



திரௌகா ஸலர்஢க, லகவீக அ஢கபக, பர்சேசக னா னல திபு஢ூலீ ருபக அலா஢கலக
திறன்கள் அபிவிருத்தி, துாழிற் கல்வி, ஆராய்ச்சி ஢ற்றும் புத்தாக்க இராஜாங்க அ஢ைச்சு
State Ministry of Skills Development, Vocational Education, Research and Innovations



லுங்கா சர்லா஢ு கார்தீக அலாசாப ஢ாசகக
இலங்கை ஜேர்஢ன் துாழில்நுட்ப பயிற்சி நிறுவக஢்
Ceylon German Technical Training Institute

லார்கீக லார்கால
ஆண்டு அறிக்கை
ANNUAL REPORT

2021

லுா. 582, ணுலு பார (஢லீகிபீப), ஢ுாருலு.
இல.582,காலிவீதி, கல்கிசை.
No.582, Galle Road (Mount Lavinia), Moratuwa.

Report of the Director / Principal

Ceylon German Technical Training Institute – 2021

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

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

At present the Institution conducts 11 full time courses, 04 Diploma courses, 45 part time courses allied to the motor mechanic sector. Since the demand for the trained technicians of this Institution has increased in the local and foreign industrial sector, the annual intake of the students also has to be increased. During this year 600 apprentices for full time courses, 147 apprentices for diplomas and 4,000 apprentices for part time courses were enrolled.

This year, Ceylon German Technical Training Institute has won the first place in “Island wide Awards for the best large scale Training Provider in Sri Lanka” on 17.07.2019 which celebrated to mark the “International Youth Skills Day”. In addition to that, the number of enrolling students for the full time courses could be able to increase, up to 32 during this year. CGTTI has achieved the efficiency and success of the courses through taking actions to develop the infrastructure facilities cater to the requirements of the apprentices.



Upali Ranasinghe
Director / Principal
Ceylon German Technical Training Institute

Ceylon German Technical Training Institute

Board of Governors of the year 2021

- | | | |
|---------------------------------|--|------------|
| 01. Mr. Vinodh Kumar Munasinghe | | - Chairman |
| 02. Mrs. Anuradha Ileperuma | - Additional Secretary (Vocational Training)
State Ministry of Skills Development, Vocational
Education, Research & Innovation | - Member |
| 03. Mrs. D.H.S. Pulleperuma | - Senior Assistant Secretary
Ministry of Finance, Economic & Policy Development | - Member |
| 04. Mr. P.D. Balasooriya | - Chief Executive Officer
Ceylon Transport Board | - Member |
| 05. Mr. E.D.S. Kumararathne | - Director General, Tertiary & Vocational
Education Commission | - Member |
| 06. Professor P. A. De Silva | | - Member |
| 07. Mr. Upali Ranasinghe | | - Member |
| 08. Mr. Lakmal Samarakoon | | - Member |

Performance Report 2021

Ceylon German Technical Training Institute

1. Introduction

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

At present the Institute is being functioned under the State Ministry of Skills Development & Vocational Education, Research & Innovations.

Vision:

To become the best Automotive Training Institute in South Asia.

Mission:

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

2. Objectives and the role of the Institution

- 1.) Produce skilled craftsmen required for the local and foreign labour market.
- 2.) Conduct full time courses relevant to Motor Mechanic & other sectors.
- 3.) Conduct short term courses as evening classes and weekend classes aiming to provide technical knowledge for the students who concluded the school education and the employed persons who aspire to explore their knowledge.
- 4.) Carrying out vehicle repairing for the vehicles in external institutions and for the outsiders for concessionary prices.
- 5.) Conduct special courses and seminars to accomplish the requests of Public Institutions, Industrial sector and three forces of the army.

3. Achievements

1. Another regional center of the Ceylon German Technical Training Institute was established in Anamaduwa. With the precedence of the Hon. State Minister, it was opened on 11th February 2021. At present 65 apprentices, the first batch who intake for the Agricultural Machinery Equipment Repairing course for 1 ½ year training period, are being followed the course.
2. 600 apprentices were intake for the full time courses in the year 2020, and the applications are already invited to intake apprentices for the courses to be held in the year 2021.

3. 1382 apprentices were already enrolled for 44 short term weekend courses and it is scheduled to be enrolled another 500 apprentices for short term evening courses.
4. Renovate the 04 Divisions to bring up the courses conducted in the Institution in to a high standard in order to suit for the industry sector. (Primary Division, Motor Mechanic Division, Welding Division and Vehicle Electrician Division)
5. A student hostel is being in construction level in Aththidiya area of Dehiwala to facilitate accommodations for the 650 apprentices. The work progress is 90% concluded up to now.
6. Develop the infrastructure facilities of CGTTI to facilitate the facilities for the increasing number of the students. For this two storied Dressing Room, equipped with modern facilities was constructed. The present number of the apprentices, who follow courses have been increased up to 102 in CGTTI.
7. CGTTI has won the National Vocational Training Excellence Awards 2020 on 15th June 2021 at the premise of BMICH, the conference held to mark the “National Skills Day”.



Opening of Anamaduwa Regional Center 2021.02.11 by the prime minister of the Democratic Socialist Republic of Sri Lanka

Recruitment of students

No	Sector	2020		2021	
		Target	Intake	Target	Intake up to 31.08.2021.
1.	Automobile Repair and maintenance	345	321	415	65
2.	Electrical, Electronics & Telecommunication	60	50	60	
3.	Mechatronics Technology	45	50	45	
4.	Metal & Light Engineering	125	116	125	
5.	Refrigeration & Air Conditioning	75	60	75	

Note: It has been planned to intake 600 new apprentices for the primary training in Full time courses for the year 2021 in the month of November.

4. Targets of the year 2021

1. It has planned to open a new regional center in Bibile area of Monaragala District. It is expected to introduce Agricultural Machinery Equipment Repairing course in this center which suit for the said area.
2. Established a Quality Management System (QMS) and Management Information System (MIS) for the CGTTI.

3. Obtain ISO certificate for the Institution.
4. The Innovation to generate electricity through sea waves is in the final step and it has currently planned to develop the innovations submitted by the students in this regard.
5. Update the courses to suit for the local and foreign technical sector and provide new training equipment for the apprentices.
6. Develop the infrastructure facilities cater to the increasing student intake and transformed the theoretical class rooms in to smart classes.

5. **New center**

District	Divisional Secretary Division	Center	
		Name	Existing courses
Puttalm	Anamaduwa	Anamaduwa Regional center of Ceylon German Technical Training Institute	Repairing Agriculture machineries course

Human Resources Management and Development

The Department of Management Services approved the cadre for the Ceylon German Technical Training Institute as 303 for the year under review. Out of them 207 is for the Academic Division and 96 for Non – Academic Division.

Approved cadre 303			
Service category	Approved	Academic	Non – Academic
Higher Management (HM)	08	05	03
Medium Management (MM)	12	09	03
Junior Management (JM)	48	38	10
Management Assistant (MA)	193	155	38
Primary (PL)	42	-	42
Total	303	207	96

New recruitments, resignations, vacate the posts, retirements, service terminations and deaths in the year under review are in the following table.

New recruitments	Resignations	Vacate the post	Retirement	Deaths	Termination of the service
29	04	02	04	01	24

Staff training activities

In view of enhancing the subject knowledge, language proficiency, technological knowledge and special management ability of the staff, the CGTTI has provided the opportunity to participate in staff training programmes in 2021 too.

Staff of the CGTTI has participated in 14 local training programmes in 2021 and 22 employees in Academic staff and 14 employees in Non – Academic staff have obtained the training in knowledge, skills and attitudes development. Rs. 1,171,000.00 has incurred for the local training programmes of the staff in this year.

Estimate for the employees as at 31.12.2021 – 242

Nationality of the employees		Permanent			Contract			Daily		
		Age Less than 18 years	Age between 18- 54	Age 55 years and more	Age Less than 18 years	Age between 18- 54	Age 55 years and more	Age Less than 18 years	Age between 18- 54	Age 55 years and more
Sri Lankans	Male	-	173	28	-	11	-	-	-	-
	Female	-	29	-	-	-	01	-	-	-
Non – Sri Lankans	Male	-	-	-	-	-	-	-	-	-
	Female	-	-	-	-	-	-	-	-	-

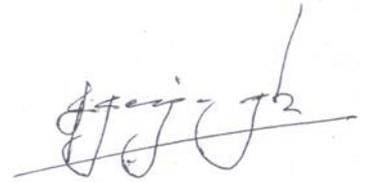
Service Category	Male	Female
Senior Management (HM)	04	-
Management (MM)	08	01
Junior Management (JM)	41	03
Management Assistant – Technological (MA 2-2)	117	03
Management Assistant – Non -Technological (MA 1-2)	10	22
Primary (PL)	32	01
Total	212	30
Total	242	

CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE
Statement of financial position as at 31st December 2021

