ANNUAL REPORT

2019

NATIONAL INSTITUTE OF EDUCATION

MAHARAGAMA

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Deputy Director General
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Deputy Director General
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Act. Deputy Director General
Faculty of Teacher Education & Alternative Education

National Institute of Education

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Department of Early Childhood Development & Primary Education

Dr. Mr. D. Keppetigoda
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Department of Research & Development

Mrs. M. A. I. P. Perera
Director
Department of Examination

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PROGRESS REPORT - 2019

1.0 Introduction

1.1 Objectives of the Institute

According to Act of Parliament No.28 of 1985, legal power is vested in the National Institute of Education for the achievement of the following objectives.

(a) Advise the Minister regarding plans, programmes and activities for the development of education in Sri Lanka;

(b) Provide and promote post-graduate education in the several specialties of education;

(c) Conduct and promote studies on the education system including its performance, goals, structures, content and methodology and on the social, economic and other aspects of education;

(d) Initiate and promote innovative practices in the education system including adaptation of technology for educational purposes;

(e) Provide for the development of professional and general competence of personnel in the education system;

(f) Make specialist services in education available to the Government and other approved organizations, carry out education development programmes approved by the Minister; and

(g) Co-ordinate with other institutions having similar objectives.

Therefore, NIE is responsible for assuring quality education through a curriculum appropriate for the socio-economic context and designed for the development of productive citizens to meet the local and global demands, provide leadership in preparing competent professionals for the school system and ensure a scientific information base by undertaking research to guide and facilitate policy making for the development of education. Accordingly the tasks assigned to NIE are implemented under the supervision of five Faculties and one Division.

According to the current plan of implementing the curriculum, every eight years a complete change, development or revision in the curriculum is effected. After implementing the modernized curricula in 2012, it was decided to rationalize the curricula in the next cycle starting from 2015 based on the following criteria.

- Information disclosed through the studies conducted by curricula developers of NIE regarding the implementation of the curriculum in the school system.

- Views and suggestions regarding the curriculum given by various social groups.
- Successful experiences of various countries of the world regarding the development and implementation of the curriculum.
- Integrate new knowledge and teaching methodologies added on to each subject area.

The main focus on school curricula in the year 2019 was the implementation of rationalized curriculum in Grade 5, monitoring their implementation at school level and the preparation of Gr.4 Teacher Guide and training of provincial trainers in order to implement Gr. 5 TG in 2020.

Moreover, as it was decided that staff of NIE to get ready for a new reformed curricular for "beyond 2020" in-depth research studies were completed based on lessons learnt. Presentations of the in-depth studies were done on a discussion forum. Curriculum grids were drafted for Gr.6-11 in 2019 on the findings of the research studies.

1.2 Financing

After the introduction of the Education Sector Development Programme, financial allocations for curriculum related activities were initially covered by the funds provided by General Education Modernization Project (GEMP) and United Nation's Fund (UNICEF) and Funds from Ministry of Education as well as generated income of the Institute. The estimated allocation of capital expenditure for construction of hostel complex of SACTD in Meepe from Ministry of Education (CF) was not provided.

The table below provides information on the expenditure of the Institute for 2019.

Source of Funding	**Recurrent Expenditure (Rs.m)**		**Capital Expenditure (Rs.m)**	
	Revised allocation	**Actual Expenditure**	**Revised allocation**	**Actual Expenditure**
CF	465,000,000	458,034,332	90,000,000	64,879,905
GEMP	25,000,000	25,000,000	-	-
Income (NIE)	178,089,000	141,819,716	292,083,000	133,669,481
UNICEF	15,000,000	15,000,000	-	-
MoE (CF)	145,000,000	131,059,685	150,000,000	-
Korean National Commission for UNESCO	4,200,000	4,157,904	-	-

1.3 Staffing

Further to the implementation of functions assigned to the Institute by Act of Parliament NIE has to play vital role in the development and implementation of new priority programmes of the Government on education such as; 13 Year Guaranteed Education Programme, School Based Assessment Programme by the existing staff of the Institute with immense commitment amidst numerous difficulties.

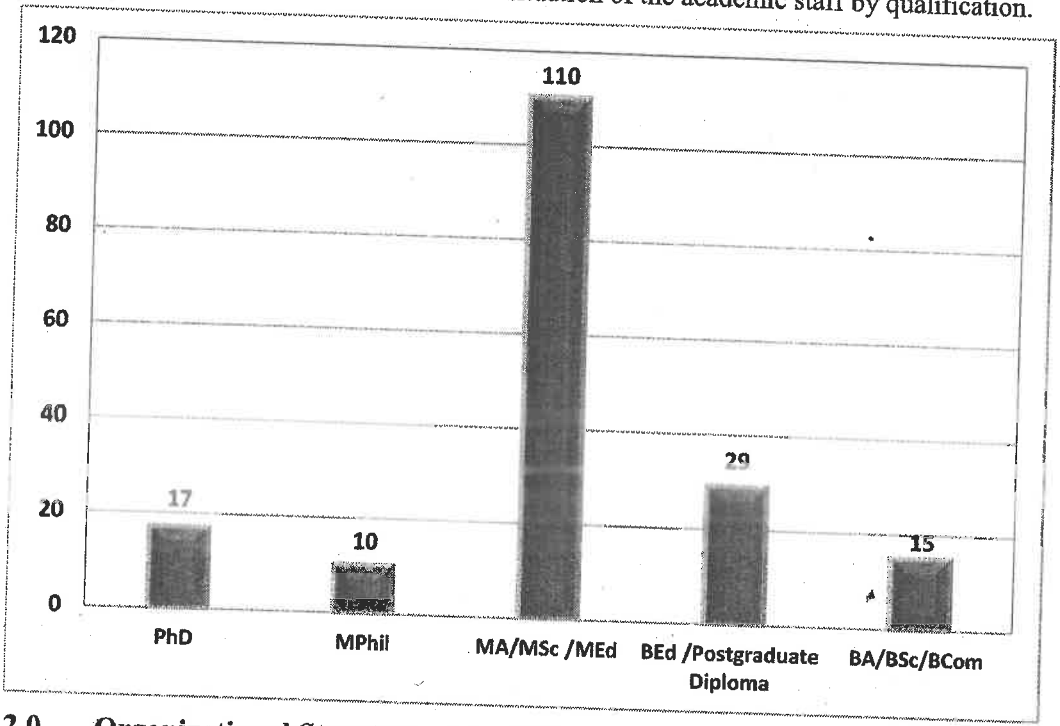
The table below provides a clear picture of the staff of the Institute by the end 2019.

Designation	Approved cadre (as 01.01.2019)	Current cadre (as 31.12.2019)			No. of vacancies (as 31.12.2019)
		Male	Female	Total	
Director General	01	00	01	01	00
Additional Director General	01	01	00	01*	00
Deputy Director General	06	02	00	02	04
Director	27	09	08	17	10
Board Secretary (Education)	01	00	01	01**	00
Senior Lecturer / Senior Educationist	72	33	37	70	02
Lecturer / Educationist	75	05	05	10	65
Assistant Lecturer / Assistant Educationist	90	37	50	87***	03
Non Academic Staff	379	143	174	317****	62
Total	**652**	**230**	**276**	**506**	**146**

* Contract Basis (01), ** Daily Paid (01), *** On Secondment (04), **** Casual/Contract Basis/ Daily Pay (07).

The institute had the 56 staff including 36 Assistant Lecturer posts after taking several efforts to overcome the shortage of staff positions in 2019.

The following figure represents the current situation of the academic staff by qualification.



2.0 Organizational Structure of the NIE

2.1 The Council 2019

Subject to the provisions of the NIE Act the Council shall have the following powers:

- Appoint the staff of the Institute in accordance with scheme of the recruitment and procedures for appointment prescribed by regulations ;
- Determine the terms and conditions of the services of the staff of the Institute including wages, salary or other remunerations;
- Enact rules with regard to matters of discipline;
- Establish and regulate provident funds and schemes for the benefit of the staff of the Institute.

National Institute of Education Act the Council of the Institute is vested with the financial and administrative powers. The following members served in the Council in 2019.

Mr.Padmasiri Jayamanna *(Secretary, MoE)*	Chairman *(To March 2019)*
Mr.M.N. Ranasinghe (Secretary, MoE)	Chairman *(From April-Oct. 2019)*
Dr. (Mrs.) T.A.R.J. Gunasekara *(Director General, NIE)*	Member
Mr. Tissa Hewavithana *(State Secretary, MoE)*	Member

Mr. S.H. Kumarasinghe *(Retired Principal, Royal College, Colombo 07)*	Member
Prof. P.S.M.Gunaratne *(Vice-chairman, University Grants Commission)*	Member
Dr. Hemamala Ratwatte *(Senior Lecturer, Dept. of Language Studies, Open University of Sri Lanka)*	Member
Mr. M.K.Pradeep Kumara *(Director/Dept. of Trade and Investment Policy, Ministry of Finance)*	Member *(Till 21.02.2019)*
Mr. E.A. Rathnaseela (Director, Dept. of Finance, Ministry of Finance & Mass Media)	Member *(From 16.04.2019)*
Mr. A.M.R.B. Amarakoon *(Former Commissioner General of Examinations)*	Member
Dr. Harsha Subasinghe	Member
Ms. M. M. Krishanthi *(Director, Non-state Higher Education Unit)*	Member
Prof. Jayadeva Uyangoda (Emeritus Professor, Department of Political Science and Public Policy, University of Colombo)	Member *(From 28.02.2019)*
Mrs. D.L.P.C. Senanayake	Secretary (On Contract Basis) *(From 01.01.2019)*

2.2 The Academic Affairs Board

Apart from the Council, the Academic Affairs Board (AAB) which consists of experts in education management, administration and other relevant fields is responsible for all academic affairs and providing educational and institutional leadership, supervision and advice in the following functions / affairs.

- Advise the Council on all academic matters;
- Consider and report on any matter referred to it by the Council;
- Make recommendations and report to the Council on matters connected with courses of study, training programme or programmes and examinations, conducted or held by the Institute;
- Recommend to the Council the requirements to be imposed for the admission of students to courses of study, training programme or programmes and examinations conducted or held by the Institute;
- Drafting rules relating to courses of study, teaching programme or, programmes and examinations conducted by the Institute and submit such drafts to the Council;
- Recommend to the Council, names of persons suitable for appointment as examiners at examinations held by the Institute;

- Recommend to the Council the award, exhibitions and other prizes to such persons who have fulfilled the conditions approved by the Council for the award of such scholarships, medals and prizes; and
- Appoint, with the permission of the Council, committees which may include individuals other than the members of the Board.

The Academic Affairs Board 2019 comprised the following educational experts.

Prof. Jayadeva Uyangoda *(Retired Professor, Department of Political Science, University of Colombo)*	Chairman
Dr. (Mrs) T.A.R.J. Gunasekera *(Director General, NIE)*	Member
Prof.R.Arangala *(Professor, Department of Sinhala, University of Sri Jayawardhanapura)*	Member
Mr. K.M.H. Bandara *(Chief Commissioner, Teacher Education, Ministry of Education)*	Member *(Till 05.03.2019)*
Mr. B.D.C. Biyanwila *(Chief Commissioner, Teacher Education, Ministry of Education)*	Member *(From 10.05.2019)*
Mr. E.K.Ganihigama *(Department of Sociology, University of Sri Jayawardhanapura)*	Member
Prof.R.U.Halwatura *(Department of Civil Engineering, University of Moratuwa)*	Member
Ms. W.D.P. Nalika *(Commissioner General, Dept. of Education Publications, Ministry of Education)*	Member *(Till 05.03.2019)*
Mr. W.M. Jayantha Wickramanayaka *(Commissioner General, Dept. of Education Publications, Ministry of Education)*	Member *(From 05.03.2019)*
Dr.M.T.M Mahees *(Senior Lecturer, Department of Sociology University of Colombo)*	Member
Dr.Mahim Mendis *(Senior Lecturer, Department of Social Sciences, Open University of Sri Lanka)*	Member
Mr. T. Mutukumaraswamy *(Former Principal, Hindu College, Colombo 04)*	Member
Mr. B. Sanath Pujitha *(Commissioner General of Examinations)*	Member
Dr. Prasad Wimalaratne *(Senior Lecturer ,School of computing, University of Colombo)*	Member
Dr. Priyantha Premakumara *(Secretary, University Grants Commission)*	Member

Ven. Dr. Mambulgoda Sumanarathana Thero *(DDG, Faculty of Languages, Humanities and Social Sciences)*	Member
Mr.N.V.A.S.Samarasighe *(Acting DDG Faculty of Teacher Education and Alternative Education)*	Member
Mrs. D.L.P.C. Senanayake	Secretary (On Contract Basis)

Under the guidance and supervision of the Council and Academic Affairs Board of NIE activities assigned to NIE carried out under the following organization structure.

2.3 Secretariat of the Director General

Secretariat of the Director General consist of following an office, 02 Units and a Department.

- DG's Office
- Internal Audit Unit
- Department of Examinations
- External Resource Management Unit

The Secretariat Unit is responsible for the preparation and circulation of documents for the NIE Council and the Academic Affairs Board, maintenance of records and informing the decisions of the Council and the Academic Affairs Board to the relevant Faculties and Divisions. During last year, 09 Council meetings, 12 AAB meetings have been coordinated.

The Department of Examinations is responsible for providing an efficient and effective examination system by maintaining the standards. Since the NIE is involved in conducting a number of professional development courses and efficient an effective examination system is maintained for certification purposes. Conducting evaluation and certification of following exams have been affected by the Department within the year - 2019.

- Advanced Certificate Course in Teaching Mathematics (Final)
- Diploma in Early Childhood Development -2017/2017 (Final)
- Diploma in Additional Language Improvement -2018/2019 (Final)
- Diploma in Special Education - 2018 (Final)
- Diploma in Sign Language - 2018 (Final)
- Diploma in Teaching English as a Second Language (2019)
- Bachelor of Education - 2017/2019- Part I (General)
- Master of Education - Final Exam (2017/2019)
- Post-graduate Diploma in Education Management-2019 (Full Time)-
  Semester 1

- Post-graduate Diploma in Education Management-2018(Full Time) - Semester 111
- Post-graduate Diploma in Education Management - (Early Batches) Examination (Old Syllabus)
- Post-graduate Diploma in Education Management-2018 (Part Time) - Semester 11
- Post-graduate Diploma in Education -2017/2018 (Final)
- Post-graduate Diploma in Education Management-2019 (Full time)- Semester 11
- Post-graduate Diploma in Education Management-2020 (Part Time) - Entrance Exam

Extra Examinations

- Post-graduate Diploma in Education Management-2018 (Full time) - Semester II
- Post-graduate Diploma in Education Management-2018 (Part Time) - Semester I
- Diploma in School Management (2017/2018) Semester II
- Diploma in School Management- Entrance Examination
- Post-graduate Diploma in Education Administration (Special Repeat) Examination

The Internal Audit Unit is reporting direct to the Head of the Institution. The unit supervises the implementation of the internal control system of the Institute. In relation to the above Internal Audit Unit prepared 23 audit reports, checked 217 files for payments over Rs.75, 000 and submitted by various departments.

The External Resources Management Unit is responsible for all matters related to foreign funded projects and will coordinate with relevant local and foreign agencies to get maximum benefits to the Institute. In addition, the unit will coordinate all foreign scholarships and fellowships. During the last five years, a number of opportunities were given to the academic staff of the NIE to enhance their professional competencies through long-term and short-term programmes overseas and grants.

Following are the achievements for 2019:

- Sent 12 officers to the University of Malaya for programme on school based assessment in Malaysia.
- Four officers went to PhD convocation and one officer went to viva session at MSU in Malaysia.
- Sent 05 officers for seminars/conferences and short-term training programmes through External Resource Department.

2.4 Faculties and Divisions

Given below is how the different Departments and units of the Institute are orchestrated under its organizational structure in 2019.

2.4.1 Faculty of Languages, Humanities and Social Sciences

Department of Early Childhood and Primary Education

Department of Sinhala

Department of Tamil

Department of English

Department of Aesthetics

Department of Religions and Value Education

Department of Social Sciences

2.4.2 Faculty of Science and Technology

Department of Science

Department of Mathematics

Department of Technology Education

Department of Commerce

Department of Information Technology & EMIS

Health and Physical Education Unit

Department of Printing & Publication

2.4.3 Faculty of Research ,Planning and Development

Department of Planning and Evaluation

Department of Research and Development

School Based Assessment Unit

2.4.4 Faculty of Education Leadership Development and Management

Department of Professional Development & Management

Department of Education Administration & Development

Foreign Courses Unit

2.4.5 Faculty of Teacher Education and Alternative Education

Department of Teacher Education

Department of Institutional Development

Department of Inclusive Education

Department of Classical / Foreign Languages and Bilingual Education

Department of Electronic Dissemination

Guidance and Counseling Unit

Open School Unit

2.4.6 Division of Administration, Finance and Support Services

Department of Administration and HR

Department of Finance

Department of Engineering Services and Maintenance

Department of Library and Museum

Transport Unit

Special Functions / Achievements of NIE in the year 2019

Further to the implementation of functions included in the Annual Implementation Plan (AIP) - 2019 related to curriculum development, professional development and education research, several additional activities related to the activities of AIP - 2019 have been implemented by the National Institute of Education in 2019.

- Conducted convocation ceremonies for 6,967 Diploma holders who completed the National Diploma in Teaching. These ceremonies were organized by both NIE and National Colleges of Education at 6 different venues.
- Constructed five storied multi-purpose building at the NIE premises consist of lecture halls, laboratories for Technology/Science/ Mathematics and auditorium for the institute.
- Held 02 exhibitions to make public aware on 13 Years Guaranteed Education Programme on the opening ceremony of the five storied multi-purpose building and on the Dr.C.W.W.Kannagara memorial lecture. In addition to that, launched a You Tube channel "Channel NIE" on that day.

- Foundation was laid for staff hostel with 65 rooms. The total estimated expenditure was Rs. 15.99m which would be spend by the NIE generated funds.
- Conducted research on "Developing Gender Guidelines for Open School in Sri Lanka with the collaboration with the Commonwealth of Learning.

3 Curriculum Development

The activities of curriculum development at the National Institute of Education are performed by the Faculty of Languages, Humanities and Social Sciences and the Faculty of Science and Technology.

Under the powers vested in the Institute regarding curriculum development, the NIE implemented 70 curriculum development - related activities in 2019 with the support of 7 Departments belonging to the Faculty of Languages, Humanities and Social Sciences, 6 Departments belonging to the Faculty of Science and Technology and the Department of Classical and Foreign Languages and Bilingual Education belonging to the Faculty of Teacher Education and Alternative Education. Through the curriculum development activities, it was expected to achieve the following objectives and all the exercises undertaken in this regard are targeted for them.

Main objectives of the above Faculties are as follows:

- Planning, developing and updating the curriculum to suit the social, cultural, economic and technical needs.
- Introducing new techniques to the school system for a meaningful practical learning / teaching process with the innovation of the curriculum.
- Improving the professional competencies in those who are involved in the development and implementation activities of the curriculum.
- Implementing studies that contribute to the qualitative progress of education in order to elicit information on curriculum development and implementation.
- Introducing new methodologies for the success of learning / teaching and evaluation activities.
- Developing competencies in communication, information technology and national and international languages in students.

- Developing competencies in students to protect and safeguard the culture and national heritage.
- Developing competencies in students to value religious, cultural and language diversities of various ethnic groups in society and live in coexistion as Sri Lankans.

According to the following plan of curriculum implementation, the rationalized curriculum operate on every grade in the system from 2015 and in 2019 priority was given to introduce its next step to grade 5 in 2020. The tasks scheduled by the NIE in this connection are tabulated below.

Implementation plan for the curriculum cycle 2012 - 2020

Task	2012	2013	2014	2015	2016	2017	2018	2019	2020
Preparation of grid	Gr.1-5 6-11								
Preparation of syllabi	Gr. 6,10	Gr.1,7,11	Gr.2,8	Gr.3,9, 12 & 13	Gr. 4	Gr. 5			
Preparation of TGs		Gr.6,10	Gr.1,7,11	Gr.2,8, 12	Gr.3,9,13	Gr.4	Gr. 5		
Awareness programmes on curriculum			Gr.6,10	Gr.1,7,11	Gr.2,8,12	Gr.3,9,13	Gr.4	Gr.5	
Implementation of curricula				Gr.6,10	Gr.1,7,11	Gr.2,8,12	Gr.3,9,13	Gr.4	Gr.5

Following tasks were implemented related to the Curriculum Development in 2019.

3.1 Primary Education:

- Prepared 14 final drafts of Teacher Guides (TGs) and handed over to Education Publication Department.
- Prepared and tried out diagnostic instruments of Essential Learning Competencies (ELC) for Key Stage (KS) 3.
- Completed TG for ELC (KS 3) with Sinhala & Tamil and trained 650 resource persons on ELC for KS 3.
- Prepared feedback mechanism for Gr. 4 curriculum.
- Printed training guide in Sinhala & Tamil for strengthening primary provincial teams on teaching Second National Language (2NL).
- Completed final draft on supplementary material to strengthen social cohesion concepts.
- Completed National Framework for child centred curriculum.

- Completed final draft of supplementary materials to strengthen Activity Based Oral English (ABOE).
- Trained 650 resource persons of provincial resource teams on Gr.5 TG.
- Trained 650 resource persons to strengthen ABOE.

3.2 Secondary Education:

- Prepared 50 draft curriculum grids for 6- 11.
- Completed TG on Media Studies for Gr. 13 and translation of TG in to English is in progress.
- Prepared first draft of TG *(Korean language)* for Gr. 12.
- Completed TG on English for Gr. 5.
- Prepared 19 final drafts of resource books.
  (Biology, Physics, Chemistry, Buddhism & Buddhist Civilization, Hinduism & Hindi Civilization, Christianity, Islam & Islamic Civilization for Gr.13, Agriculture Science, Engineering Technology, Science for Technology for Gr.12/13 and Hindi & Japanese for Gr.10 - 11)
- Prepared 02 final drafts of workbook (Gr.7 & Gr.8)
- Prepared 02 final drafts of reading books on First Language (S & T) for Gr.6.
- Completed script for 01 CD and 05 DVDs
  (Oriental Music, Pirivena Education, Bio-system Technology & Media Studies).
- Completed final draft on Practical Guide for Home Economics (Gr.13).
- Completed translation of Atlas on History A/L into Tamil.
- Completed technical part of development of Learning Management System linked with NIE web and gathering information of teachers on LMS is in progress.
- Tried out 10 activities and finished 20 activities on concept map for working mathematically in Gr. 6 and drafted 10 activities for Gr. 3.
- Completed final draft of laboratory guide for Bio - system Technology (Gr.12/13).
- Completed final draft of glossaries on Biology and Commerce.
- Completed 20 educational software for Gr. 6-13
- Completed 100 ICT prototype Questions (Gr. 12-13).
- Completed training programmes for 682 In Service Advisors (ISAs) in Gr. 6 – 11 and 2136 A/L teachers

3.3 Bilingual Education:

- Prepared second draft of booklet on Bilingual Education (BE).
- Preparation of teacher development material is in progress and had conducted 01 awareness programme for School Cluster Based Education Development Programme (SCBEDP).
- Prepared first draft of 20 leaflets & 20 posters.

