2019

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ஆண்டறிக்கை
ANNUAL REPORT

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தேசிய மொழிக் கல்வி மற்றும் பயிற்சி நிறுவனம்

National Institute of Language Education and Training

Annual Report - 2019

Contents

01. Location of the institution

1.1 Head Office Colombo

The head office of the National Institute of Language Education and Training was functioning at 321/1, High Level Road, Makumbura, Pannipitiya in 2019. The head office has been established to plan and arrange different language training programme and to conduct administrative activities properly to provide island wide services as a national institution.

1.2 Agalawaththa Training Centre

The training center of the National Institute of Language Education and Training is located in Galewatta, Agalawatta, which is in kalutara district and about 100 Km away from Colombo.

2.5 acres of land that belonged to National Plantation Management Institution has been vested to this institution on a Cabinet decision. This premise in which the institution is located is enchanting, eye – catching and it is good for conducting residential training courses.

2. Objectives of the Institution

- To generate 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 qualified teachers to train Translators and Interpreters.
- To generate trained persons with tri-lingual capabilities for the efficient provision of services to the public.

3. Functions of the Institution

- Providing a long term training programme in Sinhala, Tamil and English Languages to the persons who are expected to teach languages to those who are desirous of acquiring such knowledge.
- Conducting researches and studies on the issues of language trainings in anticipation of using the results of such researches and studies to precede efficiently the functions of the institution.
- Granting language trainings and education to suitable candidates and awarding certificates and diplomas to those who complete the above trainings and education, successfully.
- Establishment of a board that consists of trained officers to teach languages.
- Conducting special language training courses in Sinhala, Tamil and English for those coming under special groups such as Translators, Interpreters and stenographers.
- Submission of recommendations to relevant authorities regarding improvements and changes required to Sinhala, Tamil and English Languages as it appears necessary carrying out researches on Sinhala, Tamil and English languages and giving assistance and promoting them.



4. The Information of the Recommended Management Board of the National Institute of Language Education and Training

All the decisions required to achieve the above mentioned objectives will be taken by The Management Board. The following members has been appointed to the management board as per section 3(1) the powers vested to the Hon. Minister under the National Institute of Language Education and Training Act. No 26 of 2007.

	Name	**Post and official address**	**date of appointment**
01	Mr. T.M.K.B.Tennekoon	Chairman, National Institute of Language Education and Training, 321/1, Makumbura, Pannipitiya	from 25.04.2018 to 01.11.2019
02	Mr. Prasath R Herath	Director General National Institute of Language Education and Training 321/1, Makumbura, Pannipitiya	02.08.2008
03	Mrs. Sanjeewani Weeraekara	Director Ministry of Public Administration and Management, Colombo 07	20.09.2018 – 28.06.2019
04	Mrs. Charitha Ilangakoon	Director Ministry of Public Administration and Management, Colombo 07	27.07.2019 – 22.01.2020
05	Mr. R.Karunasiri	Director	23.08.2018 – 10.10.2019

		National languages and Human resource Unit, 2nd floor, Ministry of Education, Isurupaya Battaramulla	
06	Mrs.P.N.Rajapaksha	Director, National language and Human resources unit, 2nd floor, ministry of education. Isurupaya Battaramulla	10.10.2019 – 22. 11.2020
07	Dr.S. Sritharn	Ministry of Health	25.07.2017 – 22.11.2020
08	Mrs.W.A.D.Chandrica .Roopasinghe	Additional Secretary (administration & finance) Ministry of social integration, Co - existence and official languages	15.12.2107 – 10.10.2019
09	Mrs.s.Daivendran	Additional Secretary (Language) Ministry of social integration, Co - existence and official languages and hindu religious affairs	10.10.2019 – 22.11.2020
10	P. Hemachandra	Organization and Process, 21st floor, Head office, Bank of Ceylon, Colombo 01.	26.04.2018 – 22.11.2020
11	Mrs. K. Nagularaja	Ramanathan Hindu Ladies College, Lorans Road, Colombo 04	24.05.2018 – 22.11.2020

12	Mrs. S.G.M.A.P. Senarathna	Accountant, Government finance Department, Treasury	21.06.2018 – 22.11.2020
13	Dr. S.J. Jogaraja	Linguistic department, Univerfsity of Kelany.	31.12.2018 – 22.11.2020

5. Information of Counselling Board of the National Institute of Language Education and Training in the year of 2019

Name	Post and Official Address	Date of the appointment
Dr.T.M.K.B.Tennakoon	Chairman, National Institute of Language Education and Training, 321/1, Makumbura, Pannipitiya Chairman,	25.04.2018
Mr. Prasath R Herath	Director General National Institute of Language Education and Training 321/1, Makumbura, Pannipitiya	02.08.2008
Prof.Asoka Premarathna	Department of Linguistics, University of Kelaniya	18.12.2015
Prof. Karunanity	Department of Education University of Colombo	18.12.2015
Mrs. Kareema Jayaweera	Department of English University of Perdeniya	18.12.2015
Prof.W.M.Wijeratna	Department of Linguistics University of Kelaniya	18.12.2015

Prof.Amarakeerthy Liyanage	Department of Sinhala University of Peradeniya	18.12.2015

6. Recommended Academic board members - 2019

The following academic board members has been appointed by the Hon. Minister as per the section 7 of the Act. No 26 of 2007 of the National Institute of Language Education and Training to assist the academic task of the institution and to make other activities efficiency related to the field of languages, linguistics, and education representing the different universities. Regarding the Act No 16 of 1978 to the universities, with the approval of university grant commission, the above appointed doctors and professors while working in the university academic works and directly beard in policy making of the institution.

Name	**Post and Official Address**
Mr.T.M.K.B.Tennekoon	Chairman National Institute of Language Education and training, 321/1, Makumbura, Pannipitiya
Mr. Prasath R. Herath	Director General National Institute of Language Education and training, 321/1, Makumbura, Pannipitiya
Prof.Rev.Agalakada Sirisumana himi	Head of the Department Department of Sinhala, University of Colombo.
Prof. Ratnasiri Arangala	Department of Sinhala and Mass Communication, University of Sri Jayawardenapura, Nugegoda.
Prof. Dushyanthi Mendis	Head of the Department, Department of English, University of Colombo.

Prof. Ramees Abdulla	South Eastern University of Sri Lanka, Batticaloa
Mr. K.S.R.Perera	Commissioner Department of Official Languages No 341/7, Kotte Road, Rajagiriya
Dr. R.E.G.Fonseka	Head of the department, English unit, University of Ruhunu
Prof. V. Mahesvaran	Head of the Department, Department of Tamil, University of Peradeniya

6.1. Duties of the Academic Board

- Advice the institute subject to the provisions of this Act, on such matters as may relate to the academic activities of the Institute.
- Conduct examinations in accordance with the rules of the Institute and recommend to the Board, persons who having passed such examination and satisfied such other conditions as the Institute may prescribe, are eligible for the award of diplomas, certificates and other academic distinction of the Institute.
- Consider the report on any matter referred to it by the Board.
- Make and forward recommendations and reports to the Board on all matters connected with the courses for study, training programme and examinations conducted by the Institute.
- Recommend to the Board requirement that shall be imposed for admission of students to courses of study or training programme and examinations conducted by the Institute.
- Make rules relating to courses of study training programme and examinations conducted by the Institute and submit such rules to the Board.
- Recommend to the Board, names of persons suitable for appointment as examiners at examinations conducted by the Institute.

