

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Craft Council (“Council”) for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and notes to the financial statements including material accounting policy information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act No. 38 of 1971. My comments and observations which I consider should be presented in Parliament appear in this report.

In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the Council as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.5 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities, under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council’s financial reporting process.

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Council is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Council.

1.4 Audit Scope

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

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

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

The scope of the audit also extended to examine as far as possible, and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of

information to enable a continuous evaluation of the activities of the Council and whether such systems, procedures, books, records and other documents are in effective operation;

- Whether the Council has complied with applicable written law, or other general or special directions issued by the governing body of the Council ;
- Whether the Council has performed according to its powers, functions and duties; and
- Whether the resources of the Council had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Audit Observations on the Preparation of Financial Statements

1.5.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

Non-compliance with Reference to the Relevant Standard	Comments of the Management	Recommendation
(a) Even though income and expenditure should not be offset in accordance with paragraph 48 of the Sri Lanka Public Sector Accounting Standard No. 01, an expenditure amounting to Rs. 296,596 had been offset against income, resulting in both income and expenditure had been understated.	Expenditure has not been offset against income, and the surplus or deficit in the accounts has been recorded as receipts in the Statement of Financial Performance.	Income and expenditure should not be offset in accordance with the standard.
(b) As per paragraph 53 of the Sri Lanka Public Sector Accounting Standard No. 01, comparative information had not been disclosed in the financial statements for the Statement of Changes in Net Assets/Equity.	Action will be taken to restate the comparative figures during the preparation of the year 2025 final accounts.	Comparative information should be disclosed in the financial statements in accordance with the standard.
(c) Expenditure of Rs. 1,306,074 payable to the Valuation Department for the year under review had not been recognized as an expense in accordance with paragraph 99 of the Sri Lanka Public Sector Accounting Standard No. 01, and as a result, the deficit and current liabilities for the year	Action will be taken to rectify it.	The expenditures of the year should be specifically identified and recognized in the accounts in accordance with the standard.

under review had been understated by the same amount.

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| (d) | <p>Even though all income and expenditure for a period should be included in the financial results of that year in accordance with paragraph 123 of the Sri Lanka Public Sector Accounting Standard No. 01, action had not been taken accordingly. As a result, a net amount of Rs. 3,956,172, representing expenditure of Rs. 6,005,713 and income of Rs. 2,049,541 relating to the previous year, had been adjusted to accumulated profit as prior-year adjustments. While correcting prior-period errors, the comparative figures for the period in which the errors occurred should have been restated in accordance with paragraph 47 of the Sri Lanka Public Sector Accounting Standard No. 03. However, the Council had not restated the comparative figures, having included 114 errors totaling Rs. 8,055,254 relating to the previous period.</p> | <p>Action will be taken to restate the comparative figures during the preparation of the final accounts for the year 2025.</p> <p>In accordance with the standard, the income and expenditure for the period should be recognized in that year. When correcting errors for previous years, the comparative figures should be restated.</p> |
| (e) | <p>Even though payments of remuneration and other benefits made to key management personnel should be disclosed in the financial statements in accordance with paragraph 34 of the Sri Lanka Public Sector Accounting Standard No. 14, such information had not been disclosed in the financial statements of the Council regarding the key management personnel, nor it had been stated that no related party transactions had occurred.</p> | <p>Action will be taken to make the disclosures during the preparation of the final accounts for the year 2025.</p> <p>Related party transactions should be disclosed in accordance with the standard.</p> |
| (f) | <p>In accordance with paragraph 76 of the Sri Lanka Public Sector Accounting Standard No. 19, the</p> | <p>The matter will be reviewed, and appropriate corrective action will be made in future.</p> <p>In accordance with the standard, the</p> |

liability for post-employment benefits and the present value of the related current service cost relating to gratuity provision amounted to Rs. 61,414,668, had not been recognized in the accounts.

liability for post-employment benefits and the present value of the related current service cost should be recognized in the accounts.

