



ANNUAL REPORT

2023

NATIONAL INSTITUTE OF EDUCATION
MAHARAGAMA

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Vision, Mission and Goals of the NIE



To be the centre of excellence in general education to develop high quality human capital, ready to face the challenges of 21st century and beyond.



Develop human capital, leaders in education through curriculum development, pedagogical intervention and assessment for improved school system for the 21st century and the 4th industrial revolution.



- 1. Revamped the general education curriculum (Syllabus, Pedagogy, and Assessment) framework*
- 2. Upgraded NIE with affiliated National Colleges of Education (NCoEs) and Teacher Training Colleges (TTCs) as a professional university in general education*
- 3. Enhanced image of NIE and attract and retain qualified staff*
- 4. Enhanced the quality of professional development programmes in education*
- 5. Enhanced research on education policy, curriculum, education management, comparative education*
- 6. Improved service delivery through new technology*
- 7. Improved human capital development, systems and procedures and infrastructure facilities*

1.0 Profile of the Institute

1.1 Introduction

As the apex body in the country, National Institute of Education (NIE) plays a crucial role in providing leadership for the development of curricula for general education. Its primary objective is to cultivate effective citizens among the future generation, equipping them with the necessary knowledge and vision to thrive in an evolving world. NIE's dedication lies in nurturing individuals with new perspectives and insights, ensuring that they are well-prepared to contribute positively to the nation's advancement.

The NIE holds the critical mandate of upholding the quality of education across the nation. This is accomplished through a meticulously designed curriculum tailored to bolster this mission, while also providing leadership to nurture skilled professionals essential for an effective school system. Additionally, the NIE serves as a facilitator in the policy making process, driving initiatives aimed at the advancement of education. Furthermore, the Institute is dedicated to establishing a scientifically validated information system to support its overarching objectives. These pivotal roles are fulfilled through the concerted efforts of five faculties and an administrative division within the Institute.

In planning and undertaking its functions, the Institute places as cornerstones, the eight objectives set out in the Act as follows.

- (a) Advise the Minister regarding plans, programmes and activities for the development of education in Sri Lanka;
- (b) Provide and promote post-graduate education in the several specialties of education;
- (c) Conduct and promote studies on the education system including its performance, goals, structures, content and methodology and on the social, economic and other aspects of education;
- (d) Initiate and promote innovative practices in the education system including adaptation of technology for educational purposes;
- (e) Provide for the development of professional and managerial competence of personnel in the education system;
- (f) Make available to the Government and other approved organizations, specialist services in education;
- (g) Carry out education development programmes approved by the Minister; and
- (h) Co-ordinate with other institutions having similar objectives.

1.2 The Organizational Structure

The **Council**, the **Academic Affairs Board** and the **Director General** are at the apex of the Institute. **The Council** is the supreme governing body, and is vested with the administration, management and control of the affairs of the Institute in accordance with the provision of Section 6 of the NIE Act No. 28 of 1985. The membership of the Council are given in Section 7 of the above Act. The members served in the Council in 2023 are indicated in Annex I.

The **Chief Accounting Officer** and the **Chairman of the Council** is the **Secretary of the Ministry of Education**. Apart from the Council, the **Academic Affairs Board (AAB)** which consists of experts in education management, administration and other relevant fields are responsible for all academic affairs of the Institute. The powers, duties and functions of the AAB are given in Section 10 of the NIE Act. Annex 2 lists the educational experts who represented AAB 2023.

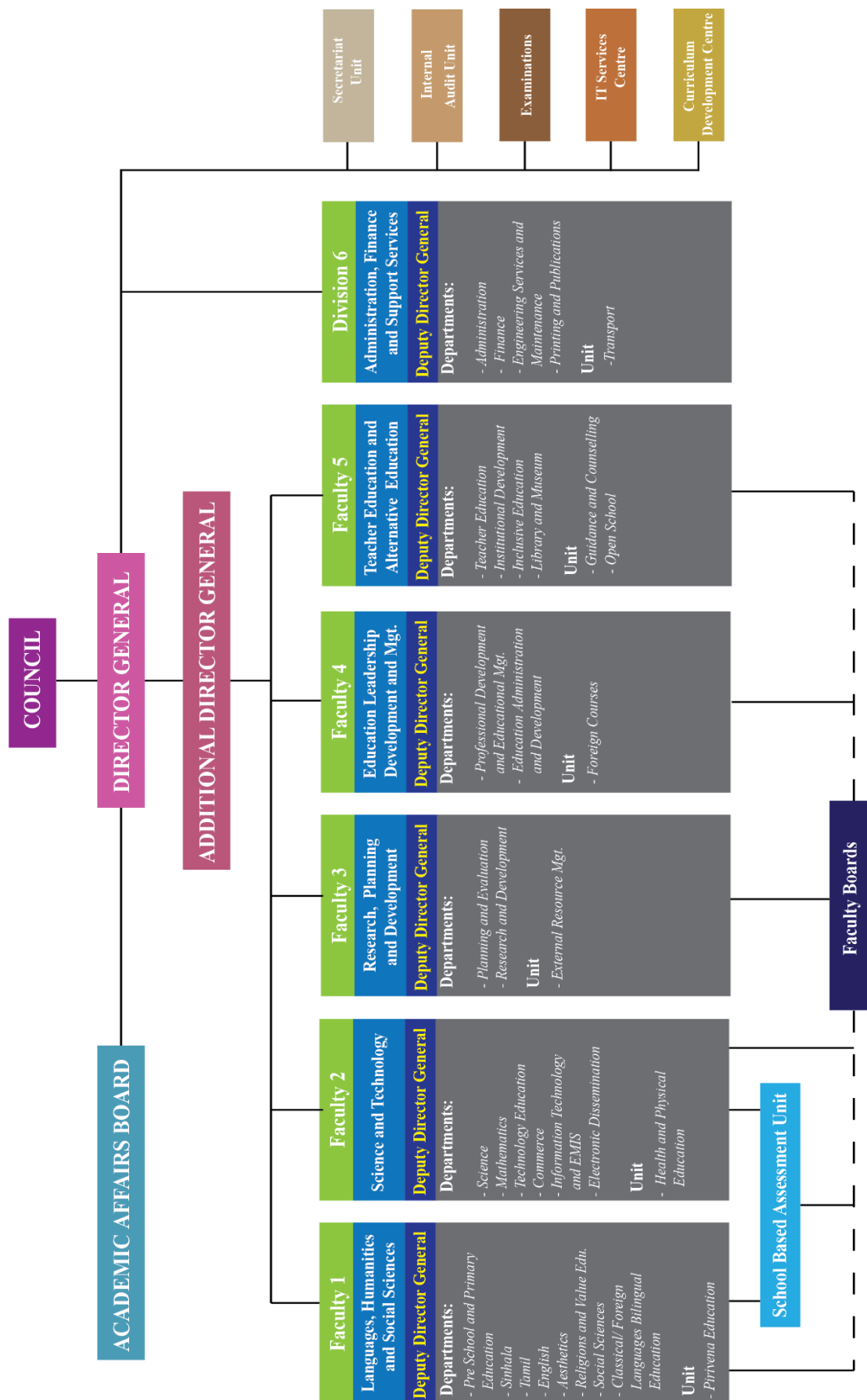
The Director General, under the general direction of the Council, is the **Chief Executive and Academic Officer of the Institute**. He / She is responsible for the execution of all the decisions of the Council (Section 11 of the NIE Act). The Secretariat Unit, Department of Examinations, Internal Audit Unit and External Resources Management Unit are under the direct supervision of the Director General.

The Senior Management Group (SMG) consists of the Director General, Additional Director General, Deputy Director Generals and any other Directors (on invitation). It will advise the Director General on administrative and operational matters. Meetings of the SMG are held once a month. The following **Faculties/Divisions** hold the responsibility of academic, research, planning, administrative and support functions of the Institute in providing a quality service to general education.

1. Faculty of Languages, Humanities and Social Sciences
2. Faculty of Science and Technology
3. Faculty of Research, Planning and Development
4. Faculty of Education Leadership Development and Management.
5. Faculty of Teacher Education and Alternative Education
6. Division of Administration, Finance and Support Services

Each Faculty / Division is headed by a **Deputy Director General** and **Departments** are headed by the **Directors**. Director meetings are held once a month to discuss matters related to the responsibilities under them. **Faculty meetings** are held at least twice a month with the participation of all academic staff in the relevant faculty to review the progress and discuss the issues within the faculty.

ORGANIGRAMME



1.3 Staffing

To achieve the aforementioned objectives, the National Institute of Education (NIE) strategically employs a dedicated staff comprising more than 393 individuals. This cohesive team operates under the guidance of five specialized Faculties and one Division, ensuring effective organization and direction. As of the conclusion of the year 2023, the composition of the Institute's staff is detailed in the table below, offering a transparent depiction of its workforce structure.

Table 1: Staff of the Institute by the end of 2023

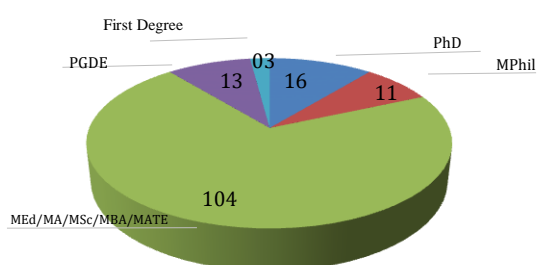
Designation	Approved cadre (as at 01.01.2023)	Current cadre (as at 31.12.2023)			No. of vacancies (as at 31.12.2023)
		Male	Female	Total	
Director General	01	01	00	01	00
Additional Director General	01	00	00	00	01
Deputy Director General	06	04	02	06	00
Director	27	11	05	16	11
Board Secretary (Education)	01	00	00	00	01
Senior Lecturer / Senior Educationist	72	19	30	49	23
Lecturer / Educationist	75	07	04	11	64
Assistant Lecturer / Assistant Educationist	90	26	38	64	26
Non-Academic Staff	380	111	135	246	134
Total	653	179	214	393	260

1.4.1 Academic Staff by Qualifications

The following figure represents the status of the academic staff by qualifications by the end of 2023.

Table 2: Academic staff by qualification

Qualification	No. of holders
PhD	16
MPhil	11
MEd/MA/MSc/MBA/MATE	104
PGDE	13
First Degree	03



2.0 Progress of the NIE in 2023

2.1 Financial Progress

Financial support for institutional expenses is obtained from several sources. After the introduction of the Education Sector Development Programme, financial allocations for curriculum development related activities were initially covered by the funds from the World Bank, the Asian Development Bank, and the United Nations Children's Fund (UNICEF). The government's annual recurrent grant primarily supported the payment of salaries and wages for the staff. Meanwhile, the day-to-day maintenance and settlement of utility bills were settled through the income generated from conducting professional development courses. The capital spending on new building construction, renovation and improvement of existing buildings, acquisition of plant, machinery, and furniture and office equipment was primarily financed by the income produced by the NIE and the Government Grant. In addition to that, a certain number of furniture and office equipment were purchased by funds from the World Bank. The table below provides information on the allocation and expenditure of the Institute for 2023.

Table 3: Allocation and expenditure of the Institute for 2023

Source of Funding	Recurrent Expenditure (Rs)		Capital Expenditure (Rs)	
	Revised Allocation	Actual Expenditure	Revised Allocation	Actual Expenditure
Government Grant	590,000,000	539,000,000	30,000,000	15,162,891
GEMP	80,000,000	32,886,269	25,000,000	-
CF (MoE)	18,445,000	9,790,523	-	-
Income (NIE)	672,645,000	513,467,688	72,500,000	66,592,369
UNICEF	13,860,460	8,994,351	8,722,560	-
UNESCO (KNCU)	11,716,000	11,523,785	310,000	-
Total	1,386,666,460	1,115,662,616	136,532,560	81,755,260

2.2 Physical Progress

Highlights in 2023

- Holding convocation on 27th and 28th of December at the Bandaranaike International Memorial Conference Hall for the graduates who successfully completed the degree /post-graduate courses conducted by the NIE. At the convocation, Post Graduate Diploma in Education and Post Graduate Diploma in Education Management certificates were awarded to 4218.

- Holding convocation on 27th and 28th of December at the Bandaranaike International Memorial Conference Hall for 7401 diploma holders in twenty NCoEs who completed the National Diploma in Teaching for the academic years 2018/2020.
- Holding 25th national RESC conference and 10th National Language Assessment Conference on mitigating the effects of learning loss: role of ESL teachers. The conference held online from 05th to 07th December 2023 for 502 participants.

2.2.1 Curriculum Development

The National Institute of Education (NIE) holds a crucial role in shaping and refining the curriculum for general education. This responsibility primarily falls under the purview of two faculties: the Faculty of Languages, Humanities, and Social Sciences, and the Faculty of Science and Technology. These faculties are tasked with the design and development of the curriculum, ensuring its alignment with educational standards and objectives. Through their dedicated efforts, the NIE strives to provide a comprehensive and enriching educational experience for students across various disciplines.

As per the education policy of Sri Lanka, curriculum reform takes place once in eight years. Following this policy, the next curriculum reform was due in 2023. Yet, due to the Covid 19 outbreak and the country's current economic crisis, the implementation of this reform had to be deferred to 2024, postponing the piloting of the new curriculum reform in selected schools by another year. It is expected that the New Curriculum Reforms will design the curriculum module-based on a semester system, so that students will be directed to self-learning in the class, while establishing the authentic learning methodology in the classroom and assessing the child more by summative assessment than by formative assessment.

Secretary Education through his letter No. ED/01/107/02/03/32 dated 05.04.2023 intimated that presentation of cabinet papers relating to curriculum reforms by the ministers for cabinet approval be temporarily suspended until His Excellency the President gives approval for the national policy on education. As per that letter, the activities undertaken by the National Institute of Education with regard to new curriculum reforms were temporarily suspended with effect from 19.04.2023.

However, the following tasks relating to curriculum development were completed in 2023.

- Activity books, modules and teacher guides (in all the three media) for grades 2, 7 and 11 scheduled to be piloted in schools in 2025 were under preparation and the progress achieved as at 19.04.2023 in this regard is as follows.

		Final copies	Draft	Total
Grade 2	Activity books	20	10	30
	Teacher guides	03	04	07
Grades 7 and 11	Modules	10	317	327
	Teacher guides	00	139	139

The following tasks planned in connection with new curriculum reforms for this year are also held in abeyance at present.

- Piloting the new curricular reform designed for grades 1, 6 and 10 this year using 5000 students in selected schools, editing the activity books, modules and teacher guides relevant to these grades based on the feedback received by that piloting and handing them over to the Education Publication Department for printing.
 - Training teachers and relevant officers in schools selected for the implementation of the pilot project and conducting programmes for the entire system to raise awareness.
- Completing data analysis to revise current activities for identifying children admitted to grade 1.
 - Finalizing the Teacher Guide for grade 13 Korean Language and conducting capacity-building programmes for 61 teachers.
 - Finalizing an operational framework for media clubs, including their structure.
 - Drafting a curriculum framework and 5 modules to promote digital citizenship skills among students in grades 8-11.
 - Conducting 05 awareness programmes for teachers in 05 provinces and 01 awareness programme for NIE staff and subject specialists on digital citizenship skills.
 - Conducting capacity development programmes for 850 Science and Mathematics O/L teachers from SESIP target schools on inquiry-based and interactive teaching practices.
 - Conducting capacity development programs for 758 Trainers of Trainers (ToTs) in Engineering Technology, Biosystems Technology, Science for Technology, Accountancy, Economics, Business Studies, and IT.
 - Drafting 05 curriculum frameworks related to A/L Social Science subjects and 05 detailed curricula for A/L technology subjects.
 - Conducting capacity-building programmes for 31 officers working in Regional English Support Centres (RESCs).

- Training 130 Principals and Assistant Principals based on the handbook on Instructional Leadership for proposed Secondary Education Reforms.

Pirivena Education

- Conducting two awareness programmes on findings of research study 2022 for Directors, Principles and ISAs related to Pirivena Education.
- Conducting and completing a study on Sinhala Language subject achievement of Pirivena students.

Bilingual Education

- Completing the preparation of three Moderators' Guides for the use of trainers with regard to the upliftment of bilingual education and conducting 09 capacity development programmes for bilingual teachers and mentors.
- Starting the adaptation of modules in six subjects in grade six to suit the needs of bilingual education and completing 75% of work in this regard.
- Preparation of two research reports in connection with the field of bilingual education is in progress.

2.2.2 Professional Development

The NIE, with its authority vested under Parliamentary Act no. 28 of 1985, has been working with dedication to enhance the professional development of personnel within the general education system of the country for the past three decades. This commitment extends to improving teacher quality in both pre-service and in-service teacher development domains. The pre-service teacher professional interventions are conducted through the National Colleges of Education (NCoEs), while the NIE carries out in-service or continuing professional development activities through a range of short-term and long-term programs.

2.2.2.1 In-Service Teacher Education

The Department of Teacher Education, the Faculty of Education Management in Meepe, along with several other departments dedicated to curriculum development, have conducted 22 courses ranging from Master of Philosophy to Certificate level courses in Education. These courses are conducted through a network of regional centres established across the country. They are meticulously designed to enhance the professionalism of teachers, teacher educators, education administrators, and education managers.

The progress of these courses, implemented by various departments and units of the National Institute of Education (NIE), is briefly presented in the following table.

Table 5: Progress of courses implemented by the various departments and units

<i>Name of the Course</i>	<i>Department Responsible</i>	<i>No. of Participants</i>
Postgraduate Courses		
Master of Philosophy	Teacher Education	23
Master of Education	Teacher Education	422
Master of Science in Education Management	Education Admn. & Dev.	50
Master of Education in Education Management	Education Admn. & Dev.	797
Postgraduate Diploma Courses		
Postgraduate Dip. in Education	Teacher Education	5676
Postgraduate Dip. in Education Management (Full time/ Part-time)	Professional Dev. & Edu. Admn.	382
Graduate Courses		
Bachelor of Education	Teacher Education	5629
Bachelor of Education (Engineering Tech.)	Teacher Education	150
Bachelor of Educational Management	Education Admn. & Dev.	290
Diploma Courses		
Dip. in Early Childhood and Primary Education	Primary Education	128
Dip. in Special Education	Inclusive Education	72
Dip. in Sign Language	Inclusive Education	40
Dip. in Guidance and Counseling	Guidance & Counseling	100
Dip. in Additional Language Improvement	Teacher Education	127
Dip. in Educational Assessment & Evaluation	Examinations	185
Dip. in School Management	Professional Dev. & Edu. Admn.	250
Dip. in Physical Edu. & Sports	Health & Physical Edu.	570
Certificate Course		
Certificate course in Braille	Inclusive Education	15
Certificate course in Research Methodology	Research & Dev.	68

In addition to the courses mentioned above, the following other activities related to professional development courses were also completed.

- Collected 07 articles and reviewed 03 articles for Adyapana Kalamana magazine-2023 (S/T).
- Prepared draft course proposal on the thematic course on Educational Management.
- Preparation of a course guide for Master of Science in Education Management is in progress.
- Prepared 8 course materials for Master of Education in Educational Management.
- Prepared 4 lecture notes, 01 model paper, and a revised course guide for the Post Graduate Diploma in Educational Management (Full-time)
- Prepared lecture notes for 5 subjects and 3 assignments and revised a course guide for Post Graduate Diploma in Educational Management (Part-time)
- Prepared 105 materials, 200 course descriptions and revised a course proposal for Bachelor of Education.
- Prepared 8 materials for Bachelor of Educational Management.

- Edited 24 modules for Higher Diploma in Physical Education and Sports.
- Prepared lecture notes and assignments in 7 subjects for the Diploma in School Management.
- Prepared 2 materials for the Diploma in Additional Language Improvement course.
- Finalized a course proposal for Diploma in School Career Guidance and got it approved by the Academic Affairs Board.

2.2.2.2 Pre-service Teacher Education

The National Institute of Education (NIE) plays a pivotal role in shaping the curriculum for both pre-service teacher education programs at the National Colleges of Education (NCoE) and in-service teacher education programs at the Teacher Training Colleges (TTCs). In the year 2023, the Institute implemented significant interventions to enhance the quality and effectiveness of these education programmes through the following tasks.

- Preparing 01 syllabus to update the existing curriculum for TTCs and NCoEs and conducting 01 awareness programme.
- Completing 90% of the National Teacher Development Framework for general education.
- Development of 06 syllabi for the special component of TTC Pirivena course.
- Conducting 04 academic forums for National Colleges of Education and Teacher Training Centers and visiting them for monitoring and evaluation of academic activities.

2.2.2.3 Examinations

The Department of Examinations is tasked with upholding an efficient and effective examination system for the NIE to assess the various courses offered by the Institute. The list of examinations conducted for evaluation and certification in the year 2023 is outlined in Annex 3.

