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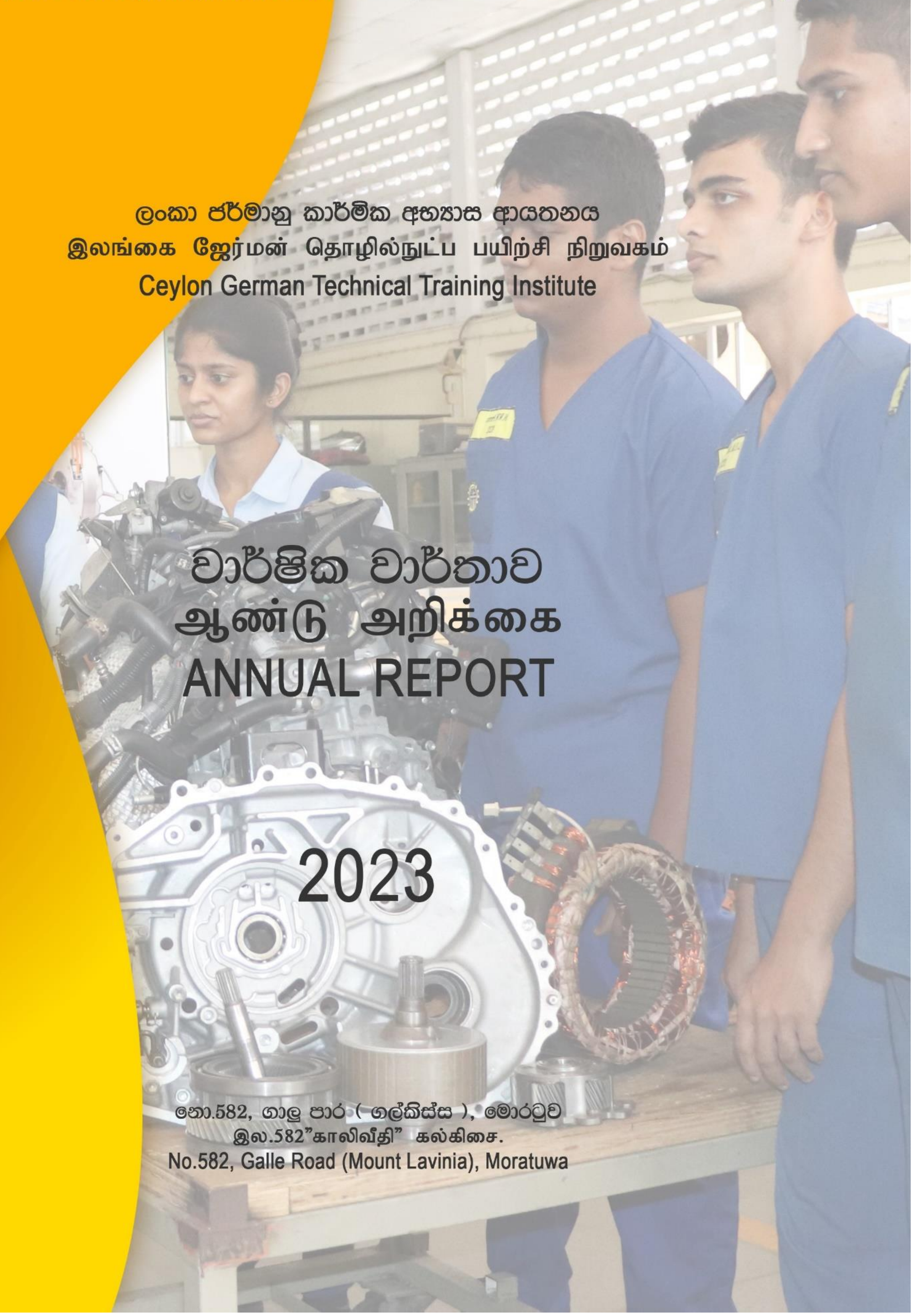
கல்வி அமைச்சு
திறன் அபிவிருத்தி, தொழில் கல்வி, ஆராய்ச்சி மற்றும் புத்தாக்க பிரிவு
Ministry of Education
Skills Development, Vocational Education, Research & Innovation Division



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இலங்கை ஜேர்மன் தொழில்நுட்ப பயிற்சி நிறுவகம்
Ceylon German Technical Training Institute

වාර්ෂික වාර්තාව
ஆண்டு அறிக்கை
ANNUAL REPORT

2023

නො.582, ගාලු පාර (ගල්කිස්ස), මොරටුව
இல.582"காலிவீதி" கல்கிசை.
No.582, Galle Road (Mount Lavinia), Moratuwa

Institute	- **Ceylon German Technical Training Institute**
Ministry	- **Ministry of Education, Skills Development, Vocational Education, Research & Innovation Division**
Address	- **No. 582, Galle Road, Mt.Lavinia**
Email Address	- **cgtti@sltnet.lk**
Website	- **www.germantec.lk**

Report of the Director / Principal

Ceylon German Technical Training Institute – 2023

Ceylon German Technical Training Institute is a pioneer Institution that established for generating technocrats equipped with the skills in Motor Mechanic Sector and numbers of its allied other sectors. The key objective of our Institution is to provide advanced level modern training for the trainees through technology which is developed for the said occupations by maintaining the standard as the center of excellence for training in the automotive sector and other sectors. The training gained by the male and female apprentices will open the path to refer them to local and foreign employments opportunities.

As a result of an agreement entered between the government of Sri Lanka and the German Federal Republic in the year 1959, this institute was established at the premise of Workshop – Werahera under the purview of Ceylon Transport Board, then named as “Lanka German Technical School” with the objective of repairing the buses with modern technology which is imported to this country from the government of Germany. Its first training batch was compiled with 60 apprentices. With the increasement of fleet of busses in the Ceylon Transport Board, the demand also risen up for the trained technicians and subsequently 150 apprentices were recruited in the year 1974. Therefore the Institution was shifted to the current premise in Moratuwa Town as Ceylon German Technical Training Institute.

During the year 2023, the Institution has broadened its courses provision including as 10 full time courses, 10 Diploma courses and nearly 54 part time courses. It shows the commitment that we have taken to respond the demand of the employment sector through these further developed courses as well as the demand for the courses of the Ceylon German Technical Training Institute and equipped the apprentices through skills to be successes in the current competitive jobs market. At present 2,400 full time trainees and nearly 6,000 part time trainees are being involved in the training in CGTTI.

In the year 2023, the CGTTI in its institutional level, focused to improve the English language proficiency of the trainees. Identifying the global effectiveness of the fruitful communication skills, the actions have been taken by us to adopt the comprehensive English language training for the subject syllabuses enabling to learn until the end of the course. The objective of this, is to increase the employability of the trainees and prepare them for the global job market opportunities.

Ceylon German Technical Training Institute has already taken initial steps to modify the infrastructure facilities of the Institute. Our training Divisions have been upgraded with modern machineries and equipment by aligning our resources to suit for the industrial standards. Not only these improvements assist to develop the learning experiences but also the diploma and certificates holders will be well prepared to fulfill the technological requirements in their respective sectors.

The international partnerships of us, especially with Institutions of the German Federal, provide immense support to further enhance the theories and practical knowledge which is being currently utilized. The exchange of knowledge, curriculum developments and training sessions conducted by the German experts has opened the path to strengthen the international relationships. These efforts emphasize our trial that we aim to match the training methods with global level.

Moreover, CGTTI has taken steps to expand its training provision to less facilities available areas by establishing the Regional center – Anamaduwa. It is expected to introduce new NVQ level courses, disperse quality technological education to the remote areas through that and empower local communities with valuable skills and knowledge through this effort.

Ceylon German Technical Training Institute dedicates to flourish the community who prefers the innovations and technological know-hows of the technological education. During the year 2023 the achievements came true and succeed to take actions to upgrade the infrastructure facilities required for the trainers and to enhance courses of the Institution more effective and productive manner through upgrading the educational requirements.

Eng. (Major General) P. S. Kalpa Sanjeewa (Retired)
RWP RSP VSU USP
MSc (Management), MCPS, BSc Engineering (Mechanical)
LLB, Attorney – at –Law, MIAE (SL), AMIE (SL), FCPM
Director / Principal
Chief Executive Officer
Ceylon German Technical Training Institute
Sri Lanka German Training Institute

ACKNOWLEDGEMENT

Hon. Minister Dr. Susil Premajayantha,

Minister of Education,

Ministry of Education,

Isurupaya,

Battaramulla.

Hon. Minister,

Annual Report - 2023

Ceylon German Technical Training Institute (CGTTI)

I submit the Annual Report of the Ceylon German Technical Training Institute (CGTTI) for the year 2023, in terms of the Ceylon German Technical Training Institute Act No 15 of 2017.

Yours faithfully,

....

P.S. Kalpa Sanjeewa

Director Principal Chairman / Chief Executive Officer

Ceylon German Technical Training Institute

CONTENT

Vision and Mission

To become the best Automotive Training Institute in South Asia.

Systematically develop the technology related to Automobile and other technical trades and to provide training to students to be appropriately equipped to perform at the highest level of acceptance and thereby maintain the standard as the center of excellence for training in the Automotive sector of Sri Lanka.

Objectives and the functions of the Institution

01
- To formulate and conduct vocational training courses and programs in field of automobile industry and other technical and vocational training industries as may be prescribed, directly by the Institute or through other public or private sector agencies.

02
- To coordinate and facilitate the trainings of the trainers and the instructors of the Institute, through public and private sector.

03
- To carry out vocational researches on vocational training in the field of automobile industry and other prescribed industries.

04
- To provide career guidance and counselling services to the persons who have completed the vocational training in the Institute.

05
- To assist the relevant authorities to provide employment opportunities in Sri Lanka and abroad for the passed out trainees and enter into agreements with local and foreign organizations regarding that.

06
- To liase and coordinate with the Instituions both in Sri Lanka and foreign having objects similar to those of the Institution and implement student and teachers exchange programs by entering into agreements with such .

07
- To continue the provision of parctical training to the trainees at the vehicles repair center and at the vehicle service center and in other work shops.

08
- To establish Regional centers of the Institute for the purpose of conducting technical and vocational training and to provide education as precribed.

09
- To mnitor the technical advancements in the relevant indutries and develop, modernize and update the facilities of the Institute.

10
- To conduct seminars, workshops and conferences with the assistance of the national and international organizations engaged in automobile and prescribed technical industries.

11
- To publish magazines and periodicals on automobile and prescribed tecchnological industries and vocational & technical trainings on such industries.

12
- To do all other such acts or things as may be expedient for the accomplishment of the objectives of the Institute.

Ceylon German Technical Training Institute

Introduction and the structure

Ceylon German Technical Training Institute is a pioneer technical education institute established to generate skilled technicians in Motor Mechanic and other relevant sectors in Sri Lanka. This Institute was established in the premise of Central Workshop – Werahera of the Ceylon Transport Board in year 1959. As a result of an agreement entered between the government of Sri Lanka and the German Federal Republic in the year 1958, the Institute was established and the prime objective was aimed to generate skilled technicians required to repair the C.T.B. buses. The Institution was shifted to the current premise in Angulana – Moratuwa in 1974. The administration and organizing activities of the CGTTI was performed by a German Director together with the supervision of the staff, up to 29th February 1976. Subsequently the administrative activities of the Institution were entrusted to a Sri Lankan Director / Principal and the staff. At present the Institute is being functioned under Skills Development, Vocational Education and Innovation Division of the Ministry of Education.

Board of Governors (As at 31.12.2023)

Serial No	Name	Designation / Service	Position
01.	Mr. Suranga Mendis	Appointed by Hon. Minister	Chairman
02.	Mrs. Muditha Malkanthi	Additional Secretary (Vocational Training), Skills Development, Vocational Education, Research & Innovation Division	Member
03.	Mrs. D.H.S. Pulleperuma	Additional Director General, Ministry of Finance, Economic & Policy Development	Member
04.	Mr. G.G.M.M. Kulathilaka	Chief Executive Officer, Sri Lanka Transport Board	Member
05.	Dr. K. A. Lalithadeera	Director General, Tertiary & Vocational Education Commission	Member
06.	Mr. K.G.T. Jayasekara	Appointed by Hon. Minister.	Member
07.	Mr. Dilantha Kumara Vithanage	Appointed by Hon. Minister.	Member
08.	Mr. Bernard Abeykoon	Appointed by Hon. Minister.	Member
09.	Eng, Major General Kalpa Sanjeewa (Retired)	Director - Principal	Member

Operational Activities

Registrar Office

- This Office invite applications for all the part time courses conducted by the Institute (Through newspapers and social media), register those applications, conduct and organize interviews for respective courses and intake male and female apprentices for those courses. In addition to that, issuing examination results of the part time courses, organize tests for re-sittings, issuing certificates for all the courses conducted in the Institute and confirm the certificates issued by the Institute.
- Registrar Office provides contribution to increase the productivity of the Institute through these duties.