1.5.2 Accounting Deficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Furniture and fittings, with a cost of Rs. 9,409,554 and accumulated depreciation of Rs. 3,841,145, had been valued by an internal committee and recorded in the accounts at Rs. 5,560,500 as at 31 December 2024. Due to the failure to remove the cost and accumulated depreciation from the accounts, the net value of assets was overstated by Rs. 5,568,409.	The matter will be rectified during the presentation of the 2025 financial statements.	The cost and accumulated depreciation should be removed from the accounts and properly recognized during the revaluation of assets.
(b) The carrying value of buildings was Rs. 95,784,755 as at 01 January of the year under review. However, according to the schedule, the carrying value was Rs. 63,200,283, resulting in a difference of Rs. 32,584,472 in building balances. Even though the Council's depreciation policy is to depreciate using the straight-line method, depreciation had been charged on the aforementioned carrying value of buildings recorded in the schedule. Consequently, the depreciation expense for the year under review was understated by Rs. 2,858,014, resulting in the deficit for the year and the net value of buildings being understated by the same amount.	It was not possible to identify the differences between the balances shown in the financial statements and the schedule. Action will be taken to value the buildings and reconcile these balances.	The correct value of assets should be reflected in the financial statements, and the recorded value in the accounts should agree with the value in the schedule. Depreciation should be recognized in accordance with the accounting policy.

© An expenditure which should have been capitalized under buildings amounted to Rs. 1,146,862 incurred for constructing the toilet system at the Lacquer Craft Training Centre, Angulmaduwa and for the roof renovation of the Kinniya Handicraft Training Center in the Trincomalee District had been recorded as an expense for the year under review. As a result, building account had been understated while the deficit of the year overstated by the same amount.	Action will be taken to rectify the matter	Values that should be capitalized must be accurately identified and recorded as assets.
(d) The total balance of 68 savings bank accounts maintained by the training centres under the National Craft Council, amounting to Rs. 6,207,423, had not been taken into account in the financial statements.	This will be corrected when presenting the financial statements for the year 2025.	Action should be taken to include the balances of all bank accounts belonging to the Council in the financial statements.
(e) A seven-day call deposit of Rs. 30,000,000 had been recorded as an investment, and since the interest of Rs. 3,225,000 related to this deposit for the year under review had not been recognized as income, the deficit for that year was overstated by the same amount. As the value of this deposit, which commenced on 16 June 2023, had increased to Rs. 34,974,452 by the end of the year under review, the balance of assets was accordingly understated by Rs. 4,974,452 on that date.	A letter has been sent to the Bank of Ceylon to inquire about the interest income related to the deposit, and appropriate action will be taken in due course.	Interest income should be accurately accounted for. The call deposit should be recorded at its correct value as a current asset in accordance with the applicable standards.
(f) Even though a sum of Rs. 1,486,200 paid to a private institution for the valuation of the proposed land for establishing the Sri Lanka SAARC Handicraft	Since this expenditure was incurred as part of the project's preparatory work, no action has been taken to capitalize it.	Initial expenditures incurred for the project should be accounted for as

Development Centre and for preparing the related project report should have been capitalized, action had not been taken accordingly, and it was instead recorded as an expense.

work in progress and subsequently capitalized.

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| (g) | An expenditure of Rs. 3.45 million incurred for establishing a raw material bank at the Bulathsinhala Cane Training Centre, which was under construction, had been recorded under buildings instead of being accounted for as work in progress. | The expenditures incurred have been accounted for as expenses of that year. | Work in progress should be identified and properly accounted for. |
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1.6 Accounts Receivable and Payable

1.6.1 Accounts Receivable

	Audit Observation	Comments of the Management	Recommendation
(a)	The balance of Rs. 2,432,122, due to the Council for goods sold to the Sri Lanka Handicraft Board in the year 2014 and carried forward in the financial statements, had not been settled during the year under review.	Letters have been sent to the Laksala institute from time to time.	Action should be taken to recover the outstanding balances.
(b)	Even though, according to the preliminary investigation committee report issued on 20 April 2023 by the preliminary investigation committee regarding the loss of a stock of 2,086.5 kilograms of copper telephone wires stored at the Waragoda District Office, a loss of Rs. 1,344,225 should have been recovered in full from the private security service provider, no action had been taken to recover the loss by the end of the year under review.	It has been informed that no further information can be provided as the matter is under investigation by the police.	The loss incurred should be fully recovered from the private security service provider.
©	Five retentions totaling Rs. 575,541, withheld from contracts	The amounts withheld have been retained because the	Action should be taken to release

during the period from 2020 to 2022, had not been released as of 31 December 2024. relevant institutions have not submitted requests for their release. the amounts withheld from contractors whose liability periods have expired.

