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ஆண்டு அறிக்கை
ANNUAL REPORT
2024

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தேசிய மொழிக் கல்வி மற்றும் பயிற்சி நிறுவனம்
National Institute of Language Education and Training

Contents

Summary of the Institute

The National Institute of Language Education and Training was established under the provisions of the National Institute of Language Education and Training Act No. 26 of 2007. In accordance with the Act, the primary mandate of the Institute is to provide language education and training, which is advanced through distinctive and strategic approaches. The Institute conducts Sinhala, Tamil, English, and foreign language training programmes specifically designed for public officers, language trainers, translators, interpreters, and the general public.

Vision

To be a leading institute in language education and training, developing the bilingual and trilingual capabilities of staff in government institutions and other establishment for the efficient provision of service to the public.

Mission

To function as a centre for generating trilingual knowledge essential for language education and training to facilitate the implementation of the official language policy.

Core Values

- Academic Excellence
- Cultural Inclusivity
- Innovative Learning
- Strategic Collaboration
- Ethical Integrity
- Sustainable Growth
- Learner Empowerment

Objectives of the Institute

To generate competent teachers to teach Sinhala, Tamil and English to those who are desirous of acquiring such knowledge

To generate competent translators and interpreters in the Sinhala, Tamil, and English languages who shall constitute the National Translators Service and the National Interpreters Service to be established by written law.

To generate qualified trainers to train language teachers, translators and interpreters in the Sinhala, Tamil and English Languages.

To generate trained persons with trilingual capabilities for the efficient provision of services to the public.

Board of Management

(From 19.01.2024 to 13.08.2024)

Mr. Vinod Kumar Munasinghe
Chairman - (From 14.11.2023 to 13.08.2024)

Mrs. Chandra Wickremasinghe
Chairman - (From 12.11.2024)

Mr. M.L. Gammampila
Additional Secretary (Internal Administration)
Public Administration, Home Affairs, Provincial Council and Local Government

Mrs. D.A.P.S. Saman Kumari
Additional Secretary – National Integration Division
Ministry of Justice

Mr. D.A.P. Abeysekara
Director General – Department of External Resources
Ministry of Finance

Mrs. C.M.P.J. Thilakarathne
Director – Ministry of Education

Mr. Murugan Sachithananthan
Member of the Board of Management

Mrs. Hasnah Cegu
Member of the Board of Management

Mr. Jayantha Jayamanna
Member of the Board of Management

Mr. Seelaratne Senerath
Member of the Board of Management

Mr. Shaminda Mahalekam
Director General (Acting)
Secretary to the Board (From 06.11.2023)

Academic Board

Mr. Vinod Kumar Munasinghe
Chairman - (From 14.11.2023 to 13.08.2024)

Mrs. Chandra Wickremasinghe
Chairman - (From 12.11.2024)

Dr. Sandagomi Coperahewa
Head of the Department - Department of Sinhala, University of Colombo
(From 01.01.2024 to 31.12.2024)

Dr. Kusumalatha Lankamulla
Head of the Department - Department of Sinhala and Mass Communication, Faculty of Humanities and Social Sciences,
University of Sri Jayewardenepura
(From 01.01.2024 to 31.12.2024)

Dr. K.O.D.S. Karunanayake
Head of the Department - Department of English, Faculty of Arts, University of Colombo
(From 01.01.2024 to 31.12.2024)

Dr. M.A.S.F. Sadhiya
Head of the Department - Department of Languages, Faculty of Arts and Culture, South Eastern University
(From 01.01.2024 to 31.12.2024)

Dr. S. Prashanthan
Head of the Department - Department of Tamil, Faculty of Arts,
University of Peradeniya
(From 01.01.2024 to 31.12.2024)

Dr. P.N. Rathnayake
Head of the Department - Department of English and Linguistics, Faculty of Humanities and Social Sciences, University of Ruhuna

Mr. P. Senadheera
Commissioner General, Department of Official Languages (From 01.01.2024 to 31.12.2024)

Message from the Chairman

Chandra Wickremasinghe
Chairman
National Institute of Language Education and Training

The National Institute of Language Education and Training, with its vision 'To be a leading institute in language education and training,' makes a significant contribution to upholding Sri Lanka's language policy and fostering coexistence by effectively utilizing the limited human and physical resources available.

Going beyond the language training mandated by circulars, we continuously strive to promote cultural understanding by recognizing the cultural and human dimensions of the communities that use these languages, thereby fostering genuine attitudes of coexistence.

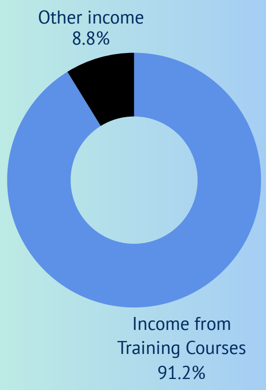
It is a great pleasure to reflect on the meaningful steps we have taken to operate as a dedicated institution, achieving both our financial and physical targets while upholding the quality of our language training programmes.

We are committed to operating with a broad vision at the provincial level, with the intention of expanding our programmes nationwide in the future. Accordingly, to further advance this national initiative, we remain dedicated to this worthy mission through close coordination with training centres affiliated with provincial councils.

Financial & Operational Highlights

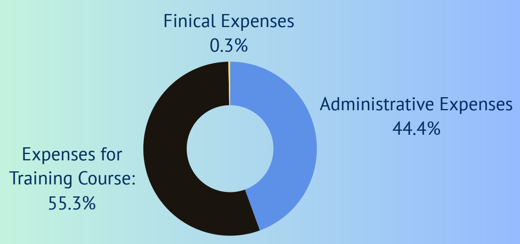
Total Income

In 2024, the Institute generated a total income of Rs. 285,181 million.



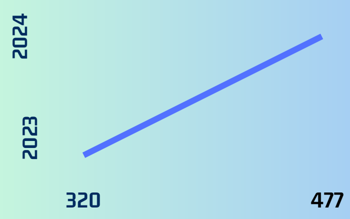
Total Expenditure

During the year 2024, the Institute incurred a total expenditure of Rs. 172,288 million.



