ANNUAL REPORT
2014

NATIONAL INSTITUTE OF EDUCATION
MAHARAGAMA

PROGRESS REPORT - 2014

1.0 Introduction

According to Act of Parliament No.28 of 1985, legal power has been given to the National Institute of Education for the achievement of the following objectives.

(a) Advise the Minister regarding plans, programmes and activities for the development of education in Sri Lanka;
(b) Provide and promote post-graduate education in the several specialties of education;
(c) Conduct and promote studies on the education system including its performance, goals, structures, content and methodology and on the social, economic and other aspects of education;
(d) Initiate and promote innovative practices in the education system including adaptation of technology for educational purposes;
(e) Provide for the development of professional and general competence of personnel in the education system;
(f) Make available to the Government and other approved organizations, specialist services in education;
(g) Carry out education development programmes approved by the Minister; and
(h) Co-ordinate with other institutions having similar objectives.

Therefore, NIE is responsible for assuring quality education through a curriculum designed for the development of productive citizens to meet the local and global demands, provide leadership in preparing competent professionals for the school system and ensure a scientific information base by undertaking research to guide and facilitate policy making for the development of education.

According to the existing curriculum policy in Sri Lanka, a curriculum revision process is implemented once in every 8 years. The last implementation programme which commenced in 2005 was successfully completed in 2010. Based on the solid foundation established in the year 2012 the rationalization of the existing curriculum was commenced with a view to implementing an updated curriculum in 2015. The main focus on school curricula in the year 2014 was to prepare teacher guides for Gr. 7 & 11 and syllabi for Gr. 8. After the introduction of the Education Sector Development Programme, financial allocations for curriculum related activities were initially covered by the funds provided by Transforming the School Education System as the Foundation of a Knowledge Hub Project (TSEP) and UNICEF. Education Sector Development Project (ESDG) and Asian Development Bank. (ADB)

In 2014, nearly 10,000 local and foreign personnel, such as school teachers, principals as well as education administrators followed various courses conducted by the Institute giving the NIE the opportunity to earn a considerable income to cover part of the institutional expenses.

During 2014, NIE has given priority for the preparation of teacher guides, trainer training preparation of curriculum materials, printing and distribution of 10,000 copies of the book on Easy Maths. In addition to the above, establishing a question bank on G.C.E. O/L Mathematics and training of 500 non trained Mathematics teachers, were implemented in 2014.

The Department of Research of the NIE has played a vital role by conducting several researches in order to achieve the goals of national education policy. Some of the major researches were research on identifying the future directions of education, research targeting the listening skills of (Gr. 1 & 2) primary students, research carried out with the MoE on development of languages skills of Gr. 3 students in the Negombo Educational zone were successfully disseminated among the stakeholders. In addition to the above, initial steps have been taken to publish the SAARC Journal of Education research.

During the year 2014 the NIE trained 200 trainers on selected topics on research methodology. Two hundred trainers were successfully trained by the Department of English at the RESC conference

In 2014, the scheduled training sessions were completed by up-dating 2000 ISAA on new Technology stream. Although the designations of the academic staff of the NIE are equal to the designations of the academics of Universities the opportunity that the Institute got to minimize a shortcoming by attaching ten academics of its staff to the Science and Management University of Malaysia to purse studies leading to their PHD, is considered a signal achievement of the Institute. The World Bank & the Asian Development Bank (ADB) have provided the financial sponsorship for the above programme.

2.0 Organizational Structure of the NIE

2.1 The Council 2014

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

- Appoint the staff of the institute in accordance with scheme of the recruitment and procedures for appointment prescribed by regulations ;
- Determine the terms and conditions of the services of the staff of the institute including wages, salary or other remunerations;

- Make rules with regard to matters of discipline;
- Establish and regulate provident funds and schemes for the benefit of the staff of the Institute and contribute to any such fund or scheme.

As per the National Institute of Education Act the Council of the Institute is vested with the financial and administrative powers. The following members served in the Council in 2014.

Mr. Anura Dissanayake *(Secretary, MoE)*	Chairman *(From 07.08.2013)*
Prof. W. M. Abeyrathna Bandara *(Director General, NIE)*	Member
Prof. S. Sandarasegaram *(Former Dean, Faculty of Education, University of Colombo)*	Member
Prof. Arjuna De Silva *(Faculty of Medicine, University of Kelaniya)*	Member
Prof. Mudiyanse Dissanayake (*Senior Professor / Director, University of the Visual & Performing Arts)*	Member
Prof. Roland Abeypala *(Senior Lecturer, Faculty of Education, University of Colombo)*	Member
Dr. T. A. Piyasisri *(Vice Chancellor, University of Vocational Technology)*	Member
Mr. Manjula Makumbura *(Attorney at Law)*	Member
Mr. P. Ranepura *(Addl. Secretary, Ministry of Higher Education)*	Member
Dr. Saranga Alahapperuma (Director General, Central Enviornmental Authority	Member
Mr.G. K. Iddamalgoda *(Additional General Manager, National Water Supply & Drainage Board)*	Member *(From 01.08.2013)*
Ms. V. D. C. P. Perera *(Director, External Resource Management Unit, NIE)*	Secretary to the Council

2.2 Academic Affairs Board 2014

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

- Advise the Council on all academic matters;
- Consider and report on any matter referred to it by the Council;
- Make recommendations and report to the Council on matters connected with courses of study, training programme or programmes and examinations, conducted or held by the Institute;
- Recommend to the Council the requirements to be imposed for the admission of students to courses of study, training programme or programmes and examinations conducted or held by the Institute;
- Drafting rules relating to courses of study, teaching programme or, programmes and examinations conducted by the Institute and submit such drafts to the Council;
- Recommend to the Council, names of persons suitable for appointment as examiners at examinations held by the Institute;
- Recommend to the Council the award of exhibitions and other prizes to such persons who have fulfilled the conditions approved by the Council for the award of such scholarships, medals and prizes; and
- Appoint, with the permission of the Council, committees which may include persons other than the members of the Board.

The Academic Affairs Board 2014 comprised the following educational experts.

Prof. W. Ariyadasa de Silva *(Former Dean, Faculty of Education, University of Colombo)*	Chairman
Prof. W. M. Abeyrathna Bandara (*Director General, NIE)*	Member
Prof. S. Vidanapathirana - *(Dept. of Microbiology, University of Kelaniya)*	Member
Prof. Narada Warnasooriya *(Former Vice Chancellor, University of Sri J'pura)*	Member
Mr. R. S. Medagama *(Retired Director General, Education Reforms Implementation Unit, MoE)*	Member
Mr. W. M. N. J. Pushpakumara *(Commissioner General of Examinations, National Evaluation & Testing Service)*	Member
Mr. V. Mutukumaraswamy *(former Principal, Hindu College, Colombo 04)*	Member
Mr. Tissa Hewavithana *(Commissioner General of Educational Publications, Ministry of Education)*	Member
Prof. Sudantha Liyanage (Dean, Faculty of Science, University of Sri Jayawardhanapura)	Member
Mr. L.M.D. Dharmasena (Commisioner, College of Education MoE	Member *(From 30.10.2014)*

Dr. Priyantha Premakumara (Secretary University Grants Commission)	Member (From 30.10.2014)
Prof. P. C. P. Jaufar *(DDG, Faculty of Alternative Education & Teacher Education)*	Member (From 20.11.2014)
Mr. I. M .K .B. Illangasinghe *(DDG, Faculty of Education Leadership Development & Management, NIE)*	Member
Mr. M. F. S. P. Jayawardene (DDG, Faculty of Science & Technology, NIE)	Member
	Member
Ven. Dr. Mambulgoda Sumanarathana Thero *(DDG, Faculty of Languages, Humanities and Social Sciences)*	Member *(From 01.07.2013)*
Ms. V.D.C.P. Perera *(Director, External Resource Management Unit, NIE)*	Secretary to the AAB

2.3 Director General's Office

The Director General's Secretariat, Department of Examinations, Internal Audit Unit and External Resource Management Unit function under the direct supervision of the Director General. The Director General's office coordinates the activities of the Council and the Academic Affairs Board (AAB). During last year 13 Council meetings, 16 AAB meetings and two joint meetings have been coordinated.

The Internal Audit Unit has taken charge of internal auditing and has helped strengthen the internal controls and transparency in management.

2.4 Faculties and Divisions

Given below is how the different Departments and units of the Institute were orchestrated under its organizational structure in 2014.

2.4.1 Faculty of Languages, Humanities and Social Sciences

Department of Early Childhood and Primary Education
Department of Sinhala
Department of Tamil
Department of English
Department of Aesthetics
Department of Religions
Department of Social Sciences

2.4.2 Faculty of Science and Technology

Department of Science
Department of Mathematics
Department of Technical Education

Department of Commerce
Department of Information Technology & EMIS
Health and Physical Education Unit
Department of Printing & Publication

2.4.3 Faculty of Planning, Research

Department of Planning and Evaluation
Department of Research and Development

2.4.4 Faculty of Education Leadership Development and Management

Department of Professional Development & Educational Management
Department of Education Administration & Development
Foreign Courses Unit

2.4.5 Faculty of Alternative Education and Teacher Education

Department of Inclusive Education
Department of Classical / Foreign Languages and Bilingual Education
Department of Electronic Dissemination
Guidance and Counseling Unit
Open School Unit
Department of Teacher Education
Department of Institutional Development

2.4.6 Division of Administration, Finance and Support Services

Department of Administration and HR
Department of Finance
Department of Engineering Services and Maintenance
Department of Library and Museum
Transport Unit

3.0 Important Events in 2014

- Annual Pirith Ceremony held on 18th July 2014.
- Organized special awareness programmes for provincial authorities regarding the implementation of new curriculum in the system implemented 2015 onwards and conducted 02 programmes in the North and North Western provinces for 88 participants.
- Conducted two capacity development courses for NIE officers on research methodology and English Language that facilitate selection of officers for higher studies.

- Initiated the MEd and BEd curricula conducted by the NIE to match the requirements of the Sri Lankan qualification framework introduced by the UGC.
- Conducted the School Health Development project to develop health and physical activities in selected schools funded by the University of Hang Yang Korea.
- Necessary action was taken to provide opportunities for NIE staff to follow master and doctoral programmes under the staff development programme of NIE where 03 officers for Master of Education Course and 10 officers for PhDs have been selected.
- Initiated special programme to increase the pass rate of G.C.E (O/L) Science, Mathematics and English subjects through the qualitative development of achieving level of concepts and prepared diagnostic test items for practicing questions and a series of resource books under the financial support of ADB-EKSP.

4.0 Curriculum Development

Faculty of Languages, Humanities and Social Sciences and the Faculty of Science and Technology hold the responsibility for all matters related to the country's general education.

Fifty Five projects were implemented in 2014 where the following duties were performed by the seven departments under the Faculty of Languages, Humanities and Social Sciences, and the five departments and Department of Bilingual & Classical Languages units under the Faculty of Alternative Education & Teacher Education and Faculty of Science and Technology:

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

- Developing competencies in students to value religious, cultural and language diversities of various ethnic groups in society.

During 2014 the Following Developments have taken action to improve curriculum Development

- Preparation of 89 Teachers' Guides for Gr.7 & 11 and 35 syllabi for Gr. 8 for scheduled implementation onwards 2015.
- Completed the revision of "Sinhala Lekhana Reethiya" for the standardization of Sinhala Language.
- Preparation of 06 resource books for Gr. 6 to Gr. 10 for Aesthetics Subjects.
- Completed the resource book for G.C.E. A/L Biology.
- Revised the resource books for G.C.E. A/L Chemistry, Physics and Mathematics subjects.
- Preparation of a Glossary for ICT subject.
- Training of 7000 ISAA,SDs, resource persons and selected teachers to implement the existing curriculum and update the new curriculum
- Completed the module to improve the teaching learning process of Primary Education stage III and training of provincial teams.
- Training of teachers on clinical teaching activities on Mathematics and languages KSI of Primary Education.
- Preparation of electronic learning materials for activities in Gr. 6 &11 Teachers Guide.
- Completion of script writing to prepare DVD's for Biology, Physics and Chemistry.
- Conduct study to monitor G.C.E. A/L ICT
- Established question bank on GIT & ICT subject.
- Preparation of 24 LMS on Economics and Business study.
- Completion of 05 concept papers on Bi-Lingual Education.
- Preparation of 12 books called Easy Maths for G.C.E. O/L students and distributed 10,000/- copies in the school system.
- Commencement of study to identify strengths and weaknesses on study of Mathematics of Gr. 10 & 11 students.
- Maintenance of question bank on G.C.E. O/L Mathematics that contain 1000 items.
- Preparation of new course on Brail Education
- Publishing of magazine on Inclusive Education.

