National Institute of Language Education and Training

Annual Report – 2021

Contents

Details **Page No**

1. 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/A High Level Road, Makumbura, Pannipitiya in 2021. 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 and 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 program in Sinhala, Tamil and English Languages to the persons who are expected to teach languages to those who are desirous of acquiring such knowledge.
- Conducting researches and studies on the issues of language trainings in anticipation of using the results of such researches and studies to precede efficiently the functions of the institution.
- Granting language trainings and education to suitable candidates and awarding certificates and diplomas to those who complete the above trainings and education, successfully.
- Establishment of a board that consists of trained officers to teach languages.
- Conducting special language training courses in Sinhala, Tamil and English for those coming under special groups such as Translators, Interpreters and stenographers.
- Submission of recommendations to relevant authorities regarding improvements and changes required to Sinhala, Tamil and English Languages as it appears necessary carrying out researches on Sinhala, Tamil and English languages and giving assistance and promoting them.

4. The Information of the recommended Management Board of the National Institute of Language Education and Training for the year 2021

All the decisions required to achieve the above mentioned objectives will be taken by The Management Board. The following management board has been appointed 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.

The activities of the Institution has not been done as schedules and management board was not appointed due to the Covid pandemic situation throughout the year.

5.Recommended Academic board members - 2021

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 an to make other activities efficiently 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.

The activities of the Institution has not been done as scheduled and the academic board also was not appointed due to the Covid pandemic situation throughout the year.

6. Staff of the Institution - 2021

Director General is the chief executive officer of the institution.

The Director General performs the following duties subjected to the commands of the Management Board

01. Responsibility on the administration and financial management of the institution.
02. Appointing all the staff of the institution, corporate administrative affairs.
03. Supervise and Coordinate the all training program conducted by the institution.

06.1. Recruiting cadre

The following recruitments have been made with (temporary appointments) in the year of 2021.

Name	post	appointment Date
Mr. A.M.S.N.Athapaththu	Management Assistant	02.03.2020
Mr. Mahesh Tenne	Management Assistant	02.03.2020
Mr. B. Indika Prasanna Bandara	KKS	02.03.2020
Mr. K.M.G.Bandaranayake	KKS	02.03.2020
Mr. H.M.Kalana Viduranga Bnadara	Driver	02.03.2020
Ms. S.R.C De Saram	Coordinating Assistant	06.10.2020
Mr.T.S Shantha De Silva	Management Assistant	06.10.2020
Ms.H.G.N.N.Nihari	Management Assistant	06.10.2020
Mr. P.W.D.D.B. Thilakarathna	KKS	06.10.2020
Ms.B.G.P.Kumari	KKS	06.10.2020
Ms. L.Weerasekara	Coordinating Assistant	18.12.2020

06.2. Approved Cadre of the Institution

Position	Approved cadre	Staff of 2021	Vacancies
Director General	01	01	-
Director	02	01	01
Assistant Director	03	02	01
Accountant	01	01	-
Academics and research officer	05	05	-
Administrative Officer	01	01	-
Internal Audit Officer	01	01	-
Coordinating Assistant	08	10	-
Management Assistant	08	12	-
Librarian	01	-	01
Electrician and pump operator	01	01	-
Drivers	05	06	-
KKS office Assistant	04	06	-
Total	41	45	

7. Composition of the Institution

The Institute has been divided into the following divisions for the convenience of administration

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

7.1 Administrative and supply division

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

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

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

7.1.1 Library and Documentation center

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.

7.2 Training Division

In order to create better mechanism of the democratic peoples' of Sri Lanka, the main contribution is made by the training division to make the objective a reality in this institution, which was established with the aim of formally implementing the official language policy by promoting harmony between the races.

Accordingly, this division conducts all activities related to conducting second language training courses in accordance to Public Administration Circular 18/2020 to meet the second language proficiency of public officials for an efficient public service, which is the main role of the Institution. Under that, from the listing of course request letters to issuing of certificates to the courses all coordination works made by this division.

Second language training courses are organized by the training division under three main categories for government officials and such program are implemented as follow:

1. Conducting 200 hours (Sinhala / Tamil) second language training program for staff grade officers.
2. Conducting 150 hours (Sinhala / Tamil) second Language Training program for the secondary level officers
3. Conducting 100 hours (Sinhala / Tamil) second language training program for primary level officers.

> The role of this division is to organize all above training program as well as to maintain a formal supervision and regulations related to the training courses by applying the necessary methods to continue the activities. Updating and maintaining the pool of resources to the prescribed training courses also is an important role of this division.

The following activities also organized by the training division to achieve the organizational objectives in a more effective manner:

1. Conducting the part time courses for government officers.
2. Conducting the Teacher Training Courses.
3. Conducting monitoring and follow – up session.
4. Conducting the formal evaluation for all full time courses.

   Furthermore, income generating courses also conducted by the training division of the institution.

   Those are,

   I Conducting Diploma Courses in Second Language Sinhala and Tamil.

   II Conducting the Diploma and certificate courses in second language teaching.

   III Conducting Diploma Courses in Translation.