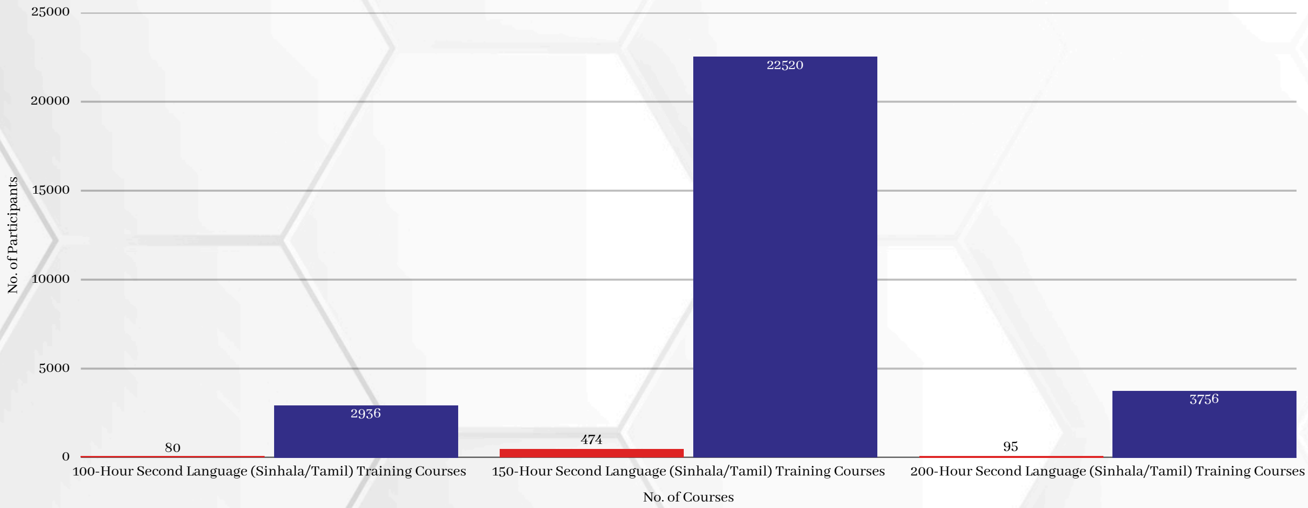
Increase in Assets

The net assets of the Institute increased by Rs. 156,653 million in 2024 compared to the previous year, 2023.

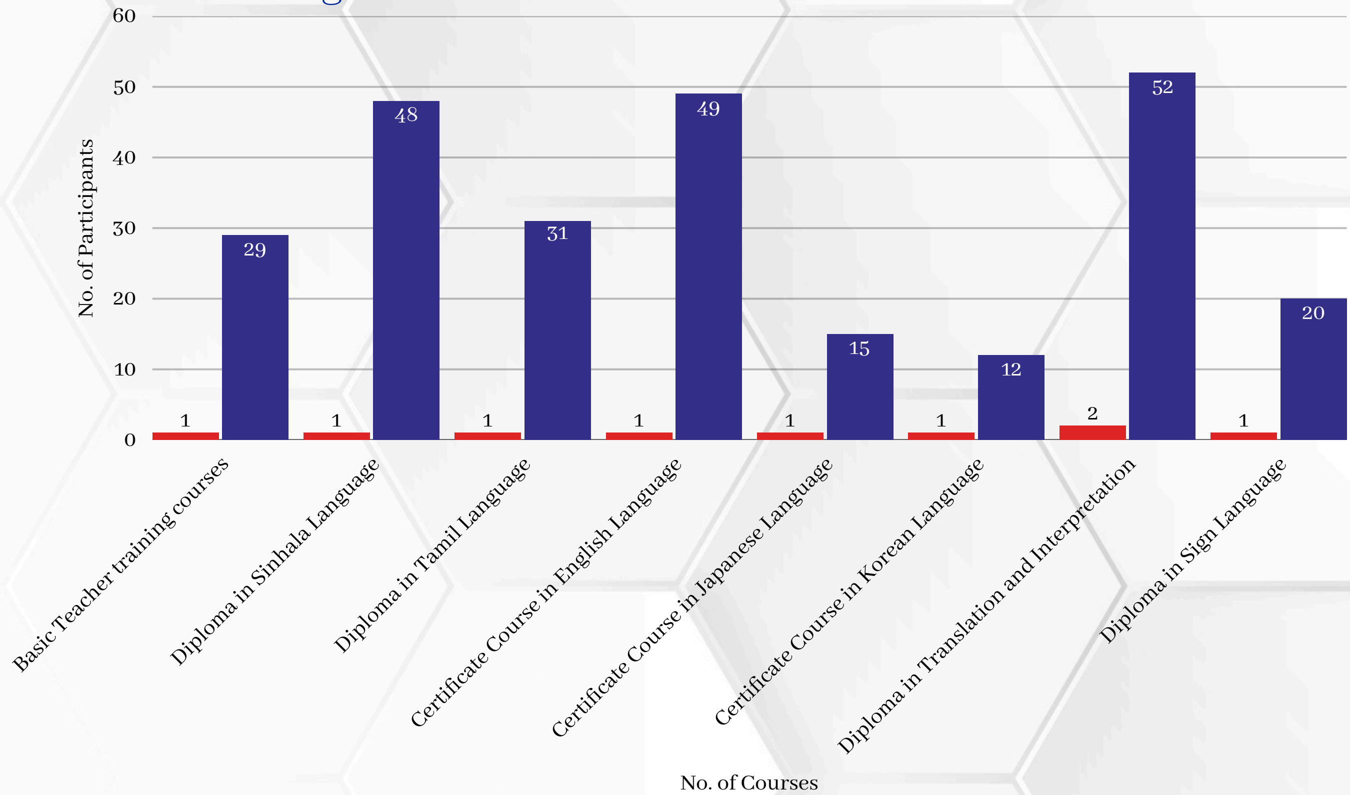


INCOME		PROFIT	
2023	2024	2023	2024
Rs. 246,226,587	Rs. 285,181,293	Rs. 92,498,165	Rs. 112,952,401
Increse +	16%	Increase +	22%

Second Language Training Courses Conducted for Public Officers



Other Training Courses



NUMBER OF PROGRAMS		NUMBER OF PARTICIPANTS	
2023	2024	2023	2024
627	665	35,233	32,105
Increase +	6%	Discrease -	-9%

Organizational Structure

Head Office

The head office of the National Institute of Language Education and Training is located at 321/1 High Level Road, Makumbura, Pannipitiya. The head office organizes and implements language courses and liaises effectively with all ministries and institutions. The head office also provides the necessary facilities for various training courses.

Agalawatta Training Centre

The National Institute of Language Education and Training's training center is located in Galewatta, Agalawatta, Kalutara District. The environment of this land is such that the language teaching process can be carried out in a more aesthetic, practical and intellectual manner, and the Agalawatta Language Center has been established with residential facilities in a beautiful landscape. Residential training programs are implemented in this center and there are accommodation facilities for 60 people at a time. This center consists of a lecture hall, a library and a cafeteria.

• Administrative Division

This division is responsible for overseeing all administrative and institutional functions of the Institute. It facilitates coordination among divisions by providing the necessary infrastructure to ensure their smooth and uninterrupted operations. In addition to managing recruitment processes for other divisions, it places a strong emphasis on enhancing employee welfare and motivation, thereby contributing to the overall efficiency and effectiveness of the Institute.

The division is also entrusted with the procurement of training and office equipment, computers, and stationery required across all divisions. It oversees vehicle maintenance, transportation, security, and cleaning services. Furthermore, it is responsible for managing library and document services.

• Planning Division

The primary responsibility of this division is to prepare the necessary plans to achieve the goals and objectives outlined in the National Institute of Language Education and Training Act.

This includes identifying training needs, formulating comprehensive strategic plans, annual action plans, and monthly plans. The division is also responsible for compiling monthly, quarterly, and annual progress reports. In addition, it prepares the annual performance reports and forwards them to the relevant divisions.

