**අධ්‍යාපන අමාත්‍යාංශය**
**නිපුණතා සංවර්ධන, වෘත්තීය අධ්‍යාපන, පර්යේෂණ හා නව නිපැයුම් අංශය**
**கல்வி அமைச்சு**
**திறன் அபிவிருத்தி, தொழில் கல்வி, ஆராய்ச்சி மற்றும் புத்தாக்க பிரிவு**
**Ministry of Education**
**Skills Development, Vocational Education, Research and Innovation Division**

# ලංකා ජර්මානු කාර්මික අභ්‍යාස ආයතනය
# இலங்கை ஜேர்மன் தொழில்நுட்ப பயிற்சி நிறுவகம்
# Ceylon German Technical Training Institute

# වාර්ෂික වාර්තාව
# ஆண்டு அறிக்கை
# ANNUAL REPORT

# 2022


නො අංක 582, ගාලු පාර, ගල්කිස්ස
**இல.582, காலிவீதி, கல்கிசை**
**No.582, Galle Road, Mount Lavinia**

## Ceylon German Technical Training Institute – 2022

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

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

At present the Institution conducts 10 full time courses (NVQ level 4) including motor mechanic course, 03 Diploma courses (NVQ level 5), 49 part time courses. Since the demand for the trained technicians of this Institution has increased in the local and foreign industrial sector, the annual intake of the students also has to be increased gradually. During this year 6,00 apprentices for full time courses, 110 apprentices for diplomas and 5,000 apprentices for part time courses were enrolled.

4886 apprentices were successfully completed the courses as full time and part – time during the year 2022.

**S.M.S.D Gunasinghe**
Director / Principal (Acting)
Ceylon German Technical Training Institute

## Ceylon German Technical Training Institute

## Board of Governors as at 2022.12.31

| Serial No | Name | Designation/ Service | Capacity |
|---|---|---|---|
| 01. | Mr. K.G.T. Jayasekara | Appointed by the Hon. Minister | Chairman (Acting) |
| 02. | Mrs. Muditha Malkanthi | Additional Secretary (Vocational Training) State Ministry of Skills Development, Vocational Education, Research & Innovation | Member |
| 03. | Mrs. D.H.S. Pulleperuma | Additional Director General, Ministry of Finance, Economic and Policy Development | Member |
| 04. | Mr. G.G.M.M.Kulathilaka | Chief Executive Officer<br>Ceylon Transport Board | Member |
| 05. | Dr. K.A. Lalithadeera | Director General, Tertiary & Vocational Education Commission | Member |
| 06. | Mr. Dilantha Kumara Vithanage | Appointed by Hon. Minister | Member |
| 07. | Mr. Bernard Abeykoon | Appointed by Hon. Minister | Member |
| 08. | Mr. S.M.S.D. Gunasinghe | Director - Principal (Acting) | Member |

**Ceylon German Technical Training Institute**

1. **Introduction**

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

**Vision:**

***To become the best Automotive Training Institute in South Asia.***

**Mission:**

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

**2. Objectives and the role of the Institution**

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

**Performance Report of the year 2022**

**Ceylon German Technical Training institute**

- Intake 600 trainees for the full -time courses in Motor Mechanic Repairing & Maintenance Division, Electric, Electronic & Communication Division, Metal & Light Engineering, Mechatronic Technology Division, Refrigerator & Air Conditioning Division during the year 2022.
- Intake 5,534 trainees for the part time courses those who do not obtain the opportunity to follow full time courses, (those who do not fulfil the age limits and educational qualifications) during the year 2022.
- Intake 56 trainees for the Regional center – Anamaduwa of CGTTI during 2022.
- Intake 40 trainees for the Regional center – Borella of CGTTI during 2022.
- Intake 93 trainees for the Sri Lanka German Training Institute at Kilinochchi to follow NVQ level 4 full time courses.
- Intake 87 trainees for the Sri Lanka German Training Institute at Kilinochchi to follow NVQ level 5 full time courses.

**Short Term Plans**

- ➢ The new innovation project for producing electricity through sea waves is in the final step and it has planned to proceed the projects of renewable energy (wind and p.v.) presented by the students,
- ➢ Update the courses to meet the local and foreign technical sector and provide new training equipment.

**Mid – Term Plans**

- ➢ Establish Quality Management System (QMS) and Management Information System (MIS) for the Institute.
- ➢ Obtain ISO Certificate for the Institute.

Practical training of the Motor Mechanic Division

Theory Lecture in a class room which is renovated

Apprentices engaged in training activities in the Primary Division

Marking measures in their work by the apprentices

Apprentices engaged in new innovations

## Human Resources Management and Development

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

### Ceylon German Technical Training Institute

| **Approved cadre 303** | | |
|---|---|---|
| **Service category** | **Approved** | **Actual** |
| Senior | 20 | 12 |
| Tertiary | 48 | 44 |
| Secondary | 161 | 140 |
| Primary | 41 | 28 |
| Total | 270 | 224 |
| Contract | | |
| Secondary | 32 | 11 |
| Secondary | 0 | 1 |
| Primary | 1 | 1 |
| Total (Contract) | 33 | 13 |
| **Total** | **303** | **237** |

### Regional Center – Anamaduwa

| **Approved Cadre** | **17** | |
|---|---|---|
| **Service Category** | **Approved** | **Actual** |
| Senior | 1 | - |
| Tertiary | 1 | 0 |
| Secondary | 8 | 0 |
| Primary | 7 | 1 |
| Total | 17 | 1 |
| Primary (Daily Basis) | 0 | 1 |
| **Total** | **17** | **2** |

### Regional Center – Borella

| **Approved Cadre** | **06** | |
|---|---|---|
| **Service Category** | **Approved** | **Actual** |
| Senior | 1 | - |
| Tertiary | 1 | 0 |
| Secondary | 3 | 0 |
| Primary | 1 | 0 |
| **Total** | **6** | **0** |

**Sri Lanka Grman Training Institute (SLGTI) – Kilinochchi**

| **Approved Cadre** | **96** | |
|---|---|---|
| **Service Category** | **Approved** | **Actual** |
| Senior | 1 | 0 |
| Tertiary | 38 | 15 |
| Secondary | 47 | 9 |
| Primary | 10 | 4 |
| **Total** | **96** | **28** |

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

| **New recruitments** | **Resignations** | **Vacate the post** | **Retirement** | **Termination of the Service** |
|---|---|---|---|---|
| 06 | 15 | 01 | 03 | 02 |

**<u>Staff training activities</u>**

In view of enhancing the subject knowledge, language proficiency, technological knowledge and special management ability of the staff, the CGTTI has provided the opportunity to participate in various programs in 2022.

Staff of the CGTTI has participated in 40 local training programs in 2022 and 36 employees in Academic staff and 04 employees in Non – Academic staff have obtained the training in knowledge, skills and attitudes development. Rs. 669,290.00 has incurred for the local training programs in the year 2022.

## CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE
### Statement of financial position as at 31st December 2022

| DESCRIPTION | NOTE | CGTTI 2022 Rs | CGTTI 2021 Rs | SLGTTI 2022 Rs | SLGTTI 2021 Rs | Total 2022 Rs | Total 2021 Rs |
|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | |
| **Non Current Assets** | | | | | | | |
| Property, Plant & Equipment | 2 | 1,580,875,451 | 1,748,693,901 | 794,256,381 | 949,134,122 | 2,375,131,831 | 2,697,828,023 |
| Capital Work in Progress | 2-a | 1,261,232 | 2,285,945 | | | 1,261,232 | 2,285,945 |
| Investment | 8 | 27,412,157 | 26,538,628 | | | 27,412,157 | 26,538,628 |
| **Total Non-Current Assets** | | 1,609,548,840 | 1,777,518,474 | 794,256,381 | 949,134,122 | 2,403,805,220 | 2,726,652,596 |
| **Current Assets** | | | | | | | |
| Cash & Cash Equivalents | 6 | 61,375,424 | 25,379,791 | 56,959 | 1,723,437 | 61,432,383 | 27,103,228 |
| Debtors | 3 | 1,996,808 | 4,848,177 | - | - | 1,996,808 | 4,848,177 |
| Stationery & Paints Stocks | 29 | 119,506 | 195,649 | 955,227 | 968,758 | 1,074,733 | 1,164,408 |
| Income Receivable | 26 | 2,636,695 | 1,627,018 | - | - | 2,636,695 | 1,627,018 |
| Advance A/C | 5 | 23,267,460 | 21,427,526 | - | - | 23,267,460 | 21,427,526 |
| Deposit | 4 | 382,000 | 382,000 | 30,000 | - | 412,000 | 382,000 |
| Advance for Fixed Assets | 30 | 273,324 | 273,324 | - | - | 273,324 | 273,324 |
| Current Accounts | 39 | - | - | - | | - | |
| Spare Parts Stock | | 5,000,500 | 5,553,371 | | | 5,000,500 | 5,553,371 |
| **Total Current Assets** | | 95,051,717 | 59,686,856 | 1,042,186 | 2,692,195 | 96,093,903 | 62,379,051 |
| **TOTAL ASSETS** | | **1,704,600,557** | **1,897,888,359** | **795,298,567** | **951,826,317** | **2,499,899,123** | **2,789,031,648** |
| **LIABILITIES** | | | | | | | |
| **Current Liabilities** | | | | | | | |
| Payables | 28 | - | - | 23,650 | 10,025 | 23,650 | 10,025.00 |
| Accrued Expenses | 9 | 26,606,144 | 29,931,554 | 1,086,551 | 2,238,124 | 27,692,695 | 32,169,677 |
| Current Accounts -S.L.C.T.B | 7 | - | 1,975,291 | - | - | - | 1,975,291 |
| Loans | 10 | - | - | - | - | - | - |
| Refundable Deposits | 11 | 1,098,341 | 1,177,886 | 50,000 | - | 1,148,341 | 1,177,886 |
| Part time Course fees (2022 | | 29,520,000 | 11,500,000 | - | - | 29,520,000 | 11,500,000 |
| Current Accounts | 39 | . | | - | 129,168,821 | - | 129,168,821 |
| Creditors | 27 | 3,982,035 | 10,650,341 | - | - | 3,982,035 | 10,650,341 |
| **Total Current Liabilities** | | 61,206,520 | 55,235,072 | 1,160,201 | 131,416,969 | | 62,366,720 |
| | | 186,652,040 | | | | | |
| **Non-Current Liabilities** | | . | . | | | | |
| Gratuity payable | | 169,311,457 | 139,930,034 | 6,222,540 | 5,771,790 | 175,533,997 | 145,701,824 |
| **Total Non-Current Liabilities** | | 169,311,457 | 139,930,034 | 6,222,540 | 5,771,790 | 175,533,997 | 145,701,824 |
| **TOTAL LIABILITIES** | | **230,517,977** | **195,165,106** | **7,382,741** | **137,188,759** | **237,900,718** | **332,353,864** |
| | - | | | | | | |
| | | **1,474,082,580** | **1,642,040,224** | **787,915,826** | **814,637,559** | **2,261,998,405** | **2,456,677,782** |
| | - | | | | | | |
| **NET ASSETS / EQUITY** | | | | | | - | |
| Accumulated Fund | | 844,877,725 | 844,877,725 | | | 844,877,725 | 844,877,725 |
| Govern Grant /Donations | 13 | 329,202,111 | 501,650,901 | 1,221,578,350 | 1,247,287,271 | 1,550,780,461 | 1,748,938,172 |
| Capital Reserve | | 4,407,578 | 4,407,578 | | | 4,407,578 | 4,407,578 |
| Revaluation reserve- Land/Building | | 709,607,648 | 699,375,298 | | | 709,607,648 | 699,375,298 |
| Accumulated Surplus | 14 | (414,012,481) | (408,271,279) | (433,662,524) | (432,649,712) | (847,675,005) | (840,920,991) |
| | | **1,474,082,580** | **1,642,040,223** | **787,915,826** | **814,637,559** | **2,261,998,406** | **2,456,677,782** |

**S.M.S.D. Gunasinghe**
**Director-Principal**
**C.G.T.T.I.**

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

The Accounting policies on pages 34 to 36 and Notes on pages 15 to 29 from an integrate part of these Financial Statements. The Board of Directors is responsible for the preparation and Presentation of these Financial Statements. These financial Statements wear approved by the Director Board and signed on their behalf.