DESCRIPTION	NOTE	CGTTI	CGTTI	SLGTTI	SLGTTI	Total	Total
		2021 Rs	2020 Rs	2021 Rs	2020 Rs	2021	2020
ASSETS							
Non Current Assets							
Property, Plant & Equipment	2	1,748,693,901	1,813,186,716	949,134,122	1,152,202,725	2,697,828,023	2,965,389,442
Capital Work in Progress	2-a	2,285,945	1,470,585			2,285,945	1,470,585
Investment	8	26,538,628	28,861,280			26,538,628	28,861,280
Total Non-Current Assets		<u>1,777,518,474</u>	<u>1,843,518,581</u>	<u>949,134,122</u>	<u>1,152,202,725</u>	<u>2,726,652,596</u>	<u>2,995,721,307</u>
Current Assets							
Cash & Cash Equivalents	6	25,379,791	21,703,728	1,723,437	2,175,029	27,103,228	23,878,757
Debtors	3	4,848,177	3,603,442	-	-	4,848,177	3,603,442
Stationery & Paints Stocks	29	195,649	170,673	968,758	1,065,788	1,164,408	1,236,461
Income Receivable	26	1,758,891	1,175,887	-	-	1,758,891	1,175,887
Advance A/C	5	21,427,526	21,659,762	-	-	21,427,526	21,659,762
Deposit	4	382,000	302,000	-	-	382,000	302,000
Advance for Fixed Assets	30	273,324	792,565	-	-	273,324	792,565
Current Accounts	39	-	-	-	-	-	-
Spare Parts Stock		5,553,371	4,961,720			5,553,371	4,961,720
Total Current Assets		<u>59,818,729</u>	<u>54,369,777</u>	<u>2,692,195</u>	<u>3,240,817</u>	<u>62,510,925</u>	<u>57,610,595</u>
TOTAL ASSETS		<u>1,837,337,203</u>	<u>1,897,888,359</u>	<u>951,826,317</u>	<u>1,155,443,543</u>	<u>2,789,163,521</u>	<u>3,053,331,901</u>
LIABILITIES							
Current Liabilities							
Payables	28	-	-	10,025		10,025	
Accrued Expences	9	29,931,554	14,114,978	2,238,124	2,722,400	32,169,677	16,837,378
Current Accounts -S.L.C.T.B	7	1,975,291	1,975,291	-	-	1,975,291	1,975,291
Loans	10	-	262,855	-	-	-	262,855
Refundable Deposits	11	1,177,886	1,003,839	-	50,000	1,177,886	1,053,839
Part time Course fees (2022)		11,500,000	4,250,000	-	-	11,500,000	4,250,000
Current Accounts	39	-	-	129,168,821	129,168,821	129,168,821	129,168,821
Creditors	27	10,650,341	4,243,619	-	-	10,650,341	4,243,619
Total Current Liabilities		<u>55,235,072</u>	<u>25,850,582</u>	<u>131,416,969</u>	<u>131,941,221</u>	<u>186,652,040</u>	<u>157,791,803</u>
Non Current Liabilities							
Gratuity payable		139,930,034	132,045,562	5,771,790	4,821,660	145,701,824	136,867,222
Total Non Current Liabilities		<u>139,930,034</u>	<u>132,045,562</u>	<u>5,771,790</u>	<u>4,821,660</u>	<u>145,701,824</u>	<u>136,867,222</u>
TOTAL LIABILITIES		<u>195,165,106</u>	<u>157,896,144</u>	<u>137,188,759</u>	<u>136,762,881</u>	<u>332,353,864</u>	<u>294,659,025</u>
		<u>1,642,172,097</u>	<u>1,739,992,215</u>	<u>814,637,55</u>	<u>1,018,680,662</u>	<u>2,456,809,655</u>	<u>2,758,672,877</u>
NET ASSETS / EQUITY							
Accumulated Fund		844,877,725	844,877,725			844,877,725	844,877,725
Govern Grant /Donations	13	501,650,901	574,738,636	1,247,287,271	1,394,566,735	1,748,938,172	1,969,305,371
Capital Reserve		4,407,578	4,407,578			4,407,578	4,407,578
Revaluation reserve- Land/Building		699,375,298	699,375,298			699,375,298	699,375,298
Accumuated Surplus	14	(408,139,405)	(383,407,022)	(432,649,712)	(375,886,073)	(840,789,117)	(759,293,095)
		<u>1,642,172,097</u>	<u>1,739,992,215</u>	<u>814,637,55</u>	<u>1,018,680,662</u>	<u>2,456,809,655</u>	<u>2,758,672,877</u>

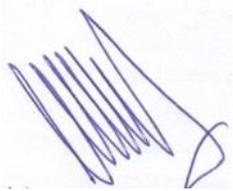


Upali Ranasinghe
Director-Principal
C.G.T.T.I.



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

The Accounting policies on pages 33 to 35 and Notes on pages 14 to 28 from an integrate part of these Financial Statements. The Board of Directors is responsible for the preparation and Presentation of these Financial Statements. These financial Statements wear approved by the Director Board and signed on their behalf.



Chairman
Director Board



Member
Director Board

CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
31 st DECEMBER 2021

DESCRIPTION	NOTE	CGTTI	CGTTI	SLGTI	SLGTI	Total	Total
		2021	2020	2021	2020	2021	2020
OPERATION REVENUE		Rs.	Rs.				
Recurrent Treasury Grant	12	232,812,970	307,530,000	54,487,030	53,846,543	287,300,000	307,530,000
Other Income	15	13,797,253	7,999,703	1,401,438	672,182	15,198,691	8,671,885
Part time Income	1	34,038,229	40,246,789			34,038,229	40,246,789
MTTC Course Income		529,675	1,643,125			529,675	1,643,125
Transfer from Govern Grant /Donations	13	201,553,170	196,204,805	161,711,469	104,073,737	363,264,639	300,278,542
SSDP funds	38	17,868,950	20,805,975			17,868,950	20,805,975
Production income	16	2,592,392	3,678,733			2,592,392	3,678,733
TOTAL INCOME		503,192,638	578,109,129	217,599,937	158,592,462	720,792,575	682,855,048
OPERATING EXPENSES							
Personnel Emoluments	17	174,887,763	246,526,379	37,540,519	34,101,115	212,428,282	232,725,886
Travelling	18	93,622	132,909	153,222	300,208	246,844	433,117
Staff Training & Development	19	1,201,902	968,542	63,680	-	1,265,582	968,542
Contractual Service	20	25,183,655	18,869,341	10,914,447	9,905,218	36,098,102	28,774,560
Supplies & Consumable Used	21	10,111,836	9,969,251	2,890,452	1,339,479	13,002,288	15,261,458
Maintenance Expenses	22	7,940,042	9,672,567	1,794,953	491,919	9,734,996	10,164,487
Depreciation	2	201,553,170	196,204,805	161,711,469	104,073,737	363,264,639	300,278,542
Other Recurrent Expenses	23	83,119,796	32,031,083	3,946,990	10,330,975	87,066,786	90,263,667
Production expenses	16	1,840,239	2,809,038			1,840,239	2,809,038
Part time expenses	1	19,931,138	27,617,475			19,931,138	27,617,475
Reserch & Development cost	24	442,275	21,730			442,275	21,730
Finance Cost	25	390,164	433,200			390,164	433,200
TOTAL OPERATING EXPENSES		526,695,603	545,256,31	219,015,733	160,542,65	745,711,33	705,798,972
Surplus/(Deficit) from operating activities		(23,502,965)	32,852,810	(1,415,796)	(1,950,190)	(24,918,761)	(22,943,923)
Net surplus/(deficit) before extra ordinary items		(23,502,965)	32,852,810	(1,415,796)	(1,950,190)	(24,918,761)	(22,943,923)
Bonus payment		(651,000)	(631,050)			(651,000)	(631,050)
Net surplus/(deficit) for the period.		(24,153,965)	32,221,760	(1,415,796)	(1,950,190)	(25,569,761)	(23,574,973)
Prior Year Adjustment	32	(578,419)	(4,931,972)	(55,347,843)	198,500	(55,926,262)	(4,733,472)
Prior Year Adjustment PT	1	-	-			-	-
Net surplus/(deficit) After prior year adjustment		(24,732,383)	27,289,788	(56,763,639)	(1,751,690)	(81,496,022)	(28,308,446)

CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE
CASH FLOWS STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Note	CGTTI 2021(Rs.)	CGTTI 2020(Rs.)	SLGTI 2021(Rs.)	SLGTI 2020(Rs.)	Total 2021(Rs.)	Total 2020(Rs.)
Cash Flows From Operating Activities							
Surplus (Deficit)from Ordinary Activities		(23,502,965)	(20,993,733)	(1,415,796)	(55,598,233)	(24,918,761)	(76,591,966)
Bonus payment		(651,000)	(631,050)			(651,000)	(631,050)
Prior Year adjustment PT		-	-			-	-
Prior Year adjustment		(578,419)	(4,931,972)	(55,347,843)		(55,926,262)	(4,931,972)
Staff Loan Interst Income		(860,303)	(513,786)			(860,303)	(513,786)
		<u>(25,592,686)</u>	<u>(27,070,541)</u>	<u>(56,763,639)</u>	<u>(55,598,233)</u>	<u>(82,356,325)</u>	<u>(82,668,775)</u>
Non Cash Movements							
Depreciation		201,553,170	196,204,805	161,711,469	104,073,737	363,264,639	300,278,542
Depreciation-Prior Year Adjument		-	3,889,066	55,789,139		55,789,139	3,889,066
Gratuity Provision		23,549,626	37,984,314	950,130	958,930	24,499,756	38,943,244
Amortization-Government Grant/Donations		<u>(201,553,170)</u>	<u>(196,204,805)</u>	<u>(161,711,469)</u>	<u>(104,073,737)</u>	<u>(363,264,639)</u>	<u>(300,278,542)</u>
		(2,043,060)	14,802,839	(24,370)	(54,639,303)	(2,067,431)	(39,836,465)
Increase/ decrease in payables		-	-	10,025		10,025	-
Increase/ decrease in Accrued Expences		15,816,576	302,766	(484,277)	50,590	15,332,299	353,356
Increase/ decrease in Current Liabilities		13,567,914	(10,945,203)	(50,000)	58,560,249	13,517,914	47,615,046
Increase/ decrease in Current Liabilities							
Gratuity payments		(15,665,153)	(11,821,945)			(15,665,153)	(11,821,945)
Increase/ decrease in Current Assets		(1,156,261)	(9,753,768)	-	378,000	(1,156,261)	(9,375,768)
Increase/decrease in stocks		(616,627)	2,251,686	97,030	299,014	(519,597)	2,550,700
Net cash flow from operating Activities		<u>11,946,449</u>	<u>(29,966,464)</u>	<u>(427,222)</u>	<u>59,287,854</u>	<u>11,519,227</u>	<u>29,321,389</u>
Cash flow from Investment activities							
Acquisition of fixed Assets		(120,627,517)	(13,579,809)	(4,012,970)	(2,496,309)	(124,640,487)	(16,076,118)
Payment for Capital Work In Progress		(815,360)	(1,470,585)			(815,360)	(1,470,585)
Staff Loan Interst		860,303	513,786			860,303	513,786
		<u>(120,582,574)</u>	<u>(14,536,608)</u>	<u>(4,012,970)</u>	<u>(2,496,309)</u>	<u>(124,595,544)</u>	<u>(17,032,917)</u>
Cash flow from financing Activities							
Increase / decrease Investments		2,322,652	10,327,681			2,322,652	10,327,681
Capital Grants		112,032,597	22,637,300	4,012,970		116,045,567	22,637,300
		<u>114,355,249</u>	<u>32,964,981</u>	<u>4,012,970</u>	<u>-</u>	<u>118,368,219</u>	<u>32,964,981</u>
Net Increase in Cash & Cash Equivalents		3,676,063	700,621	(451,592)	2,152,242	3,224,472	2,852,862
Cash & Cash equivalents at beginning of the period.		21,703,728	21,003,107	2,175,029	22,787	23,878,757	21,025,894
Cash & Cash equivalents at end of the period.		<u>25,379,791</u>	<u>21,703,728</u>	<u>1,723,437</u>	<u>2,175,029</u>	<u>27,103,228</u>	<u>23,878,757</u>

CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st DECEMBER 2021

	Accumulated Fund	Government Grant/ Donations	Accumulated Surplus	Capital Reserves	Revaluation Reserve	Total
Balance as at 31.12.2019-CGTTI	844,877,725	574,632,681	(356,850,267)	4,407,578	699,375,298	1,766,443,015
Balance as at 31.12.2019-SLGTI		1,487,325,737	(374,134,383)			1,113,191,355
Balance as at 31.12.2019	844,877,725	2,061,958,418	(730,984,650)	4,407,578	699,375,298	2,879,634,370
Prior year Adjustment(Note-32)-CGTTI	-	-	(4,931,972)	-	-	(4,733,472)
-SLGTI	-	-	198,500	-	-	198,500
	-	-	-	-	-	-
Adjusted Balance as at 01-01-2020	844,877,725	2,061,958,418	(735,718,122)	4,407,578	699,375,298	2,875,099,397
Net Surplus / (Deficit) For the Period			(21,624,783)	-		(21,624,783)
			(1,950,190)			(1,950,190)
Capital grant Treasury		19,435,873				22,000,000
		2,564,127				
CGTTI						
Received from SSDP Account-Office Equip		637,300				637,300
Vehicle Donation		-	-			-
Training Equipment Donation		17,200,000				17,200,000
Diploma Buliding Value		159,037,587				159,037,587
SLGTI						
Furniture & Office Equipmet		3,650,076				3,650,076
Machinery & Training Equipment		2,630,781				2,630,781
Computer& Accessories		2,469,750				2,469,750
	844,877,725	2,269,583,913	(759,293,095)	4,407,578	699,375,298	3,059,149,919
Less:						-
Transfer to finance performance AIC		(300,278,542)				(300,278,542)
						-
Balance as at 31.12.2020	44,877,725	1,969,305,371	(759,293,095)	4,407,578	699,375,298	2,758,871,377
Balance as at 31.12.2020CGTTI	844,877,725	574,738,636	(383,407,022)	4,407,578	699,375,298	1,739,992,215
Balance as at 31.12.2020-SLGTI		1,394,566,735	(375,886,073)			1,018,680,662
Balance as at 31.12.2020	844,877,725	1,969,305,371	(759,293,095)	4,407,578	699,375,298	2,758,672,877
Prior year Adjustment(Note-32)-CGTTI	-	-	(578,419)	-	-	(578,419)
-SLGTI	-	-	(55,347,843)	-	-	(55,347,843)
	-	-	-	-	-	-
Adjusted Balance as at 01-01-2021	844,877,725	1,969,305,371	(815,219,357)	4,407,578	699,375,298	2,702,746,615
Net Surplus / (Deficit) For the Period-CGTTI			(24,153,965)	-		(24,153,965)
Net Surplus / (Deficit) For the PeriodSLGTI			(1,415,796)			(1,415,796)
Capital grant Treasury -CGTTI		112,032,597	-			112,032,597
Capital grant Treasury -SLGTI		4,012,970				4,012,970
CGTTI						
Received from SSDP Account-Office Equip		-				-
Vehicle Donation		2,900,000	-			2,900,000
Training Equipment Donation		300,000				300,000
Diploma Buliding Value		-				-
Female Chaniging Room-SSDP		13,232,838				13,232,838
SLGTI						
Furniture & Office Equipmet		-				-
Machinery & Training Equipment		2,430,000				2,430,000
Computer& Accessories		7,989,035				7,989,035
	844,877,725	2,112,202,811	(840,789,117)	4,407,578	699,375,298	2,820,074,295
Less:						-
Transfer to finance performance AIC-CGTTI		(201,553,170)				(201,553,170)
-SLGTI		(161,711,469)				(161,711,469)
						-
Balance as at 31.12.2021	844,877,725	1,748,938,172	(840,789,117)	4,407,578	699,375,298	2,456,809,655

Note: 01

CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE
PART TIME COURSES
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 2021

Income	Note	Rs	Rs
		2021	2020
Interview fees		404,325	428,500
Course fees & Admision		28,951,912	35,517,875
NVQ Course fees -Diploma	35	1,328,000	1,426,000
Interest on treasury bills-E.W.P.T		742,231	918,958
Miscellaneous Income	34	1,333,000	6,800
Fixed deposit interest- E.W.P.T		1,278,761	1,948,656
Total income		34,038,229	40,246,789
Expenditure			
Part time & other allowances		16,798,061	23,606,827
Diploma course expenses (NVQ)	36	-	1,139,574
Refreshments		7,725	5,910
Stationery		202,996	878,028
Postage & Telegrams		55,919	72,401
Bank Charges		37,575	49,575
Electricity		356,815	976,285
Advertisements		109,058	218,116
Stamp duty		4,025	10,625
Training materials		802,425	658,634
Fuel		11,370	
Miscellaneous expenses		34,855	1,500
Total Expenditure		19,931,138	27,617,475
Surplus/Deficit Before bonus		14,107,090	12,629,314
Less: Bonus		651,000	631,050
Prior year adjustment			
Surplus/Dificit		13,456,090	11,998,264

Note -02

e -02

Property, Plant and Equipments	Land		Building		Other		Vehicle		Mechinery&Training Eqp		Furniture & fittings		Library books		Office equipment		TOTAL
	CGTI	BORELLA	CGTI	BORELLA	CGTI	BORELLA	CGTI	BORELLA	CGTI	BORELLA	CGTI	BORELLA	CGTI	BORELLA	CGTI	BORELLA	CGTI/Borella
Cost																	
Balance as at 31.12.2021	940,350,000	209,000,000	611,388,383	11,242,617	19,219,363	-	39,770,000	202,000	1,229,437,287	17,029,912	60,060,243	904,967	4,232,262	-	86,396,463	400,170	3,229,633,667
Prior Year Adjusments											-						-
Additions	-	-	19,238,417	653,043	103,155	-	-	-	26,423,360	900,884	42,965,407	38,331	-	-	29,911,600	393,320	120,627,517
Additons-Donations									300,000								3,200,000
Additions-SSDP Funds	-	-	13,232,838	-	-	-	-	-	-	-	-	-	-	-	-	-	13,232,838
Other Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31.12.2021	940,350,000	209,000,000	643,859,638	11,895,660	19,322,518	-	42,670,000	202,000	1,256,160,647	17,930,796	103,025,649	943,298	4,232,262	-	116,308,063	793,490	3,366,694,022
Depreciation																	
Balance as at 31.12.2021	-	-	374,883,963	8,334,754	18,281,482	-	39,162,083	202,000	832,834,379	16,527,603	42,361,035	714,945	3,664,702	-	79,079,835	400,170	1,416,446,951
Deprication-Prior Year Adjument																	-
Charge for the year			62,881,827	38,165	831,068	-	1,172,500	-	124,406,465	85,071	4,210,605	3,194	167,433	-	7,684,334	72,508	201,553,170
Balance as at 31.12.2021	-	-	437,765,789	8,372,919	19,112,550	-	40,334,583	202,000	957,240,844	16,612,674	46,571,641	718,139	3,832,135	-	86,764,169	472,678	1,618,000,121
Written down value																	
As at 31.12.2021	940,350,000	209,000,000	206,093,849	3,522,741	209,968	-	2,335,417	-	298,919,804	1,318,123	56,454,009	225,159	400,128	-	29,543,893	320,812	1,748,693,901

Note -02b

DISCRIPTION	LAND	BUILDINGS	FURNITURE AND OFFICE EQUIPMENTS	TRAINING EQUIPMENTS	PLANT, MACHINERY AND EQUIPMENT	COMPUTERS AND ACCESSORIES	TOTAL
Opening Balance as at 01/01/2021		10% 993,475,614	10% 244,309,140	12.5% 249,993,994	12.5% -	25% 25,567,077	1,514,114,226
Addtion for year	768,400						-
Donation Received		3,444,850	264,090	208,330	59,200	36,500	4,012,970
Net Balance as at 31.12.2021				2,430,000		7,989,035	10,419,035
	768,400	996,920,464	244,573,230	252,632,324	59,200	33,592,612	1,528,546,231
Accumilated Depreciation							
Balance as at 01.01.2021							361,911,501
Depreciation Correction for last year 2020		197,856,941	82,276,829	74,079,221	-	7,698,508	55,789,138
Depreciation for the year 2021		49,576,859	413	6,199,499	2,149.04	12,366	161,711,469
		99,429,802	24,451,371	31,266,362		6,561,783	-
Total Accumilated depreciation as at 31.12.2021	-	346,863,604	106,728,614	111,545,083	2,149	14,272,657	579,412,109
Assets net Written down Value as at 31.12.2021	768,400	650,056,860	137,844,615	141,087,240	57,050	19,319,954	949,134,122