Teacher's Guide

-	Buddhism (S)	-	Gr. 6
-	Christianity (S/T)	-	Gr. 6
-	Catholicism (S/T)	-	Gr. 6
-	Practical & Technical Skills (S/T)	-	Gr. 6
-	Second Language - Tamil	-	Gr. 6
-	Civic Education (S/T/E)	-	Gr. 6
-	Geography (S/T/E)	-	Gr. 6
-	Oriental Music (S)	-	Gr. 6
-	Dancing (S)	-	Gr. 6
-	Western Music	-	Gr. 6
-	Art (S/T)	-	Gr. 6
-	Drama & Theatre (S/T)	-	Gr. 6
-	English Language	-	Gr. 6
-	Mathematics (S/T/E)	-	Gr. 6
-	Saivaneri	-	Gr. 6
-	Bharatha Natyam	-	Gr. 6
-	Art (T)	-	Gr. 6
-	Caranatic Music (T)	-	Gr. 6
-	History (S/T/E)	-	Gr. 6
-	Tamil Language & Literature	-	Gr. 6
-	Sinhala Language & Literature	-	Gr. 6
-	Health & Physical Education (S/T/E)	-	Gr. 6
-	Science (S/T/E)	-	Gr. 6
-	Islam (S/T)	-	Gr. 6
-	Bharatha Natyam	-	Gr. 7
-	Second National Language - Sinhala	-	Gr. 7
-	Catholicism (S/T)	-	Gr. 7
-	Sinhala Language & Literature	-	Gr. 7
-	English Language & Literature	-	Gr. 7
-	Buddhism	-	Gr. 7
-	Islam (T)	-	Gr. 7
-	Tamil Language & Literature	-	Gr. 7
-	Oriental Music (S/T/E)	-	Gr. 7

- Christianity (S/T) - Gr. 7
- Saivaneri - Gr. 7
- Dancing - Gr. 7
- Geography (S/T) - Gr. 7
- Drama & Theater (S/T) - Gr. 7
- Health & Physical Education (S/T/E) - Gr. 7
- Mathematics (S/T/E) - Gr. 7
- Oriental Music - Gr. 7
- Civic Education (S/T) - Gr. 7
- Carnatic Music - Gr. 7
- History (S/T) - Gr. 7
- Second National Language - Tamil - Gr. 7
- Science (S/T/E) - Gr. 7
- Art (S) - Gr. 7
- Buddhism (S) - Gr. 10
- Christianity (S/T) - Gr. 10
- Art & Craft (S/T) - Gr. 10
- Home Economics (S/T) - Gr. 10
- Aquatic Bio Resource Technology (S/T) - Gr. 10
- Design & Construction Technology (S/T) - Gr. 10
- Design & Mechanical Technology (S/T) - Gr. 10
- Design, Electrical & Electronics Technology (S/T)- Gr. 10
- Second National Language - Tamil - Gr. 10
- Geography (S/T/E) - Gr. 10
- Civic Education (S/T/E) - Gr. 10
- Oriental Music (S) - Gr. 10
- Dancing (S) - Gr. 10
- Western Music - Gr. 10
- Art (S) - Gr. 10
- Drama & Theatre (S/T) - Gr. 10
- English Language - Gr. 10
- Pali - Gr. 10
- Sanskrit - Gr. 10
- Hindi - Gr. 10
- Chinese - Gr. 10

-	Japanese	-	Gr. 10
-	Russian	-	Gr. 10
-	German	-	Gr. 10
-	Saivaneri	-	Gr. 10
-	Bharatha Natyam	-	Gr. 10
-	Business & Accounting (S/T/E)	-	Gr. 10
-	Art (T)	-	Gr. 10
-	Caranatic Music (T)	-	Gr. 10
-	History (S/T/E)	-	Gr. 10
-	Entrepreneurial Studies (S/T/E)	-	Gr. 10
-	Tamil Language & Literature	-	Gr. 10
-	Tamil Literary Appreciation	-	Gr. 10
-	Information & Communication Technology (S/T/E)	-	Gr. 10
-	Sinhala Language & Literature	-	Gr. 10
-	Health & Physical Education (S/T/E)	-	Gr. 10
-	Science (S/T/E)	-	Gr. 10
-	Islam (S/T)	-	Gr. 10
-	Anthology of Sinhala Literature	-	Gr. 10 & 11
-	Appreciation of Literary Texts in Sinhala	-	Gr. 10 & 11
-	Tamil Language & Literature	-	Gr. 11
-	Tamil Literary Appreciation	-	Gr. 11
-	Oriental Music (S/T)	-	Gr. 11
-	Second National Language - Sinhala	-	Gr. 11
-	Catholicism (S/T)	-	Gr. 11
-	Sinhala Language & Literature	-	Gr. 11
-	English Language & Literature	-	Gr. 11
-	Buddhism	-	Gr. 11
-	Islam (T)	-	Gr. 11
-	Christianity (S/T)	-	Gr. 11
-	Saivaneri	-	Gr. 11
-	Design & Mechanical Technology (S/T)	-	Gr. 11
-	Design & Construction Technology (S/T)	-	Gr. 11
-	Design, Electrical & Electronic Technology (S/T)	-	Gr. 11

-	Art & Craft (S/T)	-	Gr. 11
-	Dancing	-	Gr. 11
-	Bharatha Natyam	-	Gr. 11
-	Drama & Theater (S/T)	-	Gr. 11
-	Mathematics (S/T/E)	-	Gr. 11
-	Oriental Music	-	Gr. 11
-	Civic Education (S/T)	-	Gr. 11
-	Hindi	-	Gr. 11
-	German	-	Gr. 11
-	Sanskrit	-	Gr. 11
-	Japanese	-	Gr. 11
-	Korean	-	Gr. 11
-	Carnatic Music	-	Gr. 11
-	Art (S)	-	Gr. 11
-	Agro & Food Technology (S/T)	-	Gr. 11
-	Aquatic Bio Resource Technology (S/T)	-	Gr. 11
-	Home Economics	-	Gr. 11
-	Geography (S/T)	-	Gr. 11
-	Tamil Language & Literature	-	Gr. 11
-	Tamil Literacy Appreciation	-	Gr. 11
-	Second National Language - Tamil	-	Gr. 11
-	Pali	-	Gr. 11
-	History (S/T)	-	Gr. 11
-	Engineering Technology (S/T)	-	Gr. 12 & 13
-	Bio-System Technology (S/T)	-	Gr. 12 & 13
-	Science for Technology (S/T)	-	Gr. 12 & 13

4.1 Preparation of Syllabuses –

-	History (S/T/E)	-	Gr. 6
-	Dancing (T)	-	Gr. 6
-	Caranatic Music	-	Gr. 6
-	Western Music (S/T/E)	-	Gr. 6
-	Bharatha Natyam	-	Gr. 6
-	Second National Language -Tamil	-	Gr. 7
-	Practical & Technical Skills (S/T/E)	-	Gr. 7
-	Civic Education (S/T/E)	-	Gr. 7

-	Bharatha Natyam	-	Gr. 7
-	Second National Language - Sinhala	-	Gr. 7
-	History (S/T/E)	-	Gr. 7
-	English Language	-	Gr. 7
-	Dancing (T)	-	Gr. 7
-	Western Music (S/T/E)	-	Gr. 7
-	Art (S/T)	-	Gr. 7
-	Carnatic Music (S/T)	-	Gr. 7
-	Geography (S/T)	-	Gr. 7
-	Drama & Theater (S/T)	-	Gr. 7
-	Buddhism	-	Gr. 8
-	Christianity (S/T)	-	Gr. 8
-	Catholicism (S/T)	-	Gr. 8
-	Islam (T)	-	Gr. 8
-	Saiverneri	-	Gr. 8
-	Second National Language - Sinhala	-	Gr. 8
-	Sinhala Language & Literature	-	Gr. 8
-	Art (S/T)	-	Gr. 8
-	Carnatic Music	-	Gr. 8
-	Second National Language -Tamil	-	Gr. 8
-	Tamil Language & literature	-	Gr. 8
-	History (S/T)	-	Gr. 8
-	Geography (S/T/E/)	-	Gr. 8
-	English Language	-	Gr. 8
-	Agro & Food Technology (S/T)	-	Gr. 10
-	Bharatha Natyam	-	Gr. 10
-	Information & Communication Technology (S/T/E)	-	Gr. 10
-	History (S/T/E)	-	Gr. 10
-	Dancing (T)	-	Gr. 10
-	Caranatic Music (S/T/E)	-	Gr. 10
-	Pali	-	Gr. 10
-	Sanskrit	-	Gr. 10
-	Hindi	-	Gr. 10
-	Chinese	-	Gr. 10
-	Russian	-	Gr. 10

- German - Gr. 10
- Japanese - Gr. 10
- Western Music (S/T/E) - Gr. 10
- Design & Construction Technology (S/T) - Gr. 10 & 11
- Design & Construction Technology (S/T) - Gr. 10 & 11
- Design, Electrical & Electronic Technology - Gr. 10 & 11
- Second National Language - Sinhala - Gr. 11
- Civic Education (S/T/E) - Gr. 11
- Home Economics (S/T) - Gr. 11
- Bharatha Natyam - Gr. 11
- History (S/T/E) - Gr. 11
- English Language - Gr. 11
- Dancing (T) - Gr. 11
- Pali - Gr. 11
- Hindi - Gr. 11
- Chinese - Gr. 11
- German - Gr. 11
- Japanese - Gr. 11
- Western Music (S/T/E) - Gr. 11
- Art (S/T) - Gr. 11
- Carnatic Music (S/T) - Gr. 11
- Geography (S/T) - Gr. 11
- Drama & Theater (S/T) - Gr. 11
- Sanskrit - Gr. 11
- Korean - Gr. 11
- Science for Technology (S/T) - Gr. 12 & 13

4.2 Preparation of Supplementary reading materials for Aesthetics subjects.

- **The following supplementary materials for Aesthetics subjects were prepared**

Since no class text are prepared for Aesthetic subjects and since the need for the preparation of supplementary material had existed for a long time, necessary action for the satisfaction of this need, was taken in 2014.

- Art (S/T) - Gr. 6 -10
- Carnatic Music (T) - Gr. 6-10
- Eastern Music (S) - Gr. 10
- Dancing (S) - Gr. 10

- Western Music (E) - Gr. 10
- Drama & Theatre (S/T) - Gr. 6-10

Preparation of Supplementary books for Science, Technology and Mathemaitcs.

- **The following supplementary materials were prepared for Science & Technology subjects.**

Revision of Biology Physics and Chemistry for Gr. 12 & 13

Revision of 8 supplementary reading materials for Gr. 12 & 13 Mathematics

Preparation of model question paper book for GIT & IT

Preparation of Modules for Education Management Thematic Course

- **The following modules were prepared for Education Management thematic courses.**

- Implementation of standards to ensure the qualitative development in schools
- Programme for school improvement
- Law related to education (S)
- Human Resource Management (S)
- Psychological aspects for Education Management
- Curriculum Management (S)
- Planning of school Development (S)

Preparation of Supplementary reading materials and model question papers for Mathematics.

- **The following supplementary reading books and model question papers were prepared.**

- Model question papers for Combined Mathematics
- Algebra (1&II)
- Probability and statistics
- Mathematics is easy - Geometry (S/T)
- Mathematics is easy sets & Probability (S/T)
- Mathematics is easy statistics (S/T) (S/T)
- Mathematics is easy - number
- Assignments
- Model question papers Gr. 11
- Mathematics is easy - Measurement (S/T)
- Mathematics is easy - Algebra (S/T)

Implementation of a program for the provision of awareness regarding the updated curriculum to Subject Directors, Principals, In-service Advisors and Teachers.

While, according to the current curriculum cycle, the updated curriculum for Grade 6 and 10 of the schools system was due to be implemented from 2015, plans for the implementation of action for the provision of awareness, in that regard, to Subject Directors, Principals, In-service Advisors and Teachers before September 2014, had been completed. The National Institute of Education had to implement the program above even afterwards at the request of the provinces. Accordingly, the National Institute of Education has been able to provide awareness to Subject Directors, Principals In-service Advisors and Teachers numbering a total of 9307 so as to cover all provinces and Zones.

5.0 Education Leadership Development & Enhancing Professionalism

Enhancing the professional capacities of the personnel involved in the field of education is one of the main tasks of the Institute.

This is being done through conducting professional development courses ranging from Master of Philosophy level to Certificate level. All educational management courses are conducted at the Meepe Centre. Provincial level centres have been established to provide the opportunity for educational personnel in different parts of the country to follow BEd., PGDE. And Additional Language Improvement Courses. Details of courses conducted by the Institute are given in Table I.