Curriculum Development Division

- Registration of the Head office of Moratuwa, Regional centers of Borella and Anamaduwa, registration of courses, equvilant, include new courses, accreditation, renewal of the courses and registration of trainees.
- Plan subject curriculums, designing, development, monitoring and assesment activities.
- Update the trainers for prepared subject curriculums.
- Conduct training programs for the trainers for instructors and provide lectures.
- Plan assessment activities of full time and part time certificates and and diploma courses, Upload Assessment reports and act as the assessment supervisor up to NVQ level 05.
- Maintain tutorials of all NVQ level 05 courses following trainees.
- Prepare allowances for the assessors.
- Obtain recommendations, approval to print National Vocational Qualification certificates and offer certificates.

Audit Division

- The Audit Divison palys the role of assurance of the security of the Physical, financial and human resources, confirm the efficient and effective spending of Public finances, evaluate the proper function of the internal controlling systems which established by the Institution and review the policies & adoptations of the Institute, investigation activities.
- Composition of the Audit and Management Committee - 2023
- Mrs. D.H.S.Pulleperuma
- Mr. K.G.T. Jayasekara
- Mr. Bernard Abeykoon
- Mrs. H. D. Anurudhdhika
- Mrs. M.P.L. Nilmini

Examination Division

- The examination Division plays the role of holding tests for the occupations of all the apprentices who recruited for the Institution.
- The Examination Division conducts final trade tests for twice a year and prepare examination Papers, Printing and conduct examinations in theories and practical as per time tables in due time.
- The examination Division does coordinating activities to conduct tests carrying out by the NAITA and NVQ level 04 on paractical and theories tests performs by TVEC for the Final Occupational Test.

Achievements of the year 2023

- The Diploma and certificate awarding ceremony of the Institution was held on the 14.07.2023 at the BMICH Conference Hall in excellent manner with the precedent of Hon. Minister of Education. Certificates were awarded for nearly 750 certificates and diploma holders.

- Actions were taken to intake 600 apprentices for the full time courses in Ceylon German Technical Training Institute in the year 2022 (on 28.02.2023) and the applications were already been invited for the year 2023.

- 55 students were intake for the Regional center – Borella on 25.08.2023 as apprentices.

- Applications have already been called for the Regional center – Anamaduwa to intake apprentices for the year 2023.

- Nearly 3,800 male and female students have already been intake for 50 short term week end courses in the year 2023 and it is scheduled to be intake another 2500 male and female students for the short term courses in the year 2023.

- The subject scopes of the Motor Mechanic, Diesel Mechanic and welding courses have been updated to suit for the modern technology.

- The construction work of the student hostel in Attidiya which is being in progress has come into its final step and all the arrangements have been prepared for opening it for the students in year 2023.

- Infrastructure facilities of the Institution have been developed.

Provision practical training for the students in Regional center – Anamaduwa

Students who involve in practical training in the CGTTI

Students who involve in practical training in the CGTTI

Intake students for the full time courses -2023

Ceylon German Technical Training Institute – Moratuwa

Course	Capacity	No. of students intake
Automobile Mechanic	150	150
Machinery Fitter	55	55
Power Electrical Technician (Millwright Fitter)	60	60
Mechatronic Technician – Industries	45	45
Refrigeration & Air Conditioning Technology Technician	75	75
Machinist	35	35
Diesel Mechanic	45	45
Welder	35	35
Electrician (Automobile)	50	50
Motor Vehicle Body Repairer & Painter	50	50
Total	**600**	**600**

<u>Regional Centers</u>

Regional center – Borella (Two students batches have been intake during the year)

Three-wheeler Technician	50	85
Total	**50**	**85**

Regional center – Anamaduwa

Agro equipment Repairing Technician	70	70
Total	**70**	**70**

Part Time courses in Ceylon German Technical Training Institute – Moratuwa

Automobile Repair and Maintenance	2230	3012
Building & Constructions	120	117
Electric, Electronic & Tele communication	270	336
Mechatronic Technology	270	296
Metal & Light Engineering	2515	2887
Refrigerator & Air Conditioning	145	281
Z01 (Others)	60	84
Total	**5610**	**7013**

- Join few part time courses which are not providing NVQ certificates for 6 occupations and take actions to offer NVQ level 3.

- NVQ level 5 full time courses which are implementing at present have been developed up to NVQ level 6.

- 03 Diploma courses which are being implemented up to now have been increased up to 07 courses.

- Commence new courses in Regional centers.

- Provide higher education opportunities to the staff.

- Provide training equipment in order to update the courses to suit for the local and foreign technical sector and provide training on modern technology to the staff.

- Commence new day time short term courses.
    - Automation Technician
    - Applied technology for Advanced level
    - Applied basic Science & Technology with Innovation

- Establish a language center with the objective of improving English knowledge of the staff.

- Develop infrastructure facilities in the Institution and Regional centers.

Communal Social Commitment

Ceylon German Technical Training Institute directs thousands of youth who concluded the education in various school levels and provide the path to establish their employment securities. Aiming this, the Institute executes vivid strategic programs.

CGTTI has established regional centers for this and an academic and non – academic staff have been involved effectively and efficiently to provide the service. Moreover, Institute fulfills its immense responsibilities to provide career guidance to the youth with identifying the occupational talents of them and refer them for the courses.

Sustainable Development

- Among the institutions which are involved in the vocational education sector, Ceylon German Technical Training Institute has transformed into an Institute which discharge its mission successfully. In view of that, CGTTI implements with a genius staff and a strong financial stability.

Composition of the staff

The Staff of the Regional centers of Anamaduwa and Borella under Ceylon German Technical Training Institute as at 31.12.2023.

Serial No	Designations	Grade	Salary code	Approved cadre	Cadre already existing	Vacancies / Excess No. of employees
	Ceylon German Technical Training Institute					
	Staff on permanent and Acting basis					
	Senior level					
1.	Director – Planning		HM 2-1	1	1	1
2.	Deputy Director – Deputy Principal		HM 1-3	1	0	1
3.	Manager – Administration and Human Resources		HM 1-1	1	1	0
4.	Chief Engineer – Training		HM 1-1	1	0	1
5.	Chief Accountant		HM 1-1	1	1	0
6.	Registrar		HM 1-1	1	0	1
7.	Chief Engineer – Production, Services & Maintenance		HM 1-1	1	0	1
8.	Deputy Chief Engineer – Production & Services	II	HM 1-1	1	1	0
9.	Deputy Chief Works Engineer	II	MM 1-1	1	1	0
10.	Deputy Chief Engineer – Motor Mechanic		MM 1-1	1	0	1
11.	Deputy Chief Engineer – Training		MM 1-1	1	0	1
12.	Deputy Chief Engineer – Curriculum Development		MM 1-1	1	0	1
13.	Deputy Chief Engineer – Factory	II	MM 1-1	1	1	0
14.	Deputy Chief Engineer –Exam	II	MM 1-1	1	1	0

15.	Deputy Chief Engineer – Quality Assurance		MM 1-1	1	0	1
16.	Accountant	II	MM 1-1	1	1	0
17.	Assistant Registrar	II	MM 1-1	1	1	0
18.	Assistant Manager – Administration and Human Resources		MM 1-1	1	0	1
19.	Internal Auditor	I	MM 1-1	1	1	0
	Tertiary level					
20.	Computer Network Administrator	I	JM 1-1	1	1	0
21.	Planning Officer		JM 1-1	1	0	1
22.	Senior Training Engineer / Training Engineer	1-09 II -22	JM 1-1	36	31	5
23.	Accounting Officer	II - 02	JM 1-1	2	2	0
24.	Security Officer	I	JM 1-1	1	1	0
25.	Librarian	II	JM 1-1	1	1	0
26.	Supplies Officer		JM 1-1	1	0	1
27.	Career Guidance Officer	I	JM 1-1	1	1	0
28.	Secretary of Director / Principal		JM 1-1	1	0	1
29.	Maintenance Assistant – Civil		JM 1-1	1	0	1
30.	Job Placement Officer	II	JM 1-1	1	1	0
31.	Administrative Officer	II	JM 1-1	1	1	0
	Secondary level					
32.	Senior Instructor / Instructor	I -18 II -17 III - 69	MA 2-2	120	104	16

Serial No	Designations	Grade	Salary code	Approved Cadre	Cadre already existing	Vacancies / Excess No. of employees
	Medical Centre Assistant - contract			0	1	0
	Total number of the Contract staff			**33**	**33**	**1**
	Total number of the overall staff			**302**	**238**	**66**
	Regional center – Anamaduwa					
	Senior level					
1.			MM 1-1	1	0	1
	Tertiary level					
2.	Training Engineer		JM 1-1	1	0	1
	Secondary level					
3.	Instructor	III -01	MA 2 - 2	5	1	4
4.	Management Assistant		MA 1- 2	2	0	2
5.	Security Inspector		MA 1- 2	1	0	1
	Primary level					
6.	Driver	III -01	PL - 3	1	1	0
7.	Tools Issuer		PL - 1	1	0	1
8.	Office Assistants		PL - 1	1	0	1
9.	Laborers		PL - 1	4	0	4
10.	Sanitary Laborers (Actions have been taken to obtain the service through an external Institution)					
	Total of the permanent staff			**17**	**2**	**15**
	Staff of the daily work					
	Laborers – day basis			**0**	**1**	**0**
	Total of the daily work			**0**	**1**	**0**
	Total of the overall staff			**17**	**3**	**15**

Serial No	Designation	Grade	Salary Code	Approved Cadre	Cadre already existing	Vacancies / Excess No. of employees
	Regional Center – Borella					
	Senior Level					
1.	Head of the Regional Center		MM 1-1	1	0	1
	Tertiary Level					
2.	Training Engineer		JM 1 - 1	1	0	1
	Secondary Level					
3.	Instructor		MA 2- 2	2	0	2
4.	Management Assistants		MA 1- 2	1	0	1
	Primary Level					
5.	Office Aide		PL - 1	1	0	1
6.	Sanitary Laborers (Actions have been taken to obtain the service through an external Institution)					
Total of the permanent staff				**6**	**0**	**6**

Serial No	Designation	Grade	Salary Code	Approved Cadre	Cadre already existing	Vacancies / Excess No. of employees
	Sri lanka German Training Institute - Kilinochchi					
	Senior Level					
1.	Branch Principal		HM 1- 3	1	0	1
2.	Deputy Branch principal		HM 1- 1	1	0	1
3.	Assistant Registrar		MM 1-1	1	0	1
4.	Accountant		MM 1-1	1	1	0
5.	Deputy Chief Engineer (Construction)		MM 1-1	1	0	1
6.	Deputy Chief Engineer (Electronic & Electric)		MM 1-1	1	0	1
7.	Deputy Chief Engineer (Motor Mechanic)		MM 1-1	1	0	1
8.	Deputy Chief Engineer (Mechanical)		MM 1-1	1	0	1
9.	Deputy Chief Engineer (Information Communication Technology)		MM 1-1	1	0	1
10.	Deputy Chief Engineer (Food Technology)		MM 1-1	1	0	1
11.	Audit Officer		JM 1-1	1	0	1
12.	Senior Training Engineer		JM 1-1	6	0	6
13.	Coordinating Officer		JM 1-1	1	0	1
14.	Quality Management Officer		JM 1-1	1	0	1
15.	Career Guidance & Counseling Officer		JM 1-1	1	0	1
16.	Assistant Librarian		MA 4	1	0	1

17.	Information Technology Officer		MA 4	1	0	1
18.	Senior Instructor		MA 2-2	06	0	6
19.	Instructor		MA 2-2	15	2	12
20.	Temporally instructor		Contract	12	0	12
21.	Management Assistant		MA 1-2	12	5	7
22.	Hostel Warden		MA 1-2	01	1	0
23.	Assistant Hostel Warden		MA 1-2	02	0	2
24.	Drivers		PL 3	02	0	2
25.	Multi Tasks Assistant		PL 2	02	1	1
26.	Office Aide		PL 1	03	3	0
Total of the overall staff			**77**	**12**	**64**	
Total of the Contract Staff			**12**	**0**	**12**	

Staff Training

Ceylon German Technical Training Institute has provided the opportunities to its' staff for participating staff training programs in the year 2023 too in order to improve the subject knowledge, language proficiency, Technological know-hows and special management capabilities.

The staff participated for 10 local training programs during the year 2023 and the 22 officers of the academic staff and 07 officers of the non – academic staff have gained the beneficiaries to develop their knowledge, skills and attitudes. In addition to that, a personal development program has been conducted for all the staff. In the year 2023, Rs. 923,125.00 has been incurred by the Institution, to hold these training programs.

SWOT Analysis

Strengths (S)	Weaknesses (W)
• Acquired a Brand name and image in local and foreign countries. • High demand for the courses. (Nearly 6,500 applications have been received annually to intake 650 students for full time courses) • Location of the Institution (By the side of the Katubeddha – Galle Road) • Ability to do further developments for the infrastructure facilities. • Establish advanced technology and applications. • Generate income through part time and day time special courses which have high demand. • Availability of Strong Old Boys Associations world widely. • Cover the subject curriculums of all non – NVQ courses according to German standard.	• Unavailability of proper human resources development plan. • Unavailability of mutual understanding and not work cooperatively in interpersonal level. • Unsatisfactory management during the past few years. • Weak communication between Top level to low level and low level to top level. • More vacancies existing in the current Scheme of Recruitments and Limitation of recruitments. • Insufficient supervision and evaluation. • Unavailability of strategic academic development. • Non submission of proper project proposal or a request to obtain financial grants. • Insufficient cooperation from the Governing bodies which are linking with CGTTI.