• Finance Division

The primary function of the Accounts Division is to manage all accounting and financial activities of the Institute. The Director General functions as the Chief Financial Executive, while the Accountant is responsible for overseeing financial operations.

• Internal Audit Division

The Internal Audit Division operates independently and provides guidance on the institution's operations. This division employs systematic and disciplined methodologies, including risk management, control assessment, performance improvement, and effectiveness evaluation, to support the institution's internal control framework. It achieves its objectives by delivering observations and recommendations based on data analysis and process evaluations.

• Training Division

The primary function of the Training Division is to organize second language training courses for government and semi-government officers under three categories, in accordance with Public Administration Circular No. 18/2020 and Management Services Circular No. 01/2023. The following programmes are implemented under this mandate

1. Conducting 200-hour second language (Sinhala/Tamil) training courses for staff-grade public officers

2. Conducting 150-hour second language (Sinhala/Tamil) training courses for secondary-grade public officers

3. Conducting 100-hour second language (Sinhala/Tamil) training courses for primary-grade public officers

In addition to organizing the above-mentioned training programmes, the Training Division is also responsible for maintaining formal supervision and regulation of these courses to ensure their continuity through the implementation of appropriate methods. A key responsibility of the division is to regularly update and manage the resource pool, as well as to coordinate the assignment of qualified resource persons to the prescribed training courses.

To further enhance the achievement of institutional objectives, the following additional tasks have been assigned to the Training Division

1. Conducting part-time courses for public officers

2. Conducting teacher training courses

3. Organizing follow-up & regulatory programs

4. Conducting formal evaluations for all full-time courses

Moreover, the Training Division conducts the diploma and certificate courses introduced by the Institute. These include:

1. Diploma Courses in Second Language Sinhala and Tamil

2. Certificate and Diploma Courses in Second Language Teaching

3. Diploma in Translation and Interpretation

4. Second Language Training Courses for Special Professionals

5. Certificate Courses in English

6. Certificate Courses in Foreign Languages

7. Certificate/Diploma Courses in Sign Language

8. Certificate Course in Braille Language

All activities related to these courses are managed by the Training Division, which continually focuses on updating and organizing training programmes to meet evolving needs.

In line with the commitment to uphold individuals' rights to use their preferred language, the courses are designed to promote peace and coexistence among ethnic groups with diverse linguistic backgrounds.

The Training Division is dedicated to providing high-quality second language training programmes that enable trainees to use language practically and cultivate harmonious attitudes through an aesthetic approach that transcends traditional teaching methods.

Institute Governance

- ## Board of Management

All decisions necessary to achieve the Institute's objectives are made by the Board of Management, which is appointed under the authority vested in the Hon. Minister responsible for the subject, in terms of Section 3(1) of Act No. 26 of 2007. During the year 2024, the Board of Management convened a total of seven meetings.

- ## Academic Board

The members of the Academic Board are appointed in accordance with the provisions of the Act to support the academic activities of the Institute and to effectively oversee related functions. Under the Universities Act No. 16 of 1978, the Academic Board, comprising lecturers and professors representing the language and education departments of various universities, directly contributes to policy decisions related to language education and training. In accordance with the Act, the Academic Board advises the Institute on matters concerning its academic programmes and makes recommendations to the Board of Management on these activities.

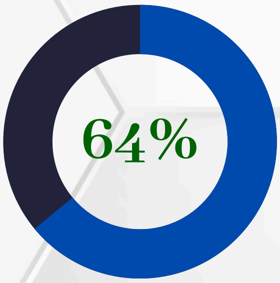
- ## The Management of the Institute

The Chief Executive Officer of the Institute is the Director General, who performs the following duties subject to the provisions of the Board of Management. The Director General is responsible for the administration and financial management of the Institute, oversees the appointment of all staff members, and coordinates all training programmes conducted by the Institute. In addition, the Director General supervises the administrative and institutional affairs of the Institute.

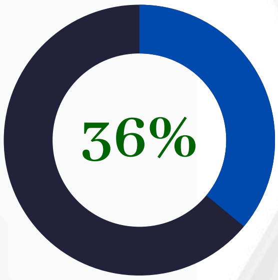
Staff of the Institute

The approved staff of the institution is 41, and by the end of 2024, a staff of 37 was engaged in service. The institution also implements workshops and development programs for the capacity development of the staff.

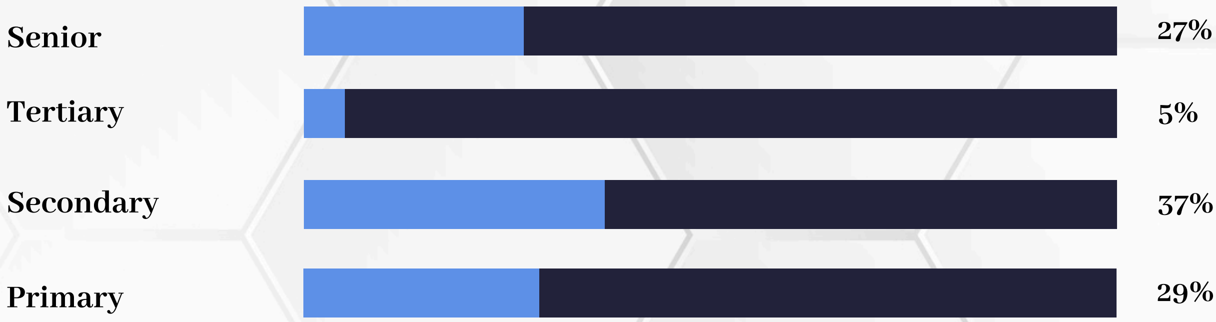
Male Officers



Female Officers



Composition of Staff



Service Level	Approved Cadre	Number of Existing Employees
Senior	12	10
Tertiary	2	2
Secondary	17	14
Primary	10	11
Total	41	37

Language, Culture, and Coexistence

Our institute conducts language training courses to provide Sinhala and Tamil language proficiency to public officers, in accordance with Public Administration Circular No. 18/2020 and Management Services Circular No. 1/2023. We also offer second language training to the general public.

Going beyond traditional language instruction, our courses are thoughtfully designed to integrate the cultural sensitivities and values inherent to the ethnic communities who speak these languages. We place equal emphasis on both language and culture, recognizing that meaningful communication requires an understanding of the social and cultural context in which a language is used.

In particular, we have incorporated field visits into the curriculum of second language training courses. These visits provide participants with the opportunity to interact with communities where the target language is spoken and to gain practical knowledge about their religious practices, food customs, social observances, beliefs, and core cultural values.

At the end of each course, participants organize a cultural concert, which serves as a platform to showcase their understanding of the target language and culture. During this event, participants present items in the language they have learned, reflecting the cultural traditions and artistic expressions of the relevant community.

They do so with respect and authenticity by wearing traditional clothing, observing relevant customs and rituals, and creating culturally appropriate decorations. This not only enhances their oral language competencies but also deepens their cultural appreciation.