**Chairman**
**Director Board**

**Member**
**Director Board**

## CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2022**

| | | CGTTI 2022 Rs. | CGTTI 2021 Rs. | SLGTI 2022 | SLGTI 2021 | Total 2022 | Total 2021 |
|---|---|---|---|---|---|---|---|
| **DESCRIPTION** | **NOTE** | | | | | | |
| **OPERATION REVENUE** | | | | | | | |
| Recurrent Treasury Grant | 12 | 281,630,650 | 232,812,970 | 55,790,600 | 54,487,030 | 337,421,250 | 287,300,000 |
| Other Income | 15 | 43,215,194 | 13,797,253 | 1,653,629 | 1,401,438 | 44,868,823 | 15,198,691 |
| Part time Income | 1 | 129,549,334 | 33,906,355 | | | 129,549,334 | 34,038,229 |
| MTTC Course Income | | 926,975 | 529,675 | | | 926,975 | 529,675 |
| Transfer from Govern Grant /Donations | 13 | 213,222,883 | 201,553,170 | 166,754,992 | 161,711,469 | 379,977,875 | 363,264,639 |
| SSDP funds | 38 | - | 17,868,950 | | | - | 17,868,950 |
| Production income | 16 | 3,119,981 | 2,592,392 | | | 3,119,981 | 2,592,392 |
| **TOTAL INCOME** | | **671,665,016** | **503,060,765** | **224,199,221** | **217,599,937** | **895,864,237** | **720,792,575** |
| **OPERATING EXPENSES** | | | | | | | |
| Personnel Emoluments | 17 | 216,974,922 | 174,887,763 | 36,706,509 | 37,540,519 | 253,681,431 | 212,428,282 |
| Travelling | 18 | 136,588 | 93,622 | 415,552 | 153,222 | 552,140 | 246,844 |
| Staff Training & Development | 19 | 1,344,311 | 1,201,902 | - | 63,680 | 1,344,311 | 1,265,582 |
| Contractual Service | 20 | 35,692,766 | 25,183,655 | 13,297,367 | 10,914,447 | 48,990,133 | 36,098,102 |
| Supplies & Consumable Used | 21 | 31,008,007 | 10,111,836 | 1,772,490 | 2,890,452 | 32,780,497 | 13,002,288 |
| Maintenance Expenses | 22 | 11,191,476 | 7,940,042 | 1,416,056 | 1,794,953 | 12,607,532 | 9,734,996 |
| Depriciation | 2 | 213,222,883 | 201,553,170 | 166,754,992 | 161,711,469 | 379,977,875 | 363,264,639 |
| Other Recurrent Expenses | 23 | 81,145,034 | 83,119,796 | 4,849,067 | 3,946,990 | 85,994,101 | 87,066,786 |
| Production expenses | 16 | 718,925 | 1,840,239 | | | 718,925 | 1,840,239 |
| Part time expenses | 1 | 84,683,063 | 19,931,138 | | | 84,683,063 | 19,931,138 |
| Reserch & Development cost | 24 | 369,974 | 442,275 | | | 369,974 | 442,275 |
| Finance Cost | 25 | 612,288 | 390,164 | | | 612,288 | 390,164 |
| **TOTAL OPERATING EXPENSES** | | 677,100,236 | 526,695,603 | 225,212,033 | 219,015,7332 | 902,312,269 | 745,711,336 |
| Surplus/(Deficit) from operating activities | | (5,435,220) | (23,634,838) | (1,012,812) | (1,415,796) | (6,448,032) | (24,918,761) |
| Net surplus/(deficit) before extra ordinary items | | (5,435,220) | (23,634,838) | (1,012,812) | (1,415,796) | (6,448,032) | (24,918,761) |
| Bonus payment | | (610,350) | (651,000) | | | (651,000) | (631,050) |
| **Net surplus/(deficit) for the period.** | | (6,045,570) | (24,285,838) | (1,012,812) | (1,415,796) | (7,058,382) | (25,569,761) |
| | | - | - | | | | |
| Prior Year Adjustment | 32 | 304,367 | (578,419) | - | (55,347,843) | 304,367 | (55,926,262) |
| Prior Year Adjustment PT | 1 | - | - | | | - | - |
| **Net surplus/(deficit) After prior year adjustment** | | (5,741,203) | (24,864,257) | (1,012,812) | (56,763,639) | (6,754,015) | (81,496,022) |

CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE

# CASH FLOWS STATEMENT

**FOR THE YEAR ENDED 31st DECEMBER 2022**

| **Cash Flows From Operating Activities** | **CGTTI 2022(Rs.)** | **CGTTI 2021(Rs.)** | **SLGTI 2022(Rs.)** | **SLGTI 2021(Rs.)** | **Total 2022(Rs.)** | **Total 2021(Rs.)** |
|---|---|---|---|---|---|---|
| Surplus (Deficit)from Ordinary Activities | (5,435,220) | (23,502,965) | (1,012,812) | (1,415,796) | (6,448,032) | (24,918,761) |
| Bonus payment | (610,350) | (651,000) | | | (610,350) | (651,000) |
| Prior Year adjustment PT | - | - | - | - | - | - |
| Prior Year adjustment | 304,367 | (578,419) | | | 304,367 | (55,926,262) |
| Staff Loan Interest Income | (855,361) | (860,303) | | | (855,361) | (860,303) |
| | (6,596,564) | (25,592,686) | (1,012,812) | (56,763,639) | (7,609,376) | (82,356,325) |
| **Non Cash Movements** | | | | | | |
| Depreciation | 213,222,883 | 201,553,170 | 166,754,992 | 161,711,469 | 379,977,875 | 363,264,639 |
| Depreciation-Prior Year Adjustments | - | - | - | 55,789,139 | - | 55,789,139 |
| Gratuity Provision | 44,308,143 | 23,549,626 | - | 950,130 | 44,308,143 | 24,499,756 |
| Amortization-Government Grant/Donations | (213,222,883) | (201,553,170) | (166,754,992) | 161,711,469) | (379,977,875) | (363,264,639) |
| | 37,711,579 | (2,043,060) | (1,012,812) | (24,370) | 36,698,767 | (2,067,431) |
| Increase/ decrease in payables | - | - | 13,625 | 10,025 | 13625- | 10025- |
| Increase/ decrease in Accrued Expenses | (3,325,409) | 15,816,576 | (1,151,573) | (484,277) | (4,476,982) | 15,332,299 |
| Increase/ decrease in Current Liabilities | 11,272,148 | 13,567,914 | - | (50,000) | 11,272,148 | 13,517,914 |
| Increase/ decrease in Current Liabilities | (1,975,291) | - | 50,000 | - | (1,925,291) | - |
| Gratuity payments | (14,926,720) | (15,665,153) | 450,750 | - | (14,475,970) | (15,665,153) |
| Increase/ decrease in Current Assets | 1,757 | (1,156,261) | - | | (28,243) | (1,156,261) |
| Increase/decrease in stocks | 629,015 | (616,627) | 13,531 | 97,030 | 642,546 | (519,597) |
| **Net cash flow from operating Activities** | (8,324,500) | 11,946,449 | (653,666) | (427,222) | (8,978,166) | 11,519,227 |
| **Cash flow from Investment activities** | | | | | | |
| Acquisition of fixed Assets | (11,412,341) | (120,627,517) | (209,400) | (4,012,970) | (11,621,741) | (124,640,487) |
| Payment for Capital Work In Progress | 1,024,713 | (815,360) | - | - | 1,024,713 | (815,360) |
| Staff Loan Interest | | 860,303 | | | 855,361 | 860,303 |
| | (9,532,267) | (120,582,574) | (209,400) | (4,012,970) | (9,741,667) | (124,595,544) |
| | | | | - | - | - |
| **Cash flow from financing Activities** | | | | - | - | - |
| | | | | - | - | - |
| Increase / decrease Investments | (873,529) | 2,322,652 | | | (873,529) | 2,322,652 |
| Capital Grants | 17,014,350 | 112,032,597 | 209,400 | 4,012,970 | 17,223,750 | 116,045,567 |
| | 16,140,821 | 114,355,249 | 209,400 | 4,012,970 | 16,350,221 | 118,368,219 |
| Net Increase in Cash & Cash Equivalents | 35,995,633 | 3,676,063 | (1,666,478) | (451,592) | 34,329,155 | 3,224,472 |
| Cash & Cash equivalents at beginning of the period. | 25,379,791 | 21,703,728 | 1,723,437 | 2,175,029 | 27,103,228 | 25,379,791 |
| **Cash & Cash equivalents at end of the period** | 61,375,424 | 25,379,791 | 56,959 | 1,723,437 | 61,432,383 | 27,103,228 |

## CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE
### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st DECEMBER 2022

| | Accumulated Fund | Government Grant/ Donations | Accumulated Surplus | Capital Reserves | Revaluation Reserve | Total |
|---|---|---|---|---|---|---|
| **Balance as at 31.12.2020-CGTTI** | **844,877,725** | **574,738,636** | **(383,407,022)** | **4,407,578** | **699,375,298** | **1,739,992,215** |
| **Balance as at 31.12.2020-SLGTI** | | **1,394,566,735** | **(375,886,073)** | | | **1,018,680,662** |
| **Balance as at 31.12.2020** | **844,877,725** | **1,969,305,371** | **(759,293,095)** | **4,407,578** | **699,375,298** | **2,758,672,877** |
| Prior year Adjustment(Note-32)-CGTTI | - | - | (578,419) | - | - | (578,419) |
| -SLGTI | | | (55,347,843) | - | | (55,347,843) |
| | - | - | - | - | - | - |
| Adjusted Balance as at 01-01-2020 | **844,877,725** | **1,969,305,371** | **(815,219,357)** | **4,407,578** | **699,375,298** | **2,702,746,615** |
| Net Surplus / (Deficit ) For the Period | | | (24,285,838) | - | | (24,153,965) |
| | | | (1,415,796) | | | (1,415,796) |
| Capital grant Treasury | | 112,032,597 | | | | 112,032,597 |
| | | 4,012,970 | | | | 4,012,970 |
| **CGTTI** | | | | | | |
| Received from SSDP Account-Office Equip | | - | | | | - |
| Vehicle Donation | | 2,900,000 | - | | | 2,900,000 |
| Training Equipment Donation | | 300,000 | | | | 300,000 |
| Diploma Building Value | | - | | | | - |
| Female Changing Room - SSDP | | 13,232,838 | | | | 13,232,838 |
| **SLGTI** | | | | | | - |
| Furniture & Office Equipment | | - | | | | - |
| Machinery & Training Equipment | | 2,430,000 | | | | 2,430,000 |
| Computer& Accessories | | 7,989,035 | | | | 7,989,035 |
| | 844,877,725 | 2,112,202,811 | (840,920,991) | 4,407,578 | 699,375,298 | 2,820,074,295 |
| Less: | | | | | | - |
| Transfer to finance performance A\C – CGTTI | | (201,553,170) | | | | (201,553,170) |
| SLGTI | | (161,711,469) | | | | (161,711,469) |
| **Balance as at 31.12.2020** | **844,877,725** | **1,748,938,172** | **(840,920,991)** | **4,407,578** | **699,375,298** | **2,456,809,655** |
| **Balance as at 31.12.2020CGTTI** | **844,877,725** | **501,650,901** | **(840,920,991)** | **4,407,578** | **699,375,298** | **1,209,390,511** |
| **Balance as at 31.12.2020-SLGTI** | | **1,247,287,271** | **-** | | | **1,247,287,271** |
| **Balance as at 31.12.2020** | **844,877,725** | **1,748,938,172** | **(840,920,991)** | **4,407,578** | **699,375,298** | **2,456,677,782** |
| Prior year Adjustment(Note-32)-CGTTI | - | - | 304,367 | - | - | **304,367** |
| -SLGTI | | | - | - | | **-** |
| | - | - | - | - | - | - |
| Adjusted Balance as at 01-01-2021 | **844,877,725** | **1,748,938,172** | **(840,616,624)** | **4,407,578** | **699,375,298** | **2,456,982,149** |
| Net Surplus / (Deficit ) For the Period-CGTTI | | | (6,045,570) | - | | (6,045,570) |
| Net Surplus / (Deficit ) For the Period SLGTI | | | (1,012,812) | | | (1,012,812) |
| Capital grant Treasury -CGTTI | | 12,790,600 | - | | | 12,790,600 |
| Capital grant Treasury -SLGTI | | 209,400 | | | | 209,400 |
| Received | | | | | | |
| **CGTTI** | | - | | | | - |
| Received from SSDP Account-Office Equip | | 4,223,750 | | | | 4,223,750 |
| Vehicle Donation | | - | - | | | - |
| Training Equipment Donation | | 125,000 | | | | 125,000 |
| Furniture & Office Equipment | | 23,634,742 | | | | 23,634,742 |
| Female Changing Room-SSDP | | - | | | | - |
| **SLGTI** | | | | | | - |
| Furniture & Office Equipment | | 20,500 | | | | 20,500 |
| Machinery & Training Equipment | | 3,276,487 | | | | 3,276,487 |
| Computer& Accessories | | 8,370,864 | | | | 8,370,864 |
| Government Grant Received before year 2020 | | 129,168,821 | | | | 129,168,821 |
| | 844,877,725 | 1,930,758,336 | (847,675,006) | 4,407,578 | 709,607,648 | 2,641,976,281 |
| Less: | | | | | | - |
| Transfer to finance performance A\C-CGTTI | | (213,222,883) | | | | (213,222,883) |
| -SLGTI | | (166,754,992) | | | | (166,754,992) |
| | | | | | | - |
| **Balance as at 31.12.2021** | **844,877,725** | **1,550,780,461** | **(847,675,006)** | **4,407,578** | **709,607,648** | **2,261,998,406** |
| | | | | | | |