Opportunities (O)	Threats (T)
• Industry cooperation and partnership for the practical and on – the- job training of the full time students. • Industry cooperation to exchange new technology and new skills • High demand and special encourage for local and foreign jobs market. • Continuous demand for expanding the network. • Ability to provide services in wide range. • Funds from Old Boys Associations.	• Competition with the training institutes under private sector and form institutions equal to these training providing Institutions. • Often shuffles of the Line Ministry. • Brain Drain of the Academic staff. • Competitions for foreign training opportunities. • In-sufficient knowledge on Technology.

Strategies for assessing and minimizing issues of the Institution

- A Human resources plan is being prepared with the ideas of the staff of the Institution.
- Organize functions like Sinhala Tamil New Year ceremonies to develop the inter personal coherence.
- Steps have been taken to strengthen the management system of the Institute.
- The request has been referred to respective Institutions to fill the vacancies of the staff of the Institution.
- Supervision activities of the Institution have been strengthened.
- Formulating of formal five years Strategic Plan for the Institution is in the final step.
- Actions have been taken to prepare a Master Plan for 15 years for long term development of the Institution.
- Promote the learning process through introducing creative courses in order to minimize the competition emerging from the training institutes of the private sector.
- Provide opportunities to the staff to acquire modern technology, methods and products.
- Enhance the knowledge of the staff through providing foreign training opportunities to them.

Joint Social Commitment

CGTTI has contributed to donate school equipment for the students in schools located in remote areas, celebrating Vesak / Poson religious festivals to upgrade the improvements of the society.

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

Statement of Financial Position as at 31st December, 2023

DESCRIPTION	NOTE	CGTTI 2023 RS	CGTTI 2022 RS	SLGTTI 2023 RS	SLGTTI 2022 RS	TOTAL 2023 RS	TOTAL 2022 RS
ASSETS							
Non-Current Assets							
Property, Plant & Equipment	2	2,608,374,389	1,580,875,451	645,793,162	794,143,881	3,254,167,551	2,375,019,331
Capital Work in Progress	2-a	-	1.261.232	219.094,517	-	219,094,517	1,261,232
Investment	8	26,515,524	1,609,548,840	-	-	26,515,524	27,412,157
Total Non-Current Assets		2,634,889,914	1,609,548,840	864,887,679	794,143,881	3,499,777,593	2,403,692,720
Current Assets							
Cash & Cash Equivalents	6	93,331,451	61,375,424	66,477	56,959	93,397,928	61,432,383
Debtors	3	3,057,946	1,996,808	-	-	3,057,946	1,996,808
Stationery & Paints Stocks	29	84,971	119,506	752,266	955,227	837,237	1,074,733
Income Receivable	26	3,073,062	2,581,701	-	-	3,073,062	2,581,701
Advance A/C	5	24,693,941	23,267,460	-	-	24,693,941	23,267,460
Deposit	4	882,000	382,000	30,000	30,000	912,000	412,000
Advance for Fixed Assets	30	273,324	273,324	-	-	273,324	273,324
Current Accounts	39	-	-	-	-	-	-
Spare parts Stock		5,122,903	5,000,500	-	-	5,122,903	5,000,500
Total Current Assets		130,519,599	94,996,723	848,742	1,042,186	131,368,341	96,038,909
TOTAL ASSETS		**2,765,409,513**	**1,704,545,563**	**865,736,422**	**795,186,067**	**3,631,145,934**	**2,499,731,629**
LIABILITIES							
Current Liabilities							
Payables	28	-	-	-	23,650	-	23,650
Accrued Expenses	9	35,316,340	33,088,656	4,739,187	1,086,551	40,055,527	34,175,207
Current Accounts -SLCTB	7	-	-	-	-	-	-
Loans	10	-	-	-	-	-	-
Refundable Deposits	11	1,419,651	1,098,341	50,000	50,000	1,469,651	1,148,341
Part Time Fees – 2023		53,687,686	29,520,000	-	-	53,687,686	29,520,000
Current Accounts	39	-	-	-	-	-	-
Creditors	27	4,613,175	3,982,035	-	-	4,613,175	3,982,035
Total Current Liabilities		95,036,852	67,689,031	4,789,187	1,160,201	99,826,038	68,849,230
Non-Current Liabilities							
Gratuity Payable		164,215,730	169,311,457	6,598,420	6,222,540	170,814,150	175,533,997
Total Non-Current Liabilities		164,215,730	169,311,457	6,598,420	6,222,540	170,814,150	175,533,997
TOTAL LIABILITIES		259,252,582	237,000,488	11,387,607	7,382,741	270,640,187	244,383,227
		2,506,156,931	1,467,545,075	854,348,815	787,803,326	3,360,505,746	2,255,348,401
NET ASSESTS / EQUITY							
Accumulated Fund		844,877,725	844,877,725	-	-	844,877,725	844,877,725
Govern Grant/ Donations		1,319,318,243	329,202,111	1,292,322,149	1,221,578,350	2,611,640,392	1,550,780,461
Capital Reserve		4,407,578	4,407,578	-	-,	4,407,578	4,407,578
Revaluation Reserve		747,244,731	709,607,648	-	-	747,244,731	709,607,648
Accumulated Surplus		(409,691,346)	(420,549,986)	(437,973,334)	(433,775,024)	(847,664,680)	(854,325,011)
		2,506,156,931	1,467,545,075	854,348,815	787,803,326	3,360,505,746	2,255,348,401

Major General P.S. Kalpa Sanjeewa(Retired)
Director – Principal
C.G.T.T.I

J.D.Y.B. Jayasinghe
Chief Accountant
C.G.T.T.I

The Financial Statements of the Institute have been prepared in accordance with Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka. The Accounting Policies from an integrate part of these Financial Statement.

The Board of Governors is responsible for the preparation and presenting of these Financial Statements.

These Financial Statements were approved by the Board of Governors and signed on their behalf

Suranga Mendis
Chairman
Board of Management

Member
Board of Management
K.G.T. Jayasekara

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

Statement of Financial Performance for the year ended 31st December,2023

DESCRIPTION	NOTE	CGTTI 2023 RS	CGTTI 2022 RS	SLGTTI 2023 RS	SLGTTI 2022 RS	TOTAL 2023 RS	TOTAL 2022 RS
OPERATION REVENUE							
Recurrent Treasury Grant	12	312,384,381	281,630,650	61,812,843	55,790,600	374,197,224	337,421,250
Other Income	15	51,520,578	43,215,194	1,981,695	1,653,629	53,502,274	44,868,823
Part Time Income	1	181,177,600	129,494,340	-	-	181,177,600	129,494,340
MTTC Course Income		1,601,025	926,975	-	-	1,601,025	926,975
Transfer from Govern Grant / Donations	13	82,878,567	213,222,883	165,516,357	166,754,992	248,394,924	926,975
Production Income	16	5,849,032	3,119,981	-	-	5,849,032	3,119,981
TOTAL INCOME		653,411,183	671,610,022	229,310,896	224,199,221	864,722,079	895,864,237
OPERATING EXPENSES							
Personnel Emoluments	17	185,717,173	216,974,922	33,752,546	36,706,509	219,469,719	253,681,431
Travelling	18	400,172	136,588	628,250	415,552	1,028,422	552,140
Staff Training & Development	19	997,890	1,344,311	33,481	112,500	1,031,371	1,344,311
Contractual Service	20	46,526,157	35,692,766	18,968,817	13,297,367	65,494,975	48,990,133
Supplies& Consumable Used	21	41,112,719	31,008,007	3,208,863	1,772,490	44,321,582	32,780,497
Maintenance Expenses	22	16,986,583	11,191,476	4,225,603	1,416,056	21,212,185	12,607,532
Depreciation	2	82,878,567	213,222,883	165,516,357	166,754,992	248,394,924	379,977,875
Other Recurrent Expenses	23	104,799,540	81,145,034	7,175,289	4,849,067	111,974,829	85,994,101
Production Expenses	16	1,459,973	718,925	-	-	1,459,973	718,925
Part Time Expenses	1	144,394,444	91,165,575	-	-	144,394,444	91,165,575
Research & Development cost	24	90,400	369,974	-	-	90,400	369,974
Financial Cost	25	840,925	612,288	-	-	840,925	612,288
TOTAL OPERATIONG EXPENSES		626,204,543	683,582,747	233,509,206	225,324,533	859,713,749	902,312,269
Surplus / (Deficit) from operating activities		9,206,640	(11,972,725)	(4,198,310)	(1,125,312)	5,008,330	(6,448,032)
Net Surplus / (deficit) before extra-ordinary items		9,206,640	(11,972,725)	(4,198,310)	(1,125,312)	5,008,330	(6,448,032)
Bonus Payment		-	(610,350)	-	-	-	(610,350)
Net Surplus /(Deficit) for the period		9,206,640	(12,583,075)	(4,198,310)	(1,125,312)	5,008,330	(7,058,382)
Prior Year Adjustment	32	1,652,001	304,367	-	-	1,652,001	304,367
Prior Year Adjustment PT	1	-	-	-	-	-	-
Net Surplus /(Delict) After Prior Year Adjustment		10,858,641	(12,278,709)	(4,198,310)	(1,125,312)	6,660,331	(6,754,015)

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE
CASH FLOWS STATEMENT
for the year ended 31st December,2023

DESCRIPTION	NOTE	CGTTI 2023 RS	CGTTI 2022 RS	SLGTTI 2023 RS	SLGTTI 2022 RS	TOTAL 2023 RS	TOTAL 2022 RS
Cash Flows From Operating Activities							
Surplus/(Delict) from Ordinary actives		9,206,640	(5,435,220)	(4,198,310)	(1,012,812)	5,008,330	(6,448,032_
Bonus Payment		-	(610,350)	-	-	-	(610,350)
Prior Year adjustment PT		1,652,001	-	-	-	1,652,001	-
Prior Year Adjustment		-	304,367	-	-	-	304,367
Staff Loan Interest Income		(836,074)	(855,361)	-	-	(836,074)	(855,361)
Non Cash Movements							
Description		82,878,567	213,222,883	165,516,357	166,754,992	248,394,924	379,977,875
Depreciation-Prior Year Adjustment		-	-	-	-	-	-
Mark up on WIP Transfer	2-a	(443,400)				(443,400)	
Gratuity Payment		16,849,275	44,308,143	865,093	-	17,714,367	44,308,143
Amortization Government Grant/Donations		(82,878,567)	(213,222,883)	(165,516,357)	(165,754,992)	(248,394,924)	(379,977,875)
		26,428,441	37,711,579	(3,333,218)	(1,012,812)	23,095,224	36,698,767
Increase/Decrease in Payables		-	-	(23,650)	13,625	(23,650)	13,625
Increase/Decrease in Accrued Expenses		2,227,686	(3,325,409)	3,652,636	(1,151,573)	5,880,322	(4,476,982)
Increase / Decrease in current Liabilities		25,120,137	11,272,148	-	-	25,120,137	11,272,148
Increase / Decrease in current Liabilities			(1,975,291)		50,000		(1,925,291)
Gratuity Payment		(21.945.002)	(14.926.720)	(489,212)	450,750	(22,434,214)	(14,475,970)
Increase / Decrease in Current Assets		(3,478,981)	1,757	-	(30,000)	(3,478,981)	(28.243)
Increase / Decrease in Stocks		(87,869)	629,015	202,961	13,531	115,092	642,546
Net Cash Flow From Operating Activities		1,835,971	(8,324,500)	3,342,735	(653,666)	5,178,706	(8,978,166)
Cash Flow From Investment Activities							
Acquisition of Fixed Assets		(15,353,937)	(11,412,341)	(1,187,156)	(209,400)	(16,541,094)	(11,621,741)
Payment for Capital work in Progress		-	1,024,713	-	-	-	1,024,713
Staff Loan Interest		836,074	855,361	-	-	836,074	855,361
		(14,517,863)	(9,532,267)	(1,187,156)	(209,400)	(15,705,019)	(9,741,667)
Cash Flow From Financing Activities							
Increase / Decrease Investments		896,633	(873.529)	-	-	896,633	(873.529)
Capital Grants		17,312,843	17,014,821	1,187,157	209,400	18,500,000	17,223,750
		18,209,476	16,140,821	1,187,156	209,400	19,396,633	16,350,221
Net Increase in Cash & Cash Equivalents		31,956,026	35,995,633	9,518	(1,666,478)	31,965,545	34,329,155
Cash & Cash Equivalents at beginning of the period		61,375,424	25,379,791	56,959	1,723,437	61,432,383	27,103,228
Cash & Cash Equivalents at end of the period		**93,331,451**	**61,375,424**	**66,477**	**56,959**	**93,397,928**	**61,432,383**