Note-02-a					Rs.	Rs.
Capital Work in Progress	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
Training Equipment WIP - Anamaduwa		2,285,945			2,285,945	1,470,585
Total		2,285,945	-	-	2,285,945	1,470,585

Note-03					Rs.	Rs.
Debtors Accounts	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
Other Debtors		5,088,155		447,250	5,535,405	4,290,671
Provision for bad debtors		(1,025,169)			(1,025,169)	(1,025,169)
MTTC allowance		-		70,156	70,156	70,156
TVEC		267,785			267,785	267,785
Total		4,330,771	-	-	4,848,177	3,603,442

Note-04					Rs.	Rs.
Deposit	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
Electricity (Official Bangalow - Dehiwala)		-		2,000	2,000	2,000
Fuel (CTB -Filling Station - Rathmalana)		300,000			300,000	300,000
Fuel (CTB -Filling Station - Anamaduwa)		80,000				
Total		380,000	-	-	302,000	302,000

Note-05					Rs.	Rs.
Advance	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
Festival Advance		59,450			59,450	15,700
Special Advance		466,500			466,500	514,500
Trainees Advance		29,150			29,150	29,150
Book loan		(10,332)	-	272,350	262,018	312,350
Book loan		-				
Local Purchase		87,867			87,867	87,867
Distress Loan		16,410			16,410	16,410
Ten Month Staff Loan		20,442,235			20,442,235	20,683,785
Bank Loans (Third party)		63,896			63,896	
Total		21,155,176	-	-	21,427,526	21,659,762

Note-06					Rs.	Rs.
Cash & Cash Equivalents	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
Return money Order		-		2,400	2,400	2,400
Cash/Bank Balance		5,266,406		1,723,437	27,100,828	23,876,357
Total		5,266,406	-	1,723,437	27,103,228	23,878,757

Note-07					Rs.	Rs.
Current A/C S.L.C.T.B	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
S.L.C.T.B.Current A/C		(1,975,291)			(1,975,291)	(1,975,291)
Total		(1,975,291)	-	-	(1,975,291)	(1,975,291)

Note-08					Rs.	Rs.
Investment	No:	C.G.T.T.I	BORELLA	SLGTI	2021	2020
				PART TIME	TOTAL	TOTAL
Fixed Deposit- E.W.P.T		-		12,872,670	12,872,670	16,041,964
Treasury Bills-E.W.P.T.		-		13,665,958	13,665,958	12,819,316
Total		-	-	26,538,628	26,538,628	28,861,280

Note-09						Rs.	Rs.
Accrued Expenses	No:	C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021 TOTAL	2020 TOTAL
Salary Payable 4093		2,409,472		288,030		2,697,501	2,263,020
E.T.F Payable		349,176				349,176	54,645
E.P.F Payable		2,382,901				2,382,901	1,535,761
Trainees welfare						-	79,441
Union-SLNSS		12,200				12,200	3,600
Telephone Bill Payable		194,094				194,094	181,414
Staff Insurance		2,483				2,483	2,483
Union Payable		5,107				5,107	6,706
Union Progressive		22,300				22,300	9,200
Welfare-Society-CGTTI		69,307				69,307	102,307
Sports		20,065				20,065	25,390
Sports-Trainees		4,671				4,671	-
Welfare-Society-Trainees		43,072				43,072	107,290
Insurance payables-Trainees		35,266				35,266	43,791
Book Loan		-				-	10,332
Vehicle Rent payable		268,872				268,872	268,872
Social security Board payable		-				-	7,659
Damro		-				-	630
4080/1 Accrued Expenses		759,676				759,676	954,716
Payable Expenses		1,291,145			655,834	1,946,979	
Tax		395,680		135,000		530,680	395,680
Security payable		840,986		722,800		1,563,786	1,068,042
PT Allowances		-			3,945,151	3,945,151	236,215
Union-Teachers Association		-				-	3,150
4048/5012 Payable		15,268				15,268	15,268
Electricity Payable		763,324		180,665		943,989	452,429
Attendance incentives		-				-	-
Bonus payable		-				-	-
Performance Allowance Payable		1,230,900		225,000		1,455,900	1,591,500
SSDP Cell Member Allowance Payable		397,315				397,315	258,533
Band trainer Allowance Payable		-				-	32,675
Agrahara		1,000				1,000	1,000
Textile Loan		3,450				3,450	3,450
Progressive Union		-				-	-
Provision for Audit Fees		1,400,000				1,400,000	1,400,000
Payable allowances		801,902				801,902	303,285
Book Loan		-				-	-
Apprenticeship Allowance		7,181,556		350,000		7,531,556	1,975,369
Apprenticeship Allowance-Nipunatha Saviy		3,552,000				3,552,000	-
Stamp Duty		16,504			(4,375)	12,129	18,129
Water Bills Payable		145,941	2,487			148,428	132,923
Refreshments		-				-	3,380
Plant Machinery & Equipment Maintenance		-				-	148,800
Postage & Telecommunication		-		15,941		15,941	14,982
Incentives		-				-	52,100
Fuel & Lubricants		193,733		55,140		248,873	173,139
Janitorial Expenses		405,000		232,334		637,334	236,550
Payable General Creditors		118,091				118,091	62,225
Hostal Rent		-				-	2,601,296
Season Ticket		-		33,214		33,214	-
Payable Annual Reports		-				-	-
Total		25,332,457	2,487	2,238,124	4,596,610	32,169,677	16,837,378

Note-10						Rs.	Rs.
Loans(Third Party)	No:	C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021 TOTAL	2020 TOTAL
Bank Loans (Third party)		-				-	262,855
Total		-	-	-	-	-	262,855

Note-11						Rs.	Rs.
Refundable Deposit	No:	C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021 TOTAL	2020 TOTAL
Canteen tender		120,000				120,000	140,000
Tender		960,246				960,246	679,372
Bid Bond		50,231				50,231	187,059
Plaground deposit		47,409				47,409	47,409
Total		1,177,886	-	-	-	1,177,886	1,053,839

Note-12

Treasury A/C	No:	Rs.	Rs.
		2021	2020
Capital Grant		116,045,567	22,000,000
Recurrent Grant		-	307,530,000
Total Grant		403,345,567	329,530,000
Less:- Government Grant Donations		116,045,567	22,000,000
Performance A/C		287,300,000	307,530,000

Note-13

Capital Reserve	No:	2021			2020
		Debit	Credit	Total	Total
Opening balance			4,407,578		4,407,578
Balance		-	4,407,578	-	4,407,578
Government Grant Donations			574,738,636		574,632,681
Opening balance			112,032,597		19,435,873
Received from Treasury Account			-		637,300
Received from SSDP Account-Office Equip			-		-
Library Books			-		-
Vehicle		-	2,900,000		-
Training Equipment			300,000		17,200,000
Furniture & Office Equipmet			-		-
Diploma Buliding Value			-		159,037,587
Female Chaniging Room-SSDP			13,232,838		
Transfer to P & L Account		201,553,170		-	(196,204,805)
Sub Total - CGTTI		201,553,170	703,204,071	501,650,901	574,738,636
Government Grant Donations-SLGTI			1,394,566,735		1,487,325,737
Opening balance			4,012,970		2,564,127
Received from Treasury Account			-		3,650,076
Furniture & Office Equipment			2,430,000		2,630,781
Machinery & Training Equipment			7,989,035		2,469,750
Computer& Accessories			(161,711,469)		(104,073,737)
Transfer to P & L Account					
Sub Total - SLGTI		-	1,247,287,271	1,247,287,271	1,394,566,735
Total				1,748,938,172	

Note-14

Accumulated Surplus	No:	2021	2,020
Opening balance		(383,407,022)	(356,850,267)
Net Surplus (Deficit) for the period		(23,502,965)	(20,993,733)
Prior Year Adjustment		(578,419)	-
Prior Year Adjustment PT		-	(4,931,972)
Bonus payment		(651,000)	(631,050)
		(408,139,405)	(383,407,022)

Accumulated Surplus-SLGTI	No:	2021	2,020
Opening balance		(375,886,073)	(374,134,383)
Net Surplus (Deficit) for the period		(1,415,796)	(1,950,190)
Prior Year Adjustment		(55,347,843)	-
Prior Year Adjustment PT		-	198,500
Bonus payment			-
		(432,649,712)	(375,886,073)

Note-14		2020		2020	
Accumulated Surplus		Credit		Credit	
Opening balance		(759,293,095)	(730,984,650)	(730,984,650)	
Net Surplus (Deficit) for the period		(24,918,761)	(22,745,423)	(22,745,423)	
Prior Year Adjustment		(55,926,262)	(4,733,472)	(4,733,472)	
Prior Year Adjustment PT		-		-	
Bonus payment			(631,050)	(631,050)	
		(840,138,117)		(759,094,595)	

Accumulated Fund		2021	2020
Opening balance		844,877,725	844,877,725
		844,877,725	844,877,725

Note-15					Rs.	Rs.
Other Income	C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021	2020
					TOTAL	TOTAL
Examination income	47,600				47,600	1,978,450
NVQ	80,500				80,500	190,375
Miscellaneous Income	790,783		20,250		811,033	760,999
Trade Test Fees	13,200				13,200	69,000
Staff Loan Interest	860,303				860,303	513,786
Special course fees	1,150,117				1,150,117	1,363,923
Canteen Rent	-				-	40,000
Tender Fees	42,288				42,288	22,500
Recurrent Grant Received from Line Ministry	6,670,000				6,670,000	1,350,000
Sales Scrap-IDB	52,212				52,212	802,985
Hiring of Auditorium	-				-	3,000
Sundry-tender	450,250				450,250	904,685
Revenue & Other Receipt - Hostel Recovery	-				-	429,700
Admission & Interview Fess	2,564,000				2,564,000	
Repeat Exam Charge	-		123,750		123,750	29,250
Entrance Exam Fees	-		373,500		373,500	
Paper Recorrection Charge	-		17,000		17,000	
Hostel Electricity Charge	-		40,166		40,166	2,792
Hostel Charge-students	-		99,675		99,675	
Hostel Charge-Staff	-		479,617		479,617	
T Shirts & Caps Sales Income	-		11,500		11,500	115,900
CBT Sales Dairy Income	-		6,980		6,980	4,640
Paper Re Correction Charge	-		-		-	26,400
Procurement Document Preparing Income	-		97,000		97,000	42,000
Penalty-Re registration	-		132,000		132,000	21,500
Fees for Training Material	879,000				879,000	-
Supplier Registration	197,000				197,000	
Total	13,797,253	-	1,401,438	-	15,198,691	8,671,885