- Recommend to the Board rules, schemes of recruitment and procedures relating to the appointment, dismissal and disciplinary control of the academic staff of the Institute, their wages, remuneration, allowances and fees and their hours of work, holidays and leave.
- Recommend to the Board, conditions that shall be applicable to the awarding of scholarships, exhibitions, bursaries, medals and prizes awarded by the Institute.
- Recommend to the Board, persons who have satisfied the conditions approved by the Board for the scholarships, exhibitions, bursaries, medals and prizes.
- Appoint, with the approval of the Board, committees comprising the representatives of the Academic Board, and Make rules relating to the meetings of the Academic Board and for the regulation of the procedure to be followed at such meetings.

7. Staff of the Institution in the year - 2019

The chief executive officer of the institutional staff is the Director General of the institution and subject to the provisions of the Management Board; The Director General performs the following duties:

01. Responsibility on the administration and financial management of the institution.
02. Appointing all the staff of the institution, administrative and institutional affairs.
03. Supervision, Deduction and Coordination of all the training programme conducted by the institution.

7.1 Recruiting cadre

It had been recruited the following qualified persons With the approval of the Management services department and recommendation of salary and cadre commission for the No of position and recruitment scheme of the Institution, as 02 Academic and research officers, 01 coordinating assistants, 01 office assistant for the Institute .

7.2 Approved Cadre of the Institution

Name of the position	Cadre
Director General	01
Director	02
Assistant Director	03
Accountant	01
Academic and Research officer	05
Administrative officer	01
Internal Audit Officer	01
Coordinating Assistant	08
Librarian	01
Management Assistant	08
Electrician and Pump operator	01

Driver	05
KKS	04
Total number of posts	**41**

After the approval of the above cadre, applications were called for the following vacancies:

Post	**Number of vacancies**
Academic & Research Officer	02
Coordinating Assistant	01
Management Assistant	01

The applications were called for above post and recruitment has been made properly for the post of the academic and research officer, coordinating assistant and office assistant.

Accordingly, Permanent staff of the institution by the end of 2019:

Post	**Number**
Director General	01
Director	01
Assistant Director	02
Accountant	01
Academic and Research officer	03
Administrative officer	01
Internal Audit officer	01

Coordinating Assistant	08
Management Assistant	06
Driver	05
Office Assistant	04
Total	**33**

7.3 Composition of the Institution

For the convenience of administration, the Institute has been divided into the following divisions.

1. Administrative & Supplies Division
2. Training Division
3. Planning & Research Division
4. Internal Audit Division
5. Accounts Division

7.4 Administrative and supply division

All the administrative and institutional functions relevant to the Institute are handled by this division. This division also engages in co-coordinating the affairs among the divisions while providing all necessary infrastructure facilities required to accomplish the functions of the other divisions of the institution without any obstacle.

Further, this division has been engaged in providing facilities to implement functions of different divisions efficiently and in a productive way while making new recruitments required to other divisions and also enhancing their welfare as well as employee motivation.

It should be noticed that training materials required for training programme and computers necessary for all divisions and office equipment, stationeries are purchased by this division and also vehicle maintenance, transport facilities, security service and cleaning services are handled by this division.

As well as library and documentary services also maintain by this unit.

Library and Documentation Centre

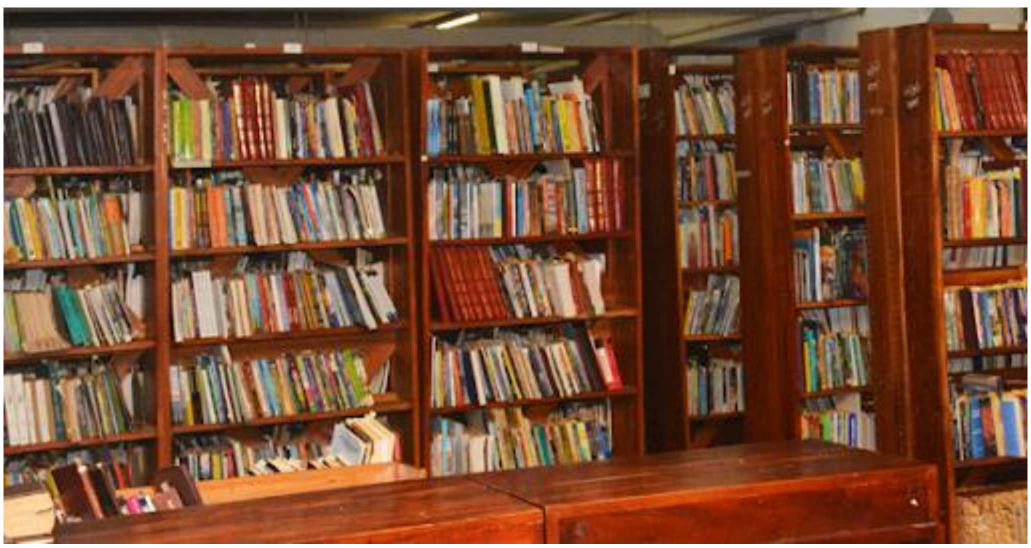
The library provides reading facilities with the intention of collecting wisdom and information by the persons such as resource persons who conduct courses of the institute and persons who follow courses and for the staff of the institute who assist in the conduct of training courses as another aspect of marking success of the path already strolled by the National Language Education and Training.

The library which has a complete set of books specially required for language education consists of a collection of books and journals related to subjects such as Administration, Accounting, Information Technology, Literature and Sociology.

Additionally, this Library consists of reference books such as supplementary books, dictionaries, encyclopedias, glossaries of technical terms and lexicons that are essential in the process of teaching the National Languages as well as tool sets related to the language practice and language trainings and a collection of multifarious audio and video equipment.

In addition, Bibliography of books and reference materials required in the study of a second Language, biographical books and serialization are other services rendered by this library. Additionally, information related to languages and a collection of documentation in relation to the researches and studies conducted at national and international level pertaining to various languages as a Centre of Documentation were updated by the Library.

As the interview result held in 2016 for librarians Ms. P. Deepika selected as Librarian to this institution.



Planning Division

Many significant roles are being carried out by the Planning Division for the accomplishment of the Aims and Objectives of the Institution.

According to the training necessity, Planning Division is responsible for the preparation of monthly, quarterly and annual performance reports of the Institution and submission of them to the relevant Division.

Furthermore this division is responsible for preparing syllabus and modules for the courses which introduced newly by institution.

Among the training programme which are conducted by institution, the following progrmme had been conducted by planning division.

National Institute of Language Education and Training

Annual Progress Report – 2019

National Institute of Language education and training was formally established by the act No 26th of 2007. NILET possesses unique features conducive for educational activities in furtherance of its mandate promoting language education and training.

In the opening of the institution in the year 2007, it existed under the ministry of constitutional affairs and national integration. The Institution was located in No 310, Galle Road, Colombo 03 which the address the ministry was located. With the ministry renamed from 25th of April 2010 as the ministry of official languages and social coexistence, the institution also implemented under this ministry.