Table 1 : Details of the Professional development Courses : 2014

Name of the Course	Department Responsible	Location	No. of Participants
Postgraduate Courses			
M.Phil (Education)	Teacher Education	NIE	10
Master of Education	Teacher Education	NIE/Jaffna Centre	230
M.Sc. in Education Management	Professional deve.& Edu.	Meepe Centre	50
Postgraduate Diploma Courses			
Postgraduate Dip. in Ed. Management (Full time/ Part time)	Professional dev. & Edu. Mgt.	Meepe Centre	80
Postgraduate Dip. in Education	Teacher Education	NIE + 24 regional Centres	2377
Postgraduate Dip. in School counselling		NIE	23
Graduate Courses			
Bachelor of Education	Teacher Education	NIE 38 regional Centres	3969
Diploma Courses			
Diploma in School Management	Professional Dev. & Edu.	Meepe Centre	187
Dip. in Teaching Englsih as a Second Language	Mgt. English	NIE	29
Dip. in Early Childhood and Primary Education	Primary Education	NIE	76
Dip. in Special Education	Inclusive Education	NIE	53
Dip. in Sign Language	Inclusive Education	NIE	20
Certificate Courses			
Additional Language Improvement Course (ALIC)	Teacher Education	NIE +38 regional Centres	625
Short-Term Thematic Courses			
Thematic Course on Education Management	Professional Dev. & Edu. Mgt.	Meepe Centre	726
Principalship course	Professional Dev. & Edu. Mgt.	Meepe Cemtre	785
Courses for Foreign Students			
B.Ed Management Course	Professional Dev. & Edu. Mgt.	Meepe Centre	23

5.1 Institutional Development

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

- Preparation of 03 supplementary books for sociology subjects.
- Conduct awareness programme for 50 NCoE lecturers

5.2 Examinations

Strengthening the examination procedure of NIE is a major achievement of the period of January – December 2014.

- **Following 22 examinations were conducted during the year.**
  - BEd (part III)
  - Distance Teacher Education Course - Special Exam
  - Dip in Special Education - 2013 (Final)
  - ALIC 2013 (Written & Listening)
  - Dip. Korean Languages (Semester I)
  - ALIC 2013 (Oral)
  - BED 2011/2013 (Part II)
  - Dip in Sign language - 2013 (final)
  - PGD in school counseling - 2012 /2013
  - Dip in school Management
  - Higher Dip. In Korean Language (Semester II)
  - Post graduate Dip. in Education Management part time (final)
  - Dip in Early Childhood Development 2013 /2014 (final)
  - Dip TESL (2013/2014) Final
  - Dip in Korean Language (Semester II)
  - Higher Dip in Korean Language (Semester III)
  - Post graduate Dip. in Education Management full time (final)
  - ATCLIS (Repeat)
  - Dip. Korean Languages (Semester III)
  - M.Ed Entrance

Others

- Examination for co-operate communication officers to the NWSDB 2014
- Recruitment Examination for Teachers Technology steam 2014.

6.0 Alternative Education

6.1 Inclusive Education

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

- Updating of Brail Education Training package and conducting of 04 workshops on soft skills development.
- Training of 80 teachers and ISAA on teaching learning skills of children on Special Education.
- Preparation of sign language glossary for Geography.
- Publication of the magazine on special education.
- Providing guidance to conduct the sign language course to the Ministry of Social Services.

6.2 Electronic Dissemination

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

The following are the activities completed by the end of 2014:

- Production of 03 programmes for “NENASA” channel and writing of 50 scripts.
- Production of 15 programmes under "English as a life skill project."
- Production and broadcasting of 11" Susara Sanhida programmes.
- Production of 23 “Nipuna” programmes, 23 “Me Ape Pasalai” programmes and 25 programmes on current affairs.

6.3 Guidance and Counseling

In order to meet the psychological needs of the educational community, the Guidance and Counselling Unit was established on June 2006. The unit takes the responsibility of providing career guidance and counseling services to the student population. The following activities were completed in 2014:

- Conducting in-house counselling sessions for 78 school children and parents.
- Conducting 06 mobile school counselling programmes to address school level issues.
- Organizing 03 counselling lectures for the public.
- Training of 50 teachers on counseling.
- Obtaining approval for the Diploma course on Guidance and Counselling.

6.4 Open Learning

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

The following activities were completed in 2014 with regard to the programme on open learning.

- Conduct 02 Open School courses (primary & secondary)
- Preparation of 02 supplementary materials for the relevant courses.
- Conducting 04 visits for monitoring and supervision.
- Identification of the training needs of provincial tutors.
- Conducting 30 session for open school learners.

7.0 Research, Planning and Development

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

7.1 Research and Development

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

The following are the outstanding achievements of the Department during the year 2014:

- Conducting the need survey on identification of future directions of educational research in Sri Lanka.
- Conducting the 25^{th} C.W.W.Kannangara Memorial Lecture on Education reforms on post Kannangara era by former consultant to the MoE Mr R.S. Medagama.
- Preparation of SAARC Journal Vol.10.
- Conducting the study on the attendance of Gr. 1 & 2 students.

7.2 Planning and Evaluation

With a view to achieving the aims and objectives of NIE in agreement with the national aims and to utilize the available human and physical resources in an efficient and effective manner, the following activities have been completed under Planning and Evaluation by the end of 2014:

- Preparation of quarterly progress reports and annual progress report 2012 and current performance report 2014.
- Preparation of budget estimates, annual budget and annual implementation plan for the year 2015.
- Preparation of five year plan 2016 – 2019.
- Preparation of procurement plan 2014 and list of furniture & office equipments considering the need of each /department/unit.
- Preparation of progress reports requested by other institutes such as Central Bank, MoE, ICTA, UGC etc.

7.3 External Agencies

The External Resource Management Unit is responsible for arranging overseas staff development programmes. Further, coordination of the projects funded by the World Bank for ADB for EKSP, GIZ for Social Cohesion and Disaster Risk Management, UNICEF for Basic and Primary Education are under the aegis of this Unit.

The following are the achievements for 2014:

- Made arrangements for 17 officers to be sent for short term foreign study tours such as seminars and workshop.
- Directed 03 academic officers to follow masters degree at University of Malaya as per the mutual agreement signed with the University of Malaya.
- Facilitated 10 academic officers to follow PhD programmes in MSU in Malaysia with Financial sponsorship of ADB & World Bank.

8.0 Administration, Financial & Support Services

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

8.1 Department of Administration

The Department of Administration, which is under Division of Administration, Financial and Supporting Services, takes responsibility for all functions related to day to day administration, identifying training needs of the staff and providing necessary training at local level. Following tasks were completed by December 2014.

Apart from the day to day administrative activities, the recruitments below had been made by the Administration Department within the period January to December 2014.

- The following recruitments were completed by the Department of Administration during the period of January to December 2014

Recruitments

Director	-	02
Senior Lecturer / Educationist	-	01
Assistant Lecturer / Assistant Educationist	-	26
Management Assistant	-	06
Driver	-	03
Officer Aid	-	03
Assistant Director (Finance)	-	01
Media Technician	-	02
Computer Graphic Designer	-	01
Book Keeper	-	01
Library Assistant	-	02
Audit Assistant	-	02

- 19 staff members were promoted to different posts during the year 2014.
- Financial assistance as well as study leave was provided for 15 academic and non-academic officers of the Institute.

8.2 Department of Finance

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

- Prepared and completed the fixed assets register and the evaluation procedures.
- Completed the Board of survey for 2014
- Prepared final financial statement 2014

8.3 Department of Engineering Services and Maintenance

The Department of Engineering Services carries out the responsibility for the maintenance of the physical environment appropriate for educational activities by handling the construction and maintenance of the buildings of the Institution, maintenance of electrical and telephone services, provision of infrastructural facilities and coordination of cleaning and security service. The following activities related to Engineering Services were completed by the end of 2014:

- Completion of refurbishment work on new auditorium and water-treatment plant at NIE.
- Completed 31 repair and maintenance jobs at NIE and Meepe.

8.4 Library

In addition to the internal members of staff the library of the NIE is often used by the University Staff, Staff of NCoEs and Teacher Training Colleges, teachers and students as well as other educationists for academic purposes. The following books and CDs were added to the library collection in 2014.

Books	1846
Books (donations)	128
Curriculum materials	1156
Educational reports	129
Local Magazines (donations)	10
Local Magazines	05
Foreign Magazines	10

8.5 Printing and Publications

Following publications of the institute have been printed by the Department of Printing and Publications in 2014.

- Teacher's Instructional Manual 20
- Supplementary books 140
- Other materials 71
- Certificates 15
- Modules (supplementary reading) 06
- Syllabi 44

While the existing staff of the Institute functions with immense commitment amidst numerous difficulties in the implementation of the functions assigned to the Institute by Act of Parliament, the main reason for these difficulties is shortage of staff. By 2014 there existed 188 vacancies in the approved staff cadre of 652. The table below provides a clear picture of the staff position of the Institute as of the beginning of 2014.

Designation	Approved staff (as 01.01.2014)	**Current staff (as 01.01.2014**			**No. of vacancies (as 01.01.2014)**
		Male	**Female**	**Total**	
Director General	01	01	00	01	00
Additional Director General	01	00	00	00	01
Deputy Director General	06	06	02	06	00
Director	27	11	06	17	10
Board Secretary (Education)	01	00	00	00	01
Senior Lecture / Senior Educationist	72	27	14	41	31
Lecture / Educationist	75	28	29	57	18
Assistant Lecture / Assistant Educationist	90	13	16	29	61
Non Academic Staff	379	154	159	313	66
Total	**652**	**240**	**224**	**464**	**188**

It needs to be mentioned that the retirement of 21 members of the staff of the Institute and the severe restriction placed on the recruitment of new staff has, while contributing to the existing shortage of staff, affected the quality of the Institute's product. It was possible to minimize that situation as the result of the tremendous dedication and commitment of the existing staff to ensure actualization of the objectives of the National Institute of Education – 2014.

මගේ අංකය / எனது இல. / My No. EC/I/NIE/01/14/09 | ඔබේ අංකය / உமது இல. / Your No. | දිනය / திகதி / Date 21 August 2015

Director General
National Institute of Education

Report of the Auditor General on the Financial Statements of the National Institute of Education for the year ended 31 December 2014 in terms of Section 14(2)(c) of the Finance Act No.38 of 1971

The audit of financial statements of the National Institute of Education for the year ended 31 December 2014 comprising the financial statement of position and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Financial Act No.38 of 1971 and Section 19 of the National Institute of Education Act No.28 of 1985. My comments and observations which I consider should be published with the Annual Report in terms of Section 14(2)(c) of the Finance Act appear in this report. A detailed report in terms of Section 13(7)(a) of the Finance Act was furnished to the Director General of the Institute on 22 June 2014.

1:2 Management's Responsibility for Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1:3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub Sections (3) and (4) of Section 13 of the Finance Act No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1:4 Basis for Qualified Audit Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, expect for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the National Institute of Education as at 31 December 2014 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

The following observations are made.

(a) The cash flow statement should be prepared so as to depict the inflow and out flow of cash in terms of Sri Lanka Public Sector Accounting Standard No.02. However, the value of a motor vehicle amounting to Rs.8,500,000 received by the Institute under government grant as a non-financial asset had been treated as cash inflow.

(b) The stock should be valued at cost or net realizable value, whichever is less, as per Sections 15 of the Sri Lanka Public Sector Accounting Standards – 09. However, the profit margin of Rs.3,537,939 had been included in the stock of publications of Rs.21,227,878 available for sale at the Institute. As a result, the stock had been overstated by a similar amount.

2.2.2 Accounting Policies

The profit or loss, derived from sale of fixed assets should be adjusted profit for the year. However, the Institute had adjusted the profit and loss derived from disposal of fixed assets during the previous years to the Disposal Profit Fund. As a result, its balance had become Rs.3,640,844 by 31 December of the year under review.

2.2.3 Accounting Deficiencies

The cost of goods amounting to Rs.31.569.002 for which orders had only been issued by 31 December of the year under review had been accounted under accrued expenses and stock in transit.

2.2.4 Unreconciled Control Accounts

A difference of Rs.5.390.441 was observed while reconciling the balances of 4 fixed assets account included in the statement of financial position with the related schedule.

2.3 Accounts Receivable and Payable

Five loan balances existed over 6 years amounting to Rs.3.747.754 had been included in the debtors' balances of the Institute. Adequate provision for doubtful debts had not been made in this connection.

2.4 Non-compliance with laws. Rules. Regulations and Management Decisions

The following non compliances with laws. rules. regulations and management decision were observed.

Reference to Laws. Rules and Regulations	Non-compliance
(a) Financial Regulation 371 of the Democratic Socialist Republic of Sri Lanka	(i) Ad hoc impressts should be settled immediately after completion of the said purpose. However, settlement of ad hoc imprests aggregating Rs.649,150 granted to 17 officers of the National Institute of Education had been delayed by 01 to 10 months.
	(ii) Obtainable ad hoc imprests is limited to Rs.20.000. However, the Institute had granted ad hoc imprests exceeding the limit without the approval of the Treasury. While granting ad hoc imprests. . advances aggregating Rs.1.178.750 had been granted based on an over estimation of 50 to 100 per cent.