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

Statement of Changes In Net Assets for the year ended 31st December,2023

	Accumulated Fund	Governrmt Grant/ Donations	Accumulated Surplus	Capital Reserves	Revolution Reserve	Total
Balance as at 31.12.2021-						
CGTTI	**844,877,725**	**501,650,901**	**(408,271,278)**	**4,407,578**	**699,375,298**	**1,642,040,224**
SLGTI	**-**	**1,247,287,271**	**(432.649.712)**	**-**	**-**	**814,637,559**
Balance as at 31.12.2021	**844,877,725**	**1,748,938,172**	**(840,920,990)**	**4,407,578**	**699,375,298**	**2,456,677,783**
Prior year Adjustments(no.32)						
CGTTI	**-**	**-**	**304,367**	**-**	**-**	**304,367**
SLGTI						
Adjust balance at01.01.2022	844,877,725	1,748,938,172	(840,616,623)	4,407,578	699,375,298	2,456,982,150
Net Surplus-for the Period						
CGTTI	-	-	(6,045,570)	-	-	(6,045,570)
SLGTI	-	-	(1,012,812)	-	-	(1,012,812)
Capital Grant Treasury						
CGTTI	-	12,790,600	-	-	-	12,790,600
SLGTI	-	209,400	-	-	-	209,400
Received from SSDP Account						
Office Equipment	-	4,223,750	-	-	-	4,223,750
Assets Revaluation Surplus	-	-	-	-	10,232,350	10,232,350
CGTTI						
Vehicle Donation	-	-	-	-	-	-
Training Equipment Donation	-	125,000	-	-	-	125,000
Furniture & Office Equipment	-	23,634,742	-	-	-	23,634,742
Female Charging Room - SSDP	-	-	-	-	-	-
SLGTI						
Furniture & Office Equipment	-	20,500	-	-	-	20,500
Machinery & Training Equip.	-	3,276,487	-	-	-	3,276,487
Computer & Accessories	-	8,370,864	-	-	-	8,370,864
Government Grant Received before year 2020	-	129,168,821	-	-	-	129,168,821
	844,877,725	1,930,758,336	(847,675,005)	4,408,578	709,607,648	2,641,976,282
Less						
Transfer to finance performance AC						
CGTTI		(231,222,883)				(231,222,883)
SLGTI		(166,754,992)				(166,754,992)
Balance as at 31.12.2022	**844,877,725**	**1,550,780,462**	**(847,675,005)**	**4,408,578**	**709,607,648**	**2,261,998,406**
Balance as at 31.12.2021CGTTI	**844,877,725**	**329,202,111**	**(420,549,986)**	**4,408,578**	**709,607,648**	**1,467,545,076**
Balance as at 31.12.2021-SLGTI		**1,221,578,350**	**(433,775,024)**			**787,803,326**
Balance as at 31.12.2022	**844,877,725**	**1,550,780,461**	**(854,325,010)**	**4,408,578**	**709,607,648**	**2,255,348,402**
Prior year Adjustments(no.32)						
CGTTI	-	-	1,652,001	-	-	1,652,001
SLGTI	-	-	-	-	-	-
Adjust balance at01.01.2023	**844,877,725**	**1,550,780,461**	**(852,673,009)**	**4,408,578**	**709,607,648**	**2,257,000,402**
Net Surplus-for the Period						
CGTTI	-	-	9,206,640	-	-	9,206,640
SLGTI	-	-	(4,198,310)	-	-	(4,198,310)
Capital Grant Treasury						
CGTTI	-	17,312,843	-	-	-	17,312,843
SLGTI		1,187,157	-	-	-	1,187,157
Received from SSDP Account						
Office Equipment					37,637,083	37,637,083
Assets Revaluation Surplus						

CGTTI						
Hostel Building	-	1,050,002,616	-	-	-	1,050,002,616
Training Equipment Donation	-	5,465,000	-	-	-	5,465,000
Furniture & Office Equipment	-	71,990	-	-	-	71,990
Other Equipment (Medical)	-	142,250	-	-	-	142,250
SLGTI						
Hostel Building	-	219,094,517	-	-	-	219,094,517
Furniture & Office Equipment	-	10,860,641	-	-	-	10,860,641
Machinery & Training Equip.	-	2,849,933	-	-	-	2,849,933
Computer & Accessories	-	2,267,908	-	-	-	2,267,908
	844,877,725	2,860,035,316	(847,664,679)	4,407,578	747,244,731	3,608,900,670
Less						
Transfer to finance performance AC						
CGTTI	-	(82,878,567)	-	-	-	(82,878,567)
SLGTI	-	(165,516,357)	-	-	-	(165,516,357)
Balance as at 31.12.2023	**844,877,725**	**2,611,640,392**	**(847,664,679)**	**4,407,578**	**747,244,731**	**3,360,505,746**

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

PART TIME COURSES

Income & Expenditure Account for the year ended 31st December. 2023

Income	Note	Rs	Rs
		2023	2022
Interview Fees		4,913,050	11,666,775
Course Fees & Admission		168,014,112	111,426,547
NVQ Course fees- Diploma	35	3,145,300	3,446,000
Interest on treasury bills-EWPT		3,003,193	1,860,406
Miscellaneous Income	34	801,722	303,575
Fixed Deposit Interest-EWPT		1,300,223	791,037
Total Income		**181,177,600**	**129,494,340**
Expenditure			
Parttime & Other Allowances		108,942,724	76,642,180
Attendance Allowances		1,139,445	986,362
Diploma Course Expenses-NVQ		2,664,433	996,426
Refreshments		103,840	65,795
Stationery		2,919,856	1,634,468
Postage & Telegrams		604,577	283,374
Bank Charges		89,170	77,295
Electricity		12,494,363	1,702,117
Advertisements		296,838	520,673
Examination Expenses		263,889	
Training Materials		11,612,112	7,513,759
Fuel		12,000	8,400
Furniture & Office equipment		3,106,409	507,543
Maintenance			
Covid – 19 related expenses			130,000
Welfare Expenses			50,643
Special Allowance			25,000
Plant Equipment Maintenance		87,000	11,840
WHT		44,909	
Miscellaneous expenses		12,880	9,700
Total Expenditure		**144,394,444**	**91,165,575**
Surplus / Deflect Before bonus		36,783,156	38,328,765
Less – Bonus		-	610,350
Prior Year Adjustment			
Surplus / Delict		**36,783,156**	**37,718,415**

Note 02																	
Property, Plant & Equipment	**Land**		**Building**		**Other**		**Vehicle**		**Machinery & Training Equipment**		**Furniture & Fittings**		**Library Books**		**Office Equipment**		**Total**
	CGTTI	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI**	**BORELLA**	**CGTTI/BORELLA**
COST																	
Balance as at 01. 01. 2023	940,350,000	209,000,000	644,895,250	12,798,340	161,185	-	42,670,000	202,000	180,121,280	1,644,000	49,657,275	1,608,902	4,232,263	-	48,139,296	371,000	2,135,850,791
Anamaduwa	-	-	-	-	-	-	-	-	583,825	-	95,000	-	-	-	118,799	-	797,624
Additions	-	-	2,146,478	-	876,018	-		-	8,156,284	50,740	2,419,816	15,500	49,879	-	2,533,331	12,900	16,260,945
Revaluation	-	-	-	-	-	-	38,800,000	-			-	-	-	-	-	-	38,800,000
Additions – Donations	-	-	-	-	142,250	-	-	-	5,465,000	-	-	-	-	-	71,990	-	5,679,240
Additions – Hostel Building	-	-	1,050,002,616	-	-	-	-	-	-	-	-	-	-	-		-	1,050,002,616
Transfer to Revaluation	-	-	-	-	-	-	(42,670,000)	(202,000)	-	-	-	-	-	-		-	(42,872,000)
										-							
Balance as at 31.12.2023	**940,350,000**	**209,000,000**	**1,697,044,344**	**12,798,453**	**1,179,453**	**-**	**38,800,000**	**-**	**194,326,389**	**1,694,740**	**52,172,091**	**1,624,402**	**4,282,142**	**-**	**50,863,416**	**383,900**	**3,204,519,216**
Depreciation																	
Balance as at 01.01.2023	-	-	500,809,385.80	8,457,307		-	41,507,083	202,000					3,999,567				554,975,343
Depreciation – Prior Year Adjustment																	
Charge for the year	-	-	38,167,223	90,268	83,818	-	9,700,000		22,847,000	207,241	4,981,650	161,019	151,104	-	6,395,418	93,825	82,878,567
							(41,507,083)	(202,000)									(41,709,083)
Transfer to Revaluation Balance as at 31.12.2023	**-**	**-**	**538,976,609**	**8,547,575**	**83,818**	**-**	**9,700,000**	**-**	**22,847,000**	**207,241**	**4,981,650**	**161,019**	**4,150,671**		**6,395,418**	**93,825**	**596,144,827**
Written down value														-			
As at 31.12.2023	**940,350,000**	**209,000,000**	**1,158,067,735**	**4,250,765**	**1,095,635**	**-**	**29,100,000**	**-**	**171,479,389**	**1,487,499**	**47,190,440**	**1,463,383**	**131,470**		**44,467,998**	**290,075**	**2,608,374,389**

Note 02							
Property, Plant & Equipment - SLGTI							
DISCRIPTION	**LAND**	**BUILDINGS**	**FURNITURE & OFFICE EQUIPMENTS**	**TRAINING EQUIPMENTS**	**PLANT MACHINERY & EUIPMENT**	**COMPUTERS & ACCESSORIES**	**TOTAL**
	-	10%	10%	12.5%	12.5%	25%	
Opening Balance as at 01/01/2023	768,400	996,920,464.91	244,613,230.22	255,488,963.33	484,048	42,035,876.20	1,540,310,982.66
Addition for year	-	329,356.76	34,400	173,700	139,200	510,500	1,187,156.76
Addition for year - SSDP	-	-	8,879,890.60	-	-	-	8,879,890.60
Donation Received	-	-	1,980,750	2,849,933	-	2,267,908	7,098,591.00
Net Balance as at 31.12.2023	**768,400**	**997,249,821.67**	**255,508,270.82**	**258,512,596.33**	**623,248**	**44,814,284.2**	**1,557,476,621.02**
Accumulated Depreciation							
Balance as at 01.01.2023		446,555,651.30	131,186,488.27	143,164,766.01	35,107.07	25,225,089.27	746,167,101.92
Depreciation for the 2023		99,704,589.12	24,640,521.39	32,249,545.98	53,916.41	8,867,784.45	165,516,357.35
Total Accumulated depreciation as at 31.12.2023		546,260,240.42	155,827,009.66	175,414,311.99	89,023.48	34,092,873.72	911,683,459.27
	768,400	**450,989,581.25**	**99,681,261.16**	**83,098,284.34**	**534,224.52**	**10,721,410.48**	**645,793,161.75**

Note 02-a							
Capital Work in Progress						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Training Equipment WIP		-	-	-	-	-	1,261,232
Anamaduwa							
SLGTI Partly Completed Hostel		-	-	219,094,517	-	219,094,517	
Total		**-**	**-**	**219,094,517**	**-**	**219,094,517**	**1,261,232**

Note 03							
Debtors Accounts						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Other Debtors		2,752,654			1,176,500	3,929,154	2,684,037
Provision for bad debtors		(1,025,169)				(1,025,169)	(1,025,169)
MTTC Allowance		70,156				70,156	70,156
TVEC		83,806				83,806	267,785
Total		**1,881,446**			**1,176,500**	**3,057,946**	**1,996,808**

Note 04							
Deposit						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Electricity- Official Bangalow - Dehiwala		2000				2000	2,000
Fuel – CTB- Filling Station-Rathmalana		800,000				800,000	300,000
Fuel – CTB- Filling Station-Anamaduwa		80,000				80,000	80,000
Fuel -Karachchi- MPPS Filling Station							30,000
Total		**882,000**				**882,000**	**412,000**

Note 05							
Advance						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Festival Advance		108,750				108,750	45,000
Special Advance		576,500				576,500	508,500
Trainees Advance		29,150				29,150	29,150
Book Loan		-			670,518	670,518	655,018
Local Purchase		936,904			604,100	1,541,004	948,742
Distress Loan		16,410				16,410	16,410
Ten Month Staff Loan		21,751,609				21,751,609	21,012,277
Bank Loans – Third Party		-				-	52,363
Total		**882,000**			**1,274,618**	**882,000**	**23,267,460**

Note 06							
Cash & Cash Equivalents						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Return Money Order		-	-	-	2,400	2,400	2,400
Cash / Bank Balance		17,271,887	-	66,477	76,057,163	93,395,528	27,100,828
Total		**17,271,887**	**-**	**66,477**	**76,059,563**	**93,397,928**	**27,103,228**

Note 07							
Current A/C SLCTB						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
S.L.C.T.B Current A/C		-	-	-	-	-	-
Total		**-**	**-**	**-**	**-**	**-**	**-**

Note 08							
Investment						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Fixed Deposit – E W P T		-	-	-	9,525,342	9,525,342	13,074,448
Treasury Bills – E W P T		-	-	-	16,990,182	16,990,182	14,337,709
Total		**-**	**-**	**-**		**26,515,524**	**27,412,157**

