



NILET

**National Institute of Language Education and Training
(NILET) was formally established by act no. 26th of 2007.**

**Core programme staff assist the Director General in
handling administrative matters.**

**NILET operates from
No:321/1, High Level Road, Makumbura, Pannipitiya.**

**NILET possesses unique features conducive for
educational activities in furtherance of its mandate
promoting language education and training.**

**NILET offers a range of courses designed to provide Language Training
for public officers, language trainers, interpreters, translators and
the general public.**

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National Institute of Language Education and Training

The SUCCESS behind NILET

Communication is considered as the most dominant tool for sharing knowledge and inventions in today's dynamic world.

Effective communication can only be achieved by knowing more than one language. It directly contributes to fulfilling vital interests in today's world.

It is a well-known fact that almost all organizations are global nowadays, leading to a high demand for multilingual applicants. However, not all languages are created equal; some will take you further than others.

Our main objective is to create a conducive environment for those who are willing to seize opportunities for learning multiple languages through state-of-the-art educational facilities.

Our overall success is driven by a commitment to trainee satisfaction, accountability, excellence in execution, and the application of innovative technologies.

We deploy competent professionals and skilled staff to meet trainees' needs in any given circumstance while maintaining the quality standards of our teaching methods.

We firmly believe that maintaining accurate financial records is a key to the success of any organization. Therefore, we always ensure precise financial results, providing a solid foundation for forward-looking financial planning.

We take pride in announcing that our institution has successfully generated revenue of Rs. 162 million and as a result, we are strategically planning to transition into a self-financed institute by the end of the year 2023..

Using proper budgeting tools is the way everyone can efficiently leverage their realized financial results to gain insight into what the future might hold for their organization.

We thank all who are with us for being an important part of our story of success .

Jayampathi Bandara Heenkenda

Chairman





BOARD OF MANAGEMENT



ACADEMIC BOARD

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Chairman

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Additional Secretary to Public Service
Reforms and National Languages
Ministry of Public Administration,
Home Affairs, Provincial Councils & Local Government

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Deputy Director - Treasury Operation Dept.
Ministry of Finance

Mrs. Nimali Anusha Jayakodi
Director - National Languages and Humanities Dept.
Ministry of Education

Mr. Dinuk Hettiarachchi
Chartered Accountant

Dr. W. K. Colombage
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Director General / Secretary to the Board

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Humanities and Social Science -
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University of Colombo

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Art & Culture - South Eastern University

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University of Peradeniya

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Faculty of Humanities and Social Science
University of Ruhuna

Mr. P. Senadheera
Commissioner General
Department of Official Languages

Dr. Prasath R. Herath
Director General / Secretary to the Board



OUR OBJECTIVES

are to generate...

Competent teachers to teach Sinhala, Tamil and English to those who are desirous of acquiring such knowledge;

Competent translators and interpreters in the Sinhala, Tamil and English languages who shall constitute the National Translators Service and the National Interpreters Service to be established by written law;

Qualified trainers to train language teachers, translators and interpreters in the Sinhala, Tamil and English languages;

Trained persons with trilingual capabilities for the efficient provision of services to the public.

LOOKING FORWARD



About NILET

The National Institute of Language Education and Training as a statutory Institution was established under the National Institute of Language Education and Training Act No. 26 of 2007 under the Ministry of National Languages and Social Integration to implement the Trilingual policy of the Democratic Socialist Republic of Sri Lanka.

The head office of the National Institute of Language Education and Training operates at 321/1/A, High-Level Road, Makumbura, Pannipitiya. The head office has been established for different course designs on language teaching, organizing, executing and efficient connection with all ministries and institutions, can carry the tasks of the institution more broadly.

The institution conducts all activities related to the second language training course, in accordance with Public Administration Circular No. 18/2020, to enhance the second language proficiency of public officials for efficient public service.

Agalawatta Training Center

The training centre of the National Institute of Language Education and Training is located at Galewatta, Agalawatta, which is in the Kalutara district and about 100 km away from Colombo.

2.5 acres of land that belonged to the Ministry of National Plantation Management has been vested to this institution on a cabinet decision and the environment of this premises has been a stronger factor in the establishment and development of the institution. Agalawatta language center has been established with residential facility in a picturesque environment and mind - blowing landscape where the process of language teaching – learning can be done in a more aesthetic, practical and intellectual manner.

Dambulla Regional Training Centre

This center has been established by the recommendations of the Commission on Lessons Learned for the purpose of facilitating the teaching of a second language (Sinhala / Tamil) and English as a link language and other foreign languages at No. 734/1, Anuradhapura Road, Dambulla, and, it was opened on 24.07.2020 under the guidance of Hon. Minister Janaka Bandara Tennekoon, Ministry of Public Administration, Provincial Councils and Local Government . Currently it is located at Administration Complex Gamudawa, Dambulla. A staff consisting of seven members is employed under the supervision of an Assistant Director (Planning) in this centre.

This centre implements language training courses efficiently and regularly for government officials and the public mainly in the districts of Matale, Kandy, Nuwara Eliya, Kurunegala, Puttalam, Anuradhapura, Polonnaruwa. Being situated in Dambulla the center of above districts, institution provides its service to other districts as well.

Board of Management of the National Institute of Language Education and Training

All the decisions required to achieve the objectives of the institute will be taken by the Board of Management which has been appointed by the Hon. Minister as per section 3(1) of the Act. No 26 of 2007 of the National Institute of Language Education by the powers vested to the Hon Minister. The total number of the Board of Management meetings held in the year 2022 was four (04).

Academic Board of the National Institute of Language Education and Training

The members of the Academic Board have been appointed by the Hon. Minister as per section 7 of the Act. No 26 of 2007 of the National Institute of Language Education and Training to assist the academic tasks of the institution and to make other activities efficient related to the field of languages, linguistics, and education. Under the university Act. No. 16 of 1978, professors/university lecturers who conduct university learning process were appointed with the agreement of the university grant commission, and the academic board is directly bound to make policy decisions as a main representation of the future vision of the institution.

According to the directives of the Act, academic board shall advise the institution on certain matters related to the academic affairs of the institution, and make recommendations to the management board regarding the academic affairs.

Staff of the Institution

The Chief Executive Officer of the institution is the Director General and is subject to the provisions of the Management Board. The Director General performs the following duties: Responsibility for the administration and financial management of the institution, Appointing all the staff of the institution, administrative and institutional affairs, Supervision, Deduction and Coordination of all the training programmes conducted by the institution.

Administrative and Supply division

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

Further, this division has been engaged in providing facilities to implement functions of different divisions efficiently and in a productive way while making new recruitments required to other divisions and also enhancing their welfare as well as employee motivation. It should be noticed that training materials required for the training programmes and computers necessary for all divisions and office equipment, and stationeries are purchased by this division and also vehicle maintenance, transport facilities, security service, and cleaning services are handled by this division. As well as library and documentary services are also maintained by this division.

Training Division

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

Accordingly, this division conducts all activities related to second language training programme in accordance with the Public Administration Circular 18/2020. These programmes are intended to improve the 2nd language proficiency of public officers, ensuring efficient public service, which is the institution's primary role.

From the listing of request letters for the programmes to the issuance of certificates, all coordination work managed by this division. The training division organises second language programmes for public officers, categorized into 3 main groups. The programmes are conducted as follows:

1. 200 / hour Sinhala / Tamil language training programme
2. 150 / hour Sinhala / Tamil Language Training programme
3. 100 hour Sinhala / Tamil language training programme

The primary role of this division is to organise all the aforementioned second language programme, ensuring the formal supervision and regulation of these training programmes by applying necessary methods to sustain these activities. Updating and maintaining of resource persons is another essential area of the responsibility. The following activities are conducted apart from second language training programme to achieve the institution's objectives in a more effective manner;

Teacher Training Programmes
Monitoring and follow-up Session
Formal Evaluation
Certificate and Diploma Courses related to Language Studies.

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

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

Planning Division

The primary responsibility of this division is to prepare the necessary plans to achieve the goals and objectives mentioned in the Act of National Institute of Language Education and Training.

The tasks of this division includes Identification of the training requirements, preparing compact design, preparation of annual action plan and monthly plan, dealing to meet financial requirements connected with accounts division etc. Also it includes preparing of monthly, quarterly, and annual progress reports and preparing of annual performance report and sending them to relevant sections.

Preparing plans related to the programmes carried out by various projects and preparing their progress report is also being done by this division.

The assistant director of planning is the head of this division and a coordinating assistant has been attached to it.

Accounts Division

The accounts division is responsible for all financial administration and account transactions of the Institution. Director General is the Chief Financial Executive officer and the Accountant is the responsible person for the finance administration and account transactions. Accountant is the head of this division and three management assistants have been attached to this division.

Internal Audit Division

The Internal Audit Division is independent and develops and adds value to the operations of institution through objectives and advisory functions. The institution uses a systematic and disciplined approach to achieve its objectives through risk management, controls, enhancements and supports productivity which assists the internal control process of the institution by providing observations and recommendations based on the data analysis and the process of the institution.

The internal audit unit is the division that conducts independent objectives and consultative activities designed to enhance and adds value to the operations of the institution. The role of the internal audit unit is to assist the administration in making the best usage of resources of the National Institute of Language Education and Training and in taking appropriate actions to protect the assets of the institute.

The internal audit reports submitted for the year 2022 are as follows:

1. Internal audit review of income generating programmes held at Dambulla Regional Centre.
2. Internal audit review of income generating residential programmes held at Agalawatta
3. Internal audit review of language training programmes conducted under capital grants.
4. Internal audit review of security services and calling services.
5. Internal audit inspection on expenditure management as per state business circular No. 04/2022.
6. Internal audit inspection on maintenance of contracted services.
7. Internal audit check on usage and administration of vehicles.
8. Internal audit review of income generating programmes of National Institute of Language Education and Training.



Unlocking Linguistic Horizons

NILET's Path to global proficiency

NILET's Second Language training courses are meticulously designed to cater to the second language proficiency of public officers, recognizing the importance of effective communication in public service contexts. These courses serve as a cornerstone for enhancing language proficiency and bridging linguistic gaps. They are offered in different durations to cater to various levels of language competence:

Second language (Tamil/Sinhala) training courses conducted as per the State Administration Circular 18/2020

- 200 / Hour of Residential/Non-Residential (Tamil/Sinhala) Second Language Training Programmes for Public Officers.
- 150 Hour of Residential/Non-Residential (Tamil/Sinhala) Second Language Training Programmes for Public Officers.
- 100 Hour (Tamil/Sinhala) Second Language Training Programmes for Public Officers.

These Second Language courses empower public officers to bridge language barriers, enhance inter cultural understanding, and contribute to more effective governance and public service delivery.