3.4 School Based Assessment Programme

- Drafted an instruction manual on School Based Assessment (SBA) and presented it to Ministry of Education (MoE) & Department of Examination for suggestions and comments.
- Conducted awareness programmes on SBA for Pirivena Sector (23 participants).
- Prepared 03 video clips for trainer programmes of Provincial level.

3.5 13 Years Guaranteed Education Programme

Various development strategies were adopted in the total curriculum development process in the system from Gr. 1 to 13. It seems remarkable number of students dropping out the system without obtaining proper knowledge, competency or skills necessary for living as a successful citizen due to the issues in the existing high structured curriculum, teaching learning process and examination system. Accordingly the gaps were identified in the system and considering the gaps identified and also the existing education trends and global / local demands a new education policy proposal has been developed by the Government to provide 13 years of Guaranteed Education Programme to remedy the above issues and to ensure learning opportunities and free education in the country. Following activities had been done for above mentioned programme:

- Trained 1,000 teachers on General Component (Phase 03).
- Revised 26 intermediate modules and printing of intermediate modules are in progress.
- Trained 2,774 teachers on introductory and intermediate modules for 26 vocational subjects.
- Visited 15 schools of programme (phase 01)
- Conducted 02 awareness programmes (S/T) for 158 principals and school coordinators (Phase 03).
- Trained 75 teachers for advanced module (Web & software development).

- Conducted a discussion on subject, curricular content, module development and training on 13 years programme with Tertiary and Vocational Education and Training (TVET) sector, subject resource persons, and relevant officers of NIE staff, selected teachers and subcommittee members of MoE.

4.0 Education Leadership Development and Management

Enhancing the management and leadership capacities of the personnel involved in the field of education is the main task of the Faculty of Leadership Development and Management. In order to achieve the above tasks various courses related to education management and school administration, ranging from Diploma level to Master Level are conducted by the Faculty.

The following table indicates the progress of courses implemented by the Faculty of Education Leadership Development & Management in 2019.

Name of the Course	Department Responsible	Location	No. of Participants
Postgraduate Courses M.Sc. in Education Management	Professional Dev.& Edu.	Meepe Centre	34
Postgraduate Diploma Courses Postgraduate Dip. in Ed. Management (Full time/ Part time)	Professional Dev. & Edu. Mgt.	Meepe Centre	280
Diploma Courses Diploma in School Management	Professional Dev. & Edu. Mgt.	Meepe Centre	267
Courses for Foreign Students Master of Science in Education Management	Professional Dev. & Edu. Mgt.	Meepe Centre	15

5.0 Professional Development of Teachers

The National Institute of Education has a long and distinguished history of catering to the professional development needs of large and diverse groups of teachers by using innovative teacher education modes. Achieving the expected objectives of any curriculum or other development initiative introduced to the system depends on the teacher factor; this is needed in the provision of high quality degree courses which aim at providing the teachers with the confidence, competence and the understanding they need to become effective practitioners. For this purpose, various teacher education courses ranging from Master of Philosophy level to Certificate level are conducted by the respective Teacher Education Departments and some Curriculum Development Departments.

The following chart indicates the progress of courses implemented by the various departments in the Faculty of Languages, Humanities & Social Sciences and Faculty of Alternative Education & Teacher Education:

Name of the Course	Department Responsible	Location	No. of Participants
Postgraduate Courses			
Master of Philosophy	Teacher Education	NIE	26
Master of Education	Teacher Education	NIE/Jaffna Centre	306
Postgraduate Diploma Courses			
Postgraduate Dip. in Education	Teacher Education	NIE +42 regional Centres	3765
Graduate Courses			
Bachelor of Education (Honors)	Teacher Education	NIE + 1 regional Centre	1045
Bachelor of Education (General)	Teacher Education	NIE + 37 regional Centres	3860
Bachelor of Education (Engineering)	Teacher Education	NIE + 04 centres	397
Diploma Courses			
Dip. in Teaching English as a Second Language	English	NIE	14
Dip. in Early Childhood and Primary Education	Primary Education	NIE	49
Dip. in Special Education	Inclusive Education	NIE	58
Dip. in Sign Language	Inclusive Education	NIE	24
Dip. in Guidance and Counseling	Guidance & Counseling	NIE	122
Dip. in Additional Language Improvement	Teacher Education	NIE+10 regional centers	278
Short-Term Thematic Courses			
Thematic course on Braille	Inclusive Education	NIE	20
Certificate course for Teaching Mathematics	Mathematics	NIE	93
Thematic courses on Educational Research Methodology	Research and Development	NIE	50

5.1 Institutional Development

The NIE is responsible for curriculum development for pre-service teacher education programmes conducted through the National College of Educations (NCoEs) as well as for in-service teacher education programmes conduct through the Teacher Training Colleges (TTCs). During the year 2019 following interventions have taken place:

- Conducted Action Research Dissemination seminar and evaluated 40 research reports.
- Prepared 30 question papers for 02 internal exams for TTCs.
- Conducted 04 forums for presidents and vice-presidents of NCoEs and Principals of TTCs.
- Made 05 visits of NCoEs and TTCs to supervise teacher education courses.
- Developed regulations for NCoE BEd programme

- Developed a four year academic schedule and drafted evaluation procedure.
- Prepared first drafts for detailed syllabi for BEd.
- Conducted teacher training programme for 608 untrained teachers to provide basic qualification to enter Sri Lankan Teacher service.

6.0 Alternative Education

Faculty of Teacher Education and Alternative Education focused in widening the education opportunities especially for those who missed the mainstream of formal education due to various reasons. In this regard the Faculty upholds the concept of "Education for all" and "Lifelong Education" while maximizing its efforts to expand and utilize the facilities offered by modern technology and other auxiliary services that supplement the delivery of education. In pursuing the above, following are the activities implemented by the Departments / Units in the year 2019.

6.1 Inclusive Education

The Department of Inclusive Education occupies a special position in making the concept of **Education for All** a reality. This Department is responsible for developing school curriculum suitable for children with special needs, providing necessary training to ISAs and teachers involved in special education and preparation of supplementary curricula materials. Furthermore, they have been provided with professional development opportunities through courses on Inclusive Education, Sign Language and Braille Education. The under mentioned activities have been completed during the period considered.

- Completed 30 lessons for adaptation of Teachers Guide (Languages, Environmental Related Activities) – Gr.4.
- Completed translation of book 1 and 2 of Korean Inclusive Education syllabus into Sinhala.
- Prepared guide book for sports and games for special needs children.
- Prepared magazine on inclusive education.
- Prepared instructional DVD for Sign Language.
- Conducted national seminar on Inclusive Education.
- Assessed 38 children with special education needs and provided parent counselling.

6.2 Electronic Dissemination

NIE renders a significant service by ushering the school community as well as the external community towards a learning society through the use of electronic learning material such as Television, Radio and CDs that are attractive and effective learning teaching tools in the non-formal education fields. Various programmes are being produced using aesthetic methods such as songs, music and drama to explain higher order concepts in the curriculum and to make the school community aware of the timely changes in the curriculum.

The following are the activities completed in the year 2019:

- Production of 40 supplementary audio materials for primary and secondary levels of education curricula (S/T) to enrich teaching learning process.
- Produced 23 supplementary video materials to enhance teaching learning process.
- Recorded 15 audio programmes for Master of Education degree programme
- Produced 10 video programmes to promote Guaranteed 13 Years Education Programme.
- Uploaded 72 programmes and developed 20 video contents for NIE You Tube channel.

6.3 Guidance and Counseling

In order to meet the psychological needs of the educational community, the Guidance and Counselling Unit was established in June 2006. The unit takes the responsibility of providing career guidance and counselling services to the school student population. The following activities were completed in 2019:

- Conducted in-house counselling sessions for 18 school children and their parents.
- Updated 224 school counsellors and career guidance counselors.
- Prepared draft syllabi and Teacher's Guide for career guidance.

6.4 Open Learning

The unit of Open School was established with the aim of conducting distance education courses for the group that misses formal education due to various reasons. This process is taking education closer to the learner by using distance and open methods. Irrespective of educational qualifications, employment or social satisfaction, this process expects to broaden the provision of educational opportunities for all. Open School facilitates the learner to decide when to start learning, which mode to adopt and also helps to start from any appropriate stage.

The following activities were completed in 2019 with regard to the programme on open learning:

- Prepared 02 supplementary books for tutors (Mathematics and Science).
- Prepared guideline materials tutors of Literacy and Foundation Courses.
- Updated 85 tutors of Literacy, Foundation and Open Secondary Courses.
- Conducted a need survey to establish new regional centres and restructure exist centres.
- Restructured 02 centres in Wadamachchi and Neesali.
- Conducted 42 study sessions at 25 centres for providing learner support.
- Completed Open Foundation Course by 430 learners, Literacy Course by 1287 learners and Open Secondary Course partially completed by 1382.
- Enrolled 450 learners for Foundation Course and 600 learners for Secondary Course and 300 learner for Literacy Course in 2019.

7.0 Research, Planning and Development

As an institution functioning towards quality education the NIE implements curriculum development, professional development and policy making through a variety of research and planning activities. These activities are conducted by the Department of Research and Development and Planning and Evaluation.

7.1 Research and Development

Initiate, develop and extend educational research, set a platform to address educational issues that need dialogue and debate, provide opportunities for the people in the field of education to develop their research skills by conducting courses and providing grants and disseminating research information, are the main functions of the Department of Research and Development.

The following are the outstanding achievements of the Department during the year 2019:

- Prepared final report on compilation of Dr.C.W.W.Kannangara memorial lecture (S/T/E) from 2002 to 2013.
- Completed foreign research journal to disseminate research findings through journals.
- Awarded 04 research grants for 2019 and reviewing chapters are being continued for 03 research studies to encourage researchers for conducting policy research by providing grants.
- Completion of a study conducted on the nature of implementation of co-curricular activities in the Sri Lankan school system.
- Conducting the 30th C.W.W.Kannangara Memorial Lecture on "Redefining Senior Secondary Curricula for Tomorrow's World" by Dr.Upali Mampitiya, Department of Mathematics, Open University of Sri Lanka.
- Published newsletter volume-I (2019) and distributed to provinces/ zonal educational office, National College of Educations and Teacher Training Centres and Volume-II handed over to press for printing.
- Completion of draft report of a study on selecting subject stream of G.C.E (A/L) students in Sri Lanka.
- Completion of draft report of a study An analysis of the content of Health and Physical Education curriculum in the secondary level.

7.2 Planning and Evaluation

With a view in achieving the aims and objectives of NIE in agreement with the national aims and to utilize the available human and physical resources in an efficient and effective manner, the following activities have been completed under Planning and Evaluation by the end of 2019:

- Preparation of Annual Progress Report 2018.
- Preparation of Five Year Strategic Plan 2020 -2024 (draft).
- Preparation of budget estimates, annual budget and annual implementation plan for the year 2020.
- Preparation of 04 quarterly progress reports of activities implemented under local and foreign funded projects in 2019.

- Preparation of following progress reports requested by other institutes:
    - 02 progress reports for Central Bank
    - 04 progress reports for Treasury
    - Quarterly progress reports for foreign funded agencies:, UNICEF,MoE.
- Coordination of 13 Years Guaranteed Education Programme.

8.0 Administration, Financial & Support Services

The function of the Division of Administration, Finance and Supporting Services is to procure financial, physical and managerial services and support services with respect to the functions of the five academics faculties of the Institute.

8.1 Department of Administration

The Department of Administration, which is under Division of Administration, Finance and Supporting Services, takes responsibility for all functions related to day to day administration, identifying training needs of the staff and providing necessary training at local level. The following recruitments and promotions were completed by the Department of Administration during the period of January to December 2019.

Recruitments

Procurement Officer	-	01
Assistant Lecturers	-	36
Assistant Director (finance)	-	01
Book keeper	-	01
Management Assistants	-	38
Drivers	-	05
Office Aides	-	08
Labours	-	03

Promotions

Directors	-	06
Senior Lecturers	-	15

- Financial assistance as well as Study Leave were provided for 35 academic and non-academic officers of the Institute to follow the study programmes requested by them.

8.2 Department of Finance

The Department of Finance provides the financial resources for all tasks of the Institute and maintains income and expenditure reports in terms of financial rules and regulations.

- Prepared and completed 80 % of the fixed assets register.
- Completed the Board of survey for 2018
- Prepared and submitted final financial statement to the auditor general 2018

8.3 Department of Engineering Services and Maintenance

The Department of Engineering Services carries out the responsibility for the maintenance of the physical environment appropriate for educational activities by handling the construction and maintenance of the buildings of the Institution, maintenance of electrical and telephone services, provision of infrastructural facilities and coordination of cleaning and security service. The following activities related to Engineering Services were completed in the year of 2019:

- Completion of the Five Storied Building Complex at NIE.
- Three storied hostel building at Meepe is in progress.
- Hostel building for NIE staff officers is in progress.
- Completion of 25 rehabilitation work at NIE & Meepe.
- Completion of 02 jobs and 01 job is in progress under electricity supply and extension at Maharagama and Meepe premises.
- Completion of 07 jobs and 02 job works are in progress of rehabilitation of plant and machinery jobs

8.4 Library

In addition to the internal members of staff, the library of the NIE is often used by the University Staff, Staff of NCoEs and Teacher Training Colleges, teachers and students as well as other educationists for academic purposes. The following books and CDs were added to the library collection in 2019.

Books	515
Books (donations)	198
Curriculum materials	27
Educational reports	119
Local Magazines (donations)	20
Foreign Magazines (donations)	15
Foreign Magazines	06
N.I.E collection	102
Newsletters	05
DVD/CD	17

8.5 Printing and Publications

The following publications of the Institute have been printed by the Department of Printing and Publications in 2019.

• Teacher's Guides	04
• Syllabi and modules	11
• Resource books	61
• Certificates	19
• Invitations	05
• Other materials (Library cards, documents for exams etc.)	59

In addition to the above, participated in 04 book exhibitions and had opportunity to promote NIE publications and documents related to curriculum development.

The Director General
The National Institute of Education

The Auditor General's Report as per National Audit Act Clause 12, No 19 2018, regarding the Financial Statements and other Legal and Regulatory requirements of the National Institute of Education for the year ending 31st December 2019.

1. Financial Statement

1.1 Qualified opinion

According to the provisions of the National Audit Act No.19 of 2018, and the financial Act No.38 of 1971 to be read in combination with the clause 154 (I) of the constitution of the Democratic Republic of Sri Lanka, the statement on the financial situation of the National Institute of Education up to 31 December 2019, the statement of financial performance, statement of change of equity and the statement of cash flow and notes related to the financial statement for the year coming to an end on that day, and the financial statements comprising significant summarized accountancy policies for the year coming to an end on 31 December 2019, have been audited under my instructions. My report will be tabled in parliament in due course as per (154) of the constitution.

I hold the opinion that apart from the effect of the facts described in the section on the basis of the report carrying my qualified opinion, the financial situation of the Institute for the year ending on 31st December 2019, the financial performance and the cash flow for the year ending on that day reflect a true and fair view in conformity with the standards of accounting in the Sri Lankan Public Sector.

1.2 The basis for the qualified opinion

(a) As per standard No 1 of the Sri Lanka Public Sector Accounting Standards, even though expenditure should not be set off against income, a sum of Rs.840,299/- has been set off from the income against expenses in the year under review.

(b) According to stipulations required under standard No 2 of the Sri Lanka Public Sector Accounting Standards, the gratuity allocation of Rs.72,000/-, the sum of Rs.2,023,600/- obtained by the sale of assets, and the sum of Rs.840,299/- obtained from the disposal of assets, had not been indicated on the Statement of Cash flow. Similarly although a sum of Rs.2,733,570/-

was indicated under adjustments in the cash flow statement, no schedule was forwarded for auditing in respect of this sum.

(c) According to rules and regulations under No 7 of the Sri Lanka State Sector Accounting Standards when a revaluation of assets is done, although it is required that the entire category of assets be revalued, going against this requirement in the revaluation of vehicles, four vehicles costing Rs.14,600,000/- had not been revalued.

(d) In the year under review, the sum of Rs.19,826,596/- invested in Treasury Bonds had been accounted for under invested income and the financial statement shown minus that sum, being carried as deficit.

(e) The sum of Rs.103,041,957/- received as capital grant from the Ministry of Education in the year under review, has been accounted for as recurrent income. Therefore the deficit in the financial statement of the Institute for the year under review was shown as minus that sum.

(f) The sum of Rs.521,244/- a surplus in the revaluation, related to the revaluation of assets done at the end of the previous year was balanced as a deficit in the financial statement, and thus the financial statement was minus that amount.

(g) Even though a difference of Rs.735,592/- was observed between the value of stocks stated in the related schedule and the value of stocks in the financial statement, the reasons for the difference had not been identified, nor had action being taken to do the necessary reconciliation.

I have done the auditing according to the Sri Lanka auditing standards. My responsibility coming under these auditing standards is further described in the section on the responsibility of the auditor, coming under the Financial Statement of this report. It is my belief that the auditing evidence I have procured is both appropriate and adequate to provide me with a basis to provide my qualified opinion.

1.3 Responsibility of the administration and the management regarding the financial statements.

It is the responsibility of the management to take internal administrative decisions so that these financial statements can be made, in accordance with the Sri Lanka Public Sector Accounting Standards, and presented in a fair and just way, devoid of quantitative erroneous statements arising out of deceit or error.

In the preparation of financial statements, it is the responsibility of the management to decide on the ability to maintain the Institute and continue without a break, and unless the management decides to bring the Institute to a close or in the absence of any alternative, plan to discontinue the managing activities, it is the responsibility of the management to reveal the relevant facts relating to accounting on the basis of the continued existence of the Institute.

The responsibility for the financial reporting process of the Institute is borne by the parties who administer the Institute.

As per sub clause 16 (i) of the National Audit Act No.19 2018, the Institute must duly maintain books and reports on the income, expenditure, assets and debits so that the annual and timely financial statements of the Institute can be prepared in a proper way.

1.4 The responsibility of the Auditor regarding the auditing of Financial Statements

My objective is to see that the auditor's report carrying my opinion is issued, and to provide a fair assurance that taken as a whole the financial statements are devoid of quantitatively erroneous statements arising out of error and deceit. A fair assurance is an assurance at a high level yet, in doing the auditing according to the Sri Lanka Auditing Standards, it is not a guarantee, that it will always disclose quantitatively mis-statements. While minimum statements can be quantitatively made, because of the collective or individual influence of deceit and error, it can be expected that it will have an impact on the economic decisions that may be taken by the users based on these financial statements.

I have with professional judgment and professional doubt done the auditing, according to the Sri Lanka accounting standards. Further,

- The basis for my opinion is on obtaining adequate and appropriate auditing evidence to prevent the risks that may occur as a result of deceit and error by planning opportune and appropriate auditing procedure in assessment, and in identifying the risk of quantitative erroneous statements that can occur in financial statements due to error or deceit. While the impact of deceit is stronger than the impact of quantitative erroneous statements, collusion, false documentation, overlooking on intent or avoiding internal administration on intent lead to the occurrence of deceit.

- There is no intention of expressing an opinion on the effectiveness of the internal administration, although an understanding of the internal administration of the Institute was obtained, for the purpose of planning appropriate and timely auditing procedure.

- The accounting principles made use of, the justice of the accounting estimates, and the appropriateness of the related revelations made by the management, were appreciated.

- The relevance of making use of the basis of the continuance of the Institute for auditing based on auditing evidence was determined on the issue, whether there are quantitative doubts as to the continuance of the Institute dependent on certain events and situations. While I should direct my attention in my auditing report to relevant revelations, if I conclude that there are quantitative doubts, if those revelations are inadequate, I should modify my opinion. Whatever it is, dependent. on future events and situations, the continuance of the Institute may come to a stand still.

- The presenting of revelations in the financial statements, as well as the structure and content were appreciated, in addition that the incidents and the transactions were included in the financial statements in an appropriate and fair manner, was also appreciated.

I have made the parties engaged in administration aware of the important auditing discoveries, weaknesses in the main internal administration and other relevant matters.

2. Report on other Legal and Regulatory requirements.

Special provisions are included in the National Audit Act 2018 No19, regarding the following requirements.

- Apart from the influence of the facts described in the section related to my opinion in my report, as required by the conditions in clause 12 (A) of the National Audit Act 19 of 2018, I have obtained all information and clarifications required, and as observed according to my investigations, the Institute has maintained proper financial records.

- The financial statements issued by the Institute are in accord with the previous year, as required by clause 6 (i) (D) (iii) of the National Audit Act No 19, 2018.

- The financial statements carry the recommendations made by me except those stated in paragraph 1.2 (E) and (H) as a requirement stated in clause 6(i) (E) (iv) of the National Audit Act 2018.

Within the limits of the procedure followed, the evidence obtained and being confined to the quantitative facts, there has been nothing that drew my attention to make the following statements.

- That as per requirement in clause 12 (D) of the National Audit Act No 19 2018, a member of the Council of the Institute has a connection, direct or in any other way outside the general business situation with regard to a contract related to the Institute.

- That as per requirements in clause 12 (F) of the National Audit Act No 19 of 2018, that apart from the observation below, that action has been taken in nonconformity with the general or special instructions issued by the Council of the Institute or some related regulation given in black and white.

