gratuity Fund Investment	10	45,450,000	52,893,624
Deposit Account	11	1,299,500	1,299,500
		6,565,868,036	473,019,265
TOTAL ASSETS		7,071,939,918	936,543,782
LIABILITIES			
Current Liabilities			
Taxes Payable	12	453,003	318,415
Deposits Payable	13	13,480,339	12,225,253
Receipts in Advance	14	71,984,595	62,974,008
Accrued Expenses	15	20,177,911	13,535,813
Provision for Uncertainty of Receivables		12,804,809	1,427,240
		118,900,657	90,480,729
Non - Current Liabilities			
Distance Learning Centre Ltd	16	13,240,472	14,895,531
Provision for Gratuity	17	34,507,720	31,625,875
		47,748,192	46,521,406
TOTAL LIABILITIES		166,648,849	137,002,135
NET ASSETS		6,905,291,069	799,541,647
NET ASSETS/EQUITY			
Deferred Income - Treasury Grant		497,146,674	491,907,397
Other Reserves - Asset Revaluation Reserves	18	6,233,064,932	161,165,157
Accumulated Surplus / Deficit	19	175,079,463	146,469,093
TOTAL NET ASSETS/EQUITY		6,905,291,069	799,541,647

2.2 Statement of Financial Performance

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	Note	2024 Rs.	Restated 2023 Rs.
Revenue			
Contribution from the Treasury	20	173,785,969	147,580,445
Other Revenue			
Course Fee	21	66,000	178,500
Hire of Lecture Halls		26,813,285	10,245,760
Sale of Publications		13,234	100,004
Income on Investments	22	40,094,304	76,601,278
Interest from Loans		571,707	574,518
Rent	23	20,759,301	18,742,339
Lease Rent		1,655,059	1,655,059
School of Postgraduate Studies		1,959,690	1,783,970
Language Programme		9,903,775	3,089,500
Consultancy Income	24	46,343,956	41,433,668
Induction Training		9,001,093	7,139,468
Capacity Development Training		33,407,061	7,127,781
Institutional Share of Income		3,376,750	1,390,742
Donation		1,631,255	17,100
Overprovisions for Uncertainty of Receivables		-	846,147
Sundry Income	25	10,217,863	23,361,296
Total Revenue		379,600,302	341,867,574
Expenses			
Personal Emoluments	26	155,185,133	124,584,837
Staff Welfare	27	6,768,419	5,343,261
Travel Subsistence & Allowances	28	1,550,520	1,300,508
Utility & Other Services	29	47,160,879	38,982,451
Transportation	30	7,296,561	6,885,235
Repair & Maintenance of Fixed Assets	31	14,742,779	14,454,004
Supplies & Requisites	32	6,803,500	6,789,322
Financial Charges	33	2,468,219	3,881,521
Audit Fees		590,836	1,179,800
Library Services	34	205,795	272,933
Training & Evaluation	35	1,796,311	1,349,527
Publication & Information Services	36	3,430	33,215
Depreciation	37	35,526,809	31,209,819
School of Postgraduate Studies	38	6,671,477	12,042,012
Language Programme	39	2,784,506	4,055,324
Consultancy Expenditure	40	24,143,707	21,216,328
Capacity Development Programme of Special Grade Officers		3,822,231	-
Induction Training		4,244,094	1,332,250
Capacity Development Programme		8,954,555	2,654,211
Provision for Gratuity		7,812,360	2,186,733
Research & tot Programme	41	1,080,242	565,898
Provision for Uncertainty of Receivables	42	11,377,569	-
Total Expenses		350,989,932	280,319,186
Surplus/ (Deficit) for the Period		28,610,370	61,548,388
Surplus/ (Deficit) without Treasury Grant		(145,175,599)	(86,032,057)

2.3 Cash Flow Statement

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 Rs.	2,023 Rs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Surplus / Deficit for the Year	28,610,370	61,548,388
Adjustment for the items which have no effect on movements of funds		
Depreciation	35,526,809	31,209,819
Amortization	(19,963,739)	(17,580,445)
Provision for Gratuity	7,812,360	2,186,733
Interest on Short Term Deposits	(40,094,304)	(76,601,278)
Over/Under Provision for Uncertainty of Receivable	11,377,569	(846,147)
Operating Surplus (Deficit) before Working Capital Changes	23,269,065	(82,931)
Decreases/ (Increases) in Stocks	(1,705,317)	269,032
Decreases/ (Increases) in Prepayments	1,098,427	(2,540,013)
Decreases/ (Increases) in Staff Loans	(884,516)	1,996,542
Decreases/ (Increases) in Receivables	(19,814,704)	7,793,264
Increases/ (Decreases) in Taxes Payable	134,587	(223,198)
Increases/ (Decreases) in Advance	69,802	-
Increases/ (Decreases) in Deposits Payable	1,255,086	(4,770,396)
Increases/ (Decreases) in Accrued Expenses	6,642,099	4,390,179
Increases/ (Decreases) in Receipts in Advance	9,010,587	(9,063,745)
Gratuity Paid	(4,930,515)	(5,556,305)
Net Cash Flows from Operating Activities	(9,124,463)	(7,704,640)
CASH FLOWS FROM INVESTING ACTIVITIES		
Increases of Buildings	(14,069,956)	-
Decreased in WIP of Boundary Wall	3,798,113	(3,798,113)
Increases of Furniture & Fittings	-	-
Increases of Office Equipment	(17,345,980)	(207,639)
Increases of Electrical Fixtures	(9,605,705)	(828,048)
Increases of Computers	(22,780,314)	(11,459,400)
Increases of Books	(98,953)	(96,921)
Increase of Computer Software	(2,000,000)	-
Increase of Nuwaraeliya Circuit Bungalow	(1,006,482)	-
Increases of Other Assets	(810,153)	(458,793)
Decrease of Gratuity Fund Investment	7,443,624	(6,358,901)
Interest from Short Term Deposits	40,094,304	76,601,278
Decrease in Short Term Deposits	3,125,500	(37,796,152)
Net Cash Flows from Investing Activities	(13,256,001)	15,597,313
CASH FLOWS FROM FINANCING ACTIVITIES		
Government Grant - Capital	25,203,016	-
Increase/ (Decrease) in DLC Ltd	(1,655,059)	(1,655,059)
Net Cash Flows from Financing Activities	23,547,957	(1,655,059)
Net Increase/ (Decrease) in Cash & Cash Equivalents	24,436,558	6,154,682
Cash & Cash Equivalents at beginning of the Period	10,977,881	4,823,198
Cash & Cash Equivalents at end of the Period	35,414,438	10,977,881



2.4 Statement of Changes in Net Assets/Equity

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2023 & 2024

	Attributable to Owners of the Controlling Entity			Total Net Assets/Equity
	Contributed Capital	Other Reserves	Accumulated Surpluses/(Deficits)	
	Rs.	Rs.	Rs.	Rs.
Balance as at January 01, 2023	509,487,842	161,165,157	135,665,830	806,318,830
Building Revaluation Reserves				-
Assets Transferred from Other Institutes				-
Assets Transferred from Other Institutes		-		-
Change in Accounting Policy/Correction of Errors			(50,745,125)	(50,745,125)
Correction of Errors				-
Previous Year Adjustments				-
Restated Balance	509,487,842	161,165,157	84,920,705	755,573,705
Change in net asset /equity for 2023				-
Contribution from Treasury - Capital	-			(17,580,445)
Deferred Income Amortization	(17,580,445)		61,548,388	61,548,388
Surplus / Deficit for the Period restated				
Balance at December 31, 2023 Carried Forward	491,907,397	161,165,157	146,469,093	799,541,647
Balance as at January 01, 2024	491,907,397	161,165,157	146,469,093	799,541,647
Land Revaluation Surplus		5,611,200,000		5,611,200,000
Building Revaluation Reserves		350,644,085		350,644,085
Assets Revaluation Surplus 2024		110,055,690		110,055,690
Change in Accounting Policy				-
Change in Accounting Policy				-
Previous Year Adjustments				-
Restated Balance	491,907,397	6,233,064,932	146,469,093	6,871,441,422
Change in Net Asset /Equity for 2024				25,203,016
Contribution from Treasury - Capital	25,203,016			(19,963,739)
Deferred Income Amortization	(19,963,739)			28,610,370
Surplus / Deficit for the Period			28,610,370	28,610,370
Balance as at December 31, 2024 Carried Forward	497,146,674	6,233,064,932	175,079,463	6,905,291,069

2.5 Notes to the Financial Statements For the Year Ended 31st December 2024

2.5.1 General

i). Reporting Entity

Sri Lanka Institute of Development of Administration has been incorporated under the Act No.09 of 1982, and located at No 28/10, 11 Mawatha, Colombo 07. Sri Lanka. It is under the purview of the Ministry of Public Administration, Provincial Council and Local Government.

ii). Reporting Period

The financial period of the Sri Lanka Institute of Development Administration reported here is from 1st January 2024 to 31st December 2024

iii). Approval of Financial Statements

The Financial Statements for the year ended on 31st December 2024 were authorized to be issued by the Governing Council at the meeting held on 28th February 2025 at 5.00 pm in the SLIDA Board Room.

2.5.2 Significant Accounting Policies

i). Statement of Compliance

The Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets/Equity and Cash Flow Statement, together with the Accounting Policies and Notes to the Financial Statements have been prepared in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka, and the policies mentioned below from 2.2 – 2.19 have been applied.

ii). Basis of Preparation

The Financial Statements, presented in Sri Lankan rupees, have been prepared on an accrual basis and under the historical cost convention and apply consistently. No adjustments have been made for inflationary factors affecting the Financial Statements except for the Property, Plant and Equipment measured at fair value.

iii). Comparative Information

The Accounting Policies applied by the Institute are, unless otherwise stated, consistent with those used in the previous year. Previous year's figures and phrases have been re-arranged wherever necessary to conform to the current year's presentation.

iv). Event after the Balance Sheet Date

All material post-financial position events have been considered and appropriate adjustments or disclosures have been made in the respective notes to the Financial Statements.

v). Presentation of Functional Currency

The Financial Statements of the Institute are presented in Sri Lankan Rupees (LKR), which is the primary economic environment in which the Institute operates.



vi). Going Concern

The Management has assessed its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, the Management is not aware of any material uncertainties that may cast significant doubt upon the Institute's ability to continue as a going concern. Therefore, the Financial Statements of the Institute continue to be prepared on a going concern basis.

vii). Assets and the Basis of their Valuation

Property, Plant and Equipment are stated at cost or revalued amount, less accumulated depreciation. Depreciation is charged to the Statement of Financial Performance on the straight line basis, over the estimated useful life of the Assets. Value of the Land (Extent 1.1827 hectare) belonging to the Sri Lanka Institute of Development Administration at 28/10, Malalasekara Mawatha, Colombo 07 (Valued for Rs. 5,611,200,000.00 in the year 2024) is presented in the Financial Statement of the year 2024 and the revaluation surplus is credited to the Land revaluation surplus.

A committee appointed by the Director General of SLIDA has revalued non-current assets other than land and building, motor vehicles, software packages and library books used by the institute during the year 2024.

Depreciation

Depreciation Rates are as follows,

Se/no	Categories of Assets	Rates
1	Building	2.5%
2	Furniture & Fittings	10%
3	Office Equipment	20%
4	Electrical Equipment	20%
5	Computers	20%
6	Motor Vehicles	20%
7	Books	10%
8	Software Package	20%
9	Others	10%

Depreciation is provided in the year of purchase and in the year of sale based on the period used, with full depreciation being provided in the month of purchase and no depreciation being provided in the month of sale.

viii). Revaluation

After recognition as an asset, classes of Property, Plant and Equipment (PPE) whose fair value can be measured reliably are carried at a revalued amount, being their fair value at the date of the revaluation less any subsequent accumulated depreciation and impairment losses.

Land and buildings were revalued by the Department of Government Valuation in the year 2024 and presented on the Statement of Financial Provision. The revaluation surplus is directly credited to the extent the asset value has increased.

All PPE other than the land & buildings, motor vehicles, software packages and library books were identified and revalued by a five-member committee,

including a representative from the Ministry of Public Administration, Provincial Councils and Local Government, appointed by the Director General of SLIDA, during the year 2024 and the revalued amount of PPE is presented in the Financial Statements as at 31st December 2024. As the effective date of the valuation of PPE is 31st December 2024, the depreciation of the PPE for the year 2024 was calculated based on the cost of PPE as at 31st December 2023 and considering the cost of assets acquired during the year 2024.

Land, buildings and motor vehicles were revalued by the Department of Government Valuation in 2024, 2020 respectively, and the revaluation surplus was directly credited to the relevant revaluation Surplus Account, to the extent the asset value has increased.

ix). Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is calculated based on the first-in first-out (FIFO) principle, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition.

x). Receivables

Receivables are stated at the amounts they are estimated to realize, net of provisions for bad and doubtful receivables. Debtors are stated at amounts they are estimated to realize. Provisions for doubtful debt is made only when collection of the full amount is doubtful by the School of Postgraduate Studies, Centre for Language Studies and other receivables.

Full provisions were made for Rs. 1,752,771.36 for the amount receivable over 06 years, and the due process will be followed to write them off.

Full provision has been made for the irrecoverable amount recommended to write off by the Head, School of Post Graduate Studies and the Language Centre, relating to course fee receivable from Master of Public Management programme and Language programmes as per the rules and by-laws of the institute.

General provisions for uncertainty of receivables relating to Master of Public Management programme, Language programme, and for the other receivables were provided at 10% on year ending balance.

xi). Cash and Cash Equivalents

Cash in hand and in banks and short-term deposits which are held to maturity are carried at cost. For the purpose of the Cash Flow Statement, cash and cash equivalents consist of cash in hand and deposits in banks.

xii). Liabilities and Provisions

All known liabilities have been accounted for in preparing the Financial Statements.

According to the agreement signed between SLIDA and DLC Ltd, on 16.02.2003, a sum of Rs. 49,651,765/= invested by the DLC Ltd, which is being the cost of construction of the 4th floor is categorized under the non-current liabilities and the amount amortized within the period of 30 years.

xiii). Employees Benefits

All employees are covered by Employees Provident Fund (EPF) & Employees Trust Fund (ETF). An approved medical scheme is provided in addition to the normal welfare facilities available. Institute contribution for EPF and ETF is 15% and 3% respectively.

Gratuity - Provision has been made in the Financial Statements for retiring gratuities payable under the Payment of Gratuity Act No. 12 of 1983, based on the amount payable if all employees retire on the date of the Statement of Financial Position, subject to the assumption that every employee would be entitled to the payment, even if any or some of them may not have completed the minimum period of service required to be eligible for the payment under the Act on the date of the Statement of Financial Position. According to the Governing Council resolution made on 24th January 2013, a long term investment will be maintained against the provision for gratuity from 2014 onwards.

xiv). Government Grants and Subsidies

Recurrent grant received from the General Treasury of the Government of Sri Lanka are recognized as income in the period in which the related costs are recognized.

From year 2013 onwards, Capital Grant received from General Treasury has been recognized as the deferred income and Capital Grant utilized to acquire assets that will be expensed in subsequent periods are recognized as deferred income as per the LKAS 20. Government grants represented by other assets including cash and cash equivalents, less liabilities (other than liabilities on account of the grant received) are recognized as liabilities.

The balance of Capital Grant at the end of the year will be carried forward to the next year and utilized when required.

xv). Provisions and Contingent Liabilities

Provisions are made for all obligations that exist at the date of Statement of Financial Position when it is probable that such an obligation will result in an outflow of resources and a reliable estimate can be made of the quantum of the outflow.

xvi). Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Institute, and the revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

The following specific criteria are used for recognition of revenue.

- (a) Grants received from the General Treasury for recurrent expenditure and Training of Special Grade Officers of the all-island services are recognized as income for that year.
- b) Initially the funds received from client agencies for the consultancy assignment are recognized as a liability until it is utilized. Funds are recognized as income based on the proportion of the performance.
- c) Income from training courses, rental and others is recognized on an accrual basis.

- d) Income from induction training programme has been categorised under consultancy income since 2012. Presented in the Statement of Financial Performance was included as a separate item of the Financial Statement of the year 2024. The comparative information was also reclassified.

Classification of Income collected by the Institute has been presented along with the comparative information to reflect the affairs of the Institute. Accordingly, income and expenditure from capacity building programme has been presented on the Statement of Financial Performance as a line item by adjusting the value from other related income sources.

xvii). Expenditure Recognition

Expenses are recognized in the Statement of Financial Performance on the basis of direct association between the costs incurred and the earnings of specific items of income. All expenditure incurred in the running of the institute and in maintaining the PPE in a state of efficiency has been charged to income in arriving at the net surplus or deficit for the year.

xviii). Hostel Operations

From year 2012 onwards, financial results of the hostel operations have not been presented as a separate item in the Statement of Financial Performance. However, the details of the hostel income and expenditure are separately mentioned in the related notes.

xix). Presentation of Budget

The approved budget of the Institute has been prepared for the year 2024. The budget of the Institute has been prepared as per the action plan. Statement of comparison of budget and actual amounts are shown on page no 22 in Financial Statements of the year 2024.