The head office of the NILET was implemented in No 155/A, Casal Road, Colombo 08 since 15th of November 2011 and from 3rd of September 2013 to 28th of February 2015 it was implemented in 2nd flour, building No 09, BMICH, Colombo 07. At the same time from 30th May of 2007 the Institution was implemented in 40, Buthgamuwa Road, Rajagiriya. At present the institution was established in 321/1, Highlevel road, Makumbura, Pannipitiya and it is conducting language training programme all island wide to reach the goal of the Institution. Some of them are as follow:

- Syllabus preparation for the language training programme Sinhala /Tamil/ English
- Training of trainers for teaching the languages Sinhala/Tamil / English
- conducting certificate and Diploma courses on second language teaching
- Conducting Teacher Training Programme
- Conducting Monitoring and follow-up session for resource persons
- conducting certificate and Diploma courses on Translation and interpretation
- conducting part time second language training programme for government officers (Level I, II, III and level IV)
- Conducting the short time 12 days residential and nonresidential language training programme for government officers and students who complete the G.C.E (A/L) .
- Conducting English language training programme
- Conducting language training programme for newly appointed government officers such as medical officers, Engineers and other professionals
- Training programme through Radio channels
- Conducting second language seminar series for G.C.E.(O/L) students

All residential training programme will be conducted in the training center located at Galewaththa, Agalawaththa. The training Centre located in an eye catching premises. It has an auditorium where can be seated for 250 participants, language lab can be used for 30 persons and residential facility for 60 persons.

The facilitation of the resource persons will be provided in conducting above programme all island wide and the staff of the NILET also contribute with dedication.

Vision

Developing peace and coexistence among the Sri Lankans through national language training

Mission

To become a leading Educator / Trainer in developing bilingual / trilingual skills of staff in public institutions for the provision of an efficient service to the community.

Objectives

1. To generate competent teachers to teach Sinhala , Tamil and English to those who are desirous of acquiring such knowledge;
2. 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;
3. Qualified trainers to train language teachers, translators and interpreters in the Sinhala, Tamil and English Languages.
4. Trained persons with trilingual capabilities for the efficient provision of services to the public.

Programme and courses conducted by the institution in the year of 2019

Planning session

Preparation of the syllabus and modules of the programme which are conducted by the institution were prepared with association of university professors, doctors and other resources who have the wide knowledge and skills in the specified field. In the year of 2019, 14 of such session has been conducted and it cost Rs.553,000.

7.5 Training Division

Teacher Training Programme

The teachers who teach in second language programme which is organized by the institution island wide, only those who participate in a five-day teacher training programme and get qualified through it. Teachers are engaged to apply the **Participatory Reflective Heart-holding Teaching Learning Process.** The objective of these programme is to produce teachers who are capable of providing second language competency to the public officers to implement Official Languages Policy and to give second language competency to the general public.

The course fee is charged from the participants. During the year 2019 such programme has been organized and 200 teachers have participated. It cost Rs.517, 935.00 for this programme.

Income generating Teacher training programme conducted in the year 2019

No	Place	No of courses	No of Participants	Income Rs.	Cost. Rs
01	Training Centre Agalawaththa	1	200	750,000.00	517,935.00
	Total	1	200	750,000.00	517,935.00

Monitoring and Follow up session for Resource persons

This programme will be conducted as two days workshop with the aim of developing the knowledge and attitudes of teachers. In the year 2019, it was conducted 12 monitoring and follow-up session and participated 200 resource persons. The cost of this workshop is Rs. 12,863,000.00.

06 day (50 hours) non - residential Sinhala/Tamil/English language training programme

According to the government circular No 1/2014/IV the government officers who complete the 50 years of age and all primary level officers will be released from the examination of official language proficiency after complete 50 hours training programme conduct by the institution.

According to that 79 training programme had been conducted by the Institution for the year 2019 by treasury fund.

06 days (50 hours) language training programme conducted with the treasury fund –in the year 2019

District base

No	District	No of programme	No of participants	Cost Rs.
1	Colombo	7	1151	378,635.00
2	Gampaha	3	449	195,690.00
3	Kaluthara	6	1453	463,462.40
4	Hambanthota	3	284	154,980.00
5	Mannar	3	174	164,695.00
6	Batticaloa	4	432	255,385.00
7	Trincomalee	2	200	83,790.00
8	Ampara	4	425	203,590.00
9	Kandy	7	891	346,338.00
10	Matale	4	374	216,110.00
11	Nuwera Eliya	1	267	45,880.00
12	Anuradhapura	3	337	175,800.00
13	Polannaruwa	1	69	43,085.00
14	Kurunegala	8	622	413,130.00
15	Puttalam	1	90	60,755.00
16	Badulla	8	833	494,855.00
17	Monaragala	4	566	219,795.00
18	Ratnapura	4	451	231,479.00

19	Kegalle	6	446	242,138.00
Total amount		**83**	**9,514**	**4,389,592.40**

06 day (50 hours) Income generating language training programme in the year 2019

No	District	No of Programme	No of participants	Income Rs	Cost Rs
1	Navy head quarters	2	155	320,000.00	114,024.00
2	Ministry of public administration, provincial council and local government	1	52	156,000.00	23,535,00
3	Education publication department	1	34	102,000.00	25,140.00
4	Department of labor	1	28	112,000.00	48,000.00
5	Divisional Secretariat, Thamankadua	1	102	204,000.00	84,070.00
Total amount		**6**	**371**	**894,000.00**	**294,769.00**

It can be identified the 12 day short time language training programme as an impact of National Institute of Language Education of Training to ensure government officers through provision coexistence and humanity. The officers should participate in these programme continually and end of the course certificate will be awarded base on the oral and written test.

As well, according to the government circular No 1/2014/IV the government officers who complete 50 years will be released from the examination of official language proficiency after complete 100 hours training programme conduct by the institution. According to that 85 hundred hours (100) training programme had been conducted by the Institution for the year 2019. Among them 02 programme conducted with charging course fee and other 82 programme conducted under the additional funds of the treasury.

12 days (100 hours) language training programme with treasury fund –in the year 2019

District base

No	District	No of programme	No of participants	Cost Rs
1	Colombo	2	254	159,063.00
2	Gampaha	4	363	315,726.00
3	Kaluthara	3	185	219,474.00
4	Galle	5	426	457,586.00
5	Matara	2	252	244,073.00
6	Hambanthota	3	278	258,862.00
7	Jaffna	5	362	451,069.43
8	Kilinochchiya	5	260	323,351.00
9	Mulativu	5	298	342,270.00
10	Mannar	1	39	53,894.00
11	Vavuniya	4	346	375,058.00
12	Batticaloa	2	112	157,708.00
13	Trincomalee	1	47	39,534.00
14	Ampara	3	332	351,207.00
15	Kandy	6	494	557,433.00
16	Matale	2	164	231,528.00
17	Nuwera Eliya	1	115	111,074.00

18	Anuradhapura	3	291	345,357.00
19	Kurunegala	8	669	863,816.20
20	Puttalam	1	93	91,488.10
21	Badulla	5	636	605,810.00
22	Monaragala	1	157	164,140.00
23	Ratnapura	7	385	423,616.00
24	Kegalle	4	714	353,714.00
Total amount		**83**	**7272**	**7,496,851.73**

12 day (100 hours) Income generating language training programme for the year 2019

No	District	No of programme	No of participants	Income Rs	Cost Rs
1	Electricity Board Monaragala	2	122	610,000.00	171,760.00
2	Electricity Board Galle	1	52	260,000.00	96,284.00
Total amount		**3**	**174**	**870,000.00**	**268,044.00**

150 hours language training programme for the professionals

These programme will be conducted for the professionals who are working in different domain as residential and nonresidential programme. Especially theses programme have been designed based on newly appointed medical officers, Engineers, custom officers and Technical officers.