2.2.3 Research, Planning and Development

As an Institution dedicated to ensuring the provision of quality education, the National Institute of Education (NIE) actively contributes to curriculum development of general education, facilitation of professional development programmes for education personnel and policy making through diverse research and planning initiatives. These research and planning endeavours are carried out by the Department of Research and Development, Department of Planning and Evaluation, and the External

Resource Management Unit, all falling under the purview of the Faculty of Research, Planning, and Development. The following activities were successfully concluded in the year 2023.

Department/Unit	Progress Achieved in 2023
<p><i>Research and Development</i></p> <p><i>The Department has to play a major role in conducting educational research and disseminating findings in order to provide a solid foundation for appropriate policy making.</i></p>	<ul style="list-style-type: none"> • Completing a comparative study on the "Grade 5 scholarship exam with selected countries" • Finalizing the editing of the survey report on teachers and students' perspectives on G.C.E. Advanced Level-2023. • Preparing 02 handbooks on Sri Lankan Education. • Completing the maintenance of research database and developing a statistical dashboard. • Reviewing and editing of articles for the publication of SAARC journal is in progress • Holding 33rd Kannangara memorial lecture by Dr. Harsha Athurupane, Lead Economist at The World Bank on "Two Modern Adventures of Education, Economics and Ethics "on 13th October 2023.
<p><i>Planning and Evaluation</i></p> <p><i>The Department is responsible for preparing a five-year strategic management plan, annual implementation plan and budget as well as monitoring and evaluating the implementation of the plans for effective and efficient functioning of the Institute.</i></p>	<ul style="list-style-type: none"> • Preparation of Annual Progress Report 2022 in three media. • Preparation of draft action plan for Medium-Term Plan 2024 -2028. • Revising annual plan and budget for 2023. • Preparation of budget estimates, for the year 2024. • Preparation of annual budget, and annual implementation plan for 2024 under CF, UNICEF and FA (KNCU) • Preparation of four quarterly progress reports of activities implemented under local and foreign-

	<p>funded projects in 2023.</p> <ul style="list-style-type: none"> ● Preparation of the following progress reports requested by other institutes: <ul style="list-style-type: none"> - Progress reports for the Central Bank - Progress reports in three media for budget debate 2023. - Summary note of progress achieved in 2022, summary report on five-year strategic management plan 2022-2026 along with Cabinet memorandum for presenting the Annual report 2022 to the Parliament.
<p><i>External Resources Management</i></p> <p>The Unit is responsible for coordinating all foreign scholarships and fellowships.</p>	<ul style="list-style-type: none"> ● Updating the staff development plan and conducting a survey to identify the training needs of academic staff. ● Providing opportunities for 3 officers to attend local workshops/forums and 7 officers to participate in workshops, conferences, seminars, and training programs in Korea, Nepal, Japan, and the Philippines. ● Establishing links with UPSI and Aflatone International. ● Making preliminary arrangements to sign a Memorandum of Understanding (MoU) with INTI International University in Malaysia.

2.2.4 Alternative Education

The National Institute of Education is committed to the concept of "Education for all" and Lifelong Education, concurrently exerting efforts to extend and leverage modern technology and auxiliary services to enhance the delivery of education. The NIE is dedicated to broadening educational opportunities, particularly for individuals who might have missed the mainstream of formal education due to various reasons. In alignment with these objectives, the following activities were implemented by the Departments/Units in the year 2023.

Department/Unit	Progress Achieved in 2023
<p><i>Inclusive Education</i></p> <p><i>This department holds the responsibility for designing school curricula tailored to the needs of children with special needs. Additionally, it plays a crucial role in delivering essential training to ISAs and teachers engaged in special education, as well as in creating supplementary curriculum materials.</i></p>	<ul style="list-style-type: none"> ● Finalizing the assessment tool kit for the assessment of children with special educational needs. ● Preparing 10 video clips to adapt the curriculum (Mathematics and Mother Tongue)-Gr.3 & 5 is in progress. ● Designing a proposal and syllabi for a certificate course on learning disabilities. ● Composing 05 songs for the children with special educational needs. ● Developing a training manual for primary education teachers, focusing on children with special needs. ● Identifying and providing counselling for 40 children with special education need and their parents. ● Conducting capacity building programmes for 280 ISAs and teachers on vocational transition programme. ● Identifying 40 children with special education needs and providing counselling for them and their parents. ● Completing the preparation of a magazine on inclusive education for 2022 with the 2023 edition in progress.
<p><i>Guidance and Counselling</i></p> <p><i>In response to the psychological needs within the educational community, the Guidance and Counselling Unit was established.</i></p>	<ul style="list-style-type: none"> ● Drafting two modules on Career Guidance for grades 7-11 and completing a module on Counselling. ● Conducting capacity building programmes for 155 ToTs on Guidance and Counseling. ● Finalizing and trying out an online psychometric test. ● Recording 05 videos to introduce a short- term course for Guidance and Counselling teachers.

	<ul style="list-style-type: none"> ● Creating leaflets to raise awareness about career guidance across 16 job sectors. ● Providing 24 in-house counselling sessions for students and their parents.
<p><i>Electronic Dissemination</i></p> <p><i>The primary goal of the department is to enhance the teaching-learning process through the effective utilization of audio-visual aids, encompassing electronic and digital media.</i></p>	<ul style="list-style-type: none"> ● Producing 18 supportive video programs for primary and secondary education. ● Creating 12 short video programmes to raise awareness about curricular reforms. ● Developing 20 new innovative educational video programmes and 30 self-learning videos. ● Producing 70 video clips and posts for the NIE YouTube Channel. ● Conducting two series of familiarization programmes to enhance the NIE YouTube and Facebook channels. ● Completing preliminary work for launching a web radio at NIE. ● Producing 224 programs for the web radio.
<p><i>Open School Programme</i></p> <p><i>The Open School Unit was established with the aim of facilitating open and distance education programmes for individuals and groups that may have missed out on formal education for various reasons.</i></p>	<ul style="list-style-type: none"> ● Preparing 01 trainer package and training 70 tutors ● Establishing 01 centre and enrolling 500 new learners for 03 courses ● Conducting 02 community awareness programmes for stakeholders ● Conducting 45 sessions for 1200 learners ● Conducting 06 progress review meetings and 09 visits for supervision ● Preparation of 01 combined report and 01 DVD for the Open School project. ● Preparation of 10 action plans for vocational modules and 01 guideline for tutors. ● Disseminating information on Open School project in printed media and social media.

2.2.5 Management, Administration, Finance and other Support Services

Since its inception, the NIE has maintained an unblemished track record of accomplishing the tasks entrusted to it aligned with the national goals. It would not be possible for the NIE to achieve these academic and professional accomplishments without getting support from the Management, Administration, Finance and other support services, provided by the different departments/units in the Division of Administration, Finance and Support Services and the DG's Office and other faculties. The under mentioned activities have been completed during the period considered.

Department/Unit	Progress Achieved in 2022
<p><i>DG's Secretariat</i></p> <p><i>The Unit is entrusted with the preparation and dissemination of documents for both the NIE Council and the Academic Affairs Board, as well as the maintenance of records. It also plays a crucial role in communicating decisions made by the Council and the Academic Affairs Board (AAB) to the respective Faculties and Divisions.</i></p>	<ul style="list-style-type: none"> ● Conducting 10 Council meetings, 11 AAB meetings, 01 joint meeting, 08 academic affairs review committee meetings and 02 audit and management committee meetings.
<p><i>Internal Audit</i></p> <p><i>The Internal Audit Unit supervises the implementation of the internal control system of the Institute</i></p>	<ul style="list-style-type: none"> ● Preparation of an audit plan, 06 audit reports, and completion of special assignments assigned by the Council/ Director General.
<p><i>Administration and Human Resources</i></p> <p><i>The Department is in charge of all functions related to day-to-day administration, including identifying staff training needs and providing necessary training at the local level.</i></p>	<ul style="list-style-type: none"> ● Making arrangements for recruitments of 02 Deputy Director Generals, Director (Finance), and Legal officer. ● Making arrangements for promotion of Deputy Director (Admin & HR), 01 Maintenance Officer, 03 Management Assistants- II, 01 Printing Machine Operator- II, 01 Labourer - II. ● Making arrangements for

	<p>retirement,dismissals, vacation of post, death and resignation of 31 officers.</p> <ul style="list-style-type: none"> ● Conducting personnel and general administration services. ● Conducting 7 local staff development programmes. ● New Service of Recruitment (SOR) for Academic and Research category sent to the Management Services Department. ● Maintain a fleet of 29 vehicles.
<p><i>Library and Information Services</i></p> <p><i>The NIE library stands as a significant resource for knowledge seekers and professionals, particularly in the field of education.</i></p>	<ul style="list-style-type: none"> ● Continuing the implementation of the library automation system at Maharagama premises. ● Conducting training for NIE library staff on library digitalization and KOHA. ● Processing thesis digitization to develop online facilities at the library. ● Preparing an index and database for the thesis collection. ● Progressing on creating a procedure manual for the library. ● Conducting training for 84 school library staff. ● Completing 7000 bibliographic information entries into KOHA and organizing the thesis collection at the Meepe premises library. ● Carrying out tasks related to the library collection development programme. ● Providing library information services for 5134 users. ● Purchasing 1042 books for the library, estimated at Rs. 1.4m.

<p style="text-align: center;">Educational Museum</p> <p><i>The Education Museum at NIE serves as the primary conservation centre for the history of education in Sri Lanka. It is a repository for exhibits, valuable objects, and information of historical significance related to education in the country.</i></p>	<ul style="list-style-type: none"> ● Completing 01 exhibition item and preparing 50 reports and 50 catalog cards for exhibition items. ● Selecting educational circulars from the period of 1900-1925 and compiling them into a book to disseminate historical knowledge on education in Sri Lanka.
<p style="text-align: center;">IT Services</p> <p><i>The Information Technology Services Centre (ITSC) at the NIE offers a range of services to both academic and non-academic communities. These services encompass the management and maintenance of IT infrastructure, system development, technical support, and the facilitation of video conferencing platforms.</i></p>	<ul style="list-style-type: none"> ● Upgrading 80% of desktop computers at NIE with SSDs and RAM for improved performance. ● Updating and maintaining NIE website and ERP system. ● Implementation of network monitoring tool to track network defects. ● Repairing and maintenance of computers, laptops, printers, multimedia projectors, UPS, scanners, network and network switches. ● Completion of the development of the Learning Management System and website for the IT Services unit. ● Development of the document management system, computer hardware inventory system, computer hardware repair management system, and website for the library are in progress.

<p style="text-align: center;">Printing and Publications</p> <p><i>The Department's responsibility is to ensure that the Institute's publications are printed and made available at an affordable rate.</i></p>	<p>The following materials were printed:</p> <ul style="list-style-type: none"> ● Modules - 09 ● Resource books - 212 ● Certificates - 24 ● Invitations - 10 ● Other Publications – 84 ● Participating in 03 book exhibitions
<p style="text-align: center;">Finance</p> <p><i>The Department of Finance provides financial resources for all functions of the Institute and maintains income and expenditure reports in terms of financial rules and regulations.</i></p>	<ul style="list-style-type: none"> ● Updating fixed assets register and reconciliation of the advance register ● Conducting and preparing the Board of Survey report for 2022. ● Preparation and submission of the financial statement- 2022 to the Auditor General ● Completion of work related to the removal procedure for unserviceable items, tender boards and stores handling ● Supply and installation of <ul style="list-style-type: none"> - furniture for staff hostel at Maharagama. - High-end application server with UPS. - Hardware firewall. - New core switches for maintaining the NIE network. - 10KVA UPS for Department of Examination. - Other furniture and office equipment requirements at NIE.
<p style="text-align: center;">Engineering Services</p> <p><i>The Department shoulders the responsibility of handling the construction and maintenance work of the Institute.</i></p>	<ul style="list-style-type: none"> ● Completion of pending tasks related to the Science laboratory in the five-storied building at Maharagama. ● Finishing the remaining work on the hostel complex for the SARTDC building in Meepe. ● Refurbishment of toilet units and painting of the two-storied hostel building in Meepe.

	<ul style="list-style-type: none"> ● Repairing the roof and drainage lines of Building No. 9. ● Completing improvements to pathways, boundary walls, and partition work at Maharagama campus. ● Completion of rehabilitation and maintenance tasks related to electricity supply, extensions, plant, machinery, equipment, and telephone services.
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List of Council Members - 2023

Annex I

Mr. M. Nihal Ranasinghe (Secretary, MoE)	Chairman (Till 31 st Dec. 2023)
Dr. Sunil Jayantha Nawaratne (Director General, NIE)	Member (Till 23 rd June 2023)
Prof. Prasad Sethunga (Director General, NIE)	Member (From 03 rd August 2023)
Mrs. M. Gangatharan (Director General, Dept. of Development Finance, General Treasury)	Member
Prof. H. Abeygunawardana (Chairman, National Education Commission)	Member
Mr. T.B.M. Athapaththu (Additional Secretary (Admin & Finance) to the MoHE)	Member (Till 14 th Feb. 2023)
Ms. Anoja Guruge (Additional Secretary (Admin & Finance) to the MoHE)	Member (From 20 th April 2023 - Till 25 th June 2023)
Mr. K.R. Uduwawala (Additional Secretary (Development) to the MoHE)	Member (From 3 rd August 2023)
Mr. Amal A. Randeniya (Attorney at Law)	Member
Prof. Narada D. Warnasuriya (Former Vice Chancellor, University of Sri Jayawardenapura)	Member (Till 03 rd Aug. 2023)
Prof. M.S.M. Anes (Retired Professor, Dept. of Philosophy, University of Peradeniya)	Member (Till 03 rd Aug. 2023)
Dr. Upali Sedere (Former State Secretary to the Ministry of Education)	Member (Till 03 rd Aug. 2023)
Prof. G.D. Lekamge (Retired. Chair Professor, The Open University of Sri Lanka)	Member (Till 03 rd Aug. 2023)
Mr. M.P.C.M. Muthukumarana (Senior Attorney-at-Law)	Member (Till 03 rd Aug. 2023)
Dr. (Mrs.) I.L. Ginige (Former Deputy Director General, National Institute of Education)	Member (Till 03 rd Aug. 2023)
Prof. A.K.W. Jayawardana (Commission member, University Grants Commission)	Member (Till 03 rd Aug. 2023)
Snr. Prof. D.U.K. Sonnadara (Dean, Faculty of Science, Department of Physics, University of Colombo)	Member (From 03 rd Aug. 2023)
Prof. Gominda Ponnampuruma (Head, Dept. of Medical Ed., Faculty of Medicine, University of Col.)	Member (From 03 rd Aug. 2023)

Prof. (Mrs) Carmen Wickramagama
(Dept. of English, Faculty of Arts, University of Peradeniya)

Member
(From 03rd Aug. 2023)

Prof. (Mrs) S. Kugamoothy
(Retired Professor in Secondary & Tertiary Ed., Dept. of Secondary & Tertiary Ed., The Open University)

Member
(From 03rd Aug. 2023)

Prof. G. Nanayakkara
(Advisor to the Hon. Minister of Education)

Member
(From 03rd Aug. 2023)

Mrs. D.L.P.C. Senanayake

Secretary
(on contract basis)

List of Academic Affairs Board Members -2023

Annex II

Prof. Sudantha Liyanage (Vice Chancellor, University of Sri Jayewardenepura)	Chairman (Till 15 th June 2023)
Snr. Prof. D.U.K. Sonnadara (Dean, Faculty of Science, Department of Physics, University of Colombo)	Chairman (From 07 th Aug. 2022)
Dr. Sunil Jayantha Nawaratne (Director General, NIE)	Member (Till 23 rd June 2023)
Prof. Prasad Sethunga (Director General, NIE)	Member (Till 23 rd June 2023)
Mr. H.U. Premathilaka (Additional Secretary (Education Quality Development) to MoE)	Member (From 07 th Aug. 2022)
Mr. H.U. Premathilaka (Additional Secretary (Education Quality Development) to MoE)	Member (Till 09 th May 2023)
Mrs. K.D.G.M. Abeygunasekera (Additional Secretary (Education Quality Development) to MoE)	Member (From 07 th Aug. 2023)
Mr. H.J.M.C.A. Jayasundandara (Commissioner General of Examination)	Member (From 01 st Jan. 2023)
Mr. Z. Thajudeen (Commissioner General of Education Publications)	Member (From 01 st Jan. 2023)
Mrs. H.H.V.M. Sanjeewani (Chief Commissioner (Teacher Ed.,) to the MoE)	Member (From 01 st Jan. 2023 till 28 th Feb. 2023)
Mr K.A.D. Punyadasa (Chief Commissioner (Teacher Ed.,) to the MoE)	Member (From 14 th March 2023 till 15 th June 2023)
Dr. Priyantha Premakumara (Secretary, University Grants Commission)	Member (From 28 th Feb.- Till 15 th June 2023)
Snr. Prof. Chandana P. Udawatte (Vice Chairman, University Grants Commission)	Member (From 07 th August 2023)
Dr. Lakshman P. Wedikkarage (Senior Lecturer, Dept. of Social Science Ed., University of Colombo)	Member (From 28 th Feb.- Till 15 th June 2023)
Prof. M.B. Ranathilaka (Prof., Dept. of Economics and Statistics, University of Peradeniya)	Member (From 28 th Feb.- Till 15 th June 2023)
Dr. S. Rajadurai (Senior Lecturer, Det. of English Language Teaching, University of Colombo)	Member (From 28 th Feb.- Till 15 th June 2023)

Mrs. A.M.D.U.S. Amarathunga (President, NCoE, Maharagama)	Member (From 07 th Aug. 2023)
Prof. Shirantha Heenkenda (Dean, Faculty of Humanities and Social Sciences, University of Sri Jayawardenapura)	Member (From 07 th Aug. 2023)
Prof. M.G. Lalith Ananda (Professor Dept. of English and Linguistics, University of Sri Jayewardenepura)	Member (From 07 th Aug. 2023)
Dr. Gamini Wijerathna (Senior Lecturer, Faculty of Computing and Technology, University of Kelaniya)	Member (From 07 th Aug. 2023)
Prof. Athambawa Sarjoon (Prof. in Political Science, Dept. of Political Science, University of Peradeniya)	Member (Till 12 th Sept. 2023)
Mr. K.A.D. Punyadasa (Observer) (Chief Commissioner (Teacher Education, MoE)	Member (From 14 th Nov. 2023)
Ms. B.G.I.K. Hemalie (Observer) (Chief Commissioner Tea. Ed.) to the MoE	Member (From 14 th Nov. 2023)
Mr. K. Ranjith Pathmasiri (DDG, Faculty of Science and Technology)	Member
Mrs. M.P.R. Dhanawardhane (DDG, Faculty of Research, Planning and Development)	Member
Mr. M.R.W. Madduma (DDG, Faculty of Teacher Edu. & Alternative Edu., NIE)	Member (From 03 rd Oct. 2023)
Mrs. G.H. Asoka (DDG, Faculty of Education Leadership and Management)	Member (From 03 rd Oct. 2023)
Mrs. D.L.P.C. Senanayake	Secretary (On Contract Basis)

1. Post-graduate Diploma in Education 2020/2021 (Final Examination)
2. Post-graduate Diploma in Education 2015/2016 (Special Repeat Final Examination)
3. Diploma in Counselling 2019/2020 (Final Examination)
4. Bachelor of Education (Engineering Technology) – 2019/2022 Part III Examination
5. Post-graduate Diploma in Education Management- 2022/2023 - (Full time) - Semester I Examination
6. Diploma in Early Childhood Development (2021/2022)
7. Certificate in Braille Education 2021 – Final Examination
8. Bachelor of Educational Management 2021/2022 1st year - Semester I Examination
9. Diploma in Education Assessment and Evaluation 2021/2022 – Final Examination
10. Master of Education (Mgt.) (2022/2023) - Semester I Examination (Sinhala / Tamil)
11. Master of Education (Mgt.) (2022/2023) - Semester I Examination (English)
12. Post-graduate Diploma in Education Management- 2022/2023 - Semester II Examination
13. Diploma in School Management (2022/2024) - Semester I Examination
14. Diploma in Additional Language Improvement Programme (2021) Examination
15. Master of Education (2022/2024) – (Course Work) -Semester I Examination
16. Bachelor of Education (2019/2022) (Engineering Technology) -Part IV Examination
17. Diploma in Teaching English as a Second Language (2023) Final Examination
18. Bachelor of Education (Mgt.) 2021/2022 1st year - Semester II Examination
19. Higher Diploma in Physical Education and Sports- 2021/2022 Semester I Examination
20. Post-graduate Diploma in Education Management-2022/2023 - (Full time) - Semester III Examination
21. Diploma in School Management (2022/2023) - Semester II Examination

22. Post-graduate Diploma in Education 2022/2023 - Semester I Examination
23. Efficiency Bar Examinations (NIE) – AR-I (EBI)

Repeat and Re-Repeat Examinations

24. Master of Education (2017/2021 and 2019/2021)
25. Master of Education (Mgt) - Semester (MM)
26. Master of Education (General) (2017/2020) – (Part 1)
27. Advanced Certificate Course in Teaching Mathematics (2019)
28. Post-graduate Diploma in Education Management - (Full time) Special
29. Bachelor of Education (Honours) (2017/2021) (BS) - Part I
30. Bachelor of Education (2017/2021) (Honours – Top-up) (BH) - Part I

Other Examination

31. Internal Examination – NCoEs' (OPs')
32. Internal Examination – TTCs' (OPs' Only)

Auditor General's report in terms of Section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements of the National Institute of Education for the year ending 31st December 2023.