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE STATEMENT OF FINANCIAL POSITION AS AT 31.12.2024

	2024	2023
	Rs.cts	Rs.cts
Note: (03) <u>Bank Balances</u>		
Account No.		
2323276	2,029,958.30	3,441,275.09
2323278	2,035,243.03	1,550,676.20
92563132	146,435.00	-
Fund Mgt. Savings A/C88008211	25,661,427.41	5,304,009.03
Fund Mgt. Savings A/C88008218	4,954,189.26	-
Savings Account No. 92022991	25,003.64	25,000.00
Undeposited Receipts	562,181.56	656,920.21
Total	35,414,438.20	10,977,880.53
Note: (04) <u>Investments (Three Months Deposits & Savings A/Cs)</u>		
F/D No. 76499384 (920062) BOC Torrington Branch	58,615,492.00	53,443,653.33
F/D No. 78038805 BOC Torrington Branch	-	50,770,352.44
F/D No. 78209288 BOC Torrington Branch	-	63,189,268.03
F/D No. 78526093 BOC Torrington Branch	196,553,206.89	179,408,096.27
F/D No.83739320 BOC Torrington Branch	40,000,000.00	40,000,000.00
F/D No.90260132 BOC Torrington Branch	6,196,442.41	5,689,658.44
F/D No.92617138 BOC Torrington Branch	36,473,630.40	-
F/D No.93258552 BOC Torrington Branch	51,017,671.24	-
100610334022 NSB - Borella S/Ac	84,713.86	82,395.72
F/D No.90824264 BOC Torrington Branch	6,162,579.77	5,645,812.55
Total	395,103,736.57	398,229,236.78
Note: (05) <u>Receivables</u>	(Schedule 01)	
Consultancy	7,589,156.85	743,989.87
School of Postgraduate Studies (SPS)	12,065,625.00	13,084,375.00
Language Programmes	1,091,026.56	1,188,026.56
Hostel Receivable	311,525.00	679,125.00
Other Receivables	28,728,715.40	14,275,828.65
Total	49,786,048.81	29,971,345.08
Note: (06) <u>Stock In Hand</u>		
Stationery	4,741,570.46	3,596,387.16
Consumables	2,110,647.80	1,805,773.25
Fuel	587,958.80	774,795.00
Other Stocks	1,415,712.40	973,617.53
Total	8,855,889.46	7,150,572.94

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE STATEMENT OF FINANCIAL POSITION AS AT 31.12.2024

Note: (07) Pre Payments

	(Schedule 02)		
Repair & Maintenance - Computer		756,680.94	1,338,007.68
Licence & Insurance		416,575.42	255,606.68
Internet & Email		1,293.15	1,110,271.20
Office Equipment Maintenance		227,933.98	291,498.79
Medical Insurance		794,541.09	592,448.44
Electrical Fixtures & Fittings Maintenance		530,644.69	315,630.88
Building Maintenance		268,393.00	-
Postal Charges		10,000.00	10,000.00
Nuwara Elya Circuit Bungalow		4,736.88	-
Newspapers		178,964.00	178,964.00
Other Assets		-	188,142.50
Institutional Membership		100,965.00	108,585.00
Total		3,290,728.15	4,389,155.17

Note: (08) Staff Loans

(Schedule 03)

Distress Loans	13,569,840.74	12,703,224.74
Festival Advances	13,000.00	20,500.00
Special Advances	3,200.00	-
Bicycle Loans	35,000.00	12,800.00
Total	13,621,040.74	12,736,524.74





SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE STATEMENT OF FINANCIAL POSITION AS AT 31.12.2024

Note - 09 Property Plant & Equipment

Asset category	Year of Acquisition	Cost/Revalued as at 01.01.2024	Additions	Cost as at 31.12.2024	Fully depreciated Assets	Depreciable value	Revalued Assets as at 31.12.2024	Accumulated Depreciation as at 01.01.2024	Depreciation for the year 2024	Accumulated Depreciation as at 31.12.2024	WD value/ Revalued Amount as at 31-12-2024	Rs,cts Written down value as at 31-12-2023
Land							5,611,200,000.00	-	-	-	5,611,200,000.00	-
Buildings	Before 01.01.2024 In the year 2024	411,436,167.87 -	- 14,069,955.52	411,436,167.87 14,069,955.52	- -	411,436,167.87 14,069,955.52	686,884,000.00	78,916,736.42	10,285,904.20 63,567.50	- -	686,884,000.00 -	332,519,431.45 -
Furniture & Fittings	Before 01.01.2024 In the year 2024	64,741,233.26 -	- -	64,741,233.26 -	- -	64,741,233.26 -	65,193,708.50	51,895,250.55	3,176,553.63	-	65,193,708.50	12,845,982.71
Office Equipment	Before 01.01.2024 In the year 2024	35,363,961.88 -	- 17,345,979.72	35,363,961.88 17,345,979.72	- -	35,363,961.88 17,345,979.72	10,962,147.40	30,711,811.07	670,466.20 1,560,801.76	- 1,560,801.76	10,962,147.40 15,785,177.96	4,652,150.81 -
Electrical Equipment	Before 01.01.2024 In the year 2024	70,484,807.56 -	- 9,605,704.80	70,484,807.56 9,605,704.80	- -	70,484,807.56 9,605,704.80	34,351,900.00	67,906,381.06	1,468,094.78 1,104,706.00	- 1,104,706.00	34,351,900.00 8,500,998.80	2,578,426.60 -
Computers	Before 01.01.2024 In the year 2024	124,280,546.32 -	- 22,780,314.00	124,280,546.32 22,780,314.00	- -	124,280,546.32 22,780,314.00	37,454,004.20	95,006,741.87	3,497,391.42 1,367,045.81	- 1,367,045.81	37,454,004.20 21,413,268.19	29,273,804.55 -
Vehicles	Before 01.01.2024 In the year 2024	44,995,950.00 -	- -	44,995,950.00 -	- -	44,995,950.00 -	28,816,645.83	28,816,645.83	8,999,190.00	37,815,835.83	7,180,114.17	16,179,304.17
Books	Before 01.01.2024 In the year 2024	13,745,423.35 -	- 98,953.15	13,745,423.35 98,953.15	9,524,193.46	4,221,229.89	-	12,894,627.70	468,153.75 2,593.50	13,362,781.45 2,593.50	382,641.90 96,359.65	843,393.15 -
Software Packages	Before 01.01.2024 In the year 2024	3,991,039.35 2,000,000.00	2,000,000.00	3,991,039.35 2,000,000.00	3,991,039.35	-	2,000,000.00	3,991,039.35	-	3,991,039.35	1,833,333.33	-
Nuwara-Eliya Circuit Banglow	Before 01.01.2024 In the year 2024	7,206,736.38 1,006,482.00	- 1,006,482.00	7,206,736.38 1,006,482.00	-	7,206,736.38 1,006,482.00	-	1,262,665.59	180,168.41 2,096.84	1,442,834.00 2,096.84	5,763,902.38 1,004,385.16	5,944,070.79 -
Other Assets	Before 01.01.2024 In the year 2024	54,992,560.97 810,153.01	- 810,153.01	54,992,560.97 810,153.01	-	54,992,560.97 810,153.01	10,309,234.50	44,808,499.63	2,506,615.14 6,792.94	- 6,792.94	10,309,234.50 803,360.07	10,191,463.86 -
Total		831,238,426.94	67,717,542.20	898,955,969.14	13,515,232.81	885,440,736.33	6,456,354,994.60	416,210,399.07	35,526,806.55	60,823,194.15	6,519,118,536.21	415,028,028.09

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE STATEMENT OF FINANCIAL POSITION AS AT 31.12.2024

	2024 Rs.cts	2023 Rs.cts
Note: (10) <u>Gratuity Fund Investment</u>		
F/D No. 920207 Investment Amount (Opening Balance)	52,893,624.15	46,534,723.50
Net Interest on Investment (01.01.2024 - 31.12.2024)	2,547,652.02	6,358,900.65
Less; Withdrawals	(9,991,276.17)	-
Balance as at 31.12.2024	45,450,000.00	52,893,624.15
Note: (11) <u>Deposit Accounts</u>		
American Premium Holdings (Pvt) Ltd	76,500.00	76,500.00
Security Deposit -Niroshana Enterprises Pvt Ltd	250,000.00	250,000.00
Electricity Deposit	973,000.00	973,000.00
Total	1,299,500.00	1,299,500.00
Note: (12) <u>Taxes Payable</u>		
Advance Personal Income Tax (APIT)	431,099.84	306,340.37
Stamp Fee	16,475.00	12,075.00
Withholding Tax (APIT)	5,428.00	-
Total	453,002.84	318,415.37
Note: (13) <u>Deposits Payable</u>		
Deposits for Library Membership	327,300.00	345,300.00
Deposits -Miscellaneous	10,911,653.04	7,691,205.34
Staff Welfare Fund	900.00	-
Supporting Staff Payment	938,874.90	2,545,442.58
Unidentified Direct Deposits	1,255,745.00	1,593,474.40
Publication Payable	14,035.00	-
Venus Caters	21,830.75	21,830.75
Prepaid Circuit Bungalow Income	10,000.00	28,000.00
Total	13,480,338.69	12,225,253.07
Note: (14) <u>Receipts in Advance</u>		
Training Consultancy	38,820,598.18	41,374,142.57
Management Consultancy	2,393,416.94	4,778,668.67
Examination Consultancy	11,699,638.56	8,975,894.96
Master of Public Management Programmes	92,750.00	72,750.00
Language Centre	4,005,567.16	1,367,113.51
Foreign (UNDP)	-	977,052.06
Special Examination Payable	9,051,306.34	-
Capacity Building Programmes	5,921,317.97	5,428,386.20
Total	71,984,595.15	62,974,007.97
Note: (15) <u>Accrued Expenses</u>		
Accrued Expenses	20,177,911.27	13,535,812.68
Total	20,177,911.27	13,535,812.68

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE STATEMENT OF FINANCIAL POSITION AS AT 31.12.2024

	2024 Rs.cts	2023 Rs.cts
Note: (16) <u>Distance Learning Centre</u>		
Balance at the beginning of the Year	14,895,530.57	16,550,589.40
Lease Rent for the Year	(1,655,058.83)	(1,655,058.83)
Balance at the end of the Year	13,240,471.74	14,895,530.57
Note: (17) <u>Provision for Gratuity</u> (Schedule 07)		
Balance at the beginning of the Year	31,625,875.00	34,995,447.50
Provision for the Year	7,812,360.00	2,186,732.50
Payments during the Year	(4,930,515.00)	(5,556,305.00)
Balance at the end of the Year	34,507,720.00	31,625,875.00
Note: (18) <u>Other Reserves</u>		
Assets Revaluation Reserves	12,015,807.00	12,015,807.00
Land Revaluation Reserve	5,611,200,000.00	-
Motor Vehicle Revaluation Reserves	46,600,000.00	46,600,000.00
Building Revaluation Reserves	452,853,338.67	102,209,253.94
Furniture & Fittings	55,524,279.42	-
Computer	11,677,591.17	-
Office Equipment	6,980,462.79	-
Electrical Equipment	33,241,568.28	-
Other Assets	2,971,884.64	340,096.34
Balance at the end of the year	6,233,064,931.97	161,165,157.28

Note: (19) Statement of Accumulated Surplus

	1995-2023	2024	1995-2024
Balance as at 1st of January	52,081,705.58	197,214,217.94	52,081,705.58
Identified Capital Grant (Year 1995 - 1999)	(11,496,870.00)		(11,496,870.00)
Change in Accounting Policy	(44,992,779.00)		(44,992,779.00)
Adjusted Opening Balance as at 1st of January	8,871,445.40	197,214,217.94	8,871,445.40
<u>Adjustments</u>			
Previous Year Adjustment	(34,607,818.37)	(50,745,125.00)	(85,352,943.37)
Deferred Income Amortization up to 2012	130,339,908.78		130,339,908.78
Restated Balance		146,469,092.94	53,858,410.81
Surplus/Deficit for the year ended 2023 as restated	92,610,682.13	28,610,369.97	121,221,052.10
Balance as at 31st December	197,214,217.94	175,079,462.91	175,079,462.91

Note: (20) Contribution form the Treasury

Treasury Grant -Recurrent	150,000,000.00	130,000,000.00
Treasury Grant -For Training of Special Grade Officers	3,822,230.74	
Deferred Income - Capital Grant Amortization	19,963,738.64	17,580,444.83
Total	173,785,969.38	147,580,444.83

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

	2024 Rs.cts	2023 Rs.cts
Note: (21) <u>Course fee</u>		
Course fee- Diploma in Mgt. Assistant	66,000.00	178,500.00
Total	66,000.00	178,500.00
Note: (22) <u>Income from Short Term Deposits</u>		
<u>Certificate No.</u>		
F/D No. 76499384 BOC Torrington Branch	4,870,918.61	8,734,469.62
F/D No. 768497784 BOC Torrington Branch -Gratuity Fund	2,602,036.25	8,494,146.70
F/D No. 78038805 BOC Torrington Branch	1,550,079.04	8,297,563.40
F/D No. 78209288 BOC Torrington Branch	3,900,703.73	10,423,333.83
F/D No. 78526093 BOC Torrington Branch	16,567,063.62	31,342,017.66
F/D No. 83739320 BOC Torrington Branch	3,483,835.61	7,107,945.20
F/D No. 90260132 BOC Torrington Branch	494,922.77	825,096.60
F/D No. 90824264 BOC Torrington Branch	524,747.09	441,318.94
F/D No. 92617138 BOC Torrington Branch	2,096,795.43	-
F/D No. 92996151 BOC Torrington Branch	1,977,386.30	-
F/D No. 93258552 BOC Torrington Branch	1,472,385.53	-
100610334022 NSB - Borella S/Ac	2,440.15	2,306.81
Fund Mgt. Savings A/C No. 88008218	15,045.45	5,907.87
Fund Mgt. Savings A/C No. 88008211	535,682.50	637,643.69
Savings Account A/C No. 92022991	261.73	
F/D No. 90219873 BOC Torrington Branch	-	289,528.07
Total	40,094,303.81	76,601,278.39
Note: (23) <u>Rent Income</u>		
Cafeteria Rent	1,075,000.00	1,200,000.00
Dialog Tower Rent	3,960,000.00	3,267,000.00
Quarters Rent	705,866.75	630,762.63
Rent for Nuwara Eliya Circuit Bungalow	1,356,350.00	1,257,240.00
Hostel Room Rent	13,662,084.00	12,387,336.00
Total	20,759,300.75	18,742,338.63
Note: (24) <u>Consultancy Income</u>		
Training Consultancies	29,946,680.18	28,164,655.91
Management Consultancies	5,666,113.05	1,014,239.66
Examination Consultancies	10,731,162.94	12,254,772.25
Total	46,343,956.17	41,433,667.82

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

	2024	2023
	Rs.cts	Rs.cts
Note: (28) <u>Sundry Income</u>		
Miscellaneous	497,348.22	4,597,321.26
A.V.Equipment	280,950.00	49,225.00
SLIDA Charges on Cafeteria Bills	1,879,241.00	2,597,254.50
Other Charges	6,750,172.85	16,534,369.76
Recovery of Compulsory 45 Lecture Hours	806,450.00	1,165,250.00
Recovery of Losses	3,701.25	-
No Pay	-	135,350.54
Total	10,217,863.32	25,078,771.06
Note: (26) <u>Personal Emoluments</u>		
Salaries and Wages	79,615,642.82	69,379,529.20
Acting Salary/ Secondment Allowances	12,348,743.11	9,031,655.16
Consultancy and other Allowances	854,325.16	868,728.48
Fuel Allowance	16,439,427.97	16,159,801.76
Pension Fund Contribution	8,489,601.61	6,327,406.85
E.P.F. Contribution	7,860,125.89	7,518,824.18
E.T.F. Contribution	1,422,078.96	1,298,683.10
Overtime	4,599,973.52	3,339,944.31
Holiday Payments	140,795.91	87,750.69
Cost of Living	22,877,918.09	9,642,700.80
Salaries - Temp. & Casual	536,500.00	929,812.50
Total	155,185,133.04	124,584,837.03
Note: (27) <u>Staff Welfare</u>		
Medical Insurance Contribution	3,028,328.32	2,382,174.59
Cost of Uniforms	1,527,947.00	1,087,595.00
Season Tickets & Railway Warrants	429,300.00	540,900.00
Staff Training & Staff Development	1,511,431.79	1,055,675.80
Others	-	1,070.00
Refreshment	271,411.62	275,845.50
Total	6,768,418.73	5,343,260.89
Note: (28) <u>Traveling Subsistence & Allowances</u>		
Traveling & Subsistence (Local)	57,810.00	59,530.00
Allowance to Governing Council members	508,000.00	693,000.00
Foreign Travelling	971,190.33	546,847.50
Others	13,520.00	1,130.00
Total	1,550,520.33	1,300,507.50