In specialized courses such as those conducted for medical professionals, medical camps are organized as part of the curriculum. These camps provide practical, real-world opportunities to apply the acquired language skills in professional settings.

We strongly believe that our course designs greatly assist public officers in achieving the objective of efficient service delivery to the general public. Furthermore, by promoting both language proficiency and cultural understanding, our programs contribute to fostering positive attitudes toward coexistence and national reconciliation.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Digitization

Creation of the website

As the previous website was non-functional, measures were taken to establish a new website in 2024. This initiative aims to maintain a website that aligns with modern technology and current competitive standards. It also provides opportunities for stakeholders engaged with the Institute to access information and obtain the services they require.

Establishment of Certificate Verification System

The Institute conducts second language (Sinhala/Tamil) training courses and other language training programmes in accordance with Public Administration Circular No. 18/2020. Issuing over 30,000 certificates annually, the Institute frequently receives requests for certificate verification. To ensure the efficient execution of this process, a Certificate Verification System was introduced, enabling certificate verification to be carried out through the Institute's website. This initiative helps save time, labour, and costs for both the course participants and the staff of the institute.

Achievement of Targets – 2024

- **Second Language (Sinhala/Tamil) Training Courses Conducted in Accordance with Public Administration Circular No. 18/2020 and Management Services Circular No. 1/2023**

Second language proficiency has been imparted to 29,212 public officers through the implementation of 649 Sinhala/Tamil language training courses.

S/N	Course	Target			Progress		
		No. of Courses	No. of Participants	Income (Rs. Mn.)	No. of Courses	No. of Participants	Income (Rs. Mn.)
01	100-Hour Second Language (Sinhala/Tamil) Training Courses	52	1,797	8.23	80	2,936	13.895
02	150-Hour Second Language (Sinhala/Tamil) Training Courses	316	15,147	127.90	474	22,520	194.110
03	200-Hour Second Language (Sinhala/Tamil) Training Courses	78	3,205	46.68	95	3,756	53.070
	Total	**446**	**20,149**	**182.81**	**649**	**29,212**	**261.075**

** All courses classified as Implemented and Ongoing as of 31 December 2024 are included.

- **Other Training Courses**

S/N	Course	Target			Progress (Implemented and Ongoing Courses)		
		No. of Courses	No. of Participants	Income (Rs. Mn.)	No. of Courses	No. of Participants	Income (Rs. Mn.)
01	50-Hour Basic Teacher training courses	02	80	1.60	01	29	0.58
02	Diploma Courses in Sinhala Language	01	35	1.69	01	48	1.69
03	Diploma Courses in Tamil Language	01	45	1.51	01	31	0.61
04	Certificate Course in English Language	01	49	0.73	01	49	0.74
05	Certificate Course in Japanese Language	01	15	0.21	01	15	0.22

06	Certificate Course in Korean Language	01	15	0.21	01	12	0.21
07	Diploma in Translation and Interpretation	03	75	1.81	02	52	.61
08	Diploma in Sign Language	01	30	1.45	01	20	.97
09	Capacity Development Training Programmes for Resource Persons	02	100	-	02	91	-
10	Follow-up and Regulatory Programmes	05	370	-	04	270	-
11	Language Camps for Youth	01	200	-	01	200	-
	Total	**19**	**1,014**	**9.21**	**16**	**817**	**5.63**

• Other Activities Performed

1. Created a web directory for certification verification
2. Celebrated International Mother Language Day in collaboration with the University of Ruhuna
3. Prepared curricula for English language training courses
4. Prepared curricula for medical officers' training courses
5. Prepared curricula for practical Sinhala/ Tamil training courses
6. Initiated activities for upcoming courses targeting three-wheeler and rented motor vehicle drivers
7. Organized a group singing competition titled "Divibhasha Tharu" marking the Official Languages Day

Description	Amount Rs.	Total Amount Rs.
Revenue		
Income from Training courses	260,029,265	
Income from Investments (interest)	20,649,028	
Other Income	4,503,000	
Total Revenue		**285,181,293**
Expenditure		
Administrative Expenses	76,515,869	
Expenses for Training Programmes	95,157,152	
Finical Expenses	555,871	
Total Expenditure		**(172,228,892)**
Profit/ Loss		**112,952,401**

Financial Performance

Accounting Policies

1.1 General Basis of Preparation

The financial statements of the institute have been prepared in accordance with Sri Lanka Public Sector Accounting Standards. No adjustment has been made for inflationary factors affecting the financial statements. Where appropriate, the specific policies used have been explained in the succeeding notes.

1.2 Comparative Information

Necessary comparative figures have been disclosed in respect of the previous period to enhance the understanding of the financial statements of the current period.

When the presentation or reclassification of the items in the financial statements have been amended, comparative amounts have also been reclassified to conform with the current year to provide a better presentation.

1.3 Property, Plant and Equipment

Property, plant and equipment are stated at cost or revaluation less accumulated depreciation. The provision for depreciation is calculated on the cost or valuation of all property, plant and equipment other than freehold land to write off such amount over the estimated useful lives by equal instalments as follows.

1.3.1 Provision for Gratuity

Depreciation is calculated based on the date of purchase/ date of disposal on a straight-line basis for the property, Plant and Equipment

- **Property, plant and equipment**

Description	Rate %
Building and Structure	2.5
Furniture & office equipment	10
Library book	10
Plant Machinery and Equipment	20
Vehicles	25
Computers	25
Website and Software	25

1.4 Provision for Gratuity

Provision for gratuities has been made in these financial statements equivalent to an amount calculated based on a half month's salary of the last month of the financial year of all employees for each completed one year of service, commencing from the first year of service. However, under the payment of Gratuity Act no 12 of 1983, the liability to an employee does arise only on completion of 5 years of continued service.

1.5 Trade Receivables

Trade receivables are carried at anticipated realizable value. An estimate is made for doubtful receivables based on reviewing all outstanding amounts at the year-end. Bad debts are written off during the year in which they are identified.

1.6 Cash and Cash Equivalent

For the cash flow statement, cash and cash equivalents comprise cash in hand, deposits held with banks, and net of bank overdrafts. In the balance sheet, bank overdrafts are included on borrowings in current liabilities.

1.7 Events after the Balance Sheet date

All material events after the Balance Sheet date are considered, and where necessary, adjustments and disclosures are made in the financial statements.

1.8 Liabilities and Provisions

All known liabilities as of the balance sheet date are included in the Financial Statements, and adequate provision is made for liabilities that are known to exist but the amount of which cannot be determined accurately.

1.9 Provision for EPF and ETF

Employees are eligible for Employees Provident Fund contributions and Employee's Trust Fund contributions. The institute contributes 12% and 3% on the gross salary except for the special allowances of employees to EPF and ETF, respectively.

1.10 Income

Recurring expenses received from the General Treasury for recurring expenses are considered as income of the main institution and included in the financial statements, and all income of the institution is shown in the financial statements.

1.10.1 Capital and Grants

This includes grants provided by the Treasury for capital expenditure, and capital-type expenditures are made through this.