Note-16		
	2021	2020
	C.G.T.T.I	TOTAL
Production income Private	375,296	989,386
Vehicle fitness	11,650	4,600
Production income SLTB	2,205,446	2,684,747
Others	-	-
Total Income	2,592,392	3,678,733
Less :Production Materials	1,386,372	2,473,762
Paints materials	-	-
Incentive	450,867	335,276
Fitness charges	3,000	-
Total Expenses	1,840,239	2,809,038
	752,153	869,695

Note-17						Rs.	Rs.
Personal Emoluments						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Salaries & Wages	17A	149,333,041		36,570,358		185,903,399	190,508,596
Allowances	17B	160,325	-	-		160,325	783,819
Gratuity		23,549,625		950,130		24,499,755	38,943,244
Over Time		1,844,772		20,032		1,864,804	2,490,227
Total		174,887,763	-	37,540,519	-	212,428,282	232,725,886

Note-17A						Rs.	Rs.
Salaries & Wages						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Salaries		105,996,524		26,294,067		132,290,591	134,516,382
Additional Allowances(COL)		20,779,200		4,668,060		25,447,260	21,044,400
Additional Allowances		29,913				29,913	82,539
Special Allowances						-	1,869,927
Contract Salaries		3,214,140				3,214,140	6,652,500
EPF		15,443,363		4,716,024		20,159,387	21,394,325
ETF		3,869,901		892,207		4,762,107	4,948,521
TOTAL		149,333,041	-	36,570,358	-	185,903,399	190,508,596

Note-17B						Rs.	Rs.
Allowances						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Band Training Allowances		160,325				160,325	137,400
English Teachers Allowances						-	501,200
Tamil Teachers Allowances						-	85,200
MTTC allowance						-	60,019
Total		160,325	-	-	-	160,325	783,819

Note-18						Rs.	Rs.
Travelling						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Foreign Travelling		-				-	-
Travelling Expenses		78,959		58,642		137,601	334,768
Transport expenses		14,663		94,580		109,243	98,349
Total		93,622	-	153,222	-	246,844	433,117

Note-19						Rs.	Rs.
Staff Training & Development						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Capacity Building	33	586,000				586,000	472,142
Teacher /Staff Training		592,500		63,680		656,180	496,400
Foreign Training/ Travelling						-	-
Membership Renewal		23,402				23,402	-
Total		1,201,902	-	63,680	-	1,265,582	968,542

Note-20						Rs.	Rs.
Contractual Service						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Electricity & Water Expenses	20A	6,596,636	59,934	2,295,332	-	8,951,902	10,188,167
Postage & Telecommunication	20B	3,411,084	26,836	2,290,274	-	5,728,194	3,649,889
Security Expenses		13,168,615		3,722,197		16,890,812	12,292,252
Janitorial Expenses		1,641,500	279,050	2,606,645		4,527,195	2,644,251
Total		24,817,835	365,820	10,914,447	-	36,098,102	28,774,560

Note-20A						Rs.	Rs.
Electricity & Water Expenses						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Electricity		5,244,515	32,369	2,295,332		7,572,215	8,692,367
Water		1,352,121	27,565			1,379,686	1,495,801
Total		6,596,636	59,934	2,295,332	-	8,951,902	10,188,167

Note-20B						Rs.	Rs.
Postage & Telecommunication						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Postage & Telecommunication		3,411,084	26,836	2,290,274		5,728,194	3,649,889
Stamps						-	-
Total		3,411,084	26,836	2,290,274	-	5,728,194	3,649,889

					Rs.	Rs.	
Supplies & Consumable Used		C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021	2020
						TOTAL	TOTAL
Stationary		1,148,606	4,535	710,782		1,863,923	1,234,688
Fuel & Lubricatns		4,232,881	-	496,949		4,729,831	6,105,329
Training Materials		4,725,813	-	1,682,720		6,408,534	7,921,441
Total		10,107,301	4,535	2,890,452	-	13,002,288	15,261,458

Note-22

					Rs.	Rs.	
Maintenance Expenses		C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021	2020
						TOTAL	TOTAL
Furniture & Office equipments		1,328,154		392,790		1,720,944	1,231,702
Vehicle Maintenance		1,111,421		202,391		1,313,812	1,220,840
Civil Maintenance		3,767,091	118,435	1,089,924		4,975,450	3,228,061
Official Bungalow Maintenance		-		-		-	-
Work shop equipment Maintenance		815,086	21,750	109,848		946,684	4,077,586
Electrical Maintenance		735,405	18,550			753,955	358,196
Garden maintenance		24,150				24,150	48,102
Total		7,781,307	158,735	1,794,953	-	9,734,996	10,164,487

Note-23

					Rs.	Rs.	
Other Recurrent Expenses		C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021	2020
						TOTAL	TOTAL
Miscellaneous Expenses	23A	6,175,539	313,066	315,224		6,803,829	6,855,633
Welfare Expenses	23B	426,867	4,380	240,201	-	671,448	2,223,284
Verification Exp		118,300		-		118,300	113,100
Social Marketting	38	-		-		-	-
Exhibition Expenses		-		-		-	50,798
Accounts Translate & Annual Report		185,500		-		185,500	-
Admin: Manual Preparation Fee		-		-		-	-
Vehicle rent		3,241,008		-		3,241,008	3,226,464
Audit fees& Audit meeting		136,732		-		136,732	700,000
Provision for Audit Fees-2021		700,000		-		700,000	-
Technological studies-Schools	37	-		-		-	-
Covid -19 realated expenses		1,259,370		-		1,259,370	2,302,917
Taxes	23C	3,362		135,000	-	138,362	2,736,355
Insurance	23D	1,323,102		-		1,323,102	1,284,729
Other Allowances	23E	68,842,635	389,936	3,037,750	-	72,270,321	70,236,573
Season Ticket		-		218,815		218,815	533,813
Total		82,412,414	707,382	3,946,990	-	87,066,786	90,263,667

Note-23A

					Rs.	Rs.	
Miscellaneous Expenses		C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021	2020
						TOTAL	TOTAL
Examination Expenses		427,482	960			428,442	1,544,906
Develop & Revised Curricula & Flexible Learning	38	1,133,581				1,133,581	-
News papers		3,940				3,940	24,580
Sundry Expenses		-				-	59,004
Refreshments		454,339	18,683	4,240		477,262	312,827
Other Miscellaneous		127,896	1,900	83,764		213,559	160,180
Cash verification exp		-				-	-
NVQ Assesment Fees		1,252,078		170,963		1,423,041	507,198
Paper Advertisement		2,055,114	109,058			2,164,172	503,978
Ceremony Expenses		168,110	182,465	56,257		406,832	1,051,382
Provision for Bad Debtors		-				-	367,839
Q M S	38	-				-	22,500
Stock value written off		-				-	2,301,239
Incentive		552,999				552,999	-
Total		6,175,539	313,066	315,224	-	6,803,829	6,855,633

Note-23B

					Rs.	Rs.	
Welfare Expenses		C.G.T.T.I	BORELLA	SLGTI	PART TIME	2021	2020
						TOTAL	TOTAL
Welfare Expenses		400,125	4,380	157,360		561,865	1,634,365
Medical Bills		26,742		82,841		109,583	353,475
Office Bag Purchases		-				-	235,445
Total		426,867	4,380	240,201	-	671,448	2,223,284

Note-23C					Rs.	Rs.	
Taxes					2021	2020	
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Assentment Rent for Attidiya Hostal Premises						-	59
Rent and Local Taxes		3,362		135,000		138,362	2,736,296
Total		3,362	-	135,000	-	138,362	2,736,355

Note-23D					Rs.	Rs.	
Insurance					2021	2020	
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Assets Insurance		959,561				959,561	959,561
Insurance (Money in Transit)		-				-	-
Vehicle		363,541				363,541	325,169
Total		1,323,102	-	-	-	1,323,102	1,284,729

Note-23E					Rs.	Rs.	
Other Allowances					2021	2020	
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Chairman Allowances		825,025				825,025	897,500
Procurement Committee /TEC Allowance		64,000				64,000	54,000
Performance allowance SSDP Funds	38	13,251,450		2,687,750		15,939,200	14,537,540
Advisory committee allowance		368,163				368,163	423,500
Technical advertiser allowance		-				-	-
Attendance Allowances Technical staff only		2,680,692				2,680,692	792,197
Special Course		2,132,751				2,132,751	856,294
SSDP Cell Member Payment		835,950				835,950	622,843
Other Allowances						-	4,151,090
Apprenticeship Allowance		44,916,604	309,936	350,000		45,576,540	47,901,608
Nipunatha Saviya		3,768,000	80,000				
Total		68,842,635	389,936	3,037,750	-	68,422,321	70,236,572.65

Note-24					Rs.	Rs.	
Reserch & Development					2021	2020	
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Research & Development		442,275				442,275	21,730
Total		442,275	-	-	-	442,275	21,730

Note-25					Rs.	Rs.	
Finance Cost					2021	2020	
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Bank Charges		390,164				390,164	433,200
Total		390,164	-	-	-	390,164	433,200