NILET also offers additional courses to complement language training for public officers:

Teacher Training Courses

- 50 hours Basic Teacher Training Course
- Online Teacher Training Courses.

NILET recognizes the pivotal role of educators in language instruction. This course equips

aspiring language teachers with fundamental pedagogical skills, ensuring they are well-prepared to deliver effective language lessons.

Certificate and Diploma Courses

- Certificate Course in Sign Language
- Certificate Course in Braille Language
- Certificate Course in English
- Certificate Course in Hindi Language
- Certificate Course in Korean Language
- Certificate Course in Japanese Language
- Certificate Course in French Language
- Diploma in Second Language Training
- Diploma in Translation
- Diploma in Hindi Language
- Diploma in Second Language Tamil/Sinhala

NILET offers a diverse range of Certificate and Diploma courses tailored to meet the linguistic needs of individuals and professionals. These programs are vital in today's rapidly changing global landscape, serving as catalysts for personal and professional transformation.

At the core of NILET's offerings is language proficiency, a key that unlocks numerous doors. These programs empower participants with essential skills to become proficient in various languages, from widely spoken global ones like English and French to specialized languages like Sign Language and Braille. Proficiency in this diverse array of languages facilitates effective communication.

NILET's courses in global languages prepare individuals to navigate the complexities of international business, diplomacy, and academia. Proficiency in these languages expands horizons, opening up opportunities in education, career, and culture on a global scale.

The institute's unwavering commitment to inclusivity is evident in courses dedicated to Sign Language and Braille. These specialized languages are essential for bridging communication gaps with the deaf, hard of hearing, and visually impaired, ensuring full societal inclusion.

These language proficiency programs are more than just learning journeys; they offer profound experiences delving deep into diverse linguistic

landscapes. Participants gain in-depth knowledge to navigate diverse linguistic terrains, fostering effective communication and cross-cultural understanding. Thus, NILET's Certificate and Diploma courses empower individuals and professionals to excel in an interconnected, multilingual world. They provide academic and career advantages while promoting cultural inclusivity and understanding. NILET : Where Language Knows No Boundaries, and Opportunities

WHAT OUR STUDENTS SAY



I initially enrolled in this language course to meet the career requirements necessary for promotion and salary increments. However, as I progressed through the program, I discovered a newfound appreciation and love for the Tamil language, which I had never experienced before. Learning the language has not only been professionally beneficial but also personally rewarding.

I must say that the NILET Second Language Course has been an incredibly fruitful experience for me as a public officer. The training methodology used in this course is exceptional, as it effectively intertwines language and culture. This unique approach not only deepened my language skills but also fostered a profound connection to the culture associated with the language.

I've come to realize that language is not just a tool for communication but a gateway to understanding and respecting different cultures. I hope to use my proficiency in Sinhala to bridge gaps, build relationships, and promote cultural diversity and inclusivity within my department and the wider community.



Curriculum Development of English, Hindi, Korean, Japanese and, French

National Institute of Language education and Training aims to foster language proficiency, personal growth, cultural understanding, and economic development that enhance the communication skills among the general public in Sri Lanka.

Recognizing the growing need to broaden communication skills beyond the local languages, NILET took a proactive step by developing syllabuses for English, Hindi, Korean, Japanese, and French languages. Our objective was to empower individuals with the tools to engage effectively in an increasingly globalized world.

In this pursuit, NILET successfully organized certificate courses in Hindi and French languages. These courses not only focused on language acquisition but also emphasized cultural nuances, fostering a deeper appreciation for the cultures associated with these languages. The response to these courses has been encouraging, with participants expressing their gratitude for the opportunity to acquire new skills that transcend linguistic boundaries.

The language courses cater to individuals from diverse backgrounds and professions, as effective communication is an essential asset in various domains. By providing these courses, NILET aims to contribute to

a more inclusive society where language barriers are overcome, enabling better collaboration and understanding.

The success of the Hindi and French courses has paved the way for further development. We are actively working on creating syllabuses for additional languages, reflecting the dynamic linguistic landscape of our country. These efforts align with NILET's commitment to providing quality education and fostering an environment where language proficiency is not a barrier but a bridge to personal and societal advancement.

NILET has initiated specialized English training programs catering to diverse groups, including the staff of the Parliament and the Bank of Ceylon. These programs have been designed to meet the specific language needs of these institutions, ensuring that participants acquire the language skills essential for effective communication in their respective professional domains.

NILET takes pride in its ability to organize tailored English programs in response to the unique requirements of various groups. We understand that language proficiency plays a pivotal role in enhancing communication, productivity, and overall effectiveness in any organizational setting. As such, our customized English training programs are crafted to empower participants with practical language skills that align with their roles and responsibilities.

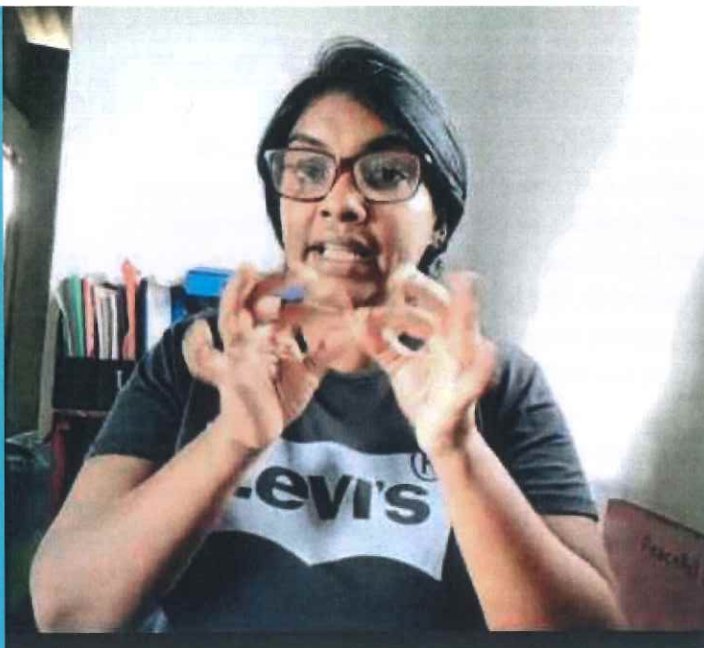
We look forward to extending our language course offerings, opening doors to new opportunities for the general public. The upcoming courses will continue to focus on practical communication skills, cultural awareness, and personal growth.

These language courses signify NILET's dedication to enabling individuals to communicate effectively on a global scale. By enhancing linguistic abilities, we are contributing to the overall development of our society.

Flyers to make awareness



Certificate Course in Sign Language



In response to the increasing recognition of Sign Language as the official and formal mode of communication for individuals with hearing and speech impairments, the National Institute of Language Education and Training (NILET) introduced a pioneering Sign Language Certificate Course.

This initiative, guided by the former Honorable Minister Janaka Bandara Thennakoon, Mr. Jayampathi Bandara Heenkenda, Chairman of NILET and Dr. Prasath R. Herath, Director General, NILET, aimed to extend the institute's commitment beyond the boundaries of conventional language education. The objective was to address communication gaps among individuals with physical limitations and to emphasize the role of Sign Language in promoting inclusivity.

Sign Language, designated as an official language in Sri Lanka in 2017, serves as the primary channel of communication for those with hearing and speech impairments. It relies on a complex system of hand and arm gestures, facial expressions, and eyebrow movements to convey thoughts and ideas without verbal expression (Sharma, 2013). The significance of Sign Language became even more evident considering the statistics shared by the Ministry of Social Empowerment, Welfare, and Kandyan Heritage. The data highlighted that approximately 400,000 individuals out of the total population of 22 million in

Sri Lanka live with varying degrees of hearing impairments. This number continues to rise steadily, emphasizing the need for improved facilities and welfare provisions across various sectors.

The NILET's Sign Language Certificate Course was launched amidst the challenges posed by the COVID-19 pandemic. This innovative step was taken to harness the power of remote learning and ensure accessibility to education for everyone. Commencing on January 2, 2021, the online format facilitated participation from all corners of the country, aligning with the remote work arrangements that were prevalent during the pandemic. The course, structured into two groups accommodating a total of 34 participants, aimed to provide a comprehensive curriculum.

The curriculum encompassed a wide range of subjects, including the fundamentals of Sign Language, basic communication techniques, and the pivotal role of Sign Language interpreters.

The success of the course can be attributed to the expertise of the resource persons, Mrs. Chammi Dias and Mr. Chamara Wijesinghe, who are prominent figures in the field of Sign Language in Sri Lanka. Their guidance and dedication enriched the learning experience and contributed significantly to the participants' proficiency in Sign Language.

Over the course of nearly a year, from January 2, 2021, to December 24, 2021, the participants, engaged in a series of interactive online sessions, lectures, and practical exercises. This approach aimed to equip them with the necessary skills to communicate effectively with individuals who have speech and hearing impairments. The enthusiasm displayed by both participants and resource persons contributed to the overall success of the course.

The unique aspect of this initiative was that all participants, not having hearing impairments, were deeply motivated to serve the community of individuals who do. This commitment to contributing to society's betterment showcased their understanding of the economic and social significance of fostering inclusivity and accessibility. By gaining proficiency in Sign Language, these participants are poised to bridge the communication gap that has, until now, hindered the full engagement of individuals with hearing and speech impairments in various sectors of economic development.

The Sign Language Certificate Course initiated by NILET, exemplified the institute's commitment to expanding educational horizons beyond conventional confines. Through visionary leadership, technological innovation, and the expertise of dedicated resource

persons, the course has successfully achieved its goal of promoting effective communication and inclusivity for individuals who aim to work with resource persons for citizens with speech and hearing impairments. Furthermore, the commitment of the participants as resource persons in Sign Language enhances the economic development potential of Sri Lanka by fostering greater participation and integration of individuals with hearing and speech impairments.



Participatory, Reflective, Heart-holding Teaching and Learning Process



PRH

Participatory, Reflective, Heart-holding Teaching Methodology and Learning Process

NILET's Path to Excellence in Language Education

At the National Institute of Language Education and Training (NILET), our unwavering commitment to effective language education has led us on an extraordinary journey of innovation and excellence. Central to this journey is the groundbreaking PRH Methodology, a transformative approach meticulously developed under the visionary leadership of our Director General, Dr. Prasath R. Herath.

Dr. Herath's inspiration for the PRH Methodology sprang from his extensive observations of second language training programmes across diverse universities and educational institutions. Armed with his profound insights and expertise as a distinguished language educator and trainer, he embarked on a mission to redefine language instruction for adults. The result is a powerful instrument of language education, promising a joyful and enriching language learning experience.