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

	2024	2023
	Rs.cts	Rs.cts
Note: (29) <u>Utility & Other Services</u>		
Rates & Taxes	1,873,198.80	1,074,639.60
Electricity	12,719,941.55	10,588,647.24
Water	3,849,914.61	3,076,848.26
Telephone	1,042,903.11	511,891.87
Postages & Telex charges	601,150.00	554,810.00
Janitorial Services	8,467,751.75	9,669,815.51
Advertising	682,247.77	554,990.00
Security Services	5,826,779.46	5,446,282.06
Laundry Charges	791,375.00	617,005.00
Internet & Email Services	8,958,894.03	5,913,558.55
Dialog Television	4,154.73	50,813.13
Nuwara Eliya Circuit Bungalow	848,398.89	584,677.70
Others	1,494,169.02	338,471.75
Total	47,160,878.72	38,982,450.67
Note: (30) <u>Transportation</u>		
Fuel & Lubricants	1,723,938.00	1,684,137.52
Repair & Maintenance	4,278,302.54	4,495,133.25
Tyres, Tubes & Batteries	801,497.00	274,010.00
License & Insurance	434,083.57	379,863.85
Others	58,740.00	52,090.00
Total	7,296,561.11	6,885,234.62
Note: (31) <u>Repair and Maintenance of Fixed Assets</u>		
Buildings	7,434,424.12	4,836,950.91
Furniture & Fittings	12,183.00	781,999.00
Office Equipment	3,534,847.58	3,117,595.31
Electrical Equipment & Fixtures	2,032,417.52	3,299,008.86
Computers	1,082,874.54	1,183,763.18
Other Assets	646,032.50	1,234,687.05
Total	14,742,779.26	14,454,004.31
Note: (32) <u>Supply & Requisites</u>		
Stationery	1,396,914.43	1,985,930.01
Printing (Admin. & Finance)	2,144,041.43	1,413,480.45
Consumables	3,126,268.89	3,033,111.25
Others	136,274.77	356,799.82
Total	6,803,499.52	6,789,321.53

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

	2024	2023
	Rs.cts	Rs.cts
Note: (33) <u>Financial Charges</u>		
Stamps for Receipts	15,650.00	17,200.00
Bank Charges	51,854.19	34,371.94
Withholding Tax	2,400,715.15	3,829,948.61
Total	2,468,219.34	3,881,520.55
Note: (34) <u>Library Services</u>		
Newspapers	193,235.00	198,970.50
Institutional Membership	7,620.00	7,620.00
Others	4,940.00	66,342.50
Total	205,795.00	272,933.00
Note: (35) <u>Training & Evaluation</u>		
Lecture Fees	174,000.00	466,150.00
Workshops & Seminars	330,000.00	-
Functions	77,915.67	803,406.38
Institutional Review Fee	1,200,000.00	
Computer Driving License	-	34,360.00
Others (Video Filming etc.)	14,395.58	45,610.98
Total	1,796,311.25	1,349,527.36
Note: (36) <u>Publication & Information Services</u>		
Publication	3,430.00	33,215.00
Total	3,430.00	33,215.00
Note: (37) <u>Depreciation</u>		
Buildings	7,513,596.70	7,450,029.20
Furniture & Fittings	3,176,553.63	3,584,475.63
Office Equipment	2,231,267.96	846,791.78
Electrical Equipment & Fixtures	2,572,800.78	1,677,466.90
Motor Vehicles	8,999,190.00	8,999,190.00
Computers	4,864,437.23	1,956,835.90
Books	470,747.25	478,402.83
Other Assets	2,500,121.10	2,540,739.75
Software Packages	166,666.67	636,558.98
Nuwara Eliya Circuit Bungalow	182,265.25	180,168.41
	32,677,646.57	28,350,659.38
<u>Hostel</u>		
Buildings	2,835,875.00	2,835,875.00
Other Assets	13,286.98	23,284.40
	2,849,161.98	2,859,159.40
Total	35,526,808.55	31,209,818.78

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

Provision for Depreciation

1. Provision for Depreciation of Computer Software and Motor Vehicle for the year ended 31st December 2023, was erroneously calculated and net value of Rs. 113,127.55 was not provided as depreciation in the Financial Statement of the year 2023. Therefore, Financial Statement of the year 2023 was restated to correct this calculation error. The effect of the restatement is summarized below. There is no effect in the Financial Statement of the year 2024.

	Rs.cts
Over Provision of Depreciation for Motor Vehicle	385,000.00
Under Provision for Depreciation of Software Packages	498,127.55
Amount to be Charged as Depreciation Expense of the year 2023	<u>113,127.55</u>
Increase in Expenditure	113,127.55
Decrease in Surplus	113,127.55
Increase in Provisions for Depreciation	113,127.55
Decrease in Net Assets/Equity	113,127.55

2. Computer software is being depreciated at the rate of 20% on the purchase cost and therefore, cost of a software is fully depreciated within five years period after its' acquisition. However, after providing depreciation for computer software, purchased before the year 2018, Rs, 138,431.43 was remaining under the written down value of the software packages due to inadequate provisions of depreciation for the year 2023. Therefore, this calculation error was corrected and the Financial Statement of the year 2023 was restated. The effect of the restatement is summarized below. There is no effect in the Financial Statement of the year 2024.

	Effect on 2023
Increase in Expenditure	138,431.43
Decrease in Surplus	138,431.43
Increase in Provisions for Depreciation	138,431.43
Decrease in Net Assets/Equity	138,431.43

3. Correction of Classification Error of Assets

Library Books purchased during the year 2023, worth of Rs. 7,402/= was erroneously classified as other assets and presented on the annual Financial Statement of the year 2023. This classification error was corrected and necessary journal entries were posted. The correct value of each asset was presented on the Financial Statement of the year 2024, with the comparative information. And the respective depreciation amount & accumulated depreciation balances were adjusted accordingly. As the depreciation rates of the both assets are same, there was no effect on the total expenditure/ surplus year 2023 or 2024.

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

4. Revaluation of SLIDA Buildings at Colombo 07

SLIDA has requested to revalue the Land & Buildings of the Institute in the year 2016. Accordingly, Government Chief Valuer has revalued the Land and Buildings and SLIDA has received the report from the Chief Valuer during the year 2021. Due to this time variance, value of buildings were recorded in the Financial Statement of the year 2021 without providing depreciation for the period of 2016 - 2020. Therefore, depreciation for the period from the year 2016-2020 value of, Rs. 50,745,125/= was recorded as prior year adjustment of the Financial Statement of the year 2024, according to the SLPSAS 3. The accumulated depreciation and the written down value of buildings were adjusted accordingly.

Note: (38) School of Post Graduate Studies

	2024	2023
	Rs.cts	Rs.cts
Lecture Fee (External)	337,500.00	1,072,500.00
Lecture Fee (Internal)	475,000.00	1,659,500.00
AAB Meeting	154,468.00	242,995.70
Advertising	95,598.88	-
Dissertation/ Policy Paper Marking	162,000.00	919,000.00
Dissertation/ Policy Paper Supervision	222,000.00	722,000.00
Examination fee	1,613,465.00	1,374,605.00
Final Payments	-	2,331,010.66
Overtime	64,604.63	110,576.32
PTS Meeting	231,080.00	334,000.00
Convocation Expenses	3,297,398.46	1,398,891.41
Refund Course fee	-	55,000.00
Others/ General Expenses	18,362.00	1,821,933.34
Total	6,671,476.97	12,042,012.43

Note: (39) English Programme

Lecture Fee & Expenses	1,811,520.00	3,911,337.55
Examination Fee	836,586.00	109,178.74
Overtime & Others	136,400.00	34,807.24
Total	2,784,506.00	4,055,323.53

Note: (40) Consultancy Expenditure

Training Consultancy	16,586,994.38	14,401,085.80
Management Consultancy	3,337,523.01	605,960.48
Examination Consultancy	4,219,190.07	6,209,281.68
Total	24,143,707.46	21,216,327.96

Note: (41) Research & ToT Programme

<u>Research</u>		
Lecture fee	48,000.00	245,000.00
Printing	460,972.20	-
Other Expenses	571,270.00	315,280.00
	1,080,242.20	560,280.00
<u>ToT Programme</u>		
Other Expenses	-	5,618.00
	-	5,618.00
Total	1,080,242.20	565,898.00

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION
NOTES TO THE FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31.12.2024

	2024
	Rs.cts
	2024
Note: (42) <u>Provisions for Uncertainty of Receivables</u>	
1. Course Fee Receivable from the Student of SPS	
• Full provisions for students who cancelled studentship	10,522,500.00
• 10% provision for the outstanding course fee	154,312.50
2. Course Fee Receivable for Language Courses	
• Full provisions for students, cancelled their studentship	213,026.56
• 10% provision for the outstanding course fee	87,800.00
3. 10% Provisions for Receivable for Other Training Programmes	74,398.99
4. Full Provisions for Other Receivables	1,752,771.36
Total provisions	12,804,809.41
Less; balance Provisions as at 31.12.2024	1,427,240.15
Provisions for the Year 2024	11,377,569.26
	2024
	Rs.cts
Note: (43) <u>Carried Foreword Capital Grant as at 31.12.2024</u>	
<u>Government Grant - Capital</u>	
Balance at the beginning of the year	25,323,145.70
Received amount during the year 2024	35,000,000.00
Less; treasury grant for training of special grade officers (Transferred to Recurrent Grant)	(3,822,230.74)
Capital grant refunded to treasury as at 31.12.2024	(5,974,753.67)
Net capital grant received for the year 2024	25,203,015.59
Total Grant	50,526,161.29
Capital expenditure during the year	
From Treasury Grant	25,203,015.59
From Carried Foreworded Capital Grant	25,323,145.70
	(50,526,161.29)
Balance as at 31.12.2024	-

SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION

Statement of Comparison of Budget and Actual Amount

FOR THE YEAR ENDED 31ST DECEMBER 2024

Budget 2024

	Original Rs.	Revised Rs.	Actual Amount Rs.	Difference Rs.
Revenue				
Contribution from the Treasury	164,940,000	159,300,000	150,000,000	9,300,000
Deferred Income - Capital Grant Amortization				
Other Revenue				
Course Fees	2,000,000	500,000	66,000	(434,000)
Hire of Halls	13,000,000	28,000,000	26,813,285	(1,186,715)
Sale of Publications	100,000	100,000	13,234	(86,766)
Income on Investments	45,000,000	45,000,000	40,094,304	(4,905,696)
Interest from Loans	500,000	500,000	571,707	71,707
Rent	21,000,000	24,000,000	20,759,301	(3,240,699)
School of Postgraduate Studies	23,730,000	3,500,000	1,959,690	(1,540,310)
Language Programme	28,770,000	13,440,000	9,903,775	(3,536,225)
Lease Rent	1,655,058.83	1,655,059	1,655,059	
Consultancy	56,210,000	136,210,000	88,752,110	(47,457,890)
Institutional Share of Income	-	-	3,376,750	3,376,750
Donation	-	-	1,631,255	1,631,255
Sundry Income	18,000,000	28,000,000	10,217,863	(17,782,137)
Total Revenue / Total Revenue Difference	374,905,059	440,205,059	355,814,332	
Expenses		280,905,059		
Personal Emoluments	146,810,000	146,380,000	138,745,705	7,634,295
Staff Welfare	8,150,000	8,550,000	6,768,419	1,781,581
Traveling Subsistence & Allowances	3,480,000	3,350,000	1,550,520	1,799,480
Utility & Other Services	46,000,000	54,220,000	47,160,879	7,059,121
Transportation (Vehicle & Fuel Allowance)	21,630,000	18,500,000	16,439,428	2,060,572
Repair & Maintenance of Fixed Assets	17,650,000	23,200,000	20,315,402	2,884,598
Supplies & Requisites	12,000,000	13,700,000	8,527,438	5,172,562
Financial Charges	2,570,000	2,695,000	2,468,219	226,781
Audit Fees	1,300,000	1,100,000	590,836	509,164
Library Services	370,000	430,000	205,795	224,205
Training & Evaluation	2,600,000	3,100,000	1,796,311	1,303,689
Publication & Information Services	50,000	60,000	3,430	56,570
School of Post Graduate Studies	23,660,000	2,970,000	6,671,477	(3,701,477)
Language Programme	23,020,000	10,720,000	2,784,506	7,935,494
Consultancies	29,060,000	106,105,000	37,342,356	68,762,644
Gratuity Provision	2,000,000	8,000,000	7,812,360	187,640
Organizational Development	650,000	650,000	-	
Research & Development Non Managerial Program	6,270,000	2,000,000	1,080,242	919,758
Total Expenses / Total Expenditure Difference	347,270,000	405,730,000	300,263,323	



MEMBERS OF THE GOVERNING COUNCIL

In terms of Section 6 (1) of the Sri Lanka Institute of Development Administration Act No.09 of 1982, the Hon. Minister of Public Administration, Home Affairs, Provincial Councils and Local Government appointed the following persons as members of the Governing Council for year 2024.

Mr. Pradeep Yasarathne

Secretary
Ministry of Public Administration, Home
Affairs, Provincial Councils and Local Government
Chairman of the Governing Council

Mr. Harsha Wijewardana

Additional Secretary
Prime Minister Officer
Alternate Member

Mr. J.M.T. Jayasundera

Secretary
Ministry of Education
Member

Mr. Sumith Abeysinghe

Chairman
Finance Commission
Member

Prof. Chaminda Rathnayake

Deputy Vice Chancellor
NSBM Green University
Member

Mr. Supun Weerasinghe

Director/Group Chief Executive Officer
Dialog Axiata PLC
Member

Mr. Jude Nilukshan

Director General
Department of National Budget
Alternate Member

Mrs. V. Jegarasasingam

Member

4.1. Profile of the Senior Management



MR. NALAKA KALUWEWE

SLAS (Special Grade)

Director General

- Doctor of Business Administration (Reading) (University of Colombo)
- Master of Public Administration (University of Canberra)
- Master of Management (University of Canberra)
- Master of Business Administration (University of Colombo)
- Postgraduate Diploma in Business Management (University of Colombo)
- Bachelor of Science (Special) in Botany & Chemistry (University of Peradeniya)

Areas of Specialization

- Business Administration
- Public Administration
- Management
- Interdisciplinary Management



MR. A.V. JANADARA

SLAS (Special Grade)

Director General (Acting) (From 22.11.2024)

Additional Director General (Post Graduate Studies) (Ackny)

- Master of Public Administration (Flinders University, Australia)
- Master of Public Administration (University of Sri Jayewardenepura)
- Postgraduate Diploma in Economic Development (University of Colombo)
- Bachelor of Commerce (Special) Degree (University of Sri Jayewardenepura)
- Attorney-at-Law

Areas of Specialization

- Business Administration
- Public Administration
- Management
- Interdisciplinary Management



MS. H.M.S.P. TISSERA

SLAS (Special Grade)

Additional Director General (Administration & Finance)

- Master of Public Policy (GRIPS, Japan)
- Postgraduate Diploma in Management (University of Rajarata)
- Bachelor of Arts (Special) in Economics (University of Colombo)

Areas of Specialization

- Labour Migration
 - Procurement
 - Human Resource Management
-



DR. W.M.M.G.D. WIJEKOON (UP TO 01.06.2024)

Additional Director General

(Research & Development/ Non-Managerial Training)

- Doctor of Philosophy in Project Risk Management (University of Colombo)
- Master of Science in Urban Environmental Management (Asian Institute of Technology, Thailand)
- Bachelor of Arts (Hons) in Geography (University of Colombo)

Areas of Specialization

- Research Methodology
 - Project Management
 - Training of Trainers (ToT)
-



MS. N.J. JAYASUNDARA

Additional Director General (Organizational Development)

- Master of Science in Environmental Economics (PGIA, University of Peradeniya)
- Bachelor of Science (Hons) in Agriculture (University of Peradeniya)
- Professional Certificate in Environmental Management (Carl Duisenberg Gesellschaft, Germany)
- Certified Master Trainer in Training Methodologies (Civil Service College, Singapore)
- National Trainer in Incident Command System (US Forest Service, USA)

Areas of Specialization

- Environmental Management
- Sustainable Development
- Disaster Risk Management
- Project Planning
- Training of Trainers (ToT)





MS. ANUSHA BATAWALA GAMAGE

SLAS (Special Grade)