1.10.2 Training Program income

All the income generated through the training program also has been recognized as training program income and all the other income generated by the institute has been recognized directly to the Income Statement under other income.

1.11 Expenses

All recurring expenditure incurred in the running of the institute has been charged to revenue in arriving at the income over expenditure for the year.

1.12 Inventories

Inventory items such as textbooks and stationeries are recognized at cost.

Changes in Accounting Policy

2.1 Depreciation Policy

The depreciation method is changed from full-year depreciation in the year of purchase and no depreciation is provided in the year of disposal to “date basis depreciation” in the year of purchase/disposal for assets purchased from the year 2014.

Cash Flow Statement

The cash flow statement has been prepared using the “indirect method”. Cash and cash equivalent comprise of bank and cash balance of the institute.

STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

Description	Notes	31.12.2024 Rs.	31.12.2023 Rs.
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	06	58,446,154	50,649,490
Current Assets			
Trade and Other Receivable	07	53,201,617	33,308,669
Inventory - Stationary & Consumables		2,344,813	1,334,029
Cash & Cash Equivalents	08	363,042,652	235,089,571
TOTAL ASSETS		**477,035,236**	**320,381,759**
FUNDS, RESERVES			
Capital		13,015,468	13,015,468
Accumulated Surplus / (Deficit)		300,658,091	187,705,689
Revaluation Reserve		89,062,528	74,188,699
		402,736,087	**274,909,856**
Non-Current Liabilities	09		
Provision for Gratuity		7,537,035	7,227,180
Government Grant for Fixed Assets		-	-
		7,537,035	**7,227,180**
Current Liabilities			
Trade and Other Payable	10	64,256,133	36,940,137
Accrued Expenses	11	2,505,981	1,304,586
		66,762,115	**38,244,723**
TOTAL FUNDS & LIABILITIES		**477,035,236**	**320,381,759**

Certification and approval of financial statements

The accounting policies and notes to the accounts are an integral part of these financial statements. We certify that the financial statements of the institute give a true and fair view of the state of affairs as at 31st December 2024 and of its surplus/deficit for the year ended. These financial statements are in compliance with the requirements of the Government rules and regulations.

Anoma Rupasinghe
Accountant

Shaminda Mahalekam
Director General

The accounting policies on pages 1 to 3 and notes on pages 8 to 13 form an integral part of these financial statements. The board of management is responsible for the preparation and presentation of these financial statements. The financial statements were approved by the board of management and signed on their behalf.

Chairman
Date

Director
Date

STATEMENTS OF COMPREHENSIVE INCOME
AS AT 31 DECEMBER 2024

Description	Notes	2024 Rs.	2023 Rs.
REVENUE			
Treasury Grants	01	-	50,203,000
Income of Training Program		260,029,265	173,838,925
Other Income	02	25,152,028	22,184,662
Total Revenue		**285,181,293**	**246,226,587**
EXPENDITURES			
Administrative Expenses	03	(76,515,869)	(82,310,560)
Expenditure for Training Program	04	(95,157,152)	(70,017,663)
Surplus / (Deficit) from Operations		113,508,272	93,898,364
Finance Expenses	05	(555,871)	(1,400,199)
Surplus / (Deficit) Before Taxation		112,952,401	92,498,165
Tax		-	-
Surplus / (Deficit) for The Year		**112,952,401**	**92,498,165**

STATEMENTS OF CHANGES IN NET ASSET/EQUITY
AS AT 31 DECEMBER 2024

Description	Contributed Capital Rs.	Accumulate Surpluses/ (Deficit) Rs.	Revaluation Reserve Rs.	Total Rs.
Balance as at 01st January 2024	**13,015,468**	**180,244,695**	**74,215,823**	**267,475,986**
Prior Year Adjustment (Note 12)	-	(380,727)	(27,124)	-
Surplus /(Deficit) for the Year 2024	-	-	-	-
Balance as at 31st December 2024	**13,051,468**	**179,863,968**	**74,215,823**	**147,762,890**
Prior Year Adjustment (Note 12)	-	7,841,721	(27,124)	7,814,597
Surplus /(Deficit) for the year 2024	-	112,952,401	14,873,829	127,826,231
Balance as at 31st December 2024	**13,015,468**	**300,658,091**	**89,062,528**	**283,403,717**

CASH FLOW STATEMENT
AS AT 31st DECEMBER 2024

Description	2024 Rs.	2023 Rs.
Surplus / (Deficit) Before Taxation	112,952,401	92,498,166
Adjustments of Non Cash Movements		
Depreciation	10,568,188	10,127,840
Prior year Adjustments	-	-
Provision for Gratuity	874,287	883,953
	124,394,876	**103,509,959**
Less : Interest Income	(20,649,028)	(21,760,747)
Gratuity Paid	(564,433)	-
Operating Surplus/(Deficit) before Working Capital Changes	**103,181,415**	**81,749,212**
Changes in Working Capital		
Increase/Decrease in Trade & Other Receivable	(19,892,948)	349,938
Increase/Decrease in Trade & Other Payables	28,517,392	8,366,701
Increase/Decrease in Stocks	(1,010,784)	995,114
	110,795,075	91,460,965
Net Cash Flows from Operating Activities	**110,795,075**	**91,460,965**
Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment (PPE)	(3,491,022)	(94,189)
Changes in Work in Progress of PPE	-	-
Interest Income	20,649,028	21,760,747
Net Cash Flows from Investing Activities	17,158,006	21,666,558
Cash Flows from Financing Activities		
Capital Grants from Treasury to Purchase Fixed Assets	-	-
Net Cash Flows from Financing Activities	-	-
Net Changes in Cash & Cash Equivalents	127,953,081	113,127,523
Cash & Cash Equivalents at the Beginning of the year	235,089,571	129,762,038
Cash & Cash Equivalents at the End of the year (Note A)	363,042,652	242,889,561
Note A - Cash & Cash Equivalents		
Cash at Bank	**363,042,652**	**242,889,561**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END THE 31st DECEMBER 2024

Note 01- Inocme

Description	2024 Rs.	2023 Rs.
Grant for Recurrent Expenses	-	50,203,000
Grant for Capital Expenses		
Total Capital Grant from Treasury		-
Less : Grant for Fixed Assets		-
	-	
Training Programs Income	**260,029,265**	**173,838,925**

Note 02- Other Income

Description	2024 Rs.	2023 Rs.
Tender Fee	10,000	15,000
Interest Income	20,649,028	21,760,747
Advance Course Fee	5,000	-
Government Grant for Fixed Assets	-	-
Hall and Accommodation Charges	241,900	25,000
Registration Fee	108,500	-
Other Income	4,137,600	383,915
Sub Total	**25,152,028**	**22,184,662**