- 150 hours nonresidential second language Training programme conducted for the year 2019 by treasury fund

No	District	No of programme	No of participants	Cost Rs.
1	Kandy	2	177	248,441.36
Total amount		**2**	**177**	**248,441.36**

- **150 hours Income generating nonresidential language training programme for the year 2019**

No	District	No of participants	Income Rs.	Cost Rs.
1	Ayurveda Department – North western province	60	600,000.00	159,974.00
2	Base hospital Kurunegala	80	800,000.00	168,314.00
3	Kuliyapitiya north	68	680,000.00	149,229.00
4	Base hospital, Polannaruwa	62	620,000.00	187,214.00
5	Divisional Secretariat, Yatinuwara	90	900,000.00	123,934.36
6	Diyathalawa Survey department	87	870,000.00	124,507.00
7	Divisional Secretariat, Jaffna	34	250,000.00	117,084.00
8	Bandaranayake memorial Ayurveda Research Institution	63	630,000.00	132,779.00
9	Indigenous National Medical Institution	60	600,000.00	110,454.72
10	Ayurveda Teaching hospital, Borella	63	630,000.00	113,490.00
11	De Soyza Hospital	52	520,000.00	110,554.00
12	Casal Street, women hospital	50	500,000.00	107,134.00
13		52	520,000.00	110,034.00
Total amount		**821**	**8,120,000.00**	**1,714,702.08**

150 hours Income generating residential language training programme for the year 2019

No	Place	Programme	No of programme	No of participants	Income Rs	Cost Rs.
1	Agalawaththa Training Centre	Programme for medical officers	10	699	17,475,000.00	7,725,775.00
2	Agalawaththa Training Centre	Programme for Scientific officers	1	43	1,075,000.00	630,341.00
3	Agalawaththa Training Centre	Programme for Engineers	2	91	2,275,000.00	488,697.00
4	Agalawaththa Training Centre	Programme for Survey officers	2	114	2,850,000.00	1,233,135.00
	Total amount		**15**	**947**	**23,675,000.00**	**10,641,487.00**

Language Camp for G.C.E (A/ L) Students

The main object of this programme is motivating A/L qualified students in learning Tamil / Sinhala as second languages. This language camp will be conducted as two days programme provincially and the resource persons who got special training from the institution will be selected for language camp.

In the year 2019, three programme were conducted and total cost is Rs.**495, 030.00.**

No	Place	No of Programme	No of Participants	Cost Rs
1	Al-Harshath M.V, Ampara	2	447	304,950.00
2	Senkaladi M.V, Saithamaruthu	1	300	190,080.00
Total amount		**3**	**747**	**495,030.00**

- **Radio Programme – 'If you know teach if you don't know learn'**

The above programme which started in the year 2016 aligned the students of G.C.E O/L conducted in the year 2019 also.

Ms. Mallika Devi Narayanan who is a senior Lecturer from the University of Buddhist and Pali conducted as resource of the Radio programme which broadcasted in 09 divisional channels of Sri Lanka Rupavahini Corporation including the Sinhala and Tamil channels throughout the year. It was cost including the transport Rs.153,239.00/= for this programme in the year of 2019.

Furthermore to widening the language learning, the programme of listening the language through the channel Rupavahini has been conducted in the year of 2019 and it was cost Rs. 4,340,000.00

- **G.C.E.O/L second language Seminars which Conducted parallel to the radio programme "දන්නවා නම් උගන්වන්න, දන්නැත්තම් ඉගෙනගන්න" – 'If you know teach if you don't know learn'**

One day seminar series for the students who sitting for second languages in GCE O/L examination was conducted by NILET collaborating with the ministry of national co-existence, re conciliations and official languages all island in the year 2019.

The institution prepared and pressed the teacher guide for Teachers and hand book for the students for this seminar. The support of the language specialist and Academic and research officers of the institution acknowledged pleasing and its cost Rs. 1, 072,770.00.

Among registered teachers of the institution a special team were selected for the seminar series and they specially trained by the institution.

These programme was conducted considering the request all over the Island and conducted 5 seminar series.

Second language Seminars which Conducted for O/L student in the year 2019

No	Place	No of students	Cost Rs
1	District secretariat, Kaluthara	1004	140,291.00
2	Viharamaha Devi vidyalaya, Kiribathgoda	265	66,563.00
3	Vivekanande College, Colombo	225	60,200.00
4	Ananda Maha vidyalaya, Elpitiya	152	52,000.00
5	District Secretariat, Mathara	702	101,400.00

6	Weeraketiya Rajapaksha Vidyalaya	750	103,395.00
7	Royal college, Kurunegala	423	71,500.00
8	Zahira college, Puttalam	362	61,354.00
9	Medirigiriya National School	302	58,310.00
10	Anuradhapura, Palisinha Harichchndara Vidyalaya	352	67,155.00
11	Divisional Secretariat, Pathadumbara	259	63,389.00
12	Divisional Secretariat, Matale	285	50,197.00
13	St. Mary's College, Kegalle	550	82,879.00
14	District Secretariat, Badulla	300	94,137.00
Total amount		**5931**	**1,072,770.00**

Diploma in Translation

Main responsibility of the National Institute of Language Education and Training by the act is training language and Translators.

According to that, the above programme was started at Head office which located in Makumbura on 26.05.2019 for 44 participants and it's charged Rs. 40,000.00 from a participant as a course fee.

Diploma in second Language Teaching

This course is conducted who has followed the certificate course in second language teaching. 47 person has been registered to this course in the year 2019 and Rs. 20,000.00 was collected by each one.

Language Training courses conducted thorough the approved registered institution

Private institution has been registered with the approval of management committee to establish the language teaching process in the year of 2019 and the following courses conducted by such institution.

No	Programme	No of Programme	Participants
3	50 hours language training course	14	802
4	100 hours language training courses	50	3273
	Total	**64**	**4075**

07.7Internal Audit Division

Introduction

The Internal Audit Division is functioning as a separate independent unit which acts free from the authority of the persons engaged in work or services within the Institution or of the persons engaged in implementing the programs and projects as well as of the persons directly engaged in financial and accounting activities of the Institution or persons that bear responsibility over such activities.

It is compulsory that the Internal Audit reported directly to the Head of the Institution regarding the finance and accounting activities.

Internal Audit programs are prepared to survey the parts relating to auditing activities of the projects and proposals of the Internal Audit Unit.

Duties and subject limits of Internal Audit unit

- Taking part in the internal control that rules over the financial activities of the institution and maintaining a continuous survey and an independent evaluation of the regularity and the sufficiency of the internal investigations implemented to prevent and reveal the wrongdoings and frauds of the activities related.

- Supporting the Chief Accounting Officer in determining the progress achieved in planning and implementing the projects and programs indicated in the Annual Action Plan by the institution.
- Evaluating the qualitative of the performances of employees in fulfilling the responsibilities assigned to them.
- Investigating in to the extent to which every asset of the institution is protected from every kind of losses and damages.
- Investigating whether the Establishments Code of the Government, the Financial Regulations of the Government and the instructions stipulated in the circulars that relate to the Institution released from time to time are followed.
- Investigating in to the effectiveness of the internal system of control chosen to prevent as well as to discover the waste, idle capacity and over expenses.
- Conducting subject investigations in necessary situations.
- Investigating into the operational activities of the Institution with a management viewpoint instead of technical or accounting viewpoint, and reporting regarding that.