Note 09							
Accrued Expenses						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Salary Payable 4093		2,884,363	-	928,888	-	3,813,251	2,569,953
E.T.F. Payable		512,593	-	67,154	-	579,747	531,136
E.P.F Payable		2,225,008	-	119,836	-	2,344,844	2,329,329
Trainees Welfare		-	-	-	-	-	49,339
Union Payable – SLNSS		32,300	-	-	-	32,300	20,575
Telephone Bills Payable		228,906	-	445,588	-	674,494	134,386
Staff Insurance		2,483	-	-	-	2,483	2,483
Union Payable – JSS		7,207	-	-	-	7,207	6,257
Union Payable – Progressive		27,700	-	-	-	27,700	44,800
Welfare Society – CGTTI		127,807	-	1,050	-	128,857	201,313
Sports Payable – Staff		39,165	-	-	-	39,165	30,640
Sports Payable – Trainees		5,881	3,830	-	-	9,711	26,581
Welfare Society – Trainees		231,965	3,780	-	-	235,745	-
Insurance Payable – Trainees		663,641	8,525	-	-	672,166	214,016
Vehicle Rent Payable		-	-	-	-	-	-
Social Security Board Payable		15,318	-	-	-	15,318	15,318
Damro Payable		-	-	-	-	-	58,793
Accrued Expenses – 4080/1		759,676	-	-	-	759,676	759,676
Payable Expenses		2,708,106	-	-	2,864,343	5,572,449	1,867,366
Tax Payable		391,190	-	10,284	-	401,474	395,680
P.A.Y.E. tax Payable		269,071	-	135,000	-	404,071	-
Security Payable		1,732,681	-	1,105,258	-	2,837,939	2,054,681
Part Time Allowances Payable		-	-	-	9,299,995	9,299,995	6,482,511
Union Payable – Teachers		5,550	-	-	-	5,550	2,950
Payable – 4048/5012		15,268	-	-	-	15,268	15,268
Electricity Payable		2,223,836	-	383,796	-	2,607,632	1,325,156
Attendance Incentives Payable		-	-	-	-	-	-
Bonus Payable		-	-	-	-	-	-
Performance Allowances Payable		1,458,700	-	171,000	-	1,629,700	2,844,600
SSDP Cell Member Allowances Payable		-	-	-	-	-	397,255
Band Trainer Allowances Payable		28,500	-	-	-	28,500	-
Agrahara Payable		332,300	-	-	-	332,300	372,000
Textile Loan Payable		3,450	-	-	-	3,450	3,450
Provision For Audit Fees		800,000	-	-	-	800,000	1,369,000
Payable Allowances		1,074,347	-	-	-	1,074347	2,267,863
Singer Rental payable		79,823	-	-	-	79,823	-
Abans Rental Payable		111,833	-	-	-	111,833	-
Apprenticeship Allowances payable		1,869,779	625,071	-	-	2,494,851	6,856,603
Stamp Duty Payable		10,129	-	2,475	20,925	33,529	24,954
Water Bills Payable		164,135	-	-	-	164,135	323,486
D.S. jayasinghe Rental Payable		-	-	-	-	-	-
Fuel & Lubricants payable		512,683	-	10,311	-	522,994	115,080
Office Equipment Maintenance		-	-	71,119	-	71,119	-
Building Maintenance		-	-	20,490	-	20,490	-
Machinery Maintenance		-	-	251,650	-	251,650	-
Seaso		-	-	684,390	-	684,390	-
Janitorial Expenses Payable		349,650	-	-	-	349,650	305,650
Payable General Creditors		469,783	-	-	61,800	531,583	152,856
Payable Bank Loan		50,446	-	330,897	-	381,342	-
Payable – Union IC E		2,800	-	-	-	2,800	4,200
Total		**22,428,071**	**641,206**	**4,739,187**	**12,247,063**	**40,055,528**	**34,175,207**

Note 10

Loans (Third Party)						2023	2022
		CGTTI	BORELLA	SLGTI	PARTTIME	TOTAL	TOTAL
Bank Loans – Third Party		-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 11							
Refundable Deposit						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Canteen Tender		560,000	-	50,000	-	610,000	290,000
Tender		799,347	-		-	799,347	799,347
Playground Deposit		52,409	-		-	52,409	52,409
Other Deposit		7,895	-		-	7,895	6,585
Total		**1,419,651**	**-**	**50,000**	**-**	**1,469,651**	**1,148,341**

Note 12			
Treasury A/C		**Rs.**	**Rs.**
		2023	**2022**
Capital Grant		18,500,000	13,000,000
Recurrent Grant		367,630,455	337,000,000
Total Grant		386,130,455	350,000,000
SSDP		6,566,769	421,250
Less – Government Grant Donations		18,500,000	13,000,000
Performance A/C		**374,197,224**	**337,421,250**

Note 13					
Capital Reserve		**2023**	**2023**	**2023**	**2022**
		Debit	**Credit**	**Total**	**Total**
Opening balance			4,407,578		4,407,578
			4,407,578		**4,407,578**
Government Grant Donations					
Opening Balance			**329,202,110**		**501,650,901**
Received From Treasury Account			17,312,843		12,790,600
Capital Grant from Line Ministry					4,223,750
Library Books					
Hostel building			1,050,002,616		
Training Equipment			5,465,000		125,000
Furniture & Office Equipment			71,990		23,634,742
Other Equipment – Medical Center			142,250		
Diploma Building Value					
Female Changing Room – SSDP					
Transfer to P & L Account			(82,878,567)		(213,222,883)
Sub Total – CGTTI		**-**	**1,319,318,243**	**1,319,318,243**	**329,202,111**
Government Grant Donations-SLGTI					
Opening Balance			1,221,578,350		1,247,287,271
Received From Treasury Account			1,187,157		209,400
Balance Government Grant					
Received Before year 2020					129,168,821
Hostel Building			219,094,517		
Furniture & Office Equipment			1,980,750		20,500
Machinery & Training Equipment			2,849,933		3,276,487
Computer & Accessories			2,267,908		8,370,864
Transfer to P & L Account					
			(165,516,357)		(16,754,992)
Sub Total - SLGTI			**1,283,442,258**	**1,283,442,258**	**1,221,578,350**
Total				**2,602,760,500**	

Note 14			
Accumulated Surplus		**Rs.**	**Rs.**
		2023	**2022**
Opening Balance		(420,549,986)	(408,271,278)
Net Surplus For the period		9,206,640	(11,972,725)
Prior year Adjustment		1,652,001	304,367
Prior Year Adjustment - PT			
Bonus Payment			
		(409,691,346)	**(420,549,986)**

Note 14			
Accumulated Surplus - SLGTI		**Rs.**	**Rs.**
		2023	**2022**
Opening Balance		(433,775,024)	(432,649,712)
Net Surplus For the period		(4,198,3100	(1,125,312)
Prior year Adjustment			
		(437,973,334)	**(433,775,024)**

Note 14			
Accumulated Surplus		**Rs.**	**Rs.**
		2023	**2022**
Opening Balance		(854,325,011)	(840,920,990)
Net Surplus For the period		5,008,330	(13,098,037)
Prior year Adjustment		1,652,001	304,367
Prior Year Adjustment - PT			
Bonus Payment			(610,350)
		(847,664,680)	**(854,325,011)**

Note 14			
Accumulated Fund		**Rs.**	**Rs.**
		2023	**2022**
Opening Balance		844,877,725	844,877,725
		844,877,725	**844,877,725**

Note 15							
Other Income						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Examination Income		6,453,350	-	-	-	6,453,350	30,250
NVQ		38,300	-	-	-	38,300	61,140
Miscellaneous Income		6,045,856	-	45,470	-	6,091,326	771,258
Staff Loan Interest		836,074	-	-	-	836,074	855,361
Special Course Fees		10,002,254	-	-	-	10,002,254	5,169,509
Canteen Rent		235,000	-	-	-	235,000	106,500
Tender Fees		34,000	-	-	-	34,000	34,000
Recurrent Grant Received from Line Ministry		13,239,550	-	-	-	13,239,550	16,528,986
Sales Scrap – IDB		-	-	-	-	-	
Hiring of Auditorium		-	-	-	-	-	
Sundry – Tender		-	-	-	-	-	
Admission & Interview fees		524,400	-	-	-	524,400	5,279,300
Repeat Exam Charge		-	-	285,500	-	285,500	68,750
Entrance exam Fees		-	-	125,250	-	125,250	5,000
Paper Re correction Charge		-	-	11,400	-	11,400	25,432
Hostel Electricity Charge		-	-	94,970	-	94,970	462,925
Hostel Charge Student		-	-	735,700	-	735,700	748,052
Hostel Charge – Staff		-	-	422,504	-	422,504	94,500
T shirts & Caps Sales Income		-	-	79,750	-	79,750	39,330
CBT Sales Dairy Income		-	-	16,080	-	16,080	18,000
Paper Re correction Charge		-	-	-	-	-	106,000
Procurement Document Preparing Income		-	-	23,000	-	23,000	
Other Ministry		-	-	80,571	-	80,571	25,530
Nipunatha Saviya Receipt		12,583,900	-	-	-	12,583,900	
Penalty Re Registration		-	-	61,500	-	61,500	
Library Fees		-	-	-	-	-	921,000
Supplier Registration		220,000	-	-	-	220,000	
Total		**51,520,578**	**-**	**1,981,695**	**-**	**53,502,274**	**31,350,823**

Note 16			
		Rs.	**Rs.**
		2023	**2022**
Production Income Private		1,959,593	1,053,868
Vehicle Fitness		65,000	36,000
Production Income SLTB		3,824,439	2,030,113
Others			
Total Income		**5,849,032**	**3,119,981**
Less :-			
Production materials		239,935	656,225
Incentive		1,188,939	56,200
Fitness Charges		31,100	6,500
Total Expenses			
		4,389,059	**2,401,056**

Note 17							
Personal Emoluments						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Salaries & Wages	**17A**	162,719,592		32,869,203	-	195,588,795	203,751,906
Allowances	**17B**	1,828,450		-	-	1,828,450	1,005,650
Gratuity		16,849,275		865,093	-	17,714,367	45,125,056
Over Time		4,305,539	14,317	18,251	-	4,338,107	3,798,819
Total		**185,702,586**	**14,317**	**33,752,546**	**-**	**219,469,719**	**253,681,431**

Note 17A							
Salaries & Wages						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Salaries		98,062,167	-	25,617,377	-	123,679,544	132,268,197
Additional allowances – COL		19,058,130	-	3,394,161	-	22,452,291	24,973,003
Additional Allowances		12,487,293	-	-	-	12,487,293	13,952,371
Special Allowances		2,382,985	-	-	-	2,382,985	2,295,718
Contract Salaries		11,764,972	-	-	-	11,764,972	5,587,567
EPF		15,171,236	-	3,202,388	-	18,373,625	19,750,140
ETF		3,792,809	-	655,277	-	4,448,086	4,924,910
Total		**162,719,592**		**2,869,203**		**195,588,795**	**203,751,906**

Note 17B							
Allowances						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Band Training Allowances		437,850	-	-	-	437,850	327,850
English Teachers Allowances		1,390,600	-	-	-	1,390,600	677,800
Total		**1,828,450**	-	-	-	**1,828,450**	**1,005,650**

Note 18							
Travelling						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Travelling Expenses		120,150	-	515,750	-	635,900	421,514
Transport Expenses		280,022	-	112,500	-	392,522	130,627
Total		**400,172**	-	**628,250**	-	**1,028,422**	**552,140**

Note 19							
Staff Training & Development						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Capacity Building	**33**	430,730	-	-	-	430,730	731,420
Teachers / Staff Training		544,758	-	33,481	-	578,239	586,911
Membership Renewal		22,402	-	-	-	22,402	25,980
Total		**997,890**		**33,481**		**1,031,371**	**1,344,311**

Note 20							
Contractual service						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Electricity & Water Expense	**20A**	20,706,528	186,789	7,679,667	-	28,572,984	18,251,130
Postage & Telecommunication	**20B**	1,694826	41,664	2,792,675	-	4,529,165	4,206,473
Security Expenses		15,435,300	2,538,400	4,086,565	-	22,060,265	19,998,336
Janitorial Expenses		5,276,350	646,300	4,409,911	-	10,332,561	6,534,194
Total		**43,113,004**	**3,413,153**	**18,968,817**	**-**	**65,494,975**	**48,990,133**

Note 20A							
Electricity & Water Expenses						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Electricity		18,522,813	135,489	6,912,605		25,570,907	15,789,355
Water		2,183,716	51,300	767,062		3,002,078	2,461,775
Total		**20,706,528**	**186,789**	**7,679,667**		**28,572,984**	**18,251,130**

Note 20B							
Postage & Telecommunication						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Postage & Telecommunication		1,483,297	34,388	2,792,675		4,310,360	3,945,572
Stamps		211,529	7,276			218,805	260,901
Total		**1,694,826**	**41,664**	**2,792,675**		**4,529,165**	**4,206,473**

Note 21							
Supplies & Communication Used						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Stationery		2,550,238		842,356		3,392,595	2,490,030
Fuel & Lubricants		21,190,673		203,963		21,394,636	17,045,215
Training Materials		17,295,548	76,260	2,162,544		19,534,351	13,245,253
Total		**41,036,459**	**76,260**	**3,208,863**		**44,321,582**	**32,780,497**

