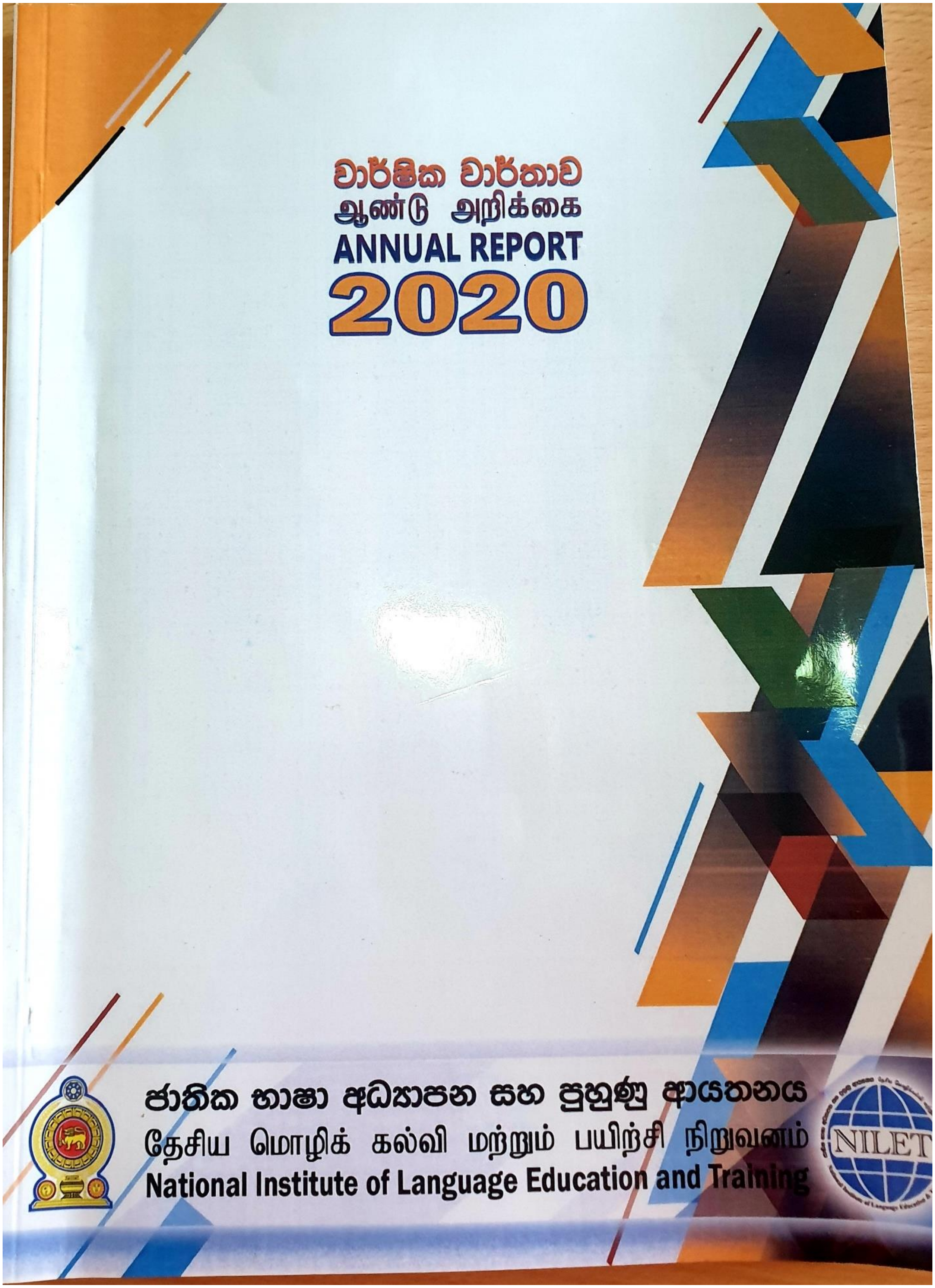
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ANNUAL REPORT
2020
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தேசிய மொழிக் கல்வி மற்றும் பயிற்சி நிறுவனம்
National Institute of Language Education and Training
NILET

Annual Report - 2020

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 the year 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. Tasks 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.

04. The Information of the Recommended Management Board of the National Institute of Language Education and Training in the year of 2020

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.