1. Financial Statements

1.1 Audited opinion

National Institute of Education's statement of financial position as at 31 December 2023 and statement of financial performance for the year then ended, statement of change of ownership and statement of cash flows for the year then ended and notes to the financial statements, including information relating to quantitative accounting policies, summarizing significant accounting policies 2023 Financial Statements for the year ended 31 December My report will be tabled in Parliament in due course in accordance with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

A true and fair view of the financial position of the National Institute of Education as at 31 December 2023 and its financial performance and cash flows for the year then ended, in accordance with Sri Lankan Public Sector Accounting Standards, through the financial statements of the National Institute of Education, excluding the influence of the matters described in the Basis for audited opinion section of my report It is my opinion that reflects.

1.2 Basis for Opinion

- (a) According to Sri Lanka Public Sector Accounting Standard 1, although financial statements are to be prepared on accrual basis, due to the recognition of cash basis of income for the year, the income and receivables for the year under review for two

revenue subjects subjected to sample audit were Rs. 6,416,320 had been deficient. Also, during the year 2022, from the income of the course fees paid back in the year under review, Rs. 48,634,500 due to the adjustment of course income for the year, the excess expenditure was overstated to the income of the year.

- (b) Construction completed in the year 2021 Rs. 101,399,997 worth of buildings were accounted under work in progress instead of accounting as property, plant and equipment as per clause 14(b) of Sri Lanka Public Sector Accounting Standard 07.
- (c) According to J. 09(d) of Public Sector Accounting Standards of Sri Lanka 09, assets in process of production for sale or distribution should be recognized as inventory, but Rs. 14,517,150 stocks were shown under work in progress in the financial statements without being identified as such.
- (d) According to Sri Lanka Public Accounting Standards 11, although the receipt of capital grants should be accounted as income of the year, the amount received during the year under review was Rs. 47,239,551 and the total received in previous years was Rs. 2,426,922,883 capital grants were not dealt with in the same manner.
- (e) As per Sri Lankan Public Accounting Standard 17, segment liabilities and expenses should be identified and financial statements prepared, but it was not done accordingly.
- (f) Actuarial Valuation Method should be used in the calculation of gratuity benefits according to Sri Lanka Public Accounting Standard 19, but the institution had not acted according to the requirement of the standard. Due to the fact that the service period of 77 officers was not shown correctly while calculating the allocations related to the reviewed year based on the service period of the institution, the balance of the gratuity expense and gratuity allocation account for the year was Rs. 4,824,483 had been understated.
- (g) On March 22, 2023, the work completion certificate was issued for the cost of Rs.198,953,155 in the work-in-progress account of the hostels built without

capitalization. Due to the fact that Rs. 7,740,095 had not been accounted for as building depreciation, the cost more than the income and the built value were understated and overstated respectively.

- (h) Due to accounting of capital expenditure of Rs.46,473,987 spent on building repair work as recurring expenditure, the expenditure in the year under review is higher than the income of Rs. 5,792,932 and accumulated profit was overstated and understated by Rs.40,681,056 respectively.
- (i) During the year under review, the advance personal tax which was collected and settled from officers amounting to Rs.4,379,807 was erroneously shown in the financial statements as a deduction from the contractual service cost of the year due to the receivable balance and the excess cost to the income of the year respectively more than that amount and was understated.
- (j) In the year 2023, under the Technical Education Development Program project, the National Institute of Education received Rs. 17,239,551 worth of equipment had been accounted for under recurring expenses instead of being capitalized.
- (k) The internal road system within the Maharagama and Meepe campuses of the National Institute of Education had not been assessed and accounted for.
- (l) As on 31st December 2023, the remaining stock in the central warehouse is Rs. 20,791,680, but as per physical verification it is Rs. 22,170,925 out of stock of Rs. There was a mismatch of 2,053,918. Also, due to the inclusion of Rs. 20,791,680 in the remaining stock of the central warehouse in Note No. 04 of the financial statements, the excess expense to the stock and the year's income was overstated by that amount.
- (m) As on December 31, 2023, there was a discrepancy of Rs.2,971,304 and Rs.6,176,680 respectively in comparison with the relevant records of the dormitory room and food income.

- (n) The loan interest of Rs.2,800,5109 received in relation to the year under review for the calamity loan balance provided by the institution to the officers was credited to the employee loan fund account without accounting as income of the year. Also, sufficient evidence was not submitted to the audit to confirm the balance of the employee loan fund account which was Rs. 87,728,162 stated under note number 11 of the financial statements.

I conducted my audit in accordance with Sri Lanka Auditing Standards. This is explained further in the auditor's responsibility for the audit of financial statements section of this report, my responsibility under auditing standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.3 Other information included in the Institution's 2023 Annual Report

Other information means the information included in the 2023 annual report of the company expected to be delivered to me after the date of this audit report, but not included in the financial statements and my audit report thereon. Management is responsible for this other information.

My opinion on the financial statements does not cover others, and I do not express any kind of assurance or opinion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained during the audit or otherwise.

If, while reading the 2023 annual report of the company, I conclude that there are material misstatements, those facts will be communicated to the controlling parties for correction. If there are any further uncorrected misrepresentations, they will be included in the report which I will table in Parliament in due course in terms of Article 154(6) of the Constitution.

1.4 Management's and Controlling Parties' Responsibility for Financial Statements.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for determining the internal controls 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, it is the responsibility of the organization to determine the going concern of the entity, unless the management intends to liquidate the entity or, in the absence of any other alternative, intends to cease operations, it is also the responsibility of the management to keep accounts on a going concern basis and to disclose matters related to the entity's continuing existence. .

Controlling parties bear control over audits related to the entity's financial reporting process.

According to sub-section 16(1) of the National Audit Act No. 19 of 2018, the institution must maintain proper books and records of its income, expenses, assets and liabilities so as to be able to prepare annual and periodic financial statements.

1.5 Auditor's responsibility in relation to the audit of financial statements.

My objective is to provide reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the audit report that includes my opinion. Reasonable assurance is a high level of assurance, but it will not always be an assurance that material misstatements will be detected when conducting an audit in accordance with Sri Lanka Auditing Standards. The effect of fraud and error, individually or collectively, can result in material misstatements, the materiality of which depends on the effect on the economic decisions made by users on the basis of these financial statements.

I exercised professional judgment and professional skepticism during the audit as part of the audit in accordance with Sri Lanka Auditing Standards. I further,

- Designed and performed appropriate audit procedures on occasion to identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, in providing a basis for the audit opinion expressed. The effect of fraud is stronger than the effect of material misstatements due to misrepresentation because they are caused by negligence, falsification of documents, misrepresentation by intentional omission, or circumvention of internal controls.
- Obtained an understanding of internal control in order to design appropriate audit procedures as appropriate, although not with a view to expressing an opinion on the effectiveness of internal control.
- Appraised the appropriateness of accounting policies used, reasonableness of accounting estimates and related disclosures made by management.
- Determined the applicability of using the going concern basis of accounting based on the audit evidence obtained as to whether there is material uncertainty about the going concern of the entity due to events or circumstances. If I conclude that there is an amount of uncertainty, my audit report should focus on the related disclosures in the financial statements, and if those disclosures are inadequate, my audit opinion should be modified. However, the continuance may terminate upon future events or circumstances.
- Assessed the overall presentation of the financial statements including the appropriate and fair inclusion and disclosures of the underlying transactions and events for the structure and content of the financial statements.

I inform the controlled parties about the significant findings, major internal control weaknesses and other matters identified during my audit.

2. Report on other legal and regulatory requirements

- 2.1 The National Audit Act No. 19 of 2018 includes special provisions regarding the following requirements.
- 2.1.1 I have obtained all the information and explanations necessary for the audit in accordance with the requirements set out in Section 12(a) of the National Audit Act No. 19 of 2018, except for the effect of the matters described in the Basis of Qualified Opinion section of my report, and it appears from my examination The institution had maintained proper financial records.
- 2.1.2 According to the requirement mentioned in Section 6(1)(d)(iii) of the National Audit Act No. 19 of 2018, the company's financial statements are reconciled with the previous year.
- 2.1.3 According to the requirement mentioned in Section 6(1)(d)(iii) of the National Audit Act No. 19 of 2018, the basis for the qualified opinion in my report, except for (d) and (e), which I have carried out in the previous year Recommendations are included in the financial statements presented.
- 2.2 On the basis of the action followed and the evidence obtained and confined to the material facts, it has not come to my attention to make the following statements.
- 2.2.1 According to the requirement mentioned in Section 12(d) of the National Audit Act No. 19 of 2018, any member of the governing body of the institution is connected to the institution and has a relationship, directly or otherwise, outside the ordinary course of business in relation to any agreement.
- 2.2.2 In accordance with the requirement mentioned in section 12(e) of the National Audit Act No. 19 of 2018, apart from the following observations, the following requirements have not been acted upon in accordance with any relevant law or other general or special concerns issued by the governing body of the institution.

Reference to Rules / Directive	Observations
(a) Section 4(a) and 28 of the National Education Act No. 28 of 1985	The code of administrative and financial regulations of the institution had not been prepared and approved till the end of the year under review.
(b) Section 41 of the National Audit Act No. 2018 and Guideline 4.2 of the Guide contained in Government Business Circular No. 01/2021 dated 16 November 2021	According to the referred regulations, 04 annual audit committees should be held within the stipulated period, and it should be used as a control tool of the institution, but only two audit committees were held in relation to the reviewed year.
(c) Section 15 of Chapter XLVIII of the Establishment Code of the Democratic Socialist Republic of Sri Lanka	Even though the letter dated 04 December 2012 informed that the excuses presented by the Director of Education Administration and Development Department (ret'd) regarding the irregularities of Ms. Senior Lecturer cannot be accepted, no formal disciplinary investigation has been conducted till now. Also, regardless of the irregularities of the officer, she was appointed to the position of senior lecturer when she did not meet the qualifications according to the recruitment procedure at that time.
(d) Code of Currency Regulations of the Democratic Socialist Republic of Sri Lanka	

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| (i) 571 of the Currency Regulations | According to the regulations referred to, deposits that have exceeded years should be accounted under the state revenue, but no such arrangement was made in respect of Rs. 7,245,258. |
| (ii) Third Schedule | As per the referenced regulations included in the financial statements Rs. 6,693,658,873 fixed assets register was not prepared for property plant and equipment. |
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| (e) Section 6.6 of the Operations Manual contained in State Business Circular No. 01/2021 dated 16 November 2021 | The institute has not tabled the annual reports for the years 2021 and 2022 in Parliament. |
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| (f) Public Administration Circular No. 09/2009 and 09/2009(I) dated 17 June 2009 | 16,102,642 rupees were paid as salaries and allowances only during the year under review for 07 senior management officers of the National Institute of Education, when their attendance and departure were not confirmed by fingerprint recording machines. |
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- 2.2.3 That the powers, duties and functions of the institution have not been acted upon as per the requirement mentioned in Section 12(g) of the National Audit Act No. 19 of 2018.
- 2.2.4 That according to the requirement mentioned in Section 12(h) of the National Audit Act No. 19 of 2018, the resources of the institution have not been procured and used in accordance with the relevant rules in an efficient and effective manner.

2.3 Other Matters

- (a) For the period from 2014 to 2020, Rs. 5,718,318 was collected from gratuity instead of the monthly salary of the relevant officials, which was a point of controversy during the audit.
- (b) According to an agreement reached on October 29, 2014, an official had paid 3,314,697 rupees to a foreign university to study Ph.D. degree, but he stopped midway and came to the island due to medical reasons. According to the agreement, the amount should be collected from the concerned officer, but by December 31, 2023, an amount of Rs. 2,233,225 was still to be collected.
- (c) Buildings worth Rs.35,130,300 owned by the National Education Institution had been given to external institutions to run offices without entering into rental agreements and without arranging to collect rent.
- (d) The laundry room of the foreign hostel and its equipment worth Rs.3,995,181 remained unused since March of the year under review.
- (e) The institution pays an allowance of Rs.3,000 per day for accommodation to officers going away on official business without formal approval, and Rs.3,393,706 was paid for the year under review.
- (f) As 31.12.2023, the total amount of Rs.1,338,349 as refundable bid bonds and deposits included in the balance of current liabilities for more than five years had not been settled till the date of the balance report.

W.C.P. Wickramaratne

Auditor General

Explanatory Report related to the Auditor General's report as per clause 12 of the National Audit Act. 2018, number 19, regarding the financial statements and other legal regulatory requirements of the National Institute of Education, for the year ending on 31st December 2023

1.2 Basis for Opinion

- (a) It was proposed to account for course income and fixed deposit interest income on cash basis after taking advice from the officers of the National Audit Office, so other incomes were also accounted on cash basis. This has made it possible to identify the actual income received by the National Institute of Education during the relevant year.

Thus, it is disclosed in Accounting Policy 1.9.1 that revenue is recognized on a cash basis.

Due to recognition of course fees on cash basis, the course fees related to the year 2022 which were refunded in the year 2023 at the request of the applicants is Rs. 48,634,500/- has been deducted from the income earned in the year 2023.

As per the instructions of the audit, while preparing the final accounts for 2024, it was noted to account for the accommodation fee income and canteen income on accrual basis and to make corrections for the year 2023.

- (b) Bill value as on 31/12/2023 of the dormitory building in Maharagama premises completed during the year 2021 is Rs. 111,244,526.17. (Annexure - 01) Since the final bill has not yet been paid, this total amount has not been capitalized and the total amount is shown in the Work in Progress Account. Here, after the final bill is paid, the total value of the construction is capitalized and related depreciation is accounted for.

- (c) I agree.

The unfinished stock in the production process related to the printing and publishing department is Rs. 14,517,150/- should be shown under current assets, but by omission it has been included in the working account under non-current assets.

During the preparation of 2024 accounts, this error has been corrected and noted for preparation of republished accounts.

(d) I agree.

According to the optional accounting process of Sri Lanka Public Sector Accounting Standard 11, this Rs. 47,239,551/- capital grants (cash Rs. 30,000,000/- and goods Rs. 17,239,551 / 48) should be accounted as income but by omission it has been credited to the capital account as in previous years. This error will be corrected during the preparation of the final accounts in 2024. Thus, the capital grants of previous years in Note 09 are Rs. 2,426,922,883/- will also be adjusted in respect of the amount.

(e) Department of Printing and Publication prepared separate accounts in accordance with Accounting Standard 17 so that separate profit, income and expenses can be identified for Bha Hostel and recorded to be disclosed in the final accounts of 2024.

(f) The current computerized accounting system will be used to calculate these gratuity benefits in accordance with Sri Lanka Public Sector Accounting Standard 19.

This gratuity allocation balance has been understated due to an error in the system during the confirmation of the employees recruited on casual basis as their tenure/date of appointment and other details have not been correctly entered in the system.

Actions will be taken to correct the relevant service period and correct the related gratuity allocation values in contact with the administrative department. The related adjustments were recorded to be included in the 2024 final accounts.

(g) Meepe South Asian Teacher Development Center residential building amounting to Rs.198,953,155/- is still shown in the work in progress account as the final bill has not been paid yet. As the final bill amount has not been decided by 31/12/2023 (as late charges have to be levied) it is not possible to calculate the asset accounting amount.

As the Institutional Council held in March 2024 has given a definite decision regarding this payment, the value will be capitalized to the property, plant and equipment account after the final bill is paid. Depreciation is also done accordingly.

- (h) Although the repair works of the auditorium that caught fire in the Meepe premises of the National Institute of Education were completed by 31.12.2023, the related cost of Rs. Due to not being able to get the recommendation to be made, forwarded to the Audit Committee.

At present, the preliminary work required to obtain the recommendation of the Audit Committee is being done and accordingly, letters have been sent to seek the advice of the Internal Auditor and National Audit Office officials. As soon as the information is submitted to the audit committee and the audit committee recommends, the old costs will be removed from the accounts and the new costs will be accounted for. Steps will be taken to complete this work as soon as possible, and to account for the relevant value in the year 2024.

- (e) As stamp duty/ income tax recovery in trade, other receivables and advances balance Rs. 4,379,807.01 out of which Rs. which had been collected from the salaries of officers monthly from January to December 2023 as payment tax/income tax. 4,379,807.01 has been credited to journal entry.
- (f) Received as donations to the National Institute of Education Rs. 17,239,551/- worth of equipment is included in the closing stock. The existing Rs. 14,917,551/48 in the amount of goods related to the TEDP project in connection with the donations received from the Ministry of Education for 03 subjects belonging to the stream of advanced technology. These donations have been received in the form of fixed assets and consumables for the following labs that are teaching those subjects. The remaining items are still being received.

01. Engineering Technology Lab

02. Biosystems Technology Lab

03. Science Lab for Technology

Some laboratory equipments, machinery etc. are taken under fixed assets and some laboratory equipments (beakers etc.) are taken under consumables. But due to the defects in the classification of these goods, since it was difficult to identify the parts that are taken under fixed assets from this inventory, in the final accounts of 2024, depreciation

adjustments are also made to identify the parts that are taken as fixed assets from the part related to these donations.

Apart from this Rs. The amount of 2,322,000/- is the donation related to the UNICEF fund for the start of broadcasting activities of the internet radio channel. As it also includes tangible and intangible assets such as machinery and software, relevant specific information will be obtained and adjusted correctly in the accounts of the year 2024. Depreciation adjustments after capitalization of these assets will also be properly adjusted in the 2024 accounts.

- (o) Due to an error in entering the opening balances of the year 2023 in the new accounting system, this Rs. 2,053,918/- difference has occurred. Officials have been instructed to act in relation to the new accounting system to correct the data.

Also the available stock as per physical stock and stock documents is equal to Rs.22,170,925/-.

In the new accounting system, stock control account shows closing accounts of Rs. 20,117,007/- stock has been adjusted and this double error has arisen by making adjustments related to closing stock again outside the system.

As this is the first time this accounting system has been used for preparation of accounts, this adjustment was made due to the misunderstanding and related adjustments will be made to correct this during the preparation of the 2024 final accounts.

- (p) This problem has arisen due to accounting of accommodation income and canteen income on cash basis. The entries in the hostel and canteen registers are maintained on accrual basis.

In preparing the final accounts for 2024, these revenues have been recorded to be accounted for on an accrual basis as compared with the above documents and related adjustments have been made.

- (q) As observed from the study of the accounts of the previous years, the disaster loan fund was formed from the sum of the interest money of many years of disaster loans.

Accordingly, the disaster loan fund contains only the interest received for the loan funds given to the employees.

The disaster loan fund shown under note number 11 in the financial statements was maintained continuously for a long period of time, and despite efforts to find its files, it was difficult to find the documents related to the establishment of this disaster loan fund. When asked verbally, the concerned officers said that this was established with the aim of providing loans as per the instructions of the audit at that time.

Based on the audit observations, plans are expected to be made to provide loans using the disaster loan fund in the future.

As on 31.12.2023, the balance of trade, other receivables and advances in the financial statements is Rs. The calamity loan balance of 64,475,528/- is the sum of the premiums to be recovered from the salary of the employees. Even if it is an interest income for the disaster loan, it will be credited to the existing loan fund under Note No. 11.

The Director (Finance) has reported that in the future, this fund, which is built from the interest income of disaster loans, and the interest related to the year will be accounted as income.

2. Report on other legal and regulatory requirements

2.2.2

- (a) Section 4 (a) and 28 of the National Educational Institutions Act No. 28 of 1985; Necessary amendments were made in the Code of Administrative and Financial Regulations of the National Institute of Education and forwarded to the 487th Institute Council held on 31.05.2024. Institutional council approval has been received for that. After the approval of the report of the council meeting, it will be forwarded to the Treasury for approval.
- (b) Section 41 of the National Audit Act No. 19 of 2018 and Guideline 4.2 of the Guide contained in Government Business Circular No. 01/2021 dated 16 November 2021

The National Institute of Education organized 04 audit committee meetings in the year 2023. 03 meetings have been held in relation to the year 2023. The second quarter meeting scheduled for June 2023 had to be cancelled.