Reference : Rules, Regulations / Instructions	**Description**
(a) The National Institute of Education Act No.28 1985 clause 4(ඝ) and 28 (b) The Democratic Socialist Republic of Sri Lanka : Establishment Code	Had not got approval as per rules and regulations of the Institute Administration and Financial Regulations Act.
(i) Clause 13.3 chapter (II)	Against the provisions in the Establishment Code a sum of Rs.478,128/- had been paid in the year under review as acting allowance for one post of Deputy Director General, two posts of Directors and a post of shroff in the year 2015, 2016, 2018 and 2019.
(ii) Clause 6.1 of chapter VIII	Although the rate of overtime payments must be calculated on the monthly consolidated Salary (minus allowances), based on a letter of instruction of an Assistant Labour Commissioner bearing No D/S/811/617/94 dated 22nd March 1995, a sum of Rs.37,226,220/- had been paid on calculations based on gross salary from the year 2016, action has not been taken to get the salary on which the overtime payments were based entered in the Institute's Journal of Administrative and Financial Regulations and approval duly obtained.

(c) Circular No 257, approved by the Management and Services Department of the Treasury in the year 2013, for the Institute.	A sum of Rs.509,915/- as allowances had been over paid for 09 officers in the year under review, and a sum of Rs.6,786,856/- had been over paid to 89 officers from the year 2014 to 2018 against the provision in the Circular, and no approval from the Treasury had been obtained.
(d) Clause No 9.3.1 (b) in the State Procurement Guide revised by the supplementary provision bearing No 19 of September 2010, and number 33 of 15th March 2017.	Even though it was necessary to obtain approval from the Line Ministry for vehicle repairs for over Rs.200,000/- a sum of Rs.2, 861,623/- had been paid for the repair of vehicles on 7 occasions in the year under review without the approval of the secretary of the Ministry.

- That the powers, functions and actions of the Institute have been put into practice in nonconformity with the requirements of clause 12, (G) of the National Audit Act, No 19 of 2018.

- That as required by the National Audit Act No 19 clause 12 (H) the resources of the Institute have not been managed, frugally, efficiently and effectively and that procurements have not been made according to the relevant rules and regulations within these periods.

3. Other audit observations

(a) The lectures and practical sessions relevant to the academic components of Education (Engineering Technology) for the teacher diplomates recruited for the subject Technology at Advanced Level, had been given over to the University of Vocational Studies, in the year 2015 without entering into a memorandum of understanding between the two parties and in the year 2017, that Institute had stopped providing the lectures. Consequently 211 teacher trainees were directed to four (4) universities and a sum of Rs.52,444,398/- was paid, without entering into agreements between the relevant parties.

(b) A sum of Rs.22,644,843/- had been paid to 04 universities for 96 teacher trainees, who had not completed the courses: the Institute had not entered into an agreement with these students and the moneys spent on them could not be recovered.

(c) Action had not been taken to recover the sum of Rs.2,345,269/- that had been paid in excess to 131 officers from the year 2009 to the year 2011, even by the end of the year under review.

(d) No action had been taken to either write off as income or clear the deposits amounting to Rs.1,887,031/- that had to be repaid, being brought forward with their validity expired, for over 05 years.

(e) The amount of Rs.68,757,865/- that should have been paid as Provident Fund and surcharges for the period from year 2006 to 2015 have not been cleared even by the end of the year under review.

(f) It was observed that there was a difference between 3.9% to 264.3% in the comparison of recurring expenditure accounted for with the actual expenditure: the statement of revenue and expenditure not being made use of as an agent of effective management was noted.

(g) There had been no physical check of the library books of Rs.45,034,652/- from even prior to 2008, neither had a schedule of these being presented for audit.

(h) The recommended staff for the Institute at the end of the year under review was 652, but the actual number being 493, there were 159 vacancies. However no action had been taken to fill the vacancies even by the end of the year under review.

(i) The contract for constructing the hostel at South Asian Teacher Development Centre, Meepe, dated 20th February 2018, had been extended for one year till 15th December 2019, by the Director (School Buildings) Ministry of Education, as per conditions of the contract. However, no action and been taken as required by clause 8.14.1 of the guide lines of the Government Procurement Guide to ascertain the delay being due to circumstances beyond the contractor's control, further the contract was not over even by 20th June 2020

W. P. C. Wickramarathna
Auditor General

Explanatory Report on the Financial Statements and other legal and regulatory requirements of the National Institute of Education for the year ending 31st December 2019, as per National Audit Act 2018 number 19, clause 12.

1.2. Basis for the Qualified Statement

(a) Action will be taken to rectify this error in the 2019 restated Financial Statements, as indicated in the standards in preparing the Final accounts for the year 2020.
Deputy Director (Finance), Assistant Director (Finance) and Book Keepers have been instructed in writing to work in accordance with accounting standards by the Deputy Director General (Administration, Finance and Support Services).

Recommendation of the Audit and Management Committee

The Committee agreed with the above response.

(b) The sum of Rs.72,000/- allocated for gratuity expenses has been entered less on the cash flow statement by oversight: action will be taken to rectify it in the Restated Financial Statements of 2019 when the Final accounts are done for the year 2020.

Action will be taken to, indicate correctly the sum of Rs.2,023,600/- obtained by the removing of assets stated in the cash flow, under the moneys obtained by investing activities under the Restated Financial Statement of 2019, in the final accounts for the year 2020.

Action will be taken in the preparation of the Final accounts for 2020 to indicate correctly, the sum of Rs.840,229/- a profit obtained by selling assets which has not been stated in the cash flow by oversight-in the Restated Financial Statements of 2019.

The sum of Rs.80, 632,824/85 indicated under other adjustments in the cash flow of the Final accounts for the year 2018, has been shown as Rs.2,733,570/12 under other adjustments in the Final accounts, even after the proper adjustments done in the preparation of Final accounts for the year 2019. Action will be taken to balance the sum further in the preparation of the Final accounts for the year 2020, and enter correctly under Restated Final Statements for the year 2019.

Deputy Director (Finance), Assistant Director (Finance) and Book Keepers have been instructed in writing to work in accordance with the accounting criteria by the Deputy Director Finance.

Audit and Management Committee Recommendation

Errors occurring due to oversight are unacceptable. The Deputy Director (Administration, Finance and Support Services) must ensure that the Finance Section is working with responsibility. Further it is better to give a knowledge about accounting standards through training programmes.

(c) By 2018.12.31 the day on which the fixed assets were recalculated, these four vehicles had been directed to a garage for repairs, and the vehicles were in the process of being dismantled. Dasanayake and company, the institute which looked into the vehicles and directed the recalculation had informed that it was not possible to provide a fair value for those vehicles. Therefore those (4) four vehicles could not be taken for consideration on 2018.12.31 the day scheduled for recalculation. The repairs on two of the four vehicles were completed by 2019.12.26, and the recalculation had been done on 2019.12.26. In preparing the Final accounts for the year 2020, action will be taken to make the correction under Restated Financial Statements of 2019, the remaining two vehicles will be accounted for in the year 2020.

The Deputy Director General (Administration, Finance and Support Services) has informed the Deputy Director (Finance), Assistant Director (Finance) and Book Keepers in writing to get this recalculation done by the relevant Institute and make the necessary balancing in the Final accounts according to accounting standards.

Audit and Management Committee Recommendation

The facts presented are not acceptable. Action must be taken according to accounting standards. If there are major deviations as these, they must be presented in the Financial Statements through a note.

(d) The moneys obtained on the maturity of Treasury Bills within the year have been credited to the account, Treasury Bills Interest Income by oversight. Action will be taken to rectify this error in the Restated Financial Statements 2019, when the final accounts for the year 2020 are being done.

Deputy Director General (Administration, Finance and Support Services) has given written instructions to Deputy Director (Finance), Assistant Director (Finance) and Book Keepers to identify the year's income correctly, and to act so that such accounting shortcomings do not occur again.

Audit and Management Committee Recommendation

It is necessary to ensure that the calculations have been done correctly, therefore the responsibility of rescrutinising is necessary and must be handed over to an officer in the Finance Section.

(e) Although the capital donations received from the Ministry of Education for the year 2019, had been provided under the Capital Expenditure Head of the Ministry of Education, it has been estimated as Recurrent Income according to the Income Expenditure Record of the National Institute of Education, and entered under the headings. This was queried at the Financial Statement audit relevant to the year 2018. Therefore a written inquiry was made to the Chief Accountant of the Ministry of Education. He has informed that since these capital donations are from the Ministry Capital Expenditure Head, they cannot be granted from the recurrent Expenditure head. (attachment 01)

Action will be taken to enter this in the Income Expenditure and accounted for from the year 2021, taking it to be a capital Expenditure under Human Capital Development.

Action will be taken to pay attention to this matter in the preparation of the Income Expenditure Statement.

Audit and Management Committee Recommendation

To discuss with the Ministry of Education and solve this problem.

(f) According to the asset recalculation done on 2018.12.31 Rs.6,025,155,050/- was the recalculated value of the fixed assets. The net value of the fixed assets by that day was Rs.779,961,878/-. Accordingly the recalculated excess was Rs.5,245,193,172/- (Rs.6,025,155,050/- - Rs.779,961,898/-). Rs.5,245,193,171/41 has been revealed through accounting principles as the recalculated excess sum in the Financial Statement of 2019. (page 4)

This recalculated excess has been correctly balanced (Rs.219,484,165/20 + Rs.5,245,193,171/41 = Rs.5,464,677,366/61) (attachment No 330) under the Reserve Fund Note No 16 of the Report of Accounts.

This has been presented so as a result of balancing the minus balance of Rs.1,000,000/- related to money and other allocations for Research and Development and the recalculated excess of Rs.5,245,193,172/- of the year 2018, in the statement on change of equity in the 2019 Financial Statement under the heading Recalculated Excess and other allocations.

Deputy Director General (Administration, Finance and Support Services) has given written instructions to Deputy Director (Finance), Assistant Director (Finance) and Book Keepers to act so that this type of shortcomings with not occur.

Audit and Management Committee Recommendation

The committee was in agreement with the above response.

(g) Action will be taken to reconcile this account seeking relevant information from the past.

Deputy Director General (Administration, Finance and Support Services) has given written instructions to the Deputy Director (Finance), Assistant Director (Finance) and Book Keepers to rectify the relevant errors.

Audit and Management Committee Recommendation

To submit the reconciliation documents to the following Audit and Management Committee meeting.

2. Report on other legal and regulatory requirements

(a) Clause 4 (ඝ) and 28 of the National Institute of Education Act 1985 No 28

A Committee has been appointed to update the Current Administration and Finance Regulations in accordance with the laws, customs and regulations obtained at present. Once the revised administration and Finance Regulations are received it is scheduled to be followed up with the necessary action, on receiving the approval of the Department of Management Services.

Audit and Management Committee Recommendation

It must be presented for the approval of the Department of Management Services prior to 31st December 2020.

(b) The Establishment Code of the Sri Lanka Democratic Socialist Republic

(i) Clause 13.3 of Chapter II

An officer has been given an acting appointment in the post of Deputy Director General (Alternate Education and Teacher Education). In addition he has been acting for the posts of Director (Teacher Education), Director (Institutional Development) and performing his duties on the needs of the services; no payment has been made in respect of these additional posts.

Mr. W. M. U. Wijesuriya has been given an acting appointment for one of the two Director posts, as Director (Printing and Publication). He has over 20 years service in the Middle Management Grade (MM 1-3). Even though he has been given an acting appointment as the Director, since he is the most senior officer who has a knowledge of printing , it is not possible for him to be given permanency in that post, on the current procedure of appointment. In accordance with the recruitment procedure that is being revised at present, action will be taken to make a new appointment to that post. Till such time, he has been appointed to the relevant post on the exigencies of service.

Further, an officer has been given an acting appointment for six months in the post of Director (Libraries and Museums) with the approval of the Council. Consequently it was decided at the Council meeting of 2020.10.14, to call for a report of his services so far, hold an interview and give him permanency in the post; due to the covid-19 situation in the country it could not be done. It is stipulated that this be followed up as soon as possible.

A Management Assistant of the Faculty of Education Leadership Development and Management had not been appointed full time for the post of Cashier. Instead a Management Assistant who had done other duties had been placed in service as Cashier. Accordingly an additional payment had been made. Steps have been taken to place this Management Assistant as cashier on a full time basis and stop the additional payment from December 2020.

Action will be taken to recruit officers soon to the posts of Deputy Director General (Alternative Education and Teacher Education) Director (Printing and Publications) Director (Libraries and Museums)

Audit and Management Committee Recommendation

Recruitments must be hastened

(ii) Clause 6.1 of chapter VIII

The Director General of the National Institute of Education has been informed through letter 1995.03.22 No CS/8/1/617/94 of the Assistant Commissioner of Labour that in paying over time to officers of the National Institute of Education entitled to overtime, for their duties after office hours and during holidays the calculation must be 1½ hours per hour of the monthly pay inclusive of living allowance and other emoluments.

The Director General has queried the validity of this from the Ministry of Labour. In response G.Weerakoon Advisor to the Ministry of Labour and

Vocational Training by letter of 1995.04.21 No LAB/MIN/AD/95 has informed that the definition is correct. (Attachment 03)

The Director General of the time had sought further clarification from the Auditor General and the Auditor General by letter of 1995.06.16 No E/84/95/NIC has further confirmed the veracity of the decision of the Assistant Commissioner of Labour. (Attachment 04)

Accordingly in the year 1996, payments have been made on the lines indicated by the letter of the Assistant Commissioner of Labour inclusive of payment for over time not paid, for the six (6) years previously. It is observed that later the living allowance and other emoluments being not included in the salary and only the basic pay being given to the employees of this Institute (Statutory Boards/ Institutes) the over time had been calculated on that received pay. A few years later it is further observed that although living allowances had been paid along with the salary, overtime had been paid as usual on the basic salary.

On the Management Service Circular of 2016.04.25 No 02/2016 Nos 13.1, 13.2 the paying of overtime (based on basic pay) in the manner stated above has been rescinded. Thereafter by the Management Service Circular 02/2016 (ii) of DMS/cir/04/2018 of 2018.04.11, sub clauses 13.2, 13.3 and 13.4 of the Management Services Circular 02/2016 of 2016.04.25 have been revised and the opportunity given to pay overtime according to how it had been done earlier (Attachment 05, 06) .

Consequently the Trade Unions of the Institute have been making constant requests that arrears of overtime be paid according to the rates calculated inclusive of overtime and living allowances for the years 2016, 2017 and 2018. Taking these requests into consideration a query was made of the Assistant Labour Commissioner referred to, regarding the current validity of his letter. He has responded by letter 2018.08.01 No CS/8/1/617/94 that the instructions stated in the Assistant Commissioner's letter of 1995-03-22 are already valid. (Attachment 07)

The payment for overtime calculated on the gross salary 1 ½ hours for 1 hour as indicated above was presented to the 424th Council Meeting of the National Institute of Education for instructions. The Council by the Management Services Circular 02/2016 (ii) of DMS/cir/04/2018 dated 2018.04.11 gave approval to pay overtime according to the rates obtained on the basis of the gross salary and the arrears due from 2016, due to the removal of the sub clause 13.3 of Management Service Circulars 02/2016. Further instructions were given to inform the Management Services Department and get it confirmed. (Attachment 08)

Accordingly inquiries were made of the Department of Management Services; in response the Department of Management Services has informed by letter dated 2019/08/16 No DMS/1135/vol/-01 that there is no objection to overtime being paid according to the letter of the Assistant Commissioner Labour as referred to above. (Attachment 09)

Instructions have been issued to the relevant officers to continue paying overtime in accordance with the above ruling.

Action will be taken to enter the salary on which the paying of overtime in based, on the Financial Regulations of the Institute, and approval obtained formally.

Audit and Management Committee Recommendation

The committee was in agreement with the above response.

(c) Circular No 257 approved for the Institute by the Department of Management Services of the Treasury in the year 2013.

The Academic Staff of the National Institute of Education has constantly made requests that the moneys earned by them during weekends and public holidays on the exigencies of service be not subjected to the limitation of 50% of their monthly pay, on the following reasons.

As planned according to the Annual Plan of the Institute in putting these various projects into action it is necessary to call school teachers too for the workshops; they are not released by the schools during the week days, and have to be engaged during the weekends. Therefore the relevant officers too have to come for workshops during the weekends.

The preparation of Teacher's Guides, Teacher Training Programs need to be organized and completed within a stipulated time, the learning material has to be distributed to the schools without delay; these necessitate the accomplishment of duties expeditiously, and so work has to be done during weekends and public holidays. They affirm very strongly that the value quoted in the auditor's report is part of what these officers had earned by actually working on weekends and after regular office time.

On consideration of the above facts instituting the 50% limit as shown by the auditor's report has become very difficult. This has come up for discussion right along at the Audit and Management meetings, and at the meeting of 2020.06.15 it was decided that necessary action be taken to raise that limit.

These facts have been taken into consideration, and conveyed to the Department of Management Services; the Audit and Management Committee issued instructions to take action to revise the circular 257. Relevant action in accordance is being taken.

A revised list of claims has been prepared according to the requests made by the officers, related to these monies. It is scheduled that a decision will be reached, on further scrutiny of this matter. It is also scheduled that action will be taken to get through the Department of Management Services, the limit of 50% included in the circular 257 raised according to the instructions given at the Audit and Management Committee.

Audit and Management Committee Recommendation

Necessary action is being taken urgently to get the approval of the Department of Management Services.

(d) Clause 9.3.1 of the Government Procurement Guide revised by the supplements bearing number 33, dated 15th March 2017 and number 19 dated 06th December 2010

According to the Procurement Guide, vehicles can be repaired up to a sum of Rs.200,000/- on the approval of the Head of the Institute. If the approval of the Head of the Institute is sought for vehicle repairs above Rs.200,000/- the approval of the Secretary of the Line Ministry must be obtained. (3.5 and 3.6)

The Department Procurement Committee can give approval for 10 million rupees under 3.4, for Rs.100 million under 3.1, 3.2, 3.3, 3.5 and 3.6 of the Procurement Guide. Accordingly the repair of vehicles had been done, under the limitation of the authorities, on receiving the approval of the Procurement Committees. The approval obtained from the Procurement Committee for the repair of each vehicle is presented through attachment 10.

Audit and Management Committee Recommendation

A clarification must be obtained regarding this from the Department of Finance of the Treasury. The progress must be forwarded at the following meeting.

3. Other auditing observations

(a) Acting Deputy Director General (Alternative Education and Teacher Education) was given instructions in writing, to discuss with the authorities of the four relevant universities, and enter into agreements at the earliest.

Audit and Management Committee Recommendation

To design guidelines to be followed in directing students for training to the National Institute of Education, by the Ministry of Education or any other government institute.

(b) The steps taken on the situation where no bonds of contract had been entered into between the National Institute of Education and the Teacher trainees are given below.

Teacher trainees must enter into bonds with the Ministry of Education. It is because, it is the Ministry of Education that provides the allocations. The National Institute of Education has informed the Ministry of Education in writing on 2016.01.08, 2016.06.28 (Attachment 11)

Audit and Management Committee Recommendation

To design guidelines to be followed in directing students for training to the National Institute of Education by the Ministry of Education or any other institute.

(c) The Department of Finance had been informed to prepare the revised list of names with regard to charging the money that had been paid over and above the stipulated salary for 131 officers from the year 2009 to 2011. The Department of Finance has prepared the list. Action has been taken to charge the money due from four of these officers on retirement / leaving the service. Accordingly the Department of Administration has been instructed to take the necessary steps to charge the relevant money from the balance 127 officers.

Audit and Management Committee Recommendation

The Financial section and administration section must identify within a month discrepancies if any in the list showing the amounts that need to be charged, forwarded to the Deputy Director General (Administration, Finance and Support Services) by the Internal Auditor on the approval of the Director General. The progress must be reported to the following Audit and Management Committee.

(d) This value has been taken over to the income by the Journal entry 21 in the accounting year 2020. (Attachment 12) Action has been taken to clear the relevant balance.

Audit and Management Committee Recommendation

The Committee has agreed with the response above.

(e) The Commissioner of Labour by his letter of 2019.06.21 has informed that the sum of Rs.68,757,685/- comprising the Provident Fund contributions for the years 2006-2015 along with the surcharge of 50%, must be paid before 2019.07.11, and that on default charges will be made at the Magistrate Court.

With the intention of making the payments very early it has been accounted under current responsibilities. An appeal has been made to the Commissioner of Labour requesting for the payments to be made in installments, and funds have been requested from the Department of National Budget. Accordingly it has been planned to make the payments in installments for the year 2021.

Audit and Management Committee Recommendation

Action must to be taken to clear the matter from January 2021.

(f) The relevant details are forwarded through schedule No 01.

Audit and Management Committee Recommendation

According to the income Expenditure list approved by the Council, the responsibility for expenditure falls upon the Finance Section and if by some reason there is a considerable quantitative deviation, approval must be obtained for such; the revised income Expenditure must be forwarded in mid year to the Council for approval.

(g) By 2020.03.12 books amounting to 45,556 had been included in the Schedule. At the Audit and Management meeting held on 2020.06.15, it was recommended that this activity should be terminated soon making use of the university students who were receiving practical training. Deputy Director General (Administration, Finance and Support Services) gave instructions to the Acting Director (Libraries and Museums) to do a survey of the rest of the books, prepare a schedule with correct data on the books in the library inclusive of their prices and hand it over to the Finance Section.

At present the,

The number of books included in the list of circulation by 2007.12.31	148,544
The number of books selected from the list of circulation and priced	78,946
The number of books that need to be selected from the list of circulation and priced	47,702
The number of books in the list of circulations which has no price marked	21,896

The cost of books selected from the list of circulation with the price marked Rs, 32,777,031/66.

Audit and Management Committee Recommendation

To determine from the following Committee, the methodology for identifying the prices of books, where the prices are not marked.

Dr. D. Keppetigoda (Chairman)
Mrs. T. Malani (Member)
Mr. S. Warnasinghe (Member)

(h) The approved cadre for the National Institute of Education is 652. There were 159 vacancies by 2019.12.31. Of these 159 vacancies no appointments are made for the post of lecturer; that is filled on grade promotion, from assistant lecturer to lecturer. Further between 2017 and 2019, officers who had served as lecturers have received promotion as senior lecturers, consequently there are 65 vacancies for post of lecturer. It has not been possible to make appointments for vacancies in other posts on the scheme of appointment from 2013.03.01 as the Scheme of Appointment has indicated qualifications over and above what is required for many posts.

Audit and Management Committee Recommendation

The Committee was in agreement with the above response.

(i)

The day of termination of contract according to agreement	2019.01.03
The day of termination of contract according to the extension granted by Director (School Buildings) Ministry of Education	2019.12.15

Given below are the reasons for extension.