Additional Director General

(Learning & Development and Research & Development)

- Doctor of Business Administration (Reading) (University of Colombo)
- Master of Development Studies in Gender and Development (Melbourne university, Australia)
- Master of Public Management (SLIDA)
- Postgraduate Diploma in Agricultural Economics (PGIA, University of Peradeniya)
- Postgraduate Diploma in e-Governance (PIM, University of Sri Jayewardenepura)
- Bachelor of Science (Hons) in Botany (University of Colombo)
- National Diploma in Human Resource Management (Merit) - CIPM
- Diploma in Public Administration (Merit) - SLIDA
- Chartered Member, Chartered Institute of Personnel Management (CCIPM)
- Certified Master Trainer (Civil Service College, Singapore)
- Certified Outward Bound Trainer in Leadership, Teambuilding & Soft Skills (GTZ)
- Mentor - Melbourne University

Areas of Specialization

- Human Resource Management
- Gender and Development
- Strategic Learning and Development.
- Managerial Communication, Leadership, Team Building, Soft Skills Development
- Training of Trainers (ToT)

4.1. Profile of the Senior Management



MS. SAMANTHI SENANAYAKE (UP TO 31.03.2024)

SLAS (Special Grade)

Senior Consultant

- Master of Information Systems (University of Melbourne, Australia)
- Master of Science in Information Management (SLIIT)
- Bachelor of Science (Hons) in Microbiology and Chemistry (University of Colombo)

Areas of Specialization

- Digital Transformation
- Digital Governance
- Innovation and Digital Development
- Information and Communication Technology



MR. J. JAYASUNDERA (UP TO 30.05.2024)

SLAS (Special Grade)

Senior Consultant

- Master of Public Policy and Management (University of Melbourne, Australia)
- Master of Public Administration (University of Sri Jayewardenepura)
- Master of Linguistics (University of Kelaniya)
- Bachelor of Arts (University of Kelaniya)

Areas of Specialization

- Public Policy
 - English Language Training
 - Leadership Development
 - Human Resource Management
-



MR. R. RUSHANDAN (UP TO 15.05.2024)

SLAS (Grade I)

Senior Consultant

- Master of Development Studies (University of Melbourne, Australia)
- Master of Arts in Sociology (MKU, India)
- Postgraduate Certificate in Poverty Alleviation Strategies (SLIDA)
- Bachelor of Veterinary Science (Hons) (University of Peradeniya)

Areas of Specialization

- Public Administration
 - Establishment Code Compliance
 - Organizational Behavior
 - Strategic Management
-



MR. K.R. GANGADHARA (UP TO 11.09.2024)

SLAS (Grade I)

Senior Consultant

- Master of International and Development Economics (Australian National University)
- Graduate Diploma in International and Development Economics (Australian National University)
- Bachelor of Science in Geology (University of Peradeniya)

Areas of Specialization

- Economic Policy and Development
- Fiscal Policy Analysis
- Sustainable Development
- Public Administration





MR. LASANTHA GAMAGE

SLAcS (Grade I)

Senior Consultant

- Master of Business Administration (University of Rajarata)
- Bachelor of Science in Accountancy and Finance (Special) (University of Rajarata)
- Diploma in Public Procurement and Contract Administration

Areas of Specialization

- Public Procurement
 - Strategic Management
 - Public Finance
 - Supply Chain Management
-



MR. C.W.K. KURUPPU ARACHCHI

SLAcS (Grade I)

Senior Consultant

- Master of Business Administration (International University of Japan)
- Master of Business (University of Kelaniya)
- Bachelor of Business Management - Finance (Special)
- Chartered Accountant (Member of CA Sri Lanka)

Areas of Specialization

- Public Finance Management
 - Data Analytics
 - Public Procurement
 - Taxation
 - Microsoft Power BI
-



MR. G.M.R.D. APONSU (UP TO 03.07.2024)

SLAPS (Special Grade)

Senior Consultant

- Master of Science in Cloud Physics and Dynamical Meteorology (University of Colombo)
- Master of International and Development Economics (Australian National University)
- Bachelor of Science (Special) in Physics (University of Ruhuna)

Areas of Specialization

- Development Economics
- Strategic Planning and Evaluation
- Public Policy Formulation
- Mathematical Economics



MS. K.L.M.C. KULARATHNE

SLAS (Grade I)

Senior Consultant

- Master of Science in Public Policy and Management (Monash University, Australia)
- Master of Science in Environmental Forestry (PGIA, University of Peradeniya)
- Bachelor of Science (Special) in Agriculture (University of Peradeniya)
- Diploma in Public Procurement and Contract Administration (SLIDA)
- Diploma in Environmental Journalism (Environmental Journalists Forum)
- Diploma in Tamil (SLIDA)
- Diploma in Public Administration (SLIDA)
- Diploma in Diplomacy and World Affairs (BIDTI)

Areas of Specialization

- Public Policy Analysis
- Environmental Management
- Strategic Management
- Disciplinary Procedures
- Productivity
- Public Speaking



MR. B.A.S. MALLAWAARACHCHI

SLPS (Grade I)

Senior Consultant

- Master of International Development (International University of Japan)
- Master of Arts in Economics (University of Ruhuna)
- Master of Arts in Sociology (University of Ruhuna)
- Postgraduate Diploma in Conflict Resolution and Peace Preparedness (University of Bradford, UK)
- Postgraduate Diploma in Development Planning (University of Ruhuna)
- Postgraduate Diploma in Development Studies and Public Policy (Open University of Sri Lanka)
- Bachelor of Science (Hons) (University of Ruhuna)
- Diploma in Public Procurement and Contract Administration (NiLs)
- Diploma in Management (SLIDA)

Areas of Specialization

- Development Economics
- Project Planning and Management
- Conflict Resolution
- Strategic Planning



MR. M.L.D. NIROSHANA

SLAS (Grade I)

Senior Consultant

- Doctor of Philosophy in Law (Reading) (University of Colombo)
- LL.M (Merit) (University of Colombo)
- Master of Arts in Economics (University of Kelaniya)
- LL.B (Honours) (University of Colombo)
- Attorney-at-Law
- Diploma in Professional English (NIBM)
- Diploma in Public Administration (SLIDA)

Areas of Specialization

- Administrative Law
- Constitutional Law
- Human Right Law
- Environmental Law
- ICT Law International Law
- Contract Law
- Land Law
- Economic pol



MS. SANOJI PERERA

SLAS (Grade I)

Senior Consultant

- Master of Public Administration
(PIM, University of Sri Jayewardenepura)
- Master of Arts in Linguistics (University of Kelaniya)
- Postgraduate Diploma in e-Government
(PIM, University of Sri Jayewardenepura)
- Bachelor of Arts (University of Kelaniya)
- Diploma in Public Administration (SLIDA)
- Diploma in Translations (Official Language Department & SLIDA)
- Diploma in Journalism (University of Colombo)
- Diploma in Public Law (University of Colombo)

Areas of Specialization

- e-Governance
- Public Administration
- Linguistic Communication
- Legal Translations



DR. A.M.P. ARANDARA

SLAS (Grade I)

Senior Consultant

- Doctor of Philosophy in Economics (Hiroshima University, Japan)
- Master of Science in Organizational Management (PGIA, University of Peradeniya)
- Master of Arts in International Development (International University of Japan)
- Master of Public Administration in E-Government (PIM, University of Sri Jayewardenepura)
- Bachelor of Science in Engineering (University of Peradeniya)

Areas of Specialization

- Organizational Development
 - Economic Policy
 - e-Governance Systems
 - Engineering Management
-



MS. Y.T. THUSHANGA

SLAcS (Grade I)

Senior Consultant

- Global Master of E-Government and Public Management (Yonsei University, South Korea)
- Master of Arts in Economics (University of Kelaniya)
- Postgraduate Diploma in Development Studies (University of Colombo)
- Bachelor of Science in Business Administration (University of Sri Jayewardenepura)
- LL.B (Open University of Sri Lanka)
- Attorney-at-Law (Sri Lanka Law College)

Areas of Specialization

- Public Management and Public Policy
 - Development Economics
 - Public Finance and Strategic Management
 - E – Government and Digital Governing
 - Law
-



MR. N.M.N.R.B. NAVARATHNA

SLAS (Grade I)

Senior Consultant

- Master of Development Studies (University of Melbourne, Australia)
- Postgraduate Diploma in Management (University of Rajarata)
- Bachelor of Science (Special) in Zoology (University of Kelaniya)
- Diploma in Public Administration (SLIDA)

Areas of Specialization

- Sustainable Development
- Development Theories
- Disciplinary Procedures





MR. N. GOWRITHASAN

SLPS (Grade II)

Consultant

- Master of Rural Development (University of Queensland, Australia)
- Master of Science in Environmental Economics (PGIA, University of Peradeniya)
- Postgraduate Diploma in E-government, (University of Sri Jayewardenepura)
- Postgraduate Diploma in Public Administration, (University of Colombo)
- Bachelor of Science (Hons) in Agriculture (Eastern University of Sri Lanka)

Areas of Specialization

- Project Management
 - Environmental Economics
 - Anti-Corruption Strategies
-



MS. R.M.A. RATHNAYAKE

SLAS (Grade III)

Associate Consultant/Assistant Director (Examination) (Acting)

- Master in Public Administration (University of Colombo)
- Bachelor of Law (University of London)
- Bachelor of Commerce (Special) (University of Sri Jayewardenepura)
- Attorney-at-Law

Areas of Specialization

- Legal Advisory
 - Public Administration
 - Retirement Benefits Management
-



MS. V. ABEYRATNE

SLAS (Grade II)

Consultant

- Master of Arts in Public Management (International University of Japan)
- Bachelor of Science (Hons) in Agricultural Technology and Management (University of Peradeniya)

Areas of Specialization

- Public Sector Management
- Agricultural Technology Policy
- Strategic Development



MS. NILMINI DALADAWATHTHA

SLAS (Grade III)

Consultant

- Master of Business Administration (International University of Japan)
- Master of Arts in Economics (University of Ruhuna)
- Postgraduate Diploma in Industrial Analytical Chemistry (University of Sri Jayewardenepura)
- Bachelor of Science (Special) in Chemistry (University of Ruhuna)

Areas of Specialization

- Business Administration and Application
 - Innovation
-



MR. VINASITHTHAMBY PAPAKARAN

Associale Consultant SLAS (Grade III)

- Master of Human Resource Management (Murdoch University, Australia)
- Postgraduate Diploma in HR Planning and Development (NILERD, India)
- Bachelor of Business Administration (Special) in HRM (Easter University, Sri Lanka)

Areas of Specialization

- Human Resource Management
 - Public Administration
 - Policy Studies
 - Strategic Management
-



MS. A.M. SACHITHRA JAYAVINDI

Associate Consultant

- Master of Arts in Linguistics (University of Kelaniya)
- Bachelor of Arts (University of Kelaniya)
- Diploma in Diplomacy and World Affairs (BIDTI)
- Diploma in International Relations (BCIS)

Areas of Specialization

- English Language Training
- Applied Linguistic
- Japanese Studies



PROFILES OF THE SERVICE FACILITATORS



MS. K. ARUNU PRABHA PERERA

SLAS (Grade I)

Director (Administration)

- Masters in Development Studies (University of Colombo)
- Postgraduate Diploma in Development Studies (University of Colombo)
- Postgraduate Diploma in Education (University of Colombo)
- Bachelor of Science (University of Colombo)

Areas of Specialization

- Public Administration
- Public Policy
- Human Resource Management
- Project Planning



MR. W.A.K.S. DE ALWIS

SLAcS (Grade I)

Director (Finance)

- Master of Public Policy (Finance) KDI School of South Korea
- Bachelor of Science (Special) in Accountancy (University of Sri Jayewardenepura)
- CPFA (SL)
- CIPFA (UK)

Areas of Specialization

- Public Financial Management
- Treasury Accounts
- CIGAS & Government Payroll System
- Foreign Mission Accounts
- Imprest Accounts



MR. D.K.R.A. DHARMASENA

SLAS (Grade I)

Director (IT & Programme Promotional)

- Master of Information Systems (University of Melbourne)
- Bachelor of Information and Communication Technology (University of Colombo)

Areas of Specialization

- Enterprise Applications & Architecture
- IT Service Management
- Cyber Security Management
- IT Project and Change Management



MRS M.N.H. PEIRIS
SLAS (Grade III)
Assistant Director (Examination)

- Bachelor of Management Studies (Open University Sri Lanka)
- Common Wealth Executive Masters in Public Administration (CEMPA – Open University of Sri Lanka)
- LL.B. (Reading) (Open University of Sri Lanka)



MS. T.D. NARANGODA
Internal Auditor

- Master of Arts in Economics (University of Kelaniya)
- Postgraduate Diploma in Business and Financial Administration (Institute of Chartered Accountants of Sri Lanka)
- Bachelor of Business Management (Special) in Human Resource Management (University of Kelaniya)
- Chartered Public Finance Accountants (CA Sri Lanka)

Areas of Specialization

- Auditing
- Accountancy
- Procurement
- Human Resource Management



MS. S.L. INDU SAMARAWICKRAMA
Registrar

- Master of Arts in Economics (University of Kelaniya)
- Bachelor of Science Human Resource Management (Special) (University of Jayewardenepura)

Areas of Specialization

- Human Resource Management
- Economics



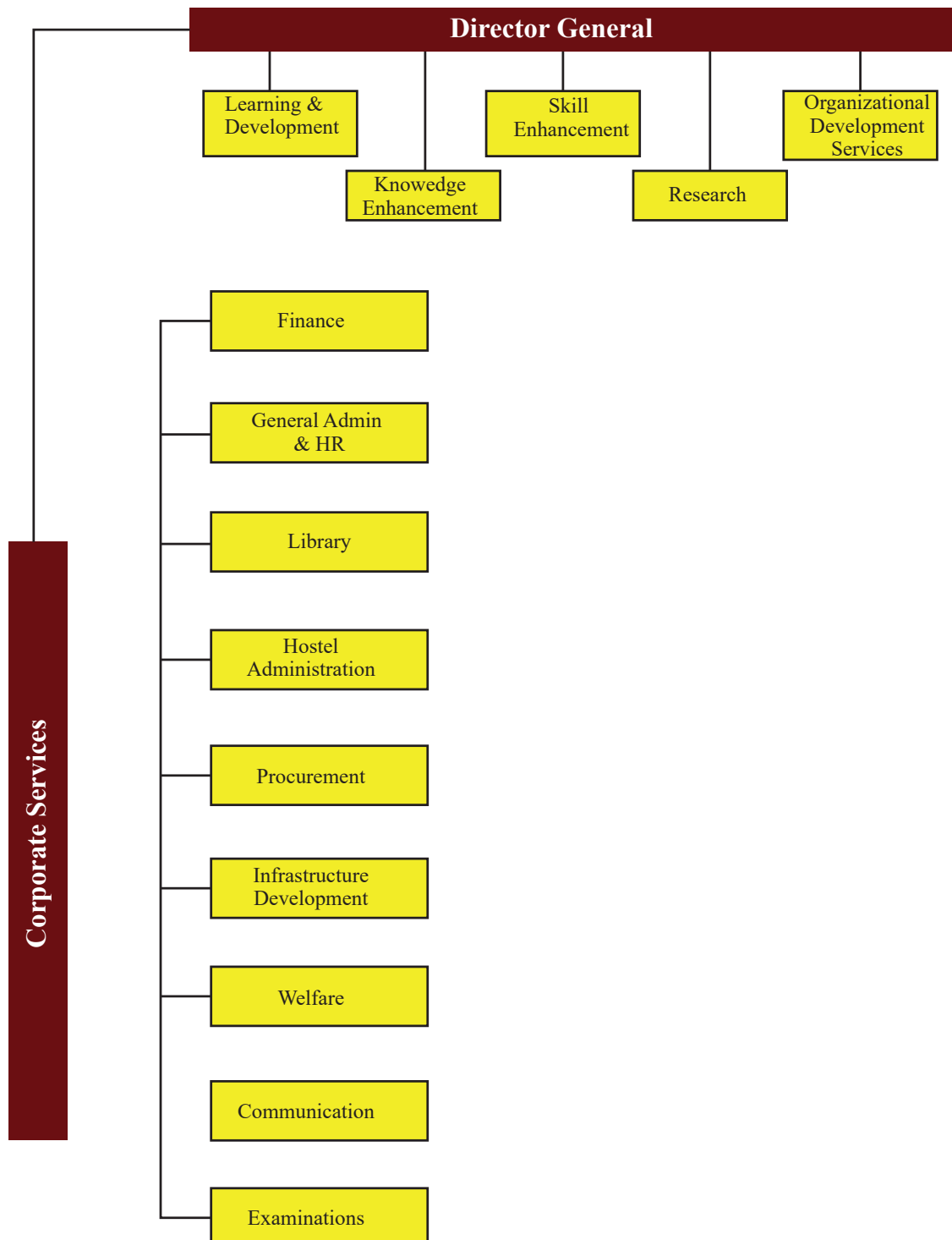
MS. B.A. PRIYANI BALASOORIYA
Librarian

- Master of Library Science (University of Kelaniya)
- Master of Sinhala (University of Peradeniya)
- Postgraduate Diploma in Education (University of Peradeniya)
- Diploma in Management (Open University of Sri Lanka)
- Diploma of Library and Information science (Sri Lanka Library Association)
- Chartered Librarian