The related details are given below.

Audit Committee Meeting related to the first quarter (78th Meeting)	Held on 15.02.2023. (Annexure - 03)
Audit Committee Meeting for the Second Quarter (79th Meeting)	<p>Arrangements were made to hold this meeting in June 2023. (Annexure-04)</p> <p>This was a special audit committee meeting held according to the decisions of the 474, 475 and 476 institute councils of the National Institute of Education and the agenda and files related to the meeting had been prepared.</p> <p>However, due to an unavoidable reason, according to the advice of the committee chairperson, arrangements were made to hold the meeting on 07.04.2023 at 2.00 pm after discussing with the committee members and observers. (Annexure - 05).</p> <p>The Director General and Committee Chairperson who came to duty on 26.06.2023 had given instructions to postpone this meeting.</p> <p>As per the instructions discussed and given in the Institutional Council held on 28.08.2023, the adjourned meeting</p>

	<p>has been arranged to be held again on 07.09.2023 and files have been distributed to the committee members and observers (Annexure - 06).</p> <p>Despite this, again on 05.09.2023, as per the instructions given by the then Education Secretary, this special audit committee meeting had to be cancelled.</p>
79th Audit Committee Meeting relating to the third quarter	An Audit Committee Meeting (79th Committee Meeting) was held on 21.09.2023. (Annexure - 07)
80th Audit Committee Meeting relating to the fourth quarter	<p>Arrangements were made to hold the 80th Audit Committee meeting on 29.12.2023, but due to unavoidable reasons the meeting had to be postponed and was scheduled to be held on 23.01.2024.</p> <p>But again due to unavoidable reasons the meeting on 23.01.2024 could not be held and the 80th Audit Committee meeting was held on 02.02.2024. (Annexure - 08)</p>

The Audit Committee meeting related to the first quarter of the year 2024 was also held on 26.03.2024 as scheduled (Annexure - 09).

Regarding the year 2023, all the 4 audit committee meetings were organized as scheduled, but due to reasons beyond the control of the organization, the meetings thus organized had to be postponed.

- (c) Section 15 of Chapter XLVIII of the Code of Institutions of the Democratic Socialist Republic of Sri Lanka.

A formal disciplinary inquiry shall be conducted in terms of Sections 15: 5 and 15: 9 of Chapter XLVIII of Group II of the Companies Code. However, the administration at that time, D.D. In relation to the charge sheet dated 05.10.2012 issued to Ms. Lellupitiya on 22.10.2012, she has been strongly warned not to engage in such misconduct as the excuses presented by her are not acceptable.

Charges 1.1, 1.2 and 1.3 mentioned in the charge sheet issued against her refer to financial irregularities. Although this is an offense under the first schedule of offenses committed by public officials, only a stern warning has been given to her. Under Chapter XLVIII of the Institutions Code 24 : 2 : 1 it has been pointed out that a reprimand is not a penalty.

Accordingly, taking into account the facts pointed out by the audit, this situation will be reported to the Institute Council, which is the disciplinary authority of the National Institute of Education, and arrangements will be made to seek advice on the next steps to be taken.

Dr. D.D. Lellupitiya has been appointed for the post of Senior Lecturer on 11.05.2015 by applying as an external applicant under Category No. 01 of the approved recruitment procedure.

As mentioned in the procedure, 10 years of work experience in the field of teaching / educational administration / research curriculum development including 05 years of work experience in academic and research service category is required.

D.D. Since Mrs. Lellupitiya has been appointed to the academic staff of the National Institute of Education since 10.01.2005, at the time of receiving the appointment of Senior Lecturer, there has been 04 months and 19 days short of the relevant 10 years of work experience, while the required 05 years of service in the academic and research service category. There is a one-year deduction for experience. Accordingly, I accept that the relevant appointment has been made with insufficient service experience.

(d) Code of Currency Regulations of the Democratic Socialist Republic of Sri Lanka.

(i) 571 of the Currency Regulations

As a policy of the company, these refundable deposits were not taken as income for up to 05 years because the contractors would periodically request the deposits. But as indicated by the audit inquiry, from the year 2024, necessary steps will be taken to take the deposits exceeding 2 years to the state revenue.

(ii) Third Schedule

The detailed fixed asset register maintained in the Accounts Section was omitted to be updated on the resignation of the officer maintaining it and the soft copy of the summary fixed asset register was provided to the Audit Section. In that soft copy Rs. 6,693,658,873/- property plant and equipment value has been shown.

Instructions have been given to the concerned officers to prepare and maintain a correct detailed fixed asset register in future.

(e) Section 6.6 of the Operations Manual contained in State Business Circular No. 01/2021 dated 16 November 2021.

The Annual Report of the National Institute of Education for the year 2021 has been referred to the recommendation of the Ministry of Education's Sectoral Oversight Committee on Education Affairs and the annual report has been prepared including those recommendations.

The draft of the ministerial memorandum was handed over to the Ministry of Education on 31.03.2024 with the trilingual version and it was sent back to us on 08.04.2024 informing us to revise the draft.

It has been prepared in trilingual and has been handed over to the Ministry of Education on 18.06.2024.

The 2022 annual report has been prepared in trilingual and handed over on 24.06.2024 for the recommendation of the Sectoral Monitoring Committee on Education Affairs of the Ministry of Education.

- (f) Public Administration Circular No. 09/2009 and 09/2009 (I) dated 17 June 2009. According to the Administration Circular No. 426 dated 2011.09.02 of the National Institute of Education, all the permanent staff from Grade III to Grade XI and casual, contract, secondary, attached, part-time and trainees confirmed their daily arrival and departure by fingerprint machine. It has been stated that Accordingly, the present Deputy Director General and the officers holding positions above, who were holding positions of II grade and above at that time, have been exempted from having to confirm their arrival and departure from work through the fingerprint machine. But an attendance register is maintained in each Deputy Director General's office, in which the arrival and departure are recorded. These officers, who are the most senior executive officers of the institution, have to participate in meetings, workshops, lectures, etc., especially according to the nature of their duties, so these officers have been exempted from using the fingerprint machine.
- Deputy Director Generals and above officers are often engaged in their duties beyond 4.15 p.m., which is the end of daily duties, i.e. even during the night, as they do not receive any additional remuneration (such as overtime allowances) and the attendance register is accurate. Marking is already done and steps are taken to enable the above officers to use the fingerprint machine as shown by the audit for entry and exit.

2.3 Other Matters

- (a) Receiving allowances in excess of 50% of the salary, although awareness was given to the employees in the respective years for recovery, the following problems occurred in collecting the money from them.

- That the salary received is not enough to cover the daily expenses.
- Spending a lot of money on dependents' school needs, higher education needs, other exam needs.
- The economic condition of the country is not good.
- Reasons like cost of living, rising prices of all things

There, the consent of the concerned employees was also obtained and arrangements were made to pay the amount due to the institution in releasing the gratuity amount due to them upon their retirement. If not, in the future, they will be informed about this again and their consent will be obtained and the relevant money will be collected in installments while still working.

- (b) Attempts are being made to offset the course fees paid to the foreign university referring another officer for this degree, thereby reducing the amount payable by that officer.

If that is not possible, since the retirement period of the officer is near, the control section will be informed and arrangements will be made to recover the maximum amount of premium that can be recovered from his salary.

- (c) Sub-Post Office

For a long time, facilities have been provided for the sub-post office of the National Institute of Education according to the duty requirements of the institution, and since it is a government institution, there is currently no rental fee charged, and as per the audit inquiry, arrangements have been made to take a decision with the institution regarding charging a fee. It has been reported that.

Bookstore

Bookstore is run by the Department of Education and Publications, and the monthly rent for it is Rs. 10,000/- and monthly electricity charges will be charged.

Bank of Ceylon branch

The Bank of Ceylon branch established in the National Institute of Education has provided financial and other facilities according to the operational requirements of the institution, and since it is a government institution, there is currently no rental fee charged, and in relation to charging a fee as per the audit queries, we have also discussed with the institution. It has been reported that a decision is being taken.

Meepe Book Store

This bookstore also belongs to the Department of Education Publications, and the monthly rent from it is Rs. 10,000/- and related monthly electricity charges will be charged.

- (d) In the meeting held at the Ministry of Education on 25.01.2023 with the participation of the Hon'ble Minister of Education, the Secretary of the Ministry of Education, the then Director General of the National Institute of Education, instructions have been given to supply the hostel with the necessary items indicated in the plans (Annexure - 10).

The list of furniture has been forwarded to the Institutional Council of the institution and approved for purchase. Although the main purpose of the dormitory is to provide dormitory facilities for foreign students, the South Asian Teacher Development Center has not fulfilled that purpose so far, so the situation has been underutilized. These facilities will end up being underutilized when foreign students become resident.

Therefore, the Director General of the South Asian Teacher Development Center was informed in writing to make the necessary arrangements for the full use of this dormitory as soon as possible (Annexure - 11).

All the constructions and fittings including the water supply and our water disposal have been completed and this laundry room is in a fit for use condition. This has been built for the convenience of foreign students and the laundry room will also be used by foreign students when they are in residence.

Director General South Asian Teacher Development Center has been informed in writing on 02-05-2024 to start the courses of foreign students as planned and make the necessary arrangements to make maximum use of this hostel (Annexure-11).

According to the specifications prepared by the technical evaluation committee in relation to the procurement work for the purchase of electrical equipment required for the dormitory of Meepe South Asian Teacher Development Center (SACTD), the quotations were invited on 28.02.2023 for 09 electric irons. Only two bidders have submitted bids for this. Accordingly, the technical evaluation committee has rejected those prices due to non-agreement with the specifications by the bidder who submitted the first lowest price among the prices submitted.

As the Bidder who has submitted the second lowest price has submitted all the specifications and agreed to it and since the Technical Appraisal Committee has observed that it is a higher percentage than the estimated amount and it is an impractical bid amount, on the recommendation of the said Committee and the Department (Head) The prices called for electric irons have been rejected on the approval of the procurement committee.

By managing the existing electric irons in the dormitories of Meepe Education Leadership Development and Management Faculty, these tables are currently being used for ironing and it is planned to purchase electric irons for this purpose in the future based on the requests presented.

- (e) An allowance of Rs. 3000 per day will be paid to the officers who are away on duty of the National Institute of Education for accommodation expenses under the approval of the Council of the Institute. The examinations of the year 2023 have been held in nearly 32 centers across the island. The staff of the National Institute of Education is involved in these examination duties, and for those examinations, an accommodation allowance of 02 or 03 days has to be paid for one officer. Furthermore, due to the holding of book sales exhibitions in several areas of the island in the

year 2023, this allowance has also been paid for the officials who were engaged in the same duties.

According to the current price levels of goods and services, it has become a big problem to send the staff to remote areas for extra unnecessary work and for the performance of those duties, the officials are not able to bear the expenses of accommodation, food, etc. As arisen, the Council of Institutions has approved the granting of this allowance to cover the expenses mentioned above.

Also, this allowance will not be given to those officers in case of receiving resource personnel allowances for workshops.

A letter of request has been forwarded to the Education Secretary for Treasury approval for this payment (Annexure 12).

- (f) Retention money shall be released only after application for the same from the concerned contracting party. Until such application, the retention money was continuously maintained in the retention money account.

Also, bid bonds and refundable deposits (tender, library, security) etc. were maintained in the accounts for up to 5 years. After the lapse of 05 years, if the relevant parties did not request to get it back, after the lapse of 05 years, the bid bonds and deposits were taken back as income and although this was continued by the institution as a policy, no disclosure was made in the accounting notes.

As indicated by the audit, the relevant contractors will be notified and necessary steps will be taken to collect the deposit revenue exceeding 2 years.

Prof. Prasad Setunga
Director General

SIGNIFICANT ACCOUNTING POLICIES

1.1 Reporting Entity

The National Institute of Education has been incorporated under the National Institute of Education Act no. 28 of 1985. The main administration office of the Institute is Located at No.21, High Level Road, Maharagama. The Financial Year for the Institute is the year ending 31st December.

1.2 Conversion of foreign exchange – The transactions in foreign exchange are converted at the rate of exchange prevailing at the time of transactions were effected.

1.3 Basis of preparation

1.3.1 Statement of compliance

The financial statements comprise the statement of financial position, statement of financial performance, statement of changes in net assets/equity, cash flow statement and notes to the financial statements. These statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka.

1.4 Assets and the Bases of their Valuation

1.4.1 Debtors & Other Receivable

Receivables are carried at anticipated realisable value. An estimate is made for doubtful receivables based on a review of specific outstanding amounts at the year end.

1.4.2 Property, Plant & Equipment and Depreciation

Assets are recorded at cost or revalued amount less accumulated depreciation (Carrying Amount) and cost includes expenditure that is directly attributable to the acquisition of the asset. Depreciation is charged to the income statement on the written down values at the following rates per annum in order to write off the cost of such assets over their estimated useful lives.

Office Furniture & Equipment	10%
Computer Equipment	33.3 %
Library Books & Periodicals	10%
Plant & Machinery	10%
Motor Vehicles	20%
Buildings	5%
Photocopy Machines	10%
Electricity Supply (Solar System)	10%
Cloaks	20%
Lab Equipment	10%
Container	10%
Accounting Software	40%

1.4.3. Inventories

Inventories have been valued at lower of cost and net realisable value. The cost of Inventories were assigned using first in first out Basis(FIFO)

1.4.4 Cash & Cash Equivalents

Cash & Cash Equivalents are defined as cash in hand, cash in transit, current account balances in banks and fixed deposits maturing within next 3 months.

1.4.5 Cash Flow

Cash Flow statement has been prepared using the indirect method.

1.5. Accounting Grants

Grants that compensate the institute for expenses incurred are recognised as revenue in the income statement on a systematic basis in the same period in which the expenses are incurred. Grants that compensate the institute for the cost of asset is capitalized.

1.6 Employee Benefits

1.6.1 Provision for gratuity

A Provision has been made for retiring gratuity payable under “Retiring Gratuity Act, No 12 of 1983” for all employees who have joined the Institute.

1.6.2 Define contribution plans

Obligations for contributions to Employees Provident Fund and Employees Trust fund are recognised as incurred expenses in the income statement.

1.7 Current Liabilities

Current Liabilities are those which fall due for payment on demand or within one year from the balance sheet date. Noncurrent Liabilities will fall due for payments one year or more after the balance sheet date.

1.8 Events after the Balance Sheet Date

The materiality of events occurring after the balance sheet date has been considered and appropriate adjustment, wherever necessary, have been made in the accounts.

1.9 Income and Expenditure

1.9.1 Revenue recognition

Government Grant for Recurrent Expenditure, Course & Examination income, Deposit Income, Miscellaneous Income, Hostel Fees and other income recognized on cash basis in the Statement of Financial Performance.

1.9.2 Expenditure

- (i) All expenditure incurred in the running of the institute and maintaining the capital assets in the state of efficiency has been charged to revenue in arriving at the surplus – (deficit) for the year.
- (ii) All Expenditure incurred in the acquisition, extension, or improvement of assets of a permanent nature in order to carry on or increase the earning capacity of the institute have been treated as capital expenditure.

2.0 Contingencies

Contingent Assets

- 2.1 Since the outcome of legal cases indicated below are subjected to the decision of the court they are disclosed as contingent assets.

1. Mrs. S.J.M.S.N Senewerathne	Rs. 2,947,745.00
2. Mrs. K.W.P.A. Weerawardhana	Rs. 198,497.00
3. Miss. B.K. Wijegunawardhene	Rs. 1,335,286.00
4. Mr. K. R Kumar	Rs. 2,237,337.00

- 2.2 Rs. 8,478,738.86 worth of orders have been issued and no goods were received as at the balance sheet date.
- 2.3 The Institute has signed agreements with contractors for construction and rehabilitation works for the value of Rs. 28,639,509 during the year (2023) and to be completed and paid in the year 2024.
- 2.4 Scinter Technologies (Pvt) Ltd to be paid Rs. 5,552,000/- during the year 2024 for Software Development, subject to completion of the ERP System according to the specifications given.

NATIONAL INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER 2023

		2023	2022
	Note	RS.Cts	RS.Cts
Operating Revenue			
Government and Foreign Grant Recurrent	13	591,508,389.87	714,150,175.70
Deposit Income	14	33,640,402.00	47,533,437.29
Miscellaneous Income	15	106,800,676.13	62,044,801.00
Course Fees	16	153,341,613.30	970,289,286.00
Penalties & Recoveries	17	222,365.60	579,596.50
Hostel Fees	18	30,725,253.47	15,739,042.29
Other Income	19	282,418,890.90	161,576,070.97
Total Income	-	1,198,657,591.27	1,971,912,409.75
Expenditure			
Personnel Emolument	20	535,565,228.98	594,872,013.55
Traveling Expenses	21	3,627,365.89	2,108,270.97
Supplies	22	88,368,439.25	114,708,688.05
Depreciation	23	130,217,135.41	132,450,600.10
Maintenance	24	83,298,902.91	82,095,430.32
Contractual Services	25	421,571,637.93	411,626,805.68
Deposit Expenses	26	29,705,364.05	6,393,704.87
Other Recurrent Expenses	27	57,218,986.98	54,708,723.45
Finance Cost	28	80,223.66	8,179.00
Total Expenditure	-	(1,349,653,285.06)	(1,398,972,415.99)
Excess of Expenditure Over Income	-	(150,995,693.79)	572,939,993.76

NATIONAL INSTITUTE OF EDUCATION

STATEMENT OF CHANGES IN NET ASSETS / EQUITY 2023

	Loan Fund	Revaluation and other Reserves	Capital Reserves	Accumulated Fund	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Balance at 1 st January 2022	82,177,644	5,494,568,324	1,256,317,654	352,626,811	7,185,690,433
Capital Grant	Nil	Nil	52,319,650	Nil	52,319,650
Prior Year Adjustment	Nil	Nil	Nil	8,283,847	8,283,847
Interest from Distress Loan	2,749,999	Nil	Nil	Nil	2,749,999
Surplus for the year	Nil	Nil	Nil	572,939,994	572,939,994
Other Reserves	Nil	(5,164,308)	Nil	Nil	(5,164,308)
Balance as at 31 st December 2022	84,927,643	5,489,404,016	1,308,637,304	933,850,652	7,816,819,615
Balance at 1 st January 2023	84,927,643	5,489,404,016	1,308,637,304	933,850,652	7,816,819,615
Capital Grant	Nil	Nil	30,000,000	Nil	30,000,000
Prior Year Adjustment	Nil	Nil	Nil	(52,877,636)	(52,877,636)
Interest from Distress Loan	2,800,519	Nil	Nil	Nil	2,800,519
Surplus for the year	Nil	Nil	Nil	(150,995,694)	(150,995,694)
Donation	Nil	Nil	17,239,551	Nil	17,239,551
Provision for Research Development	Nil	(165,000)	Nil	Nil	(165,000)
Balance as at 31 st December 2023	87,728,161	5,489,239,016	1,355,876,855	729,977,322	7,662,821,355

NATIONAL INSTITUTE OF EDUCATION

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023		2022	
	Rs.	Cts	Rs.	Cts
Cash Flow from Operating Activities				
Surplus/ (Deficit) from ordinary activities	(150,995,693.79)		572,939,993.76	
Adjustment for Non Cash movements				
Depreciation	130,217,135.30		132,450,600.10	
Provision for Gratuity	12,459,978.41		17,844,336.31	
Other Adjustments	(52,877,635.83)		7,197,065.28	
Operating Activities Before Working Capital Changes	(61,196,215.91)		730,431,995.45	
(Increase) / Decrease in Stock	(21,224,890.63)		26,733,626.03	
(Increase) / Decrease in Receivables	55,494,867.99		(10,339,096.82)	
(Increase) / Decrease in other Current Assets	-			
Increase / (Decrease) in Payable	56,387,498.18		(237,552,999.88)	
Net Cash Flow from Working Capital	90,657,475.54		(221,158,470.67)	
Cash Generated from Operations	29,461,259.63		509,273,524.78	
Retirement Benefit Cost Paid	#REF!		(5,145,389.99)	
Net Cash Generated from Operating Activities	#REF!		504,128,134.79	
Cash Flows from Investing Activities				
Work-in Progress	(6,378,135.17)		257,759,255.96	
Additions Property Plant and Equipment	-		(246,602,901.04)	
Investment in Treasury Bills and Fixed Deposits	414,833,232.48		(490,541,125.75)	
Net Cash used in Investing Activities	408,455,097.31		(479,384,770.83)	
Cash Flow from Financing Activities				
Capital Grant & Donation	47,239,551.48		52,319,650.00	
Reserve Fund	(165,000.00)		(5,164,308.29)	
Bond Violation Fund				
Loan Fund	2,800,518.57		2,749,998.79	
Net Cash used in Financing Activities	49,875,070.05		49,905,340.50	
Net Increase / (decrease) In Cash and Cash Equival	356,447,987.95		74,648,704.46	
Cash & Cash Equivalents at the beginning of year	313,608,810.95		238,960,105.29	
Cash & Cash Equivalents at End of the Year	670,056,798.90		313,608,809.75	