Note 03- Administrative Expenses

Description	2024 Rs.	2023 Rs.
Personal Emoluments		
Salaries & Wages	23,172,118	21,600,515
EPF Institutional Cont. 12%	2,634,513	2,544,781
ETF Institutional Cont. 3%	658,628	636,195
Chairman Allowances	795,891	864,975
Overtime	-	167,239
Holiday Payments	454,512	34,080
Other Allowances	2,453,174	2,831,790
Vehicle Allowances	215,000	1,350,000
Fuel Allowances	798,449	1,395,752
Allowance for Trainees	3,231,640	1,234,612
Staff Training & Capacity Building	973,912	605,216
Sitting & Travelling Allowances	484,239	326,910
Bonus & Incentives	-	1,050,000
Gratuity expenses	874,287	883,953
Traveling - Domestic	121,000	667,415
Traveling - Foreign	-	668,468

Stationery & Office Requisites	-	824,559
Fuel	227,480	2,296,023
Uniforms	44,000	278,416
Refreshment	22,633	230,334
News Papers and Other	4,540	331,781
Stamp Duty	19,075	-
Maintenance Expenses		
Vehicle	339,705	5,133,258
Plant & Machinery	1,402,711	1,214,342
Computers	329,725	263,628
Building	771,920	340,435
Furniture & Office Equipment	-	37,870
Services		
Postal & Communication	-	732,862
Electricity	3,370,056	2,425,265
Water	530,365	237,387
Rent	10,471,790	10,411,417
Traveling & Transport	-	-
Security Service	4,890,828	3,990,243
Janitorial Service & Supporting Staff cost	5,188,180	5,495,550
Advertisement	1,017,308	191,843
Sanitary Expenses	-	-
Operating Leasing	-	-
Audit fees	450,000	504,660
Translation Fee	-	15,263
Legal Fee	-	7,000
EB Exam Fee	-	17,100
Other	-	341,582
Depreciation		
Building & Structure	658,406	648,569
Plant Machinery & Equipment	5,882	43,622
Furniture & Office Equipment	2,150,736	1,979,476
Vehicle	7,275,000	7,275,000
Library Books	-	-
Computers	311,078	64,924
Web Site	167,088	116,250
Sub Total	**76,515,869**	**82,310,560**

Note 04 - Expenditure for Training Programs

Description	2024 Rs.	2023 Rs.
Resource Person Allowances	64,927,913	40,642,054
Stationary and Program Requisites	1,682,923	2,887,508
Postal & Communication	3,457,704	2,380,960
Meals & Refreshment	4,952,602	6,803,893
Accommodation	921,700	1,371,562
Vehicle Rent	-	182,400
Printing charges of Certificates & Dockets	705,153	1,069,845
Supporting Staff Service	-	-
Overtime	4,411,128	2,898,606
Holiday Payments	-	329,006
Fuel	6,688,160	6,145,166
Electricity	-	1,069,310
Water	-	179,339
Travelling - Domestic	1,603,337	1,557,721
Vehicle Maintenance	4,890,576	-
Hostel & Office Requisition	-	92,325
Translation, Examination & Consultation fee	221,111	18,873
Bad Debtors	-	2,290,285
Other Services	694,846	98,812
Sub Total	**95,157,152**	**70,017,663**

Note 05- Finance Expenses

Description	2024 Rs.	2023 Rs.
Bank Charges	25,321	22,100
WHT on Interest Income	530,550	1,378,099
Sub Total	**555,871**	**1,400,199**

Note 06 - Property Plant Equipment

Description	Depreciation Rate	Total Cost As At 01.01.2024 Rs.	During the year Additions Rs.	Durng The Year Disposal Rs.	Total Cost As At 31.12.2024 Rs.	Accu. Dep. As At 01.01.2024 Rs.	Durng The Year Disposal Rs.	Depreciation For The Year Rs.	Accu. Dep. As At 31.12.2024 Rs.	WD Value As At 31.12.2024 Rs.	Revaluation as at 31.12.2024 Rs.	New Value for the Assets at 31.12.2024 Rs.
Land		615,000	-		**615,000**	-		-	**-**	615,000		**615,000**
Building & Structure	0.025	25,942,745	393,475	(36,250)	**26,299,970**	4,277,166	(36,250)	658,406	**4,899,322**	21,400,649	-	**21,400,649**
Plant Machinery & Equipment	0.2	13,491,456	-	(136,340)	**13,355,116**	13,473,826	(136,340)	5,882	**13,343,368**	11,748	11,132,212	**11,143,960**
Furniture & Office Equipment	0.1	19,857,470	1,649,888	(195,275)	**21,312,083**	15,676,932	(195,275)	2,150,736	**17,632,393**	3,679,690	-	**3,679,690**
Vehicle	0.25	29,100,000	-	-	**29,100,000**	5,142,329	-	7,275,000	**12,417,329**	16,682,671	-	**16,682,671**
Library Books	0.1	1,343,352	-	-	**1,343,352**	1,343,352	-	-	**1,343,352**	-	-	**-**
Computers	0.25	8,316,944	1,244,310	(467,920)	**9,093,334**	8,316,944	(467,920)	311,078	**8,160,102**	933,233	3,741,617	**4,674,850**
Web Site	0.25	465,000	203,350	-	**668,350**	251,928	-	167,088	**419,016**	249,334	-	**249,334**
Total		**99,131,966**	**3,491,022**	**(835,785)**	**101,787,204**	**48,482,476**	**(835,785)**	**10,568,188**	**58,214,880**	**43,572,324**	**14,873,829**	**58,446,154**

Note 07 - Trade & Other Receivable

Description	2024 Rs.	2023 Rs.
Receivable Income- Mr. H. G. R. Hewasinghe	58,983	58,983
Receivable Income - FD Interest	17,967,134	11,457,936
Festival Advance	114,000	449,000
Deposits - Receivable	351,500	351,500
Key Money for Buildings	6,400,000	6,250,000
Receivable Program Income	10,879,500	1,311,000
Receivable from Franchisee Institute	16,360,500	13,430,250
Receivable from Mrs. S. Lalithaseeli	1,070,000	-
Sub Total	**53,201,617**	**33,308,669**

Note 08 - Cash & Cash Equivalents

Description	2024 Rs.	2023 Rs.
Bank of Ceylon - C/A 0007442918		
Capital Cash Book	17,223	17,223
Recurrent Cash Book	5,130	4,954,859
Income Cash Book	1,092,726	49,275,975
Savings A/C - BOC 79712746	434,393	424,180
Fixed Deposits	281,493,181	180,397,334
Repo Investment	80,000,000	-
Advances -Income	-	20,000
Sub Total	**363,042,652**	**235,089,571**

Note 09 - Non Current Liabilities

Description	2024 Rs.	2023 Rs.
Provision for Gratuity	7,537,035	7,227,180
Sub Total	**7,537,035**	**7,227,180**