   IV Second Language Courses for special Professions.

   V English Language Courses.

   VI Foreign Language Courses.

   VII Sign Language Courses.

The training division is constantly focusing on updating and organizing the training course to suit the needs of rapidly changing new world while conducting the all activities related to the training programed.

Accordingly, the training division is constantly working with the aim of establishing rights to use different languages in the Sri Lankan society, high quality courses that promote practical language using and harmonious attitudes through an aesthetic approach, moving away from the traditional second language teaching methods in a way that promotes peace and harmony among the ethnically diverse races.

The program implemented through the allocation provided by the Treasury

The program implemented through the allocation provided by treasury fund 100 hours Second Language Training program for government officers				
No	District	No of Program	No of Participants	Cost Rs.
1	Anuradhapura	1	90	118,840.00
2	Matale	2	68	163,440.00
3	Kurunegala	1	50	118,203.00
4	Badulla	1	50	72,100.00
5	Ratnapura	2	90	189,870.00
6	Kilinochchi	3	120	234,330.00
7	Kaluthara	1	60	85,944.00
8	Gampaha	0	0	-
9	Galle	0	0	-
	Total	**11**	**528**	**982,727.00**

The program implemented through the allocation provided by treasury fund 150 hours Second Language Training program for government officers				
No	District	No of Program	No of Participants	Cost Rs.
1	Anuradhapura	18	1228	2,457,121.00
2	Polannaruwa	7	386	727,258.00
3	Kandy	12	575	1,387,751.00
4	Matale	3	150	348,722.00
6	Kurunegala	25	1413	3,158,405.00
7	Puttalam	5	298	638,403.00
8	Ampara	4	182	413,776.00
9	Batticaloa	5	277	510,284.00
11	Badulla	10	493	1,092,962.00
12	Monaragala	8	641	1,289,740.00
13	Ratnapura	14	769	1,475,794.00
14	Kegalle	7	396	748,462.00

15	Jaffna	17	963	1,689,653.00
16	Kilinochchiya	6	235	753,798.00
17	Mannar	2	131	184,740.00
18	Vavuniya	5	261	595,468.00
19	Mullativu	6	328	566,608.00
20	Colombo	8	452	1,138,961.00
21	Kaluthara	13	655	1,588,156.50
22	Gampaha	10	732	1,196,101.75
23	Mathara	3	145	795,391.00
24	Hambanthota	4	170	581,990.00
25	Galle	5	260	678,912.00
	Total	**197**	**11140**	**24,018,457.25**

The program implemented through the allocation provided by treasury fund 200 hours Second Language Training program for government officers				
No	District	No of Program	No of Participants	Cost Rs.
1	Anuradhapura	2	140	359,230.00
2	Polannaruwa	2	98	234,190.00
3	Kandy	4	168	515,690.00
4	Matale	1	50	162,315.00
5	Nuwera Eliya	1	50	262,430.00
6	Kurunegala	3	178	489,505.00
7	Puttalam	1	59	90,765.00
8	Ampara	1	48	185,420.00
9	Trincomalee	3	107	472,390.00
10	Badulla	1	196	188,180.00
11	Monaragala	1	78	131,120.00
12	Ratnapura	2	81	392,193.00
13	Kegalle	1	32	200,396.00
14	Jaffna	1	35	213,100.00

15	Colombo	11	481	1,510,642.52
16	Kaluthara	2	131	240,320.00
17	Gampaha	3	152	478,110.00
18	Mtara	2	74	547,754.00
19	Hambanthota	3	117	598,180.00
20	Galle	1	44	803,300.00
	Total	**46**	**2319**	**8,075,230.52**

Income Generated Program - 2021

Income Generated Program – 2021					
(01/01/2021 - 31/12/2021)					
No	**Type of program**	**No of Program**	**No of participants**	**Budget**	
				Income Rs.	**Profit Rs.**
Income Generated program – Initiated by the Head office - Makumbura					
1	150 hours Second Language Training Program for Public officers	5	281	2,810,000.00	2,245,700.00
2	200 hours Second Language Training Program for Public officers	4	179	5,495,000.00	3,971,806.00
	Total	**9**	**460**	**8,305,000.00**	**6 ,217,506.00**
Income Generated Program – Initiated by the Agalawaththa Training Centre					
1	Residential Second Language Training program for Public Officers – 11 days	5	194	4,825,000.00	2,281,663.00
2	Residential Second Language Training program for Public Officers – 12 days	2	69	1,725,000.00	496,528.00
	Total	**7**	**263**	**6,550,000.00**	**2,778,191.00**

Income Generated Program – Operated by Dambulla Training Centre					
1	150 hours Second Language Training Program for Public officers	10	399	3,930,000.00	2,912,316.59
2	200 hours Second Language Training Program for Public officers	2	70	1,095,000.00	793,089.50
	Total	**12**	**469**	**5,025,000.00**	**3,705,406.09**