- The delay in providing raw materials (sand, soil, etc) due to a problematic situation that has arisen in the field of construction.
- Bad weather conditions – rain
- The fall of the rupee in comparison with the dollar as a result of the Easter terrorist attack.
- Delay in paying bills. (the delay in receiving funds from the Treasury)

The extension was given taking the facts presented by the contractor, that cancelling this contract and awarding it to another takes extra time and calling for tenders for a half completed building will incur extra costs, which will have to be borne. (Attachment 13)

On examining the bills forwarded on 2019.12.15 at the conclusion of the extension given to this contractor, charges for delay were included and the bills prepared. Then there was no money to make the payment, and so there was no occasion to make charges for delay. Then as another extension was given from 2019.12.15, bills had to be paid without charging a fee for delay.

Audit and Management Committee Recommendation

The Committee was in agreement will the above response.

Dr. Sunil Jayantha Navarathna
Director General

The deviation, value of revised income / expenditure, value stated in the audit query are as follows,

Description	Revised income Expenditure value Rs.	Real value as stated in the audit query in Rs.	Accordingly the deviation in Rs.	Percentage of deviation
Salaries and wages	349,700,000	306,205,629	43,494,371	12
Overtime and holidays	32,630,000	37,226,200	(4,596,200)	(14)
Gratuity Expenditure	10,300,000	33,362,685	(23,062,685)	(224)
Travelling Expenditure (Local)	4,120,000	3,727,030	392,970	10
Travelling Expenditure (Foreign)	3,200,000	2,986,408	213,592	7
Stationery	55,590,000	52,114,010	3,475,990	6
Maintenance expenses (Buildings)	11,923,000	21,162,868	(9,239,868)	(77)
Maintenance expenses (Office equipment)	4,400,000	16,033,476	(11,633,476)	(264)
Maintenance expenses – (Vehicles)	6,500,000	5,992,908	507,092	8
Maintenance expenses – (Machinery and Electronic)	-	2,726,572	-	0
Postage and advertisements	4,553,000	1,890,625	2,662,375	58
Fuel	6,200,000	5,316,130	883,870	14
Expenses – Electricity and water	25,797,000	24,277,840	1,519,160	6
Payments for Resource personnel	143,030,000	124,185,960	18,844,040	13
Expenditure – Security personnel	11,000,000	6,154,270	4,845,730	44
Expenditure – Cleaning service	25,400,000	20,741,534	4,658,466	18

The clarifications as regards the deviation above are as follows,

Salaries and Wages

In the audit query as true value what is given under salaries and wages in the ledger account is the total of numbers 103 and 111. But the values related to accounts no 113 (ETF), 112 (EPF) and 116 (Pension contribution) too should be included. Therefore the real values are as follows,

Account Description	Account Number	Rs.
Salaries and wages	103	305,059,667
Salaries and wages (Non executive day pay)	111	1,145,962
Pension contributions	116	84,807
ETF	113	8,105,173
EPF	112	32,527,253
Total		**346,922,862**

Accordingly the deviation is minimal 0.79%

Overtime and holidays

This deviation has occurred due to the insufficiency of the allocation forecast for overtime and holidays when planning the revised income / expenditure, including the payments for overtime and holidays which were under fixed accounts; Accordingly this deviation of 14% has occurred.

Gratuity Expenses

What is shown as gratuity expenses in the Final accounts is the sum of money allocated for gratuity payments for all employees for the year 2019.

But what is estimated for at the time of doing the statement of Income / Expenditure is the moneys scheduled to be paid as gratuity to those officers expected to retire in the relevant year. Accordingly the sum paid as gratuity in the year 2019 is Rs.10, 325,071/29 thereby the deviation is 0.24%.

Payments for Travelling (Local and foreign) Stationery, Vehicle maintenance expenses, fuel and lubricating oils, electricity and water expenses, payments for resource personnel

In comparing with the values in the revised income Expenditure it is seen that the deviation for all seven (7) items given below takes a lower value of 15%. The income Expenditure is done based on the estimated expenditure; the occurrence of such a minor deviation therefore is natural.

Travelling Expenses (Local)	10%
Travelling Expenses (Foreign)	7%
Stationery	6%
Maintenance Vehicles	8%
Fuel and Lubricating oil	14%
Electricity and Water Expenses	6%
Payments for Resource personnel	13%

Maintenance expenses: Machinery and Electronics

It is not clear how the value in the expenses itemised in the budget and the real value have been obtained.

Postage and Advertisements

The sum expended under this item for postage alone as shown in the audit query is Rs.1,890,625/-. It is shown in the Financial statement separately as expenses for advertisements. (The two being shown separately) the total for both, postage and advertisements, must be taken in reconciling the values budgeted for.

The sum of Rs.4,267,242/60 is shown as Expenditure under advertisements in the Financial statement, but Rs.2,068,139/- is an amount borne by the Ministry of Education under a Fixed Deposit account, and this has been added onto advertisement expenditure by oversight. When that amount is taken away from advertisement expenditure, the correct amount spent on advertisements should be Rs.2,199,103/60 Accordingly the total spent under expenditure for Postage and Advertisements is Rs.4,089,728/60, the deviation is 10.2%. Instructions have been issued to the officers to see that similar shortcomings do not occur in the future.

Expenditure on Cleaning Services

What is stated under Expenditure on Cleaning Services in the Financial statement is the total Expenditure borne for cleaning services for the year 2019. However the sum of Rs.4,379,660/74 for November and December of 2018 has been paid at the beginning of 2019, out of the allocations for the year 2019. The Department of Engineering Service has requested a supplementary 3.4 million rupees for this from the Department of Planning, and as a result, the revised budget has been increased up to 25.4 million rupees. Accordingly the total Expenditure has been Rs.25, 121,194/74, and the deviation is 1.09%.

Maintenance Expenses for Buildings and office Equipment

In the statement of Income and Expenditure of the Institute the rehabilitation expenses for buildings / office equipment have been separated from the capital expenditure head; repair work cannot be capitalized; therefore that expenditure has been accounted for as Repairs and Maintenance, which is the reason for the deviation. The relevant officers have been instructed to take necessary action in the future to avoid a recurrence of this situation.

Expenditure on Security Services

What is stated under Security Service Expenditure in the Financial Statements is the total expenditure on security services for the year 2019. But the bills for the last six months of the year 2018 amounting to Rs.2,693,853/13 have been paid at the beginning of 2019, out of the allocation for 2019. Accordingly the amount paid for security services in 2019 is Rs.8,848,123/13. Therefore the deviation in the expenditure on security services takes a value of 19.5%.

This deviation has occurred as estimated expenses did not have to be borne according to the agreement entered upon for providing the monthly security service, because the Institute providing the security services did not act according to the agreement, infringing on matters like, employing persons over sixty years and employing a fewer number than the stipulated number.

ඇමුණුම 01

අධ්‍යාපන අමාත්‍යාංශය
கல்வி அமைச்சு
Ministry of Education

මගේ අංකය } ED/5/73/3·2·3
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ජාතික අධ්‍යාපන ආයතනය

<u>අධ්‍යාපන අමාත්‍යාංශය මඟින් ජාතික අධ්‍යාපන ආයතනය වෙත ලබා දෙනු ලබන ප්‍රාග්ධන වැය විෂයයන් පිළිබඳ පැහැදිලි කිරීම</u>

අධ්‍යාපන ව්‍යාපෘති සඳහා දෙනු ලබන අත්මුදල් යන මැයෙන් ඔබ විසින් මා වෙත එවනු ලැබූ ඔබේ අංක NIE/FD/IMPREST/2020 හා 2020.05.24 දිනැති ලිපිය හා බැඳේ.

ඔබ ආයතනය විසින් අධ්‍යාපන අමාත්‍යාංශයේ අවශ්‍යතාවය මත සිදු කරනු ලබන ගුරුවරුන් පුහුණු කිරීම, මොඩියුල සකස් කිරීම, විෂය මාලා සංවර්ධනය, පුහුණුකරුවන් පුහුණු කිරීම වැනි කාර්යයන් ආයෝජන කාර්යයන් ලෙස අධ්‍යාපන අමාත්‍යාංශය විසින් හඳුනාගෙන ඇත. එබැවින් ඒ සඳහා ලබා දිය හැක්කේ ප්‍රාග්ධන ප්‍රතිපාදන හා අත්මුදල් පමණක් බව කාරුණිකව සඳහන් කරනු කැමැත්තෙමි.

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ඇමුණුම 02

මගේ අංකය: සීඑස්/8/1/617/94
ඔබේ අංකය: ජා.අ/පා.මු/පා.සේව/2/41
දකුණු කොළඹ කම්කරු කාර්යාලය,
6 වන මහල
කම්කරු මහා ලේකම් කාර්යාලය.
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ජාතික අධ්‍යාපන ආයතනය,
පරිගණක හා පිරිස් සේවා දෙපාර්තමේන්තුව
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මහරගම.

මහත්මයාණෙනි,

ජාතික අධ්‍යාපන ආයතනය එදිරිව
නිදහස් සේවක සංගමය.

ඔබ ආයතනය සම්බන්ධව දෙපාර්තමේන්තුව කැඳවා 95.01.08 දින පවත්වන ලද සාකච්ඡාව හා බැඳේ. එම සාකච්ඡාවට අදාලව දෙපාර්තමේන්තුව ඉදිරිපත්කරන ලද කරුණු සලකා බැලීමෙන් අනූ පහත සඳහන් නියමයන් ක්‍රියාත්මක කර මතු දිනයේ සිට මසක් තුල මා වෙත වාර්තා ඉදිරිපත් කල යුතුය.

ජාතික අධ්‍යාපන ආයතනය 1985 අංක 28 පණතින් සංස්ථාපනය කිරීම මත රජයේ ආයතනයක් නොව මෙය 1954 අංක 19 දරණ සාප්පු හා කාර්යාල සේවක පණතේ සේවා නියුක්තිය හා පාරිශ්‍රමික විධිමත් කිරීම විධි විධාන ක්‍රියාත්මක කිරීමට නෛතිකව බැඳී ඇත.

(1) මේ අනුව 1986 සිට මේ දක්වා අතියම් / පැවරුම් මත බඳවා ගැනීමට කටයුතු කර ඇති සියළුදෙනා මතු කී සාප්පු හා කාර්යාල සේවක පණතේ ව්‍යවස්ථාපිත හිමි කම් මත එහි කියවෙන 05වන වගන්තිය ප්‍රකාර සතියක් තුල පැය 28ක වඩා වැඩ කර ඇති විට සති අන්ත නිවාඩු වැටුප් සහිතව උපයා ගන්නා බව දන්වමි.

මෙම අයට 1986 සිට සති අන්ත නිවාඩු සඳහා ගෙවීම් කර මා වෙත දන්වන්න. *

(2) සාප්පු හා කාර්යාල සේවක පණතේ විධි විධාන අනුව එම සේවකයනට අති කාල ගෙවීම් ලැබීමට හිමිකම් ඇත. එම ගෙවීමේදී පණතින් විශ්‍රාමවන පාරිශ්‍රමිකය යනු ජීවන වියදම් අනුව නිරණය කරනු ලබන විශේෂ දීමනාවන්ද නියමිත වෙනත් දීමනාද ඇතුලත් වන බැවින් මාසික පාරිශ්‍රමිකය 240න් බෙදා පැයකට පැය 1 1/2ක් වශයෙන් ලැබීමට හිමිකම් ඇත. එලෙස ගණනය කර ඔවුනට ගෙවා මා වෙත දන්වන්න.

(3) පැවරුම් හෝ අතියම් පදනමින් බඳවා ගත් සියළු සේවිකාවන් සාප්පු හා කාර්යාල සේවක පණතේ 18 වන වගන්තියේ ප්‍රකාර ප්‍රසූතික දීමනා ලැබීමට හිමිකම් ඇත.

එලෙස නොගෙවා ඇති සියළුම සේවිකාවන්ට ප්‍රසූත දීමනා ගෙවා මා වෙත දැන්විය යුතුය.

(4) උසස් වීම් හා බඳවා ගැනීම් පරි පාටින් නිසි පරිදි සදා ක්‍රියාත්මක කිරීමට දන්වන අතර උපරිම වැටුප් තලයට පැමිණ වැටුප් වර්ධක අහිමිව සිටින්නන් එම තත්වයෙන් ඉවත්ව සේවා තෘප්තිය ලැබෙන පරි දි විධිමත් කිරීමම මින් යෝජනා කරමි.

මසක් තුල ක්‍රියාත්මක කිරීම් පිළිබඳ වාර්තාවක් ලබා දෙන්න.

මෙයට,
විශ්වාසී

ඩබ්. එම්. එස්. දිසානායක
සහකාර කම්කරු කොමසාරිස් (ද.කො)
සහකාර කම්කරු කොමසාරිස්
දිස්ත්‍රික් කම්කරු කාර්යාලය
දකුණු කොළඹ

පිටපත:- ගරු ලේකම්,
ජාතික අධ්‍යාපන ආයතනයේ නිදහස්
සේවක සංගමය.
[illegible]

ඇමුණුම 03.

Annexe - B

දුරකථන | Telephone }
Secretary }
Office }
Fax }

My No. } LAB/M
Your No. } NIE/A
P. O. Box } 1519

සේවා නියුක්ති හා වෘත්තීය පුහුණු අමාත්‍යාංශය
MINISTRY OF LABOUR & VOCATIONAL TRAINING

Narahenpita, Colombo 5

Date } 21 April, 1995.

Dr. Premilasa Udagama,
Director General,
N.I.E.

Dear Sir,

APPLICATION OF THE PROVISIONS OF THE SHOP AND OFFICE EMPLOYEES ACT TO EMPLOYEES OF THE NATIONAL INSTITUTE OF EDUCATION

I refer to your letter dated 18th April, 1995 on the above subject. I am clearly of the opinion that the office staff of your Institute are covered by the Provisions of the Shop & Office Employees Act. All statutory bodies such as Corporations and other Public Institutions set-up by an Act of Parliament and are administered by corporate bodies are deemed to be "offices" for the purposes of the above Act. Your kind reference is requested to Regulation 39 (B)(3)(iv) made under the Shop and Office Employees Act published in Gazette No. 11564 of 24.10.1958 which states as follows:-

> "Every establishment maintained for the purpose of administering the business of "anybody", corporate or un incorporate is declared to be an office for the purposes of the Act".

Under the provision of this Act all employees are entitled to the payment of overtime at 1½ times their normal hourly rate. Therefore, the Commissioner of Labour will be in a position to recover arrears of short wages for the last 06 years since the actionable period under the law is limited to 06 years. (Your reference is requested to Section 64 of the Shop & Office Employees Act as amended by Act No. 12 of 1978). B

The second issue is regarding Staff Appointed on "Assignment Basis" These employees if employed in or about the business of a Shop o Office (categories such as Clerks, Typists and Labourers would normally be covered) are entitled to the benefits under the Shop & Office Employees Act. Therefore, they would be entitled to paid weekly holidays provided they have worked for 28 hours in a particular week. The law does not distinguish between permanent, casual and temporary employees or employees appointed under "Assignment Basis".

To summarise the legal position your employees would be covered by the provisions of the Shop & Office Employees Act. The Commissioner of Labour is empowered to recover short wages including Weekly Holiday payments for the past 06 years. In other words in the instant case he would be empowered to recover short wages for the period 1991 to 1995. Anything beyond that would be prescribed by law. It is also my view that the statute would prevail over Regulations made by the Minister under the N.I.E. Act.

Regarding the last paragraph of your letter, I wish to state that the question of any payment for this advice would not arise, since I am functioning as a full time Public Servant in the capacity of Advisor, Ministry of Labour & Vocational Training. If you wish to get any further clarification on the above matters, I would be glad to assist you if, I am contacted on Telephone No. 582447.

Yours faithfully,

Weerakoon

G. Weerakoon
Advisor
Ministry of Labour & Vocational Training.

අනුමැතිය .04

Annexe -

රෙජිස්ට්‍රාර් දිනය
0714

No E/84/95/NIC.

Your No. NIE/AF/PS.2/2/41.

P. O. Box No. 502
Colombo 12.

ATTORNEY - GENERAL'S DEPARTMENT
(GOVERNMENT INSTITUTIONS)

Telephone Nos. 434458
23599

16th June, 1995.

22-6-1995

Director-General,
National Institute of Education,
Department of Administration & Personnel Services,
P.O.Box 21,
Maharagama.

Application of the Provisions of the Shop & Office Employees Act to Employees of the National Institute of Education.

Reference your letter dated 18th April, 1995.

In terms of Regulation 39B, published in the Ceylon Government Gazette 11,564 of 24th October, 1958, made under Shop & Office Employees Act, "any body corporate or incorporate", has been defined as an Office for the purpose of the said Act.

In the circumstances, I have to advice you that provisions of the Shop & Office Employees Act applies to all the employees of N.I.E., irrespective of whether they are temporary or permanent. Further, in terms of Regulation 45, of the said Act, every record in relation to employees should be preserved for four years. Therefore, you are bound to carry out the direction made by the Assistant Commissioner of Labour with regard to items 1, 2 and 3 of his letter dated 22nd of March 1991. The question of implementation of item 4 of the said letter does not arise as it was only a recommendation.

Y

1995

for Attorney-General.

-/dcs.

ඇමුණුම 05

කළමනාකරණ සේවා චක්‍රලේඛ අංක : 02/2016

මගේ අංකය: ඩීඑම්එස්/වැටුප්/පොදු
කළමනාකරණ සේවා දෙපාර්තමේන්තුව,
මහා භාණ්ඩාගාරය,
කොළඹ 01.

2016.04. 25

අමාත්‍යාංශ ලේකම්වරුන්
රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ
සම්පූර්ණයෙන් රජය සතු සමාගම්වල සභාපතිවරුන් වෙත.

රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ සම්පූර්ණයෙන් රජය සතු සමාගම්වල සේවක වැටුප් සංශෝධනය කිරීම - 2016

2006.09.22 දිනැති කළමනාකරණ සේවා චක්‍රලේඛ අංක 30 සහ ඊට සංශෝධන වශයෙන් නිකුත් කරන ලද කළමනාකරණ සේවා චක්‍රලේඛ විධිවිධාන යටතේ වැටුප් ගෙවනු ලබන රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ සම්පූර්ණයෙන් රජය සතු සමාගම් සඳහා ක්‍රියාත්මක වන එම වැටුප් පරිමාණයන් වෙනුවට මෙම චක්‍රලේඛයේ උපලේඛන I හි සඳහන් නව වැටුප් පරිමාණයන් 2016.01.01 දින සිට අදියර 05කින් උපලේඛන II හි සඳහන් පරිදි ක්‍රියාත්මක කිරීමට රජය තීරණය කර ඇත.

02. මෙම වැටුප් සංශෝධනය අදාළ වන ආයතනයන්ගේ නාම ලේඛනය ඇමුණුම I හි දැක්වේ. සාමූහික ගිවිසුම් මගින් වැටුප් තීරණය වන්නා වූ හෝ පාරිභෝගික මිල දර්ශකයන් පදනම් කොට ගත් විචල්‍ය ජීවනාධාර දීමනාවක් ගෙවන්නා වූ හෝ ආයතන සඳහා මෙම වැටුප් සංශෝධනය අදාළ නොවේ.

03. **නව වැටුප් ව්‍යුහය තුළ පහත සඳහන් දීමනා අන්තර්ගත කර ඇත.**

(i) 2011.01.10 දිනැති කළමනාකරණ සේවා චක්‍රලේඛ අංක 43, 2011.12.12 දිනැති කළමනාකරණ සේවා චක්‍රලේඛ අංක 46 සහ 2012.12.10 දිනැති කළමනාකරණ සේවා චක්‍රලේඛ අංක 48 අනුව ගෙවනු ලබන විශේෂ දීමනාව.

(ii) 2014.11.12 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛ අංක 24/2014, 2014.12.31 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛ අංක 24/2014 (I) සහ 2015.02.11 දිනැති රාජ්‍ය පරිපාලන චක්‍රලේඛ අංක 05/2015 අනුව මාසිකව ගෙවනු ලබන රු.10,000/-ක් වන අන්තර් දීමනාව.

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11. පත්වීම් ලිපිවල වැටුප් පරිමාණය සඳහන් කිරීම.

11.1 මෙම චක්‍රලේඛයේ සඳහන් වැටුප් ව්‍යුහය පූර්ණ වශයෙන් ක්‍රියාත්මක වන 2020.01.01 දින දක්වා සිදු කරනු ලබන බඳවා ගැනීම්/ උසස් කිරීම්වල දී නිකුත් කරනු ලබන පත්වීම් ලිපිවල වැටුප් පරිමාණය සඳහන් කිරීමේ දී උපලේඛන I හි සඳහන් නියමිත වැටුප් පරිමාණය අදාළ කරගත යුතු ය. එහෙත් ගෙවීම් සිදුකළ යුත්තේ උපලේඛන IIහි සඳහන් පරිදි විය යුතු බැවින් ඒ බැව් ද එම පත්වීම් ලිපිවල සඳහන් කළ යුතු ය.

12. දෛනික වේතන

12.1 අනියම්/ දෛනික වැටුප්ලාභී පදනම මත සේවය කරන සේවකයින්ට ගෙවනු ලබන දෛනික වේතනය ද 2016.01.01 දින සිට මෙම චක්‍රලේඛය පූර්ණ වශයෙන් ක්‍රියාත්මකවන 2020.01.01 දින දක්වා වාර්ෂිකව සංශෝධනය කළ යුතු ය. ඒ අනුව උපලේඛන IIහි එක් එක් වර්ෂයට අදාළව දක්වා ඇති ඒ ඒ සේවා ගණයේ ආරම්භක ශ්‍රේණියේ ආරම්භක මාසික වැටුප 30න් බෙදා දෛනික වේතනය ගණනය කළ යුතු ය. එයට අතිරේකව එම වැටුප් පියවරට අදාළ ගැළපීමේ දීමනාව ද 30 න් බෙදා දෛනික දීමනාවක් ලෙස ගෙවිය යුතු ය.

13. අතිකාල දීමනා

13.1 මෙම චක්‍රලේඛය අදියර වශයෙන් ක්‍රියාත්මක වන කාල සීමාව තුළ එම එක් එක් අවස්ථාවේ දී ලබන වැටුප් පියවර මත පදනම්ව අතිකාල දීමනා ගණනය කළ යුතු ය.