The PRH Methodology stands as a testament to NILET's dedication to fostering effective language education. It represents a harmonious fusion of pedagogy and andragogy, ensuring that language acquisition transcends mere learning to become a delightful pursuit. With pillars like concept learning, cooperative learning, reflective learning, and investigative learning, this methodology enriches not only language instruction but also the teaching of culture.

In today's evolving educational landscape, where traditional teaching approaches are giving way to innovative methods, NILET's PRH Methodology is at the forefront of language education. It recognizes that language is more than a mere tool of communication; it's a vessel of cultural identity and shared understanding. Through the Participatory, Reflective, Heart-Holding (PRH) Teaching-Learning Process, we are dedicated to fostering effective language learning that transcends boundaries.

Our commitment is palpable in the training of 3341

resource persons who have undergone rigorous preparation in accordance with the PRH methodology.

These resource persons are not just language instructors; they are champions of a holistic approach that considers culture, context, and the sheer joy of learning. They are equipped to nurture language skills while fostering a deep appreciation for the rich tapestry of human expression.

In essence, NILET's PRH Methodology is a profound synthesis of effective language instruction and cultural enrichment. It serves as a bridge among diverse linguistic communities, fostering understanding and harmony. As we continue on this remarkable journey, the PRH Methodology remains our guiding star, shaping the future of language education and empowering learners to embark on their linguistic journeys with confidence, enthusiasm, and cultural appreciation.



Dr. Prasath R. Herath
Director General - NILET
Founder of the PRH Methodology

Empowering Language Education NLEAP's Impact on NILET

The National Institute of Language Education and Training (NILET) proudly presents its annual report, underscoring the significant advancements made under the National Language Equality Advancement Project (NLEAP), generously supported by the Government of Canada. NLEAP's partnership with NILET has been instrumental in realizing the institute's mission to safeguard and promote language rights while strengthening the implementation of the Official Languages Policy (OLP).

One area where NLEAP's support has been particularly transformative is in the promotion of Gender Equality and Women's Empowerment (GEWE) and Gender-Based Analysis Plus (GBA+). The integration of these principles into NILET's activities has enriched the quality and inclusivity of its training programs. Through NLEAP's assistance, NILET has been able to train resource persons who, in turn, play a vital role in disseminating knowledge and fostering gender sensitivity within the institution.

The establishment and empowerment of NILET's research unit, facilitated by the NLEAP, represent a noteworthy achievement of paramount significance. NLEAP's provision of technical assistance played an instrumental role in laying the foundation for this research unit, fortifying the institute's research

capabilities. This milestone holds profound implications, as it augments the rigor and effectiveness of NILET's research pursuits, thereby catalyzing substantial advancements in the realms of language education and research within the country.

NLEAP's commitment to capacity building and knowledge sharing was further exemplified through the organization of a symposium at the conclusion of the project period. This symposium served as a platform to showcase the diverse activities and outcomes of NLEAP's collaboration with NILET. It provided a forum for stakeholders to gain insights into the project's impact and served as a testament to the fruitful partnership between NILET and NLEAP.

In conclusion, NLEAP's support has been pivotal in enhancing NILET's training activities, with a special focus on promoting gender equality, developing online curricula and in establishing a robust research unit. These achievements align with NILET's mission to protect language rights and strengthen the implementation of the Official Languages Policy. As NILET continues its journey, it remains grateful for the unwavering support of NLEAP and looks forward to further advancements in the realm of language education and research.



Language as a Bridge, Culture as a Bond – North and East

In Sri Lanka, the scars of a three-decade-long ethnic crisis left deep wounds in the Eastern and Northern provinces. However, the establishment of the National Institute of Language Education and Training (NILET) in 2007 marked the beginning of a healing process that extended far beyond the post-crisis period. NILET recognized that one of the most potent tools for mending these war-affected hearts was through language and cultural understanding.

NILET embarked on a mission to bridge the cultural and ethnic gap among citizens, particularly focusing on the Eastern and Northern provinces. Despite facing economic challenges, including periods of no treasury allocations, NILET remained unwavering in its commitment to providing second language training programs for both the general public and public officers in these regions.

For instance, in 2022 alone, NILET conducted an impressive 23 Sinhala/Tamil second language training programs, benefiting around 1200 public officers in the Eastern province. What's particularly noteworthy is the overwhelming enthusiasm shown by public officers in these provinces to learn Sinhala, a testament to their eagerness to break down cultural barriers and misunderstandings that had persisted for years.

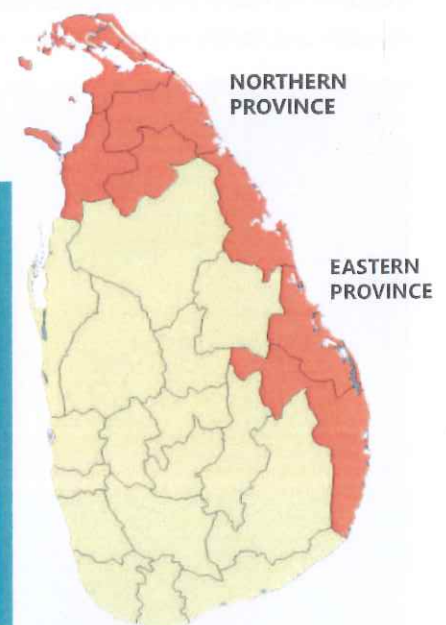
The impact of NILET's language training programs goes beyond individual skill development. It's about fostering

an environment where cultural exchange and mutual understanding thrive. These programs have not only equipped public officers with language proficiency but have also uprooted deeply rooted cultural barriers and misunderstandings, paving the way for a more harmonious coexistence.

The significance of NILET's efforts extends beyond the provinces themselves. By healing hearts and minds in the Eastern and Northern regions, NILET is playing a pivotal role in implementing the Official Languages Policy (OLP) and making public service more efficient. It's a powerful reminder that language is not just a means of communication; it's a bridge to unity, understanding, and a brighter future.

Looking ahead, NILET's vision is clear - to continue expanding its language learning programs. Initiatives such as the Diploma in Second Language Sinhala, language exchange programs for youth, and language camps for pupils are on the horizon.

These endeavors hold the promise of further enhancing the situation, fostering a more inclusive, culturally rich, and linguistically diverse Sri Lanka. NILET's work is not just about teaching languages; it's about nurturing a more united nation, one heart and one word at a time.



Programmes conducted for public officers, completed by the end of 2022

Programme	No. of Programs	No. of participants
Programmes conducted on the treasury funds		
100 Hrs Sinhala / Tamil Language Training Programme	1	31
150 Hrs Sinhala / Tamil Language Training Programme	87	5,052
200 Hrs Sinhala / Tamil Language Training Programme	21	839
Sub Total	109	5922
Income generated programmes		
100 Hrs Sinhala / Tamil Language Training Programme	20	711
150 Hrs Sinhala / Tamil Language Training Programme	193	10,497
200 Hrs Sinhala / Tamil Language Training Programme	26	889
Sub Total	239	12097
Total	348	18019

Programmes which started in 2022 and are scheduled to be completed by 2023

Programme	No. of Programs	No. of participants
Programmes conducted on the treasury funds		
100 Hrs Sinhala / Tamil Language Training Programme	2	130
150 Hrs Sinhala / Tamil Language Training Programme	2	220
200 Hrs Sinhala / Tamil Language Training Programme	-	-
Sub Total	4	350
Income generated programmes		
100 Hrs Sinhala / Tamil Language Training Programme	1	22
150 Hrs Sinhala / Tamil Language Training Programme	58	3,485
200 Hrs Sinhala / Tamil Language Training Programme	5	374
Sub Total	64	3881
Total	68	4231

Total programmes conducted for public officers in the year 2022. (Completed and on going)

Programme	No. of Programs	No. of participants
Programmes conducted on the treasury funds		
100 Hrs Sinhala / Tamil Language Training Programme	3	161
150 Hrs Sinhala / Tamil Language Training Programme	89	5272
200 Hrs Sinhala / Tamil Language Training Programme	21	839
Sub Total	113	6272
Income generated programmes		
100 Hrs Sinhala / Tamil Language Training Programme	21	733
150 Hrs Sinhala / Tamil Language Training Programme	251	13,982
200 Hrs Sinhala / Tamil Language Training Programme	31	1263
Sub Total	303	15978
Total	416	22250

Certificate Courses and Dioloma Courses Started in the year 2022.

Programme	No. of Programs	No. of Participants
Certificate Course in Sign Language	2	20
English Language training programmes conducted for members of parliament and the staff of parliament.	7	280
Certificate Course in French Language	1	14
Diploma in Second Language Sinhala	2	79
Total	12	393

Teacher Training Programmes

Programme	No. of Programs	No. of Participants
Basic Teacher Training Programme	3	141
Total	3	141

Monitoring and Follow up Sessions

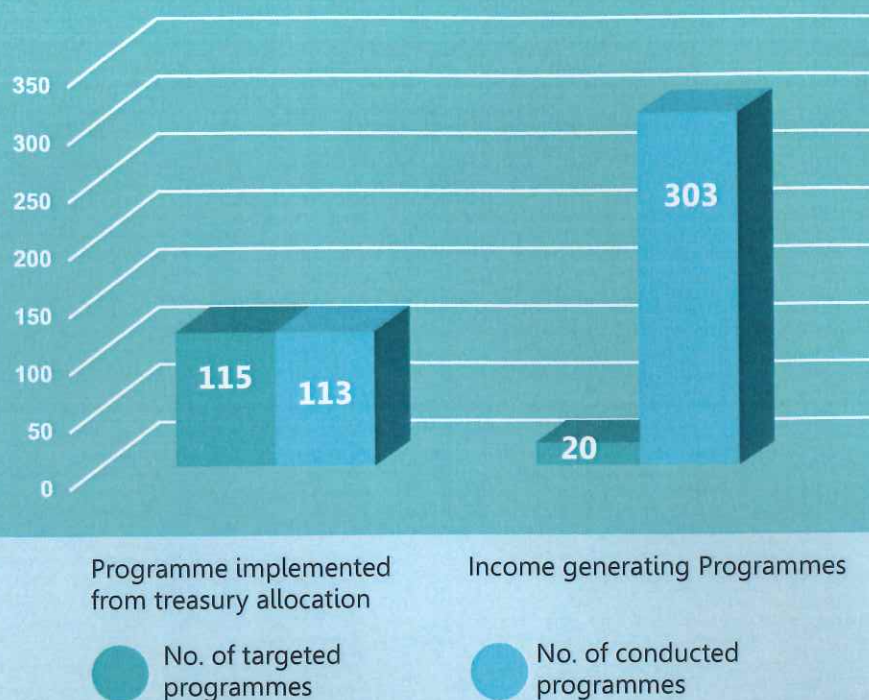
Programme	No. of Programs	No. of Participants
Monitoring and Follow up sessions	8	521
Total	8	521