Monitoring and Follow up Sessions

Monitoring and Follow up Sessions – 2021						
No	**Name of the Program**	**Place**	**Started date**	**completion Date**	**No of participants**	**Cost**
1	**Monitoring and Follow up Sessions –** 01	Badulla Divisional Secretariat	2021.02.23	2021.02.23	59	63,945.00
2	**Monitoring and Follow up Sessions –** 02	Jaffna District Secretariat	2021.03.16	2021.03.16	65	66,840.00
3	**Monitoring and Follow up Sessions –** 03	Agalawaththa Training Centre	2021.04.05	2021.04.09	31	130,300.00
4	**Monitoring and Follow up Sessions –** 04	National Association of builders-Kundasale	2021.04.21	2021.04.21	60	35,500.00

Second Language Teacher Training Program - 2021

Second Language Teacher Training Program - 2021					
No	Place	Started Date	Completion Date	No of Participants	Total Income
1	Agalawaththa Training Centre	21.01.2021	05.02.2021	41	410,000.00
2	Agalawaththa Training Centre	05.04.2021	09.04.2021	77	770,000.00
3	Conducted online	13.08.2021	17.08.2021	20	100,000.00
4	Conducted online	26.09.2021	24.10.2021	50	250,000.00

Details about Certificate Course

Certificate Course Training in Sign Language – 2021			
Place	**Started Date**	**No of Participants**	**Total Income**
Online – zoom technology	20.12.2021	34	1,020,000.00

English Language Training program for the Members of Parliament – 2021		
Place	**Date of Started**	**No of Participants**
Parliament premises	15.12.2021	14

English Language Training program for the Staff Members of Parliament – 2021		
Program	**Started Date**	**No of Participants**
100 Hours English Language Training Program	29.12.2021	120
150 Hours English Language Training Program	29.12.2021	38
200 Hours English Language Training Program	29.12.2021	40
Total		198

Program conducted with collaborating by the various projects

Institution	Program	No of Program	No of Participants
NLEAP	Teacher Training Programme	12	487
British Council	Training series related Zoom technology for resource persons	04	39
British Council	Training Series related TLT methodology for resource persons	06	154
British Council	Training series related to Translation and Interpretation for government officers	08	139
British Council	Practical Tamil Language Training for Public Officers (PTPS) – 2021	50	893
	Total	**80**	**1712**

7.2 Planning Division

The primary responsibility of this division is to prepare the necessary plans to achieve the goals and objectives mentioned in the Act of National Language Education and Training. Identification of the training requirements, accordingly prepare compact design, preparation of annual action plan and monthly plan, dealing to meet financial requirements connected with accounts division, prepare monthly, quarterly, and annual progress reports and preparing annual performance report and sending them to relevant section are made by this section. Preparing plans related to the programs carried out by various project and preparing their progress report also being done by this division.

7.3.1Dambulla Training Centre

This center has been established by the recommendations of commission on Lessons Learned for the purpose of facilitating the teaching of second language (sinhala / tamil) and the English as a link language and other foreign languages at No. 734/1, Anuradhapura Road, Dambulla and it was opened on 24.07.2020 by the headship of Hon. Minister of ministry of public administration, provincial councils and local government Janaka Bandara Tennekoon. A hall, office and dining area are available within this center with an area of 2475 sq. ft. There are three management assistant, two office assistant and a driver are employed under the supervision of an assistant Director of planning of this Institution.

It is able to implement language training courses efficiently and regularly for government officials and the public in the district of Matale, Knady, Kurunegala, Anuradhapura and Polannaruwa as well as the all island by this center by locating centrally to the above mentioned districts.It is good enough to say that Dambulla center was being able to achieve certain amount of expected goal while facing the challenges in the year 2021 when comparing the year 2020 Due to the corona pandemic situations in the country.

Income Training program Conducted by Dambulla Training Centre

Completed Training Program

No	Program	Place	Duration	No of Partici-pants	Income Rs.	Cost	Profit
	150 hours Tamil / Sinhala Language Training Program						
1	150 hours Tamil Language program for the teachers from Yatawaththa Zone	Yatawaththa National School (Online)	2021.10.21 - 2021.11.18	58	150,000	138,465	11,534

2	150 hours Tamil Language program for the government officers	Dambulla Training Centre (Online)	2021.11.25 - 2021.12.19	35	350,000	136,791	213,209
3	150 hours Tamil Language program for the teachers	Dambulla Training Centre (Online)	2021.11.30 - 2021.12.23	53	530,000	137,509	392,491
4	150 hours Tamil Language program for the teachers	Medirigiriya National School	2021.12.05 - 2021.12.30	40	340,000	190,434	149,566
	Total			**186**	**1,370,000**	**603,199**	**766,800**
	200 hours Sinhala / Tamil Language Training Program						
1	200 hours Tamil Language Training program for SLAS Officers	Dambulla Regional Training Centre (online)	2021.10.26 - 2021.12.30	38	585,000	153,538	431,462
2	200 hours Tamil Language Training program for SLAS Officers from eastern province	Dambulla Regional Training Centre (online)	2021.11.05 - 2021.12.12	32	510,000	148,373	361,627
	Total			**70**	1,095,000	301,910	793,090
	Sub Total		**-**	**256**	2,465,000	923,996	1,541,004

Ongoing Training Program.