13.2 ආයතන සංග්‍රහයේ VIII වැනි පරිච්ඡේදයේ 6:1 උප වගන්තියේ සඳහන් පරිදි පැයකට හිමිවන ගාස්තු ප්‍රමාණයට වඩා වැඩි ගාස්තු ප්‍රමාණයක් හිමිවන සේ අමාත්‍ය මණ්ඩලයේ හෝ වෙනත් බලධරයෙකුගේ අනුමැතිය මත ඇතැම් ආයතන විසින් අනුගමනය කරනු ලබන අතිකාල ගණනය කිරීමේ ක්‍රමවේදයන් 2016.01.01 දින සිට අහෝසි කරනු ලැබේ.

එසේ වුවත් මෙම චක්‍රලේඛය අදියර වශයෙන් ක්‍රියාත්මක වන බැවින් මුල් අදියරයන් හි දී 2015.12.31 දිනට පැවති වැටුප් ව්‍යුහය සහ එදිනට අනුමතව පැවති අතිකාල දීමනා ගණනය කිරීමේ ක්‍රමවේදය යටතේ ගාස්තු ප්‍රමාණයන් තීරණය කිරීම නිලධරයාට වඩා වාසිදායක විය හැකි ය. එවැනි අවස්ථාවක දී තාවකාලික පියවරක් වශයෙන් එම ක්‍රමවේදයන් එම ආයතනයන්ට සීමාවන සේ පවත්වාගෙන යාමට අවසර දෙනු ලැබේ. ඒ අනුව එවැනි ආයතනයන් එම ක්‍රමවේදයන් භාවිතා කරනු ලබන කාල සීමාව තුළ අතිකාල ගණනය කිරීම එක් එක් නිලධරයා 2015.12.31 දිනට ලද වැටුප පදනම් කරගෙන සිදුකළ යුතු ය.

13.3 ඉහත 13.2 ඡේදයෙහි සඳහන් පරිදි තාවකාලික පියවරක් වශයෙන් ආයතන සංග්‍රහයේ විධිවිධානවලින් බැහැරව පූර්ව අනුමැතීන් මත අතිකාල දීමනා ගණනය කිරීමට අවසර ලබන ආයතනයකට 2016.01.01 දිනට පසු බඳවා ගනු ලබන හෝ ස්ථානමාරු කරනු ලබන නිලධරයන්ට අතිකාල දීමනා ගණනය කිරීමේ දී ආයතන සංග්‍රහයේ VIII වැනි පරිච්ඡේදයේ 6:1 උප වගන්තියේ විධිවිධාන අදාළ කර ගත යුතු ය.

13.4 ආයතන සංග්‍රහයේ VIII වැනි පරිච්ඡේදයේ 03 වගන්තියෙහි සඳහන් පරිදි අතිකාල දීමනා අනුමත කරනු ලබන බවට වගබලා ගැනීම සඳහා අදාළ බලධාරීන් අවශ්‍ය පියවර ගත යුතු ය.

14. සේවක වර්ගීකරණය

14.1 මෙම චක්‍රලේඛය මගින් ආවරණය වන රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ සම්පූර්ණයෙන් රජය සතු සමාගම්වල සේවක වර්ගීකරණය උපලේඛන III හි දැක්වේ. කළමනාකරණ සේවා චක්‍රලේඛ අංක 34, 34 (I) හා 34 (II) චක්‍රලේඛයන්හි සඳහන් සේවකයින් ශ්‍රේණිගත කිරීම වෙනුවට මෙම වර්ගීකරණය අදාල කරගත යුතුය.

14.2 මාණ්ඩලික නිලධරයා යන්නට තෘතීය හා ජ්‍යෙෂ්ඨ මට්ටමට අයත්වන තනතුරකට බඳවා ගෙන ඇති නිලධරයෙකු අයත් වේ.

14.3 මෙම චක්‍රලේඛය ක්‍රියාත්මක වන දිනට පැවති විධිවිධාන යටතේ මාණ්ඩලික ශ්‍රේණියට ඇතුළත් ව සිටි නිලධරයෙකු තවදුරටත් ඔහුට පමණක් පෞද්ගලික වන සේ මාණ්ඩලික නිලධරයෙකු ලෙස සැලකේ.

15. කාර්යක්ෂමතා කඩඉම්

15.1 කාර්යක්ෂමතා කඩඉම් සම්පූර්ණ කළ යුතු කාලය බඳවා ගැනීමේ පරිපාටි අනුව නොවෙනස්ව ක්‍රියාත්මක වේ.

16. වැටුප් වර්ධක දිනය

16.1 මෙම වැටුප් සංශෝධනය හේතුවෙන් වැටුප් වර්ධක දිනයෙහි වෙනසක් සිදු නොවේ.

ඇමුණුම 06

මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශය
நிதி மற்றும் வெகுசன ஊடக அமைச்சு
MINISTRY OF FINANCE AND MASS MEDIA

මහලේකම් කාර්යාලය, කොළඹ 01. ශ්‍රී ලංකාව | செயலகம், கொழும்பு 01. இலங்கை | The Secretariat, Colombo 01. Sri Lanka

කාර්යාලය / அலுவலகம் / Office - මුදල් / நிதி / Finance	(+94)-11-2484500 (+94)-11-2484600 (+94)-11-2484700	ෆැක්ස් / பெக்ஸ் / Fax - මුදල් / நிதி / Finance	(+94)-11-2449823	වෙබ් අඩවි / வெப் சைட்கள் / Websites	www.treasury.gov.lk www.media.gov.lk
කාර්යාලය / அலுவலகம் / Office - ජනමාධ්‍ය / வெகுசன ஊடக / Mass Media	(+94)-11-2513459 (+94)-11-2513498 (+94)-11-2512324	ෆැක්ස් / பெக்ஸ் / Fax - ජනමාධ්‍ය / வெகுசன ஊடக / Mass Media	(+94)-11-2513458		

මගේ අංකය / எனது இல. / My No. DMS/Cir/04/2018 | ඔබේ අංකය / உமது இல. / Your No. | දිනය / திகதி / Date 2018.04.

කළමනාකරණ සේවා චක්‍රලේඛ : 02/2016 (II)

අමාත්‍යාංශ ලේකම්වරුන්
රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ
සම්පූර්ණයෙන් රජය සතු සමාගම්වල සභාපතිවරුන් වෙත,

<u>රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ සම්පූර්ණයෙන් රජය සතු සමාගම්වල සේවක වැටුප් සංශෝධනය කිරීම - 2016</u>

කළමනාකරණ සේවා චක්‍රලේඛ අංක 30 හා ඊට සංශෝධන වශයෙන් නිකුත් කරන ලද කළමනාකරණ සේවා චක්‍රලේඛ විධිවිධානයන් යටතේ වැටුප් ගෙවනු ලබන රාජ්‍ය සංස්ථා, ව්‍යවස්ථාපිත මණ්ඩල සහ සම්පූර්ණයෙන් රජය සතු සමාගම්වල සේවක වැටුප් සංශෝධනය කරමින් නිකුත් කරන ලද 2016.04.25 දිනැති කළමනාකරණ සේවා චක්‍රලේඛ අංක 02/2016 කෙරෙහි ඔබගේ අවධානය යොමු කරවමි.

02. එකී චක්‍රලේඛයට පහත සඳහන් සංශෝධනයන් ඇතුළත් කිරීම සඳහා අංක අමප 18/0254/719/013 හා 2018.03.20 දිනැති අමාත්‍ය මණ්ඩල තීරණයෙන් අනුමැතිය ලැබී ඇත.

(I) කළමනාකරණ සේවා චක්‍රලේඛ අංක 02/2016 හි 13 වගන්තිය යටතේ ඇති අතිකාල දීමනා සම්බන්ධ 13.2,13.3 සහ 13.4 උප වගන්ති ඉවත් කිරීම සහ පහත වගන්තිය ඇතුළත් කිරීම.

(අ) ව්‍යවස්ථාපිත නීතියක් මගින් සලසා ඇති ප්‍රතිපාදන අනුව අතිකාල දීමනා ගෙවීම සම්බන්ධයෙන් කටයුතු කරන ලද ආයතන විසින් ඒ අනුව කටයුතු කළ හැකි වන අතර එසේ නොමැතිව, ආයතන සංග්‍රහය තම පරිපාලන කටයුතු සඳහා යොදා ගන්නා ආයතන විසින් අතිකාල දීමනා ගෙවීම සම්බන්ධව ආයතන සංග්‍රහයේ විධිවිධාන අදාල කර ගත යුතුය.

(II) කළමනාකරණ සේවා චක්‍රලේඛ අංක 02/2016 හි 20.1 උප වගන්තිය අවසානයට පහත වගන්තිය ඇතුළත් කිරීම.

(ඇ) යම් සේවකයෙකු 2015.12.31 දිනට ලබමින් සිටි සංයුක්ත දීමනාවේ මූල්‍යමය අගය හා කළමනාකරණ සේවා චක්‍රලේඛ අංක 02/2016 ට අනුව ගණනය කිරීමේ දී ලබන මූල්‍යමය අගයෙන් වැඩි මූල්‍යමය අගයක් සහිත සංයුක්ත දීමනාව එම සේවකයාට පෞද්ගලික වන සේ ලබාදිය යුතුය.

ආර්.එච්.එස්. සමරතුංග
භාණ්ඩාගාරයේ ලේකම් සහ
මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශයේ ලේකම්

පිටපත් :-
1. ජනාධිපති ලේකම්
2. අග්‍රාමාත්‍ය ලේකම්
3. අමාත්‍ය මණ්ඩලයේ ලේකම්
4. විගණකාධිපති
5. ලේකම්, ජාතික වැටුප් හා සේවක සංඛ්‍යා කොමිෂන් සභාව

ඇමුණුම 07

මහරගම දිස්ත්‍රික් කම්කරු කාර්යාලය
My No
Maharagama District Labour Office

දුරකථන Telephone	2837743	ෆැක්ස් Fax	2837743	මගේ අංකය	18344/B
				ඔබේ අංකය Your No	

මහරගම දිස්ත්‍රික් කම්කරු කාර්යාලය, 121/3 ඒ, හයිලෙවල් පාර මහරගම.
Maharagama District Labour Office, High Level Road, Maharagama.

2018.08. 7

අධ්‍යක්ෂ,
පරිපාලන හා මානව සම්පත්,
ජාතික අධ්‍යාපන ආයතනය,
තැ.පෙ. 21, හයිලෙවල් පාර,
මහරගම.

ජාතික අධ්‍යාපන ආයතනයේ සේවයේ නියුතු අතිකාල හිමි කාර්යය මණ්ඩලය සඳහා අතිකාල ගෙවීම් ගණනය කිරීම පිළිබඳව උපදෙස් ලබා ගැනීම.

උක්ත කරුණට අදාළ ව ඔබගේ 2018.07.25 දිනැති ලිපිය හා බැඳේ.

එමගින් ඔබ ආයතනයේ සේවයේ නියුතු අතිකාල හිමි කාර්යය මණ්ඩලය සඳහා අතිකාල ගෙවීම් ගණනය කිරීම පිළිබඳ උපදෙස් විමසා ඇත.

ජාතික අධ්‍යාපන ආයතනය 1985 අංක 28 පනතින් සංස්ථාගත කිරීම මත රජයේ ආයතනයක් ලෙස නොව මෙය 1954 අංක 19 දරන සාප්පු හා කාර්යාල සේවක පනතේ සේවා නියුක්තිය හා පාරිශ්‍රමිකය විධිමත් කිරීමේ විධි විධාන ක්‍රියාත්මක කිරීමට නෛතිකව බැඳී සිටී.

එබැවින් අතිකාල ගණනය කිරීමේ සම්බන්ධව කටයුතු කිරීමේ දී එම පනතේ විධි විධාන අනුව කටයුතු කළ යුතු බව දන්වා සිටින අතර, මේ සම්බන්ධව 1995.03.22 දින CS/8/1/617/94 දරන ලිපිය මගින් සහකාර කම්කරු කොමසාරිස් දකුණු කොළඹ මගින් උපදෙස් ලබා දී ඇත. එම ලිපියෙහි සඳහන් උපදෙස් අනුව ඉදිරියටත් කටයුතු කරන ලෙස වැඩිදුරටත් දන්වා සිටිමි.

මෙයට - විශ්වාසී,

සහකාර කම්කරු කොමසාරිස්,
මහරගම.

ඩී.එල්. දයානන්ද
සහකාර කම්කරු කොමසාරිස්
කාර්යාලය

DDG (A/F/SS)
f.n.a
~~Legal officer~~ 01/08/18
DG

Pl. file and
n/a. 2018
2/9/18

ඇමුණුම 08

Minutes of the 424th Council Meeting of the National Institute of Education
Held on 22nd March 2018 at 5.00 p.m. in the
Director General's Room,
National Institute of Education

Present:

Dr.(Mrs.) T.A.R.J. Gunasekara	-	Director General
Mr. S. H. Kumarasinghe	-	Member
Mr. A. M. R. B. Amarakoon	-	Member
Mr. M.K. Pradeep Kumara	-	Member
Dr. Harsha Subasinghe	-	Member
Prof. P. S. M. Gunaratne	-	Member
Prof. Ravindra Fernando	-	Member

Excused:

Mr. S. Sunil Hettiarachchi	-	Chairman
Mr. Tissa Hewavithana	-	Member
Dr. Hemamala Ratwatte	-	Member

In attendance : Mr. M.A.P. Munasinghe - Board Secretary

424.1 Welcome

As the Chairman had excused, the Director General Dr.(Mrs.) T.A.R.J. Gunasekara called the meeting to order at 5.10 p.m. and extended a warm welcome to all the members present.

424.5.3 **I. M. No. 5449** **Overtime Payment**

It was reported to the Council that as per the ruling of the Assistant Commissioner of Labour dated 22. 03. 1995, the employees of the IE entitled to OT had been paid OT computed at the rate of one and a half times the hourly rate based on the basic salary until 31. 12. 2015. But from 01. 01. 2016, the Institute has been paying OT at the hourly rate in accordance with the MSD Circular No. 02/2016.

Paying attention to the employees' demand for computing OT at the previous rate, the Council discussed the fact that there is a possibility of paying OT at one and a half hour rate in accordance with a provision given in the Shop and Office Act and for the reason that a Circular cannot supersede an Act. Also, it was discussed that according to the Act, computing the rate of OT should be based on the gross salary and an exception is permitted for educational establishments.

However, after the salary revisions done in conformity with the MSD Circular, OT is being paid at the rate of one hour abiding by its Section 13 which is the recommendation of the E-code and that is too is based on the basic salary.

Having considered the above discrepancies, the Council resolved that the NIE shall get a clarification regarding this matter from the Department of Management Services.

421.6 **Any Other Business**

Nil

The meeting was adjourned at 8. 30 p.m.

The next Council meeting will be held on 19th April 2018 at 5.00 p.m. at the NIE.

Mr. S. Sunil Hettiarachchi
Chairman

Dr. (Mrs.) T.A.R.J. Gunasekara
Director General

ඇමුණුම 09

කළමනාකරණ සේවා දෙපාර්තමේන්තුව
முகாமைத்துவ சேவைகள் திணைக்களம்
DEPARTMENT OF MANAGEMENT SERVICES
මුදල් අමාත්‍යාංශය
நிதி அமைச்சு
MINISTRY OF FINANCE

මහා භාණ්ඩාගාරය, කොළඹ 01. பொது திறைசேரி, கொழும்பு 01. General Treasury, Colombo 01.

මගේ අංකය / எனது இல. / My No. DMS/1135/Vol-I

ඔබේ අංකය / உமது இல. / Your No. ජාඅආ/පාමු/පාසේ2/10(II)

දිනය / திகதி / Date 2019.08.16

ලේකම්

අධ්‍යාපන අමාත්‍යාංශය

ලේකම්තුමනි

2018.04.11 දිනැති අංක 02/2016(1) කළමනාකරණ සේවා චක්‍රලේඛය අනුව අතිකාල දීමනා ගෙවීම පිළිබඳව උපදෙස් ලබා ගැනීම

ඉහත කරුණ සම්බන්ධයෙන් ඔබේ සමාංක හා 2019.06.18 දිනැති ලිපියට හා බැඳේ.

02. මෙම ආයතනයේ සමස්ත පරිපාලන කටයුතු කරනු ලබන්නේ සාප්පු හා කාර්යාල සේවක පනතේ සඳහන් විධිවිධානවලට අනුකූලව නම් ජාතික අධ්‍යාපන ආයතනයේ කාර්ය මණ්ඩලයට අතිකාල ගෙවීම සම්බන්ධයෙන් ඔබ විසින් එවා ඇති (ඇමුණුම 3) මහරගම දිස්ත්‍රික් කම්කරු කාර්යාලයේ සහකාර කම්කරු කොමසාරිස්ගේ අංක 18344/B හා 2018.08.01 දිනැති ලිපිය අනුව කටයුතු කිරීම සම්බන්ධයෙන් විරුද්ධත්වයක් නොමැති බව කාරුණිකව දන්වමි.

03. එසේම ආයතනයේ නිවාඩු හෝ අනෙකුත් පරිපාලන කටයුතු සඳහා ආයතන සංග්‍රහයට අනුකූලව කටයුතු කළ නොහැකි බව වැඩිදුරටත් දැනුම් දෙමි.

මෙයට - විශ්වාසී

තමරා ඩී පෙරේරා

අධ්‍යක්ෂ ජනරාල්

පිටපත: අධ්‍යක්ෂ ජනරාල්, ජාතික අධ්‍යාපන ආයතනය

Legal officer/
AO I
DDG (A/F/SS)
27/8/19
26/08/19

කාර්යාලය / அலுவலகம் / Office 011 - 2484757 / 011 - 2484640
ෆැක්ස් / தொலைநகல் / Fax 011- 2430270 / 011- 2484846
විද්‍යුත් තැපැල / மின்னஞ்சல் / E-mail dgms@msd.treasury.gov.lk
වෙබ් අඩවිය / இணையத்தளம் / Website www.treasury.gov.lk

ජා.අ.ආ/ප්‍රසම්පාදන/2/54(iii) ඇමුණුම 10

දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව				
ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –		ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය
ප්‍රසම්පාදන කාර්යයේ නම	GV-1823 වාහනයේ අළුත්වැඩියා කටයුතු කිරීම.			
රැස්වීමේ අංකය	06	දිනය	2019- 04- 04	කාර්යය/ කාර්යයන්

සහභාගීත්වය	
ප්‍රසම්පාදන කමිටු සාමාජිකයන්	**සහභාගී වූ වෙනත් නිලධාරීන්**
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශ මත GV 1823 වාහනයේ අළුත්වැඩියා කටයුතු රු. 215,958/30ක මුදලකට මේ සඳහා දේශීය නියෝජිත ආයතනය වන Toyota Lanka (Private) Limited මගින් සිදුකරවා ගැනීමට අනුමැතිය ලබාදෙනු ලැබේ.

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	4/4/19
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	04/04/19
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	

ජාඅආ/ප්‍රහාන/2/38 (V)

දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –		ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය	
ප්‍රසම්පාදන කාර්යයේ නම	61-6298 බසයේ අළුත්වැඩියා කටයුතු				
රැස්වීමේ අංකය	03	දිනය	2019-03-05	කාර්යය/ කාර්යයන්	

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශ මත 61-6298 බසයේ අළුත්වැඩියා කටයුතු රු. 660,275/- ක මුදලකට suspension පද්ධතිය සඳහා වසරක හෝ 35000km ක වගකීමක් සහිතව හා තිරිංග පද්ධතියේ අළුත්වැඩියාව සඳහා 15000 km ක වගකීමක් ද, අනෙකුත් අළුත්වැඩියාවන් සඳහා වසරක වගකීමක් ද සහිතව [illegible] මෝටර්ස් වෙතින් වැඩ කරවා ගැනීමට අනුමැතිය ලබා දෙනු ලැබේ.

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	5/3/19
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	05/03/19
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික		

ජාඅආ/ප්‍රසම්පාදන/2/65

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දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –	ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය
ප්‍රසම්පාදන කාර්යයේ නම	NA - 7574 වාහනයේ අළුත්වැඩියා කටයුතු.		
රැස්වීමේ අංකය	11	දිනය 2019- 06- 11	කාර්යය/ කාර්යයන්

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	
2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි	
3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශය මත NA - 7574 වාහනයේ අළුත්වැඩියා කටයුතු රු.279,034/47 ක මුදලකට මේ සඳහා ඒකීය නියෝජිත ආයතනය වන Toyota Lanka (Private) Limited වෙතින් ලබා කරවා ගැනීමට අනුමැතිය ලබා දෙන ලදී.

අත්සන්

නම	කනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	11/6/19
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	11/06/19
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික		

ජා.අ.ආ./ප්‍රවාහන/2/51 (IV) 54

දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –	ප්‍රසම්පාදන අස්ථිත්වයේ නම		ජාතික අධ්‍යාපන ආයතනය	
ප්‍රසම්පාදන කාර්යයේ නම	250-5016 වාහනයේ අළුත්වැඩියා කටයුතු.				
රැස්වීමේ අංකය	27	දිනය	2018- 12- 07	කාර්යය/ කාර්යයන්	

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

අංක 250-5016 දරන වාහනයේ [illegible] අළුත්වැඩියා කටයුත්ත සඳහා අනුමැතිය ලබාදීමේදී [illegible] නියමිත පරිදි [illegible] කළ හැකි නම් එම කාර්යය සඳහා අඩුම ඇස්තමේන්තුව ඉදිරිපත් නොකරන [illegible] ආයතනයෙන් රු. 28216.8/=ක මුදලකට මෙම කාර්යය සිදු කරවා ගැනීමට අනුමැතිය ලබාදෙනු ලැබේ.

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	[signature] 7/12/18
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	[signature] 07/12/18
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	[signature]

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දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –	ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය
ප්‍රසම්පාදන කාර්යයේ නම	GH - 0348 වාහනයේ අළුත් වැඩියා කටයුතු		
රැස්වීමේ අංකය	07	දිනය 2018- 05- 17	කාර්යය/ කාර්යයන්

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. සී. සමරවීර මයා අධ්‍යක්ෂ ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශ මත GH-0348 වාහනයේ අළුත් වැඩියා කටයුතු වසරක වගකීම් කාලයකට යටත්ව රු 231,000/-ක මුදලකට සී/ස ජය මෝටර්ස් ආයතනය වෙතින් සිදු කරවා ගැනීමට අනුමැතිය ලබාදෙමු.