**Note: 01**

**CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE**
**PART TIME COURSES**
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 2022**

| | | Rs | Rs |
|---|---|---|---|
| **Income** | **Note** | **2022** | **2021** |
| Interview fees | | 11,666,775 | 404,325 |
| Course fees & Admission | | 111,426,547 | 28,951,912 |
| NVQ Course fees -Diploma | 35 | 3,446,000 | 1,328,000 |
| Interest on treasury bills-E.W.P.T | | 1,860,406 | 742,231 |
| Miscellaneous Income | 34 | 303,575 | 1,333,000 |
| Fixed deposit interest- E.W.P.T | | 846,031 | 1,146,888 |
| **Total income** | | **129,549,334** | **33,906,355** |
| **Expenditure** | | | |
| Part time & other allowances | | 70,159,669 | 16,798,061 |
| Attendance Allowances | | 986,362 | - |
| Diploma course expenses (NVQ) | 36 | 996,426 | 1,510,315 |
| Refreshments | | 65,795 | 7,725 |
| Stationery | | 1,634,468 | 202,996 |
| Postage & Telegrams | | 283,374 | 55,919 |
| Bank Charges | | 77,295 | 37,575 |
| Electricity | | 1,702,117 | 356,815 |
| Advertisements | | 520,673 | 109,058 |
| Stamp duty | | - | 4,025 |
| Training materials | | 7,513,759 | 802,425 |
| Fuel | | 8,400 | 11,370 |
| Furniture & Office Equipment Maintenance | | 507,543 | 34,855 |
| Covid – 19 related expenses | | 130,000 | |
| Welfare Expenses | | 50,643 | |
| Special Allowance | | 25,000 | |
| Plant Equipment Maintenance | | 11,840 | |
| Miscellaneous expenses | | 9,700 | |
| Total Expenditure | | **84,683,063** | **19,931,138** |
| Surplus/Deficit Before bonus | | **44,866,270** | **13,975,217** |
| Less: Bonus | | 610,350 | 651,000 |
| Prior year adjustment | | | |
| **Surplus/Deficit** | | **44,255,920** | **13,324,217** |

## Note -02

**e -02**

| Property, Plant and Equipment's | Land | | Building | | Other | | Vehicle | | Mechinery&Training Eqp | | Furniture & fittings | | Library books | | Office equipment | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI | BORELLA | CGTTI/Borella |
| **Cost** | | | | | | | | | | | | | | | | | |
| Balance as at 31.12.2022 | 940,350,000 | 209,000,000 | 643,859,638 | 11,895,660 | 19,322,518 | - | 42,670,000 | 202,000 | 1,256,160,647 | 17,930,796 | 103,025,649 | 943,298 | 4,232,263 | - | 116,308,063 | 793,490 | 3,366,694,021 |
| Anamaduwa | | | | | 35,840 | | | | | | - | | | | | | - |
| Additions | - | - | 1,035,612 | 902,680 | 161,185 | - | - - | | 835,000 | | 110,000 | 1,109,088 | - | - | 7,351,520 | 32,600 | - 11,412,341 |
| Revaluation | | | | | | | - | - | 179,996,280 | - 1,644,000 | | 1,608,902 | | | 24,556,554 | 371,000 | 257,943,196 |
| Additions-Donations | - | - | - | - | - | - | - | | 125,000 | - | 49,605,275- | - | - | - | 23,582,742 | | 23,759,742 |
| Additions – SSDP | - | - | - | - | - | - | - | - | - | - | 52,000 | - | - | - | | - | - |
| Transfer to Revaluation | - | - | - | - | (19,358,358) | - | | - - | (1,256,995,647) | - (17,930,796) | (103,135,649) | (2,052,386) | - | - | (123,659,583) | (826,090) - | (1,523,958,509) |
| Balance as at 31.12.2021 | 940,350,000 | 209,000,000 | 644,895,250 | 12,798,340 | 161,185 | - | 42,670,000 | 202,000 | 180,121,280 | 1,644,000 | 49,657,275 | 1,608,902) | 4,232,263 | - | 48,139,296 | 371,000 | 2,135,850,791 |
| **Depreciation** | | | | | | | | | | | | | | | | | - - |
| Balance as at 31.12.2021 | - | - | 437,765,789 | 8,372,919 | 19,112,550 | - | 40,334,583 | 202,000 | 957,240,844 | 16,612,674 | 46,571,641 | 718,140 | 3,832,135 | - | 86,764,169 | 472,678 | 1,618,000,121 |
| Depreciation-Prior Year Adjument | | | - | - | - | - | - | | - | 45,885 | - | - | - | - | - | | - |
| Charge for the year | | | 63,043,597 | 84,388 | 190,732 | - | 1,172,500 | - | 127,092,062 | (16,658,559) | 8,145,414 | 9,242 | 167,433 | - | 13,270,982 | 679 | 213,222,883 |
| Transfer to Revaluation | | | | | (19,303,283) | | | - | (1,084,332,906) | | (54,717,054) | (727,382) | | | (100,035,122) | (473,357) | - (1,276,247,663) |
| Balance as at 31.12.2022 | - | - | 500,809,386 | 8,457,307 | - | - | 41,507,083 | 202,000 | - | - | - | - | 3,999,567 | - | - | - | 554,975,341 |
| **Written down value** | | | | | | | | | | | | | | | | | |
| **As at 31.12.2021** | **940,350,000** | **209,000,000** | **144,085,865** | **4,341,033** | **161,185** | **-** | **1,162,917** | **-** | **180,121,280** | **1,644,000** | **49,657,275** | **1,608,902** | **232,696** | **-** | **48,139,296** | **371,000** | **1,580,875,451** |

**Note -01**

| ***DISCRIPTION*** | ***LAND*** | ***TRAINING AND CAPACITY BUILDING*** | ***BUILDINGS*** | ***FURNITURE AND OFFICE EQUIPMENTS*** | ***TRAINING EQUIPMENTS*** | ***PLANT, MACHINERY AND EQUIPMENT*** | ***COMPUTERS AND ACCESSORIES*** | ***TOTAL*** |
|---|---|---|---|---|---|---|---|---|
| | - | | *10%* | *10%* | *12.5%* | *12.5%* | ***25%*** | |
| ***Opening Balance as at 01/01/2023*** | *768,400.00* | | *996,920,464.91* | *244,573,230.22* | *252,632,324.33* | *59,200.00* | *33,592,612.45* | *1,528,546,231.91* |
| | | | | | - | | | *209,400.00* |
| *Addition for year* | | | | *19,500.00* | | *5,000.00* | *72,400.00* | *11,667,850.75* |
| *Donation Received* | | *112,500.00* | | *20,500.00* | *2,856,639.00* | *419,848.00* | *8,370,863.75* | |
| *Net Balance as at 31.12.2022* | ***768,400.00*** | ***112,500.00*** | ***996,920,464.91*** | ***244,613,230.22*** | ***255,488,963.33*** | ***484,048.00*** | ***42,035,876.20*** | ***1,540,423,482.66*** |
| ***Accumulated Depreciation*** | | | | | | | | |
| *Balance as at 01.01.2022* | | | *346,863,604.81* | *106,728,614.26* | *111,545,083.93* | *2,149.04* | *14,272,657.81* | *579,412,109.85* |
| *Depreciation Correction for last year 2020* | | | *99,692,046.49* | *24,457,874.01* | *31,619,682.08* | *32,958.03* | *10,952,431.46* | *166,754,992.07* |
| *Depreciation for the year 2021* | | | | | | | | |
| *Total Accumulated depreciation as at 31.12.2021* | **-** | | ***446,555,651.30*** | ***131,186,488.27*** | ***143,164,766.01*** | ***35,107.07*** | ***25,225,089.27*** | ***746,167,101.92*** |
| ***Assets net Written down Value as at 31.12.2021*** | ***768,400.00*** | ***112,500.00*** | ***550,364,813.61*** | ***113,426,741.95*** | ***112,324,197.32*** | ***448,940.93*** | ***16,810,786.93*** | ***794,256,380.74*** |
| | | | | | | | | |

**Note-02-a**

| Capital Work in Progress | No: | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Training Equipment WIP - Anamaduwa | | 1,261,232 | | | | 1,261,232 | 2,285,945 |
| **Total** | | **1,261,232** | **-** | **-** | **-** | **1,261,232** | **2,285,945** |

**Note-03**

| Debtors Accounts | No: | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Other Debtors | | 2,442,737 | | | 241,300 | 2,684,037 | **5,535,405** |
| Provision for bad debtors | | (1,025,169) | | | | (1,025,169) | **(1,025,169)** |
| MTTC allowance | | - | | | 70,156 | 70,156 | **70,156** |
| TVEC | | 267,785 | | | | 267,785 | **267,785** |
| **Total** | | **1,685,352** | **-** | **-** | **311,456** | **1,996,808** | **4,848,177** |

**Note-04**

| Deposit | No: | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Electricity ( Official Bungalow - Dehiwala ) | | 2,000 | | | | 2,000 | **2,000** |
| Fuel (CTB -Filing Station - Rathmalana) | | 300,000 | | | | 300,000 | **300,000** |
| Fuel (CTB -Filing Station - Anamaduwa | | 80,000 | | | | 80,000 | |
| Fuel (CTB -filling Station - Anamaduwa | | | | 30,000 | | 30,000 | |
| **Total** | | **382,000** | **-** | **30,000** | | **412,000** | **302,000** |

**Note-05**

| Advance | No: | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Festival Advance | | 45,000 | | | | 45,000 | **59,450** |
| Special Advance | | 508,500 | | | | 508,500 | **466,500** |
| Trainees Advance | | 29,150 | | | | 29,150 | **29,150** |
| Book loan | | 655,018 | - | | | 655,018 | **262,018** |
| Local Purchase | | 410,767 | | | 537,975 | 948,742 | **87,867** |
| Distress Loan | | 16,410 | | | | 16,410 | **16,410** |
| Ten Month Staff Loan | | 21,012,277 | | | | 21,012,277 | **20,442,235** |
| Bank Loans ( Third party ) | | 52,363 | | | | 52,363 | 63,896 |
| **Total** | | **22,729,485** | **-** | **-** | **537,975** | **23,267,460** | **21,427,526** |