NATIONAL INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL POSITION
As at 31st DECEMBER 2023

Note - 01

CASH AND CASH EQUIVALENTS

Description	2023		2022	
	Rs.	Cts	Rs.	Cts
INCOME - BOC A/C 607628 (A3)		(35,488,488.30)		238,154,650.86
DEPOSIT - BOC A/C 607626 (A4)		(12,424,345.30)		36,030,693.53
CF -BOC A/C 607624 (A1)		39,057,462.97		14,748,379.02
FOREIGN - BOC A/C 607630 (A2)		(355,757.54)		19,870,920.07
MEEPE - BOC A/C 7041168 (A7)		28,745,631.98		1,745,380.96
BANK OF CEYLON YOUTUBE A/C 85835316 (A8)		729,226.77		229,180.61
SAVING ACCOUNT-SECURITY DEPOSIT-STAFF		3,000.00		3,000.00
PEOPLES BANK A/C 126-1-001-5-0027986 (A6)		43,814,112.63		2,826,604.70
FUND MANAGEMENT BOC AC - 91386399 (A9)		110,230,519.10		0.00
FIXED DEPOSITS (Mature before 31/03/2024)		495,745,436.15		0.00
		670,056,798.46		313,608,809.75

Note - 02

SHORT TERM INVESTMENTS

Description	2023		2022	
	Rs.	Cts	Rs.	Cts
INVESTMENTS-OTHERS		648,387,365.79		1,063,220,598.27
		648,387,365.79		1,063,220,598.27

Note - 03

TRADE, OTHER RECEIVABLES AND ADVANCES

Description	2023		2022	
	Rs.	Cts	Rs.	Cts
BOOK LOAN - 0247		-		800.00
DISTRESS LOAN - 0247		64,475,528.00		59,713,525.00
FESTIVAL ADVANCE		159,000.00		129,000.00
GENERAL ADVANCE		60,431.50		60,431.50
IMPREST-PETTY CASH		0.00		5,330.00
IMPREST-POSTAGE		175,000.00		275,000.00
MISCELLANEOUS ADVANCE		242,000.00		551,630.00
PURCHASES ADVANCE & STORES ADVANCE		15,000.00		10,495.00
RECEIVABLE ACCOUNT		9,135,155.80		73,554,518.66
REPAIRS & MAINTENANCE ADVANCE - 0258		0.00		80.00
SALARY ADVANCE		204,405.07		48,685.21
SUNDRY DEBTORS		285,560.00		285,560.00
HOSTEL ADVANCE		55,000.00		-
STAMP FEES/INCOME TAX RECOVERIES		4,379,807.01		-
WORK SHOP ADVANCE		33,300.00		0.00
ENTERTAINMENT ADVANCE - 0255		0.00		80,000.00
PROVISION FOR BAD & DOUBTFUL DEBTORS - 0054		(14,278.00)		(14,278.00)
		79,205,909.38		134,700,777.37

Note - 04		
INVENTORIES / STOCK		
Description	2023 Rs. Cts	2022 Rs. Cts
STOCKS CONTROL A/C	20,117,007.47	0.00
STOCK A/C	68,905,322.98	67,797,439.82
	89,022,330.45	67,797,439.82

Note - 05		
WORK IN PROGRESS		
Description	2023 Rs. Cts	2022 Rs. Cts
WORK-IN-PROGRESS -0236	333,343,702.13	326,965,567.69
	333,343,702.13	326,965,567.69

Note - 06		
INFRASTRUCTURE, PLANT, EQUIPMENT, LAND AND BUILDINGS		

Description	2023		2022	
	Rs.	Cts	Rs.	Cts
FIXED ASSETS - BUILDINGS		1,695,082,023.13		1,673,101,560.00
FIXED ASSETS - PHOTOCOPY MACHINES		2,300,650.00		0.00
FIXED ASSETS- FURNITURE FITTINGS		78,085,276.62		76,432,526.70
FIXED ASSETS- LAB EQUIPMENTS		34,949,589.17		34,857,089.17
FIXED ASSETS- OFFICE EQUIPMENTS		131,963,286.97		78,502,937.88
FIXED ASSETS-CLOAKS		8,768,000.00		8,158,500.00
FIXED ASSETS-COMPUTER ACCESSORIES		144,885,055.60		128,325,180.95
FIXED ASSETS-ELECTRICITY SUPPLY MACHINE		34,910,380.01		34,821,430.01
FIXED ASSETS-LANDS		4,419,300,000.00		4,419,300,000.00
FIXED ASSETS-LIBRARY BOOKS & PERIODICALS		70,945,561.13		70,182,125.97
FIXED ASSETS-MOTOR VEHICLE		100,550,000.00		100,550,000.00
FIXED ASSETS-OTHERS		2,244,367.10		1,296,000.00
FIXED ASSETS-PLANT & MACHINERY		68,212,172.09		68,131,522.09
FIXED ASSETS-SOFTWARE		3,747,020.00		0.00
ACCUMULATED DEPRECIATION		(639,099,335.00)		(508,882,199.70)
		6,156,844,046.82		6,184,776,673.07

Note - 07		
TRADE, OTHER PAYABLE & ACCRUED EXPENSES		
Description	2023	
	Rs.	Cts
SUNDRY CREDITORS	6,425,705.18	5,000.00
BID BOND	572,141.83	381,620.00
UNCREDIT CHEQUES	86,217.80	0.00
CANCELLED CHEQUES		762,448.67
REFUNDABLE DEPOSIT - 0070	152,025.00	61,050.00
REFUNDABLE DEPOSIT-LIBRARY	1,371,000.00	1,964,500.00
REFUNDABLE DEPOSIT-SECURITY	10,000.00	10,000.00
REFUNDABLE DEPOSIT-TENDER	852,720.00	1,034,960.00
RETENTION	23,627,910.92	26,583,940.92
ACCRUED EXPENSES	72,378,367.38	21,469,761.22
PROVISION FOR AUDIT FEES	8,249,765.88	4,849,275.00
TRADE UNION		24,300.00
INSURANCE CORPORATION		191,500.00
	113,725,853.99	57,338,355.81
Note - 8		
PROVISION FOR GRATUITY		
Description	2023	
	Rs.	Cts
PROVISION FOR GRATUITY	200,312,944.50	216,911,896.08
	200,312,944.50	216,911,896.08
Note - 9		
CAPITAL RESERVES & GRANT		
Description	2023	
	Rs.	Cts
CAPITAL GRANT	(1,118,285,578.07)	(1,118,285,578.07)
CAPITAL-ACQUIRED ASSETS	79,615,563.45	79,615,563.45
DEPOSIT CAPITAL - LOCAL	155,308,732.89	155,308,732.89
DONATION	22,567,789.46	5,328,237.98
FIXED ASSETS RESERVE REVENUE	4,916,791.32	4,916,791.32
FOREIGN AID-JICA BUILDING COMPLEX	660,000,000.00	660,000,000.00
GOV. GRANT FOR CAPITAL (C.F)	1,302,138,606.97	1,272,138,606.97
GOV. GRANT FOR CAPITAL(FOREIGN AID & LOCAL) OTHERS	136,415,002.24	136,415,002.24
GOVERNMENT GRANTFOR CAPITAL(FOREIGN AID)ADB	11,756,137.50	11,756,137.50
GOVERNMENT GRANT FOR CAPITAL(FOREIGN AID)WB	71,946,907.00	71,946,907.00
GOVT. GRANT FOR CAPITAL (FOREIGN AID) SIDA	29,496,903.18	29,496,903.18
	1,355,876,855.94	1,308,637,304.46

Note - 10		
ACCUMULATED FUND		
Description	2023	
	Rs.	Cts
BALANCE B/D FROM PREVIOUS YEAR	256,580,911.79	309,458,546.42
EXCESS OF EXPENDITURE OVER INCOME	473,396,410.59	624,392,104.38
PRIOR YEAR ADJUSTMENTS		
WRITE OFF & OTHER ADJUSTMENT - CREDIT		
	729,977,322.38	933,850,650.80

Note - 11		
LOAN FUND		
Description	2023	
	Rs.	Cts
EMPLOYEES LOAN FUND	70,336,385.08	70,336,385.08
INTEREST FROM DISTRESS LOAN	17,391,776.70	14,591,258.13
	87,728,161.78	84,927,643.21

Note - 12		
RESERVE FUND		
Description	2023	
	Rs.	Cts
APCEIU - RESERVE FUND	3,393,579.00	3,393,579.00
PROVISION FOR RESEARCH DEVELOPMENT	4,225,000.00	4,390,000.00
RE-VALUATION RESERVE FUND	5,481,620,436.61	5,481,620,436.61
	5,489,239,015.61	5,489,404,015.61

Note 13

GOVERNMENT AND FOREIGN GRANT RECURRENT

Description	2023	2022
	Rs.Cts	Rs.Cts
FOREIGN GRANT FOR RECURRENT- UNICEF	0.00	4,770,375.70
GOV. GRANT FOR RECURRENT(C.F)	539,000,000.00	560,000,000.00
GOVERNMENT GRANT FOR RECURRENT FOREIGN AID -UNICEF	9,141,384.97	
GOVERNMENT GRANT FOR RECURRENT FOREIGN AID - CF MOER (SASIP)	9,818,943.42	73,000,000.00
GOVERNMENT GRANT FOR RECURRENT FOREIGN AID - GEMP	33,548,061.48	0.00
GOVERNMENT GRANT FOR RECURRENT FOREIGN AID - UNESCO	0.00	14,379,800.00
GOVERNMENT GRANT FOR RECURRENT OTHERS	0.00	62,000,000.00
Total	591,508,389.87	714,150,175.70

Note 14

DEPOSIT INCOME

Description	2023	2022
	Rs.Cts	Rs.Cts
DEPOSIT INCOME - FOREIGN	12,071,050.00	4,395,722.29
DEPOSIT INCOME - LOCAL	21,569,352.00	43,137,715.00
Total	33,640,402.00	47,533,437.29

Note 15**MICELLANEOUS INCOME**

Description	2023 Rs.Cts	2022 Rs.Cts
PRE SCHOOL INCOME	524,750.00	524,500.00
SALE OF OLD STOCK	230,000.00	547,415.00
SALE OF PRODUCTION (FERTILIZER,YIELD & OTHER)	577,105.00	95,772.00
SALE OF PUBLICATIONS N.I.E INCOME	105,468,821.13	60,877,114.00
Total	106,800,676.13	62,044,801.00

Note 16**COURSE & EXAMINATION INCOME**

Description	2023 Rs. Cts	2022 Rs. Cts
COURSE FEES	105,647,190.00	924,488,875.00
EXAMINATION FEE	47,694,423.30	45,800,411.00
Total	153,341,613.30	970,289,286.00

Note 17**PENALTIES & RECOVERIES**

Description	2023 Rs.Cts	2022 Rs.Cts
LIBRARY FINES, PENALTIES AND OTHER CHARGES	222,365.60	579,596.50
Total	222,365.60	579,596.50

Note 18**HOSTAL FEES**

Description	2023 Rs.Cts	2022 Rs.Cts
HOSTEL FEES - MEALS	19,688,385.00	9,409,915.00
HOSTEL FEES - ROOM	11,036,868.47	6,329,127.29
Total	30,725,253.47	15,739,042.29

Note 19**OTHER INCOME**

Description	2023 Rs.Cts	2022 Rs.Cts
APPLICATION FEE	625,313.50	14,086,985.00
CONVOCATION INCOME & MISCELLANEOUS RECEIPTS	55,930,736.91	12,539,400.00
DEPOSIT- NON REFUNDABLE	0.00	21,500.00
INSTITUTIONAL INCOME	450,000.00	0.00
INTEREST FROM BANK	12,540.28	0.00
INTEREST FROM INVESTMENTS	207,324,665.58	96,261,555.88
MISCELLANEOUS INCOME	3,127,620.17	4,956,630.04
REGISTRATION FEES	3,056,340.00	28,466,970.00
RENT FROM PROPERTIES	11,190,015.94	4,067,695.94
SUPPLIER REGISTRATION	213,000.00	471,020.00
YOUTUBE INCOME	488,658.52	704,314.11
DIFFERED INCOME - DEPRECIATION (INCOME)	0.00	0.00
Total	282,418,890.90	161,576,070.97

Note 20**PERSONAL EMOLUMENTS**

Description	2023 Rs.Cts	2022 Rs.Cts
OVER TIME / HOLIDAY PAY / 1/20 PAYMENTS	40,186,361.64	40,187,776.81
ACADEMIC AFFAIRS BOARD FEES & OTHER ALLOWANCES	37,500.00	0.00
COUNCIL MEMBER FEES & OTHER ALLOWANCES	1,652,200.00	1,674,767.00
EMPLOYEES CONTRIBUTIONS TO PROVIDENT FUNDS 12%	36,045,517.29	58,365,895.87
EMPLOYEES CONTRIBUTIONS TO TRUST FUND - ETF	9,097,052.34	9,844,938.50
GRATUITY EXPENSES	12,459,978.41	17,844,336.31
PENSION CONTRIBUTION	442,718.80	450,007.00
SALARIES & WAGES	424,555,911.15	453,020,489.36
SALARIES & WAGES-NON EXECUTIVE - DAYS PAY	11,087,989.35	13,483,802.70
Total	535,565,228.98	594,872,013.55

Note 21**TRAVELLING EXPENSES**

Description	2023 Rs.Cts	2022 Rs.Cts
TRAVELING & SUBSISTENCE - LOCAL	3,581,180.42	1,749,725.92
TRAVELING & SUBSISTENCE - FOREIGN	46,185.47	358,545.05
Total	3,627,365.89	2,108,270.97

Note 22**SUPPLIES & CONSUMABLE USED**

Description	2023 Rs.Cts	2022 Rs.Cts
CONSUMABLE ITEMS	24,100,510.35	14,310,474.01
FUEL & OIL	16,158,631.15	14,538,174.64
NEWS PAPER NOTIFICATIONS MAGAZINES	578,839.00	988,842.80
PRINTING STATIONARY & OTHER SUPPLIES	46,054,997.75	83,941,672.60
PRINTING MATERIALS	0.00	0.00
TEACHING MATERIALS	1,163,461.00	585,524.00
UNIFORMS & TAILORING	312,000.00	344,000.00
Total	88,368,439.25	114,708,688.05

Note 23**DEPRICIATION & AMORTISATION EXPENCES**

Description	2023 Rs.Cts	2022 Rs.Cts
BAD DEBTORS	0.00	0.00
DEPRECIATION	130,217,135.40	132,450,600.10
Total	130,217,135.40	132,450,600.10

Note 24**MAINTENANCE**

Description	2023 Rs.Cts	2022 Rs.Cts
REPAIR & MAINTENANCE-OFFICE EQUIPMENT & FURNITURE	8,614,671.23	27,877,844.89
REPAIRS & MAINTENANCE - BUILDINGS	30,733,541.41	36,597,010.56
REPAIRS & MAINTENANCE - ELECTRICAL	15,712,918.86	4,693,080.82
REPAIRS & MAINTENANCE - OTHERS	19,768,371.76	8,379,141.56
REPAIRS & MAINTENANCE - VEHICLES	8,469,399.65	4,548,352.49
Total	83,298,902.91	82,095,430.32

Note 25**CONTRACTUAL SERVICES**

Description	2023	2022
	Rs.Cts	Rs.Cts
TAX EXPENSES	(4,379,807.01)	0.00
RENT & RATES OTHERS	26,180.03	31,015.76
WORKSHOP CHARGES - RESOURCE PERSON	109,674,790.10	221,367,085.25
EXAMINATION EXPENSES	40,947,605.31	14,543,205.75
PIECE RATE - OTHERS	6,686,321.37	10,005,612.50
LECTURE FEES	4,868,150.00	3,680,300.00
PIECE RATE - PAPER CORRECTION CHARGES	1,145,280.00	1,261,570.00
PIECE RATE - TRANSLATING CHARGES	873,258.00	434,940.50
PIECERATE - TYPING,TYPESETTING & DATA PROCESSING	208,050.00	233,536.00
POSTAGE & TELEGRAMS	2,737,552.00	1,828,698.00
SUPERVISION & CENTRE DEVELOPMENT CHARGES FOR CENTRE	107,293,156.25	50,806,085.44
TELEPHONE, INTERNET & OTHER NETWORK CHARGES	26,477,029.56	20,825,157.48
TRANSPORT CHARGES	50,685.00	50,525.00
WATER SUPPLY CHARGES	10,227,448.82	6,765,169.16
WORKSHOP CHARGES - ENTERTAINMENT	8,376,560.50	4,836,357.30
WORKSHOP CHARGES - FUEL EXPENSES	190,150.00	94,260.00
WORKSHOP CHARGES - OTHERS	172,385.00	167,640.00
WORKSHOP CHARGES - PARTICIPANT	2,279,860.00	1,235,900.00
WORKSHOP CHARGES - PIECE RATE	0.00	263,400.00
WORKSHOP CHARGES - PURCHASES OF MATERIALS	397,128.00	1,398,080.00
ADVERTISING	672,045.00	3,286,861.00
AUDIT FEES	3,163,892.28	2,483,775.00
CLEANING SERVICE EXPENSES	29,995,579.51	24,388,911.43
ELECTRICITY CHARGES	38,086,458.10	15,577,517.20
INSURANCE - LIFE,FIRE,BURGLARY,MOTOR VEH. & CASHIN	2,812,016.41	3,072,598.42
EVALUATION CHARGES	3,447,700.00	5,158,170.00
PIECE RATE - EDITING CHARGES	21,000.00	523,300.00
PIECE RATE - TEACHING PRACTICES	2,032,300.00	1,870,250.00
SECURITY SERVICE CHARGES	19,559,589.45	15,436,884.49
CONTRACTUAL PAYMENTS - SACTD	3,529,274.25	0.00
Total	421,571,637.93	411,626,805.68

Note 26**DEPOSITS EXPENCES**

Description	2023	2022
	Rs.Cts	Rs.Cts
DEPOSIT EXPENSES	29,705,364.05	6,393,704.87
Total	29,705,364.05	6,393,704.87

Note 27**OTHER RECURRENT EXPENDITURE**

DESCRIPTIONS	2023	2022
	Rs.Cts	Rs.Cts
BANK INTEREST	9,415.69	(19,842.79)
CONVOCATION EXPENCES	9,358,461.43	35,809,164.82
INSTITUTIONAL COST	0.00	479,000.00
MISCELLANEOUS EXPENSES	3,948,599.48	1,838,241.27
DISPOSAL A/C	0.00	580,968.86
ENTERTAINMENT & ACCOMADATION EXPENSES	21,246,288.39	3,207,222.49
HOSTEL EXPENSES	17,430,988.99	7,603,708.96
LEGAL EXPENSES	58,800.00	0.00
MEDICAL CLAIMS & MEDICAL EXPENSES	829,333.00	906,034.84
STAFF TRAINING	3,505,500.00	3,330,350.00
STAFF WELFARE	50,000.00	273,875.00
WELFARE EXPENSES	781,600.00	700,000.00
Total	57,218,986.98	54,708,723.45