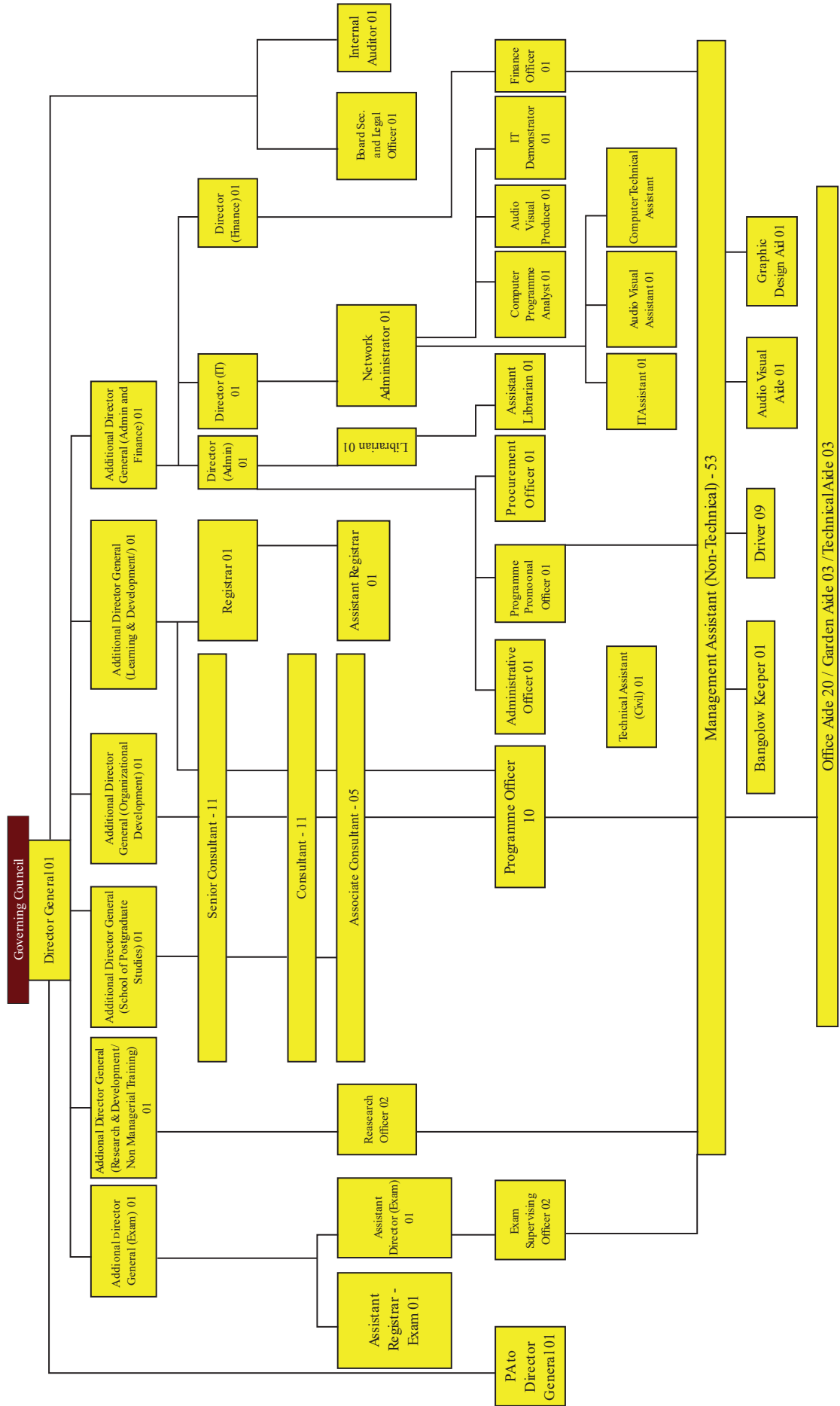
Areas of Specialization

- Library and Information Science
- Education
- Communication and media studies
- Research Methodology

5.1 Functional Structure of SLIDA



5.2 Organizational Structure of SLIDA



Learning and Development Division is the focal entity dealing with all learning and development activities of SLIDA. It provides learning and development services required to meet the capacity development needs of officers in public sector. For this purpose, the division has a structure that enables to keep pace with the changing competency enhancement needs of the public sector.

SLIDA conducts the following activities for competency building of public sector organizations and their managerial cadres.

1. Induction training for new recruits of following all-island services in keeping with the respective service minutes. (non fee-levying programmes)
 - i. Sri Lanka Administrative Service (SLAS),
 - ii. Sri Lanka Accountants' Service (SLAcS),
 - iii. Sri Lanka Planning Service (SLPS),
 - iv. Sri Lanka Scientific Service (SLSS)
 - v. Sri Lanka Architectural Service (SLArS)
 - vi. Sri Lanka Engineering Service (SLES)
 - vii. Sri Lanka Information and Communication Technology Service (SLICTS)
2. Mandatory capacity building programmes for officers of all-island Services during their Grade I and Grade III levels (non fee-levying programmes)
3. Short-term training programmes (non fee -levying programmes)
4. Diploma programmes (fee-levying)
5. Customized training programmes – based on the requests made by the public sector institutions and public enterprises (fee-levying programmes)

7.1 Induction Training Programmes

Induction training programmes for new recruits of all-island services were held to offer a wide range of subject matter and to equip them with necessary knowledge, skills and attitudes to perform as front liners in their respective services.

During the year SLIDA has conducted nine (09) induction training programmes for 540 officers.

S.No.	Service	No of Participants	Progress
1	Induction training programme for Sri Lanka Administrative Service (Limited) - 2010/ 2011	20	On going
2	Induction training programme for Sri Lanka Administrative Service (Limited) - 2021	41	On going
3	Induction training programme for Sri Lanka Scientific Service (Open)	49 (2 groups)	On going

4	Induction training programme for Sri Lanka Scientific Service (Limited)	37	On going
5	Induction training programme for Sri Lanka Planning Service (Limited) -2017/ 2018	7	On going
6	Induction training programme for Sri Lanka Planning Service (Limited) -2021/ 2023	43	On going
7	Induction training programme for Sri Lanka Translator Service	66	Completed
8	Induction Training Programme for Management Service Officers	169 (5 groups)	Completed
9	Induction Training Programme for Administrative Grama Niladhari	108	Completed
	Total	540	

7.2 Mandatory Learning and Development Programmes for All-Island Services

SLIDA has recognized the continuous enrichment and development of knowledge, skills and attitudes which are necessary for the career development of all-island service officers as one of its core responsibilities.

According to service minutes of all-island Services, it is a mandatory requirement for the officers of these services to complete induction training and capacity development programmes.

Therefore, nurturing a continuous learning culture among these officers is of paramount importance ensuring efficient and effective public service. Accordingly, these programmes which are conducted solely for officers of all-island services are based on following concepts:

- Enriching specifically identified behavioral and technical competencies that would be required from time to time
- Continuous updating and upgrading of knowledge and skills necessary to cope with the ever increasing challenges in a challenging environment.

Accordingly, SLIDA conducted mid-career capacity building programmes for 917 officers of Sri Lanka Administrative Service and Sri Lanka Accountants Service.

SN	Service	No of Programmes	No of Participants	Progress
1	SLAS Grade I - 2009 & 2010	05	185	Ongoing
2	SLAS Grade III - 2015	02	70	Completed
3	SLAS Grade III - 2017	04	131	Ongoing
4	SLAS Grade III - 2019	06	220	Ongoing
5	SLAcS Grade III - 2017	02	81	Ongoing
6	SLAcS Grade III - 2019	06	230	Ongoing
	Total	25	917	

7.3 Capacity Development Programme for Special Grade Officers of Sri Lanka All-Island Services

SLIDA conducted capacity building programmes for 135 Special Grade officers of Sri Lanka all-island Services.

S.No	Service	No of Programmes	No of Participants	Progress
1	Capacity Development Programme for Special Grade Officers	05	135	Completed

7.4 Short Term Training Programmes

SLIDA conducted five (5) short term training programmes for 135 officers.

7.5 Diploma Programmes

SLIDA conducted diploma programmes in the fields of Public Procurement and Contract Administration (HNDIPPCA), Office Management (DOM) and Internal Auditing. These diplomas are popular and have provided a valuable contribution in developing public sector performance.

S.N.	Programme	No of Participants	Progress
1	Higher National Diploma in Public Procurement and Contract Administration - (WE) (2023/2024)	25	Ongoing
2	Higher National Diploma in Public Procurement and Contract Administration - (WD) (2023/2024)	55	Ongoing
Total		80	

7.6 Customized Learning and Development Programmes

These programmes have been specially designed to suit with the requests made by the client organizations. During 2024, SLIDA has conducted 32 training programmes and trained 1,267 officers.

S.No	Client Organization	Field of Training	No of Participants
1	Director General Health Service Office, Sri Lanka Navy	Training Programme on Leadership, Administration and Management Module for Military Doctors	05
2	Jayewardhenepura General Hospital and postgraduate Medical Training Centre	Conducting Training Programme and Examination for Promotion from Management Assistant MN 1 to MN 2	58
3	Sri Lanka Institute of Development Administration	Speechcraft Training Programme with Toastmasters International	21

4	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service	30
5	Ministry of Defence	Training of Administrative Grama Niladhari on Combatting of Human Trafficking	27
6	Ministry of Defence	Training of Administrative Grama Niladhari on Combatting of Human Trafficking	30
7	Ministry of Defence	Training of Administrative Grama Niladhari on Combatting of Human Trafficking	33
8	Ministry of Defence	Training of Administrative Grama Niladhari on Combatting of Human Trafficking	30
9	Ministry of Defence	Training of Administrative Grama Niladhari on Combatting of Human Trafficking	34
10	Ministry of Defense	Training of Administrative Grama Niladhari on Combatting of Human Trafficking	34
11	University of Vocational Technology	Preparation Guidelines of Strategic Plan and Action Plan for the University of Vocational Technology	40
12	University of Vocational Technology	Finalizing the Strategic Plan of the University of Vocational Technology	15
13	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 5)	30
14	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 6)	30
15	Police Transport Division	Training programme on Public Procurement and Internal Auditing	34
16	Insurance Trust Fund	Training for Service Consultancy Procurement	15
17	TRCSL	Induction Training Programme for Telecommunication Officers	13
18	National Police Academy	Development and Management Training for Upgraded Officers	30
19	Police Transport Division	Training Programme of Stores Management	



20	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 7)	30
21	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 8)	30
22	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 9)	30
23	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 10)	30
24	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 11)	30
25	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Group 12)	30
26	Police Transport Division	Training Programme on Procurement Process and Value for Money	20
27	Inland Revenue Department	Capacity Building Programme for Grade I Officers of Sri Lanka Inland Revenue Service (Online)	30
28	Sri Lanka Customs	Training of Trainer Programme on Teaching Methodologies	29
29	Sri Lanka Navy	Public Finance & Procurement Mgt. for (Logistics) Officers	19
30	CERT	Cyber Security Building Programme for Government Officials	435
31	Ministry of Buddhasasana, Religious and Cultural Affairs	Professional English Language Course	20
32	Department of Archeology	Training Programme for Executive Officers	25
Total			1267

ORGANIZATIONAL DEVELOPMENT DIVISION

Organizational Development (OD) is a holistic and strategic process that helps organizations to build their capacity to change and achieve greater effectiveness by developing, improving and reinforcing strategies, structures and processes.

The main functions of the division ;

- Plan target oriented organizational process.
- Conduct organizational development services in improving effectiveness and efficiency of service delivery in public sector organizations and SOEs.
- Develop systems to improve management consultancy process and monitoring process.
- Develop international collaborations with institutions in capacity building.
- Initiate internal staff capacity development programmes.

During the year 2024, following activities were completed successfully by the Organizational Development Division.

1. Update the strategic planning process and finalized the Strategic Plan 2023-2027.



2. International Cooperation – A delegation of National Centre for Good Governance, India visited SLIDA in July, 2024 to discuss the MOU for strengthening SLIDA faculty and capacity building of civil servants.



3. Beyond the Horizon - The first programme was conducted for Special Grade Officers of all-island services during March, 2024 at SLIDA and Forest College, Nuwara Eliya.
4. Strengthening the Environmental Sensitive Areas - ESA Policy in Sri Lanka SLIDA conducted a workshop for divisional administrators, provincial & district local government officers to introduce ESA policy in Sri Lanka during July 2024.



5. New Performance Evaluation System – SLIDA Faculty established a new performance evaluation system, which covers almost all tasks performed by the Consultants along with a set of guidelines for task hours.
6. SLIDA Café to Healthy Café Project – Ministry of Health provided a grant for the project Healthy Cafeteria in Workplaces and SLIDA cafeteria was substantially upgraded with the financial support allocated.
7. Management Consultancy (MC) Process - Streamlined the management consultancy process and MC guidelines.

Progress of Management Consultancies

Registered number of Management Consultancies - 24

Management Consultancies in progress - 17

Name of the Consultancy	Organization
1 Preparation of institutional structure and corporate plan	National Eye Bank of Sri Lanka
2 Staff review programme	Commission to Investigate Allegation of Bribery or Corruption
3 Hiring a procurement consultant for the evaluation of core banking application system for MBSL	Merchant Bank of Sri Lanka & Finance PLC
4 Preparation of manual procedures and incentive scheme	Consumer Affairs Authority
5 Preparation of corporate plan	National Transport Medical Institute
6 Formulating an operational procedure for the promotion of foreign direct investment	Ministry of Investment Promotion
7 Preparation of training modules	North Central Province, Anuradhapura
8 Preparation of strategic plan	Kithul Development Board
9 Preparation of 5 year corporate plan	GSMB Technical Service (Pvt) Ltd.
10 Updating the task organization code	Coconut Research Institute
11 Preparation of corporate plan	National Police Academy
12 Work-study on mechanism and functions	Colombo Municipal Council
13 Work-study and develop a performance appraisal system	Labour Department
14 Preparation of strategic plan	Shrama Vasana Fund
15 Updated administration & disciplinary procedure	Employee Trust Fund Board
16 Services for 10 years strategic plan	Valuation Department
17 Work-study and preparation of a performance evaluation system	Labour Department

Completed Management Consultancies – 03

Name of the Consultancy	Organization
1. MC for recruitment examination	2. Government Valuation Department
3. Performance for key performance indicators (KPI)	4. State Pharmaceutical Corporation of Sri Lanka
5. Formulation of code of conduct and its enforcement	6. National Police Academy

- Productivity and Green Productivity - Productivity Improvement System was established and institutional productivity circles were strengthened.
- Center for Quality Assurance - Initial steps were taken to establish the Center for Quality Assurance.

In 2003, University Grants Commission (UGC) accredited the Master's level degree awarding status to SLIDA under Section 25A of the Universities Act No. 16 of 1978, as amended by Act No. 07 of 1985. Accordingly, the School of Postgraduate Studies (SPS) was established. After that, the school continuously engaged with practitioners in the public sector at national, regional and international levels. The rationale for developing the Master of Public Management (MPM) programme has been based on today's fast-changing and challenging public management environment where Secretaries of Ministries, Chief Executive Officers, and other stakeholders alike are increasingly demanding a value-added contribution from their managers. This unique MPM programme enriches its study fellows to achieve a Master's Degree and equips them with skills to function confidently at different managerial levels.

MPM of SLIDA is one of the leading professional master programmes in the country. Thus, the selection process of participants, the programme content and the delivery style are different to other similar programmes.

Institutional Review- Compliance for SLQF

An expert panel appointed by the Ministry of Education, Higher Education, and Vocational Education conducted an institutional review of SLIDA on December 18, 2024. The panel was chaired by Prof. Deepthi Bandara, and its members included Prof. Indira Nanayakkara, Dr. Ranga Rodrigo, Mr. K.K.K. Dharmatilake, and Mr. T. Dharmarajah. The experts discussed their concerns with the faculty and management staff, and they also held separate meetings with graduates and current students. The results of this periodic institutional review will be released in February 2025.

Visit of the Huazhong University of the People's Republic of China

Delegates from Huazhong University of the People's Republic of China visited the Sri Lanka Institute of Development Administration to strengthen academic ties between the two institutes. The delegation was led by Prof. Zhou Liping, Dean of the School of International Education at Huazhong University.