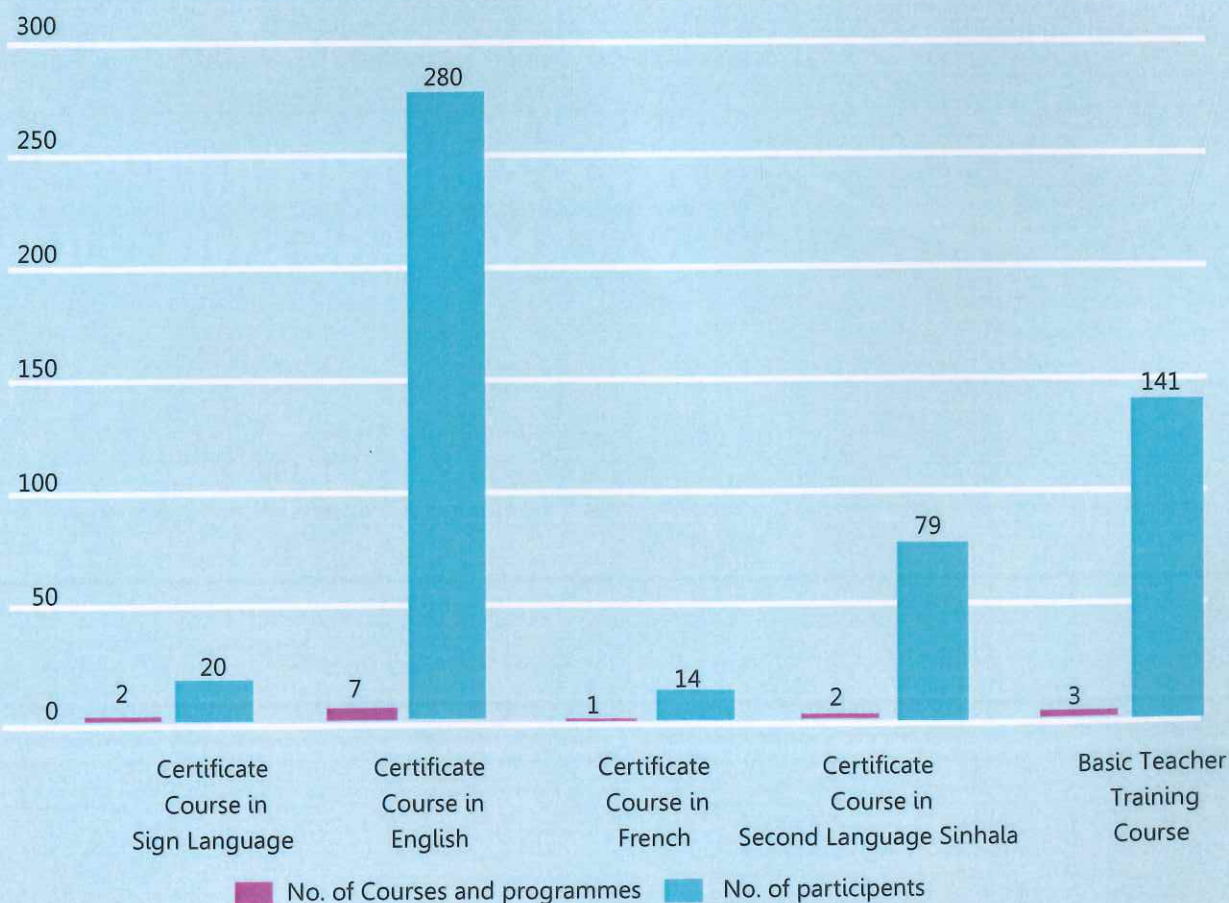
**LEARN AND EXPERIENCE
THE LANGUAGE AND CULTURE**



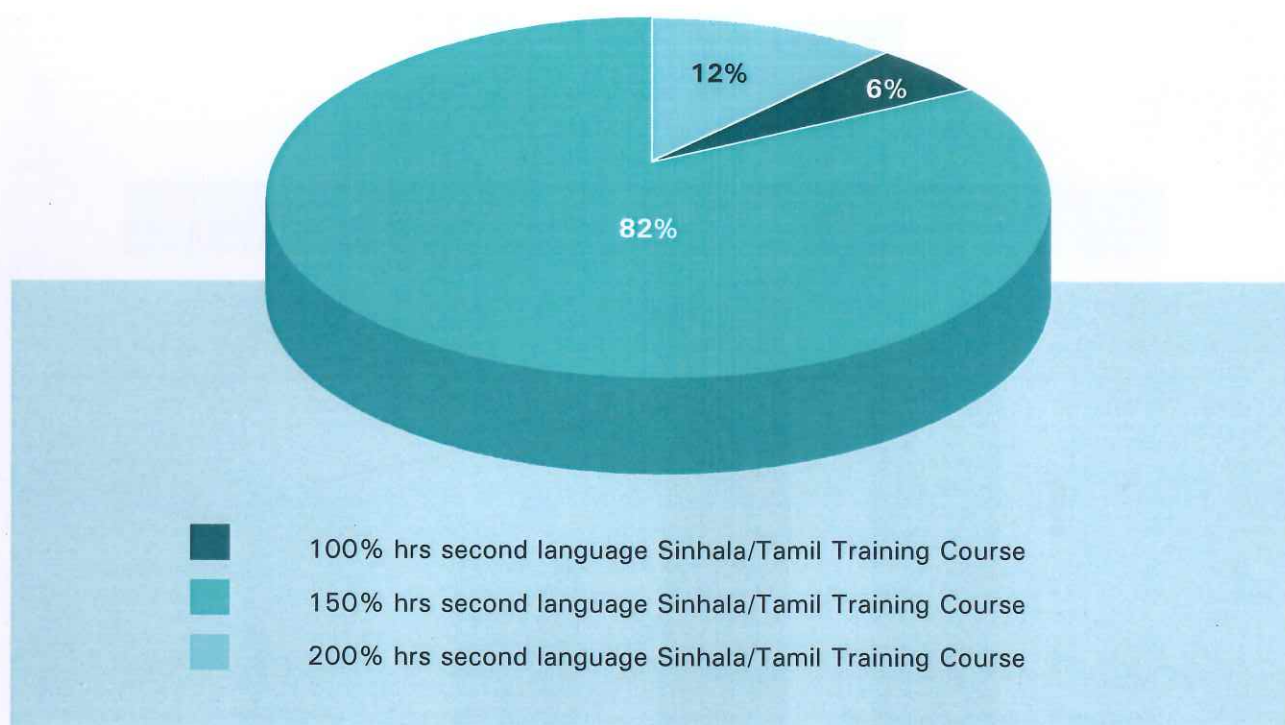
Second Language Sinhala/Tamil Training Programmes Implemented as per the Circular 18/2020



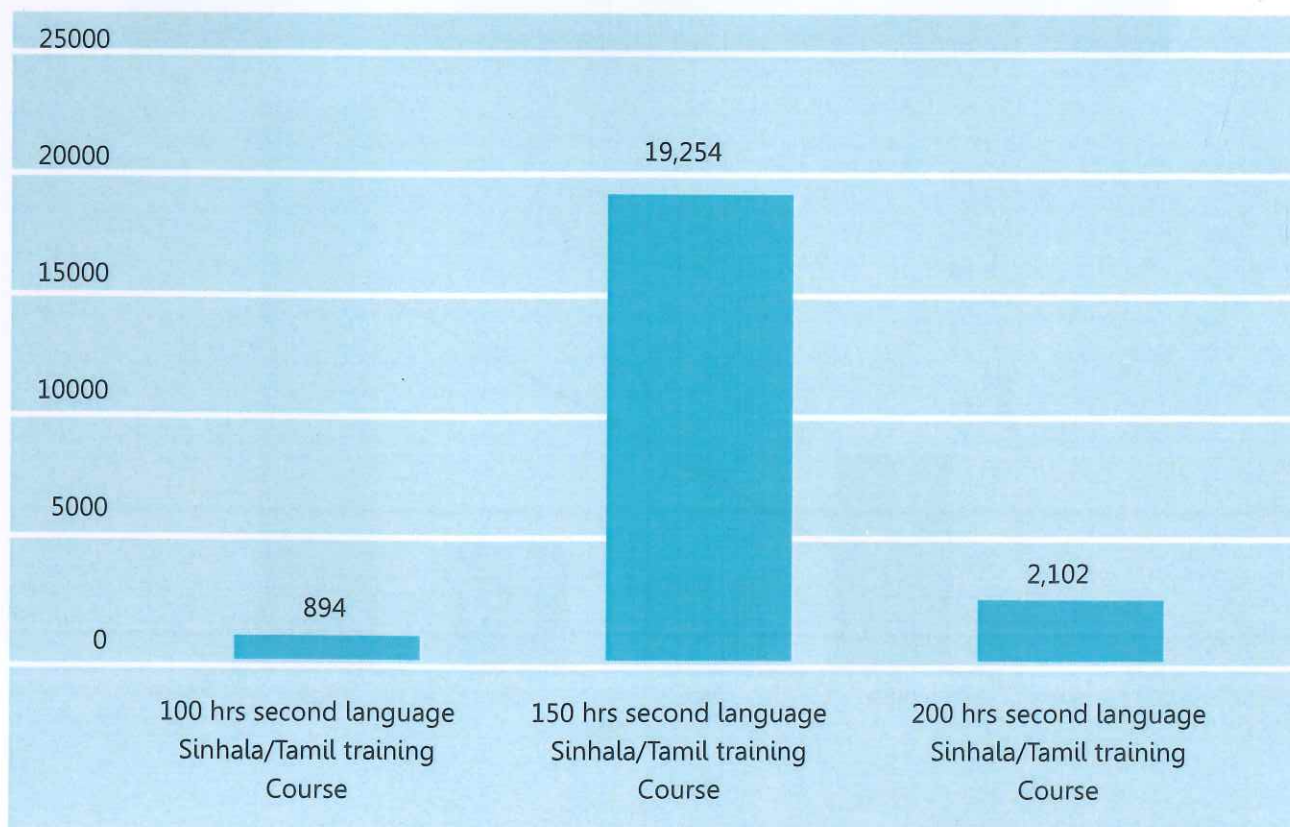
Certificate and Diploma Courses 2022



Second Language Sinhala/Tamil Training Programmes Conducted for Public Officers



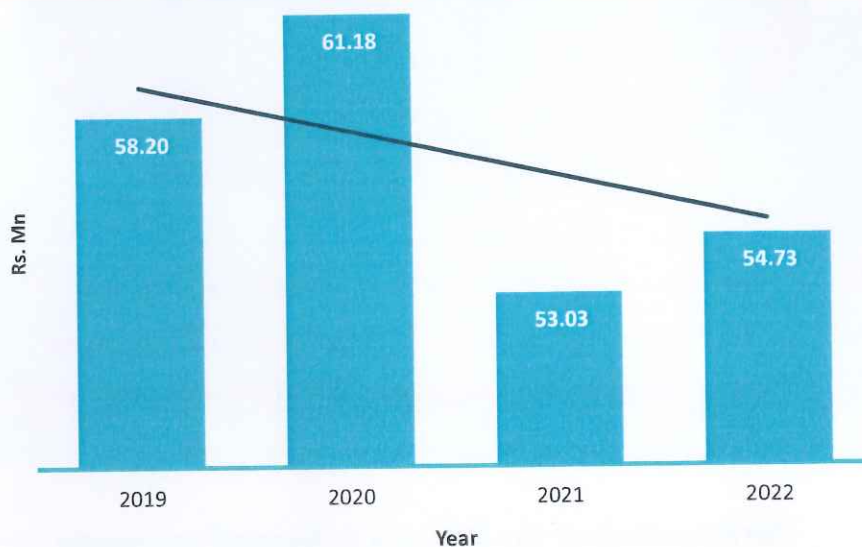
Participation of the Officers in Second Language Sinhala/Tamil Training Courses Conducted for Public Officers