**Note-06**

| Cash & Cash Equivalents | No: | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Return money Order | | - | | | 2,400 | 2,400 | **2,400** |
| Cash/Bank Balance | | 2,543,040 | | 56,959 | 58,832,384 | 61,429,983 | **27,100,828** |
| **Total** | | **2,543,040** | **-** | **56,959** | **20,113,386** | **61,432,383** | **27,103,228** |

**Note-07**

| Current A/C S.L.C.T.B | No: | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| S.L.C.T.B .Current A/C | | | | | | | (1,975,291) |
| **Total** | | | **-** | **-** | **-** | | **(1,975,291)** |

**Note-08**

| Investment | No: | | | | | Rs. 2022 | Rs. 202 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Fixed Deposit- E.W.P.T | | - | | | 13,074,448 | 13,074,448 | **12,872,670** |
| Treasury Bills-E.W.P.T. | | - | | | 14,337,709 | 14,337,709 | **13,665,958** |
| **Total** | | **-** | **-** | **-** | **27,412,157** | **27,412,157** | **26,538,628** |
| | | | | | | | |

**Note-09**

| Accrued Expenses | No: | C.G.T.T.I | BORELLA | SLGTI | PART TIME | 2022 TOTAL Rs. | 2021 TOTAL Rs. |
|---|---|---|---|---|---|---|---|
| Salary Payable 4093 | | 2,431,946 | | 138,007 | | 2,569,953 | **2,697,501** |
| E.T.F Payable | | 531,136 | | | | 531,136 | **349,176** |
| E.P.F Payable | | 2,314,635 | | 14,694 | | 2,329,329 | **2,382,901** |
| Trainees welfare | | 48,859 | 480 | | | 49,339 | **-** |
| Union-SLNSS | | 20,575 | | | | 20,575 | **12,200** |
| Telephone Bill Payable | | 194,094 | | - | | 134,386 | **194,094** |
| Staff Insurance | | 2,483 | | | | 2,483 | **2,483** |
| Union Payable | | 6,257 | | | | 6,257 | **5,107** |
| Union Progressive | | 44,800 | | | | 44,800 | **22,300** |
| Welfare-Society-CGTTI | | 201,313 | | | | 201,313 | **69,307** |
| Sports | | 30,640 | | | | 30,640 | **20,065** |
| Sports-Trainees | | 26,581 | - | | | 26,581 | **4,671** |
| Welfare-Society-Trainees | | - | | | | - | **43,072** |
| Insurance payables-Trainees | | 205,491 | 8,525 | | | 214,016 | **35,266** |
| Book Loan | | - | | | | - | **-** |
| Vehicle Rent payable | | - | | | | 268,872 | **268,872** |
| Social security Board payable | | 15,318 | | | | 15,318 | **-** |
| Demo | | 58,793 | | | | 58,793 | **-** |
| 4080/1 Accrued Expenses | | 759,676 | | | | 759,676 | **759,676** |
| Payable Expenses | | 1,275,955 | | | 591,412 | 1,867,366 | **1,946,979** |
| Tax | | 395,680 | | | | 395,680 | **530,680** |
| Security payable | | 1,087,881 | 215,450 | 751,350 | | 2,054,681 | **1,563,786** |
| PT Allowances | | - | - | | | | **-** |
| Union-Teachers Association | | 2,950 | | | | 2,950 | **-** |
| 4048/5012 Payable | | 15,268 | | | | 15,268 | **15,268** |
| Electricity Payable | | 1,321,454 | 3,703 | | | 1,325,156 | **943,989** |
| Attendance incentives | | - | | | | - | **-** |
| Bonus payable | | - | | | | - | **-** |
| Performance Allowance Payable | | 2,662,100 | | 182,500 | | 2,844,600 | **1,455,900** |
| SSDP Cell Member Allowance Payable | | 397,255 | | | | 397,255 | **397,315** |
| Band trainer Allowance Payable | | | | | | - | **-** |
| Agrahara | | 372,000 | | | | 372,000 | **1,000** |
| Textile Loan | | 3,450 | | | | 3,450 | **3,450** |
| Progressive Union | | - | | | | - | **-** |
| Provision for Audit Fees | | 1,369,000 | | | | 1,369,000 | **1,400,000** |
| Payable allowances | | 2,267,863 | | | | 2,267,863 | **801,902** |
| Book Loan | | - | | | | - | **-** |
| Apprenticeship Allowance | | 6,856,603 | - | - | | 6,856,603 | **7,531,556** |
| Apprenticeship Allowance-Nipunatha Saviy | | | - | | | - | **3,552,000** |
| Stamp Duty | | 17,779 | | | 7,175 | 24,954 | **12,129** |
| Water Bills Payable | | 320,451 | 3,035 | | | 323,486 | **148,428** |
| Refreshments | | - | | | | - | **15,941** |
| Plant Machinery & Equipment Maintenance | | - | | | | - | **-** |
| Postage & Telecommunication | | - | | | | - | **-** |
| Incentives | | - | | | | - | **-** |
| Fuel & Lubricants | | 115,080 | | | | 115,080 | **248,873** |
| Janitorial Expenses | | 246,850 | 58,800 | | | 305,650 | **637,334** |
| Payable General Creditors | | 152,856 | | | | 152,856 | **118,091** |
| Hostel Rent | | - | | | | - | **33,214** |
| Season Ticket | | - | | | | - | **-** |
| Payable – Union (I.C.E.) | | 4,200 | | | | 4,200 | |
| **Total** | | **25,717,565** | **289,993** | **1,086,551** | **598,587** | **27,692,695** | **32,169,677** |

**Note-10**

| Loans( Third Party ) | No: | C.G.T.T.I | BORELLA | SLGTI | PART TIME | 2022 TOTAL Rs. | 2021 TOTAL Rs. |
|---|---|---|---|---|---|---|---|
| Bank Loans ( Third party ) | | - | | | | - | - |
| **Total** | | - | - | - | - | - | - |

**Note-11**

| Refundable Deposit | No: | C.G.T.T.I | BORELLA | SLGTI | PART TIME | 2022 TOTAL Rs. | 2021 TOTAL Rs. |
|---|---|---|---|---|---|---|---|
| Canteen tender | | 240,000 | | 50,000 | | 290,000 | **120,000** |
| Tender | | 799,347 | | | | 799,347 | **960,246** |
| Bid Bond | | - | | | | - | **50,231** |
| Playground deposit | | 52,409 | | | | 52,409 | **50,231** |
| Employees | | 6,585 | | | | 6,585 | **47,409** |
| **Total** | | **1,098,341** | - | **50,000** | - | **1,148,341** | **1,177,886** |

**Note-12**

| Treasury A/C | No: | Rs. 2022 | Rs. 2021 |
|---|---|---|---|
| Capital Grant | | 13,000,000 | 116,045,567 |
| | | - | |
| Recurrent Grant | | 337,000,000 | 287,300,000 |
| **Total Grant** | | 350,000,000 | 403,345,567 |
| SSDP | | 421,250 | |
| Less:- Government Grant Donations | | 13,000,000 | 116,045,567 |
| Performance A/C | | **337,421,250** | **287,300,000** |

**Note-13**

| Capital Reserve | No: | 2022 Debit | Credit | Total | 2021 Total |
|---|---|---|---|---|---|
| Opening balance Balance | | | 4,407,578 | | 4,407,578 |
| | | - | **4,407,578** | - | **4,407,578** |
| **Government Grant Donations** | | | | | |
| Opening balance | | | **501,650,901** | | **574,632,681** |
| Received from Treasury Account | | | 12,790,600 | | 19,435,873 |
| Capital Grant from Line Ministry Office Equip | | | 4,223,750 | | 637,300 |
| Library Books | | | - | | - |
| Vehicle | | - | - | | - |
| Training Equipment | | | 125,000 | | 17,200,000 |
| Furniture & Office Equipment | | | 23,634,742 | | - |
| Diploma Building Value | | | - | | 159,037,587 |
| Female Changing Room-SSDP | | | (213,222,883) | | |
| Transfer to P & L Account | | | | - | (196,204,805) |
| **Sub Total - CGTTI** | | | **329,202,111** | **329,202,111** | **574,738,636** |
| **Government Grant Donations-SLGTI** | | | | | |
| Opening balance | | | **1,247,287,271** | | 1,394,566,735 |
| Received from Treasury Account | | | 209,400 | | 4,012,970 |
| Balance Government Grant Received before year 2021 | | | 129,168,821 | | |
| Furniture & Office Equipment | | | 20,500 | | - |
| Machinery & Training Equipment | | | 3,276,487 | | 2,430,000 |
| Computer& Accessories | | | 8,370,864 | | 7,989,035 |
| Transfer to P & L Account | | | (166,754,992) | | (161,711,469) |
| **Sub Total - SLGTI** | | - | **1,221,578,350** | **1,221,578,350** | **1,247,287,271** |
| **Total** | | | | **1,550,780,461** | |

**Note-14**

| Accumulated Surplus | No: | 2022 | 2,021 |
|---|---|---|---|
| Opening balance | | **(408,271,278)** | **(383,407,022)** |
| Net Surplus (Deficit) for the period | | (672,220) | (23,634,838) |
| Prior Year Adjustment | | 304,367 | (578,419) |
| Prior Year Adjustment PT | | - | - |
| Bonus payment | | (610,350) | (651,000) |
| | | **(409,249,481)** | **(408,271,279)** |

| Accumulated Surplus-SLGTI | No: | 2022 | 2,021 |
|---|---|---|---|
| Opening balance | | **(432,649,712)** | (375,886,073) |
| Net Surplus (Deficit) for the period | | (1,012,812) | (1,415,796) |
| Prior Year Adjustment | | | (55,347,843) |
| Prior Year Adjustment PT | | - | - |
| Bonus payment | | | - |
| | | **(433,662,524)** | **(432,649,712)** |

**Note-12**

| Accumulated Surplus | | 2022 | 2021 |
|---|---|---|---|
| Opening balance | | **(840,920,990)** | (759,293,095) |
| Net Surplus (Deficit) for the period | | (1,685,032) | (25,050,634) |
| Prior Year Adjustment | | 304,367 | **(55,926,262)** |
| Prior Year Adjustment PT | | - | |
| Bonus payment | | (610,350) | (651,000) |
| | | **(842,912,005)** | **(840,920,991)** |
| **Accumulated Fund** | | **2022** | **2021** |
| Opening balance | | 844,877,725 | 844,877,725 |
| | | **844,877,725** | **844,877,725** |

**Note-15**

| Other Income | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | **C.G.T.T.I** | **BORELLA** | **SLGTI** | **PART TIME** | **TOTAL** | **TOTAL** |
| Examination income | | 30,250 | | | | 30,250 | **47,600** |
| NVQ | | 13,000 | | | | 61,140 | **80,500** |
| Miscellaneous Income | | 771,258 | | 48,140 | | 771,258 | **811,033** |
| Trade Test Fees | | | | | | - | **13,200** |
| Staff Loan Interest | | 855,361 | | | | 855,361 | **860,303** |
| Special course fees | | 5,169,509 | | | | 5,169,509 | **1,150,117** |
| Canteen Rent | | 106,500 | | | | 106,500 | - |
| Tender Fees | | 34,000 | | | | 34,000 | **42,288** |
| Nipunatha Saviya Receipt | | 13,518,000 | | | | | |
| Recurrent Grant Received from Line Ministry | | 16,528,986 | | | | 16,528,986 | **6,670,000** |
| Sales Scrap-IDB | | - | | | | - | **52,212** |
| Hiring of Auditorium | | - | | | | - | - |
| Sundry-tender | | - | | | | - | **450,250** |
| Revenue & Other Receipt - Hostel Recovery | | - | | - | | - | - |
| Admission & Interview Fess | | 5,241,800 | | 37,500 | | 5,279,300 | **2,564,000** |
| Repeat Exam Charge | | - | | 68,750 | | 68,750 | **123,750** |
| Entrance Exam Fees | | | | 5,000 | | 5,000 | **373,500** |
| Paper Recorrection Charge | | | | 25,432 | | 25,432 | **17,000** |
| Hostel Electricity Charge | | - | | 462,925 | | 462,925 | **40,166** |
| Hostel Charge-students | | | | 748,052 | | 748,052 | **99,675** |
| Hostel Charge-Staff | | | | 94,500 | | 94,500 | **479,617** |
| T Shirts & Caps Sales Income | | - | | 39,330 | | 39,330 | **11,500** |
| CBT Sales Dairy Income | | - | | 18,000 | | 18,000 | **6,980** |
| Paper Re Correction Charge | | - | | 106,000 | | 106,000 | - |
| Procurement Document Preparing Income | | - | | - | | - | **97,000** |
| Penalty-Re registration | | - | | - | | - | **132,000** |
| Other Ministry | | 25,530 | | | | 25,530 | - |
| Supplier Registration | | 921,000 | | | | 921,000 | 879,000<br>197,000 |
| **Total** | | **43,215,194** | - | **1,653,629** | - | **31,350,823** | **15,198,691** |