No	Program	Place	Started Date	No of Participants	Income Rs.
	150 hours Sinhala / Tamil Language Training Program				
1	150 hours Tamil Language Training Program for health Staff of Matale District	Dambulla Regional Training Centre (Online)	2021.12.16	38	380,000
2	150 hours Tamil Language Training Program for the staff of Sri Lanka Examination Department (Group – 01)	Dambulla Regional Training Centre (Online)	2021.12.18	50	-
3	150 hours Tamil Language Training Program for the staff of Sri Lanka Examination Department (Group – 02)	Dambulla Regional Training Centre (Online)	2021.12.19	48	-
4	150 hour Tamil Language Training program for the teachers of Nawula Vidyalaya.	Dambulla Regional Training Centre (Online)	2021.12.27	37	180,000
5	150 hour Tamil Language Training program for the teachers of Medirigiriya Zone	Dambulla Regional Training Centre (Online)	2021.12.05	37	185,000
	Total			**210**	**745,000**

07.4 Finance Division

The finance division is the responsibility for all finance & administration of 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

- Assisting to the secretary of the ministry as check accounting officer and the director general as the counting officer in meeting financial obligations and being accountable to the parliament.
- Certificate of conformity to the government financial rules and regulations.
- conduct of financial management accountancy administration system
- Prepare and update of budget forecast and financial plan
- conduct of current and correct financial reports

- Preparing year end final accounts and submitting to the Auditor General
- Conformity to tax values and other daily requirements.
- giving salary and wags of staff at time
- Operating financial activities of the training programme conducting by the institutions and compile the financial facilities.

Financial Statement for the year ended 31st December 2021

Significant Accounting Policies

1. Compare Information

1.1. **Domical and Legal Formation**

National Institute of Language Education and Training is a statutory board established under the act 26 of 2007. The Training Centre of the Institution had established In Agalawaththa.

2. Accounting Policies

2.1. **Basis of Preparation of financial statement**

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
Library books	10
Plant, Machinery and equipment	20
Vehicle	25
Computers	25
Web Site and Software	25

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. Provisions for liabilities

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

2.11. 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.

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.

2.10.3. Training program income

All the income generated through training programs also had been recognized as training program income and all the other income which generated by the institute has been recognized directly to the income statement under other income.

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.Depreciation 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.

Statement of Financial position as at 31st December 2021

		2021	2020
	Note	Rs.	Rs.
Assets			
Non-current assets			
Property, Plant & Equipment	06	41,066,102	47,994,529
Current assets			
Trade and other receivable	07	9,949,531	15,088,531
Inventory- Stationary & Consumable		1575,782	1,638,812
Cash & cash equivalent	08	75,236,348	72,255,819
Total Assets		127,827,763	136,977,691

Funds, Reserves & Liabilities			
Capital		13,015,468	13,015,468
Accumulated Surplus/ (Deficit)		40,503,368	57,135,277
Cumulative Capital		47,000,892	47,000,892
		100,519,728	117,151,637
Non - current Liabilities	09		
Provision for Gratuity		5,529,673	4,675,348
Government Grant for Fixed Assets		791,272	
		6,320,945	4,675,348
Current Liabilities			
Trade and other payable	10	19,165,476	13,524,317
Accrued expenses	11	1,821,614	1,626,389
		20,987,091	15,150,706
Total funds and Liabilities		**127,827,763**	**136,977,691**

The accounting policies and notes to the accounts are in integral part of these financial statements of the institute give a true and fair view of the state of affairs as at 31st December 2021 and of its surplus / deficit for the year ended. These financial statement are in compliance with the requirement of the government rules and regulations.

Accountant Director General

The accounting policies on pages 1 to 3 and notes on pages 8 to 12 form and iatrical part of these financial statements . the board of management is responsible for the preparation and presentation of these financial statements . The financial statements were approved by the board of management and signed on their behalf.

Chairman Director

Statement of Comprehensive Income

For the year ended 31 December 2021

	Note	**2021** Rs	**2022** Rs.
Revenue			
Treasury Fund	01	78,283,909	69,281,000
Training Programs		22,732,875	16,382,450
Other Income	02	2,383,237	2,469,923
		103,410,021	88,133,373
Expenditures			
Administrative Expenses	03	(77,188,762)	(69,896,731)
Expenditure for Training Program	04	(40,055,155)	(10,274,234)
Surplus /(Deficit) from Operations		(13,833,896)	7,962,408
Finance Expenses	05	(15,540)	(15,540)
Surplus / (Deficit) before taxation		(13,849,346)	(7,946,868)
Tax		-	-
Surplus / (Deficit)for the year		(13,849,346)	7,946,868