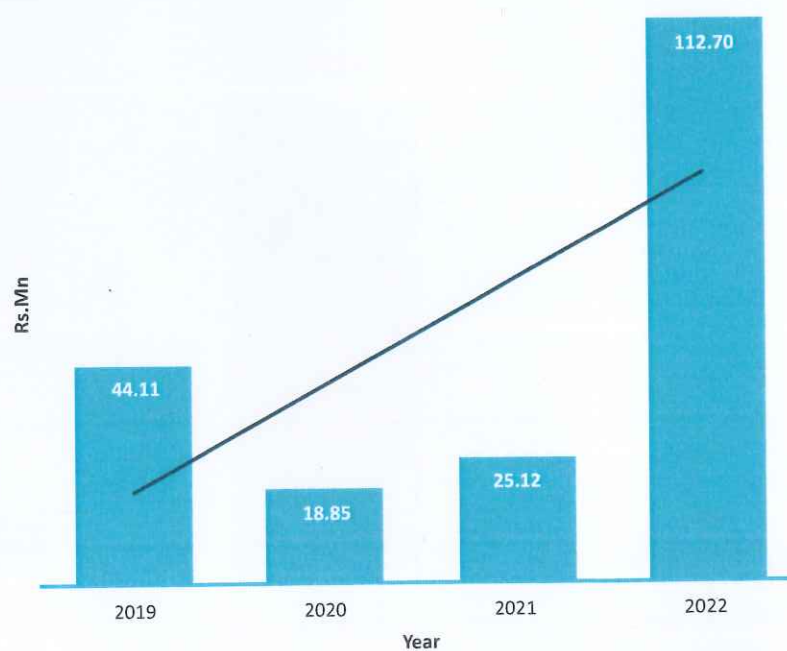
Financial Performance

From 2019 to 2022

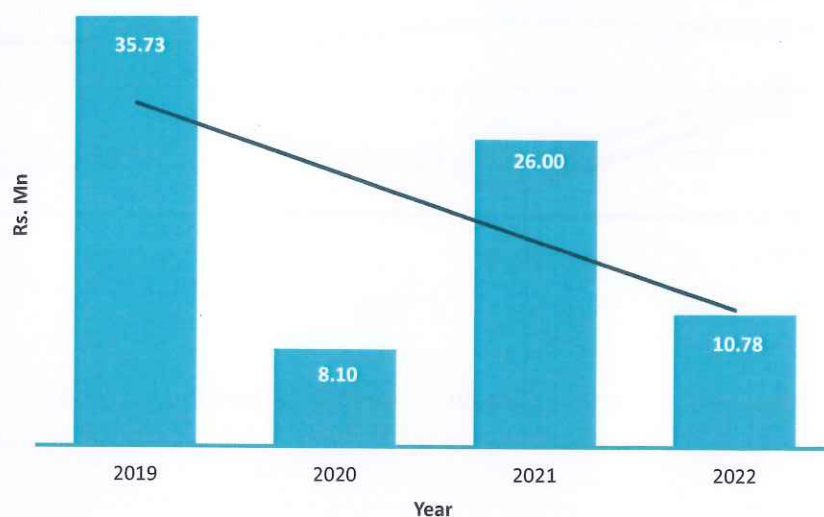
Receipt for Recurrent



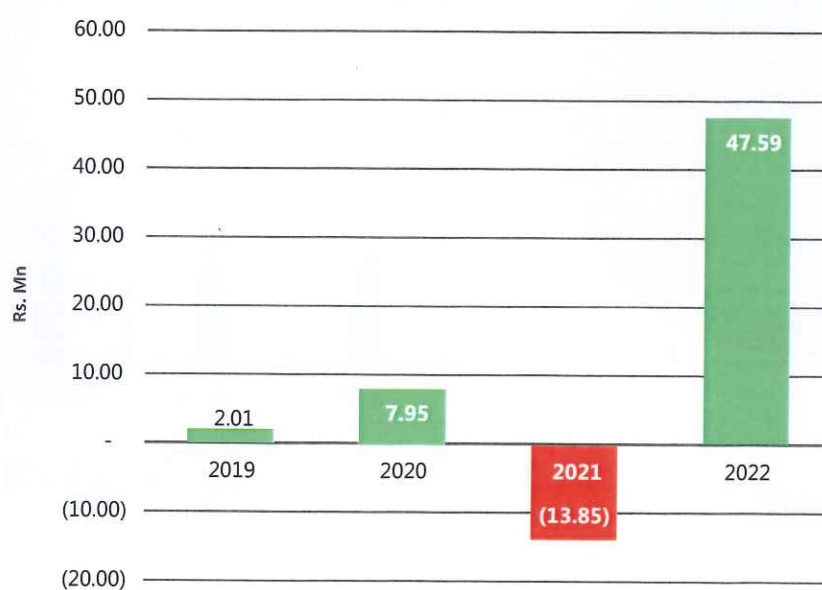
Generated Income



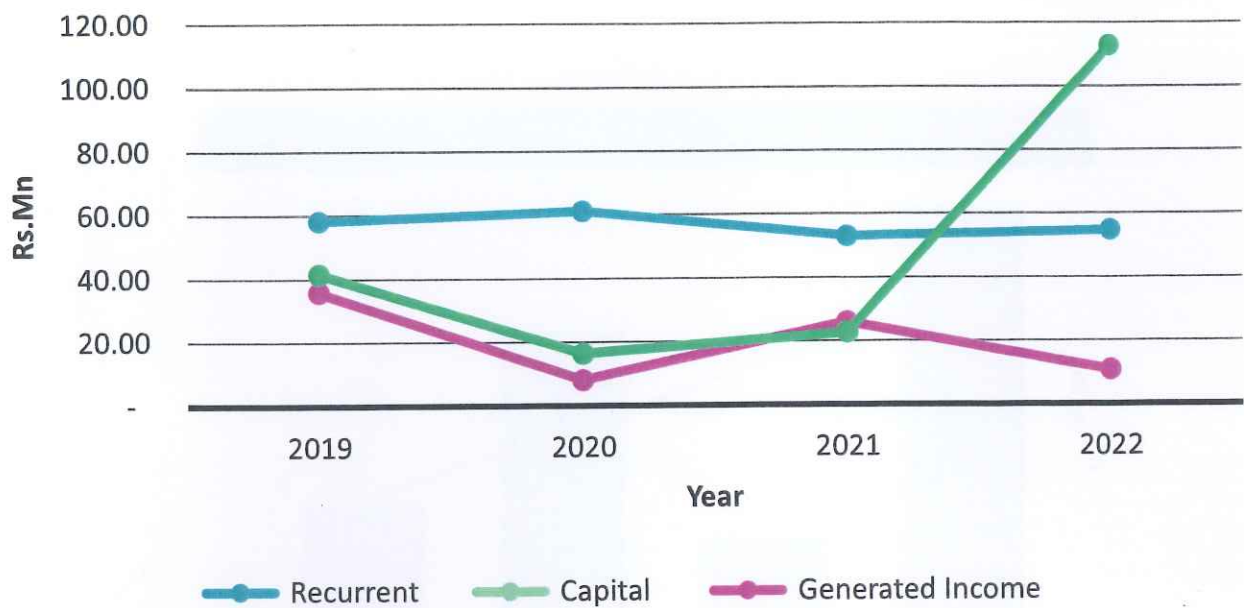
Receipt for Capital Expenditure



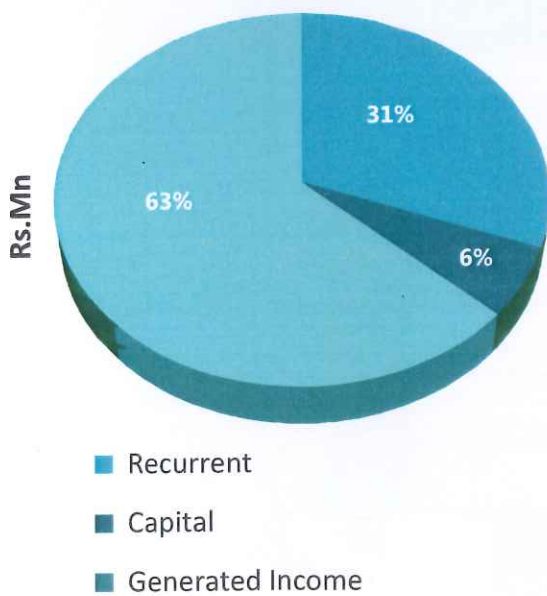
Profit / Loss



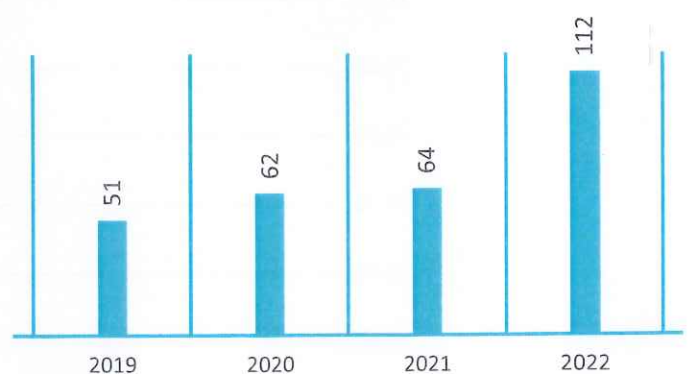
Changes in Income



Income by Nature 2022



SAVING / FD



Current Financial Performance of the Institution

Considering the expenditure pattern of the institution in the past years, approximately 75 million rupees have been spent on the recurrent expenses of the institution. Furthermore, the institute has reported an average gross profit of 58% in the year 2022 from the revenue-