**Note-16**

| | | 2022 | 2021 |
|---|---|---|---|
| | | **C.G.T.T.I** | **TOTAL** |
| Production income Private | | 1,053,868 | **375,296** |
| Vehicle fitness | | 36,000 | **11,650** |
| Production income SLTB | | 2,030,113 | **2,205,446** |
| Others | | | - |
| Total Income | | 3,119,981 | **2,592,392** |
| Less :Production Materials | | 656,225 | **1,386,372** |
| Paints materials | | | - |
| Incentive | | 56,200 | **450,867** |
| Fitness charges | | 6,500 | **3,000** |
| Total Expenses | | 718,925 | **1,840,239** |
| | | **2,401,056** | **752,153** |

**Note-17** Rs. Rs.

| Personal Emoluments | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Salaries & Wages | 17A | 167,903,993 | | 35,847,913 | | 203,751,906 | 185,903,399 |
| Allowances | 17B | 1,005,650 | - | - | | 1,005,650 | 160,325 |
| Gratuity | | 44,308,143 | | 816,913 | | 45,125,056 | 24,499,755 |
| Over Time | | 3,757,136 | | 41,683 | | 3,798,819 | 1,864,804 |
| **Total** | | **216,974,922** | - | **36,706,509** | - | **253,681,431** | **212,428,282** |

**Note-17A** Rs Rs.

| Salaries & Wages | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Salaries | | 105,433,277 | | 26,834,920 | | 132,268,197 | 132,290,591 |
| Additional Allowances(COL) | | 20,794,800 | | 4,178,203 | | 24,973,003 | 25,447,260 |
| Additional Allowances | | 13,952,371 | | | | 13,952,371 | 29,913 |
| Special Allowances | | 2,295,718 | | | | 2,295,718 | - |
| Contract Salaries | | 5,587,567 | | | | 5,587,567 | 3,214,140 |
| EPF | | 15,718,959 | | 4,031,181 | | 19,750,140 | 20,159,387 |
| ETF | | 4,121,301 | | 803,609 | | 4,924,910 | 4,762,107 |
| **TOTAL** | | **167,903,993** | - | **35,847,913** | - | **203,751,906** | **185,903,399** |

**Note-17B** Rs. Rs.

| Allowances | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Band Training Allowances | | 327,850 | | | | 327,850 | 160,325 |
| English Teachers Allowances | | 677,800 | | | | 677,800 | - |
| Tamil Teachers Allowances | | | | | | - | - |
| MTTC allowance | | | | | | - | - |
| **Total** | | **1,005,650** | - | - | - | **1,005,650** | **160,325** |

**Note-18** Rs. Rs.

| Travelling | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Foreign Travelling | | - | | | | - | - |
| Travelling Expenses | | 78,117 | | 343,397 | | 421,514 | 137,601 |
| Transport expenses | | 58,472 | | 72,155 | | 130,627 | 109,243 |
| **Total** | | **136,588** | - | **415,552** | - | **552,140** | **246,844** |

**Note-19** Rs. Rs.

| Staff Training & Development | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Capacity Building | 33 | 731,420 | | | | 731,420 | 586,000 |
| Teacher /Staff Training | | 586,911 | | - | | 586,911 | 656,180 |
| Foreign Training/ Travelling | | | | | | - | - |
| Membership Renewal | | 25,980 | | | | 25,980 | 23,402 |
| **Total** | | **1,344,311** | - | - | - | **1,344,311** | **1,265,582** |

**Note-20** Rs. Rs.

| Contractual Service | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Electricity & Water Expenses | 20A | 15,093,502 | 68,417 | 3,089,211 | - | 18,251,130 | 8,951,902 |
| Postage & Telecommunication | 20B | 1,716,554 | 35,193 | 2,454,725 | - | 4,206,473 | 5,728,194 |
| Security Expenses | | 12,944,799 | 2,328,250 | 4,725,287 | | 19,998,336 | 16,890,812 |
| Janitorial Expenses | | 3,158,850 | 347,200 | 3,028,144 | | 6,534,194 | 4,527,195 |
| **Total** | | **32,913,706** | **2,779,060** | **13,297,367** | - | **48,990,133** | **36,098,102** |

**Note-20A** Rs. Rs.

| Electricity & Water Expenses | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Electricity | | 13,106,639 | 36,545 | 2,646,171 | | 15,789,355 | 7,572,215 |
| Water | | 1,986,863 | 31,872 | 443,040 | | 2,461,775 | 1,379,686 |
| **Total** | | **15,093,502** | **68,417** | **3,089,211** | - | **18,251,130** | **8,951,902** |

**Note-20B** Rs. Rs.

| Postage & Telecommunication | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Postage & Telecommunication | | 1,459,344 | 31,503 | 2,454,725 | | 3,945,572 | 5,728,194 |
| Stamps | | 257,211 | 3,690 | | | 260,901 | - |
| **Total** | | **1,716,554** | **35,193** | **2,454,725** | - | **4,206,473** | **5,728,194** |

| Supplies & Consumable Used | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Stationary | | 1,905,674 | 200 | 584,156 | | 2,490,030 | **1,863,923** |
| Fuel & Lubricants | | 16,501,403 | - | 543,812 | | 17,045,215 | **4,729,831** |
| Training Materials | | 12,526,430 | 74,301 | 644,522 | | 13,245,253 | **6,408,534** |
| **Total** | | **30,933,506** | **74,501** | **1,772,490** | - | **32,780,497** | 13,002,288 |

**Note-22**

| Maintenance Expenses | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Furniture & Office equipment | | 3,110,425 | 31,052 | 148,985 | | 3,290,462 | **1,720,944** |
| Vehicle Maintenance | | 2,415,824 | | 219,502 | | 2,635,326 | **1,313,812** |
| Civil Maintenance | | 2,152,674 | 5,930 | 492,969 | | 2,651,573 | **4,975,450** |
| Official Bungalow Maintenance | | - | | - | | - | - |
| Work shop equipment Maintenance | | 2,014,355 | | 554,600 | | 2,568,955 | **946,684** |
| Electrical Maintenance | | 1,413,361 | 11,150 | | | 1,424,511 | **753,955** |
| Garden maintenance | | 36,705 | | | | 36,705 | **24,150** |
| **Total** | | **11,143,344** | **48,132** | **1,416,056** | - | **12,607,532** | **9,734,996** |

**Note-23**

| Other Recurrent Expenses | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Miscellaneous Expenses | 23A | 8,092,024 | 18,452 | 506,918 | | 8,617,395 | **6,803,829** |
| Welfare Expenses | 23B | 643,134 | - | 52,379 | - | 695,513 | **671,448** |
| Verification Exp | | 126,800 | | - | | 126,800 | **118,300** |
| Social Marketing | 38 | | | | | - | - |
| Exhibition Expenses | | - | | 343,852 | | 343,852 | - |
| Accounts Translate & Annual Report | | 143,020 | | - | | 143,020 | **185,500** |
| Admin: Manual Preparation Fee | | - | | - | ` | | |
| Vehicle rent | | 537,744 | | - | | 537,744 | **3,241,008** |
| Audit fees& Audit meeting | | - | | - | | - | **136,732** |
| Provision for Audit Fees-2021 | | 653,000 | | | | 653,000 | **700,000** |
| Technological studies-Schools | 37 | - | | - | | - | - |
| Covid -19 related expenses | | 368,410 | - | - | | 368,410 | **1,259,370** |
| Taxes | 23C | - | - | 135,000 | - | 135,000 | **138,362** |
| Insurance | 23D | 1,530,906 | - | - | - | 1,530,906 | **1,323,102** |
| Other Allowances | 23E | 68,764,904 | 266,639 | 3,183,250 | - | 72,214,792 | **72,270,321** |
| Season Ticket | | | | 627,668 | | 627,668 | **218,815** |
| **Total** | | **80,859,942** | **285,091** | **4,849,067** | - | **85,994,101** | **87,066,786** |

**Note-23A**

| Miscellaneous Expenses | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Examination Expenses | | 3,729,352 | - | | | 3,729,352 | **428,442** |
| Develop & Revised Curricula & Flexible Learning | 38 | - | | | | - | **1,133,581** |
| Newspapers | | 49,810 | - | | | 49,810 | **3,940** |
| Refreshments | | 811,465 | 13,552 | - | | 825,017 | **477,262** |
| Other | | 509,623 | - | 172,892 | | 682,515 | **213,559** |
| Miscellaneous | | 2,202,675 | - | 164,492 | | 2,367,167 | **1,423,041** |
| NVQ Assessment Fees | | 672,050 | - | - | | 672,050 | **2,164,172** |
| Paper Advertisement | | 117,050 | 4,900 | 77,325 | | 199,275 | **406,832** |
| Ceremony Expenses | | | | | | - | - |
| Provision for Bad Debtors | | | | - | | - | - |
| Q M S | | - | - | | | - | - |
| Stock value written off | 38 | | | 92,209 | | 92,209 | |
| Printing | | - | | | | - | **552,999** |
| **Total** | | | | | | | - |
| | | **8,092,024** | **18,452** | **506,918** | - | **8,617,395** | **6,803,829** |

**Note-23B**

| Welfare Expenses | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Welfare Expenses | | 297,178 | - | 52,379 | | 349,557 | **561,865** |
| Medical Bills | | 345,956 | | - | | 345,956 | **109,583** |
| Office Bag Purchases | | - | | | | - | - |
| **Total** | | **643,134** | - | **52,379** | - | **695,513** | **671,448** |

**Note-23C**

| Taxes | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Rent and Local Taxes | | - | | 135,000 | | - 135,000 | **138,362** |
| **Total** | | **-** | **-** | **135,000** | **-** | **135,000** | **138,362** |

**Note-23D**

| Insurance | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Assets Insurance | | 1,122,849 | | | | 1,122,849 | 959,561 |
| Insurance ( Money in Transit ) | | - | | | | - | - |
| Vehicle | | 408,057 | | | | 408,057 | 363,541 |
| **Total** | | **1,530,906** | **-** | | **-** | **1,530,906** | **1,323,102** |

**Note-23E**

| Other Allowances | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Chairman Allowances | | 1,003,650 | | | | 1,003,650 | **825,025** |
| Procurement Committee /TEC Allowance | | 63,500 | | | | 63,500 | **64,000** |
| Performance allowance SSDP Funds | 38 | 15,853,850 | | 2,543,750 | | 18,397,600 | **15,939,200** |
| Advisory committee allowance | | 566,407 | | | | 566,407 | **368,163** |
| Technical advertiser allowance | | - | | | | - | **2,680,692** |
| Attendance Allowances Technical staff only | | | | | | 1,194,095 | **2,132,751** |
| Special Course | | 1,194,095 | | | | 448,112 | **835,950** |
| SSDP Cell Member Payment | | 448,112 | | | | | |
| Other Allowances | | | | - | | - | |
| Apprenticeship Allowance | | 37,558,445 | 266,639 | 639,500 | | 38,464,583 | **45,576,540** |
| Nipunatha Saviya | | 7,181,800 | | | | 7,181,800 | |
| **Total** | | **63,869,858** | **266,639** | **3,183,250** | **-** | **67,319,746** | **68,422,320** |