Statement of Changes in Net Equity for the year ended at 31st December 2021

	Contributed Capital	Accumulated Surplus / (Deficit)	Revaluation Reserve	Total
Balance as at 01January 2020	13,015,468	43,096,339	47,000,892	103,112,700
Adjustment for previous year	-	6,092,070	-	6,092,070
Surplus / (Deficit) for the year	-	7,946,868	-	7,946,868
Balance for 31/12//2020	13,015,468	57,135,277	47,000,892	117,151,638
Adjustment for previous year (Note12)	-	(2,782,563)	-	(2,782,563)
Surplus /(Deficit) for the year -		(13,849,346)	-	(13,849,346)
Balance as at 31/12//2021	**13,015,468**	**40,503,368**	**47,000,892**	**100,519,729**

Cash Flow Statement for the Year ended at 31st December 2021

	2021	2020
Surplus / (Deficit) Before Taxation	**(13,849,346)**	(7,946,868)
Adjustment for Non Cash movement		
Depreciation	**7,662,017**	10,365,424
Prior year adjustment	**(2,782,563)**	6,092,070
Reserved for Gratuity	**854,325**	1,251,155
	(8,115,568)	25,655,517
Less -Interest Income	**(1,892,001)**	(2,217,173)
Gratuity paid	-	(287,900)
Operating surplus / (Deficit) before operating capital changes	**(10,007,568)**	23,150,444
Changes in operating capital		
Increase / Decrease in trade & other receivable	**(5,139,000)**	3,917,500
Increase / Decrease in trade & other payable	**5,836,384**	(4,915,497)
Decrease / Increase in stocks	**63,030**	(368,057)
	1,030,845	13,949,389
Net cash flow from operating activities	**1,030,845**	13,949,389
Cash flows from Investing activities		
Acquisition of property, Plant & equipment(PPE)	**(733,590)**	(89,000)
Interest Income	**1,892,000**	2,217,173
Net cash flows from Investing activities	**1,158,410**	2,128,173

Cash flows from Financing activities

Capital Grants from Treasury to purchase fixed Assets	**791,272**	-
Net cash flows from Financing Activities	**791,272**	
Net changes in cash and cash equivalents	**2,980,528**	16,077,662
Cash and cash equivalent at the beginning of the year	**72,255,819**	56,178,157
Cash and cash equivalent at the ending of the year	**75,236,348**	72,255,819

Note – A cash and cash equivalents

	Rs.	Rs.
cash in bank	**75,236,348**	72,255,819
	75,236,348	72,255,819

Note for the financial statement for the year ended at 31st December 2021

Note – 01 – Income

		2021	2020
		Rs	Rs
Grant for recurrent expenses		53,027,500	61,181,000
Grant for capital expenses			
Total Capital Grant from treasury			8,100,000
Less:Grant for fixed Assets	(26,000,000)		
Fixed Assets	(733,591)	25,266,409	
		78,293,909	69,281,000
Training programme income		22,732,875	16,382,450

Note 02 – Other income

Tender Fee	145,000	45,000
Interest Income	1,892,001	2,217,173
No pay charges and deduction from salary	-	64,175
Government Grants for Fixed Assets	29,081	-

Other income	317,156	143,575
	2,383,237	2,469,923

Note – 03 – Administrative Expenses

Personal Emoluments		
salaries and wags	22,469,833	20,014,086
EPF Institutional Cont. 12%	2,681,990	2,401,690
ETP Institutional Cont 3%	670,497	600,423
Overtime	265,641	52,286
Holiday payments	5,661,	26,062
Other allowances	501,460	559,438
Vehicle allowances	1,800,000	1,627,586
Fuel allowances	739,705	638,662
Allowance for trainers	361,000	223,250
Sitting and travelling allowances	85,000	
Allowance for Chairman	637,500	775,862
Incentives	630,000	-
Gratuity expenses	854,325	1,251,155
Traveling – Domestic	435,399	479,348
stationaries and office requisites	1,444,697	553,868
Fuel	1,029,563	417,706
Uniform	28,000	24,000
Refreshment	333,589	90,333
Newspapers and others	41,718	-
Maintenance Expenses		
Vehicles	1,544,310	544,304

plant and machinery	527,316	358,348
Computers	185,181	57,630
Buildings	276,845	263,294
furniture and office equipment	38,595	24,048
Services		
postal and transport	840,705	947,348
Electricity	1,353,253	1,074,157
Water	136,976	132,634
Rent	17,323,695	16,200,000
Traveling &Transport	34,183	95,671
security services	3,619,667	2,478,860
Janitorial Service & supporting staff cost	3,794,391	2,879,416
Advertisement	101,223	101,088
Sanitary Expenses	240,001	522,404
Operating leasing	3,557,518	3,557,495
audit fee	330,000	360,000
Translation fee	71,225	-
lawyers fee and stamp fee	300,000	
EB exam fee	186,478	-
Others	49,606	198,853
Depreciation		
Building and Structure	648,569	648,569
Plant Machinery & Equipment	50,929	2,692,409
Furniture and office equipment	1,927,016	1,919,517
Vehicles	4,950,000	4,950,000