(b) Establishments Code of the Democratic Socialist Republic of Sri Lanka

(i) Chapter iv Section 3.3

A casual officer should not be recruited for a vacant post until the vacancy is filled on a permanent basis whenever there is as vacancy in the permanent cadre. However, 28 officers who had been recruited on piece rate and contract basis for the vacancies in the Institute in contravention and without proper approval of the Board of Council had been made permanent with effect from 2013.

(ii) Chapter iv Section 3.3

A person without experience in service as required by the scheme of recruitment had been recruited on training basis on 21 February 2012 and had been appointed as Administrative officer of the Institute from 07 December 2013 subsequently. A newspaper advertisement for permanent recruitment for the post had been published on 2 September 2014 after an elapse of 9 months. Although applications had been received from applicants with higher qualifications for the post, the Institute had neglected proper recruitment for the post.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial results from the operations of the Institute as at end of the year under review was a surplus of Rs.59,317,999 as compared with the corresponding surplus of Rs.36,496,150 for the preceding year. Accordingly, a favourable position of Rs.22,821,849 had been depicted and this variance was mainly due to the increase in local deposits income by to Rs.117,128,348.

3.2 Legal Matters commenced by/ Against the Institute

The following observations are made.

(a) The Institute had filed 6 cases in court houses against officers who had gone abroad for academic activities and subsequently violated their agreements claiming compensation amounting to Rs.12,215,387. Of these, verdict had been given with reference to one case where it was ordered to pay Rs.876,236 in 60 instalments of Rs.14,604 each.

(b) Four persons who had been dismissed from service for non-disciplinary behaviour had filed 4 cases in court houses against the institute to obtain Training Certificates.

4. Operating Review

4.1 Management Inefficiencies

The following matters were observed.

(a) Action had not been taken to properly acquire the ownership of the 7.0958 acres of Thenekelewatta land valued at Rs.78,600,000 belonging to the government where the National Institute of Education is situated and the Baduwatta (Kahatahena) land valued at Rs.65,000,000 where the Teacher Training Centre is situated.

(b) Although 7 years had elapsed since the payment of consultancy fees of Rs.1,200,949 to a consultancy firm as per agreement entered into for preparation of an estimate for construction of a sewage system, the construction activities had not started. A request had been made to the Department of National Budget to write off this payment from the accounts.

4.2 Operating Inefficiencies

The following observations are made.

(a) During the year 2013, 124,000 books had been printed as evaluating equipment for teachers to facilitate school syllabuses of grade 6 to grad 10 under the Asian Development Bank Aid. However, action had not been taken to distribute 81,416 books relating to 27 subjects valued at Rs.5,873,491 among the teachers up audited date of 15 December 2014.

(b) 43,979 teacher guidelines relating to 18 subjects for grade 6 had been printed in October 2009 and of these 36,308 teacher guidelines valued at Rs.6,591,677 representing 82 per cent remained at the stores for 4 years without being taken action to distribute them among teachers or selling them. The syllabuses for grade 6 had been revised in 2015 and it was observed in audit that these books were not being used.

(c) 400 lecture hall chairs had been purchased by spending Rs.2,195,200 in September of the year under review as direct procurement stating it as urgent requirement. Also the purchase had been made by obtaining verbal instructions of the Director General based on the necessity of the Institute and without a prior request. Although these had been distributed to various divisions, they had not been properly made use of.

4.3 Transactions of Contentious Nature

The Transforming the school Education System as a knowledge Hub Project (TESP) funds had been spent for the following purposes contrary to the its objectives.

(a) A sum of Rs.1,315,130 had been incurred in September of the year under review for purchasing of 8,000 degree certificates containers relating for the degrees conducted by charges fees.

(b) A sum of Rs.703,800 had been incurred for purchasing of 1000 pen drives in December of the year under review for distribution of them to the training programmes of principals.

4.4 Under Utilization of Funds

A sum of Rs.8,750,000 had been allocated for Research and Development activities in the year 2011. However, the money had not been used for any research activity upto 31 March 2015.

4.5 Identified Losses

In order to issue a general certificate to the all examinations conducted by the National Institute of Education 1450 erroneous certificates had been printed based on the approval given by a Director of the Institute the specimen certificates were correct, as per the order given to the printing press. A sum of Rs.85,112 has been incurred for the printing.

4.6 Staff Administration

The approved cadre of the Institute was 652 and the actual cadre was 462 as at 31 December 2014 thus resulting in 190 vacancies. Action had not been taken to get approval for number of officers required for each department.

5. Accountability and Good Governance

5.1 Budgetary Control

The revised budget of the Institute had been furnished for audit on 8 May 2015 subject to the approval of the Director General after a lapse of 4 months of closure of the financial year. A comparison of the revised expenditure with the actual expenditure showed the variances ranging from 24 to 101 per cent and therefore, it was observed that the budget had not been made use as an effective instrument of management control.

5.2 Unsettled Audit Paragraphs

During the course of audit sample checks, it was revealed that while doing the conversion of salaries of others except the executive grades of the Institute in terms of 30(i) and 30(ii) of the Management Services circular of 01 June 2009, a sum of Rs.1,209,220 had been overpaid to 29 officers for the period 01 January 2009 to 30 April 2014 and based on this a sum of Rs.156,684 had been remitted to the Employees' Provident Fund. Although this had been pointed out in the previous year's report, action had not been taken to rectify it even by 22 June 2015.

6. System and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director General from time to time. Special attention is needed in respect of the following areas of control.

(a) Personnel Management
(b) Distribution of Educational Publications
(c) Assets Management
(d) Accounting
(e) Procurement Procedure
(f) Stock Control

W.P.C. Wickramaratne
Acting Auditor General

Auditor General's Report in terms of section 14(2)(C) of the Finance Act No. 38 of 1971 on the Financial Statement of the National Institute of Education for the year ended 31 December 2014.

Clarifications :

2.2. Expression of views on Financial Statements.
2.2.1 Principle of Accounting in the Sri Lanka State Sector

(a) Accept
Action will be taken for rectification in the preparation of Accounts for 2015.

Present Position :

Corrections have been done

(b) Action will be taken to reinstate.

Present Position :

Corrections have not been done for the financial statements for years 2015 and 2016. This will be done by adjusting initial balance in the financial year 2017.

2.2.2 AccountingPolicies

Accept

Action will be taken for approval to be got and to make adjustments from the accounts for 2015.

Present Position :

Corrections have not been done in years 2015 and 2016. This adjustment will be done in the year 2017

2.2.3 Accounting shortcomings

While financial statements should be prepared according to a model framework of financial statement preparation,accordingly, liabilities entered into by the Institute by the end of the year. The financial statement has been prepared accordingly.

Present Position :

The above answer is appropriate.

2.2.4 Un-reconciled Control Accounts

Machinery

While, from among the schedules of the control accounts, the schedules on machinery in the accounts for previous years compare, the schedules regarding them have already been forwarded to the Government Audit Section.

Photocopying Machine and Furniture

While assets to be eliminated in 2014 had been included in the schedule for the photocopying Machine and Furniture, once its affect isremoved this schedule matches the ledger account balance.

Computers & Accessories

For this comparison the schedule where assets have been computerized, has been used. But, although the schedule on "Computers and Accessories" has not been updated, the ledger account compares with the new purchases of assets for the years they were affected.

Present Position :

Schedules have been corrected and submitted to the Government Audit.

2.3.Receivable and payable Accounts

In the analysis of the debtor period the sum of the balance for a period of over five years is confirmed as Rs. 3,769,923 and its analysis is as follows.

1.	Ministry of Education	3,237,799.66
2.	B.R.M. Dayananda	124,889.90
3.	National Paper Corporation	318,500.00
4.	S. Samaraweera	28,302.00
5.	B.K. Wijegunawardana	60,432.00

While Treasury approval was sought to write of item numbers (1) above, its instructions were that Council approval be taken in that regard and action be implemented as instructed by the Council, Reconciliations will be made in the Year 2015 accounts after Council approval is received.

Since the balance Debts are resulting from operation of various sections, instructions will be received from the relevant sections and the Legal Unit for appropriate action to be taken in 2015.

Present Position :

1. Ministry of Education 3,237,799.66

   This was discussed again on 27.12.2016 at the Audit Management Committee in the Ministry of Education. The CFO of the Ministry instructed to submit the work order issued by the Ministry to the NIE. As there is no work order in the files, a request have been made again to the Ministry to write off the amount.

2. B.R.M. Dayananda 124,889.90

   This is an unsettled advance and arrangements have been made to change this amount by installments from June 2016

3. National Paper Corporation 318,500.00

   The National Paper Corporation rejected the request made to pay the full amount in one installment. A request was made to the NPC to make the payment at least by installments.

4. S. Samaraweera 28,302.00

   Presently this officer is not an employee of NIE. He was informed to pay the arrears in installments as he has rejected to pay in one installment.

5. B.K. Wijegunawardana 60,432.00

   A case was filed at the District Court, Nugegoda. (No. 2706/17/M)

2.4.Non-conformitytoRules and Regulationsand Management decisions

(a) Financial Regulation 371 of Manual of financial Regulations of the Democratic Socialist Republic of Sri Lanka.

(I) While the balances of advances obtained the relevant officers have been deposited without delay there has been a delay in forwarding the necessary documents regarding settlement of advances. Delay in the settlements of advances occurs due to the existence of a shortage of workers in Accounts Branch and also as a result of the documents regarding settlements not being forwarded in time by the officers obtaining advances. Accordingly, the relevant officers have been instructed to forward the documents related to the settlement of advances, immediately.

Quarterly accounts meetings will be held and progress subjected to administration. Details regarding 17 advances that had not been settled, according the Audit of 31 December 2014 are provided in schedule No. 01 attached.

Present Position :

All advances are settled. Also fines have been charged for the delayed period.

(II) Payment of advances is made to relevant officers in terms of money payable to resource persons and participants included in the approved estimates for approved workshops conducted by each department in terms of the Annual Plan.

According to the limit of imprest for tasks under Financial Regulations 371 a single officer can be provided only Rs. 20,000/- as advance. Accordingly, when the amount estimated exceeds Rs. 20,000/-, advances have to be paid to several officers. It must be pointed out that the Audit Inquiry refers to instances of several officers obtaining advances for a single workshop on the basis of limits of advance and that individuals who had not participate in the workshop have settled the balance money.

In certain instances there are situations where certain resource persons and participants mentioned in the estimate are unable to participate in the workshop for some unavoidable reason. In such situations while the advance obtained remains, that money is deposited in an account of the National Institute of Education. If there is a balance from the advance obtained, it has to be deposited in the account of the National Institute of Education on the day after the final day of the workshop. For the period of delay, a fine of 4% of the balance moneys charged per month. Through this, the advance process is controlled. Details regarding advances mentioned in the Audit Inquiry are provided in schedule No. 02.

Present Position :

Situation is under control.

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

(i) Section 3.3 of Chapter IV

According to the approved recruitment procedure the authority for recruitment up to Director lies with the Director General. Under these administrative powers these recruitments can be implemented for essential and emergency recruitments. In future, action will be taken to fill vacancies by calling for application both internally and externally.

In future action will be taken in terms of recruitment procedure.

Present Position :

The above answer is appropriate.

(ii) Section 3.3 of Chapter IV

Although an administrative officer was recruited on 07.12.2016 on contract basis, for the vacancy of an administrative officer that existed from 07.12.2013, with the approval of the Council, as of the present his period of service has been terminated by letter dated 23.06.2015 (Annex 01)

At present an officer has been appointed to the Post of Administrative Officer through internal promotion.

Present Position :

Corrected the situation.

3. Financial Review

3.1.Financial Result

Accept

3.2.Legal processes initiated by the Institute and against the Institute.

(a) Legal processes initiated by the Institute.

1. Mr. Anthony Ravindra Kumar

Case No. 780/9/M had filed at the District Courts, Nugegoda, as the officer, named above, for the violation of the agreement entered into on the occasion of his going abroad. Since the address of the first respondent, in the case, could not be traced a unilateral verdict has been given by the Court for the recovery of Rs. 2,237,337.05 from the 2nd respondent Mrs. Cassim.

This trainee is abroad at present and since both he and one of his suretees are gone abroad it has not been possible to trace them. A unilateral verdict was given against the second respondent on 21.03.2013. A request has been filed with the District court by the Attorney General Department where declaration of the verdict has been prepared. Future action will be taken accordingly.