Management board was not appointed in the year of 2020 due to the covid pandemic.

4. <u>Recommended Academic board members - 2020</u>

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.

Academic board was not appointed in the year of 2020 due to the covid pandemic and the function of the institution also unable to carry out as earlier determination

5.1. 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.

6. Staff of the Institution in the year - 2020

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.

6.1 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 vacancies of the institution in a temporarily basis as follows

	Name	Position	Date of appontment
1.	Mr.A.M.S.N. Attapathu	Management assistant	2020.03.02
2.	Mr. Mahesh thannae	Management assistant	2020.03.02

3.	Mr.B. Indikka prasanna	Office assistant	2020.03.02
4.	Mr.K.M.G.Bandaranayaka	Office assistant	2020.03.02
5.	Mr.H.M.Kalanavithuranga bandara	Driver	2020.03.02
6.	Miss. S.R.C. De Seram	Coordinating assistant	2020.10.06
7.	Mr.D.S.Shantha tha silva	Management assistant	2020.10.06
8.	Miss.H.G.N.N.Nihari	Management assistant	2020.10.06
9.	Mr.P.W.D.D.B.Thilakarathna	Office assistant	2020.10.06
10.	Miss.B.G.P.Kumari	Office assistant	2020.10.06
11.	Miss.L.Werasekara	Coordinating assistant	2020.12.08

6.2 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	10
Librarian	01
Management Assistant	12
Electrician and Pump operator	01
Driver	06
KKS	08
Total number of posts	**52**

Accordingly, Permanent staff of the institution by the year end of 2020 as follows:

Post	**Number**
Director General	01
Director	01
Assistant Director	02
Accountant	01
Academic and Research officer	05
Administrative officer	01
Internal Audit officer	01
Coordinating Assistant	10
Management Assistant	12
Driver	06
Office Assistant	08

Total	**48**

6.3 Composition of the Institution

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

6.4 Administrative and supply division

All the administrative and institutional functions relevant to the Institute are handled by this division. This division also engages in 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.

6.5 Planning Division & Training 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 – 2020

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, High level 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 the students who has completed 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.

Functions of the Institute

- 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.

The Board of management assists the organization in various ways in all relevant decisions to achieve the above objective. The advisory council advises the organization on the steps to be taken for the development of the organization and provides a panel to discuss the issues related to the organization and the development of the organization.

Programme and courses conducted by the Institution in the year of 2020

It has been planned to train the language to the government officers and conducting other programme as well as in the previous years in the year of 2020. But it was unable to complete the programme in an expected manner due to the covid pandemic.

However, it could have been able to conduct the following programme in the year of 2020.

Preparation of syllabus

Further to conducting the Sinhala and Tamil language training programme to the government officers, the Preparation of syllabus to the foreign languages such as English, Korean, Hindi as well as the preparation of syllabus to train Tamil language to the monks and the members of the local government has been held by the institution in the year of 2020.

Programme for monitoring the resource person

It has been planned to monitor and follow up the registered resource person provincially by the institution in the year of 2019. However it was able to conduct only three programme in the year 2020 due to the covid pandemic. It was cost Rs 45,000 to the 77 participants in the above mentioned three programme.

One day workshop for resource person

One day work shop for the resource person who registered in the institution and the department of language was conducted by the collaboration of institution and the language department at the young Buddhist hall which is located in Borella. It was cost Rs.186,000.00 for the 77 participants in this programme.

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.

It has been held such programme in Dambulla divisional training center and 31 participants were trained in the year 2020.

No	place	No of participants	cost (Rs)

1	Dambulla divisional center	31	173,274.19
	Total	31	173,274.19

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 02 training programme has been conducted by the Institution for the year 2020 and 97 participants were trained.

6 day (50 hours) Income Generating Training Program in the year 2020

Seri. No	Place	No of participants	Income (Rs)	Expenses (Rs)
1	Akkaraipattu base hospital	37	165,550.00	-
2	Divisional secretariat office, Thimbullagala	60	153,000.00	90,030.00
	Total	97	169,550.00	90,030.00

12 days (100 hours) non - residential Sinhala / Tamil training program.

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 hundred hours (100) training programme had been conducted by the Institution for the year 2020. According to that 3 program of 100 hours has been conducted and 97 officers were trained.