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	
02) ඩී. බී. එම්. ඩී. බණ්ඩාර මයා ~~එස්. ඒ. සී. සමරවීර මයා~~ අධ්‍යක්ෂ- ~~ඉංග්‍රීසි~~ විභාග ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික		

දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –	ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය
ප්‍රසම්පාදන කාර්යයේ නම	HB-9631 වාහනයේ අනතුරු හානිය අලුත්වැඩියා කිරීම.		
රැස්වීමේ අංකය	20	දිනය	2018- 09- 13
කාර්යය/ කාර්යයන්			

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශ මත අනතුරට පත්ව ඇති HB-9631 වාහනයේ හානිවූ කොටස් අලුත්වැඩියා කර අලුත් කොටස් යොදා යළි ධාවනයට පත් කර ලීම සඳහා රු. [redacted] මුදලකට [redacted] Works (Pvt) Ltd වෙතින් මිල කරවා ගැනීමට [redacted] ලබා දෙනු ලැබේ.

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	13/9/18
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	13/09/18
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	

ජාඅආ/ප්‍රසම්පාදන/2/56(iii)

(8)

දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –	ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය
ප්‍රසම්පාදන කාර්යයේ නම	HB-9631 වාහනයේ අලුත් වැඩියා කටයුතු		
රැස්වීමේ අංකය	25 දිනය	2019-10-01	කාර්යය/ කාර්යයන්

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශ මත HB-9631 වාහනයේ අලුත් වැඩියා කටයුතු සිදුකිරීමේදී වැඩි වී ඇති බිල්පත් වටිනාකම රු. 85,800/= ක මුදලක් B.M.D Engineering works (Pvt) Ltd වෙතට ගෙවීම් කිරීමට අනුමැතිය ලබා දෙන ලදී.

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	01/11/19
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	

ජාඅආ/ මුහාන/2/83

දෙපාර්තමේන්තු (සුළු) ප්‍රසම්පාදන කමිටු රැස්වීම් වාර්තාව

ප්‍රසම්පාදන කමිටුවේ ස්වභාවය	DPC(minor) –		ප්‍රසම්පාදන අස්ථිත්වයේ නම	ජාතික අධ්‍යාපන ආයතනය	
ප්‍රසම්පාදන කාර්යයේ නම	KX-8274 වාහනයේ අළුත්වැඩියා කටයුතු.				
රැස්වීමේ අංකය	25	දිනය	2019-11-01	කාර්යය/ කාර්යයන්	

සහභාගීත්වය

ප්‍රසම්පාදන කමිටු සාමාජිකයන්	සහභාගී වූ වෙනත් නිලධාරීන්
1. සභාපති : කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා) 2. සාමාජික : එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි 3. සාමාජික : බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල්	

තීරණය :-

තාක්ෂණික ඇගයීම් කමිටු නිර්දේශ පරිදි KX-8274 වාහනයේ අළුත්වැඩියා කටයුතු රු. 298,077/70ක මුදලකට මේ සඳහා දේශීය නියෝජිත ආයතනය වන Associated Motorways (Private) Limited වෙතින් සිදු කරවා ගැනීමට අනුමැතිය ලබා දෙනු ලැබේ. මේ සඳහා මිල ගණන් කැඳවීම වෙනුවෙන් සුළු ප්‍රසම්පාදන කමිටුවේ ආවර්තන අනුමැතියද ලබා දෙනු ලැබේ. [illegible] XVI [illegible] විශේෂ අවස්ථාවක් [illegible].

අත්සන්

නම	තනතුර	ඉහත සඳහන් තීරණයට එකඟ වන බව (ඔව් / නැත)	අත්සන
01) කේ. ඩබ්. බී. එම්. පී. විජේසුන්දර මයා නි. අ. ජ. (පාලන, මුදල් හා සහාය සේවා)	සභාපති	ඔව්	
02) එස්. ඒ. ඩී. සමරවීර මයා අධ්‍යක්ෂ- ඉංග්‍රීසි ජාතික අධ්‍යාපන ආයතනය	සාමාජික	ඔව්	01/11/19
03) බී. සී. කේ. ගුණවර්ධන මයා නියෝජ්‍ය අධ්‍යක්ෂ - මුදල් ජාතික අධ්‍යාපන ආයතනය	සාමාජික		

ඇමුණුම 11 /

ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

තැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மஹரகம
P.O. Box 21, High Level Road, Maharagama, Sri Lanka

අපේ යොමුව: / எமது கோவை: / Our Reference: [illegible]

ඔබේ යොමුව: / தங்கள் கோவை: / Your Reference:

දිනය: / திகதி: / Date: 2016.01.08

ඒ.ඩී.නන්දසේන මයා,
අධ්‍යක්ෂ (තාක්ෂණ අධ්‍යාපන)
අධ්‍යාපන අමාත්‍යාංශය,
ඉසුරුපාය,
බත්තරමුල්ල.

අධ්‍යාපනවේදී උපාධි පාඨමාලාව (ඉංජිනේරු තාක්ෂණ අධ්‍යාපනය) 2016/2019

උක්ත පාඨමාලාව 2016.01.23 වන දින සිට මහරගම අධ්‍යාපන විද්‍යාපීඨයේ දේශනශාලාවල පැවැත්වේ. එම පාඨමාලාවේ ඉදිරි කටයුතු කාර්යක්ෂමව හා අඛණ්ඩව ක්‍රියාත්මක කිරීම සඳහා පියවර රැසක් ගත යුතුව ඇත. එනම්,

1. වෘත්තීය තාක්ෂණ විශ්වවිද්‍යාලයේ අය වැය ඇස්තමේන්තුව ලබා ගෙන එම ආයතනයට අදාළ මුදල් ප්‍රතිපාදන ලබා දීම.

2. ගුරු සිසුන්ට අමාත්‍යාංශයේ ප්‍රතිපාදන පහසුකම් සපයා ඇති බැවින්, එම සිසුන් සමඟ ගිවිසුමකට එළඹීම.

3. ජාතික අධ්‍යාපන ආයතනයේ අධ්‍යක්ෂ ජනරාල් හා අමාත්‍යාංශය අතර මෙන්ම වෘත්තීය තාක්ෂණ විශ්වවිද්‍යාලය සමඟ අවබෝධතා ගිවිසුමක් අත්සන් කිරීම.

ඉහත සඳහන් කරුණු කඩිනමින් ඉටු කිරීම පාඨමාලාවේ ඉදිරි කටයුතු අවහිරතාවකින් තොරව [illegible] ගෙන යාමට ඉවහල් වන බැවින් ඒ සඳහා අවශ්‍ය ක්‍රියාමාර්ග ගන්නා මෙන් කාරුණිකව ඉල්ලමි.

ආර්.එම්.එස්.කේ.රණසිංහ
අධ්‍යක්ෂ
ගුරු අධ්‍යාපන දෙපාර්තමේන්තුව

ඇමුණුම 11

ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

තැ.පෙ. 21, හයිලෙවල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம
P.O. Box 21, High Level Road, Maharagama, Sri Lanka

මගේ යොමුව: / எனது இலக்கம்: / My Reference: විනාශ / ගු. අ. දී / 8ච9/ Tech/...

ඔබේ යොමුව: / உமது இலக்கம்: / Your Reference:

දිනය: / திகதி: / Date: 2016.06.28

ලේකම්,

අධ්‍යාපන අමාත්‍යාංශය,

ඉසුරුපාය,

බත්තරමුල්ල.

අධ්‍යාපනවේදී උපාධි පාඨමාලාව (ඉංජිනේරු තාක්ෂණවේදය) 2016/2019 පාඨමාලාව ක්‍රියාත්මක කිරීමට අවශ්‍ය නීත්‍යානුකූල ගිවිසුම්වලට එළඹීම සඳහා අවධානය යොමු කිරීමයි.

අධ්‍යාපන අමාත්‍යාංශය විසින් කරන ලද ඉල්ලීම හා වැය ප්‍රතිපාදන පහසුකම් ලබා දීමෙන් පසුව ජාතික අධ්‍යාපන ආයතනයේ ගුරු අධ්‍යාපන දෙපාර්තමේන්තුව මගින් උක්ත පාඨමාලාව 2016.01.23 දින ආරම්භ කරන ලද අතර මේ වන විට එහි මුල් අදියර වූ පදනම් පාඨමාලාවට අයත් ගණිතය හා ඉංග්‍රීසි විෂය නිර්දේශයන්හි දේශන සැසි 50ක් 2016.07.24 දිනෙන් අවසන් වීමට නියමිතය.

උසස් අධ්‍යාපන අමාත්‍යාංශය මගින් සම්පාදිත ශ්‍රී ලංකා සුදුසුකම් රාමුවේ (SLQF) 7 වන ...ටමට අදාළ අධ්‍යාපන සුදුසුකම් ගුරු භවතුන්ට ලබා දීම සඳහා ඉදිරිපත් කළ පාඨමාලා සැලසුමට ජාතික අධ්‍යාපන ආයතනයේ ශාස්ත්‍රීය කටයුතු සභාව විසින් අනුමැතිය ලබා දී ඇති ...න් එහි ඇතුළත් රෙගුලාසිවලට අනුව පාඨමාලාව ක්‍රියාත්මක කිරීමට නියමිතය. ඒ සඳහා ජාතික අධ්‍යාපන ආයතනය හා වෘත්තීය තාක්ෂණ විශ්වවිද්‍යාලය එක්ව පාඨමාලාවේ දෙවන අදියරේ අධ්‍යයන කටයුතු ආරම්භ කළ යුතු අතර දෙවන අදියර ආරම්භ කිරීමට පෙර පහත සඳහන් නීත්‍යානුකූල ගිවිසුම්වලට එළඹීම අවශ්‍ය වන බව ඔබගේ අවධානය සඳහා ඉදිරිපත් කරමි.

1. අධ්‍යාපන අමාත්‍යාංශය සහ නිපුණතා සංවර්ධන හා වෘත්තීය පුහුණු අමාත්‍යාංශය අතර අවබෝධතා ගිවිසුමක් අත්සන් කිරීම.
2. අධ්‍යාපන අමාත්‍යාංශය සහ ජාතික අධ්‍යාපන ආයතනය අතර අවබෝධතා ගිවිසුමක් අත්සන් කිරීම.
3. ජාතික අධ්‍යාපන ආයතනය හා වෘත්තීය තාක්ෂණ විශ්ව විද්‍යාලය අතර අවබෝධතා ගිවිසුමක් අත්සන් කිරීම.
4. අධ්‍යාපන අමාත්‍යාංශය සමඟ ගුරු සිසුන් ඇප බැඳුම්කරයක් අත්සන් කිරීම සහ එහි පිටපත් එක් එක් සිසුවාගේ පෞද්ගලික ලිපිගොනුවට ඇතුළත් කිරීමට ජාතික අධ්‍යාපන ආයතනය වෙත යොමු කිරීම.

ඉහත අවශ්‍යතා සපුරාදීම මගින් මෙම පාඨමාලාවේ කටයුතු සාර්ථක කිරීම සඳහා ලබා දෙන සහාය කෘතඥතාපූර්වකව අගය කරමි.

ආචාර්ය ටී.ඒ.ආර්.ජේ. ගුණසේකර
අධ්‍යක්ෂ ජනරාල්

පිටපත් : වී.ඩී. නන්දසේන මයා - අධ්‍යක්ෂ (තාක්ෂණ අධ්‍යාපන)

ඇමුණුම 12

NATIONAL INSTITUTE OF EDUCATION

User ID : Kithmini
Date : 03/12/2020
Time : 09:33:33
Page No: Page 1 of 1

Journal Listing

From : JE.0000021 **To :** JE.0000021

Account	Supplier	Narration	Dr	Cr
Txn No : JE.0000021		BEING TRANSFERED THE UN CLAIMED ITEMS MORE THAN FIVE Y Years to income A/c. **Date :** 10/1/2020		
MISCELLANEOUS INCOME - 0038			0.00	2,468,137.79
REFUNDABLE DEPOSIT - 0070			123,850.00	0.00
REFUNDABLE DEPOSIT-TENDER - 0282			410,235.00	0.00
REFUNDABLE DEPOSIT-LIBRARY - 0283			244,600.00	0.00
RETENTION - 0312			1,589,612.79	0.00
BID BOND - 0318			99,840.00	0.00
			2,468,137.79	2,468,137.79
Grand Total			**2,468,137.79**	**2,468,137.79**

ඇමුණුම 13

අධ්‍යාපන අමාත්‍යාංශය
கல்வி அமைச்சு
Ministry of Education

'ඉසුරුපාය', බත්තරමුල්ල, ශ්‍රී ලංකාව.
'இசுருபாய', பத்தரமுல்ல, இலங்
'Isurupaya', Battaramulla, Sri La
+94112785141-50 +94
info@moe.gov.lk www

මගේ අංකය / எனது இல. / My Ref. ED/7/99/01/ජා.අධ්‍යා.ආ

ඔබේ අංකය / உமது இல. / Your Ref.

දිනය / திகதி / Date 2019.11.08

18 NOV 2019

13 NOV 2019
2837

DDG(ADMIN, FINANCE & SUP) 14 NOV 2019

අධ්‍යක්ෂ ජනරාල්,

ජාතික අධ්‍යාපන ආයතනය

මහරගම.

<u>දකුණු ආසියානු ගුරු පුහුණු සංවර්ධන මධ්‍යස්ථාන ගොඩනැගිල්ල ඉදිකිරීම - මීපේ</u>

<u>ඉතිරි වැඩ සඳහා යොමු කිරීම</u>

උක්ත කාරණය සම්බන්ධයෙන් ආර්.එන්.කන්ස්ට්‍රක්ෂන් (පුද්ගලික)සමාගමේ කළමණාකරන අධ්‍යක්ෂ විසින් මට ද පිටපත් සහිතව ඔබ වෙත යොමු කර ඇති 2019.10.22 දිනැති ලිපිය හා බැඳේ.

02. ඒ අනුව අධ්‍යාපන අමාත්‍යාංශයේ අතිරේක ලේකම් නිලකාමරයේදී, ඉදිකිරීම් කොන්ත්‍රාත්කරු සහ අදාළ නිලධාරීන් සමඟ 2019.10.21 දින පැවති සාකච්ඡාවේදී එකඟ වූ පරිදි කොන්ත්‍රාත්කරු විසින් ඉදිරිපත් කරන ලද සංශෝධිත වැඩ සැලැස්ම අනුව 2019.12.15 දින වන විට වැඩ අවසන් කර ගොඩනැගිල්ල භාර දීමට එකඟ වී ඇත. තවද ඔහු විසින් ඉදිකිරීම් වැඩ වේගවත් කර ප්‍රගතිය සතුටුදායක මට්ටමින් පවත්වාගෙන යන බවද මා වෙත වාර්තා විය. ඒ අනුව, ඔහුගේ බිල්පත් නිරවුල් කිරීමට සහ කල් දිගුව ලබාදීම අනුමත කරමි.

03. තවද, වැඩ සැලැස්මට අනුව නියමිත ඉලක්ක සපුරන්නේදැයි නිරන්තරව ඔබ ආයතනයේ අධ්‍යක්ෂ (ඉංජිනේරු) විසින් අධීක්ෂණය කල යුතු බවද කාරුණිකව දන්වමි.

ආචාර්ය යූ.ජී.වයි. අබේසුන්දර,

අධ්‍යක්ෂ (පාසල් ගොඩනැගිලි)

අධ්‍යාපන ලේකම් වෙනුවට

පිටපත් -

1. අතිරේක අධ්‍යක්ෂ ජනරාල්, ජාතික අධ්‍යාපන ආයතනය - කරු.දැ.ගැ.පි.හා මෙම කාර්යාලයට භාරදී ඇති ඉදිකිරීම් වැඩ සැලසුම් පිටපතක් මේ සමග ඉදිරිපත් කරමි.
මීපේ ව්‍යාපෘතිය

2. අධ්‍යක්ෂ(ඉංජිනේරු), ජාතික අධ්‍යාපන ආයතනය - කරු.දැ.ගැ.පි. හා අ.ක.ස

3. කළමණාකරන අධ්‍යක්ෂ, ආර්.එන්.කන්ස්ට්‍රක්ෂන් (පුද්ගලික)සමාගම - කරු.දැ.ගැ.පි

ගරු අමාත්‍යතුමා / கௌரவ அமைச்சர் / Hon. Minister — +94112784832, +94112784825

ලේකම් / செயலாளர் / Secretary — +94112784811, +94112785162

① DDG (A/F/SS)
Pl. make the necessary payments

ACTION PLEASE

② D(Eng) / LE
Pl. monitor the progress
& make necess...

PROJECT – DESIGN & CONSTRUCTION OF PROPOSED HOSTEL FACILITIES FOR THE SOUTH ASIAN REGIONAL TEACHERS DEVELOPMENT CENTRE AT MEEPE

Progress Review- Minutes of the Meeting

Venue : Ministry of Education, Office of the Additional Secretary(Procurement & Construction), 5th Floor

Date & Time : 21st October2019, 2.00 p.m.

Chaired by : Mrs. K.A.D.R.Nishanthi Jayasinghe, Additional Secretary (Procurement & Construction)

Participants: As shown below.

Ministry of Education (MOE)

1	Dr. U. G. Y. Abeysundara	Director (School Works)
2	Mr. S. T. S. Kariyawasam	Additional Director (School Works)

National Institute of Education

1	Dr. T. A. R. G. Gunasekara	Director General, National Institute of Education
2	Prof. G. Nanayakkara	Additional Director General (National Institute of Education)
3	Mr. K. W. B. M. P. Wijesundara	Deputy Director General (Admin. Finance & Support Services)
4	Ms. C. K. Ratnayake	Civil Engineer, National Institute of Education
5	Mr. R. A. I. Rupasinghe	Maintenance Officer, National Institute of Education

Representatives from Contractors

1	Mr. Ruwan Edirisinghe	Managing Director , RNC
2	Mr. Ajith Weniwella	General Manager, RNC
3	Mr. A. M. S. L. Kumara	Deputy General Manager, RNC
4	Mr. Prabath Liyanage	Project Manager, RNC

Details of the Contract

I. Name of the Contractor : R N Constructions (Pvt) Ltd
II. Contract Amount : LKR 204,755,612.67 (Excluding VAT)
III. Date of Contract Award : 04th January 2018
IV. Initial Date of Completion : 3rd January 2019
(As per contract Agreement)
V. Progress : Physical 40% of total worth
Financial 34% of total Amount
VI. Time extension granted up to : 5th February 2019
VII. Time extension requested up to : Proposed new date of completion

ITEM	MATTERS DISCUSSED	DECISSIONS TAKEN	RESPONSIBILITY
1.	Progress ◆ Deputy Director General (Administration, Finance & Support Services) explained the current situation of the project and he emphasized that even though the initial project duration is over, the construction progress is about 40% of the total work. ◆ Managing Director of RN Constructions explained the reasons such as difficulties of supplying materials and labours as expected due to crisis in the construction industry, Bad weather conditions, Impact from terrorist attack on Easter Sunday (21.04.2019), Depriciation of SLRupee against US$ etc. for delay in completion the project and requested to settle the bills worth Rs. 17 million on hold and time extention. ◆ Additional Secretary (MOE), Director General (NIE) and Additional Director General (CELD), Meepe explained the difficulties that NIE facing due to delay of the project. ◆ Director (School works) instructed to expedite constructions and submit a accelerated work programme which includes necessary labour and resource supply to complete the construction by 15th December 2019. This programme should submit by 22nd October 2019. ◆ Director (School works) checked with the NIE weather the Performance Bond and Advance payment bond have been extended sufficiently and found that they are valid upto 2nd February 2020 and 28th February 2020 respectively.	◆ If contractor submit a programme as he was informed in the meeting and show the progress accordingly, time extension will be granted up to 15th December 2019. ◆ Progress review will be conducted once in every 2 weeks. ◆ Releasing the contractor's interim payments	RNC MOE / NIE / RNC NIE
2.	Director General NIE and Deputy Director General (Administration, Finance & Support Services) explained limitation of funds for this year as it was planned to complete most of the works of the project for the year 2018.	The Director general, NIE has to discus with DG(Finance) of the MOE to find necessary funds from the MOE or otherwise, to use earnings of the NIE.	MOE / NIE

K.A.D.R. Nishanthi Jayasinghe
Additional Secretary
(Procurement & Construction)
Ministry of Education
"Isurupaya" Battaramulla.

....

Ms. K. A. D. R. Nishanthi Jayasinghe
Additional Secretary (Procurement)/ For Secretary- Ministry of Education

CCs. 1. Secretary, Ministry of Education,
2. All participants

ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION
තැ.පෙ. 21, ගැඹිලවැල් පාර, මහරගම
த.பெ. 21, ஹைலெவல் வீதி, மகரகம
P.O. Box 21, High Level Road, Maharagama, Sri Lanka

අපේ යොමුව:
எமது கோவை:
Our Reference: NIE/AF/ENG/1/2/3/28

ඔබේ යොමුව:
தங்கள் கோவை:
Your Reference:

දිනය:
திகதி:
Date: 2019.11.01

අවධානය : අතිරේක ලේකම් (ප්‍රසම්පාදන හා ඉදිකිරීම්)

ලේකම්,
අධ්‍යාපන අමාත්‍යාංශය,
ඉසුරුපාය,
බත්තරමුල්ල.

මීපේ දකුණු ආසියානු ගුරු සංවර්ධන මධ්‍යස්ථානයේ තෙමහල් නේවාසිකාගාර ගොඩනැගිල්ල ඉදිකිරීම - කොන්ත්‍රාත් අංකය - CE 532

යොමුව : (අ) 2019.10.21 දින උක්ත ගොඩනැගිල්ල ඉදිකිරීම සම්බන්ධයෙන් පැවති ප්‍රගති සමාලෝචන රැස්වීම් වාර්තාව.

(ආ) 2019.10.22 දිනැති ඉදිරි කාර්යයන් සඳහා R N කන්ස්ට්‍රක්ෂන්ස් (පුද්.) සමාගම විසින් ඉදිරිපත් කර ඇති සංශෝධිත වැඩ සටහන (Revised Program for the Balance Works)

යොමු (අ) වාර්තාවේ පරිදි උක්ත කොන්ත්‍රාත් කාර්යය සම්බන්ධව ගනු ලැබූ තීරණ අනුව කොන්ත්‍රාත්කරු විසින් 2019.10.22 දින සංශෝධිත වැඩ සටහන ඔබ වෙත ඉදිරිපත් කර ඇත.