Present Position :

Case is over. Ms. Casim, 2ndrespondent is not available in the address and Kadawatha Police has confirmed her non availability at the given address.(Annexure1)

2. Mrs. S.A.M.N. Seneviratne

Case No. 4801/05/M has been filed in the District Courts, Mt.Lavinia against this officer. Both, the accused and the surety in the case have left the country and gone abroad. Although the relevant Police and Provincial Secretaries offices have been notified to trace their address in this country, it has been reported back that they are no longer living in those addresses. Although the Sri Lankan Embassy in America was requested to trace their addresses in a third country, it has not been possible for that Embassy to do so. Since this trainee and the relevant suretees are gone abroad, the fiscal has notified Courts that it has not been possible to serve them summons.

Present Position :

This case is laid by at the moment.

3. **Mr. A.G.S.S. Pathirana - 7018/MDistrict Courts, Mt. lavinia**

This case is at present being heard at the Mt. lavinia District Courts.

In the year 2000, graduates with a class from a recognized university were recruited to the National Institute of Education on the understanding that they would be awarded foreign scholarships, under the GEP-2 Project of the World Bank, for the pursuit of a course of studies on Curriculum Development leading to a MA following which, they would beabsorbed to the staff of the Institute. Accordingly, when this staff of novices was recruited, they were awarded foreign scholarships within a short period.

Present Position :

Order will be delivered soon. Respondents have made a request for mediation. Next calling day is 23rd May 2017. The document is attached as Annexure 2.

4. **Ms. B.K. Wijegunawardana**

As this scholarship-holder, according to the agreement entered into, has failed to serve the Institute after returning from abroad, action has been taken by the Attorney General's Department to serve her a letter of demand dated 15.11.2013 for a sum of Rs. 1,335,285.99 to be paid by her.

Present Position :

A case was filed at the District Court, Nugegoda (No. 2706/17/M).

5. **Ms. K.W.P.A. Weerawardhana**

A letter of demand has been issued dated 05.06.2013 requesting her to pay.

Present Position :

Case is in progress. Next day of hearing 28thAugust 2017.

6. **Mr. S.M.M. Senanayaka**

Case No, 669/08/M has been filed in the District Courts Nugegoda, against this oficer.

When this case was called on 06.08.2013 this officer came to an amicable settlement to repay the amount through a period of 05 years, (ie, 60 installments) before courts.

Accordingly in terms of the agreement entered into on 30.10.2013 Mr. S.M. Senanayaka has paid the Institute the sum of Rs. 335,990.39, Receipts for (Rs. 14,603/93× 23) installments and the receipt for the final installments and the receipt for the final instatements are attached. (Annex - 02)

Present Position :

Rs. 598,761.13 has been paid in 41 installments by 20thApril 2017. The copies of the receipts of first and last are attached as Annexure 3.

(b) Legal action taken against the Institute.
Labor Tribunal – B.R.M. Dayananda

Consequent to a formal disciplinary inquiry conducted against him with regard to a financial fraud involving Rs. 36,000 where he was found guilty, he was dismissed from service.

He has filed case No. MH/33/208/04 against the Institute.

Present Position :

The case is over. The officer was reinstalled by the order of labour tribunal. The arrears pay of 388,800.00 is deposited at the Assistant Labour Commissioner's Office, Maharagama. The officer has assumed duties on 4th December 2015.

NilminiWickramasinghe :

Consequent to her being found guilty at a formal disciplinary inquiry held against her regard the misappropriation of a sum of Rs. 549,772.50 from the bookshop of the National Institute of Education in 2009, she was dismissed from service according to the decision of the board of inquiry. She has filed case No. MH 33/1005/11 against the Institute. This case is being heard at the moment.

Present Position :

Petition dismissed. (Annexure 4)

Mr. M.K.D. Deshapriya :

Labour Tribunal – MH 33/1179/14

Present Position :

This officer was reinstated with arrears on 4th August 2015 according to the decision made by the 398th council met on 13th July 2015. Warning letter was issued. (Annexure 5)

WP/HCCA/MT/12/20/2RA-Civil Court, Mt. Lavinia : Ms. K.D.L. Rani

Case No. 11/2007 filed against the Institute consequent to its refusal to issue her with the final certificate of the Distant Education Course conducted by the National Institute of Education as she had failed to complete the course, has been dismissed while she filed the same case No. SPL/125/09 in the District Courts, Nugegoda, this case too has been dismissed.

She has filed this case once again at Civil Court - Mt. Lavinia

Present Position :

The case is in progress. Next calling day 25th July 2017.

4. Operations Review

4.1.ManagementInefficiencies

(a) While earlier the Teacher's College and buildings as well as the office of the National Institute of Education were situated on the same land, later a plan was drawn and office and buildings belonging to the National Institute of Education were assigned to the National Institute of Education by letter 2/Lands/2WP/1/1416/97 dated 13.08.2001 of the Education Secretary. There are no Deeds whatsoever in this regard.

Meepe land (earlier Institute of Aesthetic Education) had been utilized by the National Institute of Eduation from the time that Institute was set up.

The relevant officers have been instructed to prepare the documents necessary for the confirmation of the ownership of this land. Accordingly, Secretary Education has been requested through letter dated 16.07.2015 for the formal assignment of the land and buildings to the National Institute of Education. (Annex 04) Accordingly necessary future action is being taken.

Present Position :

Divisional Secretary has informed to get a Cabinet approval to take over the Maharagama premises to NIE. Secretary/ Education has initiated the process. Divisional Secretary, Padukkahas made a request to Secretary/ Lands in related to the handing over of Meepe premises.

(b) The reason why necessary was not taken in the matter is the failure to receive the necessary allocations. Since the necessity to build a system of toilets, still persists and in order to prevent consultative fees of Rs. 1,200,949.00 going waste a decision was taken to obtain the necessary funds from the Central Bank and implement future activities.

Present Position :

It was decided at the 53rd Audit Management Committee meeting to request the allocation again for this construction to avoid this payment of Rs. 1,200,949.33 as consultancy fee being idle

4.2.Operations Inefficiencies

(a) Although certain revisions were made in the School Syllabi under the critical curriculum introduced to grades6 and 10 in 2015, these books prepared as assessment tools for school-based Assessment for Grades 6, 7, 8 & 9 can be implemented without any changes, under the new curriculum.

Necessary action has been taken for the distribution of all the printed documents remaining in the stores noted in the Audit report as Evaluation instruments, to all provinces, Accordingly, necessary action has been taken to distribute these books to the North central, Wayamba, Uva, Sabaragamuwa, Northern, Central & Southern provinces.

Necessary action will be taken for the distribution of these books in the Western Province in the near future.

Present Position :

Books have been distributed for the Western Province also by now and only 906 books are remaining at the stores out of the 124,000 books printed.

(b) Although the books mentionedin theAuditReportare booksthat had beenprovidedin the pastand since their content suit the present and also since they are in a condition where they can be made use of, necessary action has been organized for their distribution to the school libraries of the 09 Provinces for their use. Accordingly, these books have been distributed to North central, Wayamba, Uva, Sabaragamuwa, Northern, Central & Southern provinces.

Necessary arrangements will be taken in the near future for the distribution of these books to the Western Province.

Present Position :

Books have been distributed for the Western Province also by now and only 4308 books are remaining at the stores out of the 43,979 books printed.

(c) While the need for chairs has existed for the lecture halls of the various sections of the National Institute of Education, and since the chairs in use in some of the lecture halls had been in use for a long period of time, the approval of the Director General was obtained on

2014/06/18 for action to be taken with regard to the acquisition procedure for the purchase of 400 chairs.

Since the National Institute of Education conducts various courses and training programs for teachers and various officers connected to the field education and since the acquisition procedure for the purchase of 400 chairs essential for these participants would take a long time, based on the recommendations of the State Trading Corporation (Misc) and the approval of the Acquisition committee in terms of section 20 of the supplement to the Acquisition Handbook and Para 3, 5, 1 of the Guidance Manual, the purchase of 400 chairs for Rs. 2,195,200.00 has been made.

Treasury letter PFD/PMD/Chair/19to the State Trading Corporation (Misc) was also taken into consideration in the task above. In this purchase the State Trading Corporation (Misc)has given a discount of 20% on the price bidded. Since the Auditor General's Department has to be informed regarding the reason when the contract method is followed outside Procurement producer, you are kindly informed that particulars regarding this Procurement Procedure, was communicated to the Auditor General's Department by letter NIE/TU/2014/34 dated 11.09.2014. At the moment all these 400 chairs have been issued by the stores. These chairs have been put to use according to the needs of each Department.

Present Position :

These have been made to use at the Lecture halls and office rooms at Meepe and Maharagama.

4.3.Transaction that have led to Difference ofOpinions

(a) In the budget of the National Institute of Education for 2014 allocations have been made for stationery and printing purpose as below.

Sources of Allocation	DEPARTMENT	
	Funds (For General Use) (Rs)	Printing Prices
TSEP	2,000,000	6,000,000
ADB	1,000,000	2,200,000
Income	2,000,000	4,000,000

Although allocations were received from each funding source, the practice that existed in the institute was for expenses for stationery to be spent in common (Since it was a common function cost.) For this reason, action was taken to purchase the relevant certificate cases under the stationery expenditure head. But necessary steps will be taken from this year to rectify this situation according to the Audit Report for 2015.

Present Position :

Steps have been taken to correct the situation.

(b) For the year 2014 an allocation of Rs. 60 million had been made for the Education Sectoral Development Project (ESDP). As this transaction took place, without request for the aforementioned allocation being made and since this purchase was as essential purchase for the relevant ESDP program, payment was made through TESP fund to be reimbursed once the aforesaid allocation was received. But since adequate funds were not received under the ESDP project, it was not possible to note this change. Therefore funds were allocated for this purpose under TSEP in the budget receives for 2014.

1000 numbers of 8GB Pen drives above have provided by the stores of the National Institute of Education to order to provide the 1000 schools in the training program for one thousand secondary school principals with handouts, learning materials, books and modules, video clips etc.

The learning material above that should be entered in these Pen drives need to be prepared as a package using the computer and copied to thousand Pen drives as there was a shortage of technical assistants for the implementation of the work involved and since this training program would be continued two more years, distribution of completed pen drives will continue while the program is on-going, while the item to be included in the pen drives have to be completed through a computer program, and also since considerable time is required for the purpose, plans have been drawn to distribute the already completed pen drives to the thousand schools, you are informed that distribution will be completed before the training program concludes.

Present Position :

742 pen drives have been distributed by now. (Annexure 7)

4.4. Underutilization ofFunds

From 2015 onward action will be taken to utilize research funds and to implement research programs, the Council has identified that implementation of research in the field of education is a key function of the Institute.

Present Position :

This fund is utilized for research grants submitted by external researchers. 4 research grants will be granted for 2017. Criteria have been decided.

4.5.LossesIdentified

It was necessary to make adjustments where the designation of the officer signing, certifying the first specimen sent to the Department of Examinations in relation to order bearing No. මු /2014/132, because of the need to ensure balance in the certificate. In reprinting certificates it was noticed that there was an error in the term Director-Examinations as the letter(n) was missing in the term Examinations. Accordingly the Printing Department was instructed to rectify the error and reprint the certificates.

It was necessary to take this step in order to rectify a serious mistake of knowingly issuing faulty certificate at the initial stage itself. While similarly, the honourof the National Institute of Education was thus protected, it is accepted that the Institute has had to bear the loss incurred by having to reprint correct copies of certificates in place of the faulty product.

According to the certificate the ceremony for the award of Degrees was scheduled for 2015/01/20. By that date, with the change of Government and the appointment of a new Minister of Education, the date for the award ceremony of degrees had to be postponed. As such 1450 certificates that had been printed could not be used.

In order to safeguard the dignity of the Institute or avoiding award of a faulty certificate, Certificates were printed with March 26 – 2015 as the date of award.

It has been possible to take action to conduct award ceremonies of degree certificates at proper times through the initiation of a special program for the speedy release from 2012 the results that had been delayed for a number of years.

While accepting what the Auditor General's Report mentions under the circumstances above you are kindly informed that Director-Examinations has given an undertaking that he would ensure that such a situation would not occur in the future.

Present Position :

These differences have been stopped.

1400 graduate certificates have been issued at the convocation on 31st January 2017 presided by Hon. Prime Minister without any sort of lapses like this.

4.6.Staff Administration

1. Staff : Shown below is the approved staff as of 30.06.2015

	Approved Number	**Actual Number**	**No. of Vacancies**	**Surplus Number**
Senior Level	108	70	38	-
Tertiary Level	200	108	92	-
Secondary Level	223	175	48	-
Primary Level	121	106	15	-
Other Casual/Temporary/Contract l	-	16	-	-
Total	**652**	**475**	**193**	-

While, action has been taken to determine the number on the staff as well as to restructure the organization of the National Institute of Education, urgent initiatives will be taken to fill vacancies.