The delegation engaged in a productive discussion with senior officials of SLIDA, to explore collaborative opportunities in higher education and scientific research, foster partnerships that contribute to sharing knowledge and development, and renew the MOU they had with SLIDA.



Repeat Examination Session

A special repeat examination session was conducted by SPS with collaboration of examination division. Accordingly, repeat examination was conducted for 15 subjects and 61 students sat for the examination. Conducting special repeat exams is a critical step to address the backlog of delayed academic work caused by the COVID-19 pandemic and economic hardships. These exams provided an opportunity for students who were unable to complete their studies on time due to disruptions beyond their control.

One-Year MPM programme

SPS took the initial steps to introduce a one-year MPM programme (SLQF 9) for the coming intake to enhance flexibility and meet the evolving demands of the competitive education market. The programme is designed to cater to diverse professional needs, offering customizable learning paths and innovative delivery methods.

Two-year MPM Programme

The 2021/2023 batch completed their coursework. Applications were invited for a new intake.

The Examination Division of SLIDA has conducted over 55 examinations during 2024 including 45 examinations for external organizations and 10 examinations for internal programmes.

External examinations included recruitment, efficiency bar and promotions.

10.1 External Examinations – 2024

S.No.	Name of the Examination	Institute	No of Candidates
1	EB of ICT Service Class 1 Grade I	Ministry of Public Administration and Home Affairs	5
2	Second EB Examination for officers of Sri Lanka Administrative Service - 2020(I)		146
3	EB Examination for the post of lecturer of Sri Lanka Planetarium	Sri Lanka Planetarium	1
4	First EB Examination for Legal Officer	Ministry of Public Security	1
5	First EB Examination for Grade II Lecturers	NAITA	6
6	First EB Examination for Legal Assistant	Department of Coast Conservation and Coastal Resource Management	1
7	EB Examination for Authorized Officers Grade II	Department of Immigration and Emigration	121
8	First EB Examination for Legal Officers	Department of Irrigation	1
9	First EB Examination for Metrology Experimental Officers (Departmental)	Department of Measurement Units, Standards and Services	13
10	Second EB Examination for Management Assistant (Non Tech) Officers	Ministry of Finance	2
11	Third EB Examination for Departmental Executive Service	Department of Public Enterprises	1
12	First EB Examination for Legal Officer	Ministry of Wildlife and Forest Resource Conservation	1
13	Third EB Examination for Industry Inspector	Ministry of Industries	1

14	Limited Competitive Examination for Recruitment to the post of District Inspector (Transportation & Communication) in Management Assistant Supra Grade Service category	Sri Lanka Railway Department	62
15	First EB Examination for Management Assistant (Non Tech Category 2-Receptionist)	Public Service Commission	1
16	First EB Examination for Management Assistant (Tech Segment 03 Technical Assistant III)	Department of Buildings	8
17	EB Examination for Quality Control Officers	Department of Fisheries and Aquatic Resource	2
18	Third EB Examination for Assistant Explosives Control Officers, Grade I of Executive Officer Category	Ministry of Defence	1
19	Competitive Examination for filling vacancies in the Management Service Officers Service cadre in Sri Lanka Missions Abroad 2023	Ministry of Foreign Affairs	22
20	Construction Industry Development Authority MM 1-1 (Assistant Director) – First EB Examination for Grade II	Construction Industry Development Authority (CIDA)	8
21	First EB Examination for Management Assistant (non-technical) (MA 1-2) Grade III officers	Construction Industry Development Authority (CIDA)	17
22	First EB Examination for Development Officers	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	53527
23	Second EB Examination for Development Officers		
24	Third EB Examination for Development Officers		
25	First EB Examination for Management Assistant (Technical Segment 3)	Project Management and Monitoring Department	4

26	Competitive Examination for Requirement of Technology Transfer Officer	Coconut Research Institute	31
27	First EB Examination for Legal Officer in Executive Service Category	Department of Legal Affairs	1
28	First EB Examination for Officers in Junior Manager JM 1-2 Service Category Grade III	CIDA	26
29	Third EB Examination for Travel Document Assistant	Department of Immigration and Emigration	5
30	First EB Examination for Executive Service Category (Departmental)	Department of Commerce	7
31	Sri Lanka Information and Communication Technology Service EB Examination	Ministry of Public Administration and Home Affairs, Provincial Councils and Local Government	396
32	First EB Examination for Grade III, Class II officers in Registrar Service	Registrar General's Department	444
33	Recruitment Examination for Administrative Officer, Human Resource Officer and Finance Officer	Central Environmental Authority	9
34	EB Examination for Management Assistant (Fisheries Resource) Grade II	Department of Fisheries and Aquatic Resources	1
35	Second EB Examination for Legal Officer	Ministry of Tourism	1
36	Recruitment Examination for Research Officer	Coconut Cultivation Board	51
37	EB Examination for Fisheries Inspector	Fisheries Department	1
38	Recruitment Examination for Assistant Director (Limited)	National Physical Planning Department	31
39	First EB Examination for the post of Assistant Director (Deptmental)	Department of Government Information	2
40	EB Examination for Management Service Officers Service	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	32
41	First EB Examination for Technical Assistant	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	52

42	EB Examinations for All-Island Services	Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government	794
43	First EB Examination for Reparation Officer Grade III	Office for Reparation	2
44	First EB Examination for category of Executive Officers	National Intellectual Property Office	1
45	Recruitment Examination for the post of Management Assistant	Marine Environment Protection Authority	111

10.2 Internal Examinations - 2024

S.N	S.N	No. of Candidates
1	Diploma in Office Management (2020/2021) Repeat	14
2	Diploma in Professional English 2022 - 1 st Intake Level II	24
3	Diploma in Office Management (2021/2022) Semester II	36
4	Second EB Examination for Management Assistants (Non-Tech)	07
5	Diploma in Professional English - Repeat	20
6	Diploma in Professional English – 2022 2 nd Intake Level I	41
7	Diploma in Auditing - Repeat	07
8	Higher National Diploma in Public Procurement and Contract Administration – 2022/2023 Semester II	61
9	Higher National Diploma in Public Procurement and Contract Administration – 2022/2023 Semester III	71
10	Master of Public Management (2019/2021) & (2020/2022) Semester IV	90
11	Master of Public Management (2021/2023) Semester I	40
12	Master of Public Management (2021/2023) Semester II	30
13	Master of Public Management (2019/2021) & (2020/2022) Semester V	90
14	Master of Public Management (2021/2023) Semester III	28
15	Master of Public Management (2019/2021) & (2020/2022) Semester VI	77
16	First EB Examination for Technical Assistants (Civil) - MA 2-1	01
17	Second EB Examination for Technical Assistants (Computer Technical Assistant) - MA 2-1	01
18	First EB Examination for Programme Officers - JM 1-1	04
19	First EB Examination for Management Assistants (Non-Technical) MA 1-1	11

By the end of 2024, the Center for Language Studies has primarily completed three programmes related to link language (English).

1. Diploma in Professional English

- From the second intake of the *Diploma in Professional English* programme that began in 2022, 33 out of 43 enrolled participants have sat for the final stage examination.
- The first intake for 2023 was enrolled in February and March 2024, with a total of 115 Participants registered. Out of them, 95 Participants qualified to sit for Stage I examinations. At present, classes for Stage II are being conducted in two weekend (Saturday) groups and one evening weekday group.

2. Certificate in English for Careers

- Enrollment for the first intake of this certificate course took place in March 2024. A total of 63 participants registered for the programme. They were divided into two groups - one attending on Sundays and the other on Tuesdays and Thursdays. Out of them, 54 participants qualified to sit for the final examination.
- One stage of this programme was successfully completed during the second quarter of 2024. Two more stages commenced in the fourth quarter of 2024.

In addition, the following English language training programmes were completed for various institutions:

1. Writing Skills Development Programme for Parliamentary officers – 12 days, 36 hours
2. Business Communication Workshop for the Department of Public Finance – 10 days, 20 hours
3. Spoken English Training Programme for Office Assistants and Drivers of the Ministry of Foreign Affairs – 17 days, 100 hours
4. Second Phase of the Spoken English Training Programme for Office Assistants and Drivers of the Ministry of Foreign Affairs – 17 days, 100 hours
5. Professional English Course for officers of the Ministry of Buddhasasana, Religious and Cultural Affairs – 4 days, 24 hours

Furthermore, with the aim of enhancing the English language proficiency of public and private sector officers, the following programmes are planned to be launched in 2025:

1. Diploma in Professional Communication (DPC)
This programme is planned to commence in 2025.
2. A trio of short-term courses is planned for 2025:
 - IELTS Mastery
 - Effective English for Verbal Communication
 - Advanced Grammar for Professional Communication

Below are a few photographs taken during special occasions in the year 2024.



Inaugural Evenings of the Diploma in Professional English – 2023 1st Intake (2024) Programme and Certificate in English for Careers – 2023 1st Intake (2024) Programme



Inaugural Evening of the SpeechCraft Training – 1st Batch 2024

A collaborative effort between the Sri Lanka Institute of Development Administration and IESL Toastmasters Club



Awarding Evening of the SpeechCraft Training – 1st Batch 2024

A collaborative effort between the Sri Lanka Institute of Development Administration and IESL Toastmasters Club



The IT Division of SLIDA has made significant strides in aligning its operations with the institution's strategic objectives to enhance digital transformation and modernize public sector training and management. These objectives focus on leveraging technology to streamline academic and administrative operations, improving service delivery, enhancing digital security, and fostering a culture of innovation within the public sector. The division's overarching goal is to support SLIDA in becoming a leader in public sector training and management through advanced technological solutions.

Functions of the IT Division

1. Develop new information systems to automate manual processes.
2. Facilitate IT support and cyber security measures.
3. Enhance the institutional image through promotional activities by utilization of digital platforms.
 - **Objective:** To improve SLIDA's visibility and reputation through targeted IT-driven promotional efforts.
 - **Implementation Strategy:** such as social media, the SLIDA website, and newsletters to promote SLIDA's activities, achievements, and offerings. Develop and implement marketing campaigns and manage online presence.
 - **Expected Outcomes:** Increased public awareness, higher engagement with SLIDA's programs, and an enhanced overall image of the institution.
 - **Performance Metrics:** Growth in social media followers, website traffic, and engagement rates. Tracking the success of promotional campaigns through analytics and feedback.

6. Support Services for Online Programmes Conducted by SLIDA

- **Objective:** To provide comprehensive IT support for online programs, ensuring a seamless virtual experience for participants.
- **Implementation Strategy:** Implement and manage online learning platforms, ensure reliable internet connectivity, and provide technical support to both instructors and participants. Regularly update and troubleshoot online systems to address any issues promptly.
- **Expected Outcomes:** Smooth and effective delivery of online programs, high levels of participant satisfaction, and minimal disruptions.
- **Performance Metrics:** Participant feedback, technical issue resolution times, and overall success rate of online program delivery.

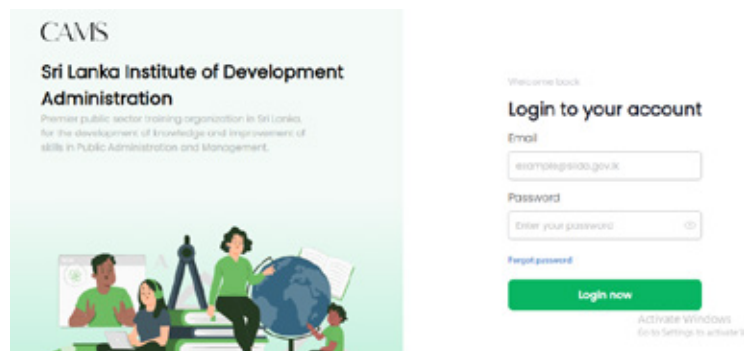
Key Activities Planned/ Completed Activities

Several key activities have already been successfully completed, reflecting the significant progress made by the IT Division in achieving its objectives:

01. Introducing the Centralized Academic Management System (CAMS) – Phase 01

A web-based academic management system designed to provide a mechanism to manage all SLIDA programs in effective and efficient manner. It provides functionalities for:

- Module Creation
- Module Plan Approval
- Module Plan Amendment
- Program Management
- Student Enrolment
- Students' Credit Management
- Students' Assessment
- Resource Persons Management
- Lecture Scheduling
- Resource Persons Allocation
- Classroom Allocation
- Student Data Management
- Workflow Automation and Report Generation



2. Centralized Examination Management System (CEMS)

A web-based system designed to streamline SLIDA's examination process with features such as:

- Online Application Processing
- Candidate Registration
- Application Verification
- Hall Allocation
- Result Management
- Report Generation
- SMS and Email Integration

CAMS aims to handle all functions related to SLIDA's examination procedures, providing a smoother experience for exam candidates and administrative staff. The Candidate Data Management System helps to handle large data volumes efficiently and this system consists

of access control mechanisms to ensure only authorized personnel can view or edit data, protecting sensitive information. Further, regular backups and a reliable recovery system safeguard against data loss in the system.

3. IT Infrastructure Procurement

SLIDA is in the process of upgrading its IT infrastructure by procuring modern hardware and software to meet the increasing demands of digital transformation and technological advancements in training and administrative processes. To make it happen, IT Division has purchased and distributed essential IT equipment across SLIDA including desktop computers, laptops, panel boards for classrooms and various divisions.

- Purchasing Desktops and Laptops
- Digital Interactive Boards
- Smart Business Projector
- 2 Network Switches for Hostel Premises
- Multimedia Equipment – Sonny R5 Camera
- iMac Desktop for programme promotion

4. Promotion and Public Engagement

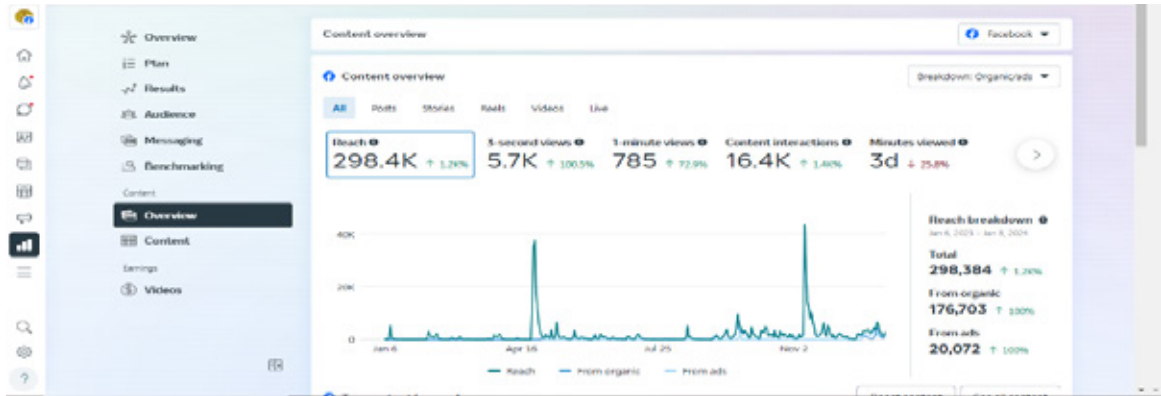
- **Website Re-launch:**

The IT division successfully re-launched a new website to enhance the institution's digital presence. It offers access to a wide range of programmes, courses, and resources aimed at enhancing the skills of government officials and public servants. The site features sections on training programs, research initiatives, consultancy services, and event updates and reservations. With user-friendly navigation and e-learning options, the SLIDA website supports its mission to improve governance and leadership in the public sector. It also facilitates online applications and provides the latest institutional news.

- **Facebook Promotion:** Now boasting over 13,000 followers

Facebook page has experienced consistent growth in its follower base, becoming an essential platform for disseminating information about public sector training, events, and institutional achievements. With an increasing number of followers, the page effectively





reaches a wide audience of government officials, public service professionals, and the general public, reflecting growing interest in SLIDA's mission. Regular updates include photos, videos, and news about training programs, workshops, and key initiatives. This growth in followers underscores the page's importance in enhancing SLIDA's visibility and influence in promoting governance and leadership development.

• Published e-documents:

Important publications such as the Kalamana magazine and SLIDA newsletters have been made available digitally to increase accessibility.



5. Coordinating IT-Related Training Programs

We coordinate a range of specialized IT training programs, including Cyber Security Capacity Building, Computer Driving Licenses, Advanced Excel etc. Our efforts focus on delivering up-to-date, industry-relevant training sessions that cater to diverse needs. By meticulously organizing and overseeing these programs, we ensure that participants gain valuable knowledge and practical skills to excel in the rapidly evolving IT landscape.