12 day (100 hours) Income Generating Training Program in the year 2020

Seri. No	Place	No.of participants	Income	Expenses
1	Electricity board, Nuraichcholai	32	160,000.00	80,780.00
2	Electricity board, Nuraichcholai	33	164,975.00	78,455.00
3	Electricity board, Nuraichcholai	32	185,000.00	100,550.00
	Total	97	509,975.00	259,785.00

<u>150 hours language training programme for the professionals</u>

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.

It has been held 13 program in the year of 2020 and 591 participants were trained.

150 hours non-residential Income Generating Programme for the professionals for the year 2020

Seri. No	Place	No. of participants	Income	Expenses
1	Electricity board, Athul kotte	48	480,000.00	112,600.00
2	Electricity board, Dehiwala	62	620,000.00	94,920.00
3	Electricity board, Dehiwala	67	670,000.00	102,530.00
4	Electricity board, Nuraichcholai	35	350,000.00	123,040.00
5	Electricity board, Nuraichcholai	33	330,000.00	118,125.00
6	Electricity board, Nuraichcholai	28	289,975.00	98,400.00
7	Electricity board, Matara	34	340,000.00	128,670.00
8	Electricity board, Matara	54	540,000.00	115,273.00
	Total	361	3,619,975.00	893,558.00

150 hours Income Generating non-residential language Training Programme for the year 2020

Seri. No	Place	No. of courses	No. of participants	Income (Rs)	Expenses (Rs)
1	Tamil language 150 hours residential training program for doctors –	3	159	3,075,000.00	1,755,371.00

	Agalawaththa training center				
2	Tamil language 150 hours residential program for engineers – Agalawaththa training center	2	71	1,775,000.00	887,816.00
	Total	5	230	4,850,000.00	2,643,187.00

Diploma in Translation Studies

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

According to that, the above programme was started at Head office which located in Makumbura on 26.05.2019 and in the year of 2020

Seri. No	Place	No of participants	Income (Rs)	Expenses (Rs)
1	Head office of the NILET	20	1,057,000.00	558,224.00
	Total	20	1,057,000.00	558,224.00

Certificate Courses in Hindi language

This program was conducted in the year of 2020 under the policy of foreign language learning and 08 participants has been completed successfully out of 15 participants who have been participated in the above course.

Seri. No	Place	No. of participants	Income (Rs)	Expenses (Rs)

1	Head office of the NILET	15	269,500.00	184,817.00
	Total	15	269,500.00	184,817.00

Diploma in second Language Teaching

This course is conducted who has followed the certificate course in second language teaching. 47 participants has been registered to this course in the year 2019 and the course was conducted in the year of 2020.

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 and the following courses conducted in the year of 2020 by such institution.

No	Programme	No of Programme	No. of Participants
1	50 hours language training course	1	37
2	100 hours language training courses	21	1,405
	Total	22	1,442

6.6 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.

1. Certificate of conformity to the government financial rules and regulations.
2. Conduct of financial management accountancy administration system
3. Prepare and update of budget forecast and financial plan
4. Conduct of current and correct financial reports
5. Preparing year end final accounts and submitting to the Auditor General
6. Conformity to tax values and other daily requirements.
7. Giving salary and wags of staff at time
8. Operating financial activities of the training programme conducting by the institutions and compile the financial facilities.

1. Institutional information

1.1 The institution has been formed under the constitution by the act No 26 of 2007 and the training center of the institution is located at Gallewaththa, Agalawaththa.

2. Account policies

2.1 Basis of Preparation of the account policies

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.

2.2 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.

2.3 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.

2.4 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

2.9 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.

2.10 Income

2.10.1 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.

2.10.2 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.

2.11 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.

2.12 Inventories

Inventory items such as text books and stationary items are recognized at cost.

3. Change in Accounting Policy

3.1 Trade 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.

4. 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.

We certify that accounting policies and entries as is an essential number of financial statement, and the financial statement of the institution will give a true and fair view for the year ended at 2020.12.31 and its surplus for the previous year. This financial statement is an integral to the rules and regulation of the government.

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Accountant Director General

It is the responsibility of the chairman of the institute to prepare and submit these financial statements subject to the approval of the Board of Management under the accounting policies contained on pages 22 to 24 and the entries numbered on pages 26 to 39 which are an essential number in these financial statements. Funding will be tabled for the first meeting of the newly appointed Board of Management.