**Note-24**

| Research & Development | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Research & Development | | 369,974 | | | | 369,974 | **442,275** |
| | | **369,974** | **-** | **-** | **-** | **369,974** | **442,275** |

**Note-25**

| Finance Cost | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Bank Charges | | 612,288 | | | | 612,288 | **390,164** |
| **Total** | | **612,288** | **-** | **-** | **-** | **612,288** | **390,164** |

**Note-26**

| Income Receivable | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Fixed Deposit interest receivable | | - | | | 448,812 | 448,812 | **388,195** |
| Treasury bill interest receivable | | - | | | 1,591,484 | 1,591,484 | **394,297** |
| Official Bungalow Rent | | 11,399 | | | | 11,399 | **11,399** |
| Canteen rent | | 5,000 | | | - | 5,000 | **5,000** |
| NVQ Diploma Course Fee | | | | | 580,000 | 580,000 | **960,000** |
| | | **16,399** | **-** | **-** | **2,620,296** | **2,636,695** | **1,758,891** |

**Note-27**

| Fixed Asset Creditors | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Metropolitan eng. pvt Ltd | | - | | | | - | **406,304** |
| BS Engineering | | 6,650 | | | | 6,650 | **6,650** |
| Abans pvt Ltd | | 66,883 | | | | 66,883 | **66,883** |
| Macro Auto Tec | | 8,529 | | | | 8,529 | **8,529** |
| Megaheters | | - | | | | - | **53,395** |
| NGP Engineering | | 892,815 | | | | 892,815 | **1,047,450** |
| Eser Marketing | | 116,187 | | | | 116,187 | **116,187** |
| Electro serve | | - | | | | - | **965,976** |
| Oreal Co | | 51,523 | | | | 51,523 | **51,523** |
| DPJ Holdings | | - | | | | - | **110,296** |
| DIMO | | 38,611 | | | | 38,611 | **77,761** |
| Gangoda enterprises | | - | | | | - | **30,180** |
| Ace Cam pvt ltd | | - | | | | - | **90,835** |
| Nett engineering | | - | | | | - | **25,303** |
| Sri Wijaya Industries | | - | | | | - | **18,161** |
| John keels office | | 40,994 | | | | 40,994 | **316,344** |
| Unicon Metalic | | 60,833 | | | | 60,833 | **60,833** |
| Marlbo Trading | | - | | | | - | **-** |
| Electro Automotives | | - | | | | - | **300,000** |
| Name Board | | - | | | | - | **5,000** |
| Rockwell International | | 32,120 | | | | 32,120 | **32,120** |
| Sundry Creditors | | 142,463 | | | | 142,463 | **142,463** |
| Alcobronz | | - | | | | - | **62,500** |
| Inko Engineering(Pvt)Ltd | | - | | | | - | **77,874** |
| TCI Enterprises(Pvt)ltd. | | 1,598 | | | | 1,598 | **1,598** |
| Cutom Engineers | | 47,000 | | | | 47,000 | **47,000** |
| VS Information Systems(Pvt)Ltd | | - | | | | - | **809,850** |
| Sri Lanka State Trading (Gen) Corporation Ltd | | - | | | | - | **3,197,581** |
| SSV Constructions | | - | | | | - | **877,008** |
| Sinhagiri [Pvt] Ltd | | - | | | | - | **433,462** |
| Service Creditors | | 1,240,812 | | | | 1,240,812 | **826,502** |
| Ministry Office | | - | | | | - | **5,558** |
| Solinta International (Pvt) Ltd | | 936,200 | | | | 936,200 | **81,200** |
| Road Development Authority - WP | | 3,941 | | | | 3,941 | **29,808** |
| Listic Holdings (Pvt)Ltd | | 268,207 | | | | 268,207 | **268,207** |
| | | | | | 26,660 | 26,660 | |
| **Total** | | **3,955,375** | **-** | **-** | **26.660** | **3,982,035** | **10,650,341** |

**Note-28**

| Payables | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Housing loan payable | | | | | | - | - |
| Procurement fees payable | | | | 23,650 | | - | - |
| **Total** | | **-** | **-** | **23,650** | **-** | **-** | **-** |

**Note-29**

| Stocks | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Stationery | | 31,727 | | 955,227 | | 986,954 | **1,020,325** |
| Paints | | 87,779 | | | | 87,779 | **144,082** |
| **Total** | | **119,506** | **-** | **955,227** | **-** | **1,074,733** | **1,164,408** |

**Note-30**

| Advance Payments | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Engineering Technocracy (Pvt) Ltd | | 273,324 | | | | 273,324 | **273,324** |
| | | - | | | | - | |
| **Total** | | **273,324** | **-** | **-** | **-** | **273,324** | **273,324** |

**Note-31**

| Sales of Non-Movement Stocks | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Sales Value | | | | | | - | - |
| Book Value | | - | | | | - | - |
| | | | | | | - | - |
| **Total** | | **-** | **-** | **-** | **-** | **-** | **-** |

**Note-32**

| Prior year adjustment | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | Rs. 2022 TOTAL | Rs. 2021 TOTAL |
|---|---|---|---|---|---|---|---|
| Incentive Payment for 2019 & 2020 | | | | | | | **(113,729)** |
| Newspaper Expenses for Nov 2020 | | - | | | | - | (1,590) |
| NVQ Pre Assessment Fees 2020 | | - | | | | - | (1,500) |
| Correction of Electricity over payment | | - | | | | - | (2,581,537) |
| Correction of Electricity over payment | | - | | | | - | 2,581,537 |
| Prior year expenses-Audit Fees for 2018 | | - | | | | - | (559,200) |
| Over Provision Audit Fees-2019 | | - | | | | - | 97,600 |
| Festival Advance Correction | | **(15,700)** | | | | **(15,700)** | |
| Expenses related to Previous Years - CGTTI | | **1,164,760** | | | | **1,164,760** | |
| Expenses related to Previous Years - Part Time | | - | | | (401,464) | (401,464) | |
| FD Interest Over Provision - PT | | - | | | (451,762) | (451,762) | |
| Treasury Bills Interest Under - PT 2018& 2019 | | - | | | 8,532 | 8,532 | |
| Correction-FD Interest understated - Prior Years | | - | | | | - | - |
| Prior year income-Automotive Tech Debtors | | - | | - | | - | |
| Dep.Building- SLGTI | | | | | | - | (49,576,860) |
| Dep.Furniture and Office equipment | | | | | | - | (413) |
| Dep.Training Equipment | | | | | | | (6,199,499) |
| Dep.Computer and Accessories | | | | | | | (12,367) |
| Out Hostel Rent Adjustment | | | | | | | 441,296 |
| Stocks | | - | | | | | |
| **Total** | | **1,149,060** | - | - | **(844,694)** | **304,367** | **(55,926,262)** |

**Note-33**

| Capacity Building-Capital expenses | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | Rs. 2022 TOTAL | Rs. 2021 TOTAL |
|---|---|---|---|---|---|---|---|
| Training & Capacity building SSDP | 38 | - | | | | - | - |
| Training & Capacity building | | 731,420 | | | | 731,420 | **586,000** |
| Transfer to training & devp A/C | 19 | (731,420) | | | | (731,420) | **(586,000)** |
| **Total** | | - | - | - | - | - | - |

**Note-34**

| Miscellaneous Income Part Time | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | Rs. 2022 TOTAL | Rs. 2021 TOTAL |
|---|---|---|---|---|---|---|---|
| Examination fees | | - | | | 208,750 | 208,750 | **92,500** |
| Flexible Learning | | | | | - | - | **334,975** |
| Miscellaneous income | | - | | | 94,825 | 94,825 | **905,525** |
| | | - | - | - | **303,575** | **303,575** | **1,333,000** |

**Note-35**

| Diploma Course Income NVQ | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | Rs. 2022 TOTAL | Rs. 2021 TOTAL |
|---|---|---|---|---|---|---|---|
| Course fees/others | | | | | | - | - |
| Registration fees | | | | | 3,446,000 | **3,446,000** | - |
| | | - | - | - | **3,446,000** | **3,446,000** | - |

**Note-36**

| Diploma Course Expenses NVQ | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | Rs. 2022 TOTAL | Rs. 2021 TOTAL |
|---|---|---|---|---|---|---|---|
| visiting lecture | | - | | | | | 339,618 |
| other expenses | | - | | | | - | - |
| Assessment Fees | | | | | 996426 | 996426 | **1,170,697** |
| | | - | - | - | **996426** | **996426** | **1,510,315** |

| Technological Studies-Schools | | | | | | 2022 | 2021 |
|---|---|---|---|---|---|---|---|
| | | C.G.T.T.I | BORELLA | SLGTI | PART TIME | TOTAL | TOTAL |
| Ministry of skills development | | | | | | - | - |
| Teaching allowance | | - | | | | - | - |
| Other recurrent expenses | 23 | - | | | | - | - |
| | | | | | | - | - |
| | | - | - | | - | - | - |

**Note-38**

| Skills Sector Development Program (SSDP) | | Rs. 2022 | Rs. 2021 | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | Note | TOTAL | TOTAL | SLGTI | Note | TOTAL | TOTAL |
| Performance allowance | PL | - | 13,611,651 | | 23 E | | 13,612,050 |
| Quality Management System | PL | - | - | | | | - |
| Develop & Revised Curricula & Flexible Learning | PL | - | 1,133,681 | | 23 A | | 1,133,581 |
| Cell member allowance | PL | - | 697,168 | | 23 E | | 696,968 |
| Contract Instructors Allowance | PL | - | - | | | | - |
| Social marketing | PL | - | - | | | | - |
| Incentive payment for SLGTI Kilinochchi | PL | - | 2,344,849 | | 23E | | 2,344,849 |
| HRD Allowances | | - | 81,600 | | 23E | | 81,600 |
| Capital Payments | | - | - | | | | - |
| Retention Payment | | - | - | | | | - |
| | | - | **17,868,949** | | | | **17,869,049** |

**Note-39**

| Current Account | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | | | | | TOTAL | TOTAL |
| PART TIME | | | | | | - | **(132,090,106)** |
| CGTTI-PART TIME | | | | | | - | **132,090,106** |
| CGTTI with SLGTI | | | | | | - | - |
| SLGTI with CGTTI | | | | | | - | - |
| SLGTI with NAITA | | | | | | - | - |
| | | - | - | - | - | (0) | (0) |

**Note-40**

| Payable/Receivable | | | | | | Rs. 2022 | Rs. 2021 |
|---|---|---|---|---|---|---|---|
| | | | | | | TOTAL | TOTAL |
| MTTC Allowances receivable | | | | | | | |
| MTTC Allowances payable | | | | | | | |
| Electricity receivable | | | | | | | |
| Electricity payable | | | | | | | |
| | | - | - | - | - | - | - |

**CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE**
**STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME**

**Statement of financial position as at 31.12.2022**

| Assets | 2022 | 2021 |
|---|---|---|
| **Current Assets** | | |
| **Current Assets** | | |
| Bank Balance | 2,649,842 | 3,209,777 |
| Premium income receivable | 178,191 | 152,075 |
| Interest Receivable | 428,436 | 175,608 |
| **Fixed Assets** | | |
| **Investment** | | |
| Fixed Deposit | 10,052,841 | 9,684,331 |
| **Total Assets** | **13,309,310** | **13,221,791** |
| **Liabilities** | | |
| Insurance Claim payable | | |
| | 13,309,310 | 13,221,791 |
| **Net Assets/ Equity** | | |
| Accumulated Fund | 13,221,791 | 13,126,357 |
| Ad: Surplus | 87,519 | 95,434 |
| **Total Liabilities** | **13,309,310** | **13,221,791** |