Note 28**BANK CHARGERS**

DESCRIPTIONS	2023	2022
	Rs.Cts	Rs.Cts
BANK CHARGERS	80,223.66	8,179.00

FIXED ASSETS SUMMERY SHEET
AS AT 31/12/2023

		Rates	Value	Additions in 2023	Disposal in 2023	Value as at 31/12/2023	Accumulated Dep. As at 31/12/2022	Dep. For 2023	ADD.Dep	Disposal Dep.	Depreciation for 2023	accumulated Dep. For 2023	Net Value as at 2023
1	Lands	0	4,419,300,000.00	-	-	4,419,300,000.00	-	-		-	-	-	4,419,300,000.00
2	Buildings	5%	1,673,101,560.00	21,980,463.13	-	1,695,082,023.13	261,256,410.43	70,592,257.48	1,099,023.16	0.00	71,691,280.64	332,947,691.07	1,362,134,332.07
3	Computer Assesories	33.33%	128,325,180.95	19,586,894.65	-	147,912,075.60	57,704,962.36	22,528,813.09	1,078,346.55		23,607,159.64	81,312,122.00	66,599,953.60
4	Furniture & Fittings	10%	76,432,526.62	1,652,750.00	-	78,085,276.62	21,154,123.80	5,527,840.28	-		5,527,840.28	26,681,964.08	51,403,312.54
5	Plant & Machinery	10%	68,131,522.09	80,650.00	-	68,212,172.09	21,133,241.81	4,699,828.03	6,401.03		4,706,229.06	25,839,470.87	42,372,701.22
6	Motor Vehicles	20%	100,550,000.00	-	-	100,550,000.00	57,305,427.95	8,648,914.41	0	0	8,648,914.41	65,954,342.36	34,595,657.64
7	Libary book & Periodicals	10%	70,182,125.97	763,435.16	-	70,945,561.13	51,783,158.65	1,839,896.73	11,856.61		1,851,753.34	53,634,912.00	17,310,649.13
8	Lab Equipments	10%	34,857,089.17	92,500.00	-	34,949,589.17	8,673,131.49	2,618,395.77	4,939.45		2,623,335.22	11,296,466.71	23,653,122.46
9	Office Equipments	10%	78,502,937.88	53,460,349.09	-	131,963,286.97	19,684,067.48	5,881,887.04	1,812,155.41		7,694,042.45	27,378,109.93	104,585,177.04
10	Electricity Supply machine	5%	34,821,430.01	88,950.00	-	34,910,380.01	5,288,516.50	1,476,645.68	1,181.94		1,477,827.61	6,766,344.11	28,144,035.90
11	Cloaks	20%	8,158,500.00	609,500.00	-	8,768,000.00	3,716,234.40	888,453.12	1,335.89		889,789.01	4,606,023.41	4,161,976.59
12	Fixed Assests Other	10%	1,296,000.00	948,367.10	-	2,244,367.10	174,019.07	112,198.09	53,806.37		166,004.46	340,023.53	1,904,343.57
13	Computer Softwer	40%	-	720,000.00	-	720,000.00	1,210,808.00	726,484.80	288,000.00		1,014,484.80	2,225,292.80	(1,505,292.80)
14	Fixed Assets Photo copy Machines	10%	0.00	2,300,650.00	-	2,300,650.00	0.00	-	116,572.23		116,572.23	116,572.23	2,184,077.77
TOTAL			6,693,658,872.69	102,284,509.13	-	6,795,943,381.82	509,084,101.94	125,541,614.52	4,473,618.63	-	130,015,233.15	639,099,335.10	6,156,844,046.72

Compliance report

Number	Requirement to be applied	Conformity status (Compliant/Not compliant)	If not compliant, brief explanation	Proposed corrective actions to prevent non-compliance in the future
1	The following financial statements/accounts have been submitted on time.			
1.1	Annual Financial Statements	Compatible	-	-
1.2	Government Officials' Advance Account	-	-	-
1.3	Business and Production Advance Accounts (Commercial Advance Accounts)	-	-	-
1.4	Warehouse Advance Accounts	-	-	-
1.5	Special Advance Accounts	-	-	-
1.6	Other	-	-	-
2	Maintenance of books and records (M.R. 445)			
2.1	Updating and maintaining the fixed asset register in accordance with Public Administration Circular 267/2018	Compatible	-	-
2.2	Updating and maintaining individual payroll records/individual payroll cards	Compatible	-	-
2.3	Updating and maintaining the audit inquiry document	Compatible	-	-
2.4	Updating and maintaining the internal audit report file	Compatible	-	-
2.5	Preparation and submission of all monthly account summaries (CIGAS) to the Treasury on the due date	not applicable	-	-
2.6	Updating and maintaining the check and money order register.	Compatible	-	-
2.7	Update and maintain inventory register	Compatible	-	-
2.8	Update and maintain stock register	Compatible	-	-
2.9	Update and maintain loss register	Compatible	-	-
2.10	Update and maintain accounts payable register	Compatible	-	-
2.11	Updating and maintaining the sub-paper book (GA - N20)	Compatible	-	-
3	Delegating functions for financial control (M.R.135)			
3.1	Delegating powers within the financial authority institution	Compatible	-	-
3.2	Awareness within the institution on the delegation of financial powers	Compatible	-	-
3.3	Delegation of powers so that every transaction is approved by two or more officers.	Compatible	-	-

Number	Requirement to be applied	Conformity status (Compliant/Not compliant)	If not compliant, brief explanation	Proposed corrective actions to prevent non-compliance in the future
3.4	Acting under the control of accountants in using the government payroll software package as per the Public Accounts Circular No. 171/2004 dated 2014.05.11	Compatible	-	-
4	Preparation of annual plans			
4.1	Preparation of annual action plan	Compatible	-	-
4.2	Preparation of annual procurement plan	Compatible	-	-
4.3	Preparation of annual internal audit plan	Compatible	-	-
4.4	Prepare and submit the annual estimate to the National Budget Department (NBD) on time	Compatible	-	-
4.5	Submit the annual cash flow statement to the Treasury Operations Department on time	Compatible	-	-
5	Audit Enquiries			
5.1	Respond to all audit enquiries by the date specified by the Auditor General	Compatible	-	-
6	Internal Audit			
6.1	Prepare internal audits in accordance with Section 134(2) DMA/1-2019, after consultation with the Auditor General at the beginning of the year	Compatible	-	-
6.2	To have responded to every internal audit report within a period of one month	Compatible	-	-
6.3	To have submitted copies of all internal audit reports to the Management Audit Department in accordance with subsection 40(4) of the National Audit Act, No. 19 of 2018	Compatible	-	-
6.4	To have submitted copies of all internal audit reports to the Auditor General in accordance with Financial Regulation 134(3)	Compatible	-	-
7	Audit and Management Committees			
7.1	To have maintained at least 04 Audit and Management Committees during the relevant year in accordance with DMA Circular 1-2019	Compatible	-	-
8	Asset Management			
8.1	Reporting information on asset purchases and misappropriations to the Comptroller General in accordance with Chapter 07 of the Asset Management Circular No. 01/2017	-	-	-
8.2	Reporting information on asset purchases and misappropriations to the Comptroller General's Office in accordance with Chapter 07 of the said Circular in accordance with Chapter 13 of the said Circular	-	-	-

Number	Requirement to be applied	Conformity status (Compliant/Not compliant)	If not compliant, brief explanation	Proposed corrective actions to prevent non-compliance in the future
8.3	Conducting relevant commodity surveys in accordance with Public Finance Circular 05/2016 and submitting relevant reports to the Auditor General on the due date	Compatible	-	-
8.4	The excess deficiencies and other recommendations revealed in the annual goods survey have been carried out within the period specified in the circular	Compatible	-	-
8.5	Disposal of obsolete goods has been carried out in accordance with M.R.772	Compatible	-	-
9	Vehicle management			
9.1	Preparation of daily running records and monthly summary reports for the stock vehicles and submission to the Auditor General on the due date	Compatible	-	-
9.2	Vehicles have been disposed of in less than 06 months of being obsolete	Compatible	-	-
9.3	Maintaining and updating the vehicle log book	Compatible	-	-
9.4	Acting in accordance with M.R.103, 104, 109 and 110 in relation to every vehicle accident	Compatible	-	-
9.5	Re-inspection of fuel consumption of vehicles in accordance with the provisions of paragraph 3.1 of the Public Administration Circular No. 2016/30 dated 29.12.2016	Compatible	-	-
9.6	Full ownership of the leased vehicle log books has been taken over after the lease period	not applicable	-	-
10	Bank accounts Management			
10.1	Preparing and certifying bank reconciliation statements on the due date and submitting them for audit	Compatible	-	-
10.2	Settling dormant bank accounts carried forward from the year under review or previous years	Compatible	-	-
10.3	Acting in accordance with financial regulations regarding the balances that were revealed in the bank reconciliation statements and that should have been adjusted and those balances were settled within a period of one	Compatible	-	-
11	Utilization of Provisions			
11.1	Incurring expenses so that the provisions made do not exceed their limits	Compatible	-	-

Number	Requirement to be applied	Conformity status (Compliant/Not compliant)	If not compliant, brief explanation	Proposed corrective actions to prevent non-compliance in the future
11.2	Incurring liabilities so that the remaining provisions at the end of the year after utilization of the provision made do not exceed the limit of the provision as per M.R.94(1)	Compatible	-	-
12	Complying with the limits of the advance accounts of government officials			
12.1	Compliance with restrictions.	Compatible	-	-
12.2	Settlement of time analysis of outstanding loan balances	Compatible	-	-
12.3	Settlement of outstanding loan balances that have been outstanding for more than a year	Compatible	-	-
13	Public Deposit Accounts			
13.1	Actions have been taken in accordance with M.R.571 regarding overdue deposits	Compatible	-	-
13.2	Updating and maintaining the control account for public deposits.	Compatible	-	-
14	Imprest Account			
14.1	The balance of the cash book at the end of the year under review has been remitted to the Treasury Operations Department	not applicable	-	-
14.2	The interim advance issued in terms of M.R.371 has been settled within one month of the completion of the said task	Compatible	-	-
14.3	The interim advance has been issued in terms of M.R.371 so as not to exceed the approved limit	Compatible	-	-
14.4	The balance of the imprest account has been reconciled with the books of the Treasury on a monthly basis	Compatible	-	-
15	Revenue Accounts			
15.1	Refunds have been made from the revenue collected in accordance with the relevant regulations	Compatible	-	-
15.2	The revenue collected has been credited directly to the revenue account without being	Compatible	-	-
15.3	The arrears of revenue have been submitted to the Auditor General in accordance with Section 176	Compatible	-	-
16	Human Resource Management			
16.1	Maintaining the staff within the approved staff limit	Compatible	-	-
16.2	The list of duties has been provided in writing to all members of the staff	Compatible	-	-

Number	Requirement to be applied	Conformity status (Compliant/Not compliant)	If not compliant, brief explanation	Proposed corrective actions to prevent non-compliance in the future
16.3	All reports have been submitted to the Management Services Department in accordance with MSD Circular No. 04/2017 dated 20.09.2017	-	-	-
17	Providing information to the public			
17.1	Appointing an Information Officer in accordance with the Right to Information Act and Regulations and maintaining an up-to-date record of information provided	Compatible	-	-
17.2	Information about the institution has been provided through its website, and facilities have been provided for the public to express their praise/accusations about the institution through the website or through alternative channels	Compatible	-	-
17.3	Reports have been submitted twice a year or once a year in accordance with Sections 08 and 10 of the Right to Information Act	-	-	-
18	Implementation of the Citizens' Charter			
18.1	A Citizens'/Service Beneficiary Charter has been prepared and implemented in accordance with the Circulars of the Ministry of Public Administration and Management No. 05/2008 and 05/2018(1)	-	-	-
18.2	As per paragraph 2.3 of the said circular, the institution has prepared a methodology to monitor and evaluate the preparation and implementation of the Citizens'/Service Beneficiary Charter Short stay	-	-	-
19	Preparation of Human Resource Plan			
19.1	A Human Resource Plan has been prepared based on the format of Annex 02 of Public Administration Circular No. 02/2018 dated 24.01.2018	Compatible	-	-
19.2	A minimum of 12 hours of training per year for each member of the staff has been confirmed in the above-mentioned Human Resource Plan	Compatible	-	-
19.3	Signing of an annual performance agreement for the entire staff based on the format shown in Annex 01 of the above-mentioned circular			-

Number	Requirement to be applied	Conformity status (Compliant/Not compliant)	If not compliant, brief explanation	Proposed corrective actions to prevent non-compliance in the future
19.4	A senior officer has been appointed with the responsibility of preparing the Human Resource Development Plan, capacity development and implementation of skill development programs in accordance with paragraph 6.5 of the above circular	Compatible	-	-
20	Responding to audit opinions			
20.1	Correcting the deficiencies pointed out in the audit opinions issued by the Auditor General for the previous year	Compatible	-	-

2023.12.31

CONTRA CT NO	NAME	AMOUNT
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	47,093,790.90 add Sri Palie contract
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	7,648,349.48 Construction of hostel building for meepe SATDC - Bill no 1
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	4,083,993.11 Construction of hostel building for meepe SATDC - Bill no 2
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	9,736,297.10 Construction of hostel building for meepe SATDC - Bill no 3
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	6,094,680.10 Construction of hostel building for meepe SATDC - Bill no 4
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	3,601,761.92 Construction of hostel building for meepe SATDC - Bill no 5
32	R.N. CONSTRUCTIONS (PVT) LTD	9,206,078.66 Construction of hostel building for meepe SATDC - Bill no 6
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	4,491,969.45 Construction of hostel building for meepe SATDC - Bill no 7
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	6,751,335.95 Construction of hostel building for meepe SATDC - Bill no 8
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	5,138,961.09 Construction of hostel building for meepe SATDC - Bill no 9
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	2,947,307.27 Construction of hostel building for meepe SATDC - Bill no 10
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	1,574,034.34 Construction of hostel building for meepe SATDC - Bill no 11
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	2,587,741.88 Construction of hostel building for meepe SATDC - Bill no 12
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	7,328,734.55 Construction of hostel building for meepe SATDC - Bill no 13
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	4,204,444.16 Construction of hostel building for meepe SATDC - Bill no 14
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	8,432,686.42 Construction of hostel building for meepe SATDC - Bill no 15
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	5,039,219.82 Construction of hostel building for meepe SATDC - Bill no 16
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	23,320,133.77 Construction of hostel building for meepe SATDC - Bill no 17
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	8,024,733.07 Construction of hostel building for meepe SATDC - Bill no 18
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	687,499.23 Construction of hostel building for meepe SATDC - Bill no 19
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	4,714,875.32 Construction of hostel building for meepe SATDC - Bill no 20
32	R.N. CONSTRUCTIONS (PVT) LTD	4,619,203.39 Construction of hostel building for meepe SATDC - Bill no 21
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	10,237,780.63 Construction of hostel building for meepe SATDC - Retention
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	4,277,744.02 Construction of hostel building for meepe SATDC - Bill no 22
CE 532	R.N. CONSTRUCTIONS (PVT) LTD	7,109,799.58 Construction of hostel building for meepe SATDC - Bill no 23
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LT	22,840,150.00 Construction of 3 storey quarters of NIE officers - 20 % of Advance payment
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LT	5,940,467.21 Construction of 3 storey quarters of NIE officers - Bill no 01
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LT	7,870,446.59 Construction of 3 storey quarters of NIE officers - Bill no 02
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LT	4,997,542.49 Construction of 3 storey quarters of NIE officers - Bill no 03
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LT	4,214,906.34 Construction of 3 storey quarters of NIE officers - Bill no 04

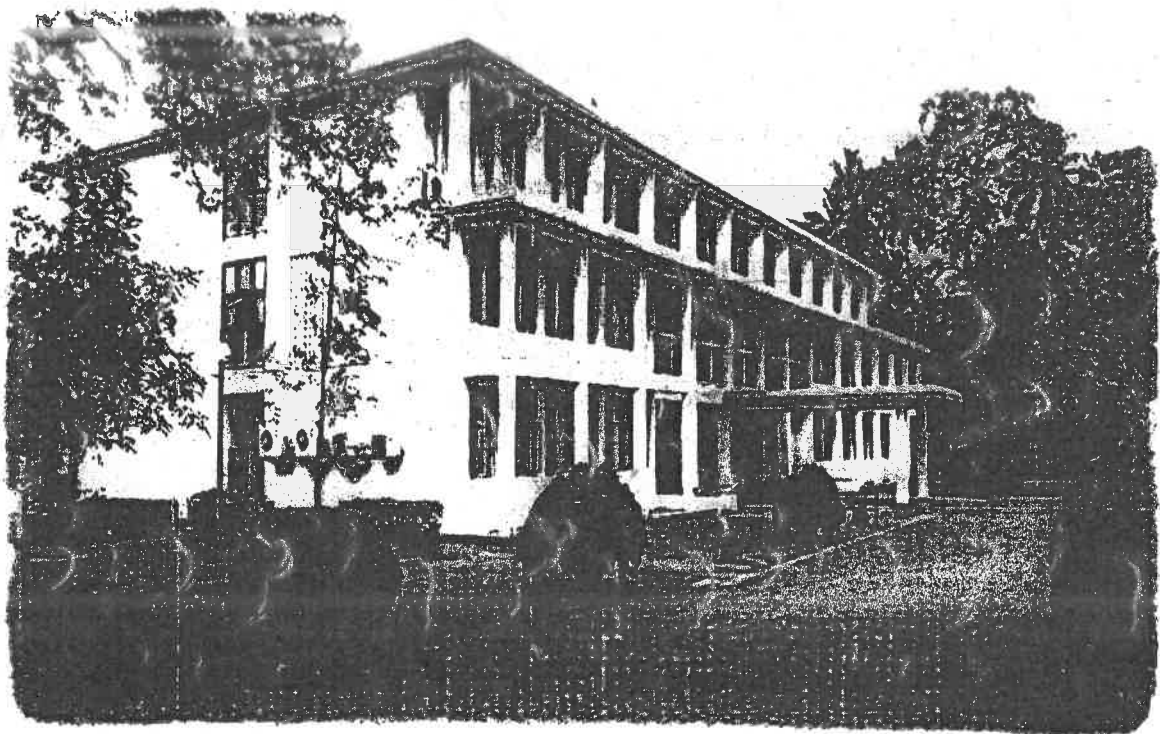
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CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	10,538,392.78	Construction of 3 storey quarters of NIE officers - Bill no 06
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	2,199,812.85	Construction of 3 storey quarters of NIE officers - Bill no 07
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	6,673,101.44	Construction of 3 storey quarters of NIE officers - Bill no 08
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	4,121,790.83	Construction of 3 storey quarters of NIE officers - Bill no 09
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	3,092,878.97	Construction of 3 storey quarters of NIE officers - Bill no 10
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	5,699,591.14	Construction of 3 storey quarters of NIE officers - Bill no 11
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	6,950,914.29	Construction of 3 storey quarters of NIE officers - Bill no 12
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	8,693,260.49	Construction of 3 storey quarters of NIE officers - Bill no 13
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	5,182,303.04	Construction of 3 storey quarters of NIE officers - Bill no 14
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	2,482,625.00	Construction of 3 storey quarters of NIE officers - Retention
CE 561	CENTRAL ENGINEERING SERVICE (PVT) LTD	3,703,411.39	Construction of 3 storey quarters of NIE officers - Bill no 15 not final yet
	CHANCE ELECTRIC COMPANY (PVT) LTD	694,337.40	Electricity distribution unit (penal) 20% adv
	CHANCE ELECTRIC COMPANY (PVT) LTD	1,441,664.20	Electricity distribution unit (penal) 1st bill
	CHANCE ELECTRIC COMPANY (PVT) LTD	772,374.81	Electricity distribution unit (penal) 2nd bill
	CHANCE ELECTRIC COMPANY (PVT) LTD	176,798.88	Electricity distribution unit (penal) Retention
	CHANCE ELECTRIC COMPANY (PVT) LTD	486,769.36	Electricity distribution unit (penal) 3rd bill
	SCIENTER TECHNOLOGIES (PTE) LTD	1,900,000.00	Adv ERP
	SCIENTER TECHNOLOGIES (PTE) LTD	2,375,000.00	ERP
	SCIENTER TECHNOLOGIES (PTE) LTD	137,338.52	Intallation of Cloud server for ERP system
	S & S PANTRY CUPBOARDS	644,587.58	adding of pantry cupboard in meepe teacher training hostel
2023/12/31	PRESS	14,517,150.00	
	TOTAL	333,343,702.13	

111,244,526.17



National Institute of Education



Fixed Assets Revaluation

2018

Dasanayake Associates
L.Dasanayake

Incorporated Valuer



Dasanayake Associates

REAL ESTATE

Revaluation of Fixed Assets of National Institute of Education Maharagama & Meepe.