Note 22							
Supplies & Communication Used						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Furniture & Office Equipment		4,255,816		335,802		4,591,618	3,290,462
Vehicle Maintenance		4,352,562		159,592		4,512,154	2,635,326
Civil Maintenance		2,502,648	12,253	2,002,455		4,517,355	2,651,573
Workshop Equipment Maintenance		3,682,560	6,325	1,727,755		5,416,640	2,568,955
Electrical Maintenance		2,011,028	108,470			2,119,498	1,424,511
Garden Maintenance		54,920				54,920	36,705
Total		**16,859,535**	**127,048**	**4,225,603**		**21,212,185**	**12,607,532**

Note 23							
Other Recurrent Expenses						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Miscellaneous expenses	**23A**	29,740,564	337,392	1,771,188		31,849,144	8,617,395
Welfare Expenses	**23B**	1,270,565	4,500	94,202		1,369,267	695,513
Verification Expenses		118,800				118,800	126,800
Exhibition Expenses		286,553				286,553	343,852
Accounts Translation & Annual Report Preparation		135,393				135,393	143,020
Vehicle Rent							537,744
Audit Fees & Audit Meetings		130,210					
Provision for Audit Fees – 2023		875,560				130,210	653,000
Technological studies – schools	**37**					875,560	
Covid – 19 Related Expenses							368,410
Taxes	**23C**	10,828		135,000		145,828	135,000
Insurance	**23D**	1,727,694				1,727694	1,530,906
Other Allowances	**23E**	69,966,679	194,803	3,942,250		74,103,733	72,214,792
Season Ticket				1,232,648		1,232,648	627,668
Total		**104,262,845**	**536,803**	**7,175,289**		**111,974,829**	**85,994,101**

Note 23A							
Miscellaneous Expenses						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Examination Expenses		5,182,008		903,000		6,095,008	3,729,352
Develop & Revised Curricula & Flexible Learning	**38**						
Newspapers		96,810				96,810	49,810
Refreshments		730,032	35,098	22,010		787,140	825,017
Other Miscellaneous		15,970,541	7,500	72,239		16,050,280	682,515
NVQ Assessment Fees		2,157,256		303,910		2,461,166	2,367,167
Paper Advertisement		1,015,676	264,201			1,279,877	672,050
Ceremony Expenses		2,797,996	30,593	226,830		3,055,419	199,275
Printing				243,200		243,200	92,209
Incentive		1,780,245				1,780,245	
Total		**29,740,564**	**337,392**	**1,771,188**		**31,849,144**	**8,617,395**

Note 23B							
Welfare Expenses						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Welfare Expenses		594,996	4,500	94,202		693,698	349,557
Medical Bills		675,569				675,569	345,956
Total		**1,270,565**	**4,500**	**94,202**		**1,369,267**	**695,513**

Note 23C							
Taxes						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Rent & Local Taxes		10,828		135,000		145,828	135,000
Total		**10,828**		**135,000**		**145,828**	**135,000**

Note 23D							
Insurance						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Assets Insurance		1,070,839				1,070,839	1,122,849
Vehicle		656,855				656,855	408,057
Total		**1,727,694**				**1,727,694**	**1,530,906**

Note 23E							
Other Allowances						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Chairman Allowances		738,966				738,966	1,003,650
Procurement Committee / TEC Allowances		-					63,500
Performance Allowance SSDP Funds		16,113,900		2,038,250		18,153,150	18,397,600
Advisory Committee Allowance		962,115				962,115	566,407
Special Course		-					1,326,141
SSDP Cell Member Payment		-					448,112
Apprenticeship Allowance		38,143,982	194,803	1,903,000		40,241,785	43,227,583
Nipunatha Sawiya		14,007,717				14,007,717	7,181,800
Total		**69,966,679**	**194,803**			**74,103,733**	**72,214,792.35**

Note 24							
Research & Development						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Research & Development		90,400				90,400	369,974
Total		**90,400**				**90,400**	**369,974**

Note 25							
Finance Cost						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Bank Charges		840,925				840,925	612,288
Total		**840,925**				**840,925**	**612,288**

Note 26

Income Receivable

		CGTTI	BORELLA	SLGTI	PARTTIME	2023 TOTAL	2022 TOTAL
Fixed Deposit Interest receivable		504,460	-	-	-	504,460	393,818
Treasury bill interest receivable		1,942,203	-	-	-	1,942,203	1,519,484
official Bungalow Rent		11,399	-	-	-	11,399	11,399
Canteen Rent		35,000	-	-	-	35,000	5,000
NVQ Diploma Course fess		580,000	-	-	-	580,000	580,000
Total		**3,073,062**	-	-	-	**3,073,062**	**2,581,701**

Note 27

Fixed Asset Creditors

		CGTTI	BORELLA	SLGTI	PARTTIME	2023 TOTAL	2022 TOTAL
Metropolitan Engineering Pvt LTd		-				-	-
BS Engineering		6,650				6,650	6,650
Abans PVT LTD		66,883				66,883	66,883
Macro Auto Tech		8,529				8,529	8,529
NGP engineering Company		892,815				892,815	892,815
Eser Maeketing		116,187				116,187	116,187
Oreal Co		51,523				51,523	51,523
DIMO		38,611				38,611	38,611
John Keels Office Automation		84,894				84,894	40,994
Unicorn Metalic		60,833				60,833	60,833
Marlbo Trading		47,294				47,294	-
Rockwell International		32,120				32,120	32,120
Sundry Creditors		142,463				142,463	142,463
TCI Enerprises Pvt Ltd		1,598				1,598	1,598
Custom Engineers		47,000				47,000	47,000
Sri Lanka State Trading – Gen Corporation LTD		8				8	8
Service Creditors		840,939				840,939	1,267,472
Solinta International Pvt LTd		936,200				936,200	936,200
Road Development Authority – WP		3,941				3,941	3,941
Listic Holding Pvt Ltd							268,207
Matrix		49,900				49,900	
$M international		31,601				31,601	
AGE Global		26,203				26,203	
Scientific Instruments Pvt LTd		51,923				51,923	
State Engineering Corporation		1,075,062				1,075,062	
Total		**4,613,175**				**4,613,175**	**3,982,035**

Note 28							
Payables						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Housing Loan Payable		-	-	-	-	-	-
Procurement Fees Payable		-	-	-	-	-	-
Stamp		-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 29							
Stocks						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Stationery		24,092		752,266		776,358	986,954
Paints		60,879				60,879	87,779
Total		-84,971	-	752,266	-	837,237	1,074,733

Note30							
Advance Payments						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Engineering Technology Pvt Ltd		273,324				273,324	273,324
Total		**273,324**				**273,324**	**273,324**

Note 31							
Sales of Non-Movement Stocks						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Sales Value		-	-	-	-	-	-
Book Value		-	-	-	-	-	-
Total							

Note 32							
Prior Year Adjustment						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Expenses related to previous years - CGTTI		6,217,398		-	(4,272,176)	1,945,223	
TVEC Advance Payment correction - 2019		(183,979)				(183,979)	(15,700)
Expenses related to previous years - CGTTI							1,164,760
Expenses related to previous years – Part time					(54,249)	(54,249)	(401,464)
FD interest Over Provision – PT					(54,994)	(54,994)	(451,762)
Treasury Bills Interest under – PT Provision							8,532
Total		**6,033,419**			**(4,381,419)**	**1,652,001**	**304,367**

Note 33							
Capacity Building – Capital Expenses						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Training & Capacity Building SSDP							
Training & Capacity Building		430,730				430,730	731,420
Transfer to Training & develop A/C		(430,730)				(430,730)	(731,420)
Total		**0**				**0**	**0**

Note 34							
Miscellaneous Income Part Time						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Examination fees					296,000	296,000	208,750
Miscellaneous Income					505,722	505,722	94,825
Total					**801,722**	**801,722**	**1,333,000**

Note 36							
Diploma Course Expenses NVQ						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Assessment Fees					2,664,433	2,664,433	996,426
Total					**2,664,433**	**2,664,433**	**996,426**

Note 37							
Technological Studies - Schools						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Ministry of Skills Development							
Teaching Allowances							
Other Recurrent expenses							
Total							

Note 38							
Skills Sector Development Program - SSDP						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Performance Allowance			-		-		-
Quality Management System			-		-		-
Cell Member Allowance			-		-		-
Contract Instructors Allowance			-		-		-
Social Marketing			-		-		-
Incentive payment for SLGTI			-		-		-
Kilinochchi			-		-		-
HRD Allowances			-		-		-
Capital payments			-		-		-
Total			-		-		-

Note 39							
Current Account						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
Part time							(132,090,106)
CGTTI – Part time							132,090,106
CGTTI with SLGTI							
SLGTI with CGTTI							
SLGTI with NAITA							
Total							**0**

Note 40							
Payable / Receivable						**2023**	**2022**
		CGTTI	**BORELLA**	**SLGTI**	**PARTTIME**	**TOTAL**	**TOTAL**
MTTC Allowance Receivable							
MTTC Allowance Payable							
Electricity Receivable							
Electricity Payable							
Total							**0**

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

STUDENT PERSONAL ACCIDENT INSUARANCE & BENEVOLENT SCHEME

Statement of Financial Position as at 31.12.2023

Assets		**2023**	**2022**
	Current Assets		
	Bank Balance	2,776,749	2,649,842
	Premium Income receivable	636,341	178,191
	Interest Receivable	401,670	428,436
	Fixed Assets Investment		
	Fixed Deposit	10,913,865	10,052,841
	Total Assets	**14,728,625**	**13,309,310**
Liabilities			
	Insurance Claim Payable		
		14,728,625	**13,309,310**
Net Assets/ Equity			
	Accumulated Fund	**13,309,310**	**13,221,791**
	Add. Surplus	**1,419,315**	**87,519**
Total Liabilities		**14,728,625**	**13,309,310**

Major General P.S. Kalpa Sanjeewa(Retired)
Director – Principal
C.G.T.T.I

J.D.Y.B. Jayasinghe
Chief Accountant
C.G.T.T.I

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE

STUDENT PERSONAL ACCIDENT INSUARANCE & BENEVOLENT SCHEME

Statement of Financial Position as at 31.12.2023

Income		**2023**	**2022**
	Premium Income	458,150	178,191
	Interest Income	1,142,687	871,927
	Total Income	**1,601,837**	**1,050,118**
Expenses			
	Safety items	90,000	97,146
	Medical Face marks		316,200
	Educational Trip Expenses		549,683
	Compensation	25,000	
	Withholding Tax	58,522	
	Refreshments		890
	Total Expenses	**182,522**	**963,919**
Surplus Before Prior Year Adjustments		**1,419,315**	**86,199**
Prior Year Adjustment			**1320**
Surplus After Prior Year Adjustments		**1,419,315**	**87,519**

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE			
STUDENT PERSONAL ACCIDENT INSUARANCE & BENEVOLENT SCHEME			
Cash Flow Statement as at 31.12.2023			
		2023	**2022**
Cash Flows From Operating Activities			
	Surplus from Ordinary Activities	1.419.315	87.519
	Fixed Deposit Interest	(1,143,687)	(871,927)
	Prior Year Adjustment		
		275,628	**(784,408)**
Non Cash Movements			
	Increase / decrease in payables		
	Increase / decrease in Accrued Expenses		
	Increase / decrease in Current Liabilities		
	Increase / decrease in current Assets	(458,150)	(26,116)
Net Cash flow from Operating Activities		**(182,522)**	**(810,524)**
Cash Flow from Investment Activities			
Acquisition of fixed Assets			
Cash flow from financing Activities			
Fixed Deposit interest		1,170,453	619,099
Increase / decrease investments		(861,024)	(368,510)
		126,907	**(559,935)**
Cash & Cash Equivalents at beginning of the period		**2,649,842**	**3,209,777**
Cash & Cash Equivalents at end of the period		**2,776,749**	**2,649,842**

CEYLON GERMAN TECHNICAL TRAINING INSTITUTE			
STUDENT PERSONAL ACCIDENT INSUARANCE & BENEVOLENT SCHEME			
Statement of Changes in Net Assets for the year ended 31st December 2023			
		2023	**2022**
Opening Balance 01.01.2023		13.309.310	13.309.310
Net Surplus / for the period		1,419,315	1,419,315
		14,728,625	**14,728,625**
Prior Year Adjustment			
Balance as at 31.12.2023		**14,728,625**	**14,728,625**