web site	19,428	-
Computers	66,076	154,929
	77,188,762	69,896,731

Note 04 – Expenditure for training program

	2021	2020
	Rs	Rs
Resource person Allowances	30,828,819	2,151,402
stationaries & Programme requisites	1,430,444	452,321
postal and communication	547,456	354,886
meals and refreshments	2,336,397	1,611,001
Accommodation	216,695	116,800
Program admin & Coordinating chargers	-	36,000
teachers guide and text books	50,000	240,000
printing charges for certificate and Dockets	210,800	1,325,045
supporting staff service	45,928	-
overtime payment	692,011	316,451
holiday payments	268,531	78,889
Fuel	690,507	400,919
Electricity	37,934	396,417
Water	119,131	158,731
Travelling - domestic	327,210	238,544
Training and casual staff Allowances	1,782,029	1,616,921
vehicle maintenance	-	2,850
computer maintenance	-	1300
Plant & Machinery Maintenance	-	68,945

building maintenance	-	24,240
office equipment maintenance	-	320
Travel & Participation Allowance	46,600	-
Advertisement	12,500	48,276
hostel and office requisites	146240	87,068
Rent & hall charges	-	412,305
Translation, examination and consultation fee	37,953	-
Sanitary Expenses	227,350	-
other services	620	134,603
	40,055,155	10,274,234

Note 05 – Capital expenditure

Bank Charges	15,450	15,540
	15,450	15,450

Note 06 – Property, Plant and equipment

	Depreciation Rate	Total cost as at 2021.01.01	During the year Additions	Total cost as at 2021.12.31	Accrued depreciation as at 2020.01.01	depreciation for the year	Accu.Dep. as at 2020.12.31	W.D. Value as at 2020.12.31
		Rs	**Rs**	**Rs**	**Rs**	**Rs**	**Rs**	**Rs**
Land	-	615,000	-	615,000	-	-	-	615,000
building & construction	2.5%	25,942,745	-	25,942,745	2,331,460	648,569	2,980,028	22,962,717
plant, macinary & equipment	20%	13,462,046	29,410	13,491,456	13,322,481	50,929	13,373,410	118,046
Furniture & office equipment	10%	19,262,693	239,181	19,501,874	9,804,549	1,927,016	11,731,565	7,770,309
Vehicles	25%	19,800,000	-	**19,800,000**	6,536,712	4,950,000	**11,486,712**	**8,313,288**
library books	10%	1,343,352	-	**1,343,352**	1,343,352	-	**1,343,352**	**-**
Computer	25%	8,316,944	-	**8,316,944**	8,119,867	66,076	**8,185,943**	**131,001**
NILET Website	25%	-	465,000	**465,000**	-	19,428	**19,428**	**445,572**
		88,742,780	733,590	**89,476,371**	41,458,420	7,662,017	**49,120,438**	**40,355,931**
Building & Interior work & progress								**710,171**
Total WD value								**41,066,102**

Statement of financial position as at 2021.12.31

Note 07 – Trade & other receivables balances

	2021	2020
	Rs	Rs
Receivable income – Mr. Hewasinghe	58,983	58,983
Receivable income – Mr. Thuram	17,163	17,163
Receivable income – Mr. Napawala	9,650	9,650
Receivable income – Mr. Wickramasinghe	9,650	9,650
Prepaid for Website	-	93,000
Festival Advance	104,000	
Receivable course fee – Ministry of Public Services	275,000	-
Receivable income – Ceylon Electricity Board	-	900,000
Deposit – Relievable	161,500	161,500
Keymoney for building	6,519,500	6,519,500
Receivable income – Ministry of Buddhist affairs	165,000	165,000
Receivable income – Ministry of health	338,800	4,863,800
Receivable income – Line ministry (abolished)	2,290,285	2,290,285
	9,949,531	15,088,531

Note 08 – Cash & Cash equivalents

	Rs	Rs
Bank of Ceylon C/A 0007442918		
Capital Cash book	758,102	1,465,131
Recurrent cash book	997,002	4,895,320
Ministry cash book	270	270
Income cash book	9,378,106	3,684,230

Language trainers training cash book	6,150	6,150
Saving account A/C - BOC 79712746	64,096,718	62,204,717
	75,236,348	72,255,819

Note: 09 – Non current Liabilities

Capital grant from treasury for fixed asset	791,272	
Allocation for gratuity	5,529,673	4,675,348
	6,320,945	4,675,348

Note 10 – trade and other payable

	Rs	Rs.
Tender deposit – refundable	542,000	870,600
Recourse person payment	13.,976,035	5,698,735
Printing and stationary	-	274,250
Wickramarachchi Construction – Agalawaththa relavations	637,946	637,946
Creditors	-	324,000
Leema creations – Internal works	-	2,039,290
Audit charges – payable	1,050,000	720,000
Creditors – broadcasting and remote broadcasting	2,959,496	2,959,496
	19,165,476	13,524,317

Statement of financial position as at 2021.12.31

Note 11– Accrued expenses	2021	2020
	Rs.	Rs..
Traveling Domestic	9,020	21,420
Postal and Communication	126,884	145,145
Electricity	83,306	86,849
Security services	346,775	218,315
Meals and refreshment	-	1,435
Over time payment	206,175	15,000
Holiday payment	59,995	11,183
Casual and training payment	52,500	256,823
Translation fee	37,953	-
Rent – payable	-	27,305
Janitorial services	379,847	270,000
Text books and teachers guide preparation	290,000	240,000
Furniture & office equipments payble	226,521	226,521
Other accrued expences	-	53,292
Water	2,640	3,829
Fual	-	48,948
	1,821,614	1,626,389