Request

This report is furnished at the request of The Finance Director, National Institute of Education Maharagama, by his letter No NIE/TU/2018/02 dated on 22nd of October 2018

- Cording the Fixed Assets
- Revaluation the Fixed Assets

Date of inspection

Assets cording started- 02nd of November 2018 (Maharagama Premises)

Valuation started-07th of February 2019 (Maharagama Premises)

Assets cording started-05th of April 2019 (Meepe Premises)

Valuation started-04th of May 2019 (Meepe Premises)

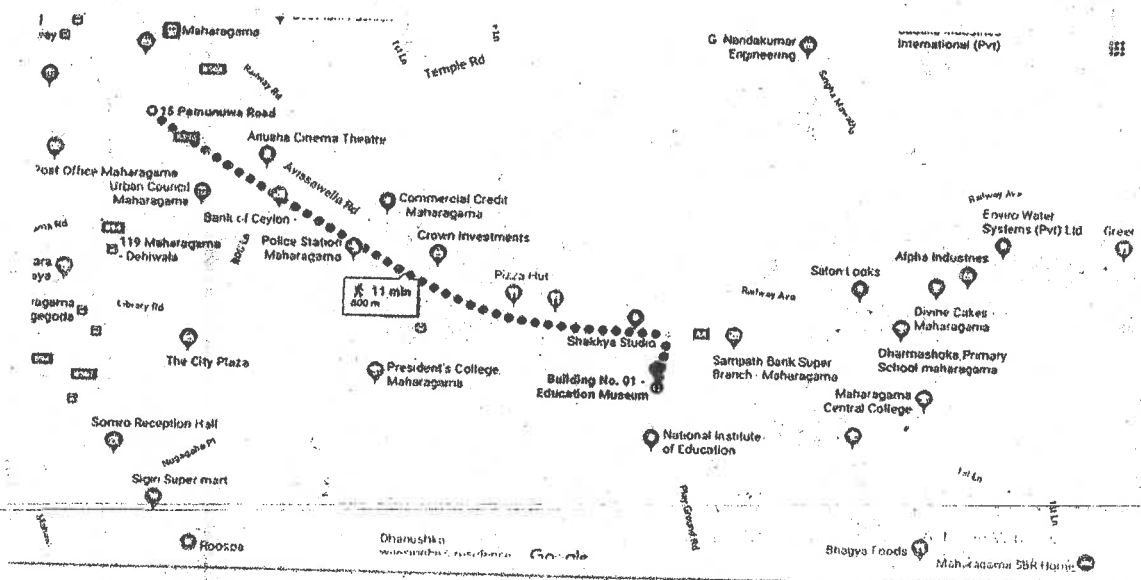
Relevant date of Valuation -31st December 2018

Category of Assets

The revaluation of assets are reported under following category.

- Land.
- Buildings.
- Vehicles.
- Furniture and Fittings.
- Office Equipment.
- Computer and Accessories.
- Lab Equipment.
- Plant and Machinery.

Maharagama Premises



About 800m from Maharagama town along Avissawella road

Description of the property

The premises is used for educational purpose and the land is irregular shaped block of high land, which is situated at much closed to the town Center at Maharagama. The institute is established since 1986 as a non-profit organization in Sri Lanka.

Extent - High Land - 6.5888hec (16A-1R-4P)

Paddy Land - 0.5070hec (1A-1R-0P)

Total 7.0958hec (17A-2R-4P)

Boundaries (According to the P.P Co. 8338)

North by - Waraketiya road, High-level road and Lot No. 01 in P.P.Co.6680

East by - Lot No. 02 in P.P.Co.6680 and Gammana Road A.No.26/3,26/2,26

South by - Lot No. 09, 10 in P.P.Co.6680 and Delgahakumbura of C.Ramanayake and others

West by - Waraketiya road Asst.No.35, 422/1, 422, 15/5, 15, 15/1A And15/1

Physically all the boundaries are well demarcated.

Buildings

The land contain twenty five building and building No. 2,3,4 & 5 building are constructed under the Japan aids.

Floor area measurement- Gross External Floor Area

Further details refer (Annexure No. 8)

Note- The under construction five storied new building is not consider for this valuation

Valuation - (Land and Building)

Land:

High Land - 2604P at Rs.1, 200, 000/- p.p = Rs.3, 124, 800,000/-

Paddy Land - 200P at Rs.7,500/- p.p = Rs. 1,500,000/- Rs.3,126,300,000/-

Buildings:

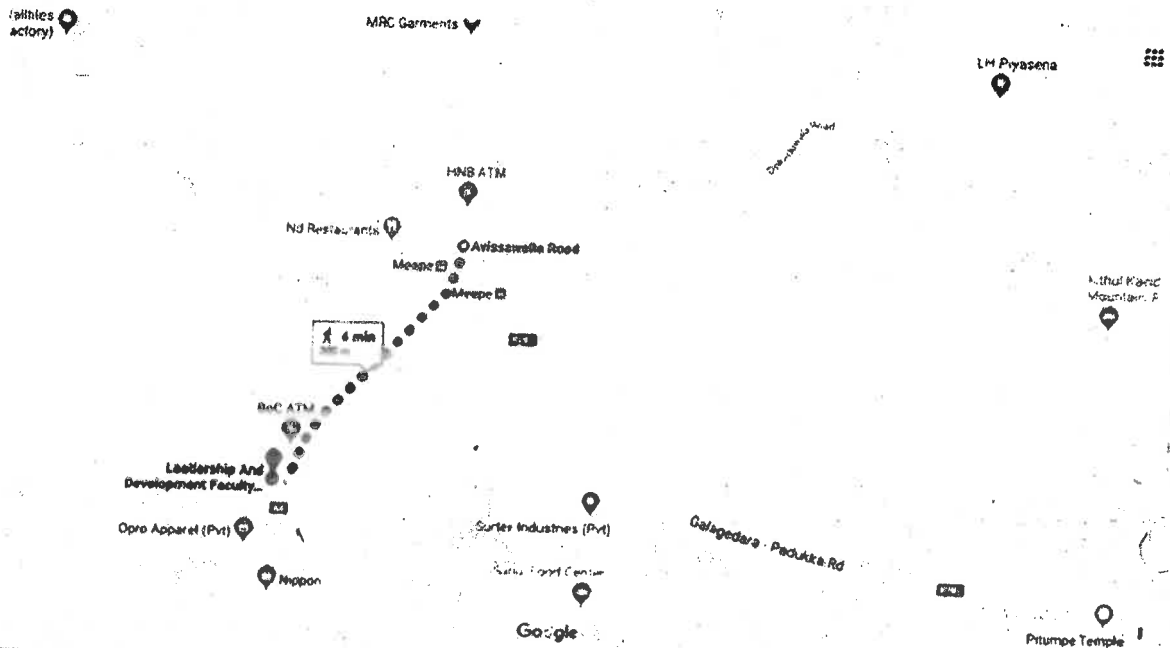
Value of the Buildings & other structure

Rs.1,136,000,000/-

Total Value of the premises

Rs.4,262,300,000/-

Meepe Premises



Access and Locality

The premise is located just 300m before Meepe junction

Description of the property

This property is also used for educational purpose and the land is irregular shaped and slightly sloped and the lie is about 10 feet height to the High level road. The rear portion of the land is cut and level.

Extent - 6.5888hec (16A-0R-26P)

Boundaries (According to the P.P Co. 961)

North by - Bhodiya watta alias Kahatahena Miss M.D.D.Jayawardhana

East by - Colombo Aviissawella High Level Road

South by - Kosgahatahena Watta

West by - Maddawela Kumbura

Boundaries of the lands are well demarcated.

Buildings

The property contained sixteenth buildings. (Each attach with Annexure)

Floor area measurement- Gross External Floor Area

Further details refer (Annexure No.9)

Valuation - (Land and Building)

Land:

2586P at Rs.500, 000/- per perch

Rs.1, 293, 000,000/-

Buildings:

Value of the Buildings & other structure

Rs. 207, 000,000/-

Total Value of the premises

Rs.1, 500, 000,000/-

Basis of valuation

Definition of the 'Fair Value'

As per the Sri Lankan Accounting Standards and Financial Reporting Standards (SLFRS-13), "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date". Sri Lankan Valuation Standard (SLVS-6) and Generally Accepted valuation Principals (GAVP) clearly described the combination of Market Value and Fair Value in a property. This valuation has been done fully accordance with that definition. The Fair Value of the assets is generated based on the freehold interest of the property.

Evidence

Commercial land parcels along the High-level road in recent past dues are transacted Rs. 4 million to 5 million per perch considering their conveniences availability and the extent. Land parcels in just interior locality at Maharagama and close vicinity are been transacted Rs. 1 million to 2 million per perch according to the location, elevation, extent, access and availability of land. Paddy land parcels are transacted Rs. 7,500/- per perch.

Commercial land parcels in Meepe along the High-level road are transacted Rs. 1 million to 1.5 million per perch considering their conveniences availability and the extent. Land parcels in just interior locality at Meepe and close vicinity are transacted Rs. 500,000/- to 1 million per perch according to the location, elevation, extent, access and availability of land.

The Fair Value will be approached on existing use of the assets based on freehold interest of the subject properties. Direct Comparison Method and Contractors test Method of valuation have been considered for derive the Fair Value of land and buildings.

Having considered above all facts and data with special regards to locality, distance to the city, facilities, extent, present developments (Carpet road, Drainage system. Land scaping) etc. It is adopted Rs.1200, 000/- per perch for the Maharagama land and Rs.500,000/- per perch for the Meepe land as fair and reasonable.

The building in its construction states, material used, maintenance, conveniences provided, depreciation and design were considered for applying rates and fixed Rs.2,750/- to Rs.8000/- per sq. ft. for building. Depreciation considered as per the age and level of maintenance.

Furniture fittings, office equipment and computer equipment are valued considering their existing condition, use, nature, maintenance, life span, economic obsolescence and replacement cost etc. Other assets have been considered based on present Market values that obligated with each item.

Summary of Valuation

The summation of all fixed assessed of the National Institute of Education Maharagama & Meepe is categorized separately as follows.

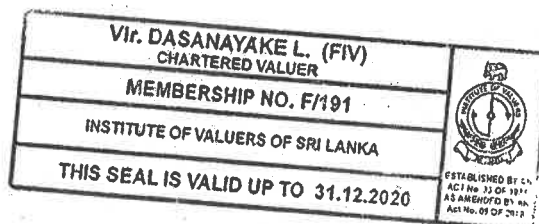
Assets	Fair Value
Land-Maharagama - High Land	Rs. 3, 124, 800,000
- Paddy Land	Rs. 1, 500,000
Meepe	Rs. 1, 293, 000,000
Building-Maharagama	Rs. 1, 136, 257,800
Meepe	Rs. 207, 521,050
Motor Vehicles	Rs. 85,450,000
Furniture and Fittings	Rs. 52,075,850
Office Equipment	Rs. 38,894,800
Computer Accessories	Rs. 27,427,000
Plant & Machinery	Rs. 45,355,000
Lab Equipment	Rs. 14,716,650
Total	Rs. 6,026,998,150

50292760/2 31/12/18
1,843,100/2
Restated

- The relevant date for the valuation is 31st December 2018 and this valuation is valid for the purpose of financial reporting only
- The responsibility is limited to the client, National Institute of Education Maharagama Sri Lanka only.

Dasanayake


L.Dasanayake
Incorporated Valuer.
10th July 2019.



4999 02.

**Asset valuation of The National Institute of Education
Summary of the Valuation
Revaluation as at 31.12.2018**

No	Category of Asset	Maharajana Premises (Rs.)	Meepe Premises (Rs.)	Director General	Faculty Values (Rs.)						Total value (Rs.)
					Faculty 01	Faculty 02	Faculty 03	Faculty 04	Faculty 05	Faculty 06	
1	Land	3,126,300,000	1,293,000,000								4,419,300,000
2	Building	1,136,227,800	207,521,050								1,343,748,850
3	Vehicle	85,450,000									85,450,000
4	Furniture & Fittings			3,301,800	3,870,800	8,841,350	932,500	8,810,250	4,071,250	22,247,900	52,075,850
5	Office Equipment			3,972,100	4,737,750	11,960,500	1,344,500	4,025,500	4,908,350	7,946,100	38,894,800
6	Computer & Accessories			3,120,500	2,614,500	12,229,000	802,000	3,214,500	2,297,000	3,089,500	27,427,000
7	Plant & Machinery					26,705,000		1,150,000		17,500,000	45,355,000
8	Laboratory Equipments					4,283,900			10,432,750		14,716,650
											6,026,698,150


Dasanayake Associates
 Real Estate Valuers & Surveyors
 1st Floor, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000



ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION



හැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka

අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

ඔබේ යොමුව:
தங்கள் கோவை:
Your Reference:

දිනය:
திகதி:
Date: 10.02.2023

Mrs. M.Gangatharan - Chairman
(Additional Director General, Department of National Planning)
Prof. Harischandra Abeygunawardane - Member
Mr. T.B.M. Athapaththu - Member
Mrs.G.R.W.Gunasekara - Observer
(Assistant Audit Superintendent, National Audit Office)
Mrs. Depika Dharmawardane - Observer
(Chief Internal Auditor, Ministry of Education)

78th Audit & Management Committee Meeting of National Institute of Education

The above Audit & Management Committee meeting will be held on 15th February, 2023 at 4.00 p.m. at the 2nd floor, Director General's conference room of the National Institute of Education.

You are kindly invited to attend the meeting and the relevant documents including the agenda for the meeting are attached herewith for necessary action please.

Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana

Internal Auditor
(Convener of the Committee)

Signed: Dr. Sunil Jayantha Nawaratne
Director General

Copies: Director General

Deputy Director General (Languages, Humanities & Social Sciences)
Deputy Director General (Science & Technology)
Deputy Director General (Research, Planning & Development)
Deputy Director General (Education Leadership Development & Management) Covering Duties
Deputy Director General (Alternative Education & Teacher Education) Covering Duties
Deputy Director General (Administration, Finance & Support Services)
Director (Finance)
Director (Administration & Human Resource) (Covering duties) / Asst. Director (Admin & HR)
Act. Director (Finance) / Deputy Director (Finance)
Legal Officer

For
Participations

ଶ୍ରୀ ୧୭୪୦୪

නිසාය පත්‍රය

ස්ථානය ජාතික අධ්‍යාපන ආයතනයේ අධ්‍යක්ෂ ජනරාල් සම්මන්ත්‍රණ ශාලාව - දෙවන මහල

(පිටු අංක 105 සිට 112 දක්වා)

2023.06.16 දින සහතිකය ලබා දුන් ලෙස වේ
බාධ රෙ කාල ප්‍රමාණය

අංක 05

ජාතික අධ්‍යාපන ආයතනයේ 79 වන විගණන සහ කළමනාකරණ කමිටු රැස්වීම
(විශේෂ කමිටු රැස්වීම)

නායය පත්‍රය

දිනය 2023.07.04

වේලාව ප.ව. 2.00

ස්ථානය ජාතික අධ්‍යාපන ආයතනයේ අධ්‍යක්ෂ ජනරාල් සම්මන්ත්‍රණ ශාලාව - දෙවන මහල

79.1 පිළිගැනීම

79.2 ජාතික විගණන කාර්යාලය මගින් යොමු කරන ලද විගණන විමසුම් අදාළ පිළිතුරු
වාර්තා සමඟ සාකච්ඡා කිරීම. (ජාතික අධ්‍යාපන ආයතනයේ පැවති 474, 475 වන
ආයතන සභා තීරණ පරිදි)

79.2.1 - 1005 - පෞද්ගලික ලිපි ගොනු පරීක්ෂාව (පිටු අංක 03 සිට 77 දක්වා)

79.2.2 - 1006 - පෞද්ගලික ලිපි ගොනු පරීක්ෂාව (පිටු අංක 78 සිට 104 දක්වා)

79.3 476 වන ආයතන සභා තීරණය පරිදි පහත සඳහන් නිලධාරීන් 4 දෙනාගේ පෞද්ගලික
ලිපි ගොනු පරීක්ෂා කර උසස් වීම් හා තනතුරුවලට අදාළව ඔවුන්ට ඇති සුදුසුකම්
පිළිබඳව පරීක්ෂා කර බැලීම

කේ.ඩබ්ලිව්.බී.එම්.පී.විජේසුන්දර මයා - නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (පාලන මුදල් හා සහාය සේවා)
ආචාර්ය එස්.ඒ.ඩී.සමරවීර මයා - නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (භාෂා මානව ශාස්ත්‍ර හා සමාජ විද්‍යා)
කේ.රංජිත් පත්මසිරි මයා - නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (විද්‍යා හා තාක්ෂණ)
එච්.පී.නිලකා මිය - අධ්‍යක්ෂ (පරිපාලන හා මානව සම්පත්) රාජකාරී ආවරණ

79.4 වෙනත් කරුණු



ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION



තැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka

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31/08/2023 06

අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

ඔබේ යොමුව:
தங்கள் கோவை:
Your Reference:

දිනය:
திகதி:
Date: 31/08/2023

Mrs. M.Gangatharan - Chairman
(Director General, Department of Development Finance)
Prof. Harischandra Abeygunawardane - Member
Mr.K.R.Uduwawala - Member
Mrs.G.R.W.Gunasekara - Observer
(Audit Superintendent, National Audit Office)
Mrs. D.S.K. Dharmawardana - Observer
(Chief Internal Auditor, Ministry of Education)

79th Audit & Management Committee Meeting of National Institute of Education (Special meeting)

The above Audit & Management Committee meeting will be held on 07 th September 2023 at 2.00 p.m. at the 2nd floor, Director General's conference room of the National Institute of Education.

It has been informed that a report containing the observations and recommendations of the Audit & Management Committee with reference to the Audit Queries under the title "Inspection of the Personal Files" referred to the National Audit Office according to the decisions of the 474th, 475th, 476th Council meetings of the NIE, should be submitted to the Council.

You are kindly invited to attend the meeting, and the relevant documents including the agenda for the meeting are attached herewith for necessary action please.

Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana
Internal Auditor
(Convener of the Committee)

Signed: Prof. Prasad Sethunga
Director General

Cc: Director General



ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION



තැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம
P.O. Box 21, High Level Road, Maharagama, Sri Lanka

දිනය 07

අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

බලවේ යොමුව:
தங்கள் கோவை:
Your Reference:

දිනය: 14. 09. 2023
திகதி:
Date:

- Mrs. M.Gangatharan - Chairman
(Director General, Department of Development Finance)
Prof. Harischandra Abeygunawardane - Member
Mr.K.R.Uduwawala - Member
Mrs.G.R.W.Gunasekara - Observer
(Audit Superintendent, National Audit Office)
Mrs. D.S.K. Dharmawardana - Observer
(Chief Internal Auditor, Ministry of Education)

79th Audit & Management Committee Meeting of National Institute of Education

The above Audit & Management Committee meeting will be held on 21st September 2023 at 9.00 a.m.
at the 2nd floor, Director General's conference room of the National Institute of Education.
You are kindly invited to attend the meeting, and the relevant documents including the agenda for the meeting are attached herewith for necessary action please.

Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana
Internal Auditor
(Convener of the Committee)

Signed: Prof. Prasad Sethunga
Director General

Cc: Director General
Deputy Director General (Administration, Finance & Support Services)
Act. Director (Finance) / Deputy Director (Finance)
Director (Administration & Human Resource) (Covering duties) / Asst. Director (Admin & HR)
Legal Officer

For participations

ජාතික අධ්‍යාපන ආයතනයේ 80 වන විගණන සහ කළමනාකරණ කමිටු රැස්වීම
නායය පත්‍රය

දිනය 2023.12.29

වේලාව ප.ව.3.00

ස්ථානය ජාතික අධ්‍යාපන ආයතනයේ අධ්‍යක්ෂ ජනරාල් සම්මන්ත්‍රණ ශාලාව - දෙවන මහල

80.1 පිළිගැනීම

80.2 පසුගිය විගණන සහ කළමනාකරණ කමිටු රැස්වීම් වාර්තාව සම්මත කර ගැනීම
(පිටුව 03 සිට 45 දක්වා)

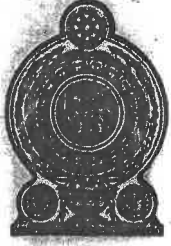
80.3 එම වාර්තාවේ අඩංගු කරුණුවල වර්තමාන ප්‍රගතිය සාකච්ඡා කිරීම

80.4 2023 වර්ෂය සඳහා වූ සංශෝධිත අභ්‍යන්තර විගණන සැලැස්ම අනුමත කර ගැනීම
(පිටුව 46 සිට 63 දක්වා)

80.5 ජාතික විගණන කාර්යාලය වෙතින් 2023 වර්ෂය සඳහා අධ්‍යක්ෂ ජනරාල් වෙත යොමු
කරන ලද විගණන විමසුම් සාරාංශය කමිටුව වෙත ඉදිරිපත් කිරීම. (පිටුව 64)

80.6 අභ්‍යන්තර විගණන අංශය වෙතින් 2023 වර්ෂය තුළ අධ්‍යක්ෂ ජනරාල් වෙත යොමු
කරන ලද අභ්‍යන්තර විගණන වාර්තා සාරාංශය කමිටුවට ඉදිරිපත් කිරීම(පිටුව 65)

80.7 වෙනත් කරුණු



ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

තැ.පෙ. 21, කිසිලොට් පාර, මහරගම
த.பெ. 21, கைலாசலவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka



දිනය 08

අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

ඔබේ යොමුව:
தங்கள் கோவை:
Your Reference:

දිනය: 21. 12. 2023
திகதி:
Date:

Mrs. M.Gangatharan - Chairman
(Director General, Department of Development Finance)
Prof. Harischandra Abeygunawardane - Member
Mr.K.R.Uduwawala - Member
Mrs.G.R.W.Gunasekara - Observer
(Audit Superintendent, National Audit Office)
Mrs. D.S.K. Dharmawardana - Observer
(Chief Internal Auditor, Ministry of Education)

80th Audit & Management Committee Meeting of National Institute of Education

The above Audit & Management Committee meeting will be held on 29th December 2023 at 3.00 p.m at the 2nd floor, Director General's conference room of the National Institute of Education.