Present Position :

Though 652 posts have been approved for the cadre positions at NIE by the Management Services Department letter No. DMS/B1/37/3/vol of 22nd December 2011, approval has to be taken to fill vacancies according to the clause 8 of the same letter.
Accordingly

- By the letter No. NIE/AF/PS/1/121/27/2015/2016 sub dated 1st December 2013, a request has been made to the Management Services Department to fill 108 vacancies.
- A letter was sent on 29th February 2016 for the approval of 201 posts.
- A letter was sent on 9th September 2016 for the approval of 190 posts.
- At last approval was given to fill only 79 vacancies by the Management Services Department letter No. DMS/1501 of 30th September 2016.
  - A request was made to the Management Services Department regarding an issue of five Senior Lecturer's positions at the time of restructuring.
  - Preparation of new scheme of recruitment is underway as per the instructions of the Management Services Department.
  - Director (Administration and Human Resource Development) is advised to proceed accordingly.

Four Directors positions have been filled by calling applications and conducting interviews after getting the approval of Management Service Department letter No. DMS 1501 dated 30th September 2016.

The approval of Secretary / Education is obtained on 4th November 2016 to get the further approval from the Management Services Department to postpone to fill the vacancies of Director (Religions & Value Education), Director (Education Administration & Development), Director (Inclusive Education) in 2017 and instead to fill the vacancies of Director (Teacher Education), Director (Institutional Development) and Director (Professional Development & Education Management). (Annexure 9)

The approval of the Secretary / Education is obtained on 23 June 2017 to get the further approval from Management Services Department to fill the vacancies of Director (Tamil) (Annexure 10).

A newspaper advertisement was published on 31 January 2017 for the vacancies of the above 4 Directors positions and 1 translator. The interviews are scheduled to hold soon for the applications received.

Applications have been called internally for the Management Assistant & Technical Officer vacancies. Interviews will be held soon.

Promotions have been given for 23 positions of Senior Lecturers after calling applications and holding interviews.

Arrangements have been made to hold the interviews to fill the vacancies of 25 Assistant Lecturers positions and interviews will be held in the last week of May 2017.

Instructions have been given to Director (Administration & Human Resources) to recruit suitable officers for the Posts of Additional Director General and 2 Deputy Director General

5. Nature of Accounting and Good Governance

5.1.BudgetingControl

While the period of the existing Council of the Institute ended on 31.12.2014, for reasons that the appointment of the new Council took until April 2015, it took until May for the revised budget to be presented.

The clarification below is forwarded with regard to the existence of a variance from 24% to 101% when the actual expenses in the budget report and the budget values are compared.

<u>Operations Income</u>

Deposits and Internal Income

Budgeted Value	Rs. 142,000,000.00
Actual Value	Rs. 404,651,628.00

While there has been no difference between the amount of income of the Institute for 2014 and the revised income expenditure record, this was Rs. 142,000,000.00.

This amount is made up of items comprising Course fees, Examination fees and Hostel fees, Pre-school income, Interest on Treasury Bills. In the amount of Rs. 404,651,628.00 shown in the final account is included a part of deposits income, sales income, library income and other incomes.

Personal Salaries and Allowances
Committee Allowances

Accept

Action will be taken to ensure that such a situation does not arise in the future.

Gratuity allowances
Budgeted value Rs. 6,000,000.00
Actual value Rs. 11,262,747.00

While estimates have been made for the amount that should be actually paid during the course of the year as gratuity allowances when deciding on the income expenditure allocations, the amount paid in cash is Rs. 5,610,627.93. This variance has occurred on account of the allocation of Rs. 9,977,010/08 as gratuity allowance at the end of the year (Journal entry No. 035)

Supplies and Consumer Material
Stationery

Budgeted value Rs. 32,618,000.00
Actual value Rs. 24,637,766.00

The amount of Rs. 24,637,766 (Account No. 127,188) included in entry No. 29 in the final accounts as expense during the year represents only the value of the stationery used relative to the year. Apart from this, purchases to the value of Rs. 599,861/48 is included in the final stocks. The cost of consumer material amounting to Rs. 1,413,083/92 (entry No. 29 Account No. 189) is included in the expenses above. Then the expenses amount to Rs. 32,046,711/46. Accordingly, the variance isRs. 32,046,711/46. The percentage is 1.75%..

Learning Materials
Budgetedvalue Rs. 574,000.00
Actual value Rs. 167,858.00

While the actual Expense noted in the Audit Report of Rs. 167,858 is the only value noted in. (Note No. 29 Account No. 0129) an expense of Rs. 402,591 had been borne in addition to the above as workshop expenses (Account No. 156) in the notes No. 32 of the Final Accounts. Accordingly, the actual expense is Rs. 570,449. This variance is Rs. 3551, Percentage 0.62%.

Maintenance

Vehicles

Income expenditure have been revised according draft final accounts. Income expenditure has been revised according to vehicles maintenance expenses noted in the draft account. Nevertheless this variance might have occurred, according to journal notes relevant to the Final Accounts.

Machinery

Budgeted Value Rs. 17,00,000.00
Actual Value Rs. 3,420,998.00

This situation has arisen due to the inclusion of expenses made out of allocations made for recurrent expenses and improvements in the capital allocations in the actual expenses given under this. (Under classification of expenses)

Buildings

Budgeted Value Rs. 2,500,000.00
Actual Value Rs. 4,381,572.00

This situation has arisen due to the inclusion of expenses made out of allocations made for recurrent expenses and improvements, in the capital allocations in the actual expenses given under this. (Under classification of expenses)

Other Furniture and Office equipment

Budget Value Rs. 5,600,000.00
Actual Value Rs. 7,846,192.00

This situation has arisen due to the inclusion of expenses made out of allocations made for recurrent expenses and improvements, in the capital allocations, in the actual expenses given under this.

Contracted Services

Communication

Accept

Income expenditure has been revised based on the Draft Financial Statement. Nevertheless this variance might have arisen due to reconciliation of accounts carried out in the preparation of final accounts.

Bank Fees, Interest and Audit Fees

Budget Value Rs. 1,550,000.00
Actual Value Rs.996,240.00

Only the amount shown in the Final Account under Account No. 150 as Audit fees is the actual expense of Rs. 996,240/-. When Bank fees of Rs. 309,075/54 under entry No. 35 (Account No. 168) is taken into consideration, the actual expense is Rs. 1,305,315/54. According to this, the variance is Rs. 244,684/46. Then the percentage is 15.8%.

Present Position :

A financial management committee is appointed. Steps have been taken to minimize the variance by conducting monthly meetings.

5.2.Unresolved Accounting Sections

In the revision of salaries, with the approval of the Council, a committee has been appointed to rectify the losses as well as faults that have occurred. Action is already being taken, accordingly.

After the salaries overpaid had been correctly calculated, action is being taken after discussion with the Treasury, for the monthly deduction of the amounts overpaid so as to match the remaining period of service of each employee.

As of date, when the Gratuity Allowance of those who retired from service recently or have lost service are paid, their balance Gratuity Allowances are paid after deducting the salary overpaid. According to the recommendations of the Working committee on General Enterprises, since action is being taken with regard to a salary increase, it would be possible to recover easily, the salary overpaid.

A letter has been forwarded to the officer who had been overpaid Rs. 156,684/- as Employee Provident Fund for the repayment of this amount. Once a response to that letter is received, action will be taken to communicate the final position to the Auditor General's Department.

You are kindly informed that when final payments are made to employees leaving service that action is taken to deduct the amount overpaid.

Present Position :

Approval has been given by the Council to charge the overpaid amount in 120 installments. A request have been made to the Secretary / Finance on 15thMarch 2017 to get the approval under the provisions of establishment code as per the instructions given in the Establishment Code.

6. Systems and Controls

(a) Staff Management
(b) Distribution of Education Publications
(c) Assets Management
(d) Accounting
(e) Procurement Process
(f) Stock Control

Present Position :

These deficiencies have been minimized by now.

Dr. (Mrs) T.A.R.J. Gunasekara
Director General
National Institute of Education

ඇමුණුම 01

මගේ අංකය : ජාඅආ/පාමු/මසේ 3/1/276
පරිපාලන හා මානව සම්පත් දෙපාර්තමේන්තුව
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2015.06.23

24 JUN 2015

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කොන්ත්‍රාත් පදනම මත පරිපාලන නිලධාරී තනතුර සඳහා ඔබ වෙත නිකුත් කර ඇති මගේ අංක. ජාඅආ/පාමු/මසේ3/1/235 හා 2013.11.18 දිනැති ලිපිය සහ කොන්ත්‍රාත් පදනම මත සේවය දීර්ඝ කිරීම ශීර්ෂය යටතේ මගේ අංක. ජාඅආ/පාමු/මසේ3/1/276 හා 2014.12.03 දිනැති ලිපිය හා බැඳේ.

අනුමත බඳවා ගැනීමේ පරිපාටිවලට අනුව පරිපාලන නිලධාරී තනතුර සඳහා සුදුසුකම් ඇති නිලධාරියෙකු ස්ථිරව බඳවාගෙන ඇති බැවින් ඔබ වෙත ලබා දී ඇති පරිපාලන නිලධාරී (කොන්ත්‍රාත් පදනම මත) තනතුරෙහි සේවය වහාම ක්‍රියාත්මක වන පරිදි අවසන් කරන බව මෙයින් දන්වමි. ඔබ වෙත නිකුත් කරන ලද පත්වීම් ලිපියේ කොන්දේසි ප්‍රකාරව 2015 වර්ෂයේ ජූලි මස වැටුප ද ගෙවීමට කටයුතු කරනු ඇත.

ඔබ විසින් දැනටමත් ලබාගෙන ඇති අත්තිකාරම් නිසිපරිදි නිරවුල් කළ යුතු අතර ඔබගේ රාජකාරි හැඳුනුම්පත සහ ඔබ භාරයේ ඇති සියළුම රාජකාරි ලිපි ලේඛණ හා බඩු බාහිරාදිය නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (පාලන, මුදල් හා සහාය සේවා) විසින් නම් කරනු ලබන නිලධාරියෙකු වෙත විධිමත් පරිදි භාර දීමට කටයුතු කළ යුතු අතර එහි පිටපතක් මා වෙත එවිය යුතුය.

ඔබගේ සේවා කාලය තුලදී ජාතික අධ්‍යාපන ආයතනයට ඉටු කරන ලද සේවය අගය කොට සලකනු ලබන අතර ඔබට යහපත් අනාගතයක් උදාවේවායි ප්‍රාර්ථනා කරමි.

මහාචාර්ය ගුණපාල නානායක්කාර
අධ්‍යක්ෂ ජනරාල්

පිටපත් :
1. නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (පාලන, මුදල් හා සහාය සේවා)
2. අධ්‍යක්ෂ (මුදල්) - ආයතනයට ඇති අයවීම් පිළිබඳ (අත්තිකාරම් ඇතුළු) වාර්තා කිරීමට හා පත්වීම් ලිපියේ කොන්දේසි ප්‍රකාරව වැටුප් ගෙවීම සඳහා
3. අධ්‍යක්ෂ (පුස්තකාල හා කෞතුකාගාර) - පොත්පත් භාරදීම පිළිබඳ වාර්තා කිරීමට හා භාර දී නොමැති පොත්වල වටිනාකම දන්වා එවීමට
4. සහකාර අධ්‍යක්ෂ (පරිපාලන හා මානව සම්පත්) - අවශ්‍ය කටයුතු සඳහා
5. වැඩ බලන අභ්‍යන්තර විගණක
6. මානව සම්පත් නිලධාරී
7. විගණකාධිපති
8. ජාඅආ/පාමු/පාසේ 2 - නිල හැඳුනුම්පත ආපසු ලබා ගැනීමට

ඇමුණුම 02

(A3)

Mi Salaries
Income

[illegible] PAYING IN VOUCHER

NIE 9/1

A3 01665

[illegible] / Date: 2013/12/17

[illegible] / Receipts Vote: 1-7/10-00-1-01-01-0 IN 3

[illegible]
Director General - NIE

[illegible]
Name of Payee or Institution & Address: S.M.M [illegible]

EPF No.

Register No./I.D No. — [illegible] / If applicable only

[illegible] / Rupees
[illegible] / (In words) [illegible]

[illegible]
Cheque/money order No. or details: 069511 — 2013/11/29 — [illegible]

[illegible]
Reason for payment: S.M.M [illegible]

[illegible]

[illegible]
In advance settlement Advance No.

[illegible]

A3

Research
A3 02111

முதல் භාරදෙන පත්‍රය NIE R/1

பணம் செலுத்தும் படிவம்/PAYING IN VOUCHER

දිනය / திகதி /Date: 2015/10/09

Receipt Vote: 1 1 / 60 01 / 07 01 0 IN3

Director General - NIE

Name of Payee or Institute & Address: S. M. M. [illegible]

EPF No.							
Register No/I.D No.							

If applicable only

රුපියල් /Rupees (In words): [illegible]

Cheque/money order No. or details: 411172 05/09/2015 [illegible]

Reason for payment? S. M. M. [illegible]

If on advance settlement Advance No.