…………………………. ………………………………

Chairman member of management board

Date

Statement of financial position as at 31st December 2020

	Note	2020 Rs.	2019 Rs.
Revenue			
Treasury Fund	01	69,281,000	93,925,419
Ministry fund		-	5,773,800
other income	02	18,852,373	44,112,967
		88,133,373	143,812,186
Expenses			
Administrative expenses	03	(69,896,731)	(73,467,406)
Expenditure for training programme	04	(10,274,234)	(68,224,969)
Surplus / Deficit from operations		7,962,408	2,119,811
Finance expenses		(15,540)	113,639)
Surplus(deficit) before taxation	05	7,946,868	2,006,172

Taxation		-	-
Surplus/(deficit) for the year		7,946,868	2,006,172

Statement of financial position as at 31st of December 2020

	Notes	**2020**	2019
		(Rs)	(Rs)
Assets			
Non-current assets			
Property, plant & equipment	06	47,994,529	58,271,053
Current assets			
Trade and other receivable	07	15,088,531	11,171,031
Inventory – stationary & Consumables		1,638,812	1,270,055
Cash & cash equivalents	08	72,255,819	56,178,942
Total assets		136,977,691	126,890,995

Funds, Reserves, Liabilities

Capital		13,015,468	13,015,468
Accumulated surplus (Deficit)		57,135,277	43,096,339
Revaluation Reserve		47,000,892	47,000,892
		117,151,637	103,112,699
Non-current liabilities			
Provision for gratuity		4,675,348	3,712,093
		4,675,348	3,712,093
Current liabilities			
Trade and other payable	09	13,524,317	19,130,460
Accrued expenses	10	1,626,389	935,743
		15,150,706	20,066,203
Total funds and Liabilities		126,890,995	126,890,995

Statement of changes in the Assets / equity for the year ended 31st of December 2020

	Contributed Capital	Accumulated surplus /Deficit)	Revaluatio n / Reserve	Total
	(Rs)	(Rs)	(Rs)	(Rs)

Balance as at 2018.12.31	**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	16,480,657
Asset Revaluation				
Balance as at 2019.12.31	**13,015,468**	**43,096,339**	**47,000,892**	**103,112,700**
Previous year adjustment	-	6,092,070	-	6,092,070
surplus/Deficit for the year	-	7,946,868	-	7,946,868
Balance as at 31st of Dec. 2020	**13,015,468**	**57,135,276.71**	**47,000,892**	**117,151,638**

Cash flow statement for the year ended 31st of December 2020

	2020	2019
	(Rs)	(Rs)
Surplus / deficit before taxation	7,946,868	2,006,172
Depreciation (current assets)	10,365,424	11,235,735
Prior year adjustment	6,092,070	(405,025)
Provision for gratuity	1,251,155	1,171,272
	25,655,517	14,008,153

Interest income	(2,217,173)	(1,672,783)
Gratuity paid	(287,900)	(183,400)
Operating surplus / deficit before working capital changes	23,150,444	12,151,970
Changes in working capital		
Increase / Decrease in trade or other receivable	(3,917,500)	11,930,496
Increase or Decrease in trade or other payable	(4,915,497)	(5,217,962)
Decrease / increase of stock stationary	(368,057)	(21,697)
	13,949,389	18,842,806
Net cash flows from operating activities	13,949,389	18,842,806
Cash flows from investing activities		
Acquisition of property, plant and equipment	(88,900)	(15,009,728)
work on process	-	11,276,294
Income by interest	2,217,173	803,260
Net cash flows from Investing activities	2,128,273	(2,060,742)

Net changes in cash and cash equivalents	16,077,662	16,782,064
Cash and cash equivalents at the beginning of the year	56,178,157	39,396,092
Cash and cash equivalents at the end of the year	72,255,819	56,178,156

Note – A - cash and cash equivalents

	2020	2019
	Rs.	Rs.
Bank Deposit	72,255,819	56,178,156
	72,255,819	56,178,156

Notes to the financial statements for the year ended 31 of December 2020

Note 01 – Income	2020	2019
	(Rs)	(Rs)
Grant for recurrent expenses	61,181,000	58,200,419
Grant for capital expenses		
From Treasury	8,100,000	35,725,000
From Ministry	-	5,773,800