You are kindly invited to attend the meeting, and the relevant documents including the agenda for the meeting are attached herewith for necessary action please.

Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana
Internal Auditor
(Convener of the Committee)

Signed: Prof. Prasad Sethunga
Director General

Cc: Director General
Deputy Director General (Administration, Finance & Support Services)
Director (Finance)
Acting Director (Administration & Human Resource)
Legal Officer

For
participations



ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

තැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka



අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

ඔබේ යොමුව:
தங்கள் கோவை:
Your Reference:

දිනය: 16. 01. 2024
திகதி:
Date:

Mrs. M.Gangatharan - Chairman
(Director General, Department of Development Finance)
Prof. Harischandra Abeygunawardane - Member
Mr.K.R.Uduwawala - Member
Mrs.G.R.W.Gunasekara - Observer
(Audit Superintendent, National Audit Office)
Mrs. D.S.K. Dharmawardana - Observer
(Chief Internal Auditor, Ministry of Education)

80th Audit & Management Committee Meeting of National Institute of Education

The Committee meeting scheduled for 29.12.2023 at 3.00p.m. in the Director General's conference room of the National Institute of Education had to be postponed.

The meeting is now scheduled to be held on 23rd January 2024 at 3.00 p.m. in the Director General's conference room on the 2nd floor.

You are kindly invited to attend this meeting (you would have already received the relevant documents).

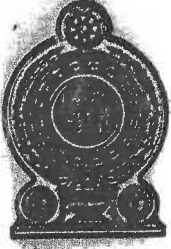
Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana
Internal Auditor
(Convener of the Committee)

Signed: Prof.Prasad Sethunga
Director General

Cc: Director General
Deputy Director General (Administration, Finance & Support Services)
Director (Finance)
Acting Director (Administration & Human Resource)
Legal Officer

For participations



ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

තැ.පො. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka



අපේ යොමුව:
எனது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

ඔබේ යොමුව:
தங்களுள் கோவை:
Your Reference:

දිනය: 23.01.2024
திகதி:
Date:

Mrs. M.Gangatharan - Chairman
(Director General, Department of Development Finance)
Prof. Harischandra Abeygunawardane - Member
Mr.K.R.Uduwawala - Member
Mrs.G.R.W.Gunasekara - Observer
(Audit Superintendent, National Audit Office)
Mrs. D.S.K. Dharmawardana - Observer
(Chief Internal Auditor, Ministry of Education)

80th Audit & Management Committee Meeting of National Institute of Education

The Committee meeting that was scheduled for 29.12.2023 at 3.00p.m., later scheduled for 23.01.2024 at 3.00p.m. is to be held on 02nd February 2024 at 3.00 p.m. in the Director General's conference room on the 2nd floor.

You are kindly invited to attend this meeting (you would have already received the relevant documents).

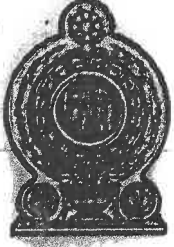
Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana
Internal Auditor
(Convener of the Committee)

Signed: Prof. Prasad Sethunga
Director General

Cc: Director General
Deputy Director General (Administration, Finance & Support Services)
Director (Finance)
Acting Director (Administration & Human Resource)
Legal Officer

For
participations



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தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

ත.ප. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka



අංක 09

අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DG/Au. & Mgt./01/02

ඔබේ යොමුව:

தங்கள் கோவை:
Your Reference:

දිනය:

திகதி:

Date:

19.03.2024

Mrs. M.Gangatharan

- Chairman

(Director General, Department of Development Finance)

Prof. Harischandra Abeygunawardane

- Member

Mrs.G.R.W.Gunasekara

- Observer

(Audit Superintendent, National Audit Office)

Mrs. P.G.C.Kumari

- Observer

(Chief Internal Auditor, Ministry of Education)

81st Audit & Management Committee Meeting of National Institute of Education

The above Audit & Management Committee meeting will be held on 26th March 2024 at 3.00 p.m. at the 2nd floor, Director General's conference room of the National Institute of Education.

You are kindly invited to attend the meeting, and the relevant documents including the agenda for the meeting are attached herewith for necessary action please.

Your attendance at this meeting will be greatly appreciated.

S.A.T. Priyadarshana

Internal Auditor

(Convener of the Committee)

Signed: Prof.Prasad Sethunga

Director General

Cc: Director General
Deputy Director General (Administration, Finance & Support Services)
Director (Finance)
Director (Administration & Human Resource)
Legal Officer

For
participations

අධ්‍යක්ෂ ජනරාල්
பணிப்பாளர் நாயகம்
Director General

(011) 7601621

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அலுவலகம்
Office

(011) 7601601

ෆැක්ස්
பெக்ஸ்
Fax

(011) 7601800

I.D.D.

Code

+94-1

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இணையதளம்
Website

www.nie.ac.lk

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#-மேயில்
E-mail

info@nie.edu.lk

PROJECT: DESIGN & CONSTRUCTION OF PROPOSED HOSTEL FACILITIES FOR THE
SOUTH ASIAN REGIONAL TEACHERS DEVELOPMENT CENTRE AT MEEPE
Progress Review, Supply of Furniture, and Upgrade the SATDC premises
Minutes of the Meeting

7.9.2010

Venue: Minister's Conference hall at the Ministry of Education

Date & Time: 25th January 2021 at 1.00 pm

Participants: As shown below

Ministry of Education (MOE)

- 1) Hon Minister - Ministry of Education
- 2) Mr. M.N. Ranasinghe
- 3) Mr. G. Nanayakkara

Secretary - Ministry of Education
Adviser - Ministry of Education

National Institute of Education

1. Dr. Sunil Lyantha Nawarathne
2. Mr. K. W. B. M. P. Wijesundara
3. Mr. K.R. Padmasiri
4. Mr. D.K.G. Wijesinghe
5. Ms. C. K. Ratnayake
6. Mr. R. A. I. Rupasinghe

Director General, National Institute of Education
Deputy Director General (Admin. Finance & Support Services)
Deputy Director General (Faculty of Education Leadership)
Director (Engineering Services) -NIE
Civil Engineer, National Institute of Education
Maintenance Officer, National Institute of Education

Representatives from Contractors

1. Mr. Ruwan Edirisinghe
2. Mr. Prabath Lyanago
3. Ms. Kanchana Gayani
4. Mr. Pasan Fonseka
5. Mr. D Ranjith
6. Mr. Upul Priyalal

Managing Director (RN Construction)
Deputy General Manager, RNC
Senior QS, RNC
Manager - Aluminium RNC
Manager Services RNC
Manager Electrical RNC

Details of the Contract

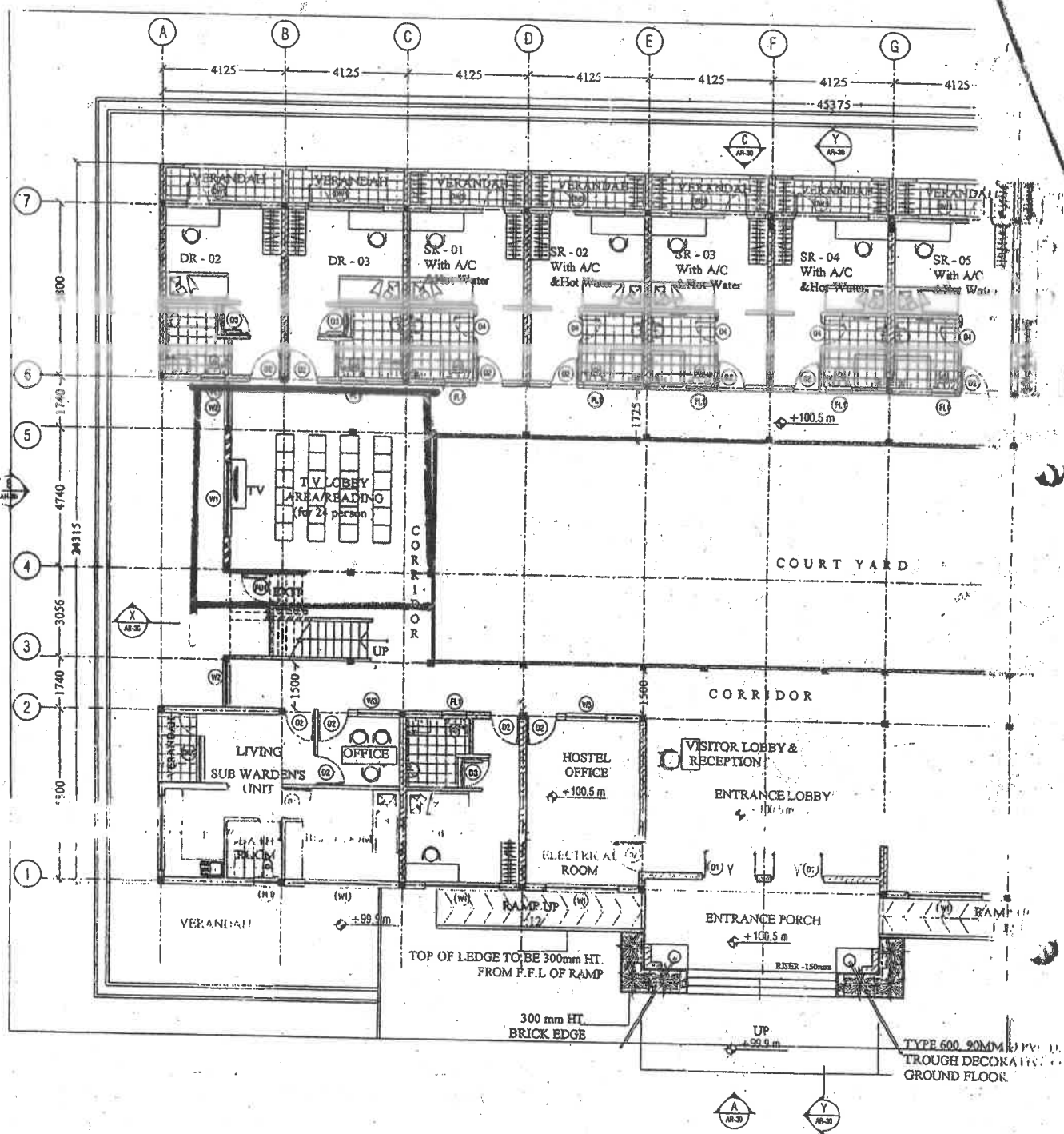
- I. Name of the Contractor: R N Constructions (Pvt) Ltd
- II. Contract Amount: LK 204,755,612.67 (Excluding VAT)
- III. Date of Contract Award: 04th January 2018
- IV. Initial Date of Completion: 3rd January 2019
(As per contract Agreement)
- V. Progress: Physical 95% of total work
- VI. Time extension granted up to 30th November 2021

ITEM	MATTERS DISCUSSED	DECISIONS TAKEN	RES
1.	<p>Progress</p> <ul style="list-style-type: none"> Managing Director, RN Constructions (Pvt) Ltd explained the reasons for not being able to achieve the targets and agreed to complete the following dates : <ul style="list-style-type: none"> Courtyard Interlocking - 06 Feb 2023 Turfing works 05 Feb 2023 External interlocking 28th Feb 2023 Front Drain and finishing 28th Feb 2023 All internal works 10th Feb 2023 	<ul style="list-style-type: none"> The contractor has to follow this strictly and should achieve those targets. The contractor should take all steps to complete and hand over the work by 28th February 2023. 	RI
2.	<p>The Minister and the Secretary of the Ministry of Education explained the bad effect to the Ministry of education and the country due to delaying the establishment of the South Asian teacher's Development center. This is the last opportunity to protect this SATDC in Sri Lanka. Since it was strictly advised to complete the Project before 28th February 2023.</p>	<ul style="list-style-type: none"> The Contractor agreed to complete the works before 28th February 2023 and hand over the project. 	RI
3.	<ul style="list-style-type: none"> The secretary instructed to provide the required furniture and the facility to the building for the international conference which has been proposed in mid of March 2023. The estimate for the furniture and the other facility is 36.3 million 	<ul style="list-style-type: none"> Due to not the availability of the NIE 2023 budget for the furniture, it was decided to provide the required funds from NIE-generated funds and agreed to settle the funds from the education ministry in the due cause. 	RI
4.	<ul style="list-style-type: none"> In Addition to the hostel facility the existing buildings, access road and street light system of the Faculty of Education Leadership Development and Management Centre at Meepe buildings and premises should be uplifted. The estimate for the above works is Rs .25.5 million. 	<ul style="list-style-type: none"> Due to not the availability of the NIE 2023 budget for these works, it was decided to provide the required funds from NIE-generated funds. 	RI

5.	<ul style="list-style-type: none">• The sound system of the auditorium is not completed and it needs to complete with the conference system.• The estimated cost is Rs. 11 million	<ul style="list-style-type: none">• Due to not the availability of the NIE 2023 budget for the theses works, it was decided to provide the required funds from NIE-generated funds	NIE
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D.K.G. Wijesinghe
1/16

D.K.G. Wijesinghe
Director (Engineering Services)



General Notes:

- All dimensions are in Millimeters.
- All the levels are in Meters.
- All architectural drawings are to be read in conjunction with relevant Engineering drawings prior to execution of works.
- All the retaining structures as per structural details.
- M.V. - Mechanical Ventilation

SUMMARY OF BED ROOMS
 DR - DISABLE PERSON
 2R - SINGLE ACCOMMODATION
 2R - SHARED ACCOMMODATION
 2R - SHARED ACCOMMODATION



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தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

ප.ම.ප. 21, භයිරෙදොල් පාර, මහරාගම
த.ம.ப. 21, ஹைலெவல் வீதி, மகரகம்
P.O. Box 21, High Level Road, Maharagama, Sri Lanka



දිනය: 05th February 2024
திகதி:
Date: }

අපේ යොමුව: }
எமது கோவை: }
Our Reference: }

NIE/BC/Wing/1/2/3/28/iv

ඔබේ යොමුව: }
தமதுவிய கோவை: }
Your Reference: }

Director General
South Asian Center for Teacher Development
Meepe, Padukka

Dear Sir,

Construction of Proposed Hostel Facilities for South Asian Center for Teacher Development at Meepe.
Underutilization of the Hostel Facilities.

This refers to the Auditor General's findings EDU/C/NIE/2023/D/AD-08 dated 19 December 2023 regarding the above hostel facilities.

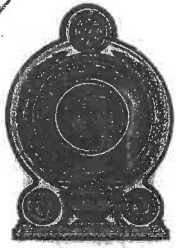
As you may be aware more than Rs 244 million has been expended from Consolidated funds of Sri Lanka and National Institute of Education for the construction of the building, supply of furniture and other facilities for the hostel. The main purpose of the building is to facilitate the accommodations for foreign students. Further, some of the furniture and special equipment have been purchased on request of the Additional Director General (SAC/TD) to facilitate to South Asian Teacher's trainers and trainees.

As per the auditor general's findings, the building has not been used for the intended purpose and some of the facilities (chairs, washing rooms, washing machines etc...) are underutilized to date.

Hence, we kindly inform you to make the necessary arrangements to fully utilise this hostel facilities, furniture and equipment as mentioned above.

Yours faithfully

Prof. Prasad Settrunga
Director General



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தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

තැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம
P.O. Box 21, High Level Road, Maharagama, Sri Lanka



අපේ යොමුව:
எமது கோவை:
Our Reference:

NIE/DDG/AF/General/2024/09

ඔබගේ යොමුව:
தங்களுர் கோவை:
Your Reference:

දිනය: 2024.06.11
திகதி:
Date:

ලේකම්,

අධ්‍යාපන අමාත්‍යාංශය,

ඉසුරුපාය,

බත්තරමුල්ල.

නව අධ්‍යාපන ප්‍රතිසංස්කරණ වැඩසටහන් සම්බන්ධයෙන් සිසුන්, ගුරුවරුන්, විදුහල්පතිවරුන්, ගුරු උපදේශකවරු හා අධ්‍යාපන පරිපාලන ක්ෂේත්‍රයේ නිලධාරීන් ඇතුළත් කිරීම හා පුහුණු කිරීම

නව අධ්‍යාපන ප්‍රතිසංස්කරණ යටතේ නියාමන වැඩසටහන් හා පුහුණු කිරීමේ කටයුතු ඉතා කඩිනමින් සිදු කළ යුතුව ඇත. එම වැඩසටහන් ක්‍රියාත්මක කිරීම සඳහා ජාතික අධ්‍යාපන ආයතනයේ කාර්ය මණ්ඩලයට (අධ්‍යයන හා අනාධ්‍යයන) දුර බැහැර ප්‍රදේශවලට යාමට හා දින කිහිපයක් එම ප්‍රදේශවල රාජකාරියේ නියැලීම හා නවාතැන් ගැනීමට සිදුවේ.

දැනට බල පැවැත්වෙන මූල්‍ය රෙගුලාසි අනුව රු. 500/- ක සංයුක්ත දීමනාවක් පමණක් එක් දිනක් සඳහා එක් පුද්ගලයෙකුට ලබා දීමට හැකිය.

එහෙත් රටේ දැනට පවතින ඉහළ අගයක් ගන්නා මිල මට්ටම් සහ ජීවන වියදමට අනුව නිලධාරීන් දුර බැහැර ප්‍රදේශවල රාජකාරි සඳහා පිටත්වීමට මැලිකමක් දක්වන අතර නවාතැන් වියදම් ලෙස හා ආහාර ලබා ගැනීම සඳහා විශාල මුදලක් ඔවුන්ට දැරීමට සිදු වීම හා ආයතනයෙන් ලැබෙන රු. 500/-ක සංයුක්ත දීමනාව ඒ සඳහා කිසිසේත්ම ප්‍රමාණවත් නොවන බව ඉතාමත් පැහැදිලිය.

එබැවින් අත්‍යවශ්‍ය රාජකාරි සඳහා නිලධාරීන් දුර බැහැර ප්‍රදේශවලට යැවීම විශාල ගැටලුවක් හා දුෂ්කරතාවයක්ව පවතියි.


එබැවින් ආයතන සභාව වෙත මෙම දුෂ්කරතාව ඉදිරිපත් කර අත්‍යවශ්‍ය රාජකාරි සඳහා දුර බැහැර ප්‍රදේශවල නවාතැන් ගැනීමට සිදුවන අවස්ථාවලදී එක් පුද්ගලයෙකුට එක් දිනක් සඳහා රු. 3,000/- ක

දීමනාවක් ගෙවීමට ආයතන සභාවේ අනුමැතිය හිමි විය. (වැඩමුළුවල දී සම්පත් පුද්ගල දීමනා ලබා ගන්නා අවස්ථාවල දී එම නිලධාරීන්ට මෙම දීමනාව ලබා නොදේ.)

ඒ අනුව පසුගිය කාලයේ එම දීමනාව ගෙවා අධ්‍යයන හා අනාධ්‍යයන කාර්ය මණ්ඩලය දුර බැහැර ප්‍රදේශවලට යවා අත්‍යවශ්‍ය රාජකාරි ඉටු කරවා ගන්නා ලද අතර ඒ සම්බන්ධයෙන් විගණනාකාමිපති විසින් විගණන විමසුමක්ද ඉදිරිපත් කර ඇත.

ඉහත කරුණු ඔබගේ අවධානයට යොමු කරන අතර ආයතන සභා කීරණය පරිදි ඉදිරියට අත්‍යවශ්‍ය රාජකාරි සඳහා දුර බැහැර යන කාර්ය මණ්ඩලය සඳහා රු. 3,000/-ක දීමනාව ඉහත දක්වා ඇති පරිදි ගෙවීම සම්බන්ධයෙන් අනුමැතිය අපේක්ෂා කෙරේ.

එමෙන්ම මෙම දීමනාව ලබා දීමේ අවශ්‍යතාව සලකා බලා දුර බැහැර යන නිලධාරීන්ට එම නවාතැන් දීමනාව දිනකට රු. 3,000/-ක් ලබා දීමට කළමනාකරණ සේවා දෙපාර්තමේන්තුවේ අනුමැතිය සඳහා ඉදිරිපත් කරන මෙන් ද කාරුණිකව ඉල්ලා සිටිමි.


මහාචාර්ය ප්‍රසාද සේනාරත්න

අධ්‍යක්ෂ ජනරාල්