1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions

Reference to Laws, Rules and Regulations, etc.	Non-compliance	Comments of the Management	Recommendation
Section 6.6 of the Operations Manual for State-Owned Enterprises, introduced by the Public Enterprise Circular No. 01/2021 dated 16 November 2021	The draft annual report had not been submitted to the Auditor General along with the financial statements.	A performance report was submitted along with the financial statements.	The draft annual report should be submitted in accordance with the circular provisions.

2. Financial Review

2.1 Financial Result

The operating result for the year under review was a deficit of Rs. 6,962,487, compared to the corresponding surplus of the previous year amounted to Rs. 11,019,195. Accordingly, a decrease of 17,981,682 in the financial results was observed. This decrease was mainly due to an increase of Rs. 23,434,486 in personal emolument expenses compared to an increase of Rs. 5,775,772 in Treasury grants.

3. Operating Review

3.1 Management Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Even though 248 equipment items belonging to 21 categories, valued at Rs. 10,555,480, had been purchased on 31 December 2021 to establish 9 raw material banks intended to expand facilities for obtaining raw materials used in cane, brass, clay, and other specialized traditional and rural industries, those banks had not been made operational even by 25 November 2024. Among these purchases, 9	The vehicle repairs have been carried out with the approval of the Secretary to the State Ministry of Rural Industries Promotion and the Procurement Committee. It has been informed by a letter dated 29 February 2024 that all underutilized office equipment purchased for the raw material stores should be used for the activities of the Provincial Offices of the	Action should be taken to establish the raw material banks as planned and to utilize the purchased assets effectively. Funds allocated for specific projects should be used solely for those purposes, and Treasury approval

	security safes had been acquired at a cost of Rs. 1,033,600 for the 9 raw material banks. Furthermore, out of the funds allocated for the raw material banks in 2021, a sum of Rs. 3,421,100 had been utilized for the repair of three vehicles belonging to the Council.	National Crafts Council.	must be obtained before diverting Treasury provisions for any other activities.
(b)	Even though the used batik equipment distributed by the Ministry of Industry, previously held at the Veraketiya and Thissamaharama Divisional Secretariat offices, had been handed over to the Bamboo Training Centre in Kuruwita and the equipment at the Habaraduwa Divisional Secretariat office had been transferred to the Habaraduwa Training Centre from 12 October 2024, those pieces of equipment remained idle as of 30 April 2025, the date of the audit. Due to the absence of proper inventorying or accounting of these assets, there were issues regarding their security. Furthermore, training activities at the Habaraduwa Training Centre had been suspended from the year 2023	At that time, the Ministry of Cane, Brass, Clay, Furniture, and Rural Industries Promotion conducted batik training courses through Divisional Secretaries with the support of various institutions. However, these programs have been discontinued following the dissolution of the Ministry.	Action should be taken to utilize the relevant assets effectively for training purposes or to transfer them to another appropriate government institution. Prompt measures should also be taken to account for the assets properly.
(c)	The Council had not properly prepared curricula for the training programs conducted at the 64 training centres, and it was revealed that the artisan instructors conduct the training activities based on the curriculum on which they had been trained.	Since priority has been given by the National Crafts Council to traditional handicraft programs, training courses are conducted based on the existing old curricula in order to preserve those values and carry the tradition forward. However, minor modifications have been made taking into account contemporary requirements.	Training programs should be conducted using qualified instructors and following a properly structured curriculum.

- (d) According to the rules for the “Shilpa Abhimani – 2024” National Handicrafts Competition and Exhibition, only artisans registered with the National Crafts Council were eligible to submit their creations. However, some award winners of the national competition and artisans who had won at the provincial competitions were not registered. Despite this, prize money of Rs. 285,000 and certificates were awarded to 17 unregistered artisans, in violation of the competition rules, based on the decisions of the national competition.
- Seven of the unregistered artisans have already completed their registration, while the remaining artisans are in the process of registering. Furthermore, measures will be taken to ensure that creations of unregistered artisans are not submitted for future Shilpa Abhimani competitions.
- Handicrafts competitions should be conducted in an orderly and professional manner, in compliance with the competition rules.