Voucher No.

රු/ ரூபா /Rs. 14603/93

Depositor's Signature

Office use only — Received the above amount

Date: 2015/10/09

Cashier

Receipt No. 47222

ඇමුණුම - 03

ජාතික අධ්‍යාපන ආයතනය
தேசிய கல்வி நிறுவகம்
NATIONAL INSTITUTE OF EDUCATION

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

අපේ යොමුව: / எமது கோவை: / Our Reference: ජාඅආ/පාමු/පිසේ1/6/230
ඔබේ යොමුව: / உங்கள் கோவை: / Your Reference:
දිනය: / திகதி: / Date: 2015.08.04

එම්. කේ. පී. දේශප්‍රිය මහතා
ප්‍රධාන ව්‍යාපෘති නිලධාරී,
අංක. 73/1,
පන්සල පාර,
මහරගම.

04 AUG 2015
345

ප්‍රිය මහත්මයාණෙනි,

<u>නැවත සේවයේ පිහිටුවීම</u>

ඔබ විසින් ජාතික අධ්‍යාපන ආයතනයට එරෙහිව පවරා ඇති අංක MH33/1179/2014 දරන නඩුව 2015.05.15 දින විභාගයට ගත් අවස්ථාවේ දී ඔබ විසින් ඉදිරිපත් කරන ලද සමථ යෝජනාව ආයතන සභාව වෙත යොමු කිරීමෙන් පසු 2015.07.13 දින පැවති 398 වන ආයතන සභා රැස්වීම් වාරයේ දී ඔබ නැවත සේවයේ පිහිටුවීමට තීරණය කරන ලදී.

ඒ අනුව ඔබ වෙත නිකුත් කරන ලද මාගේ සමාංක හා 2013.11.29 දිනැති විනය නියෝගය ඇතුළත් සේවයෙන් පහ කිරීමේ ලිපිය මෙයින් අවලංගු කරන අතර 2015.08.04 දින සිට ඔබ නැවත සේවයේ පිහිටුවන බව කරුණාවෙන් සලකන්න.

ඔබ වැඩ තහනමට ලක්ව සිටි කාලය හා සේවයෙන් ඉවත් කර සිටි කාලය සඳහා ඔබට හිඟ වැටුප් ගෙවනු ලැබේ. ඒ හැර වෙනත් කිසිදු දීමනාවක් ගෙවීමට ආයතනය බැඳී නැති බව සලකන්න.

අධ්‍යක්ෂ ජනරාල් / பணிப்பாளர் நாயகம் / Director General (011) 7601620 | කාර්යාලය / அலுவலகம் / Office (011) 7601601 | ෆැක්ස් / தொலைநகல் / Fax (011) 7601800 (011) 7601700 | I.D.D. Code +94-1 | වෙබ් අඩවිය / இணையத்தளம் / Website www.nie.lk | ඊ-මේල් / ஈ-மெயில் / E-mail info@nie.lk nie.lk@hotmail.com

ඉහත කොන්දේසි අනුව ඔබ නැවත සේවයේ පිහිටුවීමට එකඟ නම් විද්‍යා හා තාක්ෂණ පීඨයේ තාක්ෂණික අධ්‍යාපන දෙපාර්තමේන්තුවට අනුයුක්ත කරනු ලබන අතර කරුණාකර එම එකඟතාවය ලිඛිතව මා වෙත දන්වන්න.

මහාචාර්ය ගුණපාල නානායක්කාර
අධ්‍යක්ෂ ජනරාල්

පිටපත් :

01. නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (පාලන, මුදල් හා සහාය සේවා)
02. නියෝජ්‍ය අධ්‍යක්ෂ ජනරාල් (විද්‍යා හා තාක්ෂණ)
03. අධ්‍යක්ෂ (මුදල්) - හිඟ වැටුප් ගෙවීම සඳහා
04. සහකාර අධ්‍යක්ෂ (පාලන) - සේවා අඛණ්ඩතාවය අනුව වැටුප්, දීමනා හා පාරිශ්‍රමික ගණනය කිරීමටත්, කාර්යාල ප්‍රතිව්‍යුහගත කිරීම අනුව කට යුතු සඳහා අන්තර්ග්‍රහණය කිරීම සඳහා
05. විගණකාධිපති - දැ. ගැ. පි.
06. වැ.බ. අභ්‍යන්තර විගණක - දැ. ගැ. පි.
07. පාලන නිලධාරී - දැ. ගැ. පි.
08. පෞද්ගලික ලිපිගොනුවට

ඇමුණුම 04

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

අපේ යොමුව : / எமது இலக்கம் : / Our Reference: ජාඅආ/පාමු/ඉංසි/4/74(උප)	ඔබේ යොමුව : / உமது இலக்கம்: / Your Reference:	දිනය : / திகதி / Date 2015.07/16

ලේකම්
අධ්‍යාපන අමාත්‍යාංශය,
ඉසුරුපාය,
බත්තරමුල්ල.

<u>ජාතික අධ්‍යාපන ආයතනයේ ඉඩම් හා ගොඩනැගිලි පවරා ගැනීම</u>

1985 අංක 20 දරණ පනත යටතේ ස්ථාපිත ජාතික අධ්‍යාපන ආයතනය සතුව පවතින මහරගම සහ මීපේ ඇති ඉඩම් හා ගොඩනැගිලි අඛණ්ඩව ආයතනයේ හිමිකාරීත්වය යටතේ පවතී.

විගණකාධිපති දෙපාර්තමේන්තුව විසින් ඉදිරිපත් කර ඇති විගණකාධිපතිගේ අංක පීසී/අයි/එන්අයිඊ/එන් ඊ/2014 සමාංක හා 2015.06.08 දිනැති විගණන විමසුමට අනුව ජාතික අධ්‍යාපන ආයතනයේ මහරගම හා මීපේ පරිශ්‍රවලට අදාළ ඉඩම් නිසි ලෙස පවරා ගැනීමකින් තොරව ආයතනයේ හිමිකාරත්වය තහවුරු කර ගෙන ඇති බව වාර්තා කර ඇත.

එබැවින් මෙම ඉඩම් හා ගොඩනැගිලි ජාතික අධ්‍යාපන ආයතනය වෙත නිසි පරිදි පවරා ගැනීමට අවශ්‍ය කටයුතු කරන මෙන් කාරුණිකව දන්වා සිටිමි.

මහාචාර්ය ගුණපාල නානායක්කාර
අධ්‍යක්ෂ ජනරාල්
ජාතික අධ්‍යාපන ආයතනය
o/c

දුරකථන අංකය : අධ්‍යක්ෂ ජනරාල් / தொலைபேசி இல: பணிப்பாளர் நாயகம் / Telephone No: Director General - 011 7601620
කාර්යාලය / அலுவலகம் / Office - 011 7601601
ෆැක්ස් / பெக்ஸ் / Fax - 011 7601800, 011 7601700
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E-Mail / ஈ-மெயில் - info@nie.lk

Unsettled Advance

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
AC - 13					
1.	18.08.2014	Ms. V. Wijayalakshmi Ms. Thayanidi Mr. N. Ravindran	20,000/- 20,000/- 12,500/- 52,500/-	27.08.2014	An advace of Rs. 52,500/- was taken by 03 officers (02 officers - Rs. 20,000/= each and 01 officer Rs. 12,500/=) for the workshop which was held from 20th August 2014 to 22nd August 2014 (Wednesday to Friday). The balance amount of Rs. 900/- due for the non participants had been deposited on 27th Augugst 2014. (Bill No. 45063) Advance is now settled.
AC - 14					
2.	21.08.2014	Ms. K.C. Iddamalgoda	2,250/-	-	This advace was settled on 1st February 2015 which was taken for the "English as a Life Skill" Programme.
3.	27.08.2014	Mr. W.M.M.B.B. Wijayakoon (Refreshments)	15,000/-	09.03.2015	An advance of Rs. 15,000/- was taken for the refreshments for ELS project. The balance money (Rs. 2,200/-) was deposited on 09th March 2015 at Bank of Ceylon, Maharagama Branch. Advance was settled on 15th March 2015. Arrangements have been made to charge a penalty of Rs. 616/- for the delay from March salary.
4.	10.09.2014	Ms. P.T.M.K.C. Thennakoon Recording the Thaipongal Festival	10,400/-	17.09.2017	An advance of Rs. 10,400/- was taken for recording the Thaipongal festival which was held from 10th September 2015 to 16th September 2015 under the ELS Project. The balanace Rs. 3,010/- was deposited on 17th September 2014 (Receipt No. 45158) Advance was settled on 30 January 2015.
5.	14.11.2014	Mr. M.M.B.B. Wijayakoon	12,000/-	03.03.2015	An advance of Rs. 12,000/- was taken for a workshop which was held from 14th November 2014 to 17th November 2014 (Friday to Monday). This money was deposited fully on 13th March 2015 as the workshop was cancelled. (Receipt No. 45994) Advance was setteled on 13th March 2015. Arrangements have been made to charge a penalty of Rs. 1,728/- from March Salary.

6.	25.11.2014	Mr. S.A.N. Kumara	12,100/-	-	Has taken an advance of Rs. 12,100/- to repair the HP computer on 25th November 2014. Advance was settled an 30th March 2015.
7.	09.12.2014	Mr. S.A.N. Kumara	7,425/- 2,800/- 10,225/-		Two advances of Rs. 7,425/- & Rs. 2,800/- have been taken to repair the computer. Advances was settled on 30th January 2015.
8.	09.12.2014	Mr. M.M.B.B. Wijayakoon Ms. B.L.A.N. Damayanthi	10,000/- 20,000/- 30,000/-	18.02.2015	Two advances for Rs. 10,000/- & Rs. 20,000/- was taken for the workshop which was held from 11th December 2014 to 13th December 2014 (Thursday to Saturday) The balance Rs. 4,200/- was deposited on 18th February 2015 at the Bank of Ceylon, Maharagama Branch. Advance was settled on 20th February 2015. Director (Finance) was advised to charge a penalty of Rs. 384/- from June salary.
9.	15.12.2014	Ms. B.L.A.N. Damayanthi	20,000/-	-	An advance of Rs. 20,000/- was taken for the workshop which was held from 13th December 2014 to 15th December 2014 (Saturday to Monday). Advance was settled on 01st February 2015.
10.	01.12.2014	Mr. P.A.D. Rohana	273,000/-	17.12.2014	An advance of Rs. 273,000/- was given to the cashier at Meepe centre for the software development workshop which was held from 13th December 2014 to 16th December 2014 (Staurday to Tuesday). The balance amount of Rs. 56,400/- (due the non participation was deposited on 17th December 2014 (Wednesday) at the Bank of Ceylon. Advance was settled on 18th March 2015.
AC - 15					
11.	14.03.2014	Mr. P.T. Rathnayake	15,000/-	-	An advance of Rs. 15,000/- was taken to fix machines in the Director Genral's Conference Hall and Main Auditorium. Advance was settled on 6th February 2015.

12.	11.02.2014	Mr. K.V.P. Perera	7,590/-	29.01.2015	An advances of Rs. 7,590/- has been taken in 2014 for the vehicle emission test on 11th December 2014. The balance of Rs. 2,230/- was deposited on 29th January 2015 (Receipt No. 45981). Advance was settled on 6th February 2015.
13.	16.12.2014	Mrs. H.E.P.K. Mala	17,585/- 39,000/- 56,585/-	19.01.2015	Two Advances (Rs. 17,585/- and Rs. 39,000/-) have been taken to purchase necessary goods for the maintenance activities of Engineering section. The balance money (Rs. 4,750/-) was deposited on 19th January 2015. (Receipt No. 45292) Advance was settled on 30th January 2015.
14	17.12.2014	S.A.A. Fernando	20.000/-		An advance of Rs. 20,000/- was obtained on 17th December 2014 for the refreshments of the Christmas Festival of 2014. Advance was settled on 5th February 2015.
15	29.12.2014	Mr. L. Dharmin De Silva Mrs. H.P. Niluka	20,000/- 20,000/- 40,000/-		Two officers have obtained advances of Rs. 20,000/- each for refreshments of Academic & Non Academic staff meetings which were held on 29th and 30th December 2014 and for religious activities planned for 1st January 2015. Advance was settled on 2nd March 2015
16	30.12.2014	Mr. H.F.C.J. Fonseka	5,000/-		An advance of Rs. 5,000/- was obtained to purchase goods for the religions activities which were planned for 1st January 2015.Advance was settled on 30th January 2015.
AC - 12					
17	04.12.2014	Mr. K.G.W.K. Katukurunda	67,500/-	30.12.2014	A cheque for Rs. 67,500/- (No. 324370) had been released to as establishment charges for the workshop held at city Garden Institutes, Dehiwala on 5th December 2014 under the responsibility of the Mr. Katukurunda. A cheque for Rs. 36,250/- (No. 361274) issued by the same institute for the balance had been deposited on 30th December 2014. (Receipt No. 45863) Advance was settled on 18th March 2015.