Note 10 - Trade & Other Payable

Description	2024 Rs.	2023 Rs.
Refundable Deposits	550,000	565,000
Resource Person Allowances	37,966,983	22,910,058
Printing, Stationary	-	5,050
Janitorial Services	-	543,825
Security Service	-	318,377
Course Fee Receipt in advance	20,972,500	105,000
Audit Fees Payable	882,000	432,000
Text Books And Teachers Guide Preparation	423,000	423000,
Rent Payable	122,401	8,488,533
Refundable Course Fee	7,000	58,500
Furniture & Office Equipment Payable	45,430	-
Creditors - Broadcasting & Telecasting Program	2,959,496	2,959,496
With Holding Tax Payable	327,323	27,568
Other Accrued Expenses	-	103,730
Sub Total	**64,256,133**	**36,940,137**

Note 11 - Accrued Expenses

Description	2024 Rs.	2023 Rs.
Travelling-Domestic	105,220	7,990
Postal & Communication	92,913	97,804
Electricity Charges	283,483	303,419
Water	50,978	57,178
Fuel	443,651	290,602
Meals And Refreshment	-	20,460
Security Service	400,562	-
Overtime	563,712	469,868
Holiday Payment	26,999	8,687
Casual Wages & Trainee Allowances	42,000	-
Sitting Allowance Payable	15,980	-
Janitorial Services	451,200	-
Vehicle Rent	-	24,450
Accommodation	-	9,000
Computer Maintenance	-	3,800
Vehicle Maintenance	7,580	-
Stamp Duty	11,376	8,325
Welfare	5,800	-
APIT	4,528	3,003
Sub Total	**2,505,981**	**1,304,586**

Note 12 - Prior Year Adjustments

Description	2024 Rs.	2023 Rs.
FD Interest Receivable	-	11,457,936
Receivable Program Income	-	860,000
Accumulated Depreciation Office Equipment & Vehicle	-	(679,594)
Government Grant for Fixed Assets -2023	-	(636,332)
Building Rent Payable	-	206,873
Receipt In Advance	-	(1,240,000)
Accumulated Surplus	-	7,433,870
Resource Person Allowance - Payable	-	165,600
FD Account	-	(7,799,990)
Accommodation Expenses - Payable	(25,000)	-
Computer Maintenance - Payable	(127,900)	-
Furniture & Office Equipment - Payable	(610,984)	-
Sub Total	**(763,884)**	**9,768,363**

Note 13 -Cases filed against the institution

1. Mr. P.M.M.Firthous, who has been dismissed from service at the institute, has filed a case against the National Institute of Language Education & Training under case number 33/1415/2019 in Homagama Labor Court seeking reinstatement and the case is currently pending.

Mr. C C Silva, who has been dismissed from the service of the institute, has filed a case against the National Institute of Language Education & Training under case number 33/1560/2021 in the Homagama Labor Court, received the favorable decesion on this case and Appealant appel against decesion to the Court of Appeal Homagama.

3.Mrs. P.Pasmila Raviraj, who is working as an academic and research officer of the Institute, has filed a case against the National Institute of Language Education & Training under case number CA/WRIT/218/2019 in Appeal Court for not receiving the post of director of the institute.

Received the order against to the Mrs P.Pasmila Raviraj is disqulified for the above possition .

4. Nishaa Tamil Academy, which was registered as a franchise agency and facilitated the language trainers' training program in 2019, has filed a case with the Human Rights Commission against the institute under the Case number HRC/AP/T2/2021 for non-receipt of Rs. 446,485 due to them. The proceedings were cocluded and Settle the case.

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5.Mr. H.G.R.Hewasinghe has filed a case against the National Institute of Language Education And Training under the case No CA/Writ/0368/23 in the Court of Appeal Currently pending.

Note - 14 - Training of Language Trainers in accordance with the budget Proposal -2019

Under the budget proposal 2019 and cabinet approval අමප/19/2693/131/018-I, it has started the "Training of Languages Trainers program" and bills valued Rs. 37,395,922.00 to be received relating to the above program and the necessary funds to be received from General Treasury. This program has been withheld since 2019.

Note - 15 - Related Party Disclosures

The Institute carries out transactions in the ordinary course of its business with parties who are defined as related parties in Sri Lanka Public Sector Accounting Standards - Related Party Disclosures , the details of which are reported bellow.

(a) Transactions with Key Management Personnel

The Board of Management of the institute have the authority and responsibility of administrating and managing the activities of the institute. Director General is the chief executive officer of the institute and he is the secretary to the board. Accordingly Board of Management of the institute and Director General have been identified as the key management personnel (KMP) of the institute. The compensation paid to KMP's is as follows.

Name	Position	Compensation(Rs.)	
		Sitting Allowances (Rs.)	Monthly Salary/Allowances (Rs.)
From 01/01/2024 to 13/08/2024			
Vinod Kumar Munasinghe	Chairman resign on September 2024.	-	1,199,380
Chandra Wickremasinghe	Chairman appointed on 12.11.2024	-	120,000
M.L. Gammampila	Board Member	47,940	-
D.A.P. Abeysekara	Board Member	47,940	-
D.A.P.S. Saman Kumari	Board Member	55,930	-
Hasanah Cegu	Board Member	23,970	-
JayanthaJayamanna	Board Member	47,940	-
Murugan Sachithananthan	Board Member	72,380	-
Seelaratne Senerath	Board Member	39,950	-
C.M.P.J. Thilakarathne	Board Member	15,980	-

In addition to above mentioned transactions with KMPs no other transaction with the related parties during the year 2024.

Financial Highlights for Past 10 Years

Description	2015 (Rs.)	2016 (Rs.)	2017 (Rs.)	2018 (Rs.)	2019 (Rs.)	2020 (Rs.)	2021 (Rs.)	2022 (Rs.)	2023 (Rs.)	2024 (Rs.)
REVENUE										
Treasury Grants	57,566,242	76,342,242	50,791,393	87,539,810	93,925,419	69,291,000	78,293,000	65,509,000	50,203,000	-
Training program Income	-	-	-	-	-	16,382,450	22,732,875	105,597,400	173,838,925	260,029,265
Ministry Grants	14,486,667	-	5,000,000	49,887,161	5,773,800	-	-	-	-	-
Other Income	10,979,429	10,000,383	16,918,441	44,344,097	44,112,967	2,469,923	2,374,347	9,102,479	22,184,662	25,152,028
Total Revenue	82,832,338	86,342,625	81,709,834	181,771,068	143,812,186	88,133,373	103,400,151	179,208,879	246,226,587	285,181,293
EXPENDITURES										
Administrative Expenses	28,223,041	34,503,661	70,633,623	65,311,243	73,467,406	69,896,731	77,188,762	82,361,401	82,310,559	76,515,869
Expenditure for Training programs	36,866,135	28,512,310	65,224,443	75,608,626	68,224,969	10,274,234	40,055,155	48,231,241	70,017,663	95,157,152
Other Expenses	95,348	192,250	5,592,959	-	-	-	-	-	-	-
Total Expenditure	65,184,524	63,208,221	141,451,025	140,919,869	141,692,375	80,170,965	117,243,917	130,592,642	152,328,222	171,673,021
Surplus (Deficit) From Operation	17,647,814	23,134,404	- 59,741,191	40,851,199	2,119,811	7,962,408	13,842,766	47,616,236	93,898,365	113,508,272
Finance Expenses	- 52,500	- 53,632	- 68,641	- 54,514	- 113,639	- 15,540	- 15,450	- 25,850	- 1,400,199	- 555,871
Surplus (Deficit)Before Taxation	17,595,314	23,080,772	- 59,809,832	40,796,685	2,006,172	7,946,868	13,858,236	47,590,386	92,498,166	112,952,401
Fixed Assets	44,475,483	63,763,499	42,090,735	39,312,402	88,653,880	47,284,358	41,066,102	32,820,029	50,001,308	58,446,154

My No.} PAF/C/NILET/FS/01/24/01 Your No.} Date} 07th day of August 2025

Chairman
National Institute of Language Education and Training

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Institute of Language Education and Training for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

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

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

1.2 Basis for Qualified Opinion

(a) In accordance with Paragraph 53 of Sri Lanka Public Sector Accounting Standard 01, comparative information shall be disclosed in respect of the previous period for all amounts reported in financial statements. However, the Institute has not disclosed the comparative information in the Statement of Changes in Equity.