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3.2 Operating Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Even though 94 handicraft training centers belonging to the Sri Lanka Handicrafts Board, covering 18 training fields in 17 districts, had been handed over to the Council in year 2010, the Council has failed to maintain the most of these centers, and training is no longer conducted in fields such as pottery, hand fans, tailoring, and embroidery. Although training centers had been established for traditional and locally significant industries such as traditional painting, lacquer work, wood carving, and bamboo craft, the number of trainees in those centers remained at a low level.	When reducing the number of centers, factors such as the operation of permanent non-government centers, including temples and public buildings with no proper facilities, the retirement of instructors, and weaknesses in attracting trainees to the relevant fields in the area were taken into consideration. Even under such circumstances, there are currently about 14 centers operating in permanent non-government premises. Furthermore, the number of training fields, which was 18 at the time of assigning the centers, has now been expanded to 27.	Inherent and widely practiced handicrafts in the areas where the training centers are situated should be provided as training in those respective locations.
(b) A production center is also maintained within the Weeragula	Action has been taken to operate this training center	Since this center is located in a

	pottery training center. However, as training activities have not been conducted since 2019, the officer of the Handicrafts Council responsible for the center was not engaged in service. Two pottery wheels remained inactive at this training center, and only two craftsmen involved in production activities were performing the official duties of the center.	as a service and production center due to low apprentice participation, as it is located in the middle of a pottery village. The inactive pottery wheels have been inspected for repairs; however, given the substantial estimated cost, it is uncertain whether the repairs will be carried out effectively. Although only two craftsmen are present full-time to conduct production activities, external craftsmen are engaged to perform tasks such as clay preparation and oven activities.	pottery-producing area, its objectives should be achieved by attracting students through an appealing approach and providing structured training along with entrepreneurial facilities. The officer in charge of the center could also be assigned to another alternative service center to ensure maximum utilization of services.
(c)	The National Craft Council purchased items worth Rs. 1,586,723 that had been decommissioned and put up for sale at the National Youth Services Council auction on 29 November 2020. These items were later sold on 12 December 2023 for Rs. 925,000, resulting in a loss of Rs. 661,723 to the Council.	As these items were idle and not in active use, steps were taken to sell them	Public funds should be utilized with utmost efficiency, economy, and effectiveness, and necessary measures should be taken to recover the loss from the responsible officers.
(d)	According to Section 17(b) of the National Crafts Council and Allied Institutions Act, No. 35 of 1982, one of the objectives of the National Crafts Council is to take measures to improve the quality of raw materials and finished products used for handicraft	The National Craft Council has distributed the seedlings based on the requests of the craftsmen, and a document signed by the beneficiaries has been submitted to the head office by the provincial officers. The relevant	Actions should be carried out in accordance with the objectives of the Council, and it should be ensured that the funds expended

production. Under this objective, seedlings totaling 517,500 had been purchased for cultivation projects during 2023 and 2024 at a cost of Rs. 1,456,726 and Rs. 2,246,400, respectively, from Ministry funds. However, due to insufficient follow-up on the cultivation, it was not possible to obtain adequate assurance regarding the effectiveness of the expenditure.

cultivations have been monitored, and progress reports have been submitted to the head office.

have been utilized effectively.

- (e) An expense amounted to Rs.880,520, recorded under accounts receivable as at 31 December 2023 incurred under the “Shilpa Abhimani 2023” provincial and national handicraft competitions and the Presidential Awards program but not reimbursed by the ministry as they were not included in the approved expenditure estimates had been written off from the previous year surplus without the approval of the governing board.

Since the Ministry has informed that these funds cannot be reimbursed, it was not possible to maintain them as a continuously receivable balance, and therefore, they were adjusted in the profit and loss account.

Expenditures should be made in accordance with the approved estimates. If the expenditure includes amounts not accepted by the Ministry, action should be taken to recover such amounts from the officers who authorized and certified the expenditure.