	69,281,000	99,699,219

Note 02 - Other income	2020	2019
	(Rs)	(Rs)
Training programme income	16,382,450	41,529,813
Income by inviting Tenders	45,000	93,000
Interest income	2,217,173	1,672,783
No pay leave and deduction from salary	64,175	84,093
Hall and residential charges	-	228,340
other income	143,575	504,938
	18,852,373	44,112,967

Note 03 - Administrative expenses	2020	2019
	(Rs)	(Rs)
employee's Emoluments		

salaries and wages	20,014,086	18,675,020
EPF 12%	2,401,690	2,236,125
ETF 3%	600,423	558,270
Overtime	52,286	143,850
Holiday payments	26,062	62,293
Other allowances	559,438	512,921
Vehicle allowances	1,627,586	600,000
Fuel allowances	638,662	620,125
Allowance for Trainers	223,250	572,250
Allowance for participation	-	989,610
Allowance for Chairman	775,862	713,050
Gratuity Allowance	1,251,155	1,171,272
Travelling – Domestic	479,348	89,557
Travelling – foreign	-	207,045
stationary and office requisites	553,868	601,180
Fuel allowance	417,706	524,744
Uniforms	24,000	24,000
Refreshment	90,333	195,502
Newspaper and others	-	6,271
Maintenance Expenses		
Vehicle	544,304	1,551,681
Plant machinery, Equipment & Structure	358,348	329,396
Computers	57,630	211,788

Building	263,294	77,310
Furniture and office equipment	24,048	8,395
Services		
postal and communication	947,348	845,518
Electricity	1,074,157	1,437,855
Rent	16,200,000	17,473,750
Security Service	2,478,860	2,576,928
Senatorial Services	2,879,416	3,535,597
Advertisement	101,088	536,142
Welfare and administrative cost	-	155,369
Operating and lease	3,557,495	3,838,334
Audit fee	360,000	419,090
Others	198,853	444,691
Depreciation		
buildings and constructions	648,569	524,994
Plant machinery and equipment	2,692,409	2,129,742
Furniture & office equipment	1,919,517	1,224,577
Vehicle	4,950,000	5,332,192
Library books	-	9,917
Computers	154,929	2,014,312
	69,896,731	73,467,406

Note 04 – Expenditure For Training Programme

	2020 (Rs)	2019 (Rs)
Resource person payment	2,151,402	16,365,034
stationaries and office requisition	452,321	3,136,375
Meals & Refreshment	1,611,001	9,604,214
Accommodation	116,800	743,889
Coordination fee and administration	36,000	698,956
Text books and Teacher Guides	240,000	
Printing charges of certificates	1,325,045	6,708,482
Supporting staff service	-	208,350
overtime	316,451	747,224
Holiday payments	78,889	343,551
Fuel	400,919	953,366
Postal and communication	354,886	757,187
Electricity	396,417	971,815
water	158,731	337,310
Travelling – Domestics	238,544	724,430
Vehicle maintenance	2,850	200
Computer maintenance	1,300	3,500

Machinery and Equipment maintenance	68,945	62,270
Building maintenance	24,240	71,332
Maintenance of office equipment	320	-
Transport and participation allowance	-	20,130
Radio Programme	-	20,990,247
Staff training		206,300
Advertisement	48,276	829,567
Hostel requisition	87,068	237,517
Hall and rent charges	412,305	1,080,799
Translation and Exam fee	-	50,000
Allowance for trainers and staff	1,616,921	2,328,750
Bank Charges	-	8,850
other services	134,603	35,326
	10,274,234	68,224,969

Note:05	2020 (Rs)	2019 (Rs)
Bank Charges	15,540	30,000
Retaining taxes for balance interest	-	83,639
	15,540	113,639