ඒ අනුව කොන්ත්‍රාත් කාලය දීර්ඝ කිරීම හා ඉදිරිපත් කර ඇති බිල්පත් ගෙවීම සම්බන්ධව ඔබගේ අනුමැතිය ලබා දෙන ලෙස කාරුණිකව ඉල්ලා සිටිමි.

ආචාර්ය ටී. ඒ. ආර්. ජේ. ගුණසේකර
අධ්‍යක්ෂ ජනරාල්

පිටපත : අධ්‍යක්ෂ (පාසල් ගොඩනැගිලි), අධ්‍යාපන අමාත්‍යාංශය - අ.ක.ස.

අධ්‍යක්ෂ ජනරාල් / பணிப்பாளர் நாயகம் / Director General (011) 7601621
කාර්යාලය / அலுவலகம் / Office (011) 7601601
ෆැක්ස් / பெக்ஸ் / Fax (011) 7601800 (011) 7601700
I.D.D. Code +94-1
වෙබ් අඩවිය / இணையதளம் / Website www.nie.lk
ඊ-මේල් / ஈ-மெயில் / E-mail info@nie.lk nie.lk@hotmail.com

SIGNIFICANT ACCOUNTING POLICIES

1.1 Reporting Entity

The National Institute of Education has been incorporated under the National Institute of Education Act no. 28 of 1985.The main administration office of the Institute is Located at No.21, High Level Road, Maharagama. The Financial Year for the Institute is the year ending 31st December.

1.2 Conversion of foreign exchange - The transactions in foreign exchange are converted at the rate of exchange prevailing at the time of transactions were effected.

1.3 Basis of preparation

1.3.1 Statement of compliance

The financial statements comprise the statement of financial position, statement of financial performance, statement of changes in equity, cash flow statement and notes to the financial statements. These statements have been prepared in accordance with the Sri Lanka public sector accounting standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka.

1.4 Assets and the Bases of their Valuation

1.4.1 Debtors & Other Receivable

Receivables are carried at anticipated realisable value. An estimate is made for doubtful receivables based on a review of specific outstanding amounts at the year end.

1.4.2 Property, Plant & Equipment and Depreciation

Assets are recorded at cost or revalued amount less accumulated depreciation (Carrying Amount) and cost includes expenditure that is directly attributable to the acquisition of the asset. Depreciation is charged to the income statement on the written down values at the following rates per annum in order to write off the cost of such assets over their estimated useful lives.

Office Furniture & Equipment	10%
Computer Equipment	33 1/3 %
Library Books & Periodicals	10%
Motor Bicycles & Bicycles	20%
Plant & Machinery	10%
Motor Vehicles	20%
Buildings	5%
Photocopy Machines	10%
Electricity Supply (Solar System)	10%
Cloaks	20%

The assets of the National Institute of Education were revalued by independent professional valuer who hold recognized and relevant professional qualification and experience. The balance of Rs. 5,245,193,171.41 which result as the excess over the credited to the revaluation reserve of the Institution. (Revaluation Surplus)

The details of freehold assets stated at revaluations are indicated below.

Lands

Property	Method of Valuation	Effect. date	Valuer	Land Area (Perches)	Value per perch (Rs)	Total Fair Value (Rs)
Maharagama						
High Land				2604	1,200,000.00	3,124,800,000.00
Paddy Land	Market Approach	2018. 12.31	Dasanayake Associates	200	7,500.00	1,500,000.00
Meepe						
Land				2586	500,000.00	1,293,000,000.00
Total						**4,419,300,000.00**

Other Property, Plant and Equipment	**Fair Value (Rs)**	
Buildings - Maharagama	1,096,257,800.00	
Meepe	207,521,050.00	
Motor Vehicles	85,450,000.00	
Furniture and Fittings	50,232,750.00	
Office Equipment	39,234,700.00	
Computer Accessories	27,427,000.00	
Plant & Machinery	45,355,000.00	
Lab Equipment	14,110,200.00	
Total	**1,565,588,500.00**	**1,565,588,500.00**
Grand Total (Revalued)		**5,984,888,500.00**

1.4.3. Inventories

Inventories have been valued at lower of cost and net realisable value.

1.4.4 Cash & Cash Equivalents

Cash & Cash Equivalents are defined as cash in hand, cash in transit & current account balances in banks.

1.4.5 Cash Flow

Cash Flow statement has been prepared using the indirect method.

1.5. Accounting Grants

Grants that compensate the institute for expenses incurred are recognised as revenue in the income statement on a systematic basis in the same period in which the expenses are incurred. Grants that compensate the institute for the cost of asset is capitalized and amortised as revenue on a systematic basis over the useful life of the related assets.

1.6 Employee Benefits

1.6.1 Provision for gratuity

A Provision has been made for retiring gratuity payable under "Retiring Gratuity Act, No 12 of 1983" for all employees who have joined the Institute.

1.6.2 Define contribution plans

Obligations for contributions to Employees Provident Fund and Employees Trust fund are recognised as incurred expenses in the income statement.

1.7 Current Liabilities

Current Liabilities are those which fall due for payment on demand or within one year from the balance sheet date. Noncurrent Liabilities will fall due for payments one year or more after the balance sheet date.

1.8 Events after the Balance Sheet Date

The materiality of events occurring after the balance sheet date has been considered and appropriate adjustment, wherever necessary, have been made in the accounts.

1.9 Income and Expenditure

1.9.1 Revenue recognition

(i) Government Grant for Recurrent Expenditure recognized cash basis in the Statement of Financial Performance.

(ii) Surplus / Deficits on examinations, seminars, courses and other educational and member activities are taken to income accounts in the year of completion of such activity.

1.9.2 Expenditure

(i) All expenditure incurred in the running of the institute and maintaining the capital assets in the state of efficiency has been charged to revenue in arriving at the surplus – (deficit) for the year.

(ii) All Expenditure incurred in the acquisition extension, or improvement of assets of a permanent nature in order to carry on or increase the earning capacity of the institute has been treated as capital expenditure.

2.0 Contingencies

Contingent Assets

2.1 Since the outcome of legal cases indicated below are subjected to the decision of the court they are disclosed as contingent assets.

1. Mrs. S.J.M.S.N Senewerathne	Rs. 2,947,745.00
2. Mrs. K.W.P.A. Weerawardhana	Rs. 198,497.00
3. Miss. B.K. Wijegunawardhene	Rs. 1,335,286.00

2.2 Rs. 59,724,461.14 worth of orders have been issued and no goods were received as at the balance sheet date.

2.3 The Institute has signed agreements with contractors for construction and rehabilitation works for the value of Rs. 39,910,537.73 during the year (2019) and to be completed and paid in the year 2020.

Arrears of Employee Trust Fund

2.4 Arrears of EPF relevant to financial years 2006 to 2015 amounting Rs.72,188,213.07 has been recognized in financial statements as Accrued Expenses under current liabilities. The Institution has been decided to pay in 2020 with the conformation of commissioner of Labour by instalment basis.

NATIONAL INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2019

	Notes	2019	Re-stated 2018	2018
		Rs. Cts	Rs. Cts	Rs. Cts
Assets				
Current Assets				
Cash and Cash equivalents	1	71,659,994.57	75,799,977.83	75,799,977.83
Short term Investments	2	696,885,657.51	749,969,041.51	749,969,041.51
Trade, other receivables and advances	3,4	124,239,140.28	156,740,800.99	98,740,800.99
Inventories / Stock	5	52,579,390.55	48,964,735.83	48,964,735.83
Prepayments	6	87,341.00	162,632.00	162,632.00
		945,451,523.91	1,031,637,188.16	973,637,188.16
Non-Current Assets				
Work in progress	7	338,351,504.48	222,845,645.05	222,845,645.05
Infrastructure, Plant, Equipment, Land and Buildings	8	5,993,834,750.48	6,054,249,737.78	809,056,566.37
		6,332,186,254.96	6,277,095,382.83	1,031,902,211.42
Total Assets		7,277,637,778.87	7,308,732,570.99	2,005,539,399.58
Liabilities				
Current Liabilities				
Trade, Other Payble & Accrued Expenses	9	140,787,088.43	157,378,802.78	160,809,148.40
Course fees & others received in Advance	10	140,988,975.37	123,062,893.80	115,817,665.80
		281,776,063.80	280,441,696.58	276,626,814.20
Non-Current Liabilities				
Provision for Gratuity	11	185,868,160.64	162,758,547.17	162,758,547.17
Total Liabilities		185,868,160.64	162,758,547.17	162,758,547.17
Net Assets		6,809,993,554.43	6,865,532,327.24	1,566,154,038.21
Net Assets / Equity				
Capital Reserves & Grant	12	1,113,037,383.54	1,126,183,923.78	1,131,183,923.78
Accumulated Fund	13	140,605,672.05	185,863,020.69	126,677,903.07
Loan Fund	14	76,679,170.23	73,814,054.16	73,814,054.16
Bond Violation Fund	15	7,243,992.00	7,243,992.00	7,243,992.00
Reserve Fund	16	5,472,427,336.61	5,472,427,336.61	227,234,165.20
Total Net Assets / Equity		6,809,993,554.43	6,865,532,327.24	1,566,154,038.21

The Accounting Policies to the Financial statements from page 03 to 06 form an integral part of the Financial Statements.

Certified Correct

....
Mr.B.C.K.Gunawardhana
Deputy Director Finance
For Director Finance

....
Mr.K.W.B.M.P.Wijesundara
Deputy Director General
Administration Finance and Support Services

The council of National Institute of Education is responsible for preparation of these financial statements and signed for and on behalf of the council

....
Dr. Mrs.T.A.R.J. Gunasekara
Director General
28th February 2020

....
Mr.N.H.M.Chithrananda
Chairman of the Council
Secretary to the Ministry of Education

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 2019

	2019 Rs. Cts	Restated 2018 Rs. Cts	2018 Rs. Cts
Cash Flow from Operating Activities			
Surplus/ (Deficit) from ordinary activities	(41,340,475.84)	66,952,559.65	21,197,787.65
Adjustment for			
Non Cash movements			
Depreciation	113,146,540.24	59,201,079.03	59,201,079.03
Provision for Gratuity	33,362,684.72	40,614,820.36	40,614,820.36
Other Adjustments	(2,733,570.12)	80,632,824.85	67,202,479.23
(Profit)/Loss on Disposal of PPE		(1,720,342.31)	(1,720,342.31)
Operating Activities Before Working Capital Changes	102,435,179.00	245,680,941.58	186,495,823.96
(Increase) / Decrease in Stock	(3,614,654.72)	(13,242,083.29)	(13,242,083.29)
(Increase) / Decrease in Receivables	32,501,660.70	(68,715,029.70)	(10,715,029.70)
(Increase) / Decrease in other Current Assets	75,291.00	(83,977.00)	(83,977.00)
Increase / (Decrease) in Payable	1,334,367.20	4,641,169.99	3,853,109.22
Net Cash Flow from Working Capital	**30,296,664.18**	**(77,399,920.00)**	**(20,187,980.77)**
Cash Generated from Operations	132,731,843.18	168,281,021.58	166,307,843.19
Retirement Benefit Cost Paid	(10,253,071.26)	(12,496,585.46)	(12,496,585.46)
Net Cash Generated from Operating Activities	**122,478,771.92**	**155,784,436.12**	**153,811,257.73**
Cash Flows from Investing Activities			
Work-in Progress	(115,505,859.64)	(160,514,654.62)	(160,514,654.62)
Additions Property Plant and Equipment	(53,914,854.24)	(118,421,772.76)	(118,421,772.76)
Disposal of PPE		3,082,600.00	3,082,600.00
Investment in Tresury Bills and Fixed Deposits	53,083,384.00	(332,314,012.16)	(332,314,012.16)
Net Cash used in Investing Activities	**(116,337,329.88)**	**(608,167,839.54)**	**(608,167,839.54)**
Cash Flow from Financing Activities			
Capital Grant & Donation	(13,146,540.24)	53,979,061.26	58,979,061.26
Reserve Fund	-	(1,000,000.00)	(1,000,000.00)
Bond Violation Fund	-	3,026,821.61	3,026,821.61
Loan Fund	2,865,116.07	3,477,669.08	3,477,669.08
Net Cash used in Financing Activities	**(10,281,424.17)**	**59,483,551.95**	**61,456,730.34**
Net Increase / (decrease) In Cash and Cash Equivalents	**(4,139,982.13)**	**(392,899,851.47)**	**(392,899,851.47)**
Cash & Cash Equivalents at the beginning of year	75,799,976.70	468,699,828.17	468,699,828.17
Cash & Cash Equivalents at End of the Year	**71,659,994.57**	**75,799,976.70**	**75,799,976.70**

NATIONAL INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2019

	Notes	2019 Rs. Cts	(Restated) 2018 Rs.	2018 Rs. Cts
Operating Revenue				
Income	17(19-24)	503,182,007.16	341,006,447.88	300,251,675.88
Government & Foreign Grant Recurrent	18	463,000,000.00	775,084,500.00	770,084,500.00
Total Income		**966,182,007.16**	**1,116,090,947.88**	**1,070,336,175.88**
Operating Expenses				
Personnel Emolument	25	419,122,349.93	389,670,485.79	389,670,485.79
Travelling Expenses	27	6,713,438.85	11,689,041.67	11,689,041.67
Supplies and Consumable used	28	59,231,121.05	32,061,934.64	32,061,934.64
Depreciation and Amortization Expenses	29	113,146,540.24	59,201,079.03	59,201,079.03
Maintenance	30	48,448,613.13	35,969,757.35	35,969,757.35
Contractual Services	31	324,572,230.33	396,870,128.29	399,263,685.71
Deposit Expenses	32	0.00	24,062,500.86	24,062,500.86
Operating Expenses	33	36,136,277.48	96,751,898.97	96,751,898.97
Finance Cost	34	151,911.99	468,004.21	468,004.21
Total Operating Expenses		**1,007,522,483.00**	**1,046,744,830.81**	**1,049,138,388.23**
Surplus / (Deficit) for the year		**(41,340,475.84)**	**69,346,117.07**	**21,197,787.65**

The Accounting Policies to the Financial statements from page 03 to 06 form an integral part of the Financial Statements.

Certified Correct

....
Mr.B.C.K.Gunawardhana
Deputy Director Finance
For Director Finance

....
Mr.K.W.B.M.P.Wijesundara
Deputy Director General
Administration Finance and Support Services

The council of National Institute of Education is responsible for preparation of these financial statements and signed for and on behalf of the council

....
Dr. Mrs.T.A.R.J. Gunasekara
Director General
28th February 2020

....
Mr.N.H.M.Chithrananda
Chairman of the Council
Secretary to the Ministry of Education

NATIONAL INSTITUTE OF EDUCATION

STATEMENT OF CHANGES IN EQUITY 2019

	Loan Fund	Revaluation and other Reserves	Capital Reserves	Accumulated Fund- Restated	Bond Violation Fund	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at 1st January 2018	70,336,385	228,234,165	1,072,204,863	42,334,163	4,217,170	**1,417,326,746**
Fixed Assets Reserve Revenue	Nil	Nil	Nil	Nil	Nil	-
Deposit Capital Reserve	Nil	Nil	Nil	Nil	Nil	-
Capital Grant	Nil	Nil	108,000,000	Nil	Nil	**108,000,000**
Capital Grant (Forieng Aid)	Nil	Nil	Nil	Nil	Nil	-
Disposal Profit Fund	Nil	Nil	Nil	Nil	Nil	-
Transfer to Loan Fund	Nil	Nil	Nil	Nil	Nil	-
Prior Year Adjustment	Nil	Nil	Nil	74,182,741	Nil	**74,182,741**
Recognized During the Year	Nil	Nil	Nil	Nil	3,026,822	**3,026,822**
Interest from Distress Loan	3,477,669	Nil	Nil	Nil	Nil	**3,477,669**
Loan Fund	Nil	Nil	Nil	Nil	Nil	-
Surplus for the year	Nil	Nil	Nil	69,346,117	Nil	**69,346,117**
Donation	Nil	Nil	(346,405)	Nil	Nil	**(346,405)**
Grant for Treasury & others	Nil	Nil	Nil	Nil	Nil	-
Revaluation surplus & other reserves	Nil	5,244,193,172	Nil	Nil	Nil	**5,244,193,172**
Provision for Research Development	Nil	Nil	Nil	Nil	Nil	-
Obsolete stock	Nil	Nil	Nil	Nil	Nil	-
Depreciation (Deferred Reserves)	Nil	Nil	(53,674,533)	Nil	Nil	**(53,674,533)**
Over Accounted	Nil	Nil	Nil	Nil	Nil	-
Provision for Capital	Nil	Nil	Nil	Nil	Nil	-
Provision for Research Development	Nil	Nil	Nil	Nil	Nil	-
Balance as at 31st December 2018	**73,814,054**	**5,472,427,337**	**1,126,183,924**	**185,863,021**	**7,243,992**	**6,865,532,328**
Balance at 1st January 2019	73,814,054	5,472,427,337	1,126,183,924	185,863,021	7,243,992	**6,865,532,328**
Fixed Assets Reserve Revenue	Nil	Nil	Nil	Nil	Nil	-
Deposit Capital Reserve	Nil	Nil	54,000,000	Nil	Nil	**54,000,000**
Capital Grant	Nil	Nil	46,000,000	Nil	Nil	**46,000,000**
Capital Grant (Forieng Aid)	Nil	Nil	Nil	Nil	Nil	-
Recognized During the Year	Nil	Nil	Nil	Nil	Nil	
Disposal Profit Fund	Nil	Nil	Nil	Nil	Nil	-
Transfer to Loan Fund	Nil	Nil	Nil	Nil	Nil	-
Prior Year Adjustment	Nil	Nil	Nil	(3,916,873)	Nil	**(3,916,873)**
Interest from Distress Loan	2,865,116	Nil	Nil	Nil	Nil	**2,865,116**
Loan Fund	Nil	Nil	Nil	Nil	Nil	-
Surplus for the year	Nil	Nil	Nil	(41,340,476)	Nil	**(41,340,476)**
Donation	Nil	Nil	Nil	Nil	Nil	-
Grant for Treasury & others	Nil	Nil	Nil	Nil	Nil	-
Revaluation surplus & other reserves	Nil	Nil	Nil	Nil	Nil	-
Provision for Research Development	Nil	Nil	Nil	Nil	Nil	-
Obsolete stock	Nil	Nil	Nil	Nil	Nil	-
Depreciation (Deferred Reserves)	Nil	Nil	(113,146,540)	Nil	Nil	**(113,146,540)**
Over Accounted	Nil	Nil	Nil	Nil	Nil	-
Provision for Capital	Nil	Nil	Nil	Nil	Nil	-
Provision for Research Development	Nil		Nil	Nil	Nil	-
Balance as at 31st December 2019	**76,679,170**	**5,472,427,337**	**1,113,037,384**	**140,605,672**	**7,243,992**	**6,809,993,555**

01 CASH & CASH EQUIVALENTS

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
BANK OF CEYLON A/C 607624 (A1) - 0269	160,574.10	539,152.75	539,152.75
BANK OF CEYLON A/C 607630 (A2) - 0270	12,483,017.75	7,502,780.90	7,502,780.90
BANK OF CEYLON A/C 607628 (A3) - 0271	19,270,868.83	14,948,936.24	14,948,936.24
BANK OF CEYLON A/C 607626 (A4) - 0272	30,688,867.26	42,550,063.99	42,550,063.99
BANK OF CEYLON A/C 7041168 (A7) - 0268	9,053,666.63	16,256,043.95	16,256,043.95
SAVING ACCOUNT-SECURITY DEPOSIT-STAFF - 0273	3,000.00	3,000.00	3,000.00
TRANSFER OF FUNDS - 0265	-	(6,000,000.00)	(6,000,000.00)
Total	**71,659,994.57**	**75,799,977.83**	**75,799,977.83**

02 SHORT TERM INVESTMENTS

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
SHORT TERM INVESTMENTS - 0237	696,885,657.51	749,969,041.51	749,969,041.51
Total	**696,885,657.51**	**749,969,041.51**	**749,969,041.51**

03 TRADE , OTHER RECEIVABLES & ADVANCES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
DISTRESS LOAN - 0243	67,227,328.00	66,646,398.00	66,646,398.00
RECEIVABLE ACCOUNT - 0244	54,198,799.22	86,628,489.63	28,628,489.63
BOOK LOAN - 0247	5,200.00	6,800.00	6,800.00
FESTIVAL ADVANCE - 0249	222,500.00	262,750.00	262,750.00
GENERAL ADVANCE - 0253	60,431.50	60,431.50	60,431.50
SALARY ADVANCE - 0248	22,660.61	81,452.46	81,452.46
ENTERTAINMENT ADVANCE - 0255	-	8,000.00	8,000.00
TRANSPORT ADVANCE - 256	319,935.00	10,000.00	10,000.00
REPAIRS & MAINTENANCE ADVANCE - 0258	-	-	-
PURCHASES ADVANCE & STORES ADVANCE - 0259	146,574.00	56,165.00	56,165.00
MISCELLANEOUS ADVANCE - 0261	-	276,000.00	276,000.00
SUNDRY DEBTORS - 0240	326,449.90	447,829.90	447,829.90
IMPREST - PETTY CASH - 262	9,000.00	6,000.00	6,000.00
HOSTEL ADVANCE - 0260	52,200.00	-	-
IMPREST - POSTAGE - 264	58,400.00	3,000.00	3,000.00
WORKSHOP ADVANCE - 0254	694,021.55	112,320.00	112,320.00
CONTRACT CONTROL A/C - 0234	-	-	-
SPECIAL LOAN - 0245	917,810.00	2,157,334.00	2,157,334.00
Total	**124,261,309.78**	**156,762,970.49**	**98,762,970.49**

04 PROVISION FOR BAD AND DOUBTFUL DEBTORS

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
PROVISION FOR BAD & DOUBTFUL DEBTS - 0054	(22,169.50)	(22,169.50)	(22,169.50)
Total	**(22,169.50)**	**(22,169.50)**	**(22,169.50)**

05 INVENTORIES / STOCK

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
STOCK A/C - 0239	52,579,390.55	48,964,735.83	48,964,735.83
Total	**52,579,390.55**	**48,964,735.83**	**48,964,735.83**

06 PRE PAYMENTS

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
PRE PAYMENT ACCOUNT - 0267	87,341.00	162,632.00	162,632.00
Total	**87,341.00**	**162,632.00**	**162,632.00**