3.3 Idle or Underutilized Property, Plant and Equipment

Audit Observation	Comments of the Management	Recommendation
(a) In order to provide raw materials to handicraft artisans at subsidized prices, construction of a building to establish a raw material bank at the Bulathsinhala cane Training Center was initiated in the year 2021 at a cost of Rs. 3.45 million. As of the end of the year under review, the building remained at the initial construction stage and could not be put to productive use, remaining idle.	Due to the non-allocation of provisions for the establishment of a National Raw Material Bank in the year 2022, it was not possible to complete the construction of the building to a usable standard. Accordingly, a report should be obtained from the Bulathsinhala Divisional Secretariat regarding the possibility of developing this building for use in a project related to the	Action should be taken to complete the unfinished building and utilize it for productive purposes or formally hand it over to another party.

handicraft sector or for any other suitable project, and appropriate steps should then be taken.

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| <p>(b) The Council had incurred Rs. 12,508,240 in the year 2021 and 2022 to establish the website Lakshilpa.com for national and international online marketing of its products. During the period from 2022 to 31 December 2024, the website had generated total revenue of Rs. 30,225, of which Rs. 1,214 had been earned in the year under review. Due to the Council not having stock of the items ordered online by customers, Rs. 34,973 had been refunded to customers during the year under review. Consequently, the expenditure incurred to establish the website had become an unproductive expense.</p> | <p>The website was developed free of charge by the University of Jayawardenepura, and therefore, no government funds were expended for it. Furthermore, there is no facility to identify whether the items ordered through the website are available in the Council's stock. Steps will be taken to explore the possibility of providing such a facility and, accordingly, implement the necessary modifications.</p> | <p>Measures should be taken to appropriately develop the facility and make it operational.</p> |
| <p>(c) A 1.6187-hectare land parcel had been obtained from the Thissamaharama Divisional Secretariat on a long-term lease since the year 2013 for the construction of Kawantissapura village and construction was undertaken with Rs. 18,432,042 in financial assistance from the Government of India and Rs. 8,744,211 spent by the Council. However, during the year under review, neither the land nor the buildings were put to productive use. Furthermore, the Council had incurred lease expenses of Rs. 36,768,000 and additional costs, including security, amounting to Rs. 1,403,402 during the year under review.</p> | <p>At the time of establishing the Kawantissapura Handicraft Village, the area had significant tourism potential; however, tourism is currently at a very low level. Consequently, operating the site as a handicraft village is not viable. Therefore, discussions will be carried out with the Hambantota District Secretary, the Thissamaharama Divisional Secretariat, and the Industrial Development Board to explore the possibility of utilizing the land and buildings for a productive purpose.</p> | <p>Action should be taken to invest the Kawantissapura village productively or utilize for any other suitable purpose.</p> |

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| <p>(d) Even though a sum of Rs. 3,850,740 had been paid to the Industrial Development Board on 24 May 2022 for the production of three cane machines, neither the machines nor the funds paid had been received by the Council as of 31 December of the year under review.</p> | <p>The Chairman of the Industrial Development Board has confirmed that this amount will be reimbursed to the National Craft Council, and a written request has been submitted to recover the funds.</p> | <p>Government funds should be utilized with maximum efficiency, and measures should be taken to ensure that the machines or the funds are fully received without any shortfall.</p> |
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3.4 Delays in projects or activities.

Audit Observation	Comments of the Management	Recommendation
(a) Batik wastewater treatment system was established at the Walawwatta Training Center in the year 2023 under the initiation of the National Design Centre. However, as only one course was conducted at the center during the year 2024, it was not possible to verify whether the system was functioning properly.	During this period, opportunities were provided for students who had completed training courses to engage in production activities. A short-term course was commenced in the year 2025 and has now been completed. As of July 2025, plans have been made to commence NVQ Level 03/04 batik courses. Short-term training courses will be initiated in accordance with training centers identified through the Provincial Officials.	To ensure the effective operation and maintenance of the system, an appropriate work plan should be developed, and steps should be taken to derive maximum benefit from the water treatment system.
(b) In the year 2024, plans were formulated to develop the infrastructure at the Walawwatta Training Center to transform it into a batik training center and to launch fee-based NVQ batik courses. Nevertheless, by January 2025, the Council had not undertaken any action to commence these courses.	In the year 2025, the necessary steps have been taken to restart the batik courses. Following the completion of the ongoing course, the NVQ course is planned to commence in April 2025.	Steps should be taken to plan and execute the operations of the training centers to ensure maximum utilization and effectiveness.