Director /Principal
CGTTI

Chief Accountant
CGTTI

**CEYLON- GERMAN TECHNICAL TRAINING INSTITUTE**

**STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME**

**Income Expenditure Account Year ended 31.12.2022**

| | **2022** | **2021** |
|---|---|---|
| **Income** | | |
| Premium Income | 178,191 | 152,075 |
| Interest Income | 871,927 | 532,550 |
| **Total Income** | **1,050,118** | **684,625** |
| **Expenses** | | |
| Safety Items | 97,146 | 250,170 |
| Medical face marks | 316,200 | 337,500 |
| Educational Trip Expenses | 549,683 | |
| Bank Charges | - | 1,521 |
| Refreshments | 890 | |
| **Total Expenses** | **963,919** | **589,191** |
| | | |
| **Surplus Before Prior Year Adjustments** | **86,199** | **95,434** |
| Prior Year Adjustment | 1,320 | |
| Surplus | **87,519** | **95,434** |

# CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE
## STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME
## Cash Flow Statement as at 31.12.2022

| | Note | 2022 (Rs.) | 2021 (Rs.) |
|---|---|---|---|
| **Cash Flows From Operating Activities** | | | |
| Surplus (Deficit) from Ordinary Activities | | 87,519 | 121,261 |
| Fixed deposit Interest | | (871,927) | (558,377) |
| | | (437,116) | (437,116) |
| **Non Cash Movements** | | | |
| Increase/ Decrease in Payables | | | |
| Increase/ Decrease in Accrued Expenses | | | |
| Increase/ Decrease in Current Liabilities | | | |
| Increase/ Decrease in Current Assets | | (26,116) | (132,116) |
| **Net Cash Flow from Operating Activities** | | (810,524) | (569,232) |
| **Cash Flow from Investment Activitie** | | | |
| Acquisition of fixed Assets | | | |
| | | (569,232) | 258,881 |
| **Cash Flow from Financing Activities** | | | |
| Fixed deposit interest | | 619,099 | 558,377 |
| Increase / Decrease Investments | | (368,510) | (444,279) |
| | | (559,935) | (455,134) |
| Cash & Cash equivalents at beginning of the Period. | | 3,209,777 | 3,664,911 |
| **Cash & Cash Equivalents at End of the Period.** | | **2,649,842** | **3,209,777** |

# CEYLON - GERMAN TECHNICAL TRAINING INSTITUTE

## STUDENTS PERSONAL ACCIDENT INSURANCE & BENEVOLENT SCHEME

### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st December 2022

| | **Accumulated fund** | **Total** |
|---|---|---|
| Opening Balance 01.01.2022 | 13,221,791 | 13,221,791 |
| Prior Year Adjustment | | |
| **Net Surplus/(Deficit) for the Period** | 86,199 | 86,199 |
| | 13,307,990 | 13,307,990 |
| Prior Year Adjustments | 1,320 | 1,320 |
| **Balance as at 31.12.2022** | **13,309,310** | **13,309,310** |

**1. General Information**

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

**1.2 Financial period**

The financial period of the Institute represents a twelve month period from 1st January to 31st December 2022.

**2. Basis of preparation of financial statements**

**2.1 Statement of compliance**

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

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

**2.2 Going concern**

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

**2.3 Basis of measurement**

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

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

**2.4 Depreciation**

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

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

**Current Assets**

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

**2.5 Foreign Currency Transaction**

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

**2.6 Event Occurring subsequent to the balance sheet**

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

**3. Liabilities and Provisions**

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

**3.2 Retirement Gratuity**

Provision is made in the financial statements for retiring Gratuity which may fully due for payment, under the Payment of Gratuity act no 12 of 1983 and additional two weeks salary as gratuity for each year of service to employees who were recruited under SLTB.

**3.3 Government Grants/Donations**

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

**3.4 EPF Payment**

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

**3. Reserves**

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

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

**5. Comparative Figures**

The comparative figures of both 2021 and 2022 CGTTI and SLGTI are stated

**6.** Recurrent Grants received from the Line Ministry Rs. 16,528,986.00 included under Note 15 is the funds received from the same for payment of Nipunatha Saviya Apprenticeship Allowance.

**7.** Net Realizable Value (NRV) of Spare Parts Stocks is stated in the Statement of financial position as at $31^{st}$ December 2022.

**8.** Recurrent Grants relevant to CGTTI and SLGTI have been separately stated in the statement of financial performance for the year ended $31^{st}$ December 2022.

Capital Grants relevant to CGTTI and SLGTI have been mentioned in the Note No.13

Total Capital Grants received for the Institute in mentioned in the Note. No.12

**9.** Credit balance of Rs. 129,168,821.00 previously presented as current account NAITA under No.39 represents Government Grants received by SLGTI through before year 2020. As such the above amount has been treated as Government Grants under (Note No.13) in the financial year under review.

**10.** Furniture, Office Equipment, Machinery and Training Equipment and other Assests have been revalued and the revalued amounts as at $31^{st}$ December 2022 are stated in the No.02 Donations received are seperartly stated in the No.02.

**NATIONAL AUDIT OFFICE**

My No. : SYA /D/CGTTI/1/30 29th May 2023

Chairman
Ceylon German Technical Training Institute

**Audit Report on the Financial Statements and the other legal and regulatory requirements of the Ceylon German Technical Training Institute for the year ended 31st December 2022 in terms of Section 12 of the National Audit Act No. 19 of 2018**

1. **Financial Statements**

1.1 **Opinion**

The financial position statement of the Ceylon German Technical Training Institute for the 31st of December 2023 and the financial performance statement for the year ended to the same date, Net Assets changing statement and the cash flow statement and respective notes to the financial statements for the year ended to the same date, the financial statements for the year ended 31st December 2023 consisted of summarized important accounting policies were audited under my order as per the Provisions of Financial Act No. 38 of 1971 and the National Audit Act No. 19 of 2018 which should be read with the 154 (I) clause of the Constitution of Democratic Socialist Republic of Sri Lanka. My report will be tabled in the Parliament in future in pursuance to the clause 154 (6) of the Constitution.

In my opinion, the financial statements give true and fair view of the financial position of the Ceylon German Technical Training Institute as at 31st December 2022, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

1.2 **Basis for Opinion**

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

1.3 **Other information included in the Audit Report – 2022 of the Institute**

The information in this Audit Report which I received before the date of Audit have included in the Audit Report 2022 and the other information means the information which are not included in the Financial Statement and the Audit Report in respect of it. Management is responsible for this other information.

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

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

When I read the annual Report 2022 of the Institution, if I conclude that the Institute has shown quantifying mistakes, I should communicate those facts to the governing parties for the accuracy of those. If it further unable to do those accuracies, I will include those in the report to be tabled in the Parliament in future in terms of Article 154 (6) of the Constitution.

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

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

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

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

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

### 1.5 Auditor's responsibility in Auditing Financial Statements

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

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

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

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

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

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

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

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

**2. <u>Report on the other legal and regulatory requirements</u>**

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

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

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

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

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

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

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

| Reference to Laws, Rules and Regulations | Observations |
|---|---|
| (a) Paragraph 38 (1) (d) of the National Audit Act No. 19 of 2018 dated 17th July 2018 | According to the Provisions of the Act, the Chief Accounting Officer should ensure that the annual reports and other financial statements of the Institution are submitted to the Parliament on due date. However, the Annual Report of the year 2021 have not yet been submitted to the Parliament by 25th April 2023. |
| (b) Financial Regulation 880 | Officers who are administratively responsible for the receipt or custody of public money, revenue, stamps or stores had not been compiled with in accordance with the Public Officers (Security) Ordinance. |
| (c) Financial Regulation 1646 | Daily driving records and monthly summaries of 25 vehicles used by the Institution were not submitted to the Audit. |
| (d) Paragraph 8.2.2 of the Public Enterprise Circular No. PED 12 of June 2003 | Even though an amount of Rs.13,074,448 in fixed deposits and Rs.14,337,709 in Treasury Bills were deposited as investments in the financial statements as at 31 December 2022, the approval of the Treasury was not obtained as per the circular. |
| (e) Circular No. 05/2008 dated 06th February 2008 | The institution had not worked to prepare a charter of citizenship in order to create an obligation to fulfill the public needs promptly, qualitatively and continuously. |
| (f) Sections 04 and 16 of the Ceylon German Technical Training Institutions Act No. 15 of 2017 | An Advisory Council was not appointed to give recommendations to the Governing Body and the relevant Minister on all matters related to the performance of the institution's duties as per the Provisions of the Act. |

2.2.3 As per the requirement of the Section 12 (g) of the National Audit Act No. 19 of 2018, the Institute has not performed according to its powers, functions and duties.

2.2.4 As per the requirement of the Section 12 (h) of the National Audit Act No. 19 of 2018, the resources of the Institute had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

## 2.3 Other Audit observations

(a.) The approval of the Cabinet had been given on 09 January 2020 to amend the Ceylon German Technical Training Institute Act in order to bring the Sri Lanka German Training Institute (SLGTI) established as per the Cabinet Decision dated 17 December 2019 located in Kilinochchi and the proposed Matara National Vocational Training Center under the same administrative authority. Even though the National Apprenticeship and Industrial Training Authority (NAITA) had taken over the Sri Lanka German Technical Training Institute situated in Kilinochchi, no action had been taken to amend the Act.

(b.) Even though it was shown as task of the Ceylon German Technical Training Institution to conduct research on vocational training, establishment of regional centers and publish magazine and periodicals journals on vocational and technical training, those tasks were not fulfilled until the year under review.

(c.) Action had not been taken to recover an amount of Rs.211,707 due from 03 employees who left the service during the year under review.

(d.) An amount approximately Rs.50 million had been remained idled throughout the year in the current account maintained for the part time courses.

(e.) Although the Audit and Management Committee had given recommendations that proposals should be prepared for the payment of the incentives and payment should be made from the income received from the services provided by the Institution and the approval of the Public Enterprises Department should be obtained for the same, action had not been taken accordingly.

(f.) In accordance with the provisions of the Ceylon German Technical Training Institutions Act, salary increments, appointment letters were not given for the staff of the Sri Lanka Transport Board by conducting efficiency bar examinations and there were instance where Employee Provident Funds were not paid.

(g.) An order has place on 24$^{th}$ December 2021 to purchase goods from a Government Agency at a cost of Rs. 63,951,66 including VAT under two procurements by providing allocation of Rs. 64,967,611 exceeding the limit of Rs. 50 million, approved by the Cabinet of Ministers, considering the purchase of household equipment for the Attidiya student hostel as an emergency purchase, without calling competitive bids. However, the goods had been received to the institution on 16$^{th}$ December 2022 after a delay of one year.

(h.) Even though procurement of three wheels had been made in February 2022 for the course of three wheel conducted in the Borella Regional Center, the requirement of the students had not been fulfilled up to now.

(i.) Although the total of 29 acres and 0.35029 hectares of 05 land used by the Institute is owned to the Ceylon Transport Board and the Sri Lanka Railway Department, the institute had not taken action to identify the legal ownership and take over these lands even at the end of the year under review.

(j.) Although the number of students applying for full-time courses in the Institute increased from 3,075 to 4,683 during 05 years, the number of students enrolled to the Institute remained within the limit of 600 students. Accordingly, evnthough there was an increase of 412 percent to 681 percent in the demand over the enrolment limit for the courses, there was no attention on improving the capacity of the Institution to carry out the enrolments to meet the demand. The following observations were made.

i. Although there are 09 and 25 acres of land in Anamaduwa and Kilinochchiya training centers respectively, the necessary activities have not been done to develop the courses in these centers.

ii. 37 apprentices were recruited for Three Wheel Course at Borella Training Center and 56 apprentices were recruited for Agricultural Machinery Repairing Course at Anamaduwa Regional Training Centre during the year under review. Aluminum Fabricator Training Courses proposed for Borella Training Center in the year 2020 were not commenced.

iii. Although 192 apprentices have been recruited for the training courses at the Kilinochchi training center, the agricultural equipment repair course approved by the Board in the year 2021 had not been commenced. Accordingly, Comment not received. Recruitment of students, conduct of training courses and employment should be followed up. 8 the Institution had not taken strategic measures to increase performance by commencing new courses and increase student participation.

iv. The Institution did not have an information system related to the employment of the students after training period from the time they were registered.