Internal Audit planning

The Annual Internal Audit Plan will be arranged to implement the projects and programs of the institutions according to the Annual Action Plan of the institution.

Internal Audit programme

Internal Audit programme had been scheduled to investigate the financial activities of the institution whether practical, sufficient and efficiency and determining the trustworthiness of the accounts and other reports of the institution.

Forwarding the Internal Audit Reports

The Internal Audit Reports are forwarded to the Chairman of the Institution. The copies of the Reports are forwarded to the Auditing and Management Committee.

The special fields which are added to the internal auditing plane in the year 2019

- Language training programme auditing
- Requisition of fixed asset and other procurement plane
- Capacity building programme
- Income generate programme
- Recurrent Expenditure
- Capital Expenditure
- Leave particulars of the staff

Internal Audit report for the year 2019 as follow

1. Examine the first quarter progress report in the year 2019 of the National institute of language learning and training institution

2. Examine the internal audit report in the year 2018 of the National institute of language learning and training institution.

3. Examine the internal audit report related to the residential language training programme conducted to the National integration promotion officers and National integration coordinating officers. - 2019

4. Examine the internal audit related to the administration and usage of the vehicles – 2019

5. Examine the internal audit related to the temporarily appointed 15 coordinating assistants who are appointed in a daily basis of Rs 1500. - 2019

6. Examine the internal audit related to the updating of NILET website. -2019

7. Examine the internal audit related to the fixed assets. – 2019

8. Examine the internal audit related to the income generating residential programme which were held in the Agalawaththa Centre of the National institute of language learning and training. – 2019

9. Examine the internal audit related to the diploma courses which was conducted by the National institute of language learning and training.

10. Examine the internal audit related to the nonresidential income generating programme conducted by the National institute of language learning and training.

11. Examine the internal audit related to the training of trainers by the proposal of national budget of the year 2019.

Risk management

Introduction to the process of Risk Management of the institution

All institutions face different kind of risk. These risk should be managed and if they should managed successfully, it is reasoning for that maximum potentiality.

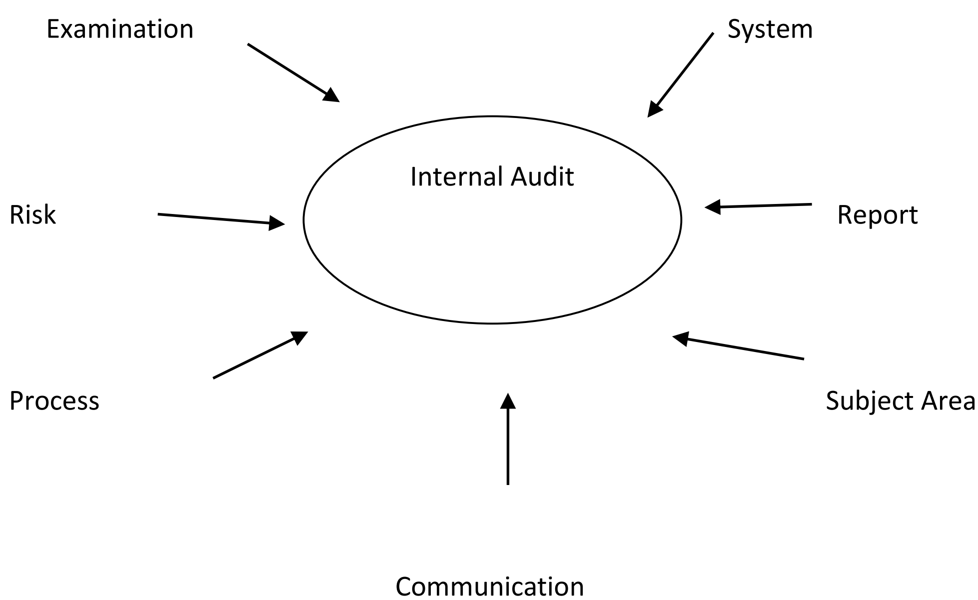
The above risk is divided into initial operation and the financial risk. The following chart pointing out the activities which are used how to reduce the above risk under the special risk number for the each and every goods as summarized.

	Risk factors	**Results**	**Risk valuation**
1	Failure to fulfill the exam in standard	Students appraisal is not matched to the exam	supervise the exam activities
2	introduction to virtual human resources	Quality reduction in learning process	Review the quality of resource persons
3	Financial risk	weakness of financial management and unable to reach the financial targets	find out the profit creative way and admin the budget, operational review

		and financial responsibilities by the internal administration, Fraud and theft, increased excessive expenditure	
4	information systems not updated	obstruct the information system, unable to supply the correct and complete information, obstruct the services	continuous review of information system at present as well as in future
5	irregular activities of administration	Obstruct to the maintaining of the vehicle, leave of the staff, saving activities and procurement plan.	Supervise the related section and forward the reports with recommendations.

Internal Administration

Evaluate the reports which are issued by the internal and external auditing regarding the activities of internal audit system.



Committee of Audit and management

Regarding the Public Enterprises Circular No 55 (PED 55) make arrangement to the meetings of Audit and management committee once quarterly and four per year.

8.7 **Finance Division**

The finance division is the responsibility for all finance administration account transaction of the Institution. Director General is the Chief Financial Executive officer and the Accountant is the responsible person for the finance administration and account transaction.

Main duties of the finance division

Support to complete and give responsibility to the secretary of the ministry as the chief accounting officer and the director general as the accounting officer to achieve the financial commitment and answering the parliament.

a. Certificate of conformity to the government financial rules and regulations.
b. conduct of financial management accountancy administration system
c. Prepare and update of budget forecast and financial plan
d. conduct of current and correct financial reports
e. Preparing year end final accounts and submitting to the Auditor General
f. Conformity to tax values and other daily requirements.
g. giving salary and wags of staff at time
h. Operating financial activities of the training programme conducting by the institutions and compile the financial facilities.

Accounting Policies

1.1. 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 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 in order to provide a better presentation.

1.3 Property, Plant and Equipment

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

	Rate (%)
Building and Structure	2.5

Furniture & Office Equipment	10
Plant Machinery and equipment	20
Vehicle	25
Computers	25
Library Books	10

Full year depreciation is provided in the year of purchased assets on straight line basis whereas no depreciation is provided in the year of disposal for assets purchased prior to the year 2014 and depreciation is calculated based on the date of purchase / date of disposal for assets purchased from year the 2014 onwards.

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 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 a review of 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 purposes of the cash flow statement, cash and cash equivalents comprises cash in hand, deposits held with banks, 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 at the balance sheet date are included in the Financial Statements and adequate provision is made for liabilities which 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 contribution and Employee's Trust Fund contributions. The Institute contributes 12% and 3% on gross salary of employees to EPF and ETF respectively.

1.10 Income

1.10.1 Grants in the nature of Recurrent

Grant received to the Institute from General Treasury for the recurrent expenditure has been recognized as income, and also all the income which generated by the Institute is recognized directly to the Income Statement under other income.

1.10.2 Grants in the nature of Capital

Grant received to the Institute from General Treasury for the Capital expenditure has been deducted in reporting the related expenses.

1.11 Expenses

All expenditure in the nature of recurrent 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 text books and stationary items are recognized at cost.