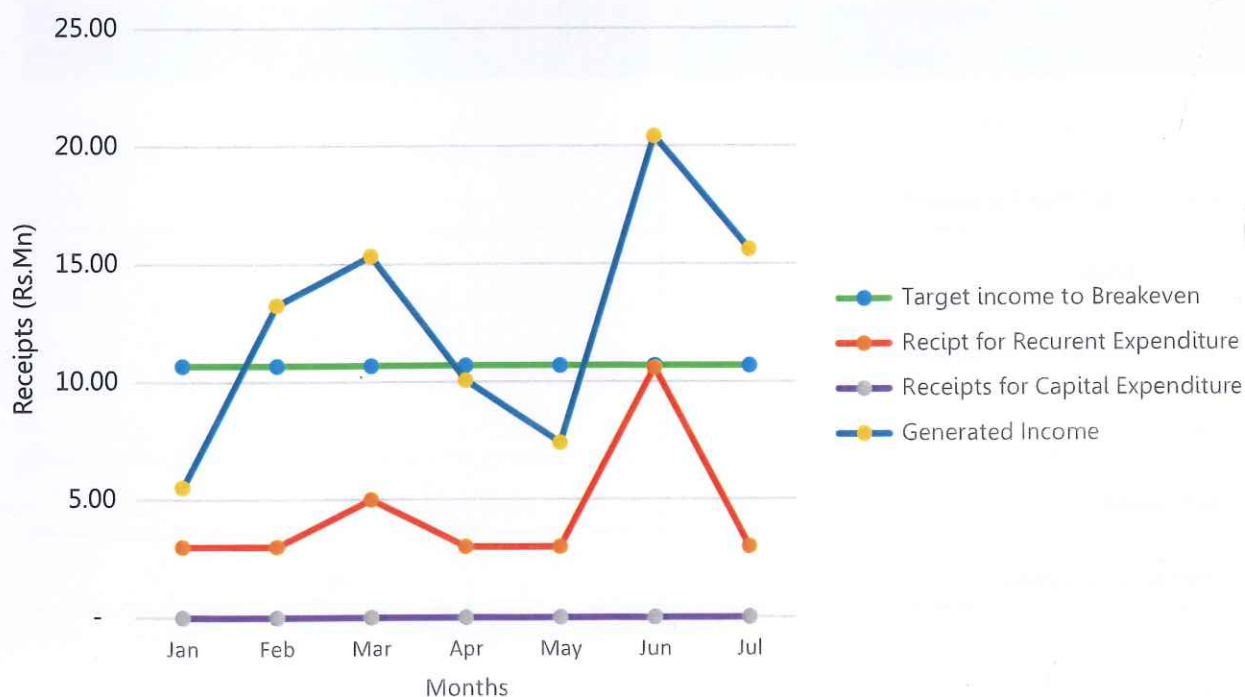
generating language training courses. Based on this information, the following is a forecast for training program revenues intended to make the organization profitable from the year 2023.

Average Gross Profit from Training Programme	- 2022	Rs.60,078,987
Average Gross Profit from Training Programme	- 2022	58%
Annual General Recurrent Expenditure	- 2022	Rs. 74,407,175

Expected Profit	To Break Even	10,000,000.00	25,000,000.00	50,000,000.00
Annual Expected Income	Rs. 128,304,259	Rs. 145,547,792	Rs. 171,413,092	Rs.214,521,925
Target Income per Month	Rs. 10,692,022	Rs. 12,128,983	Rs. 14,284,424	Rs. 17,876,827

Considering the receipt of income in the first seven months of the company, Rs. 30.60 Mn. has been received for recurrent expenditure and no funds have been taken for capital expenditure from the general treasury. However, the amount of self-generated

income by the institution is Rs. 87.66 Mn. This is beyond the level at which the institution can maintain a break-even level. The growth of the company's earnings during the first seven months of the year 2023 is represented by the following graph.



SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements of the institute have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards. No adjustment has been made for inflationary factors affecting the financial statements. Where appropriate, the specific policies used have been explained in the succeeding notes.

Comparative Information

Necessary comparative figures have been disclosed in respect of the previous period to enhance the understanding of the financial statements of the current period.

When the presentation or reclassification of the items in the financial statements have been amended, comparative amounts have also been reclassified to conform with the current year to provide a better presentation.

Property, Plant and Equipment

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

Description	Rate %
Building and Structure	2.5
Furniture & Office Equipment	10
Library Books	10
Plant Machinery and Equipment	20
Vehicle	25
Computers	25
Website and Software	25

Depreciation is calculated based on the date of purchase/ date of disposal on a straight-line basis for the property, plant and equipment.

Provision for Gratuity

Provision for gratuities has been made in these financial statements equivalent to an amount calculated based on a half month's salary of the last month of the financial year of all employees for each completed one year of service, commencing from the first year of service. However, under the payment of Gratuity Act no 12 of 1983, the liability to an employee does arise only on completion of 5 years of continued service.

Trade Receivables

Trade receivables are carried at anticipated realizable value. An estimate is made for doubtful receivables based on reviewing all outstanding amounts at the year-end. Bad debts are written off during the year in which they are identified.

Cash and Cash Equivalent

For the cash flow statement, cash and cash equivalents comprise cash in hand, deposits held with banks, and net of bank overdrafts. In the balance sheet, bank overdrafts are included on borrowings in current liabilities.

Events after the Balance Sheet date

All material events after the Balance Sheet date are considered, and where necessary, adjustments and disclosures are made in the financial statements.

Liabilities and Provisions

All known liabilities as of the balance sheet date are included in the Financial Statements, and adequate provision is made for liabilities that are known to exist but the amount of which cannot be determined accurately.

Provision for EPF and ETF

Employees are eligible for Employees Provident Fund contributions and Employee's Trust Fund contributions. The institute contributes 12% and 3% on the gross salary except for the special allowances of employees to EPF and ETF, respectively

Income

Grants in the Nature of Recurrent

Grant received to the Institute from General Treasury for the recurrent expenditure has been recognized as income.

Grants in the Nature of Capital

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

Training Program income

All the income generated through the training program also has been recognized as training program income and all the other income generated by the institute has been recognized directly to the Income Statement under other income.

Expenses

All recurring expenditure incurred in the running of the institute has been charged to revenue in arriving at the income over expenditure for the year.

Inventories

Inventory items such as textbooks and stationeries are recognized at cost.

Changes in Accounting Policy

Depreciation Policy

The depreciation method is changed from full-year depreciation in the year of purchase and no depreciation is provided in the year of disposal to "date

basis depreciation" in the year of purchase/disposal for assets purchased from the year 2014.

Cash Flow Statement

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

STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

Description		31 st December 2022	31 st December 2021
	Notes	Rs.	Rs.
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	06	32,820,028	41,066,102
Current Assets			
Trade and Other Receivable	07	21,340,672	9,949,531
Inventory -Stationary & Consumables		2,329,143	1,575,782
Cash & Cash Equivalents	08	129,762,038	75,236,348
TOTAL ASSETS		186,251,880	127,827,763
CAPITAL			
Accumulated Surplus / (Deficit)		87,746,529	40,503,368
		47,000,892	47,000,892
Revaluation Reserve		147,762,889	100,519,728
LIABILITIES			
Non -Current Liabilities			
Provision for Gratuity	09	6,343,228	5,529,673
Government Grant for Fixed Assets		636,332	791,272
		6,979,560	6,320,945

Current Liabilities

Trade and Other Payable	10	30,013,975	19,165,476
Accrued Expenses	11	1,495,457	1,821,614
		31,509,432	20,987,091
TOTAL FUNDS & LIABILITIES		186,251,880	127,827,763

The accounting policies and notes to the accounts are an integral part of these financial statements. We certify that the financial statements of the institute give a true and fair view of the state of affairs as at 31st December 2022 and of its surplus/deficit for the year ended. These financial statements are in compliance with the requirements of the Government's rules and regulations.

(Sgd.)
D. S. R. M. P. Gunawardhana
Accountant

(Sgd.)
Dr. Prasath R. Herath
Director General

The accounting policies on pages 28 to 30 and notes on pages 36 to 48 form an integral part of these financial statements. The board of management is responsible for the preparation and presentation of these financial statements. The financial statements were approved by the board of management and signed on their behalf.

(Sgd.)
Nimali Anusha Jayakody
Director
27.02.2023

(Sgd.)
Jayampathi Bandara Heenkenda
Chairman
27.02.2023

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2022

Description		2022	2021
REVENUE	Notes	Rs.	Rs.
Treasury Grants	01	65,509,000	78,293,909
Income of Training Programmes		103,597,400	22,732,875
Other Income	02	9,102,478	2,383,237
Total Revenue		178,208,878	103,410,021
EXPENDITURES			
Administrative Expenses	03	(82,361,401)	(77,188,762)
Expenditure for Training Programme	04	(48,231,241)	(40,055,155)
Profit/ (Loss) from Operations		47,616,236	(13,833,896)
Finance Expenses	05	(25,850)	(15,540)
Profit / (Loss) before Taxation		47,590,386	(13,849,436)
Tax		-	-
Profit / (Loss) for The Year		47,590,386	(13,849,436)

STATEMENTS OF CHANGES IN NET ASSET/ EQUITY FOR THE YEAR ENDED 31 DECEMBER 2022

Description	Contributed Capital	Accumulated Profit/(Loss)	Revaluation Reserve	Total
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Balance as at 01 st January 2021	13,015,468	57,135,277	47,000,892	117,151,638
Prior Year Adjustment (Note 12)	-	(2,782,563)	-	(2,782,563)
Surplus /(Deficit) for the year	-	(13,849,346)	-	(13,849,346)
Balance as at 31 st December 2021	13,015,468	40,503,368	47,000,892	100,519,729
Prior Year Adjustment (Note 12)	-	(347,225)	-	(347,225)
Surplus /(Deficit) for the year	-	47,590,386	-	47,590,386
Balance as at 31 st December 2022	13,015,468	87,746,529	47,000,892	147,762,890