(k.) Although the Director/Principal official house owned to the Institution has not been used since the year 2020, a sum of Rs. 2,268,110 had been spent as security fees of the official house from the year 2020 to the year 2022.

(l.) the construction work of the 06-storied hostel building in Atthidiya area construct for the students of the Ceylon German Technical Training Institute, which was commenced in 2018 and planned to be completed by the 25 of October 2020 by the Skills Sector Development Project, had not been completed by the end of the year under review.

(m.) The construction works of the 03 storied hostel building in Sri Lanka German Training Institute (SLGTI) located in Kilinochchi which was commenced in 2020 and planned to be completed by 31 August 2021, was not completed at the end of the year under review.

(n.) The decisions taken in the Committee on Public Enterprise meeting held on 23 May 2019 to prepare salary scales equal to educational qualifications in relation to the five main vacant positions in the Institution and negotiate with the Treasury to fill those vacancies and resolve the problematic situations regarding salary increments during the restructuring of employee positions by negotiating with the Treasury was not implemented until 31 December 2022. Further, the said posts remained vacant from the year 2013 till the year under review. Apart from that, there were 61 vacancies of academic and nonacademic staff of Sri Lanka German Technical Training Institute in Kilinochchi as at 31 December 2022.

(o.) A sum of Rs. 2,013,000 allowance was paid by the end of the year under review to a representative of the governing body appointed from February 2020 without the approval of the Minister for the post of Director/Principal of the Institution, An officer who was in a junior management level position was appointed for the post of Deputy Director/Deputy Principal from the year 2011 to the year 2020 on the acting basis and Rs. 1.8 million had been paid as salary and arrears of salary.

(p.) An officer holding the position of management of Human Resources was employed for administrative work in a regional center with the approval of the board, due to a problematic situation in the organization and even though there is no acceptable performance of the officer, an amount of Rs. 935,800 had been paid during the year under review as salary.

**W.P.C. Wickramarathne**
Auditor General

**Answer**

**Audit Report on the Financial Statements and the other legal and regulatory requirements of the Ceylon German Technical Training Institute for the year ended 31st December 2022 in terms of Section 12 of the National Audit Act No. 19 of 2018**

1. **Financial Statements**

**1.3 Opinion**
**1.4 Basis for Opinion**
**1.5 Other information included in the Audit Report – 2022 of the Institute**
**1.6 Responsibilities of Management and Those Charged with Governance for the Financial Statements**
**1.7 Auditor's responsibility in Auditing Financial Statements**

**2 Report on the other legal and regulatory requirements**

**2.1 Reference to Laws, Rules Regulations** **Observations**

(a.) Annual Report for the year 2021 has been submitted to the Parliament on 22.08.2023 to be tabled in the Parliament.

(b.) Approval of the Board of Directors has been granted for this under Board Paper No 2023/06/01. After receiving the approval of the Ministry actions will be taken to obtain the amount to be received from this officer.

(c.) Running Charts and Monthly summaries have been prepared to submit for the Audit.

(d.) Even though the approval of the Treasury has been requested for the relevant investment, the reply has not been received. Furthermore, inform that the actions have been taken to utilize said amounts for the development activities subject to the approval of the Board of Governors.

(e.) Draft is under discussions and it is scheduled to be finalized immediately.

(f.) Advisory Council will be appointed in future.

2.2.4 Required equipment could not be procured as planned due to Treasury has limited the provisions which grant for the purchasing of capital assets. Similarly, the prices of the items have been increased rapidly and the bidders are reluctant to forward their quotations. Therefore, procurement activities could not be accomplished as expected.

**2.3 Other Audit Observations**

(b.) Examination has been carried out in the year 2015 in this regard and the necessary actions are being in progress to upgrade the course up to degree level during the course period itself.

Furthermore, a committee has been appointed to publish the magazines and periodicals and actions in this regard will be taken in future.

(c .) The sum of Rs. 211,707.00 which has pointed out in the Audit Query, is an amount to be recovered as Rs. 196,263.96 and Rs. 8,444.40 from Mr. T.M.C. Dissanayaka and Mr. Sumanasiri respectively who have been vacated the posts without information. Reminders have been sent to them in this regard. The amount of Rs. 7049.83 which is to be recovered from Mr. Jayantha Liyanage, has already been settled.

(d.) In the event of courses beginning more amount of the balance can be seen in the Current Account, due to the fees for the courses charge at once. Through this amount of the Current Account, the expenses for the allowances paid for the staff, training material and other expenses could be incurred. Rs. 9 Mn has to be paid per month for the allowances of part time courses and other expenses. Although a large amount is received in the beginning of the courses, the balance decreases gradually in subsequent payments.

(e.) A proposal has been made to calculate the Production cost and to pay incentives for that and submitted to the Board of Governors through the Board Paper No. 2023/04/02. As such Board of Governors has given the instructions to obtain the approval from the Treasury. Therefore, it has submitted to the Ministry to obtain approval of the Treasury.

(f.) The Board of Governors has granted the approval to give an appointment letter to the employees of the Ceylon Transport Board, since the effective date of 25th August 2017 of the Ceylon German Technical Training Act, in the meeting held on 03.08.2018. However, in terms of the Provisions of the Act, employees were granted an opportunity to resign from the service and those employees were also opposed for the issuing of appointment letters. Therefore, appointment letters could not be issued. Actions are already being taken to issue the appointment letters.

These employees of the Ceylon Transport Board were also opposed to the proposal of holding the Efficiency Bar examinations. Therefore, Efficiency Bar examinations were not held. The approval of the Board of Governors has been given to exempt those employees from the Efficiency Bar examination considering the facts of their long term service period and exceed the 45 years of age. However, actions have been taken to held the Efficiency Bar Examinations by appointing a committee for the employees those who do not exempted from the Efficiency Bar examination. These employees were placed in the increment of previous grade itself and the funds for the EPF have been credited to the respective accounts.

(g.) Ministry has granted a sum of Rs. 64,967,611.00 to CGTTI on 20.12.2021, to purchase the furniture for the hostel, from its budgetary allocations for the year 2021.

The Cabinet of Ministers has granted the approval to purchase the furniture only from Sri Lanka State Trading (General) Corporation by receiving quotations which except to the competitive bidding system. Therefore, as pointed out in the Audit Query, this purchasing has not been accomplished exception to the Procurement process by considering as an urgent purchasing. Sri Lanka State Trading (General) Corporation is a government Institution which could be purchased the required items, equipment not only subject to an urgent occasion on par to an approval of the Cabinet of Ministers but also in any occasion by inviting quotations.

Relevant furniture have been purchased under 02 occasions of procurement. First procurement has been accomplished under Rs. 19,623,000.00 (excluding VAT) by ordering equipment for the value and the second procurement has been carried out under Rs. 39,591,465.00 (excluding VAT) by ordering equipment for the value and purchased the required items. As such, the purchase that have been carried out under two procurements, has not been exceeded the approved limit of the provisions. Furthermore, amount of excluding VAT should have to be considered when considering the procurement limit.

The necessity of the relevant items has been fulfilled by submitting the orders in the month of December 2021. Therefore, CGTTI does not bears loss in this purchasing. The prices of the furniture have been increased rapidly in the year 2022. Accordingly, it is emphasized that if it take actions to do this purchasing in the year 2022, the aforesaid prices would be doubled and have to do double amount comparing to previous prices and the Institute will not afford to purchase those furniture. This purchasing process provides a considerable profit to the institute.

This purchasing was carried out to purchase required items to provide accommodation facilities for nearly 700 students. The hostel building has been constructed with 06 stories and the affairs for final completion of the constructions were in progress during the time this purchasing has been accomplished. Therefore, inadequate space facilities to store the furniture at once has caused the suppliers to supply the items in several occasions and handed over to the Institute.

(h) The expected output of the procurement could not be achieved due to instability of procurement process. During this time, the vehicles import has been limited since there were insufficient foreign exchange in the country. Although, quotations were called twice including competitive bidding process, the expected output of the procurement could not be achieved due to only one Institute has submitted the quotations, failure to facilitate required items by the selected bidder based on unavoidable circumstances, supplied items were non - compliance to the conditions of bidding list and the agreements. As such procurement was cancelled.

(i) Actions are being taken to obtain the ownership of these lands and referred the letters to relevant Institutions.

(j) i. The land extend of 25 acres belongs to Anamaduwa – Regional center and the Institution is located within the land area in extent of 15 acres. The remained 10 acres is located in the distance of one kilometer and it is a playground. It has planned to commence other new courses in this center in future.

ii. Actions are being taken to commence a course in Automobile instead of Aluminum Fabrication course.

iii. Request has been made to the Department of Agriculture through the Divisional Secretariats of Kilinochchi and Mannar to donate suitable Agro – machineries to the Institute. Accordingly, the machineries were received after 03 months.

The teacher training program for the Agro-machineries Repairing course have been concluded and the students' enrolment was also been carried out. Those students are training up to now in the primary level of the Motor Mechanic sector and the Agro-machinery repairing course will be commenced later.

iv. The information of the students are maintaining in the Institute since the date of the enrolment and the information of the students provides for the external Institutions subsequent to the completion of their training period in order to place them in employments. After their employments the external institutions and those employees are not given awareness to CGTTI through the information and it is inconvenienced to maintain data in this regard. The Institute is equipped with all details of those who given the information accurately.

(k) The Director / Principal or Deputy Director positions of the CGTTI remains vacant since the year 2020 and few appointments for the duties of the respective posts have been carried out by the Line Ministry. Therefore, the quarters reserved for this position has not been utilized. Although, the Director/ Principal quarters has not been utilized during the aforesaid period, its assets including the building should be protected since it is located in a premise in urban area which belongs to the Institute. Therefore, kindly informed that a security service is needed for it and the expenses incurred for that is not a loss for the Institute. The current Director /Principal of the CGTTI, has been appointed to the post and the quarters is to be utilized by him after its renovations.

(l) The construction work of the Hostel for the student of CGTTI has already been concluded.

(m) The hostel construction project was implemented through the funds of Skills Sector Development Program (SSDP).

(n) The letter dated 05.03.2020, proposing a special salary scheme to the Institute has been referred to the Director General of the Department of Management Services and Chairman of the Salaries & Cadre Commission and the Line Ministry has referred a reminder dated 27. 12.2021 to the Secretary of the Ministry of Finance and the Ministry of Education.

In order to facilitate for the studies, the reports prepared for the issues and proposals have re – refereed to the Line Ministry, in the event of preparing new salary schemes. However, response has not been received so far in this regard.

Existing issues were discussed in the Committee which was appointed through Ministry to solve the issues regarding the salaries of the Academic staff of the technical training institutes.

(o) Mr. Upali Ranasingha, a member of the Board of Directors has been appointed by the Hon. Minister as Director / Principal of CGTTI through the letter No: ADM/01/10/05/15 and 19.02.2020 of the Secretary of the Line Ministry, until a permanent appointment is made with effect from 18.02.2020 as per the Section 17(1) and 17 (5) of the Ceylon German Technical Training Act No. 15 of 2017. As per second paragraph of the said letter actions have been taken to pay him Rs.61,000.00 as a monthly allowance.

On the approval of the Board of Directors Mr. A.S.A. Gunathilaka has been appointed to the post of Chief Engineer – Manufacturing Services and Maintenance. All the staff has been paid the salaries as per the proposals for the absorptions since December 2015. Considering the request of the aforesaid officer, the salaries have been paid for his post with effect from the same date of absorption. Even though this officer has been appointed for the post of Deputy Director / Principal (Duty cover – up) since 12.12.2019 through the letter of Secretary to the Line Ministry, the salaries and arrears have not been paid for his duties in due post as pointed in the Audit Report.

(p) As the oppositions arisen against the Manager – Administration and Human Resources of this Institute, he was assigned to supervise the Regional center of Anamaduwa and Borella adhering to the instructions of the Board of Directors. This officer was re – called to assume the duties in the relevant post in CGTTI with effect from 31.08.2023.

**Director – Principal**
Ceylon German Technical Training Institute