6. IT Facility for SLIDA Special Programs or Events

IT solutions will be provided to support the seamless execution of events and programs, including the design of backdrops, documentary videos, and IT support for special programs and staff welfare events. Some of the special events are listed below

Conclusion

The IT Division has played a critical role in transforming SLIDA's technological landscape. Through the development of sophisticated management systems, improved infrastructure, and strategic promotion, the division continues to drive SLIDA's mission forward. However, addressing financial challenges will be essential to ensure the successful completion of ongoing and future projects. The division is well-positioned to continue its upward trajectory, supporting both internal operations and SLIDA's external engagement.

"SANDHARANI" RESEARCH CENTRE

Symposium on Best Practices and Innovations in Public Administration and Governance (BP-IPAG)

The prestigious Symposium on Best Practices and Innovations in Public Administration and Governance (BP-IPAG) was held on March 15, 2024, at the Sri Lanka Institute of Development Administration (SLIDA). Out of 36 projects, 24 were selected for presentation, categorized under three key themes: Digital Governance, Sustainable Agriculture and Irrigation, and Nurturing Human Potential.

The day commenced with a series of insightful preliminary presentations, setting the stage for an engaging Plenary Session and an inspiring Award Ceremony in the afternoon. This symposium served as a vibrant platform, bringing together experts, practitioners, and thought leaders from various sectors of public administration and governance. Participants had the opportunity to gain valuable insights into cutting-edge practices and innovative solutions, while also partaking in thought-provoking discussions. The event provided a unique forum for networking, fostering collaborations, and exchanging ideas, further enriching the experience for all attendees.



SLIDA Newsletter

To make the SLIDA newsletter more engaging and accessible, we transitioned it into a dynamic e-version, which officially launched in August 2024. This digital format not only enhances the user experience with interactive features and vibrant layouts but also makes the newsletter more environmentally friendly and widely accessible. Through this new platform, we aim to reach a broader audience, keeping them informed about SLIDA's latest developments, events, and initiatives in a modern and appealing way.

SLIDA E-Newsletter



Faculty Research Knack Workshop

Promoting the research culture among the fellow members Research and Development Division of SLIDA began the Research Knack Workshop Series for SLIDA Faculty and management on September 5th 2024. This series will involve participants working on a selected research study over a three-month period. They will present their Mini Desk Research at the Research Colloquy to be scheduled in 2025.

Sri Lanka Journal of Development Administration (SLJDA)

Sri Lanka Journal of Development Administration (SLJDA) published annually is a bold initiative of SLIDA to maintain a quality publication to robust knowledge through research and scholarly writings on public administration and public management. We accept manuscripts based on applied research, peer reviewed articles and advanced case studies. The next publication of the journal is being prepared.

Kalamana Magazine (Dec 2024: Twice a year)

Kalamana Magazine brings you the pulse of public administration and governance through in-depth articles, interviews, and analysis. Each edition is crafted to inspire, educate, and provoke thought among public servants and policy enthusiasts. With contributions from esteemed professionals and academics, Kalamana is a beacon of knowledge for those committed to serving the public interest.

SLIDA Research Symposium

To provide a platform for public sector officials with a keen interest in research, SLIDA is organizing its prestigious Research Symposium, scheduled to take place at the end of January 2025. This symposium will offer an invaluable opportunity for public sector professionals to present their research findings, share insights, and contribute to the development of evidence-based solutions for pressing governance challenges.

Non-Managerial training

To elevate the knowledge and skills of secondary-level officers in the public sector, the Non-Managerial Training Division launched the "Knowledge Enhancement Assistance for Secondary Level Officers" (KEASO) programme in August 2024. This initiative aims to provide targeted training and development opportunities, empowering these officers to perform their roles more effectively and contribute to the overall efficiency and innovation within the public sector.

The proposed KAESO courses are as follows.

No	Basket	Course	Medium	Proposed Institution to be Coordinated for Curriculum and Delivery
1	HRM	Establishment Code: Volume I: Leave	S/T	Establishment Ministry of Public Administration Division: Public
2	HRM	Establishment Code: Volume I: Salary, Salary Conversions, Loans and Advances	S/T	Establishment Ministry of Public Administration Division: Public
3	FIN	Financial Regulations	S/T	Department of Public Finance / SLIDA
4	FIN	Pension Procedure	S/T	Department of Pensions
5	SPC	Enhancing Public Sector Productivity	S/T	National Productivity Secretariat
6	SPC	Avoiding Bribery and Corruption	S/T	SLIDA /CIBC

To facilitate many officials to follow the programme it is planned deliver this through a distance learning platform.

The Administration Division of SLIDA plays a pivotal role in ensuring the smooth and efficient operation of the institute. Its responsibilities are multifaceted, including core areas such as human resource management, office management, and the implementation of productivity management approaches to continuously improve office methods. The division is also tasked with the maintenance and control of essential accessories related to management activities, ensuring the necessary tools are available and well-kept.

A key focus is on developing the SLIDA workforce. The Administration Division actively provides training opportunities designed to equip officers with the skills needed for enhancing efficiency and productivity, thereby creating a staff capable of meeting the Institute's demands effectively. Furthermore, the division works to foster positive relationships through proper coordination amongst inter-agencies and ensures the general public has easy access to SLIDA facilities and services.

Maintaining transparency and responsiveness is another critical aspect of the division. It upholds necessary procedures to facilitate the convenient retrieval of information in response to requests from the general public under the Right to Information Act and implements efficient systems to address and resolve public complaints rapidly. Specific facilities under its purview include the Nuwara Eliya circuit bungalow, where it manage and maintains the online reservation system for service recipients, as well as managing the booking systems for auditoriums, lecture halls and classrooms. The management and maintenance of hostel facilities also come under the division responsibilities.

The Administration Division interfaces with higher levels of governance as well. It refers to Cabinet decisions received from the Cabinet Secretariat to the relevant divisions for action and prepares answers to parliamentary questions, ensuring these are submitted to Parliament in the required trilingual format. It also handles the approval of local and foreign leave for SLIDA staff and provides direction and supervision for matters related to elections.

Crucially, the Administration Division is the designated responsible unit for fulfilling institutional procurement plan and action plan. This involves the strategic acquisition of necessary goods, services, and infrastructure, ensuring the Institute has the resources required to support its operations and strategic objectives. The commitment to staff development and resource management is reiterated through the division's role in ensuring ongoing training opportunities are provided for all SLIDA staff.

During the year 2024, the Administration Division undertook numerous activities and completed several significant projects, contributing directly to the improvement of its infrastructure and operational capabilities. Key accomplishments fall under following domains.

- **Infrastructure Development & Maintenance:**
 - Completed the renovation of SLIDA building roof - 1
 - Execution of painting & water proofing works for SLIDA buildings.
 - Completed the renovation and water proofing works of the hostel passage rooftop.
- **Technology and Equipment Acquisition (Fulfilling Procurement Plan):**
 - Purchased 18 laptop computers.
 - Purchased 42 desktop computers and UPS units.
 - Supplied & installed twelve digital interactive boards.
 - Supplied & installed a smart business projector.
 - Purchased a duplicating machine.
 - Purchased a wireless face recognition time attendance machine.
 - Purchased 2 network switches for hostel premises.
 - Purchased an iMac Desktop compare.
 - Purchased of 14 AC machines.
 - Supplied & installed a paper collator machine.

These activities reflect the proactive approach of the Administration Division in enhancing the institutional physical environment, technological infrastructure, and operational tools, directly supporting its educational and administrative functions.

Cadre Details

SLIDA Cadre as at December 31, 2024

Category	Approved Cadre	Existing Cadre	Vacancies
Senior	47	26	21
Tertiary	23	13	10
Secondary	58	49	09
Primary	38	28	10
Total	166	116	50

S/N	Designation	No. of filled positions	Recruited basis
1	Senior Consultant	01	Secondment
2	Associate Consultant	01	Secondment
3	Assistant Director	01	Secondment
4	Financial Assistant	01	Permanent (Promotion)
5	Programme Officer	02	Permanent (Promotion)
6	Management Assistant	01	Secondment
7	Graphic Design Aid	01	Permanent
8	Technical Aid	01	Permanent (Promotion)

Sri Lanka Institute of Development Administration Library also assists in meeting the information needs of public and private sector executives who participate in the training of its staff. The library of the Institute of Development Administration of Sri Lanka is equipped with a wide range of new books related to the academic field of Public Administration and Management, especially to meet the academic needs of its users.

The Institute of Development Administration of Sri Lanka is engaged in introducing new training courses, updating existing courses and implementing counseling and research activities and this library facilitates the of acquisition necessary information.

Subject Areas Covered

Public policy, Good Governance, Human Development, Economic Development and Planning, Productivity, Environmental Management Performance Development, Globalization, Project Management, Human Resources Management, Sustainable Development, Privatization, E-Government and E-Business Services provided by the library.

Services Provided by the Library

The Library of the Institute of Development Administration of Sri Lanka is open for bibliographic activities from Monday to Saturday from 8.30 a.m. to 5.30 p.m. The Library is closed on Sundays and Public Holidays. Assisting in teaching, learning and research activities in Sri Lanka. Information of the library can be found through the online database, using tools such as library directories and pilot labels, as well as with the assistance of library staff.

In addition, facilities for personal study, laptops, e printing services, and library users are provided. Books and periodicals not available in the library of the Institute of Development Administration of Sri Lanka are obtained from other libraries through the library interchange, surveillance cameras are installed to maintain the required level of security for information resources and printing is carried out with quality and efficiency using digital technology. Bibliographic information is incorporated into a database compiled using the KOHA software to automate library activities.

Achievement of information Resource for the library

Purchase	-	93
Complimentary	-	36
Special Donation	-	32

The total cost of acquiring Information resource in the library in the year 2024 is as follows.

S/N	Item Purchased	Cost
1	Books	98953.15
2	Periodicals (Local)	3000.00
3	Periodicals (Foreign)	—
4	Newspapers	175964.00
	Total	277917.00

SPECIAL EVENTS AND ACHIEVEMENTS

1500 Sri Lankan officers are scheduled to undergo trainings at NCGG, India.

A high-level delegation from the National Centre for Good Governance (NCGG) of India, led by Mr. Shri V. Srinivas, IAS, Secretary of the Ministry of Personnel, Public Grievances and Pensions, DARPG & DG, Government of India, visited SLIDA for a pivotal engagement. The delegation, accompanied by esteemed officials, engaged in a productive discussion with Mr. Nalaka Kaluwewe, Director General of SLIDA, along with all Additional Director Generals, to bolster the capacity building of Sri Lanka's public sector officers. Under the terms of the new agreement, 1500 Sri Lankan officers are slated to undergo trainings at NCGG in the near future.

The Indian delegation also included key members such as Mr. Narendra Bahadur Singh Rajput, Joint Secretary of DARPG; Mr. Ashutosh Pal Singh, Associate Professor at NCGG; Ms. Poly Prisca Mathew, Chief Administrative Officer at NCGG; and Mr. Mukesh Kumar Bhandari, Research Associate at NCGG.



Environmental Leadership for Sustainable Governance: A Journey Along the Pekoe Trail

As part of the Beyond the Horizon workshop series for Special Grade Officers of the Sri Lanka Administrative Service - 2024, a transformative two-day study visit to Nuwara Eliya, unfolded along the scenic Pekoe Trail. Centered on the theme “Environmental Leadership for Sustainable Governance,” the event featured an insightful session on Environmental Sensitization and Policy Responsibility led by Prof. Ashoka Dangolla from the Department of Veterinary Clinical Science, University of Peradeniya, at the Forestry School in Sandathenna.



Newsletters

SLIDA is pleased to announce the launch of the latest edition of the SLIDA Newsletter. This publication serves as a comprehensive communication tool, providing timely updates on institutional achievements, upcoming programs, and key developments. Designed to keep public officials informed and engaged, the newsletter offers valuable insights into SLIDA's ongoing initiatives and future activities.



SLIDA Website Re-Launching Event

SLIDA proudly unveiled its newly redesigned website at a special launching event held in 2024. The upgraded platform offers a more user-friendly interface, improved accessibility, and enhanced features to better serve stakeholders and the public. This milestone reflects SLIDA's commitment to digital transformation and delivering efficient, modern public service training and information dissemination.



Celebrating success in Speech Craft

Speech Craft training Programme which was a collaborative effort between SLIDA and IESL Toastmasters Club concluded its first session. The outstanding participants of the Speech Craft training were felicitated by the Director General SLIDA at a graceful event.



Training of Trainers

Concluding an enriching four-day Trainer of Training programme (ToT), officers of the Ambilipitiya Leadership Development Center were honored to receive their well-deserved certificates. These certificates were presented by Mr. Nalaka Kaluwewe, the Director General of SLIDA, and Dr. W.M.M.G.D. Wijekoon, Additional Director General (Research and Development/Non-Management Training), acknowledging their successful completion of the training programme.



Delegation from Huazhong university of Science Technology (HUST) to Sri Lanka

Delegates from Huazhong University of the People's Republic of China visited the SLIDA to strengthen academic ties between the two institutes. The delegation was led by Prof. Zhou Liping, Dean of the School of International Education at Huazhong University.

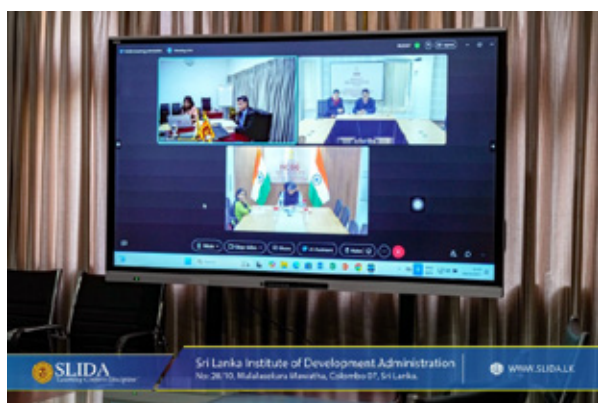
The delegation engaged in a productive discussion with Mr. Vimukthi Janadara, Director General of SLIDA, and the Additional Director Generals to explore collaborative opportunities in higher education and scientific research, foster partnerships that contribute to sharing knowledge and development, and renew the MOU they had with SLIDA. Professor M. Thilakasiri, Former Director General of SLIDA, also participated in the event.



Strengthening Bilateral Ties: Capacity-Building Agreement Between Sri Lanka and India

As an important outcome of His Excellency the President's visit to India, a Memorandum of Understanding has been signed between the two countries to initiate a long-term agreement for capacity-building programmes for Sri Lankan civil servants. The program aims to train 1,500 public officials over five years, coordinated by the National Centre for Good Governance and the Sri Lanka Institute of Development Administration.

A virtual preliminary discussion was held between the two parties to prepare and set the agenda of the programme. The Director General of NCGG, the Director General of SLIDA, and other relevant officials participated in the discussion.



Cyber Security Awareness and Training Program for Sri Lanka Police Officers

Under the Cyber Security Awareness and Training Programme series in collaboration with Sri Lanka CERT, SLIDA conducted an engaging session for Sri Lanka Police Officers, focusing on critical aspects such as the importance of cyber security for law enforcement, information and cyber security policies, responding to cybercrime, protecting digital evidence, and the vital role of law enforcement in cyber security. The session was graced by the presence of Mr. Waruna Sri Dhanapala, Acting Secretary to the Ministry of Digital Economy, and Dr. Kanishka Karunasena, the CEO of Sri Lanka CERT, along with other distinguished guests. This impactful programme was coordinated by Mr. Rusitha Dharmasena, Director (IT & Programme Promotional) at SLIDA.



SLIDA Outbound Training

SLIDA organized an enriching outbound training for its staff at Wijaya Resort, Kiriella. This event was centered on fostering teamwork, enhancing communication, and developing leadership skills through a series of exciting team-building activities.



SLIDA Day

SLIDA Day 2024 was a vibrant and memorable celebration that brought together the entire SLIDA family to foster teamwork, unity, and staff engagement. The event featured a series of activities designed to encourage collaboration and promote a positive workplace culture. Highlights of the day included a lively Musical Relaxation session that set a joyful tone, followed by the traditional “Awrudu Festival” filled with cultural games and customs. The celebration concluded with "Miuraga sadawa", a captivating talent show where staff members showcased their diverse skills and creativity. SLIDA Day 2024 successfully strengthened camaraderie and reinforced the spirit of togetherness among the staff.



16. AUDIT COMMITTEE REPORT - 2024

The fundamental role of the Audit Committee is to assist the board in effecting its oversight responsibilities in the areas of internal and external audit, internal financial controls and financial reporting.

The Audit Committee, currently consisting of three Governing Council members, in terms of the provisions in Para 4.2 of the Guidelines on Corporate Governance for State Owned Enterprises Circular No 2021/01 dated 16.11.2021 assists the Governing Council in its affairs to ensure the integrity of the institution, timely compiled quality financial statements complying with Accounting Standards, financial reporting process, with adequate internal controls and risk management.