2. Change in Accounting Policy

Depreciation method is changed from full year depreciation in the year of purchased 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.

3. Cash Flow Statement

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

Tatement of financial position as at 31st December 2019

	Note	2019	2018
		Rs.	Rs.
Revenue			

Treasury Fund	01	93,925,419	87,539,810
Ministry fund	01	5,773,800	49,887,161
other income	02	44,112,967	44,344,097
		143,812,186	181,771,068
Expenses			
Administrative expenses	03	(73,467,406)	(65,311,243)
Expenditure for training programme	04	(68,224,969)	(75,608,626)
Surplus / Deficit from operations	05	2,119,811	40,851,199
Finance expenses		(113,639)	(54,514)
Surplus(deficit) before taxation		2,006,172	40,796,685
Taxation		-	-
Surplus/(deficit) after Taxation		2,006,172	40,796,685

Statement of financial position as at 31st of December 2019

	Notes	**2019**	2018
		(Rs)	(Rs)
Assets			
Non-current assets			
Property, plant & equipment	06	**57,560,882**	**39,312,402**
Building work in progress		**710,171**	**11,986,375**
Current assets			
Trade and other receivable	07	**11,171,031**	**23,101,527**
Inventory – stationary & Consumables		**1,270,755**	**1,249,058**
Cash & cash equivalents	08	**56,178,942**	39,396,092
		68,619,942	**63,746,677**
Total assets		**126,890,995**	115,045,453

Funds, Reserves, Liabilities

Capital		**13,015,468**	13,015,468
Accumulated surplus (Deficit)		**43,096,339**	**41,495,192**
Revaluation Reserve		**47,000,892**	32,526,407
		103,112,699	**87,037,066**

Non-current liabilities			
Provision for gratuity		**3,712,093**	**2,724,222**
		3,712,093	**2,724,222**
Current liabilities			
Trade and other payable	09	19,130,460	24,466,451
Accrued expenses	10	935,743	785,913
		20,066,203	25,252,363
Total funds and Liabilities		126,890,995	115,013,651

Statement of changes in the Assets / equity for the year ended 31st of December 2019

	Contributed Capital (Rs)	Accumulated surplus /Deficit) (Rs)	Revaluation / Reserve (Rs)	Total (Rs)
Balance as at 2018.01.01	**13,015,468**	**(7,434,832)**	**32,526,407**	**38,107,043**
Government grant - capital	-	8,133,339		8,133,339
Surplus / deficit for the year	-	40,796,685		40,796,685
Asset Revaluation				

Balance as at 31st December	**13,015,468**	**41,495,192**	**32,526,407**	**87,037,067**
Previous year adjustment	-	(405,025)	-	(405,025)
surplus/Deficit for the year		2,006,172	14,474,485	16,480,658
Balance as at 31st of Dec. 2019	**13,015,468**	**43,096,339**	**47,000,892**	**103,112,700**

Cash flow statement for the year ended 31st of December 2019

	2019	2018
	(Rs)	(Rs)
Surplus / deficit before taxation	**2,006,172**	40,796,685
Loss on disposal of fixed assets	**-**	
Depreciation	**11,235,735**	9,678,387
Prior year adjustment	**(405,025)**	
Gratuity income	**1,171,272**	354,841
Other income	**-**	-
adjustment for pre payments	**-**	-
Adjustment for fuel payable	**-**	-

	14,008,153	50,829,913
Interest income	**(1,672783)**	(803,260)
Gratuity paid	**(183,400)**	(101,100)
Operating surplus / deficit before working capital changes	**12,151,970**	49,925,553
Changes in working capital		
Increase / Decrease in trade or other receivable	**11,930,496**	(16,668,746)
Increase or Decrease in trade or other payable	**(5,217,962)**	(5,197,251)
Decrease / increase of stock stationary	**(21,697)**	(266,398)
	18,842,806	27,793,158
Net cash flows from operating activities	**18,842,806**	27,793,158
Cash flows from investing activities		
Acquisition of property, plant and equipment	**(15,009,728)**	(5,659,147)
work on process		
Sales proceeds of disposal assets	**11,276,204**	**(9,875,030)**

	-	-
Income on disposal of assets	**1,672,783**	803,260
Net cash flows from Investing activities	**(2,060,742)**	(14,730,917)
Net changes in cash and cash equivalents	**16,782,064**	(16,689,747)
Cash and cash equivalents at the beginning of the year	**39,396,092**	19,441,420
Cash and cash equivalents at the ending of the year	**56,178,156**	2,751,673

Note – A - cash and cash equivalents

	2019	2018
	Rs.	Rs.
Bank Deposit	**56,178,156**	39,396,092
	56,178,156	39,396,092
	56,178,156	39,396,092

Notes to the financial statements for the year ended 31 of December 2019

Note 01 – Income	**2019**	2018

	(Rs)	(Rs)
Grant for recurrent expenses	**58,200,419**	**55,993,810**
Grant for capital expenses for Training programme -		
From Treasury	**35,725,000**	**31,546,000**
From Ministry	**5.773,800**	**49,887,161**
	99,699,219	**137,426,971**

Note 02 - Other income	**2019**	2018
	(Rs)	(Rs)
Training programme income	**41,529,813**	**42,727,270**
Registration fee	**-**	**60,000**
Examination fee	**-**	**46,000**
Tender deposits – not refundable	**93,000**	**116,000**
Interest income	**1,672,783**	803,260
No pay charge and deduction from salary	**84,093**	**133,634**
Meals contract income	**84,093**	**186,000**
government charges on vehicle income	**-**	**4,200**
Hall charges	**228,340**	10,000
government charges on housing facility 10%	**-**	50,136

government charges on electricity bill	**-**	6,000
other income	**504,938**	201,598
	44,112,967	**44,344,097**

Note 03 - Administrative expenses	**2019**	2018
	(Rs)	(Rs)
employee's Emoluments		
salaries and wags	**18,675,020**	16,296,094
EPF Institutional cont.12%	**2,236,125**	1,921,377
ETF Institutional cont. 3%	**558,270**	480,344
Overtime	**143,850**	153,186
Holiday payments	**62,293**	45,808
Professional Allowance	**-**	168,000
Other allowances	**512,921**	338,775
Vehicle allowances	**600,000**	600,000
Fuel allowances	**620,125**	654,170
Allowance for Trainers	**572,250**	345,225
Sitting and Travelling allowance	**989,610**	809,687
Allowance for Chairman	**989,610**	809,687

Gratuity Allowance	**1,171,272**	354,225
Travelling – Domestic	**89,557**	110,950
Travelling foreign	**207,045**	-

	2019	2018
Supplies	**(Rs)**	(Rs
stationary and office requisites	**601,180**	470,044
Fuel	**524,774**	484,940
Uniforms	**24,000**	10,675
Refreshment	**195,502**	287,740
Newspaper and others	**6,271**	-
Maintenance Expenses		
Vehicle	**1,551,681**	1,024,354
Plant machinery, Equipment building & Structure	**329,396**	173,350
Computers	**211,788**	10,350
Building	**77,310**	147,205
Furniture and office equipment	**8,395**	420