(b) In accordance with Paragraph 76 of Sri Lanka Public Sector Accounting Standard 19, action has not been taken to present the obligation for post-employment benefits and the present value of the related current service cost pertaining to the provision for gratuities (attributed benefits) amounting to Rs. 7,537,035.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
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(c) Interest on fixed deposits amounting to Rs. 7,956,098 had not been capitalized, while interest of Rs. 2,218,273 had not been taken into account. Further, a fixed deposit amounting to Rs. 783,051 had been incorrectly accounted for in the Fixed Deposit Account, thereby understating the balance of fixed deposits of the Institute.

(d) When recognizing interest income from six fixed deposits for the year under review, the net interest, calculated after deducting withholding tax, had been recognized as interest income. Consequently, both the interest income and withholding tax were understated by Rs. 479,482. Further, interest income amounting to Rs. 2,361,629 relating to a fixed deposit that matured on 29 May 2024 had not been taken into account.

(e) Gratuity amounting to Rs. 1,393,635, payable to three officers who had resigned from the Institute, had not been recognized as gratuity payable under current liabilities. In addition, a festival advance of Rs. 50,000 recovered from an officer who resigned from service had not been credited to the Festival Advance Account but had instead been credited to the Provision for Gratuity Account, thereby overstating the balance of the Provision for Gratuity by Rs. 1,443,635.

(f) As disclosed in the Statement of Financial Performance, income from courses conducted amounted to Rs. 260,029,265 for the year 2024. However, according to the schedules submitted, it was Rs. 204,628,383, indicating a difference of Rs. 55,400,882.

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

1.3 Other Information Included in the Annual Report of the Institute for the year 2024

The other information comprises the information included in the Annual Report of the Institute for the year 2024, but does not include the financial statements and my auditor's report thereon, which are expected to be made available to me after the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

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

If, based on the other information obtained by me and actions taken by me on the date prior to this audit report, I determine that such other information is materially misstated, that matter is necessary for me to report. Nothing to report in this regard.

1.4 Responsibilities of Management and Those Charged with Governance for the FinancialStatements

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

2. Report on Other Legal and Regulatory Requirement

2.1National Audit Act, No. 19 of 2018 includes specific provisions for the following requirements.

2.1.1. In my opinion, except for the effects of the matters described in the basis of the qualified opinion of this report, I have obtained all the information and explanation required for the audit and as far as appears from my examination, proper accounting records have been kept by the Instituteas per the requirement of Section 12(a) of National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented are consistent with the preceding year as per the requirement of Section 6(1)(d)(iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented include all the recommendations made by me in the previous year as per the requirement of Section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018.

2.2 Based on the procedures performed and evidence obtained were limited to matters that are materials, nothing has come to my attention;

2.2.1 To state that any member of the governing body of the Institute has any direct or indirect interest in any contract entered into by the Institute which are out of the normal course of business as per the requirement of Section 12(d) of the National Audit Act, No. 19 of 2018;

2.2.2 To state that the Institute has not compiled with any applicable written law, general and special directions issued by the governing body of the Institute as per the requirement of Section 12(f) of the National Audit Act, No. 19 of 2018;

Reference to Laws, Rules, Regulations, etc.	Non-compliance
(a) Section 9(c) of the National Institute of Language Education and Training Act No. 26 of 2007, Paragraph II of the Management Services Circular No. 03/2018 dated 18 July 2018, and Management Services Circular No. 01/2020 dated 21 February 2020	In terms of the provisions of the Act, the Director General is the Appointing Authority and the Disciplinary Authority for the staff. However, the Chairman of the Institute had recruited eight officers to the permanent staff during 2021 and 2022. A sum of Rs. 3,433,086 had been paid to them as gross salaries during the year 2024.
(b) Section 2(a) and 102 of the Inland Revenue Act, No. 24 of 2017	The Institute has not taken action to register for income tax or to obtain exemption from taxes.
(c) Financial Regulation 383 of the Government of the Democratic Socialist Republic of Sri Lanka	In instances where direct remittances are made to the bank account, control procedures should be identified and implemented for proper supervision of accounting purposes. Accordingly, direct remittances totaling Rs. 58,583,495 to the bank account from January to December 2024 have not been properly identified.

(d) A clause 6.6 of the Operation Manual for State Owned Enterprises of Public Enterprises Circular No. 01/2021 dated 16 November 2021	Although financial statements should be forwarded to the Auditor General within 60 days from the end of the respective year, the financial statements for the year 2024 were submitted to the Auditor General with a delay of 100 days.
(e) Clause 3.5 of the Public Enterprises Circular No. PED/01/2015 dated 25 May 2015	Officers who have been provided with an official vehicle or receive a transport allowance are not permitted to use pool vehicles or other office vehicles. However, the former Chairman of the Institute travelled 19,342 km on 44 occasions from April 2022 to October 2023, and no action had been taken in 2024 to calculate the loss incurred in this regard.

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

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

3. Other Matters

(a) When courses conducted by the Institute are carried out by a third party, the margin due, totaling Rs. 16,360,500 for the period from 2022 to 2024, had not been charged by the Institute as of 31 December 2024

(b) The multi-purpose printing machine, purchased for Rs. 2,024,000 in 2019, was procured without preparing technical specifications suitable for the Institute's requirements. Consequently, the machine remained idle.

(c) An amount of Rs. 6,247,745, payable as fees to resource persons, had not been settled for periods ranging from 2 to 6 years.

(d) An amount of Rs. 423,000, payable for the preparation of textbooks and teacher's manuals, which had been brought forward from 2022 and presented under creditors, had not been settled even during the year under review.

Sgd: eligibly
G.H.D. Dharmapala
Auditor General (Acting)

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321/1, ஹைலெவல் வீதி, மாக்கும்புற, பன்னிப்பிட்டிய

ජාතික භාෂා අධ්‍යාපන සහ පුහුණු ආයතනය
தேசிய மொழிக் கல்வி மற்றும் பயிற்சி நிறுவனம்
National Institute of Language Education and Training