Note-26					Rs.	Rs.	
Income Receivable					2021	2020	
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Fixed Deposit interest receivable		-			388,195	388,195	660,780
Treasury bill interest receivable		-			394,297	394,297	498,708
Official Bungallow Rent		11,399				11,399	11,399
Canteen rent		5,000			-	5,000	5,000
NVQ Diploma Course Fee					960,000	960,000	-
Total		16,399	-	-	1,742,492	1,758,891	1,175,887

Note-27					Rs.	Rs.
Fixed Asset Creditors					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Metropolitan eng. pvt Ltd	406,304				406,304	406,304
BS Engineering	6,650				6,650	6,650
Abans pvt Ltd	66,883				66,883	66,883
Macro Auto Tec	8,529				8,529	8,529
Megaheters	53,395				53,395	53,395
NGP Engineering	1,047,450				1,047,450	1,428,661
Eser Marketing	116,187				116,187	116,187
Electro serve	965,976				965,976	965,976
Oreal Co	51,523				51,523	51,523
DPJ Holdings	110,296				110,296	110,296
DIMO	77,761				77,761	77,761
Gangoda enterprises	30,180				30,180	30,180
Ace Cam pvt ltd	90,835				90,835	90,835
Nett engineering	25,303				25,303	25,303
Sri Wijaya Industries	18,161				18,161	18,161
John keels office	316,344				316,344	40,994
Unicon Metalic	60,833				60,833	60,833
Marlbo Trading	-				-	-
Electro Automotives	300,000				300,000	300,000
Name Board	5,000				5,000	5,000
Rockwell International	32,120				32,120	32,120
Sundry Creditors	142,463				142,463	142,463
Alcobronz	62,500				62,500	62,500
Inko Engineering(Pvt)Ltd	77,874				77,874	49,629
TCI Enterprises(Pvt)ltd.	1,598				1,598	1,598
Cutom Engineers	47,000				47,000	91,838
VS Information Systems(Pvt)Ltd	809,850				809,850	-
Sri Lanka State Trading (Gen) Corporation Ltd	3,197,581				3,197,581	-
SSV Constructions	877,008				877,008	-
Sinhagiri [Pvt] Ltd	433,462				433,462	-
Service Creditors	826,502				826,502	-
Ministry Office	5,558				5,558	-
Solinta International (Pvt) Ltd	81,200				81,200	-
Metropolitan Technologies (Pvt) Ltd	29,808				29,808	-
Listic Holdings (Pvt)Ltd	268,207				268,207	-
Total	10,650,341	-	-	-	10,650,341	4,243,619

Note-28					Rs.	Rs.
Payables					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Housing loan payable					-	-
Procurement fees payable					-	-
Total	-	-	-	-	-	-

Note-29					Rs.	Rs.
Stocks					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Stationery	51,567		968,758		1,020,325	1,137,266
Paints	144,082				144,082	99,195
Total	195,649	-	968,758	-	1,164,408	1,236,461

Note-30					Rs.	Rs.
Advance Payments					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Engineering Technocracy (Pvt) Ltd	273,324				273,324	273,324
Inko Engineering (Pvt) Ltd	-				-	519,241
Total	273,324	-	-	-	273,324	792,565

Note-31					Rs.	Rs.
Sales of Non Movement Stocks					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Sales Value					-	-
Book Value	-				-	-
Total	-	-	-	-	-	-

Note-32					Rs.	Rs.
Prior year adjustment					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Incentive Payment for 2019 & 2020	(111,132)			(2,597)	(113,729)	(455,878)
Newspaper Expenses for Nov 2020	(1,590)				(1,590)	
NVQ Pre Assessment Fees 2020	(1,500)				(1,500)	
Correction of Electricity over payment	(2,581,537)				(2,581,537)	
Correction of Electricity over payment	2,581,537				2,581,537	
Prior year expenses-Audit Fees for 2018	(559,200)				(559,200)	
Over Provision Audit Fees-2019	97,600				97,600	
Prior year expenses-Audit Fees for 2017	-				-	(646,186)
Correction of Building Under :Dep Borella-Prior years	-				-	(26,284)
Correction of Machinery over :Dep Borella-Prior years	-				-	50,044
Correction of Under Dep CGTTI - Prior years	-				-	(13,634,133)
Correction of Over r Dep CGTTI - Prior years	-				-	9,721,307
Advance Account- Correction 2018& 2019	-				-	(253,210)
Correction-FD Interest understated - Prior Years	-				-	312,367
Prior year income-Automotive Tech Debtors	-				-	198,500
Dep.Building- SLGTI			(49,576,860)		(49,576,860)	
Dep.Furniture and Office Equipments			(413)		(413)	
Dep.Training Equipment			(6,199,499)		(6,199,499)	
Dep.Computer and Accessories			(12,367)		(12,367)	
Out Hostel Rent Adjustment			441,296		441,296	
Stocks	-				-	-
Total	(575,822)	-	(55,347,843)	(2,597)	(55,926,262)	(4,733,472)

Note-33					Rs.	Rs.
Capacity Building-Capital expenses					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Training & Capacity building SSDP 38	-				-	-
Training & Capacity building	586,000				586,000	472,142
Transfer to training & devp A/C 19	(586,000)				(586,000)	(472,142)
Total	-	-	-	-	-	-

Note-34					Rs.	Rs.
Miscellaneous Income Part Time					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Examination fees	-			92,500	92,500	2,250
Flexble Learning				334,975	334,975	
Miscellaneous income	-			905,525	905,525	4,550
					-	-
				1,333,000	1,333,000	6,800

Note-35					Rs.	Rs.
Diploma Course Income NVQ					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Course fees/others					-	1,426,000
Registration fees				368,000		
				368,000	-	1,426,000

Note-36					Rs.	Rs.
Diploma Course Expenses NVQ					2021	2020
	C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
visiting lecture	-			339,618	339,618	858,778
other expenses	-				-	280,796
Assessment Fees				1,170,697	1,170,697	-
				1,510,315	1,510,315	1,139,574

Technological Studies-Schools						2021	2020
		C.G.T.T.I	BORELLA	SLGTI	PART TIME	TOTAL	TOTAL
Ministry of skills development		-				-	-
Teaching allowance	23	-				-	-
Other recurrent expenses		-				-	-
		-	-		-	-	-

Note-38

Skills Sector Development Program (SSDP)	Note	Rs.		SLGTI	Note	Rs.	
		2021	2020			2021	2020
		TOTAL	TOTAL			TOTAL	TOTAL
Performance allowance	PL	13,611,651	12,461,800		23 E	13,612,050.00	12,461,800
Quality Management System	PL	-	-			-	-
Develop & Revised Curricula & Flexible Learning	PL	1,133,681	-		23 A	1,133,581	-
Cell member allowance	PL	697,168	391,005		23 E	696,968	391,005
Contract Instructors Allowance	PL	-	6,042,500			-	6,015,043
Social marketing	PL	-	-			-	-
Incentive payment for SLGTI Kilinochchi	PL	2,344,849	1,910,670		23E	2,344,849	1,910,670
HRD Allowances		81,600	-		23E	81,600	-
Capital Payments		-	637,300			-	637,300
Retention Payment		-	-			-	-
		17,868,950	21,443,275			17,869,049	21,415,818

Note-39

Current Account		Rs.	
		2021	2020
		TOTAL	TOTAL
PART TIME		(132,090,106)	121,677,669
CGTTI-PART TIME		132,090,106	(121,677,669)
CGTTI with SLGTI		-	56,410,670
SLGTI with CGTTI		-	(56,410,670)
SLGTI with NAITA		-	129,168,821
		(0)	129,168,821

Note-40

Payable/Receivable		Rs.	
		2021	2020
		TOTAL	TOTAL
MTTC Allowances receivable			
MTTC Allowances payable			
Electricity receivable			
Electricity payable			
		-	-

CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE

STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME

Statement of financial position as at 31.12.2021

Assets	2021	2020
Current Assets		
Current Assets		
Bank Balance	3,209,777	3,664,911
Premium income receivable	152,075	8,800
Interest Receivable	201,435	212,594
Fixed Assets		
Investment		
Fixed Deposit	9,684,331	9,240,052
Total Assets	13,247,618	13,126,357
Liabilities		
Insurance Claim payable		
	13,247,618	13,126,357
Net Assets/ Equity		
Accumulated Fund	13,126,357	12,405,024
Ad: Surplus	121,261	721,333
Total Liabilities	13,247,618	13,126,357

Director /Principal
CGTTI

Chief Accountant
CGTTI

CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE
STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME
Income Expenditure Account Year ended 31.12.2021

	2020	2021
Income		
Premium Income	152,075	326,700
Interest Income	558,377	715,633
Total Income	710,452	1,042,333
Expenses		
Safety Items	250,170	243,000
Medical face marks	337,500	78,000
Bank Charges	1,521	
Total Expenses	589,191	321,000
Surplus	121,261	721,333
Prior Year Adjustment		
Surplus	121,261	721,333

CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE
STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME
Cash Flow Statement as at 31.12.2021

	Note	2021 (Rs.)	2020 (Rs.)
Cash Flows From Operating Activities			
Surplus (Deficit) from Ordinary Activities		121,261	721,333
Fixed deposit Interest		(558,377)	(715,633)
		(437,116)	5,700
Non Cash Movements			
Increase/ Decrease in Payables			
Increase/ Decrease in Accrued Expenses			
Increase/ Decrease in Current Liabilities			
Increase/ Decrease in Current Assets		(132,116)	253,181
Net Cash Flow from Operating Activities		(569,232)	258,881
Cash Flow from Investment Activitie			
Acquisition of fixed Assets		(569,232)	258,881
Cash Flow from Financing Activities			
Fixed deposit interest		558,377	715,633
Increase / Decrease Investments		(444,279)	(635,267)
		(455,134)	339,247
Cash & Cash equivalents at beginning of the Period.		3,664,911	3,325,664
Cash & Cash Equivalents at End of the Period.		3,209,777	3,664,911

CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE
STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st December 2021

	Accumulated fund	Total
Opening Balance 01.01.2021 Prior Year Adjustment	13,126,357	13,126,357
Net Surplus/(Deficit) for the Period	121,261	121,261
Less :	13,247,618	13,247,618
Balance as at 31.12.2021	13,247,618	13,247,618

1. General Information

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

1.1 Financial period

The financial period of the Institute represents a twelve month period from 1st January to 31st December 2021.