17.1. Audit and Management Committee Composition

The members of the Audit Committee appointed by the Governing Council for year 2023 are as follows:

Name	Appointment Date
Mr. Jude Nilukshan, Director General, Department of National Budget	First appointment date –02.03.2022 Second appointment date-From 09.11.2022 up to date
Ms. V. Jegarasasingam Governing Council, Member	From 09.11.2020 up to date
Mr.Harsha.Wijewardana Additional Secretary, Prime minister's Office	From 30.05.2023 up to date

A representative from the Auditor General's Department Ms.A.P.Renuka Alwis Superintendent of Audit participated as an observer. In addition the Chief Internal Auditor of the Ministry of Public Administration, Provincial Councils and Local Government also participated as an observer to the SLIDA Audit and Management Committee Meeting. Director General, and senior management were from time to time invited in order to brief the Audit Committee in specific matters.

Internal Auditor functioned as the Secretary to the committee for the year ended 31 December 2024. During the year, 2 Audit Committee meetings were held and proceedings of the Audit Committee Meetings were reported regularly to the Council. Third and Forth Audit and Management Committee meetings were not held due to government changes and board members were not nominates to the Institute.

17.2. Committee Responsibilities

The Audit Committee is set up primarily to assist the Board in carrying out its overall independent oversight functions in relation to the accuracy and integrity of the financial statements, internal control systems and compliance with organizational policies, legal and regulatory requirements. This is done to safeguard the organization management and for future survival.

The Committee is vested with the responsibility for supervision to ensure the effectiveness of the system of internal controls, financial reporting, risk management, compliance with laws, regulations and directions of the Central Bank of Sri Lanka and other regulators, as well as the adequacy and effectiveness of the governance process of the organization.

The Committee shall exercise its independent oversight on internal and external assurance functions and ensure both internal and external auditors' independence, objectivity and the effectiveness of the audit process, taking in to consideration relevant Sri Lankan professional and regulatory requirements.

Committee Activities During the Financial Year

17.3. Key Observations and Recommendations

Observation	Recommendation/ Corrected action
Conducting board of survey activities and monitoring the updating of assets register	That the necessary arrangements were made to take the correct value of the assets in the final accounts of the year 2024 after completion of this work.
Filling the existing vacancies of the SLIDA carder and guiding to revise non-essential post.	The list of non-essential and essential posts has been forwarded to the Department of Management Services for approval.
Lack of formal implementation of non-management training courses	Taking necessary action to delivering non-management training courses during 2025.
Taking necessary action to recover outstanding balances and settleing accounts for a period of 3 to 5 years.	Report on the balances to be recovered has been submitted to get the recommendation and approval of AMC and Governing Council.
Library book survey activities	Observed the completed Library book survey report and informed to Internal Auditor to prepare independent report regarding the excess and deficiencies.
Updating the Exam Manual of SLIDA	AMC Committee Informed to management to prepare Exam Manual for conduct exams in the formal framework.

- **Financial Reporting System**

The Committee reviews effectiveness of the Financial Reporting System in place, to ensure reliability of information provided to the stakeholders. The Committee assists the Governing Council to discharge their responsibility for the preparation of true and fair financial statements in accordance with the books of accounts and Sri Lanka public sector Accounting Standards. The Committee reviews the adequacy and effectiveness of the internal control system and procedures to provide reasonable assurance that all transactions are accurately and completely recorded in the books of accounts.

The Committee reviewed all quarterly non-audited interim financial statements and financial statements, together with supporting information that included significant assumptions and judgments made in the preparation of financial statements.

- **Internal Controls**

The Audit Committee assessed the effectiveness of internal control over financial reporting system. This process assesses the adequacy and effectiveness of the internal controls and the processes for controlling risks to ensure compliance with laws and regulations. The Committee ensures that appropriate action is taken by the management on the recommendations of the Internal Auditors to improve the effectiveness of the internal control system of the SLIDA. The basis of the internal control framework, which enables the Governing Council to pursue its functions and take necessary measures.

- **Internal Audit Activities**

The Committee ensures that the internal audit function is independent of the activities it audits and it possesses proficiency and exercises due professional care. The annual internal audit plan is reviewed by the Committee before commencement of the financial year and assesses the adequacy of resources for the institute to provide uninterrupted assurance service. The Committee reviewed the efficacy of the internal control system and compliance with regulatory requirements through the internal audit function. Control weaknesses highlighted in the internal audit reports are critically examined by the Committee.

Jude Nilukshan

Chairman

Audit and Management Committee

17.4. Audit Report

Letter No. PAF/B/SLIDA/01/24/05 dated 13 June 2025 from the National Audit Office addressed to the Director General, Sri Lanka Institute of Development Administration.

Director General
Sri Lanka Institute of Development Administration

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Sri Lanka Institute of Development Administration for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Sri Lanka Institute of Development Administration ("Institute") for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, the statement of financial performance, the statement of changes in equity and the cash flow statement for the year then ended, and notes to the financial statements including information relating to the material accounting policies were carried out under my direction in pursuance of provisions of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and the Finance Act, No. 38 of 1971. My Report in pursuance of provisions of Article 154(6) of the Constitution will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in the Basis for the Qualified Opinion Section of my report, the financial statements of the Institute give true and fair view of the financial position as at 31 December 2024, and of its financial activity and its cash flows for the year then ended in accordance with the Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the Qualified Opinion

- (a) The land for Nuwaraeliya Circuit Bungalow, which had been vested with the Institute as a free grant through a Cabinet Decision during the year 2016, had not been valued and accounted.
- (b) In terms of the Paragraph 49 of the Sri Lanka Public Sector Accounting Standard 07, if an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs shall be revalued. However, the buildings had been revalued and accounted excluding the building of Nuwaraeliya Circuit Bungalow of which the cost stood at Rs. 7,206,736.

- (c) Even though the surplus of Rs. 491, 907,397 being the amount after amortizing the Rs. 25,203,016 received as the capital grants during the year under review and the treasury grants received in the previous years, should be accounted as the revenue arising from non-exchange transaction in terms of the Sri Lanka Public Sector Accounting Standard 11, it is accounted under the capital grants and after adjusting amortizing value to a sum of Rs. 19,963,739 relating to the said grants and showed Rs.497,146,674 as at 31 December 2024 as deferred revenue in the statement of financial position.
- (d) Action had not been taken to account Rs.34,507,720 being the present value of the post-employment benefit obligations and the related current service cost of gratuity provisions in terms of the Paragraph 76 of the Sri Lanka Public Sector Accounting Standard 19.
- (e) The depreciation expenses of the year under review had been understated by Rs.166,666 due to depreciating computer software worth Rs. 2,000,000 bought on 22 February 2024 at the rate of 10 percent despite the rate was 20 percent in terms of the depreciation policy of the Institute.
- (f) When showing the provisions for doubtful debts in the statement of financial position, it was shown under current liabilities instead of showing net value after deducting from the receivables amounting to Rs.12,804,809, thereby current assets and Current liabilities had been overstated by the said amount.

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

1.3 Other Information Included in the Institute's Annual Report 2024

Other information comprises the information included in the Annual Report 2024 of the Institute, which I have obtained before the date of this Auditor's Report, however not included in the financial statements or my audit report on the same. The management it is responsible for the said other information.

My opinion on the financial statements does not cover the other information and I do not either make assurance whatsoever or express any opinion having regard to it.

My responsibility with relevance to my audit on the financial statements is to read the other information in order to consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained in the audit or by other means.

If I conclude that there are material misstatements in the other information on the basis of other information which I have obtained before the date of this Auditor's Report or on the basis of actions I have taken, it is required to report the said fact by me. I have nothing to report in this regard.

1.4 Responsibilities of the Management and Those Charged with Governance on the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Sri Lanka Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, it is the responsibility of the management to assess the Institute's ability to continue as a going concern and it is also the responsibility of the management to prepare the accounts on the going concern basis and to disclose the matters related to going concern, unless it either intends to liquidate the Institute or to cease the operational activities when there is no other alternative.

Those charged with governance are responsible for overseeing the financial reporting process of the Institute.

In terms of Sub Section 16 (1) of the National Audit Act, No. 19 of 2018, the Institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable preparation of annual and periodic financial statements of the Institute.

1.5 Auditor's Responsibility for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the auditor's report that includes my opinion. Although reasonable assurance is a high level of assurance, but it is not a guarantee to the effect that an audit conducted in accordance with the Sri Lanka Auditing Standards will always detect material misstatement when they exists. Misstatements can be arisen to a quantitative extent due to the effects of fraud and error on individual or aggregate basis, and it is expected to influence on the economic decisions taken by the users on the basis of these financial statements.

I undertook the audit in terms of Sri Lanka Auditing Standards with professional judgment and professional skepticism. I also:

- identify and assess the risks of material misstatements of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions or the override of internal control.
- obtain an understanding of internal control relevant to the Institution 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 internal control.
- evaluate the appropriateness of the accounting policies adopted, reasonableness of the accounting estimates and the related disclosures made by the management.
- conclude on the appropriateness of the use of going concern basis of accounting based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably and evaluate the overall presentation of the financial statements with disclosures.

I will make aware those charged with governance aware regarding the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

2.0 Report on Other Legal and Regulatory Requirements

- 2.1 The National Audit Act, No. 19 of 2018 includes specific provisions in respect of the following requirements.
 - 2.1.1 Except for the effects of the matters described in the Basis for Qualified Opinion Section in my report, I have obtained all the information and explanations that are required for the audit and as far as appears from my examination, proper financial records have been kept by the Institute as per the requirement of Section 12(a) of the National Audit Act, No. 19 of 2018.
 - 2.1.2 The financial statements presented are consistent with the preceding year as per the requirement of Section 6(1) (d) (iii) of the National Audit Act, No. 19 of 2018.

- 2.1.3 The financial statements presented includes the recommendations made by me in the previous year except for the observation made by me under (a) in the Basis for Qualified Opinion Section as per the requirement of Section 6(1) (d) (iv) of the National Audit Act, No. 19 of 2018.
- 2.2 Based on the procedures performed and the evidence obtained and subject to limiting the matters that are material, nothing has come into my attention to express following statements;
- 2.2.1 Pursuant to the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018, to state that the any member of the Governing Council of the Institute has any direct or indirect interest in any contract entered into by the Institute beyond the normal course of business.
- 2.2.2 Except for the below mentioned observations, to state that the Institute has not compiled with any applicable written law or other general or special directions issued by the Governing Council of the Institute as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018.

Reference to laws, rules / regulations

Non-Compliance

- | | |
|---|--|
| (a) Section 10(05) of the Finance Act, No.38 of 1971 | Even though net revenue remaining after an appropriation shall be paid to the Consolidated Fund, the Institute has not complied with the same. |
| (b) Sections 2(1) and 102 the Inland Revenue A Act, No. 24 of 2017 | Action has not been taken by the Institute to register for income tax or to exempt from the tax. |
| (c) Financial Regulations of the Democratic Socialist Republic of Sri Lanka | |
| (i) Financial Regulation 763 | Even though the procedures relating to receipt of goods, satisfactory storage, custody and correct disposal should be adopted, action had not been taken accordingly in respect of 06 stores owned by the Institute. |

- (ii) Financial Regulation 880
- The officers required to furnish security had not furnished security in accordance with the Security Ordinance.
- (d) Section 2.6.3 (g) of the Procurement Handbook and Guidelines 2.8(a), 6.2.1(a)(vi) and 9.3 of the Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka
- When selecting a Consultant for procurement of Programme Administration System worth Rs.2,000,000 on 22 February 2024, action had been taken deviating from the instructions of the Procurement Handbook and the Guidelines.
- (e) Decisions of the Cabinet of Ministers
- (i) Decision of the Cabinet of Ministers dated 07 February 2013 bearing no. 13/0150/523/005
- Even though approval had been granted to amend the Act which is pertaining to establishment of the Institute, action had not been taken giving effect to the same.
- (i) Decision of the Cabinet of Ministers dated 19 April 2013 bearing no. 13/0237/523/011
1. Approval had been granted to upgrade the post of Director of the Institute into Director General and the post of Additional Director of the Institute into Additional Director General with immediate effect subject to the amendments made to the Act which is pertaining to the establishment of Institute. However, the post of Director General and 06 posts of Additional Director General had been effected on the approval of the Department of Management Services without being making relevant amendments to the Act.

2. Even though action should have been taken to recruit experts in the field also into the academic staff on permanent or contract basis, such recruitments were made on the secondment basis.

3. Despite the main objective of the Institute was to train the public officers and therefore the programmes should be developed to train public officers belonging to all the services, action had not been taken accordingly.

4. Even though a report should have been submitted to the Cabinet of Ministers after analyzing the contents of the training courses conducted by the Institute and training methods and reformulation of the same, the said report had not been submitted despite lapse of 11 years.

2.2.3 As per the requirement of Section 12 (g) of the National Audit Act, No. 19 of 2018, to state that the Institute has not performed according to its powers, functions and duties.

2.2.4 As per the requirement of Section 12 (h) of the National Audit Act, No. 19 of 2018, to state that the resources of the Institute has not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the with the applicable laws and rules.

2.3 Other Matters

(a) In terms of an Internal Circular issued in 2008, the Consultants served in the Institute were eligible to receive an additional allowance from external consultations and examination activities only after completing 45 lecture hours on training per month. In terms of the new procedure introduced by the Governing Council through its decision no. 340.07 dated 28 March 2024 by changing the aforementioned earlier procedure, the consultants are allowed to complete their performance by completion of 140 hours per month which include 25 lecture hours on training and other activities conducted on fee levying basis. With this new procedure which provides for 50% of the salary for payment of the

secondary allowance, Rs. 4,071,511 was paid in respect of 14 consultants who had completed less than 25 hours of lectures at the institute during a month and Rs. 881,433 was paid in respect of 07 consultants who did not even complete one hour of lecture at the institute. Further, a sum equivalent to Rs.3,483,572 was paid to them in respect of external lectures and other charges.

- (b) Eventhough an Internal Audit Unit has been established for the Institute, approval for the cadre has not been obtained and only one officer has been attached as the supporting staff for the Internal Auditor.
- (c) The approved cadre and the actual cadre of the institute as at 31 December 2024 was 166 and 116 respectively. Of the 47 posts being the Senior level posts, 21 posts had been vacant. Further, of the 26 posts to which recruitments were made, 20 were recruited on secondment basis. In addition, 31 officers belonging to the tertiary and secondary level had also been recruited on secondment basis. Due to the fact that the officers, who recruited on secondment basis, left the institute after two years, officers had to be recruited again and again. 15 officers including the Director General, 07 Consultants had left the institute and 18 officers including 06 Consultants were recruited on secondment basis during the year under review.
- (d) Equipment worth Rs.9,870,120 were purchased for the fitness centre which had been established within the institute's premises during the year 2016 and an agreement had not been entered into regarding the maintenance and servicing of the said equipment. Further, services of a fitness instructor had not been obtained for the centre and the equipment which had been procured without proper intention have been underutilized in a building where rain water being leaked into the building.
- (e) Of the 12 training programmes included in the Action Plan in respect of the 360 officers belonging to the Special Grade of All Island Services, 07 programmes were not conducted and the participation progress remained 8-17 percent in respect of the 07 training programmes for training of 221 officers from 02 no. of All Island Services. Further 30 no. of short term training programmes for 900 public officers, 06 no. of Diploma Courses for 200 officers on fee levying basis, 02 no. of certificate level courses on Sinhala and Tamil languages for 60 officers on fee levying basis have not been commenced. 05 training workshops to train 450 officers which should have been conducted during the year had not been conducted.

- (f) A sum of Rs. 11,578,750 that should be recovered from 55 individuals, who left the Post Graduate Courses had not been recovered in a period ranging from 03-05 years and a sum of Rs. 1,091,027 that should be recovered from 46 individuals, who left the language courses had not been recovered in a period ranging from 01-05 years and stated.
- (g) Action had not been taken to recover 11 receivable balances amounting to Rs. 1,752,771 that had not been recovered for more than 06 years.
- (h) Balances amounting to Rs.3,289,670 ranging for 03-05 years received from various government institutions in respect of conducting training courses and examinations had been shown as balances payable without being settled.
- (i) In terms of the Budget of the Institute, the expected revenue was Rs. 23,730,000 and expected expenditure was Rs.23,660,000 for the School of Post Graduate Studies as per its initial estimate. As per the amended estimate such forecasts were reduced by 85 percent and 87 percent to Rs. 3,500,000 and 2,970,000 respectively. Of the said amended expected income, only 56 percent or Rs. 1,959,690 had been earned. Amended budgeted expenditure increased upto Rs.6,671,477 by 225 percent exceeding an amount equivalent to Rs. 3,701,477. Therefore, huge variances had been observed between budgeted forecasts and actual figures and activities of the School of Post Graduate Studies resulted in losses during the year.

Sgd./ G.H.D.Dharmapala
Auditor General (Actg.)