Note 06 - Finance expenses

Note 07 Property, plant & equipment	Depreciation Rate	Total cost as at 01.01.2020	During the year disposal	adjustment	Total cost at 2020.12.31	Accu. dep as at 2020.01.01	adjustment	Depreciation for the year	Acc.dep. as at 31.12.2020	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 %	25,942,745	-	-	25,942,745	1,682,891	-	648,569	2,331,460	23,611,285
Plant, machinery & equipment	20 %	13,462,046	-	-	13,462,046	10,630,072	-	2,692,409	13,322,481	139,565
Furniture and office equipment	10 %	19,173,793	88,900	-	19,262,693	7,885,032		1,919,517	9,804,549	9,458,146
Vehicles	25 %	19,800,000	-	-	19,800,000	1,586,712	-	4,950,000	6,536,712	13,263,288
Library books	10 %	1,343,352	-	-	1,343,352	1,343,352	-	-	1,343,352	-
Computers	25 %	8,316,944	-	-	8,316,944	7,964,938	-	154,929	8,119,867	197,078
		88,653,880	88,9000		88,742,781	31,092,998	-	10,365,424	41,458,422	47,284,358
Building and other internal working process										710,171
										47,994,525

Note 07 - Property & other receivable	2020 (Rs)	2019 (Rs)
Advance – profit	-	30,000
Receivable income – Mr.Hewasinghe	58,983	58,983
Advance for construction of buildings	6,519,000	-
Receivable income – Mrs. Thuram	17,163	17,163
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 Div.Secretariate	-	22,000
Receivable amount – Electricity board	900,000	900,000
Deposits	161,500	141,500
Advance for building	6,519,500	-
Receivable income –Ministry of Buddhist affairs	165,000	165,000
Receivable income – Ministry of health	4,863,800	7,433,800
Receivable income – Line ministry	2,290,285	2,290,285
	15,088,531	11,171,031

Note 08 - cash & cash equivalents	2020 (Rs)	2019 (Rs)
Bank of Ceylon Acc. No – 0007442918		
Capital Account	1,465,131	309
Recurrent Account	4,895,320	475,102
Ministry Activities	270	270
Income account	4,433,782 6,150	4,433,782
Training of Trainers	51,262,544	35,711,789

Saving Account - BOC 79712746		
	72,255,819	56,178,157

Note 09 - Trade and other payable	2020 (Rs)	2019 (Rs)
Tender deposits – Refundable	870,600	202,000
Resource person allowance	5,698,735	6,655,048
Fuel	-	141,500
Printing and stationary	282,725	76,660
Postal, quirkier, communication	-	128,595
Travelling – Domestic	-	5,862
Refund - payable	72,225	72,225
Wickramarachchi construction – Agalawaththa Renovation	637,946	637,946
Leama Creations – Internal Designing	4,039,290	5,585,155
WHT payable	-	13,495
Service agreement payable	2,039,290	4,039,290
Audit charges payable	720,000	360,000
Creditors – broadcasting and telecasting	2,959,496	2,959,496
Provision for salaries EPF & ETF	-	772,830
	13,524,317	19,130,460

Note to the Financial statement of the year ended on 31.12.2020

Note 10 - Accrued Expenses	2020 (Rs)	2019 (Rs)
Travelling charges – Domestic	21,420	-
Postal & communication	145,145	
Electricity	86,849	77,597
Electricity	48,948	-
Security services	218,315	221,229
Water	3,829	2,676
food and parties	1,435	
Overtime	15,000	-
Holiday payments	11,183	70,248
Sanitary services	270,325	277,972
Rent – payable	27,305	-
Attachment and training allowance	256,823	9,500
Preparation of text book and teacher guide	240,000	-
Furniture and office requisition - payable	226,521	226,521
Any other accrued expencess	53,292	50,000
	1,626,389	935,743

	2020	2019
Note 11- previous year adjustment	Rs	Rs
Advance payable in the previous year of 2016	6,250,000	1,240907
Security bill payment of previous year	(174,259)	5,243,274

Allocation to the officers who interdicted	16,329	1,649,158
	6,092,070	8,133,339

Note 12 - 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 13 - Budget proposal – Training of Trainers programme 2019

Regarding the Budget proposal of 2019, by the cabinet paper Cab/P/ 19/2673/131/018-I of language training programme and the bills related to that amount of Rs.37, 395,922 has to be received from the treasury.

NATIONAL AUDIT OFFCIE

My No.}PAF/C/NILTT/SF/01/20/71 Your No.} Date}21st December 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 2020 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 2020 comprising the statement of financial position as at 31 December 2020 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. My report will be tabled in Parliament in due course according to Article 154(6) of the Constitution.