2. Basis of preparation of financial statements

2.1 Statement of compliance

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

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

2.2 Going concern

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

2.3 Basis of measurement

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

Land & Building revalued by Department of Valuation at the year 2013 and vehicle revalued at the year of 2014. Value of Library books Rs.1,899,262.00 taken for year 2014 accounts.

2.4 Depreciation

Depreciation is provided from month of purchased. The annual rates of depreciation generally used by institute are as follows.

	Per annum
Buildings	10%
Vehicles	25%
Machinery & Training Equipment	12.5 %
Furniture & Fittings	10%
Office equipment	25%
Other equipment	25%
Library Books	25%

Current Assets

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

1.3 Foreign Currency Transaction

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

1.4 Event Occurring subsequent to the balance sheet

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

3. Liabilities and Provisions

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

3.2 Retirement Gratuity

Provision is made in the financial statements for retiring Gratuity which may fully Due for payment, under the payment of gratuity act no 12 of 1983 and additional two weeks salary as gratuity for each year of service to employees who were in service at the time the peoplisation programme commenced (28.12.1990) under the SLTB Board Paper 21 of 1994.

3.3 Government Grants/Donations

Capital Grant received under the Treasury funds are treated as deferred income and amortized of depreciation amount per year.

3.4 EPF Payment

Institute contribution for EPF is 12% and Employees contribution is 8% for the CGTTI appointed employees and 10% for the SLTB appointed employees. The employees of SLGTI Institute Contribution for EPF are 15% and Employees contribution is 10%.

4. Reserves

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

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

6. Comparative Figures

The comparative figures of both 2020 and 2021 CGTTI and SLGTI are stated

7. Recurrent Grants received from the Line Ministry Rs. 6,670,000.00 included under Note 15 is the funds received from the same for payment of Nipunatha Saviya Apprenticeship Allowance.
8. Net Realizable Value (NRV) of Spare Parts Stocks is stated in the Statement of financial position as at 31st December 2021. The difference between cost and (NRV) is written off to statement of Financial performance for the year ended 31st December 2021.

NATIONAL AUDIT OFFICE

My No. : SYA /B/CGTTI/1/21

31st May 2022

Chairman
Ceylon German Technical Training Institute

Audit Report on the Financial Statements and the other legal and regulatory requirements of the Ceylon German Technical Training Institute for the year ended 31st December 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The financial position statement of the Ceylon German Technical Training Institute for the 31st of December 2021 and the financial performance statement for the year ended to the same date, Net Assets changing statement and the cash flow statement and respective notes to the financial statements for the year ended to the same date, the financial statements for the year ended 31st December 2021 consisted of summarized important accounting policies were audited under my order as per the Provisions of Financial Act No. 38 of 1971 and the National Audit Act No. 19 of 2018 which should be read with the 154 (I) clause of the Constitution of Democratic Socialist Republic of Sri Lanka. My report will be tabled in the Parliament in future in pursuance to the clause 154 (6) of the Constitution.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements give true and fair view of the financial position of the Ceylon German Technical Training Institute as at 31st December 2021, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka accounting Standards.

1.2 Basis for Qualified Opinion

- (a.) Since useful life of non – current assets had not been reviewed annually in terms of paragraph 65 of Sri Lanka Public Sector Accounting Standard 07, five types of assets costing Rs. 464,077,703 were further in use despite being fully depreciated by the end of the year under review. Accordingly, no action had been taken to revise the error in the estimate in terms of Sri Lanka Public Sector Accounting Standard 03.
- (b.) The Current Account balance of Rs. 129,168,281 which was held for transactions between Sri Lanka German Technical Training Institute (SLGTTI) – Kilinochchi and National Apprentices & Industrial Training Authority during the period of 2016 – 2020 was shown as a current liability in the Statement of Financial Position of the Institution without adjusting and comparing the account balances, even after transferred the SLGTTI – Kilinochchi to Ceylon German Technical Training Institute.

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

1.2 Other information included in the Audit Report – 2021 of the Institute

The information in this Audit Report which I received before the date of Audit have included in the Audit Report 2021 and the other information means the information which are not included in the Financial Statement and the Audit Report in respect of it. Management is responsible for this other information.

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

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

When I read the annual Report 2021 of the Institution, If I conclude that the Institute has shown quantifying mistakes. I should communicate those facts to the governing parties for the accuracy of those. If it further unable to do those accuracies, I will include those in the report to be tabled in the Parliament in future in terms of Article 154 (6) of the Constitution.

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

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

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

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

As per Section 16(1) of the national Audit Act No. 19 of 2018, the Institution 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.

1.5 Auditor's responsibility in Auditing Financial Statements

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

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

- Appropriate audit procedures were designed and performed to identify and asses the risk of material misstatement in the financial statements whether due to fraud or or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from fraud is higher than for one resulting from error as fraud may involve may collusion, forgery ,intentional omissions, misrepresentations or the override of internal control.

- An understanding of internal control relevant to the audit was obtained in order to design 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 and, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentations.

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

2. Report on the other legal and regulatory requirements

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

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

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

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

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

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

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

<u>Reference to Laws, Rules and Regulations</u>	<u>Observations</u>
(a) Section 13.3 of Chapter 11 of the Establishment Code of the Democratic Socialist Republic of Sri Lanka	A working appointment should be made only as a temporary remedy pending a regular appointment. Although a regular appointment should be made without delay if the position requires the services of a full time officer, the Institution had appointed a member of the Director Board since February 2020, without taking sufficient steps to appoint an officer on a permanent basis for the position of Director / Principal of the Institution.
(c.) Department of Public Enterprise Circular No. 95 dated 14 th June 1994	While it is clearly stated that no stipend should be paid to the officers of the Institute without the approval of the Treasury, the total sum of Rs. 1,634,000 had paid for the year 2021, as 2,000/= for each of the Academic staff monthly for conducting teaching activities through on – line system based on an approval of the Board of Governors.
(b) Paragraph 38 (1) (d) of the National Audit Act No. 19 of 2018 dated 17 th July 2018	The Chief Accounting Officer should ensure that annual and other financial statements are prepared within the required hours. In addition, even though the Chief Accounting Officer should ensure that the Annual Reports relating to the Assets being audited are submitted to the Parliament. The Annual reports for the year 2018 and 2019 had not yet been tabled in the Parliament.

2.1.1 As per the requirement of the Section 12 (g) of the National Audit Act No. 19 of 2018, that the Institute has acted with non – compliance to its Powers, Functions and Duties

2.1.2 As per the requirement of the Section 12 (h) of the National Audit Act No. 19 of 2018, the Institute has not procured and utilized its resources economically, efficiently and effectively within the time frames and in compliance with the applicable laws, except the following observations.

3 Other Audit observations

(a.) Although the demand for the full-time courses in the Ceylon German Technical training Institute increased annually during the last 05 years, no action was taken from 2016 to 2021 to increase the enrollment for the course compared to the increasing demand. Although a large number of students participate in the admission test for full – time courses, the number of students enrolled remained at a constant value of 600 for 05 years. Also, since the year 2017, the Kilinochchi Training center had been recruiting only 270 students. Even though it had been 05 years passed since the center was established, no step had been taken to increase the number of the students.

(b.) According to Section 4 (h) of the Ceylon German Technical Training Institutions Act No. 15 of 2017 and as per the decisions of the Director Board meeting held on 06 April 2021 the discussions were held to begin a regional training centre in Batticalo. But so far steps have not been taken in this regard. It was observed that only one course has been started in the Anamaduwa Training center which was newly started in the year 2021 and the number of student participation was 67.

- (c.) 147 students were undergoing training for 02 courses and a foundation course at the Borella Training center in the year 2016, But at present, only one course, a three – wheeler technician course is being conducted and the number of students was as low as 44. Similarly, even though the Board of Governors has given the approval on 9th April 2021 to commence an Agricultural Machinery Repairing course in Training center -Anamaduwa, it had not been taken actions to commence the course at least to the date 31st January 2022.
- (d.) From the year 2017 to the year 2020, the number of students who had been given certificates after appearing for the final exam in the Ceylon German Technical Training Institute had increased from 27 per cent to 61 percent, and the management had not prepared a formal system for giving certificates to the relevant students.
- (e.) An Additional Secretary belonging to the Ministry of Industry, who is not an officer of the Institution, was residing in the official house of the Director/Principal owned by the institution until on 27th December 2019 and from that date until now, no official was used in this official house. In the year 2020 and 2021, the sum for the security of the official house is Rs. 1,428,610 had been paid by the institution for the unused official residence.
- (f.) Ceylon German Technical Training Institute for setting up the work floor of the vehicle repair division over and above the estimate prepared by the engineer of the institute, Rs.1,218,922 had been paid to the private company, and due to the fact that the contract was awarded to the company that submitted the second lowest price without including the relevant documents in the file to confirm the factors that caused the company that had submitted the lowest price for the contract to be rejected, the company had been awarded Rs.1,196,022 was observed to had incurred a loss.
- (g.) According to the 2021 Action Plan of the Ceylon German Technical Training Institute, 12 activities which was estimated and approved for the total value of Rs.47.2 million, had been stopped without starting work. Rs. 1,831 million had spent for 02 activities, which was estimated at Rs.12 million. It was less than 20 percent as a percentage.
- (h.) It was observed a collection older than 10 years of Rs.1,407,197 debt balance and between 05 and a recover balance of 10 years total Rs.932,436. No measures had been taken to recover that balance or to write off from book after obtain approval in terms of 113 of Financial Regulation.
- (i.) Decisions taken at the meeting of the Committee on Public Enterprises held on 23rd May 2019 to prepare equivalent pay scales for educational qualifications in relation to the five key vacancies and to discuss in this regard with the Treasury and to take action to fill those vacancies and to discuss and rectify the issues that have arisen, when restructuring of the posts of the employee of the institution with regard to salary increments with the Treasury. But it had not been implemented until 31st December 2021.