Services

postal and communication	**845,518**	733,425
Electricity	**1,437,855**	1,006,277
water	**179,958**	
Rent and local Tex	**17,473,750**	17,212,500
Security Service	**2,576,928**	2,584,510
Senatorial Services	**3.535,597**	2,777,174
Advertisement	**536,142**	800,820
Welfare and administrative cost	**155,369**	-
Operating lease	**3,838,334**	3,863,762
Audit fee	**419,090**	-
Others	**444,691**	820,458
Depreciation		
buildings and constructions	**524,994**	492,544
Plant machinery and equipment	**2,129,742**	2,085,860
Building & Structure	**524,994**	492,544
Furniture & office equipment	**1,224,577**	1,015,436
Vehicle	**5,332,192**	5,512,500
Library books	**9,917**	68,587

Computers	**2,014,312**	503,460
	73,467,406	65,311,243

Note 04 – Expenditure For Training Programme

	2019	2018
	(Rs)	(Rs)
Resource person payment	**16,365,034**	21,522,250
stationaries and office requisition	**3,136,375**	2,180,435
Meals & Refreshment	**9,604,214**	21,168,481
Accommodation	**743,889**	5,443,524
Coordination fee and administration	**698,956**	-
Printing charges of certificates	**6,708,482**	392,058
Supporting staff service	**208,350**	392,058
overtime	**747,224**	814,107
Holiday payments	**343,551**	307,656
Fuel	**953,366**	1,577,937
Additional fuel	**-**	-
Electricity	**971,815**	1,331,021

Water	**337,310**	302,740
Travelling – Domestics	**724,430**	571,284
Vehicle maintenance	**200**	146,631
Computer maintenance	**3500**	-
Machinery and Equipment maintenance	**62,270**	40,275
Building maintenance	**71,332**	99,738
Furniture Maintenance	**-**	10,400
Participation allowance	**20,130**	682,810
Radio Programme	**20,990,247**	9,937,082
staff training	**206,300**	466,050
Advertisement	**829,567**	1,647,997
Hostel requisition	**237,517**	36,660
Hall charges	**1,080,799**	1,963,672
Translation and Exam fee	**50,000**	17,500
Wage and salary	**2,328,750**	-
Bank Charges	**8,850**	37,760
		118,570

other services	**35,326**	
	68,224,969	75,608,626

Note:05	**2019 (Rs)**	2018 (Rs)
Bank Charges	**30,000**	7610
Retaining taxes for balance interest	**83,639**	46,904
	113,639	54,514

Note 06 - Finance expenses

Note 07 Property, plant & equipment										
	Depreciation Rate	Total cost as at 01.01.2019	During the year disposal	adjustment	Total cost at 2019.12.31	Accu. dep as at 2019.01.01	adjustment	Depreciation for the year	Acc.dep as at 31.12.2019	WD value as at 2017.12.31
		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	Rs	(Rs)
Land	-	615,000	-	-	615.000	-	-	-	-	615,000
Building & construction	2.5 %	20,986,199	4,956,546	-	25,942,745	1,157,897		24,994	1,682,892	24,259,853
Plant, machinery & equipment	20 %	10,620,221	2,841,825	-	13,462,046	8.500,330		2,129,742	10,630,072	2,831,974
Furniture and office equipment	10 %	12,226,741	(64,780)	-	19,173,793	6,660,455		1,224,577	7,885,032	11,288,761
Vehicles	25 %	22,050,000	-	22,050,000	19,800,000	12,979,006	(16,724,485)	5,332,192	1,586,712	18,213,288
Library books	10 %	1,,343,352	-	-	1,343,352	1,333,435		9,917	1,343,352	-
Computers	25 %	8,052,639	264,305	-	8,316,944	5,950,626		2,014,312	7,964,938	352,006
		75,894,151	15,009,728	(2,250,000)	88,653,881	36,581,750	(16,724,485)	11,235,735	31,092,999	57,560,882

	2019	2018
Note 07 - Property & other receivable		
	(Rs)	(Rs)
advance – Capital work	**-**	100,000
Advance – Income generate programme	**30,000**	58,983
Receivable income – Mr.Hewasinghe	**58,983**	58,983
Receivable income – Mr. Pradeep	**-**	19,898
Receivable income – Mrs. Thuram	**17,163**	17163
Receivable income – Mrs. Napawala	**9,650**	9,650
Receivable income – Mr.Wickramasinghe	**9.650**	9,650
Advance for Website Designing	**93,000**	-
Receivable income – Thamankada D.Secretariate	**22,000**	-
Receivable amount – Electricity board	**900,000**	-
Deposits	**141,500**	141,500
Receivable income – line ministry	**2,290,285**	14,201,683
Receivable income –Buddhist affairs	**165,000**	165,000
Receivable income – Ministry of health	**7,433,800**	8,378,000
	11,171,031	23,101,527

Note 08 - cash & cash equivalents

	2019	2018
	(Rs)	(Rs)
Bank of Ceylon Acc. No – 0007442918		
Capital Account	**309**	643,419
Recurrent Account	**475,102**	2,562,518
Ministry Activities	**270**	478,150
Income	**4,433,782**	217
Training of Trainers	**6,150**	
Saving Account - BOC 79712746	**51,262,544**	35,711,789
	56,178,156	39,396,092

Note 09 - Trade and other payable

	2019	2018
	(Rs)	(Rs)
Tender deposits – Refundable	**202,000**	262,000
Resource person allowance	**6,655,048**	12,676,670
Fuel	**141,500**	201,000
stationary and other requisitions	**282,725**	76,660
Meals and Refreshment	**-**	1,108,051

Travelling	**-**	-
Vehicle maintenance	**-**	-
Residential facility		2,050,882
Postal, quirkier, communication	**128,595**	-
Travelling – Domestic	**5,862**	40,808
Overtime	**72,225**	72,225
Hand book printing		
Research Expenses		
Wickramarachchi construction – Agalawaththa Renovation	**637,946**	637,946
Stamp tax payable		11,125
Retain tax payable	**13,495**	70,674
Leama Creations – Internal Designing	**4,039,290**	**5,585,155**
Refundable of guarantee deposit	**44,886**	
Other	**-**	17,500
Audit charges payable	**360,000**	620,190
Creditors – SLBC and Lakdiva	**2,959,496**	731,789
Provision for salaries EPF & ETF	**772,830**	335,577
	19,130,460	24,498,252

Note 10 - Accrued Expenses	**2019**	2018
	(Rs)	(Rs)
Travelling charges – Domestic	**-**	1,226

Postal & communication		179,759
Electricity	**77,597**	179,964
Security services	**221,229**	-
Water	**2,676**	
Hall charges & Sound system	**-**	62,000
Overtime	**-**	787
	-	
Water charges		2,924
Holiday payments	**70,248**	6,305
Senatorial services	**277,972**	20,800
Training allowance	**9,500**	-
Advertisement	**-**	105,628
Vehicle maintenance	**-**	77,126
Technical report charges	**50,000**	
Furniture and office requisition	**226,521**	226,521
	935,743	785,913

	2019	2018
Note 11- previous year adjustment	Rs	Rs
Over value of accumulated Depreciation - Computers	**-**	1,240907
allocation for accrued bill payment	**(405,025)**	5,243,274
Allocation to the Academic and Research officers who indicted	**-**	1,649,158
	(405,025)	8,133,339

Note 12 - Court case on Mr. Hewasinghe

An assistant director dismissed from his post as misusing of public funds and producing fraudulent document from 2nd February 2010 and a case was going on in Kaduwela Tribunal court since 2011 (The case no. is LT 30/1491/2011). It has been settled down and he was appointed temporarily as an academic and research officer post according the decision of the management board of the institution which was held on 2019.10.28.