07 WORK IN PROGRESS

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
WORK-IN PROGRESS - 0236	338,351,504.48	222,845,645.05	222,845,645.05
Total	**338,351,504.48**	**222,845,645.05**	**222,845,645.05**

08 PROPERTY , PLANT & EQUIPMENT (NET)

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
FIXED ASSETS-COMPUTER ACCESSORIES- 0235	26,888,000.00	27,427,000.00	161,466,684.93
FIXED ASSETS-LANDS - 0220	4,419,300,000.00	4,419,300,000.00	770,691,984.83
FIXED ASSETS-BUILDINGS - 0364	1,343,908,774.50	1,343,778,850.00	
FIXED ASSETS-LIBRARY BOOKS & PERIODICALS - 0224	67,197,041.22	64,683,161.78	64,683,161.78
FIXED ASSETS-MOTOR VEHICLE - 0226	85,450,000.00	85,450,000.00	85,052,369.59
FIXED ASSETS-OFFICE FURNITURE & EQUIPMENTS - 0221	52,266,945.24	50,232,750.00	205,029,524.59
FIXED ASSETS - LAB EQUIPMENTS - 0327	17,338,950.40	14,716,650.00	-
FIXED ASSETS-OFFICE EQUIPMENTS - 0326	44,602,300.13	38,894,800.00	-
FIXED ASSETS-CLOAKS - 0228	2,842,500.00	-	-
FIXED ASSETS-ELECTRICITY SUPPLY MACHINE - 0230	27,275,430.01	7,672,446.17	7,672,446.17
FIXED ASSETS-PLANT & MACHINERY - 0232	62,901,070.69	45,355,000.00	65,081,949.06
FIXED ASSETS-PHOTOCOPY MACHINES - 0324	-	-	21,297,164.80
FIXED ASSETS	6,149,971,012.19	6,097,510,657.95	1,380,975,285.75
PROVISION FOR DEPRECIATION - 0233	(156,136,261.71)	(43,260,920.17)	(571,918,719.38)
NET FIXED ASSETS	**5,993,834,750.48**	**6,054,249,737.78**	**809,056,566.37**

09 TRADE, OTHER PAYBLE & ACCRUED EXPENSES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
BID BOND - 0318	627,545.00	705,760.00	705,760.00
CANCELLED CHEQUES - 0313	3,709,938.67	1,539,273.38	1,539,273.38
REFUNDABLE DEPOSIT- LIBRARY - 0283	461,100.00	542,100.00	542,100.00
REFUNDABLE DEPOSIT-MISCELLANEOUS/SUNDRY - 0284	-	3,000.00	3,000.00
REFUNDABLE DEPOSIT-TENDER - 0282	1,848,565.00	1,571,230.00	1,571,230.00
REFUNDABLE DEPOSIT - SECURITY - 0281	22,000.00	12,000.00	12,000.00
RETENTION - 0312	3,191,573.39	1,877,040.48	1,877,040.48
INSURANCE DEPOSIT- 0308	(728,672.16)	(728,672.16)	(728,672.16)
SUNDRY CREDITORS - 0311	21,953,165.97	23,541,484.39	23,541,484.39
ACCRUED EXPENSES - 0320	102,892,372.56	117,138,334.69	120,568,680.31
PROVISION FOR AUDIT FEES - 0321	6,300,000.00	10,685,712.00	10,685,712.00
REFUNDABLE DEPOSIT - 0070	509,500.00	491,540.00	491,540.00
Total	**140,787,088.43**	**157,378,802.78**	**160,809,148.40**

10 COURSE FEES & OTHERS RECEIVED IN ADVANCE

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
COURSE FEES & OTHERS RECEIVED IN ADVANCE - 0309	140,988,975.37	123,062,893.80	115,817,665.80
Total	**140,988,975.37**	**123,062,893.80**	**115,817,665.80**

11 PROVISION FOR GRATUITY

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
PROVISION FOR GRATUITY - 0322	185,868,160.64	162,758,547.17	162,758,547.17
Total	**185,868,160.64**	**162,758,547.17**	**162,758,547.17**

12 CAPITAL RESERVES & GRANT

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
FOREIGN AID-JICA BUILDING COMPLEX - 0210	660,000,000.00	660,000,000.00	660,000,000.00
GOVERNMENT GRANT FOR CAPITAL(F/A) SIDA 0212	29,496,903.18	29,496,903.18	29,496,903.18
GOVERNMENT GRANT FOR CAPITAL(F/A)ADB - 0215	11,756,137.50	11,756,137.50	11,756,137.50
GOVERNMENT GRANT FOR CAPITAL(F/ A) OTHERS - 0218	88,906,905.60	88,906,905.60	88,906,905.60
GOVERNMENT GRANT FOR CAPITAL(C/F)0211	1,025,038,606.97	979,038,606.97	984,038,606.97
DEPOSIT CAPITAL - LOCAL - 0359	123,489,082.89	69,489,082.89	69,489,082.89
GOVERNMENT GRANT FOR CAPITAL(F/ A) WB - 0217	71,946,907.00	71,946,907.00	71,946,907.00
CAPITAL-ACQUIRED ASSETS - 0209	79,615,563.45	79,615,563.45	79,615,563.45
DONATION - 0219	5,328,237.98	5,328,237.98	5,328,237.98
FIXED ASSETS RESERVE REVENUE A/C - 0351	4,916,791.32	4,916,791.32	4,916,791.32
	2,100,495,135.89	2,000,495,135.89	2,005,495,135.89
AMORTIZATION OF CAPITAL GRANT -356	(987,457,752.35)	(874,311,212.11)	(874,311,212.11)
Total	**1,113,037,383.54**	**1,126,183,923.78**	**1,131,183,923.78**

13 ACCUMULATED FUND

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
EXCESS OF EXPENDITURE OVER INCOME - 0325	181,664,845.12	224,398,193.76	21,197,787.65
ACCUMULATED FUND - 0331	(41,059,173.07)	(38,535,173.07)	38,535,173.07
ADJUSTMENT			67,202,479.63
Total	**140,605,672.05**	**185,863,020.69**	**126,935,440.35**

14 LOAN FUND

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
EMPLOYEES LOAN FUND - 0328	70,336,385.08	70,336,385.08	70,336,385.08
INTEREST FROM DISTRESS LOAN - 0020	6,342,785.15	3,477,669.08	3,477,669.08
Total	**76,679,170.23**	**73,814,054.16**	**73,814,054.16**

15 BOND VIOLATION FUND

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
BALANCE AS AT 01.01.2019	7,243,992.00	7,243,992.00	4,217,170.39
ADD: RECOGNIZED DURING THE YEAR			3,314,697.00
AMORTIZATION FOR THE YEAR			(287,875.39)
BALANCE AS AT 31.12.2018	7,243,992.00	7,243,992.00	7,243,992.00

The amount in the note number 15 represent the cash receivable to the institute as a result of violation of bonds by three employees, S.M.M Senanayake,A.P.S.S Pathirana and Rasika Balasooriya.Out of the amount,total amount receivable from S.M.M Senanayake & A.P.S.S Pathirana has been fully recovered & the balance to be recovered from Mr.Rasika Balasooriya is Rs.3187465.00

16 RESERVE FUND

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
PROVISION FOR RESEARCH DEVELOPMENT- 0353	7,750,000.00	7,750,000.00	7,750,000.00
RE-VALUATION RESERVE FUND - 0330	5,464,677,336.61	5,464,677,336.61	219,484,165.20
Total	**5,472,427,336.61**	**5,472,427,336.61**	**227,234,165.20**

17 INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
DEPOSIT INCOME	123,818,750.70	77,376,415.75	29,376,415.75
SALES	7,471,693.00	7,317,603.79	7,317,603.79
COURSE FEES & EXAMINATION FEES	113,807,570.33	98,517,831.00	98,517,831.00
LIBRARY FINES & OTHER PENALTIES	225,210.89	183,418.53	183,418.53
HOSTEL INCOME	25,604,020.00	27,696,442.39	27,696,442.39
OTHER INCOME	232,254,762.24	129,914,736.42	137,159,964.42
Total	**503,182,007.16**	**341,006,447.88**	**300,251,675.88**

SUMMARY FOR NOTES 20-25

NOTES TO THE FINANCIAL STATEMENTS *(cont)*

18 GOVERNMENT & FOREIGN GRANT RECURRENT

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
GOVT. GRANT FOR RECURRENT(CONSCOLIDATED FUND) - 0001	448,000,000.00	416,000,000.00	411,000,000.00
FOREIGN GRANT FOR RECURRENT - UNICEF - 0003	15,000,000.00	359,084,500.00	359,084,500.00
Total	**463,000,000.00**	**775,084,500.00**	**770,084,500.00**

19 DEPOSIT INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
DEPOSIT-FOREIGN - 0017	42,815,905.70	77,376,415.75	29,376,415.75
DEPOSIT-LOCAL - 0018	81,002,845.00	0.00	0.00
Total	**123,818,750.70**	**77,376,415.75**	**29,376,415.75**

20 FINES & OTHER PENALTIES INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
LIBRARY FINES & OTHER PENALTIES - 0033	225,210.89	183,418.53	183,418.53
Total	**225,210.89**	**183,418.53**	**183,418.53**

21 SALES OF PUBLICATIONS INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
PRE SCHOOL INCOME - 0035	330,450.00	694,750.00	694,750.00
SALES OF OLD STOCK -0023	44,598.00	0.00	0.00
SALE OF PRODUCTION (FERTILIZER, YIELD & OTHER) -0024	74,180.00	250,173.54	250,173.54
SALE OF PUBLICATIONS N.I.E INCOME - 0030	7,022,465.00	6,372,680.25	6,372,680.25
Total	**7,471,693.00**	**7,317,603.79**	**7,317,603.79**

22 COURSE & EXAMINATION INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
COURSE FEES - 0027	73,355,590.00	87,310,951.00	87,310,951.00
EXAMINATION FEES - 0028	40,451,980.33	11,206,880.00	11,206,880.00
Total	**113,807,570.33**	**98,517,831.00**	**98,517,831.00**

23 HOSTEL FEES INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
HOSTEL FEES-MEALS - 0031	16,349,105.00	17,271,062.39	17,271,062.39
HOSTEL FEES-ROOM - 0032	9,254,915.00	10,425,380.00	10,425,380.00
Total	**25,604,020.00**	**27,696,442.39**	**27,696,442.39**

24 OTHER INCOME

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
APPLICATION FEES - 0042	27,000.00	139,770.00	139,770.00
CONVOCATION INCOME & MISCELLANEOUS RECEIPTS - 0037	0.00	6,941,204.20	6,941,204.20
INTEREST FROM TREASURY BILLS - 0349	98,547,650.30	53,208,283.62	60,453,511.62
MISCELLANEOUS INCOME - 0038	1,334,540.57	4,424,068.07	4,424,068.07
REGISTRATION FEES - 0026	7,108,675.00	5,004,990.00	5,004,990.00
RENT FROM PROPERTIES - 0022	11,291,346.13	5,658,621.79	5,658,621.79
TENDER DEPOSIT-NON REFUNDABLE - 0036	799,010.00	516,860.00	516,860.00
DEFERRED INCOME (DEPRECIATION) - 0366	113,146,540.24	0.00	0.00
DEFERRED INCOME (DEPRECIATION) - 0193	0.00	54,020,938.74	54,020,938.74
Total	**232,254,762.24**	**129,914,736.42**	**137,159,964.42**

25 PERSONAL EMOLUMENT

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
ACADEMIC AFFAIRS BOARD FEES & OTHER ALLOWANCES -0102	740,450.00	739,462.50	739,462.50
COUNCIL MEMBER FEES & OTHER ALLOWANCES - 0101	870,150.00	841,800.00	841,800.00
EMPLOYERS CONTRIBUTION TO TRUST FUND(ETF3%) - 0113	8,105,173.68	7,316,038.28	7,316,038.28
EMPLOYERS CONTRIBUTIONS TO PROVIDENT FUNDS12% -0112	32,527,253.81	29,264,153.35	29,264,153.35
GRATUITY EXPENSES - 0120	33,362,684.76	40,614,820.36	40,614,820.36
OVERTIME/HOLIDAY PAY/ 1/20 PAYMENTS - 0118	37,226,200.44	29,538,591.24	29,538,591.24
PERDIUM PAYMENTS - 0119	0.00	0.00	0.00
PENSION CONTRIBUTION - 0116	84,807.17	288,731.50	288,731.50
SALARIES & WAGES - 0103	305,059,667.57	279,883,542.56	279,883,542.56
SALARIES & WAGES - NON EXECUTIVE DAYS PAY - 0111	1,145,962.50	1,183,346.00	1,183,346.00
Total	**419,122,349.93**	**389,670,485.79**	**389,670,485.79**

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Defined the contribution plans

All employees of the Institute are members of the employees' provident fund and employees' trust fund, to which the institute contributes12 % and 3% respectively of such employees' basic or consolidated wages or salary.

27 TRAVELING EXPENSES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
TRAVELING & SUBSISTENCE-LOCAL - 0121	3,727,030.39	2,700,218.17	2,700,218.17
TRAVELING & SUBSISTENCE-FOREIGN - 0122	2,986,408.46	8,988,823.50	8,988,823.50
Total	**6,713,438.85**	**11,689,041.67**	**11,689,041.67**

28 SUPPLIES & CONSUMABLE USED

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
FUEL & OIL - 0124	5,316,130.27	5,769,616.00	5,769,616.00
PRINTING & STATIONARY - 0127	52,114,019.25	21,181,974.44	21,181,974.44
NEWS PAPER NOTIFICATIONS MAGAZINES - 0128	783,348.75	1,135,282.50	1,135,282.50
TEACHING MATERIALS - 0129	132,384.00	0.00	0.00
SUBSCRIPTIONS & PERIODICALS - 0126	9,000.00	0.00	0.00
PRINTING MATERIALS - 0132	15,000.00	0.00	0.00
UNIFORMS & TAILORING - 0131	352,000.00	368,000.00	368,000.00
CONSUMABLE ITEMS - 0189	509,238 78	3,607,061 70	3,607,061 70
Total	59,231,121.05	32,061,934.64	32,061,934.64

29 DEPRECIATION & AMORTISATION EXPENSES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
DEPRECIATION - 0171	113,146,540.24	59,201,079.03	59,201,079.03
Total	**113,146,540.24**	**59,201,079.03**	**59,201,079.03**

30 MAINTENANCE

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
REPAIRS & MAINTENANCE-OFFICE EQUIPMENT & FURNITURE 0136	16,033,476.28	3,702,951.56	3,702,951.56
REPAIRS & MAINTENANCE-BUILDINGS - 0134	21,162,868.41	20,421,481.61	20,421,481.61
REPAIRS & MAINTENANCE-ELECTRICAL - 0138	2,729,572.24	281,583.35	281,583.35
REPAIRS & MAINTENANCE-VEHICLES - 0135	5,992,908.82	5,941,772.23	5,941,772.23
REPAIRS & MAINTENANCE-OTHERS - 0137	2,529,787.38	5,621,968.60	5,621,968.60
Total	**48,448,613.13**	**35,969,757.35**	**35,969,757.35**

31 CONTRACTUAL SERVICES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
ADVERTISING - 0151	4,267,242.60	4,409,023.25	4,409,023.25
AUDIT FEES - 0150	3,150,000.00	3,150,000.00	3,150,000.00
CLEANING SERVICE EXPENSES - 0154	20,741,534.00	20,273,893.79	20,273,893.79
RENT & RATES OTHERS - 0133	32,777.10	65,084.00	65,084.00
ELECTRICITY CHARGES - 0165	19,490,134.95	28,595,281.77	28,595,281.77
EXAMINATION EXPENSES - 0169	14,621,621.00	6,382,524.36	6,382,524.36
INSURANCE-FIRE,BURGLARY,MOTOR VEHICLE & CASHIN -0166	2,988,255.83	0.00	0.00
INSURANCE-AGRAHARA - 0307	0.00	0.00	2,393,557.42
PIECE RATE	12,436,605.35	19,844,201.50	19,844,201.50
POSTAGE & TELEGRAMS - 0149	1,890,625.95	1,586,108.53	1,586,108.53
REVIEW EXPENSES - UNESCO -	(1,392,872.80)	0.00	
RESEARCH EXPENDITURE - 0339	1,200,000.00	0.00	
SECURITY SERVICE CHARGES - 0153	6,154,270.50	8,579,950.37	8,579,950.37
SUPERVISION&CENTRE DEVELOPMENT CHARGES FOR CENTRES-0162	72,056,785.00	87,662,739.00	87,662,739.00
TELEPHONE,INTERNET & OTHER NETWORK CHARGES - 0163	8,481,164.51	3,689,400.49	3,689,400.49
TRANSPORT CHARGES - 0167	191,661.00	1,191,934.95	1,191,934.95
WATER SUPPLY CHARGES - 0164	4,787,705.57	6,031,895.70	6,031,895.70
WORKSHOP CHARGES-ENTERTAINMENT - 0158	20,269,839.36	31,576,373.71	31,576,373.71
WORKSHOP CHARGES-FUEL EXPENSES - 0159	4,200.00	115,690.00	115,690.00
WORKSHOP CHARGES-OTHERS - 0161	859,686.50	9,954,860.07	9,954,860.07
WORKSHOP CHARGES-PARTICIPANT - 0157	5,606,470.00	14,707,132.00	14,707,132.00
WORKSHOP CHARGES-PURCHASES OF MATERIALS - 0156	2,548,563 66	1,750,406.58	1,750,406.58
WORKSHOP CHARGES-RESOURCE PERSONS - 0155	124,185,960.25	144,003,628.22	144,003,628.22
REVALUATION OF FIXED ASSETS	0.00	3,300,000.00	3,300,000.00
Total	**324,572,230.33**	**396,870,128.29**	**399,263,685.71**

32 DEPOSIT EXPENSES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
DEPOSIT EXPENSES - 0170	0.00	24,062,500.86	24,062,500.86
Total	**0.00**	**24,062,500.86**	**24,062,500.86**

NOTES TO THE FINANCIAL STATEMENTS *(cont)*

33 OPERATING EXPENSES

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
ENTERTAINMENT EXPENSES - 0176	2,247,597.70	7,070,714.00	7,070,714.00
HOSTEL EXPENSES - 0178	9,204,954.50	16,309,293.75	16,309,293.75
LEGAL EXPENSES - 0180	30,000.00	325,232.50	325,232.50
MEDICAL CLAIMS & MEDICAL EXPENSES - 0175	2,000.00	11,000.00	11,000.00
MISCELLANEOUS EXPENSES - 0183	2,613,169.38	4,152,134.78	4,152,134.78
PRE-SCHOOL EXPENSES - 0177	23,324.00	221,455.00	221,455.00
STAFF TRAINING - 0172	5,467,100.40	484,625.00	484,625.00
WELFARE EXPENSES - 0342	1,079,115.00	507,776.00	507,776.00
CONVOCATION EXPENSES -0363	0.00	1,603,548.70	1,603,548.70
INSTITUTION COST - 0194	15,613,915.20	66,849,837.80	66,849,837.80
DISPOSAL OF PPE - 0362	(840,298.70)	(1,720,342.31)	(1,720,342.31)
STAFF WELFARE-0182	695,400.00	936,623.75	936,623.75
Total	**36,136,277.48**	**96,751,898.97**	**96,751,898.97**

34 FINANCE COST

Descriptions	2019 Rs. Cts	(Restated) 2018 Rs. Cts	2018 Rs. Cts
BANK CHARGES - 0168	151,911.99	468,004.21	468,004.21
	151,911.99	468,004.21	468,004.21

NOTES TO THE FINANCIAL STATEMENTS

PROPERTY, PLANT & EQUIPMENT

COST / VALUATION	LAND Rs.	BUILDINGS Rs.	COMPUTERS AND ACCESSORIES Rs.	FURNITURE AND FITTINGS Rs.	PLANTS AND MACHINERY FITTINGS Rs.	VEHICLES Rs.	LIBRARY BOOKS AND PERIODICALS Rs.	LAB EQUIPMENTS Rs.	OFFICE EQUIPMENTS Rs.	ELECTRICITY SUPPLY MACHINE Rs.	CLOAKS Rs.	TOTAL AS AT 31ST DECEMBER 2019 Rs.
BALANCE AS AT THE BEGINNING OF THE YEAR	4,419,300,000.00	1,343,778,850.00	27,427,000.00	50,232,750.00	45,355,000.00	85,450,000.00	64,683,161.78	14,716,650.00	38,894,800.00	7,672,446.17		6,097,510,657.95
ADJUSTMENT												
ADDITIONS		129,924.50	-	2,560,695.16	17,546,070.69		2,513,879.44	2,703,300.40	6,015,500.21	19,602,983.84	2,842,500.00	53,914,854.24
REVALUATION												
TRANSFER FROM WORK IN PROGRESS												
DONATION												
DISPOSALS			(539,000.00)	(526,500.00)				(81,000.00)	(308,000.00)			(1,454,500.00)
BALANCE AS AT THE END OF THE YEAR	4,419,300,000.00	1,343,908,774.50	26,888,000.00	52,266,945.16	62,901,070.69	85,450,000.00	67,197,041.22	17,338,950.40	44,602,300.21	27,275,430.01	2,842,500.00	6,149,971,012.19
DEPRECIATION												
BALANCE AS AT THE BEGINNING OF THE YEAR	-	-	-	-	-	-	43,117,701.42	-	-	143,218.78	-	43,260,920.20
CHARGES FOR THE YEAR	-	67,195,438.73	9,141,419.10	5,279,344.52	4,982,840.60	17,090,000.00	2,220,427.31	1,607,171.10	4,310,077.46	1,032,939.24	286,882.19	113,146,540.24
DEPRECIATION OF DISPOSAL ASSETS	-		(179,648.70)	(52,650.00)				(8,100.00)	(30,800.00)			(271,198.70)
BALANCE AS AT THE END OF THE YEAR	-	67,195,438.73	8,961,770.40	5,226,694.52	4,982,840.60	17,090,000.00	45,338,128.73	1,599,071.10	4,279,277.46	1,176,158.02	286,882.19	156,136,261.74
NET BOOK VALUE OF ASSETS	4,419,300,000.00	1,276,713,335.78	17,926,229.60	47,040,250.64	57,918,230.09	68,360,000.00	21,858,912.49	15,739,879.30	40,323,022.75	26,099,271.99	2,555,617.81	5,993,834,750.45