Note 12 – Prior year Adjustments

	2021	2020
	Rs	Rs
Key money paid in 2016	-	6,250,000
Over provision for interior works	(279,199)	-
Receivable – MOH	2,975,000	-
Prior year security bill	-	(174,259)
Provision for interdicted employees	-	16,329
Government Grant for Fixed Assets 2020	86,762	-
	2,782,563	6,092,070

Note – 13

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

Mr.C.C.Silva who has dismissed from service of institute has filed a case against the National Institute of Language Education and Training under case number 33/1562/2021 in the Homagama Labor Court seeking reinstatement and the case is currently pending.

Nishaa Tamil Academy, which was registered as a franchise agency and facilitated the language trainers training program in 2019 has filed a case with the Human Rights Commission against the institute for non- receipt of Rs.446,485 due to them , and the case is currently pending.

Note -14

Training of language trainers in accordance with the budget proposal -2019

In accordance with the budget proposal 2019 and cabinet approval අමප/19/2693/131/018- I ,it has stared the training of language trainers program and bills valued Rs.37,395,922.00 to be received relating to the above program and the necessary funds to be received from General Treasury. This program has been with held since 2019.

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 2021 comprising the statement of financial position as at 31 December 2021 and 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 comments and observations which I consider should be report to Parliament appear in this report.

In my opinion, except for the effects of the matters described in Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 31 December 2021, 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

My opinion is qualified on the matters described in paragraph 1.5 of this report.

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

1.3 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 institute to cease operations, or has no realistic alternative but to do so.

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

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

1.4 Auditor's Responsibility in Auditing Financial Statements

My objective is to 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 scepticism 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 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 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.

The scope of the audit also extended to examine as far as possible and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the institute, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the institute has complied with applicable written law, or other general or special directions issued by the governing body of the institute;
- Whether the institute has performed according to its powers, functions and duties; and
- 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.

1.5 Audit observations related to the preparation of financial statements

1.5.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

Audit Observation	Management comments	Recommendation
Although fixed assets valued at Rs. 14,712,522 had been fully depreciated but they were continuously to be used and those assets had not been disclosed in the financial statements in accordance with Sri Lanka Public Sector Accounting Standard 07 . No action has also been taken to rectify the estimated error of the effective life time of assets occurred by that in accordance with the Accounting Standard 03.	Necessary adjustments will be made after the completion of the revaluation work immediately.	Action should be taken according to Sri Lanka Public Sector Accounting Standard.

1.5. 2 Accounting deficiencies

Audit Observation	Management comments	Recommendation
Action had not been taken to account receivable amount of Rs. 3,381,714 equal to 15 percent of the course fee in relation to 67 courses conducted by a private educational institution in 2019 and	It has not been included in the accounts due to non receiving of a confirmed document to include in the accounts at the time of preparing the accounts.	Should be accounted properly .

	a payable amount of Rs. 19,968,877 for a programme which was held that institute for this institute during the year under review.		

1.6 Accounts Receivable and Payable

1.6.1 Receivables

Audit Observation	Management comments	Recommendation
Although receivable amount of Rs. 2,290,285 from the Ministry of National Integration, Official Languages, Social Progress and Hindu Religious Affairs and payable amount of Rs. 2,959,496 for radio and television programms had been continuously shown as receivables and payables in the financial statements for more than 2 years , no agreement was reached with the Ministry regarding these balances .	It has been informed then existing ministry about the receivable balance from the defunct ministry several times, and information has also been reported to the line ministry which the institute currently belongs. Further outstanding balances are shown in the accounts due to non releasing of capital funds to the institute from treasury.	Action should be taken to pay the payable balances and to collect the receivable balances.

1.7 Non-compliance with laws, rules, regulations and management decisions etc.,

Reference to Laws, rules, regulations and management decisions etc.,	Non-compliance	Management comments	Recommendation
(a) Section (f) of paragraph 6 of the National Institute of Language Education and Training Act No. 26 of 2007 and section (b) of paragraph 11 of the Finance Act No. 38 of 1971.	Action had not been taken to invest the balance of Rs.64,096,718 in the savings account in short-term and long-term securities after obtaining the approval of the Board of Management and the Minister as at 31 December 2021 . As a	A sum of Rs. 60 million had been invested in fixed deposits at Bank of Ceylon branch Homagama after obtaining the approval of Board of management for investing in fixed deposits.	Action should be taken as per the provisions in the Act.