W.P.C. Wickramarathne
Auditor General

Report for Replies

Audit Report on the Financial Statements and the other legal and regulatory requirements of the Ceylon German Technical Training Institute for the year ended 31st December 2021 in terms of Section 12 of the National Audit Act No. 19 of 2018

2. Financial Statements

1.1 Qualified Opinion

1.3 Basis for Qualified Opinion

- a.) A Committee has been appointed to re-valuate these Assets and 25% of the revaluation task has been concluded.

The respective task will be concluded in the year 2022 and the values will be included in the Annual Accounts as per the State Accounting Standards and will present in the Accounts Reports in the year 2022.

- b.) The control account inquired in the Inquiry was existed during the time that the Kilinochchi - SLGTTI was under the National Apprentice & Industrial Training Authority. Public funds values granted through the National Apprentices & Industrial Training Authority are included mostly in this Account.
- c.) Some of the actions are being still in progress in respect of the transferring SLGTTI – Kilinochchi to the Ceylon German Technical Training Institute – Katubedda. Therefore, actions will be taken to write off this balance with formal approval after comparing with NAITA.
- d.) Furthermore, all the assets and liabilities of the SLGTTI – Kilinochchi have presented in the Final Financial statements of the year 2021. The amounts to be paid should accurate by endorsing the final liability values of the respective account with NAITA. Base on the above facts, the value of Rs. 129,168.82 has mentioned in the final statements of the year 2021 and kindly informed that the current liabilities have not been subject to over valued.

2.3 Other information included in the Annual Report 2021 of the Institution

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

2.5 Auditor's responsibility in Auditing Financial Statements

3. Report on the other legal and regulatory requirements

Reference to Laws, Rules and Regulations

Reply

(a.) Director / Principal

The newspaper advertisement has been published on the 24th June 2022 to recruit for this vacant post

- (b.) Due to Covid – 19 epidemic began in the inception of the year 2020, all the public and private sector institutions including the education centers were closed for months and months continuously.
- (c.) Even though the education centers were opened later all students were not been able to call for the courses together. In such case government has taken actions to utilize the on-line system to do the work of the public institutions. Similarly, it also instructed to allocate provisions through budgets in the year 2020 for this.
- (d.) There are 2,400 apprentices are following full time courses in our Institution. The course duration of these apprentices is 04 years. In view of giving continuous education, CGTTI paid Rs. 2000/= for each instructor who did teaching through on – line for the students with an approval of Board of Governors, only for the months which they have taught the courses.
- (e.) The Annual report 2018 has submitted to the Ministry on 22.03.2022 to table in the Parliament and the actions will be taken to submit the Annual Report 2019 immediately.

3.3 Other Audit Observations

- a.) The demand for the full- time courses conducted in CGTTI – premise in Moratuwa, was increased during past 05 years. However physical resources and room facilities are currently available only for 600 apprentices for a year. A request is made to transfer the attached land in extend of 04 acres which belongs to the Urban Development Authority to expand the premise of the CGTTI. However, no satisfied reply has received so far. In similar manner another request has made to transfer the land by the side of the Galle Road which is located in front of the CGTTI, which belongs to Ceylon Transport Board. However, no satisfied answer so far to the said request too.

As an alternative solution for the problem, the additional apprentice's intake has been carried out by establishing the regional centers in Borella and Anamaduwa.

On the instructions of the Ministry, it has planned to establish a regional center for CGTTI in Teacher Training center of Bibile which is under the Ministry of Education, in Monaragala district. However, it was halted due to issues arisen regarding the lands. Subsequently, as an alternative for this, a land test was carried out in Technical College – Medagama, Bibile on 10th February 2022 to establish a regional center for CGTTI. A project proposal is being prepared at the moment in this regard.

Trainees who were unable to register for full time courses were given the prime opportunity to participate in part time courses. As such, 4000 trainees are intake for the trainings per year.

Due to Covid – 19 epidemic which lasted for more than two years, it was delayed to intake the apprentice's batch for the year 2021, for the premise of CGTTI Moratuwa as per the time framework of the Institute. Therefore, the Aptitude Test was held on 23rd January 2022 and the actions are being taken to intake new batches in April of this year.

Theory studies relevant to academic courses were conducted through on - line teaching during the Covid – 19 epidemic period and CGTTI has conducted 209 on – line classes since 09th May 2020 to 06th August 2020, 650 on – line classes since 19th October 2021 to February 2021 and 4,200 on – line classes since 27th April 2021 to 01st of December 2021. Due to the necessity to manage the time period to conduct practical teaching, the new intakes of apprentices for the year 2021 was delayed.

b.) As per the 4 (h) clause of the Ceylon German Technical Training Institute Act No. 15 of 2017, two new regional centers were opened currently. Accordingly, Borella – Branch was opened in the year 2020 and Anamaduwa – Regional center was opened in the year 2021. Plans are being prepared currently to establish another regional center for CGTTI in Monaragala district.

c.) Borella – Branch of CGTTI was closed in the year 2015 and the apprentices who were in then trainings were referred to Vehicle Body Painting and Repairing Division of the Ceylon German Technical Training Institute. Borella Branch which was closed for more than 03 years was re – opened as Borella regional center in the year 2021. Three-wheeler Technician course was commenced in this center. It has intake two batches so far and the first batch was intake in the year 2020 and second batch was intake in 2021. Actions are being taken to increase the apprentice’s intake for the Borella -Branch in the year 2022.

Two batches who intake for the Borella Regional center are still being in the trainings, and the David Peris Motor Company Ltd. has given its consent to provide employments for them after completing the trainings. The maximum NVQ level which could be achieved for the Three wheeler Technician course followers is NVQ level 4 and the Tertiary & Vocational Education Commission has still not introduced a course beyond that to achieve advanced qualifications.

d.) The final Trade Test for the apprentices who were intake in the year 2017 was held in November 2020, August 2021 and February 2022. Certificates are being issued for the trainees who passed the final Trade Test conducted on August 2021 and the results of the Trade test which conducted on February 2022 were issued on 10th May 2022. Therefore, only those certificates are still to be issued.

The registrar (Acting) was resigned from the post on 09th May 2022. Therefore, after recruiting new registrar to the post the remained certificates would be issued. Currently the certificates are being printed and all the NVQ certificates issued by the TVEC are also issued to the trainees with required signatures.

e.) As per the request made by Mr. S. Balasubramaniam, the Additional Secretary of the Ministry of Fisheries & Aquatic Resources to the Minister of the said Ministry, this quarters was given to the said officer since December 2015 on the instruction of Coordinating Secretary of the Minister of the Line Ministry. The quarters was re – handed over to the CGTTI on 27.12.2019. Since there was no permanent officer for the post of Director / Principal of CGTTI the quarters is remained vacant.

Even though the quarters has not been utilized, a personal security guard has to be engaged in the service for the security of the premise which belongs to CGTTI. Therefore, payment were paid for the relevant security Institute.

f.) The engineering estimate for setting up the work floor of the vehicle repair division was Rs. 8,363,600.00 (without VAT). The recommended amount for the payment was Rs.9,163,000.25

Accordingly, the price variation is 9.56%. The paid amount is 10% less than the estimated value.

The detailed explanation has submitted for the facts inquired through the Audit Inquiry 1.2

The Technical Education Committee has considered the specifications submitted by the Institution and recommended the Finex Engineering (PVT) Ltd. Company to award the contract. The Kalhara Builders who submitted the minimum quotations has proposed Polysulphide Sealant in the bidding list for the respective task and it was proved that the Polysulphide Sealant is not suitable for the task.

Accordingly, the Technical Evaluation Report described the reasons to reject the Institution which provided minimum quotations. These documents have been submitted to the Auditor General.

- g.) Expected output of the Action Plan could not be achieved in the year under review as a result of the facts of closing the Institute due to Covid – 19 epidemic, called employees to the work for a limited number, circulars issued by the government to halt the procurement activities, in addition to the governing of the Board of Management. The activities in the Action Plan 2021 was included to the Action Plan 2022.
- h.) Large amount of debt balance to be received from the C.T.B. Busses repairing.

The relevant officers were informed through the reminders and telephone calls to pay these debt balances. Since the officers in C.T.B. were transferred, it is difficult to accomplish the due task practically.

Its compulsory for the apprentices to do the repairing of vehicles for the practical training, Therefore, repairing C.T.B. busses will enable to expand their skills and knowledge.

Accordingly, quality of the course will be enhanced through this practical knowledge.

Immediate actions will be taken to write off the long-term balances, which could not be recovered, with relevant approval.

- i.) In view of revise the disparities on the qualifications of the Scheme of Recruitment (SoR) in respect of the posts in Senior managerial category , as per the approved cadre estimate, a letter was sent to the Department of Management Services through the Line Ministry. However, letters were sent to the Ministry and the Department of Management Services dated 01.03.2021, 07.04.2021, 29.06.2021 and 12.10.2021 relevant amendments were not carried out so far. Furthermore, a letter dated 30.08.2022 was sent to the Department of Management Services through the Line Ministry to revise the Scheme of Recruitment (SoR) and the promotion process of the post of Registrar.

A letter on proposing special salary scheme to the Institution was sent to the Director General of the Department of Management Services and Chairman of the National Cadre Commission through the Secretary of the Line Ministry. Further letters referred to Secretary of the Line Ministry and the Ministry on 27.12.2021 and 18.01.2022 respectively, submitting more details in this regard.

Reports prepared for easy reference on issues and proposals of new salary schemes, were referred to the Line Ministry on 26.01.2022.

However, replies were not received so far in this regard.

Committees of the Ministry which appointed to solve the issues of the salaries of the academic staff of the technical training institutions of the Ministry, were acknowledged on the existing issues.



Upali Ranasinghe
Director /Principal
Ceylon German Technical Training Institute