Note 13 - Interdicted Employees during the year 2015, 2016 & 2019

In the year of 2015 two employees of the institution has been interdicted. Director General of the Institution interdicted from 19.03.2015 – 06.07.2015 as well as an Academic and research officer has also interdicted which is effected from 10.08.2018 by the decision of management committee of the institution which was held on 23.09.2018. The provision from the salary of Director General for ETF & EPF has been allocated in the accounts for the related period.

Director General and the Administrative officer have been interdicted in August of 2019 and the provision from the allowances, salary ETF and EPF were allocated.

Note 14 - Designing the website of the Institution

Designing of the website procedure going on in process and Rs.93,000.00 has been paid to the Institution of Sri Lanka Foundation as an advance. The total value of this process is Rs.465,000

Note 15 - Budget proposal – Training of Trainers programme 2019

Regarding the Budget proposal of 2019, by the cabinet paper Cab/P/ 19/2673/131/018-I language training programme has been begun without the allocation. Rs.4,894,709.64 was paid to the bills by the institution which is received by the income generating programme due to the unavailability of fund from treasury and further Rs.37, 395,922 has to be paid for the bills by the institution. Regarding the unavailability of the fu

NATIONAL AUDIT OFFCIE

My No.}PAF/C/NILTT/SF/01/19/43 Your No.} Date}04th October 2021

Chairman
National Institute of Language Education and Training

Auditor General's report of the National Language Education and Training Institute for the year ended 31 December 2019 in pursuance of section 12 of the National Audit Act No. 19 of 2018 on the financial statements and other legal and regulatory requirements.

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1. Financial Statements

1.1 Qualified opinion

The audit of the financial statements of the National Institute of Language Education and Training for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. The report on the transactions related to the institution has been tabled in parliament on February 18, 2021 due to the delay in financial reports. In accordance with section 12 of the National Audit Act, the following are my comments and observations which I consider should be published with the institution's annual report.

In my opinion, except for the effects of the matters described in Basis for 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 2019, 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) Due to not conducting annual review of the effective life of non-mobile assets in accordance with paragraph 65 of Sri Lanka Public Sector Accounting Standards No. 07, computer accessories costing Rs.5,722,770 were fully depreciated, but were still in use. Accordingly, the estimated error had not been corrected as per standard 03.

(b) The cost value of the land owned by the institution was depicted as rs.615,000 in the financial statements, however the fair value of the land was not depicted in the statements.

(c) From June 2017 to January 2018, provision was not made in the financial statements for the sum of Rs.648, 504 to be paid for security services and television and radio programs in the year under review. Therefore, the surplus of the year under review was more than the above figure.

(d) The value of Rs.710, 171 which was wrongly adjusted to the work in progress (building) account in the year 2017 was not corrected during the year under review.

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

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

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

In preparing the financial statements, management is responsible for assessing the Institute ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Institute 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.

1.4 Auditor's Responsibility in Auditing Financial Statements

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

Those who are charged with governance are made aware about the significant audit 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 obtained all the information and explanations necessary for the audit according to the requirements mentioned in section 12(a) of the National Audit Act No. 19 of 2018, and according to my investigation, the proper financial records were maintained by the institution.

2.1.2 The financial statements of the company are consistent with the previous year as per the requirement mentioned in section e6 (1) (d)(iii) of the National Audit Act No. 19 of 2018.

2.1.3 The recommendations made by me last year, except the observations made in paragraph 1.2(e)of this report, are included in the presented financial statements in accordance with the requirement mentioned in section (6)(i)(d)(iv) of the National Audit Act No. 19 of 2018.

2.2 I didn't observe any matter to the extent of making the following statements in confining the proceedings followed and the evidence obtained to the material and material facts.

2.2.1 Whether any member of the governing body of the institution has a relationship, directly or indirectly, outside the ordinary course of business in relation to any agreement related to the institution in accordance with the requirement mentioned in section 12(d) of the Audit Act No. 19 of 2018.

2.2.2 It has acted in a manner that does not comply with any relevant written law or other general or special provisions issued by the governing body of the institution in accordance with the requirement mentioned in section 12(e) of the National Audit Act No. 19 of 2018.

Reference to Laws, Rules and Regulations	Observation

(a) Section (f) of paragraph 6 of the National Language Education and Training Institutes Act No. 26 of 2007	Action had not been taken to invest the balance of Rs. 51,262,544 existed in the Savings Account as at 31 December 2019 in short term and long term securities obtaining approval of the Board of Management.
(b) 753(1) and (2) of the Monetary Regulations Code of the Democratic Socialist Republic of Sri Lanka	Although No. of 22,500 Basawadamu Hada Dinamu hand books were printed at a cost of Rs. 6,615,000 for 2018 and 2019 GCE (O/L) students but not entered in the Inventory Register according to the Financial Regulations.
(c) Paragraph II of Management Services Circular No. 03/2018 dated 18 July 2018	A sum of Rs.1,475,675 had been paid for 15 graduates and 3 trainee trainees who were recruited as coordinating assistants during the year under review contrary to the circular.

2.2.3 Whether the Institute has performed according to its powers, functions and duties according to the requirement mentioned in Section 12(g) of the National Audit Act No. 19 of 2018.

2.2.4 Whether the resources of the Institute had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws according to the requirement mentioned in Section 12(h) of the National Audit Act No. 19 of 2018.

A sum of Rs. 15,323,972 had been spent for broadcasting and coordinating the Teach – if you know, Learn – if you don’t know programme and Rs. 4,278,635 had been spent for Rupavahini programme and had acted outside the guideline contrary to the Guidelines 3.4.2, 6.3.3, 8.9.1 and 8.9.1 (b) of the Procurement Guidelines for obtaining these services.

(b) Other audit observations

(a) A sum of Rs. 29,952,931 had been paid for advertising expenditure to the Sri Lanka Broadcasting Corporation and Rs. 7,439,125 had been paid for coordinating activities to a private advertising agency for the 'Teach -if you know - Learn -if you don’t know' program from 2016 to 31 December 2019. Although the program was broadcasted island wide through seven radio services, no follow-up action had been taken on the extent to which the program was popular among school children as expected and to what extent the intended objectives had been achieved.

(b) A sum of Rs. 3,079,807 had been spent for initial proceedings of the training of 1800 language trainers according to the budget proposals. A sum of Rs. 3,079,807 expenditure incurred so far has been useless due to the suspension of this program halfway. Further invoices for a sum of Rs. 28,705,303 had been presented for conducting these training programmes divisionally but payments were not made.

(c) The three wheeler valued at Rs. 350,000 which owns to the Institute had not been used for 3 years and a motor car valued at Rs. 3,150,000 had not been used during the year under review.

(d) Two washing machines valued at Rs. 295,924 purchased for the Agalawatta Training Center in 2015 without identifying the proper requirement and were not in use until the end of their lifetime in the year 2020.

(e) A sum of Rs.4, 903,757 owed for the supply of goods to 3 private institutions had not been settled for more than a year.

(f) A sum of Rs.2, 290,285 had been accounted as receivables from the Ministry, but according to the Ministry's financial statements as of December 31, 2019, the Ministry had not confirmed that there was any payable to be paid.

Signed illegibly

W.P.C.Wickramarathna
Auditor General