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 2020, 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) Although fixed assets valued at Rs. 12,285,304 had been fully depreciated but, they were continuously to be used due to non-review of the effective life time of non-current assets annually in accordance with paragraph 65 of the Sri Lanka Public Sector Accounting Standard No.07. No action has been taken to rectify the estimated error occurred by that in accordance with the Sri Lanka Public Sector Accounting Standard No.03.

(b) Although a case has been filled against the Institute in labour court,it had not been disclosed a brief description of the nature of the contingent assets at the reporting date and where practicable and estimate of their financial effect and period of setoff and reimbursement in financial statements according to the standard No.08.

(c) The cost value of the land which the Agalawatta Tanning centre is located about 01 hectare has been stated as Rs. 615,000 in the financial statements, the fair value of the land had not been shown in the financial statements.

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 Other information included in the 2020 Annual Report of the National Institute of Language Education and Training

Other information means the information included in the 2020 annual report obtained by me prior to the date of this audit report but not included in the financial statements and my audit report thereon. Management is responsible for this other information.

My opinion on the financial statements does not disclose other information and I do not express any kind of assurance or opinion thereon.

If, based on other information obtained by me prior to the date of this audit report and based on my own work, I conclude that such other information is materially misstated; I am required to report that fact. I have nothing to report in this regard.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka 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.

1.5 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 according to 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 are included in the presented financial statements according to 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 according to 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 according to 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. 62,204,717 in the savings account in short term and long term securities as at 31 December 2020. Further, the money had been kept in a general savings account for several years without any investment and the high interest income had been lost that could have been obtained by investing that money in a fixed deposit.
(b) 571(2) and (3) of the Monetary Regulations Code of the Democratic Socialist Republic of Sri Lanka	The deposits exceeding 02 years were Rs. 107,000 out of the refundable deposit balance of Rs. 870,600 which was deposited by

		suppliers as at 31 December 2020. Action had not been taken with regarding those deposits as per financial regulations.
(c)	Section 21.1 and Section 23.2 of Chapter XLVIII of the Code of Institutions of the Democratic Socialist Republic of Sri Lanka	Although any unpaid wages during the period of suspensions should be ordered to be paid after a formal disciplinary inquiry is held immediately or within the prescribed period and if it is determined that the accused officer is acquitted of all charges from that report, an order of reinstatement. However, the director general and administrative officer had been reinstated and a sum of Rs. 666,026 had been paid as salaries and allowance for the period of suspension without performing those functions.
(d)	Monetary Regulation 770(4) inserted by paragraph 13.2 of State Monetary Circular No. 01/2020 dated 28 August 2020	A car and three - wheeler had been parked in the premises for several years without being driven and action had not been taken with regarding the unusable vehicles which should be disposed as per circular instructions.
(e)	Paragraph II of Management Services Circular No. 03/2018 dated 18 July 2018	Although should refrain from recruiting employees and deciding the salaries and allowances of their employees without obtaining prior approval from the Department of Management Services, 11 officers had been recruited and paid a sum of Rs. 1,726,853 as

salaries and allowances during the year review without complying with those instructions.

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

2.3 Other audit observations

(a) Receivable amount of Rs.2, 290,285 had not been settled for more than 2 years from the abolished Ministry of National Integration, Official Languages, Social Progress and Hindu Religion Affairs and it was shown as a balance of receivable in the financial statements.

(b) A sum of Rs.11, 335,467 has been existence for more than two years. Out of Rs.13, 524,317 of trade and other payables included in the Financial Position statement as at 31 December 2020 and action had not been taken to settle those balances.

(c) A multifunction printer had been purchased at a Rs. 2,024,000 in the year 2019. Although the primary purpose of purchasing this printer was printing 50,000 to 100,000 certificates. An additional cost of Rs. 1,026,000 was incurred for printing 38,000 certificates from an external agency in the year 2020 due to the action had been taken to purchase without preparing technical specification to suit the necessity of the institution.

(d) The two washing machines, valued at Rs. 295,924 which were purchased for Agalawatta Training Center without identifying the proper requirement in the year 2015, were not used until the end of their lifetime. Further, two vehicles owned by the institution, were underutilized without using during the year under review.

Signed illegibly

W.P.C.Wickramarathna
Auditor General