FINANCIAL HIGHLIGHTS IN THE PRECEDING 10 YEARS

Subject	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Treasury Grant Recurrent	132,488,000	170,000,000	212,000,000	207,000,000	236,475,000	234,800,000	307,530,000	287,300,000	337,421,250	374,197,224
Other Income	35,106,562	34,145,863	44,741,934	37,344,540	110,498,660	100,299,682	75,046,506	70,227,936	178,465,112	242,129,931
Transfer from Government Grant	59,916,696	97,908,992	141,452,182	152,928,520	205,134,502	196,816,783	300,278,542	363,264,639	379,977,875	248,394,924
Total Income	**227,511,258**	**302,054,855**	**398,194,116**	**397,273,060**	**552,108,162**	**531,916,465**	**682,855,048**	**720,792,575**	**895,864,237**	**864,722,079**
Personnel Emoluments	120,420,277	180,145,115	177,875,929	190,020,824	191,676,167	193,990,870	246,511,980	212,428,282	253,681,431	219,469,719
Travelling	91,185	87,760	108,871	121,514	437,588	146,671	132,909	246,844	552,140	1,028,422
Staff Training & Development	2,193,447	3,150,552	3,195,143	3,014,589	3,076,174	1,865,234	968,542	1,265,582	1,344,311	1,031,371
Contractual Service	13,201,896	11,600,849	14,284,980	16,197,220	17,518,677	18,582,317	18,847,222	36,098,102	48,990,133	65,494,975
Supplies & Consumable Used	6,371,158	5,646,899	13,241,395	12,463,757	14,004,179	15,261,458	9,969,251	13,002,288	32,780,497	44,321,582
Maintenance Expenses	6,199,354	8,911,947	9,782,918	8,436,859	10,441,446	11,541,032	7,827,988	9,734,996	12,607,532	21,212,185
Depriciation	79,571,821	114,769,154	150,401,901	201,367,179	205,134,502	196,816,783	192,403,485	363,264,639	379,977,875	248,394,924
Other Recurrent Expenses	26,327,772	26,266,005	23,157,359	26,348,023	31,161,262	33,774,736	29,726,464	87,066,786	85,994,101	111,974,829
Production expenses	4,741,420	2,447,861	1,161,714	1,427,573	2,758,193	5,535,733	2,756,938	1,840,239	718,925	1,459,973
Part time expenses	36,344,307	34,933,769	43,768,601	49,533,717	55,117,260	53,935,807	27,617,475	19,931,138	84,683,063	144,394,444
Reserch & Development cost	-	-	-	1,749,062	3,418,636	157,680	21,730	442,275	369,974	90,400
Finance Cost	302,775	387,295	312,328	433,265	506,303	504,205	433,200	390,164	612,288	840,925

Tota Expenses	**295,765,412**	**388,347,206**	**437,291,139**	**511,113,582**	**535,250,387**	**532,112,526**	**537,217,184**	**745,711,335**	**902,312,270**	**859,713,749**
Exces/Deficit	(68,254,154)	(86,292,351)	(39,097,023)	(113,840,522)	16,857,775	(196,061)	145,637,864	(24,918,760)	(6,448,033)	5,008,330
Net Fixed Assets	1,702,942,637	1,977,476,868	2,264,381,346	2,172,785,459	2,013,514,125	1,862,652,152	2,995,721,307	2,726,652,596	2,403,692,720	3,499,777,593
Current Assets	45,898,566	33,495,863	48,429,036	29,277,752	56,405,310	46,167,075	57,610,595	62,379,051	96,038,909	131,368,341
Total	**1,748,841,203**	**2,010,972,731**	**2,312,810,382**	**2,202,063,211**	**2,069,919,435**	**1,908,819,227**	**3,053,331,902**	**2,789,031,647**	**2,499,731,629**	**3,631,145,934**
Reserves	703,770,876	703,782,876	703,782,876	703,782,876	703,782,876	703,782,876	703,782,876	703,782,876	714,015,226	751,652,309
Liabilities	462,855,318	773,885,567	1,073,406,261	1,021,196,962	877,784,091	142,376,212	294,659,025	332,353,865	244,383,228	270,640,187
Capital	582,215,009	533,304,288	535,621,245	477,083,373	488,352,468	1,062,660,139	2,054,890,001	1,752,894,906	1,541,333,175	2,608,853,438
Total	**1,748,841,203**	**2,010,972,731**	**2,312,810,382**	**2,202,063,211**	**2,069,919,435**	**1,908,819,227**	**3,053,331,902**	**2,789,031,647**	**2,499,731,629**	**3,631,145,934**

General Information

1.1. Ceylon German Technical Training Institute is a technical training Institute incorporated by Act. No 15 of 2017.

1.2. Financial Period

The Financial period of the institute represents a twelve month period from 1st January to 31st December 2023

2. Basis of Preparation of Financial Statements

2.1. Statement of Compliance

The financial statements of the institute have been prepared in accordance with Sri Lanka Public Sector Accounting standards issued by the institute of Charted Accountants of Sri Lanka

These financial statements comprise the statement of financial position, statement of financial performance, statement of changes in funds and reserves, statement of cash flows. Accounting policies and note to the financial statements.

2.2. Going Concern

Financial statements have been prepared on the assumption that the institute is a going concern.

2.3. Basis of Measurement

The financial statements have been prepared on accrual basis and under the historical cost basis except where appropriate disclosures are made with regard to fair value under relevant notes.

Land & Building revalued by Department of Valuation at the year 2013

2.4. Depreciation

The annual rates of depreciation generally used by the institute are follows,

	Per Annuam
Buildings	10%
Vehicles	25%
Machinery & training Equipment	12.5%
Furniture & Fittings	10%
Office Equipment	25%
Other Equipment	25%
Library Books	25%

2.5. Current Assets

Assets classified as current assets on the balance sheet are those those which are expected to be realized in cash during the normal operating cycle or within one year from the balance sheet date whichever is shorter and stocks is valued under FIFO method.

2.6. Foreign Currency Transaction

All transaction involving foreign exchange was converted to Sri Lanka Rupees at the rate of exchange prevailing at the time of transaction in this financial statement.

2.7. Event Occurring subsequent to the balance sheet

All material events occurring after the balance sheet date have considered I the financial statement.

3. Liabilities and Provisions

3.1. All know liabilities have been accrued in preparing the financial statement and adequate provision has been made for liabilities which are known to exist.

3.2. Retirement Gratuity

Provision is made in financial statements for retiring Gratuity which may fully due for payment, under the payment of gratuity act no 12 of 1983 and additional tow week's salary as gratuity for each year of service to SLTB employees appointed on or before 19/10/2025 under the CGTTI Board paper No 2022/09/04 dated 08/12/22022

3.3. Government Grants/ Donations

Capital Grant received under the Treasury funds are treated as Government Grant and amortized and depreciated in equal amounts per year.

3.4. EPF payments

The institute contributes 12% to EPF and CGTTI appointed employees and CTB appointed employees of the institute contribute 8% and 10% to the same fund respectively. Contribution of SLGTI employees to EPF is 10% and contribution of the institute to the same fund is 15%.

4. Reserves

Accumulated funds represents the credit balance of all assets of the SLTB during its tenure prior to 2005. Capital reserves Rs 4,407,578.00 is he Capital funds reserved from the government in the year 2005.

5. Ceylon German Technical Training Institute (CGTTI) Head office and CGTTI – Borella branch are located in lands belonging to Sri Lanka Transport Board – SLTB. The process is underway to transfer ownership from SLTB to CGTTI.

6. **Comparative Figures**.
   The comparative figures of both 2022 and 2023 CGTTI and SLGTI are separately stated.

7. Recurrent Grants received from Line Ministry stated under Note No 15 is the amount received from the same for payment of performance Allowance.

8. Stock is valued at lower of cost or Net Realizable Value – NRV is stated in the statement of financial position as at 31st December 2023

9. Recurrent and Capital Grants relevant to CGTTI and SLGTI have been separately stated in the statement of financial performance for the year ended 31st December 2023 and Government and Donations (Note No 13).
   Total Recurrent and Capital Grants received for the institute is mentioned in the Note No 12.

10. Vehicles have been revalued on 1st of January 2023 and The revalued amounts are stated in financial statements for the year 2023..

NATIONAL AUDIT OFFICE

SYA/D/CGTTI/1/23/39

Chairman
Ceylon German Technical Training Institute

Audit Report on the Financial Statements and the other legal and regulatory requirements of the Ceylon German Technical Training Institute for the year ended 31st December 2023 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 Ceylon German Technical Training Institute ("Institute") for the year ended 31st December 2023 comprising the statement of financial position as at 31st December 2023 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 a summary of accounting policies, 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. In pursuance of the provisions of the Article 154 (1) of the Constitution, my report will be tabled in the Parliament in future.

In my opinion, except for the effects of the matters described in the Qualified Opinion of this report, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 31st December 2023, and of 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

(a.) Instead of identifying the unutilized value of Rs. 461,700 out of the amount of Rs. 12,583,900 received from the Line Ministry for the provision of Nipunatha Saviya Bursaries as a liability, since it was identified as an income, the surplus in the year under review had been overstated and the current liability had been understated by that amount.

(b.) Even though the provision of Rs. 1,025,169 had been made for bad debts for the debtor balance of Rs. 2,126,701 at the end of the year under review, the manner in which that value was calculated and the accounting policy relating to that was not disclosed in the financial statements.

(c.) Even though the gratuity expenses totalled to Rs. 7,310,975 paid to three officers during the year under review had been properly accounted for, the amount had also been brought to accounts as gratuity at the end of the year. Similarly, the provisions of Rs. 2,728,263 to be made for 07 officers, had not been made available. Therefore, the gratuity expense and the balance of gratuity provision mentioned in the financial statements had been overstated by Rs. 4,582,712.

(d.) The value of two motor vehicles given as training equipment by the Ministry of Defence in the year 2023 had not been assessed and brought to accounts.

(e.) The value of Suhuru classroom equipment received from Women Empowerment Project implemented under Asian Development Bank Grant (SSDP) amounted to Rs. 6,332,423 had not been brought to accounts.

I conducted my audit in accordance with Sri Lanka auditing Standards (SLAuSs). 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 . **<u>Other information included in the Audit Report – 2023 of the Institute</u>**

The information in this Audit Report which I received before the date of Audit have included in the Audit Report 2023 and the other information means the information which are not included in the Financial Statement and the Audit Report in respect of it. Management is responsible for this other information.

MY opinion in respect of financial statement does not reveal other information and I do not agree in any way or express any opinion in that regard.

In my Audit relevant to the Financial Statement, my responsibility is to read the above identified information and consider whether those information are not match sufficiently with financial statements or the knowledge that I obtained through other way.

When I read the annual Report 2023 of the Institution, if I conclude that the Institute has shown quantifying mistakes, I should communicate those facts to the governing parties for the accuracy of those. If it further unable to do those accuracies, I will include those in the report to be tabled in the Parliament in future in terms of *Article 154 (6) of the Constitution.*

1.4 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 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 Institute'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 intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The charged with governance are responsible for overseeing the Institute's financial reporting process.

As per 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 annual and periodic financial statements to be prepared of the Institute.

1.5 Auditor's Responsibilities 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 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 Accounting Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assesses 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 Institute's 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 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 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 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 institute 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 statement represents the underlying transactions and events in a manner that achieves fair presentations.

The charged with governance are acknowledge on the significant audit findings identified in my Audit, Main internal control weaknesses and other facts.

2. <u>Report on the other legal and regulatory requirements</u>

2.1 Special Provisions are included in respect of the following requirements of the National Audit Act No. 19 of 2018.

2.1.1 As per the requirement of the Section 12 (a) of the National Audit Act No. 19 of 2018, except for the effects of the matters described in the Qualified Opinion of this report, I have been able to obtain all the required information and clarifications and determine through my inquiry that the Institution maintained proper financial reports.

2.1.2 As per the requirement of the Section 6 (I) d (iii) of the National Audit Act No. 19 of 2018, the submitted financial statements are consistent with the previous year.

2.1.3 As per the requirement of the Section 6 (I) d (iv) of the National Audit Act No. 19 of 2018, the recommendations issued by me in the previous year are included in the submitted financial statements.

2.2 Within the frame of, actions which have taken, audit evidences and sufficient facts obtained based on the Audit; no any other fact has been subject to my attention, except the following statements.

2.2.1 As per the requirement of the Section 12 (d) of the National Audit Act No. 19 of 2018, that one of the member of Board of Governors of the Institution has a connection directly or in any other way, excluding to the general procedural situation, regarding an agreement relevant to the Institution.

2.2.2 As per the requirement of the Section 12 (e) of the National Audit Act No. 19 of 2018, except the following observations, the Institution has not complied with applicable written Law or other general or special directions issued by the Institution.

Reference to Laws, Rules and Regulations	**Non - Compliance**
(a) F.R. 396 of Financial Regulations of Democratic Socialist Republic of Sri Lanka	Actions had not been taken in respect of 07 cheques issued but not presented for more than 06 months valued at Rs. 5,757,024 in terms of Financial Regulations.
(b.) Establishment Code of Democratic Socialist Republic of Sri Lanka (i) Section 14.3 of Chapter XII	
(ii.) Section 4.10 of Chapter XV	Although the remaining period of the first obligatory service period should also be added to the agreement when taking local study leave again by an officer entitled to a period of obligatory service, without doing so, an officer was given local study leave, waiving the obligatory service period of 66 months.
(b.) Paragraph 3.2 of Public Enterprises Circular No: PED/05/2022 dated 22 August 2022.	Two officers who had applied for leave out of Sri Lanka had gone abroad without forwarding the work intended to be engaged abroad and the related information to the authority who grants leave.
(c.) Management Services Circular No: 03/ 2018 dated 18 July 2018	The Institute had paid an amount of Rs. 17,558,037 as attendance allowances, production incentives, additional allowances, incentives, awareness programme allowances without obtaining approval as per the circular.