	result , the high interest income had been lost due to keeping it in a regular savings account without investing this money for several years.		
(b) Financial Regulations 571 (2) and (3) in the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	The deposits exceeding 02 years were Rs. 117,000 out of the refundable deposit balance of Rs. 542,000 which were deposited by the suppliers as at 31 December 2021. Action had not been taken with regarding those deposits as per Financial Regulations.	Necessary arrangements are being made for these balances as per the Financial Regulations . Reminder letters were sent relevant depositors .	Action should be taken as per Financial Regulations .
(c) Paragraph 4.1 of Public Administration Circular No. 18/2020 dated 16 October 2020	Although the responsibility of conducting training courses was assigned to the Department of Official Languages and the National Institute of Language Education and Training under the supervision of the Ministry of Official Languages, the responsibility of conducting training courses was assigned to the Institute of Official Language and professional studies based on a management decision contrary to the circular provisions and the institute had conducted 07 and 09 courses respectively in the years 2020 and 2021.	These programs had been done by the Institute of Official Language and Professional Studies registered under the approval the Board of Management to conduct training courses under the full supervision and regulation of the Institute in the years 2019/2020 in accordance with the powers of the National Language Education and Training Act No. 26 of 2007 and in accordance with Public Administration Circular 18/2020.	Action should be taken according to circular provisions.

(d) Paragraph II of the Management Services Circular No. 03/2018 dated 18 July 2018.	Although recruiting employers should be refrain and deciding salaries and allowances of their without obtaining prior approval from the Department of Management Services according to the circular, a sum of Rs.2,899,002 had been paid as salaries and allowances during the year under review after recruiting 10 officers without following those instructions during the years 2020 and 2021.	These recruitments have been made due to there was a need to open the Dambulla Center to implement the proposed projects as per the New Government's Prosperity Vision policy statement. Further, the salaries and allowances were paid from the generated income of the institute for these recruitments.	Action should be taken as per circular provisions .
(e)Public Finance Circular No.PF/PE 5 dated 11 January 2000.	It was stated that in the payment of allowances, incentives and other financial benefits to the employees of the statutory institutions can only be paid the benefits approved by the Cabinet or the Minister of Public Administration or the Treasury. However, a sum of Rs.630,000 had been paid as incentives to the officers without proper approval of the institute during the year under review.	Although a statutory body, the employees working in this institute are not entitled to any allowance in addition to monthly salary or other privileges entitled to government officers. These incentive had been paid using generated income of institute. Approval of Board of Management has also been received for this.	Action should be taken as per circular provisions.

2. Financial review

2.1 Financial Results

The opening result for the year under review amounted to a loss of Rs. 13,849,346 and the corresponding profit of the previous year was Rs. 7,946,868. Therefore a deterioration of the financial result amounting to Rs. 21,796,214 was observed. The main reasons for this deterioration were the administrative expenses and training programme expenses were increased by Rs. 7,292,031 and

Rs. 29,780,921 although the recurrent grant from treasury was increased by Rs. 9,012,909 and training programme income by Rs.6,350,425 during the year under review.

3. Operational review

3.1 Operational inefficiencies

Audit Observation	Management comments	Recommendation
The suspended Director General and the administrative officer were reinstated without conducting a formal disciplinary investigation and Rs. 666,026 had been paid as salaries and allowances for the period of suspended. The investigation had not been commenced up to end of the year under review.	Relevant salaries and allowances had been paid after reinstated considering the letters of Minister Public Administration and Home Affairs dated 31.01.2020 and the secretary to the State Ministry. The Board of Management approval was obtained on 15.07.2021.	Disciplinary investigations with regarding suspended officers should be expedited.

3.2 Procurement Management

Audit Observation	Management comments	Recommendation
An annual rent of Rs. 16,200,000 had been paid for the office building, which the institution is currently running without obtaining the approval of the Ministry Secretary for extending the agreement period for two years. It has been emphasized that the offices should be held in government buildings as far as possible and as per the provisions of Presidential Office Circular No. CA/1/17/1 dated 14 May 2010 the Board of management has also emphasized to obtain a building with space for the office only. Although an amount of Rs.4,140,643 was spent for a small staff of 32 officers and for the preparation of lecture halls to hold	Cabinet approval has also been received for renting this building till 31.12.2022. Further, the institution is being maintained in this building due to a suitable government building could not be found to establish the institution. This building is used for the language training courses conducted by the institute and no money has been paid for other places for conducting the general training courses of the institute in this year.	Action should be taken as per the circular provisions.

training courses, the building was not utilized in maximum capacity due to the fact that the training courses were held elsewhere .

4. Accountability and good governance

4.1 Annual Action Plan

Audit Observation	Management comments	Recommendation
Although it was planned to spend Rs. 1,569,000 to carry out 05 tasks of updating the syllabus as per the action plan. But none of the task had been executed. 4 language courses of 100 hours for pre-school teachers, 5 programs for 200 Buddhist monks receiving full-time education, 4 syllabuses for Tamil language courses, preparation of a Sinhala diploma module and second language teaching certificates.	Training courses were not organized as it was difficult to hold courses at one place due to the Covid-19 epidemic situation in the year 2021. Also, since it was difficult to recruit resources, the preparation of the Tamil language syllabus, the preparation of a Sinhala diploma module and the modernization of the Tamil language syllabus had to be delayed due to call resource persons.	Actions should be taken to implement the planned tasks.