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

Description	2022	2021
	Rs.	Rs.
Surplus / (Deficit) Before Taxation	47,590,386	(13,849,346)
Adjustments of Non -Cash Movements		
Depreciation	7,797,309	7,662,017
Prior Year Adjustments	(347,225)	(2,782,563)
Provision for Gratuity	940,230	854,325
	55,980,700	(8,115,568)
Less: Interest Income	(8,642,138)	(1,892,001)
Gratuity Paid	(126,675)	-
Operating Surplus/(Deficit) before Working Capital Changes	47,211,887	(10,007,568)
Changes in Working Capital		
Increase/Decrease in Trade & Other Receivable	(11,391,140)	5,139,000
Increase/Decrease in Trade & Other Payables	10,522,341	5,836,384
Increase/Decrease in Stocks (Note A)	(753,361)	63,030
Net Cash Flows from Operating Activities	45,589,726	1,030,845
Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment (PPE)	(261,405)	(733,590)
Changes in Work in Progress of PPE	710,171	-
Interest Income	8,642,138	1,892,000
Net Cash Flows from Investing Activities	9,090,904	1,158,410
Cash Flows from Financing Activities		
Capital Grants from Treasury to Purchase Fixed Assets	(154,940)	791,272
Net Cash Flows from Financing Activities	(154,940)	791,272
Net Changes in Cash & Cash Equivalents	54,525,690	2,980,528
Cash & Cash Equivalents at the beginning of the year	75,236,348	72,255,819
Cash & Cash Equivalents at the end of the year (Note A)	129,762,038	75,236,348
Note A - Cash & Cash Equivalents		
Cash at Bank	129,762,038	75,236,348

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Description	2022	2021
	Rs.	Rs.
Note 01 - Income		
Grant for Recurrent Expenses	54,733,000	53,027,500
Grant for Capital Expenses		
Total Capital Grant from Treasury	10,776,000	26,000,000
Less: Grant for Fixed Assets	-	(733,591)
Capital grant for Training Programmes	10,776,000	25,266,409
	65,509,000	78,293,909
Training Programs Income	103,597,400	22,732,875
Note 02 - Other Income		
Tender Fee	42,000	145,000
Interest Income	8,642,138	1,892,001
No Pay Charge & Deduction from Salary	48,012	-
Government Grant for Fixed Assets	154,940	29,081
Hall and Accommodation Charges	39,000	-
Registration Fee	8,000	-
Other Income	168,388	317,156
Total	9,102,478	2,383,237
Note 03 - Administrative Expenses		
Personal Emoluments		
Salaries & Wages	25,015,029	22,469,833
EPF Institutional Cont. 12%	2,982,660	2,681,990
ETF Institutional Cont. 3%	745,665	670,497
Chairman Allowances	845,089	637,500
Overtime	190,547	265,641
Holiday Payments	14,875	5,661

Description	2022	2021
	Rs.	Rs.
Other Allowances	3,149,578	501,460
Vehicle Allowances	1,800,000	1,800,000
Fuel Allowances	1,549,339	739,705
Allowance for Trainees	598,950	361,000
Staff Training & Capacity Building	883,125	-
Sitting & Travelling Allowances	247,740	85,000
Incentives	675,000	630,000
Gratuity expenses	940,230	854,325
Traveling – Domestic	520,016	435,399
Stationery & Office Requisites	500,771	1,444,697
Fuel	834,781	1,029,563
Uniforms	36,000	28,000
Refreshment	191,727	333,589
News papers and Other	95,821	41,718
Maintenance Expenses		
Vehicle	2,389,669	1,544,310
Plant & Machinery	341,959	527,316
Computers	313,435	185,181
Building	873,301	276,845
Furniture & Office Equipment	189,055	38,595
Services		
Postal & Communication	716,143	840,705
Electricity	1,391,221	1,353,253
Water	240,173	136,976
Rent	16,866,625	17,323,695

Description	2022	2021
	Rs.	Rs.
Traveling & Transport	23,637	34,183
Security Service	3,853,818	3,619,667
Janitorial Service & Supporting Staff Cost	3,928,006	3,794,391
Advertisement	-	101,223
Sanitary Expenses	-	240,001
Operating Leasing	407,430	3,557,518
Audit Fees	326,400	330,000
Translation Fees		71,225
Legal Fees	439,250	300,000
EB Exam Fees	-	186,478
Other	447,025	49,606
Depreciation		
Building & Structure	648,569	648,569
Plant Machinery & Equipment	56,795	50,929
Furniture & Office Equipment	1,959,620	1,927,016
Vehicle	4,950,000	4,950,000
Computers	66,076	66,076
Web Site	116,250	19,428
Total	82,361,401	77,188,762

Description	2022	2021
	Rs.	Rs.

Note 04 - Expenditure for Training Programs

Resource Person Allowances	32,307,195	30,828,819
Stationary and Program Requisites	966,155	1,430,444
Postal & Communication	709,166	547,456
Meals & Refreshment	3,401,860	2,336,397
Accommodation	563,279	216,695
Vehicle Rent	1,286,055	-
Teachers Guide & Text Books	133,000	50,000
Printing Charges for Certificates & Dockets	148,325	210,800
Technical Charges (Zoom)	765,534	-
Supporting Staff Service	-	45,928
Overtime	1,407,857	692,011
Holiday Payments	238,572	268,531
Fuel	4,120,192	690,507
Electricity	444,314	37,934
Water	82,517	119,131
Travelling – Domestic	964,630	327,210
Trainee and Casual Staff Allowance	-	1,782,029
Travelling & Participation Allowance	138,600	46,600
Advertisement	27,216	12,500
Hostel & Office Requisition	20,000	146,240
Translation, Examination & Consultation Fees	-	37,953
Sanitary Expenses	51,800	227,350
Bad Debtors	338,800	-
Other Services	116,176	620
Total	48,231,241	40,055,155

Description	2022	2021
	Rs.	Rs.

Note 05- Financial Expenses

Bank Charges	25,850	15,450
Total	25,850	15,450

Note 06 Property, Plant & Equipment

Description	Depreciation Rate	Total Cost As At 01.01.2022	Addition	Total Cost As At 31.12.2022	Accu. Dep. As At 01.01.2022	Depreciation For the Year	Accu. Dep. As At 31.12.2022	WD Value As At 31.12.2022
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land	-	615,000	-	615,000	-	-	-	615,000
Building & Structure	2.5%	25,942,745	-	25,942,745	2,980,028	648,569	3,628,597	22,314,148
Plant Machinery & Equipment	20%	13,491,456	-	13,491,456	13,373,410	56,795	13,430,205	61,251
Furniture & Office Equipment	10%	19,501,874	261,406	19,763,280	11,731,565	1,959,620	13,691,186	6,072,095
Vehicle	25%	19,800,000	-	19,800,000	11,486,712	4,950,000	16,436,712	3,363,288
Library Books	10%	1,343,352	-	1,343,352	1,343,352	-	1,343,352	-
Computers	25%	8,316,944	-	8,316,944	8,185,943	66,076	8,252,020	64,925
NILET Website	25%	465,000	-	465,000	19,428	116,250	135,678	329,322
		89,476,371	261,405	89,737,777	49,120,438	7,797,309	56,917,748	32,820,028
Total Written Down Value								32,820,028

Description	2022	2021
	Rs.	Rs.

Note 07 - Trade & Other Receivable

Receivable Income - Mr Hewasinghe	58,983	58,983
Receivable - Mr Thuram	-	17,163
Receivable Income - Mrs. Napawala	9,650	9,650
Receivable Income - Mr Wickramasinghe	9,650	9,650
Receivable Income - FD Interest	5,801,228	-
Festival Advance	92,000	104,000
Receivable Course Fee - Ministry of Public Service	-	275,000
Deposits - Receivable	201,500	161,500
Key Money for Buildings	6,250,000	6,519,500
Receivable Income - Min. of Buddhist Affairs	165,000	165,000
Receivable Income- Ministry of Health	-	338,800
Receivable Program Income	2,722,125	-
Receivable from Franchise Institute	3,740,250	-
Receivable -Line Ministry (Abolished)	2,290,285	2,290,285
Total	21,340,672	9,949,531

Note 08 - Cash & Cash Equivalents

Bank of Ceylon - C/A 0007442918		
Capital Cash Book	17,223	758,102
Recurrent Cash Book	5,139,087	997,002
Ministry Funds	-	270
Generated Income Cash Book	11,668,100	9,378,106
Language Trainer Training	-	6,150

Description	2022	2021
	Rs.	Rs.
Savings A/C - BOC 79712746	577,750	64,096,718
Fixed Deposits	112,359,878	-
Total	129,762,038	75,236,348
Note 09 - Non -Current Liabilities		
Capital Grant From Treasury for Fixed Assets	636,332	791,272
Provision for Gratuity	6,343,228	5,529,673
Total	6,979,560	6,320,945
Note 10 - Trade & Other Payable		
Refundable Deposits	445,000	542,000
Resource Person Allowances	16,526,885	13,976,035
Printing, Stationary	722,830	-
Janitorial Services	347,000	-
Security Service	647,589	-
Security Service	647,589	-
Wickramarachi Construction Agalawatta Renovation	-	637,946
Course Fee Receipt in advance	1,345,000	
Audit Fees Payable	723,600	1,050,000
Text Books and Teachers Guide Preparation	423,000	-
Rent Payable	5,450,600	-
Returnable Course Fee	13,500	-
Furniture & Office Equipment Payable	409,476	226,521
Creditors - Broadcasting & Telecasting Program	2,959,496	2,959,496
Total	30,013,975	19,391,998

Description	2022	2021
	Rs.	Rs.

Note 11 - Accrued Expenses

Travelling - Domestic	35,650	9,020
Postal & Communication	71,791	126,884
Electricity Charges	146,456	83,306
Water	18,164	2,640
Fuel	195,680	-
Meals And Refreshment	22,800	-
Security Service	-	346,775
Overtime	455,342	206,175
Holiday Payment	8,184	59,995
Casual Wages & Trainee Allowances	-	52,500
Translation Fee	-	37,953
Sitting Allowance Payable	8,500	-
Janitorial Services	-	379,847
Vehicle Rent	454,540	-
Text Books And Teachers Guide Preparation	-	290,000
Accommodation	25,000	-
Computer Maintenance	45,000	-
Stamp Duty	8,350	-
Total	1,495,457	1,595,092

Note 12 - Prior Year Adjustments

Over provision for Interior Works	-	(279,199)
Receivable from Ministry of Public Administration	275,000	-
Agalawatta Renovation - Retention	72,225	-
Receivable from MOH	-	2,975,000
Government Grant for Fixed Assets - 2020	-	86,762
Total	347,225	2,782,563

Note 13 - Cases filed against the institution

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

Mr C C Silva, who has been dismissed from the service of the institute, has filed a case against the National Institute of Language Education & Training under case number 33/1560/2021 in the Homagama Labor Court seeking reinstatement and the case is currently pending.