	Further, the payment of production incentives had been made without determining a performance measurement system.

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

(a.) The relevant Minister should appoint an advisory council of the Institute consisting of 06 Members, with the consent of the Board of Directors in accordance with Section 16 of the Ceylon German Technical Training Institute Act No. 15 of 2017 and even though it had been stated that the Advisory Council should give recommendations to the Board of Directors and the respective Minister on all matters related to the performance of the tasks mentioned in Section 04 of the Act, such an advisory body had not been appointed up to the year under review. Therefore, the functions of the Institute had not been properly implemented on the advice of an expert advisory board.

(b.) Even though it had been stated that conducting research on vocational training, establishing regional centers and publishing journals and periodicals on vocational and technical training were the functions of the Institute under Section 4 (c) (h) and (o) of the Ceylon German Technical Training Institute Act No: 15 of 2017, those tasks had not been fulfilled up to the year under review.

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

2.3 Other Audit Observations

(a.) Although it was stated that the total amount of 29 acres and 0.35 hectares of land use by the Institute is possessed by the Ceylon Transport Board and the Sri Lanka Railway Department, actions had not been taken to identify and take over their legal ownership.

(b.) Even though a sum of Rs. 3,878,806 related to 11 accounting items in the financial statement had been brought forward from the year 2016, the attention of the management had not been drawn in respect of relevant balances.

(c.) Although the number of students enrolled in the Institute has remained at the limit of 600, actions had not been taken to properly identify the needs and recruit for the courses through formal planning as compared to the increasing demand every year. Further although the space and building facilities of Ratmalana Training Center had limited the Management had not taken proper steps to establish training centers on 09 acres of land in Anamaduwa and 25 acres of land in Kilinochchi and spread the training activities in those areas.

(d.) Although the information should be maintained from the time of registration of the students until the placement for jobs (follow – up) after completion of the training period, due to the fact that the Institute had not maintained a proper information system for it, it was impossible to measure the overall performance of the Institute.

(e.) Although it was observed that the official quarters of the Director/ Principal owned by the Institute had not been used by any officer or for any use since the beginning of 2020, a sum of Rs. 3,180,610 had been spent useless from the year 2020 to the year 2023 as security fees for this official quarters.

(f.) An officer had attended the courses without obtaining approved leave to follow a course at the Sri Lanka University of Technology in contrary to the human resource development and training policies of the Ceylon German Technical Training Institute. Similarly, although the leave with pay granted for attending training / study courses is subject to a maximum of 03 years, 05 years leave with pay had been approved to an officer of the academic staff. Further, although academic staff members should enter into an agreement and bond when taking domestic study leave with pay, bonds to be entered into for three officers valued at Rs. 5,293,317 had not been not signed.

(g.) Even though the post of Principal of the Institute had been continued on contract basis from 04th may 2024, the officer was kept in service without obtaining extension of the contract period and payments had been made.

W.P.C. Wickckramarathne
Auditor General

Reply

<u>Audit Report on the Financial Statements and the other legal and regulatory requirements of the Ceylon German Technical Training Institute for the year ended 31st December 2023 in terms of Section 12 of the National Audit Act No. 19 of 2018</u>

1. Financial Statements

1.1 Qualified Opinion

1.2 Basis for Qualified Opinion

(a.) You are kindly informed that the amount of Rs. 461,700.00 which is pointed out as unutilized value to do the payments for the Nipunatha Saviya through Auditor's Report for the financial year ended as at 31/12/2023 should be accurate as Rs. 146,200.00. Accordingly, actions have been taken to accurate the said amount through adjusting it to surplus in the year under review and to the value liabilities under Note to Journal No. A 190.

(b.) 25% debtors who exceeded the 5 years at the end of the year under review are categorized under bad debts. This policy will be effect since the year 2024 and actions will be taken to reveal it in the Annual Accounting Notes.

(c.) The gratuity expenses which is to be paid as Rs. 7,310,975.00 has been overstated in Annual Accounts of 2023 and the amount of Rs. 2,728,263.00 was mentioned as less provision in calculating the gratuity value to be paid at the end of the financial year 2023. It was accurate through the Journal Notes A 183 and A 184. Accordingly, actions will be taken to adjust the correct gratuity allocations opening balance and its accurate value and include in the accounts.

(d.) The value of the two vehicles which pointed out in the Query has been assessed and noted in the Accounts through Journal Note No. A 192. Accordingly, this value will be included in the Financial Statements which is to be submitted in the year 2024.

(e.) The value of Suhuru classroom equipment received from Women Empowerment Project implemented by the Skills Sector Development Program (SSDP) under Asian Development Bank Grants amounted to Rs. 6,332,423has been accounted through Journal Note No. A 193. Accordingly, you are kindly informed that this value will also be included in the Financial Statements which is to be prepared in the year 2024.

1.3 Other information included in the Audit Report – 2023 of the Institute

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

1.5 Auditor's responsibility in Auditing Financial Statements

2 Report on the other legal and regulatory requirements

Reference to Laws, Rules Regulations

(a.) The cheques valued of Rs. 3,197,573 out of the cheques which issued but not presented for payments valued at Rs. 5,757,024.00, have already been accurate through carrying out payments. The balance cheques value has been issued to settle down an amount of security service which was to be paid for a Private Security Services providing Institute by the Sri Lanka German Training Institute – Kilinochchi. It has been decided to charge an amount through the Private Security Services Providing Company to cover – up the loss due to a robbery which happened in the Institute. Therefore, the payment has been halted. Moreover, a court case is being heard between this Private Security Providing Company and the SLGTI regarding the above matter. Therefore, cheques are retaining without cancel. Furthermore informed that the aforementioned matter will be revealed in the Financial Statements in 2024.

(b.) Establishment Code of the Sri Lanka Democratic Socialist Republic of Sri Lanka

(i) The approval of the Ministry had been granted for the leaves of the two officers who left out of the country and the leave of the three officers who obtained the local study leave had not been referred to the Ministry for the approval and it is subjected under Human Resources Development and Training Policy of the Institute.

(ii) Due to a mistake the period has been mentioned inaccurately. Actions had been taken to accurate.

(c.) The shortcomings of the documents relevant to the foreign leaves have been completed and forwarded to the Ministry for the approval. However, the leaves of the officers who applied to stay out of the country have already been approved.

(d.) Approval has been obtained as follows for the below mentioned allowances which paid in the year under review.

1. Attendance Allowance

   Attendance allowance is being paid through the institutional earnings in order to encourage the attendance of the officers to the duty of the Academic staff. The approval of the Board of Governors has been granted to pay the attendance allowance under fact No. 1.7 of the 5th Meeting of the Board of Governors, held on 22.07.1997.

2. Production Incentives
   Production incentive is paid for the staff of the Institution those who perform activities such as vehicles repairing in addition to their scheduled duties.

A procedure for paying production incentive has been prepared and submitted to the approval of the Treasury through the Ministry letter No: MSVRI/ADM/21/20/1 and dated 19/11/2023 along with the recommendation of the Board of Members of Board Paper No: 01/11/2023. The approval of the Department of Budget has been granted through the letter No: BD/HRD/421/37/2020 and dated 31.08.2024.

3. Additional allowances

   The Additional allowance of Rs. 12,687,293.00 which mentioned in the Note No: 17 A of the annual Financial Statements 2023 was added and paid with the monthly salaries of the employees per each as Rs. 5000.00 which granted for the government employees based on the approval of the Department of Public Enterprises Circular No : 1/2022.

4. Incentives, Awareness program allowances

   A shortage of the officers in the cadre exists currently in the Training center of Sri Lanka German Training Institute in Kilinochchi and Training Center in Anamaduwa which functions under Ceylon German Technical Training Institute and the approval of the Department of Management Services has been requested to fill up those vacancies. Therefore, the officers of the Head Office are being attached to those Training centers in order to do the proper function of the Academic affairs until the vacancies are been filled through calling applications and the incentives and additional payments are being carrying out for them utilizing Institutional earnings.

5. Accordingly, the approval has been granted by the Board of Governors through Board Paper No: 10/11/2023 to pay the aforesaid payments through Institutional earnings.

   2.2.3

   (a.) Nominations have been called through respective 07 institutions and refer to the approval of the Board of Governors. The Board of Governors rejected the nomination submitted from the Dimo Institution since the said officer is from non- technological category. Accordingly, nomination has re - called from the David Peris Company and it was submitted dated 24/06/2024 to the Board of Governors and the approval was granted. (The drafts of the appointment letters of the Advisory Council have referred to the Board of Governors.) The relevant institutions are as follows.
   (Sri Lanka Foreign Employment Bureau, Colombo Dock Yard, Toyota Lanka Company.
   David Peris Company, Orange Private Company, University of Moratuwa, Open University

   (b.) Regional Training center – Borella was commenced since 08.02.2020 and the Regional center – Anamaduwa was commenced since 11.02.2021.

   (c.) A committee consisting of 05 members has been appointed for the publication of monthly magazines and periodicals and it is being in function. Furthermore, the required information of this Institution are provided to publish in the News Letter of

Tertiary & Vocational Education Commission (TVEC) which issued in the month of June and September in each year.

2.2.4

2.3 Other Audit Observations

(a) <u>The land of the Head Office</u>

The Additional Secretary (Vocational Training) of the Ministry has addressed a letter dated 04.03.2024 to the Chairman of the Ceylon Transport Board to transfer the land of the Head Office along with the plot of land which located the official Quarters to the Ceylon German Technical Training Institute. Accordingly, this land plot was transferred to the Ceylon Transport Board dated 25.05.2016 by Free Grant. Subsequently, in order to solve the issue arisen through the Provident funds arrears and the surcharges to be paid to the employees of the C.T.B., this land was transferred to the Sri Lanka Provident assets Company Ltd which established under a Cabinet Decision in the year 2016 Subject to the scope of the Ministry of Finance by another Free Grant. Therefore, a legal issue has been cropped up regarding the ownership of this land. Accordingly, Ceylon Transport Board has requested from the aforesaid Company to transfer the land back to itself in several occasions. However, the Chairman of the Ceylon Transport Board has informed the Additional Secretary (Vocational Training) with a copy to the Director / Principal regarding the legal issues like the impossibility to reactivation of the aforesaid company back.

The Additional Secretary (Vocational Training) has referred a letter to the Secretary of the Ministry of Finance and Economic Stability & National & Policies dated 03.07.2024 informing to take actions to transfer this land to the Ceylon German Technical Training Institute.

However, a letter has been referred to the Ministry on 04.07.2024 to take necessary actions to submit a Cabinet Paper for an approval of the Cabinet of Ministers to transfer the ownership of these lands formally to the CGTTI.

<u>Land attached to the Head Office</u>

Approval of the Cabinet of Ministers has been granted to obtain the land plot which belongs to the Urban Development Authority of this land to CGTTI for 30 years on lease basis. Accordingly, necessary future actions are being in progress.

<u>Land of Anamaduwa</u>

A letter has been sent to the National Housing Development Authority on 07.06.2024 to transfer only the land on which the Regional center Anamaduwa located to the government back and to transfer it to CGTTI as per the Cabinet Decision. Accordingly, National Housing Development Authority has informed through the letter dated 03.10.2024 to acquire the relevant land plot to the government in compliance to the Act for Acquisition of Lands from the Ministry of Rural and Urban Development, Housing & Constructions and to make necessary actions to transfer the aforesaid land to the CGTTI through a Free Grant.

<u>Land of Borella</u>

Ministry has referred a letter dated 29.07.2024 to the Ministry of Transport & Highways with a copy to the General Manager – Trains regarding this land.

(b.) Actions will be taken to accurate the balances which are not being accurate for a long time. You are informed that the accounts balances which cannot be accurate as such will be written off by submitting them to the approval of the Board of Governors.

(c.) The infrastructure facilities shall be increased to raise the number of the annual intakes. The lands required for that are already being executed and the infrastructure facilitates should be enhanced even for the annual intakes who intake under minimum space facilities. In view of that the lands acquirement is already being implemented and the actions were taken to increase the number of students' intake 600 up to 650 even under these circumstances in the year 2024.

In addition to the course commenced in the Regional center Anamaduwa another two part time courses (Four wheel Tractor Operator and Harvester Machine Operator) have been implemented and the actions have been taken to increase the utilization of resources of it and the Head of the regional Center was informed to commence the existing course up to Diploma course in future.

(d) The information of the employees are being entered to the data base of the Tertiary & Vocational Education Commission at the moment. An App has been introduced to update the information by themselves after completing the training of the Institute.

(e.) It is required to protect the valuable assets and the parts of the house in the Principal quarters which located in a populous area. The Principal quarters has not been utilized since the post of Principal had been vacant during the past few years. At the moment, the quarters requires a repair and scheduled to be reserved for the utilization of the Director / Principal who has been appointed newly to the Institute. Therefore, the issues will be arisen regarding the assets if it not has been provided the respective security.

(f) The three officers who obtained the domestic study leave had been signed the due agreements and bonds.

(g) At the meeting of the Board of Governors held on 05.08.2024 it has instructed to obtain further the service of the aforesaid officer until an appointment is made to the position of Branch Principal.

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Director – Principal
Ceylon German Technical Training Institute