Mrs P. Pasmila Raviraj, who is working as an academic and research officer of the Institute, has filed a case against the National Institute of Language Education & Training under case number CA/WRIT/218/2019 in Appeal Court for not receiving the post of director of the institute and the case is currently pending.

Mr Prasath R. Herath, who works as the Director General of the institute, has filed a case against the National Institute of Language Education & Training at the time that he was interdicted from the service under case number SC/FR/424/2019 in the Supreme Court seeking reinstatement. And the case is withheld with his reinstatement.

Nishaa Tamil Academy, which was registered as a franchise agency and facilitated the language trainers' training program in 2019, has filed a case with the Human Rights Commission against the institute under the case number HRC/AP/T2/2021 for non-receipt of Rs. 446,485 due to them.

Note - 14 - Training of Language Trainers in accordance with the budget Proposal - 2019

Under the budget proposal 2019 and cabinet approval අමැර/19/2693/131/018-I, it has started the "Training of Languages Trainers program" and bills valued Rs. 37,395,922.00 to be received relating to the above program and the necessary funds to be received from General Treasury. This program has been withheld since 2019

Note - 15 - Related Party Disclosures

The Institute carries out transactions in the ordinary course of its business with parties who are defined as related parties in Sri Lanka Public Sector Accounting Standards - Related Party Disclosures, the details of which are reported below.

Transactions with Key Management Personnel

The Board of Management of the institute has the authority and responsibility of administering and managing the activities of the institute. Director General is the Chief Executive Officer of the institute and he is the Secretary to the Board. Accordingly, the Board of Management of the institute and the Director General have been identified as the Key Management Personnel (KMP) of the institute.

The compensation paid to KMPs

Name	Designation	Compensation (Rs.)	
		Sitting Allowance	Monthly Salary/ Allowance
Mr J B Heenkenda	Chairman	-	2,135,840
Mr Anuradha wijekoon	Board Member	25,500	-
Ms K D S K Sirirwardena	Board Member	42,500	-
Mr S Senthuram	Board Member	25,500	-
Ms P K Vithanage	Board Member	34,000	-
Dr. W K Colombage	Board Member	8,500	-
Mr Dinuk Hettiacrachchi	Board Member	34,000	-
Ms Chathurika Ranaweera	Board Member	17,000	-
Dr P H P R Herath	Director General	-	3,097,470

Other transaction with related parties

In addition to above mentioned transactions with KMPs no other transactions with the related parties during the year 2022.



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



AUDIT REPORT

My No.: PAF/C/NILET/FS/01/22/07

Date : 15th day of May 2023

Chairman,
 National Institute of Language Education and Training

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the National Institute of Language Education and Training and its subsidiaries for the year ended 31 March 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Institute of Language Education and Training and the consolidated financial statements for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My comments and observations which I consider should be reported to Parliament appear in this report.

In my qualified opinion, except for the effects of the matters described in the basis of the qualified opinion of this report, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 31 December 2022 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) Rs. 21,260,122 rupees incurred at the end of the year under review were fully owed on fixed assets, but no action has been taken to correct the deficiencies in the assessment of the assets in continuous use in accordance with Public Sector Accounting Rules No. 03 and make them appropriate in the financial statements.
- (b) As per the budget proposals of 2019, there was no allocation in the financial statements for the amount of 37,395,922 rupees to be paid while the invoices were submitted for the program for training language instructors by 11 institutions.

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



1.2 Other Information Included in the 2022 Annual Report of the Institution.

The other information comprises included in the institution's 2022 Annual Report but does not include the financial statements and my auditor's report thereon, which is expected to be made available to me after the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on other information obtained by me and actions taken by me on the date prior to this audit report, I determine that such other information is materially misstated, that matter is necessary for me to report. Nothing to report in this regard.

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

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

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

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

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



1.5 Auditor's Responsibility for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.



Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

- 2.1 National Audit Act, No. 19 of 2018 includes specific provisions for the following requirements.
- 2.1.1 I have obtained all the information and explanation required for the audit and as far as appears from my examination, proper accounting records have been kept by the Company as per the requirement of section 12 (a) of National Audit Act, No. 19 of 2018.
- 2.1.2 The Financial Statements presented are consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- 2.1.3 The Financial Statements presented include all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018, except, from the observations found in section 1.2 (a) (b) of the basis for the qualified opinion in my report.
- 2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;
- 2.2.1 To state that any member of the governing body of the institution has any direct or indirect interest in any contract entered into by the Company which are out of the normal course of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018;
- 2.2.2 To state that the institution has not complied with any applicable written law, general and special directions issued by the governing body of the Institution as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except the following observation;

(A) Clause 3.2 (A) of Chapter 3 of the
Procedure Manual for Government-Owned
Enterprises of Business Initiatives Circular
No. 01/2021 dated 16 November 2021

A proposed system of incentive payment for government-owned enterprises should be approved by the Director General of the Department of Public Enterprises, but its instructions were not followed and an incentive payment of Rs. 675,000 was paid to the officers of the company during the year under review.



A proposed system of incentive payment for government-owned enterprises should be approved by the Director General of the Department of Public Enterprises, but its instructions were not followed and an incentive payment of Rs. 675,000 was paid to the officers of the company during the year under review.

Renting of buildings by government agencies should be stopped. However, a monthly rent agreement of 1,350,000 rupees was signed for the rented building in which the company is operating until February 13, 2023 and the company is operating in that building till now.

- 2.2.3 To state that the institution has performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018;
- 2.2.4 To state that the resources of the Company had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018.

2.3 Other matters

- (A) The amount of Rs. 2,290,285 due from the dissolved Ministry of National Reconciliation, Official Languages, Social Development and Hindu Religious Affairs, the amount of Rs. 2,500,676 payable to Sri Lanka Broadcasting Corporation for radio program, and Rs. 458,820 payable to Asak Media (Pvt) for television program remained unpaid for more than three years. The amount and the balance due are consistently stated in the financial statements.
- (B) Due to the non-availability of funding, no action has been taken to settle the 2,449,985 rupees payable to the resource persons on 31st December 2021 till 31st December in the year under review.

Sgd:
W. P. C. Wickramaratne
Auditor General

Observations on the matters of the Auditor General's Report 2022

1.2 Basis for Opinion

The Auditor General has presented a qualified audited opinion on the financial statements for the year ending 31 st December 2022, based on two points.

As the first point highlighted by the Auditor General, the useful life of the fixed assets is to be revised and it has been sent several requests to the government's valuation department to obtain valuation reports, and relevant adjustments will be made based on those valuation reports.

As mentioned in the second point of the basis for the opinion, a program to train language trainers has been started according to a 2019 budget proposal and due to the political and financial instability in the country and the not receiving required funds from the General Treasury, the program has been suspended. After that, the trainees who joined this program were given the necessary training to be included in the resource pool of this institution with the support of the National Language Equality and Advancement Project (NLEAP).

No funds were received from the General Treasury for this project, and since the confirmed bills were not received from the relevant institutions at that time, it was not included in the accounts as a balance to be paid. This event is indicated by a note because it is a significant event that may have an impact on the financial statements of the organization.

2 Report on other legal and regulatory requirements

(a) The institution has achieved growth in the generated income in the last few years and currently the Institution has been enabled to maintain a deposit of Rs. 165Mn as a reserve.

For this purpose, the limited employees of the

institution have contributed their full contribution, but the employees of this institution, do not get any financial or other privileges other than the monthly salary as in other statutory institutions. Therefore institution has paid an annual bonus of Rs.15,000/- per employee on the approval of the minister in the previous year and accordingly in the year 2022 also this bonus has been paid on the approval of the management board 140.08.

(b) The building in which the head office of the National Language Education and Training Institute is currently maintained has been contractually acquired in the year 2016 with the approval of the Council of Ministers and the then Management Board at a monthly rent of 1.25 million. Based on the approval of the Cabinet in 2019, subject to the approval of the new Management Board in 2020, as per the recommendation of the Minister, the previous agreement was renewed for another two years.

Based on the government's chief appraiser's assessment obtained in 2016, based on the Cabinet decision given in 2019, the building has been contracted again from 2020 to 2023.02.13. Although several attempts were made to find a suitable place to run the institution, a suitable place could not be found, so a Cabinet paper has been forwarded to the honourable minister to present to cabinet on the recommendations of the Management Board to extend the contract period of the currently used building.

2.3 Other Matters

(a) This amount was received by the Institute in 2018 for the programs made through additional allocations under the Ministry of National Integration, Official Languages, Social Progress and Hindu Religious Affairs, which is the line ministry of the Institute. After the change of government in the year 2019, the scope of relevant ministries was transferred to the Ministry of Justice. Since this amount continues to be in the accounts of the institution, it was informed on 19.06.2023 that despite the requests made by the Ministry of Justice on the advice of the Audit and Management Committee, there is no provision in that Ministry.

The amount is to be forwarded to the Planning Board to deduct from the accounts. Balance to be paid related to radio and television programs is a balance to be paid related to the

programs made on the capital allocation of the institution in the year 2019. This balance is shown in the accounts as a further payable balance due to the non-release of the money related to the capital allocation allocated to the institution from the treasury.

(b) These stipends should be paid to resource persons for language training courses conducted for government officials on capital allocation. Due to the limitation of capital money issued to the institution by the Treasury in the last year, these resource contributions have not been settled.

Provisions required to settle these payable resource allowances have been set aside by the institution's action plan for the year 2023 and can be settled once the relevant funds are received.

Sgd:

Jayampathi Bandara Heenkenda

Chairman

NILET

Challenges

Our aim is to utilize the best and suitable administrative practices that will lead to optimize the performance of the National Institute of Language Education and Training.

To achieve the objectives of the institute present cadre is not adequate and it is not consisting major and relevant cadre positions to face present and future challenges.

Due to the limitations in the SOR, Director (Training), Assistant Director (training) positions are prevailing vacant. Therefore, the SOR should be change to recruit suitable candidates for the posts.

Age of the most of our vehicles in the vehicle fleet are more than 20 years from the manufacturing year. Therefore, high maintain cost and frequent break downs are affect for the fulfilment of the operation targets. Therefore, new

vehicle should be obtain to replace these older vehicles.

It is very much essential having permanent building for the head office and a raining centre located in western province. It is great strength for the institute if there are provincial centres in each and every province of the country.

Our committed staff is the most valuable asset that we have. However, it is unfortunate that there is no employee welfare and motivational schemes in the institute .

Therefore, employee welfare schemes such as health Insurance, distress loan etc. and motivational schemes such as annual bonus scheme and monthly incentive scheme, profit sharing scheme should be introduced to the institute while taking relevant approvals from the relevant authorities.