Payment of Advances on Overestimates

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
AC - 12					
1.		Mr. N.T.K. Lokuliyana Mrs. G.K. Gamage	20,000/- 13,050/- 33,050/-	15.09.2014	An advance of Rs. 20,000/- had been obtained to be paid to the canteen since the refreshment hall had indicated inability to provide food for the workshop held from 15.09.2014 to 17.09.2014 (Monday to Wednesday). Since, subsequently, it had been possible to obtain food from the Refreshment Hall, this advance of Rs. 20,000/- had been deposited 18.09.2014 (Thursday) - (Receipt No. 45212). Out of the Rs. 13,050/- obtained for learning material Rs. 4,000/- had been deposited on 18.09.2014 (Thursday) (Receipt No. 45212). It had been possible to save this amount because material acquired for another workshop was used.
2.		Mr. M.H.S. Piyatissa	20,000/-	22.09.2014	An advance of Rs. 20,000/- had been obtained for the workshop conducted from 23.09.2014 to 24.09.2014. Out of this advance the sum of Rs. 12,800/- with respect to those resource persons who did not attend the workshop had been deposited on 25.09.2014 (Wednesday) - (Receipt No. 45231)
3.		Mr. P.T.M.K.C. Thennakoon	20,000/-	22.09.2014	An advance of Rs. 20,000/- had been obtained for the workshop conducted from 23.09.2014 to 24.09.2014. (Tuesday to Wednesday) A sum of Rs. 10,000/- with respect to the resource persons who did not participate had been deposited on 25.09.2014 Wednesday under Receipt No. 45230
4.		Mr. K.M.G.N.T. Dias Mr. D.L.C.R.A. Kumara	20,000/- 15,400/-	13.11.2014	Two officers had obtained advances of Rs. 20,000/- and Rs. 15,400/- respectively for the workshop conducted on 15.11.2014 to 16.11.2014 (Saturday & Sunday). All the money obtained as advance had been spent. The advance had been settled 31.12.2014. Accordingly, you are kindly informed that no overestimated advance had been obtained.

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
5.		Mrs. L.W.R. De Alwis	20,000/-	19.11.2014	An advance of Rs. 20,000/- had been obtained for the workshop conducted from 18.11.2014 to 26.11.2014 (Wednesday to Thursday). Since all the resource persons invited to the workshop had not participated a sum of Rs. 11,450/- with respect to those who did not participate had been deposited on 20.11.2014 (Friday) (Receipt No. 46574)
6.		Mr. W.P.M. Gunarathna	17,400/-	12.12.2014	An advance of Rs. 17,400/- had been obtained for the workshop conducted from 13.12.2014 to 14.12.2014 (Saturday to Sunday). A sum of Rs. 9,000/- with respect to those who did not participate had been deposited on 15.12.2014 (Monday) - (Receipt No.45740)
7.		Mr. A.A.R.C. Rajapaksha	10,000/-	19.02.2014	An advance of Rs. 10,000/- had been obtained as expenses for the Kirula Exhibition held from 20.02.2014 to 01.03.2014. The related balance of Rs. 7,315/- had been deposited on 03.03.2014. (Receipt No. 43847)
8.		Mr. D.N. Kodithuwakku	20,000/-	20.02.2014	An advance of Rs. 20,000/- had been obtained for the workshop to be carried out from 20.02.2014 to 25.02.2014 (Thursday to Tuesday). A sum of Rs. 13,700/- with respect to those who did not participate had been deposited on 26.02.2014 (Receipt No. 44422)
9.		Mr. M.L.S. Piyathissa	20,000/-	20.02.2014	An advance of Rs. 20,000/- had been obtained for the workshop conducted from 20.02.2014 to 25.02.2014 (Thursday to Tuesday). Out of the advance a sum of Rs. 10,000/- with respect to those who did not attend had been deposited on 26.02.2014. (Receipt No. 44422)
10.		Mrs. V.M.K. Deldeniya	20,000/-	07.03.2014	This advance had been obtained on 07.03.2014 in order to obtain residence visas for the Koreans. But, since the Department of Emigration issued the visas free of charge, the entire advance had been deposited on 13.03.2014 (Receipt No. 44509)

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
11.		Dr. A. Sivanesarajah Mr. M.A.I.P. Perera	20,000/- 8,000/- 28,000/-	25.07.2014	An advance of Rs. 108,000/- had been obtained by 6 officers for the workshop to be conducted on 28.07.2014, 30 and 31. Out of the advance obtained the sums of Rs. 20,000/- and Rs. 8,000/- with respect to those who did not attend the workshop had been deposited on 01.08.2014 (Friday) - (Receipt No. 44940)
12.		Mr. K.G.W.K. Katukurunda	15,500/- 70,000/- 85,500/-	18.08.2014	A cheque to the value of Rs. 70,000/- had been obtained on 18.08.2014 under the responsibility of Mr. Katukurunda with respect to the workshop conducted at City Gardens Institute Dehiwala. The cheque for the balance of Rs. 36,250/- (Cheque No. 361269) issued by this Institute had been deposited on 27.08.2014 under Receipt No. 45025. Out of the amount of Rs. 15,500/- a sum of Rs. 5,700/- with respect to those who did not attend had been deposited at Bank of Ceylon on 26.08.2014.
13.		Mrs. K.A.L. Geethani	20,000/-	11.09.2014	The workshop scheduled to be held on 13th & 14th September 2014 (Saturday – Sunday) in order to provide awareness to Tamil medium Instructors had been cancelled since the expected participants had failed to turn up. The advance of Rs. 20,000/- obtained for the purpose had been deposited in the Maharagama Branch of Bank of Ceylon on 15.09.2014
14.		Certificate course workshop for Science Teachers conducted on 11.09.2014 and 12	87,700/-	11.09.2014	Advances of Rs. 20,000/- per officer by 3 officers, and Rs. 14,400/- and Rs. 19,600/- by two other officers had been obtained for the workshop to be run from 11.09.2014 to 12.09.2014 (Thursday to Friday) for Science teachers teaching grades 6-11. The balance money with respect to those who failed to attend the workshop a sum of Rs. 15,000/- on Monday 15.09.2014 (Receipt No. 45152) Rs. 17,040/- (under receipt No. 45153) Rs.15,000/- (under receipt No. 45151). A sum of Rs. 6,300/- (under receipt No. 45156) had been deposited.

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
AC/01 - 15					
15.		Mrs. H.K.A.L. Violet	36,000/-	10.01.2014	An advance of Rs. 36,000/- had been obtained for the payment of allowances to the members of the Council of the Institute. A sum of Rs. 20,000/- with respect to those who did not attend had been deposited on 17.01.2014 (Friday) under receipt No. 43546.
16.		Mr. R.A.I. Rupasinghe	7,500/-	29.01.2014	An advance of Rs. 7,500/- had been obtained for the purpose of cleaning the oil-separation tank in the neighborhood of the canteen. The work had to be done on commenced on 2nd and 4th February 2014 and the balance work had been scheduled to be done on 14th, 15th, 16th February, the balance from the advance had been deposited in Bank of Ceylon, Maharagama.
17.		Mrs. H.K.A.L. Violet	36,000/-	11.02.2014	An advance of Rs. 36,000/- had been obtained with respect to the Council meeting of 13.02.2014. Since the meeting had to be cancelled for unavoidable reasons the entire advance of Rs. 36,000/- obtained for the payment of participants had been deposited on 13.02.2014 under receipt No. 43549
18.		Mrs. H.K.A.L. Violet	32,000/-	11.02.2014	An advance of Rs. 32,000/- had been obtained on 27.10.2014 with respect to the Academic Affairs Board meeting scheduled for 27.10.2014. Since the meeting had to be cancelled for unavoidable reasons the entire advance of Rs. 32,000/- had been deposited on 28.10.2014 under receipt No. 43549
		Mrs. H.K.A.L. Violet	36,000/-	27.10.2014	An advance of Rs. 36,000/- had been obtained with respect to the Council meeting scheduled to be held on 29.10.2014. The sum of Rs. 12,000/- with respect to those who did not attend had been deposited on 30.10.2014 under receipt No. 46258
19.		Mr. E.M.T. Jayathileka Mrs. V.M.K. Deldeniya Mrs. P.H. Kusumawathie	60,000/-	10.01.2014	A sum of Rs. 60,000/- had been obtained by these officers for the workshop scheduled for 25.01.2014 (Rs.20,000/-) each Rs.20,000/- was deposited under receipt No. 44406 Rs.20,000/- under receipt No. 44407 along with Rs.1,900/- under receipt No. 44409 were deposited on 27.01.2014 with respect to those who failed to attend.

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
20		Workshop conducted on 22.02.2014 and 23 for the preparation of the G.C.E. (O/L) Grade 11 Teachers Hand Book for Sanskrit.	20,400/-	17.01.2014	An advance of Rs. 20,400/- had been obtained for the workshop conducted on 22nd and 23rd February 2014. (Saturday and Sunday) for the preparation of the G.C.E. (O/L) Grade 11 Teachers' Handbook for Sanskrit. The amount with respect to those who did not participate was deposited under receipt No. 44418 (Rs. 15,000/-).
21.		Mrs. G.H. Asoka Ms. V.M.K. Deldeniya	20,000/- 13,000/- 33000/-	26.02.2014	An advance of Rs. 33,000/- had been obtained for the workshop conducted on 04.03.2014 (Tuesday). The sum with respect to those who did not turn up, amounting to Rs. 26,640/- was deposited on 05.03.2014 under receipt No. 44425 and 44426.
22		Mrs. T.C. Peiris	18,600/-	25.02.2014	An advance of Rs. 18,600/- had been obtained for the workshop conducted on 04.03.2014 (Tuesday). The sum with respect to those who did not turn up, amounting to Rs. 11,400/- was deposited to Bank of Ceylon Maharagama Branch on Wednesday 05.03.2014.
23.		Mrs. D.J.Y. Pathiranage Mr. J.C. Thapaswarage Mr. T.A.R. Jayasena	20,000/- 20,000/- 5,000/- 45,000/-	05.03.2014	An advance of Rs. 45,000/- had been obtained for the workshop conducted on 6th and 7th March 2014 (Thursday to Friday) A sum of to Rs. 20,000/- with respect to those who did not participate was deposited under receipt No. 44430 on 10.03.2014
24.		Mrs. D.J.Y. Pathiranage Mr. B.G. Gnanasiri Mr. T.A.R. Jayasena	20,000/- 20,000/- 3,200/- 43,200/-	28.05.2014	An advance of Rs. 43,200/- had been obtained for the workshop conducted on 29th and 30th May 2014 (Thursday to Friday) and Rs. 20,000/- (Receipt No. 44718), Rs. 11,000/- (Receipt No. 44719), Rs. 33,200/- (Recipt No. 44720) with respect to those who did not participate was deposited on 2nd June 2014.
25		Mrs. D.J.Y. Pathiranage Mr. K.G.A. Rupasingha Mr. M.G.K.B. Bandara	20,000/- 20,000/- 8,600/- 48,600/-	02.07.2014	An advance of Rs. 48,600/- had been obtained for the workshop conducted on 3rd and 4th July 2014 (Thursday to Friday). Rs.15,000/- (receipt No. 44874) and Rs. 20,000/- (receipt No. 44873) with respect to those who did not participate was deposited on 7th July 2014.

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
26.		Mr. S. Varnasingha Mr. B.M.S. Soysa Mrs. M.P.R. Dhanawardhana Mrs. M.P.R. Dhanawardhana	20,000/- 20,000/- 20,000/- 15,000/- 75,000/-	24.07.2014	An advance of Rs. 75,000/- had been obtained for the workshop conducted on 25th and 26th July 2014 (Friday to Saturday). Rs.20,000/- (under receipt No. 44955) Rs. 1,400/- (receipt No. 44954) Rs. 20,000/- (receipt No. 44957) and Rs. 15,000/- (receipt No. 44956) with respect to those who did not participate was deposited on 28th July 2014 (Monday).
27.		Mrs. D.M. Dissanayaka Mr. W.P.M. Gunaratna	10,000/- 20,000/- 30,000/-	01.08.2014	A sum of Rs. 30,000/- had been obtained as an advance for the workshop conducted on 2nd and 1st August 2014 (Friday to Saturday). Rs.20,000/- (receipt No. 46220) and Rs. 8,500/- (receipt No. 45221) with respect to those who did not participate was deposited on 22nd September 2014 (Monday)
28.		Mr. K.G.A. Rupasena Mr. S. Warrnasinghe Mr. R.M.P.C. Ranasinghe	20,000/- 20,000/- 5,600/- 45,600/-	18.09.2014	A sum of Rs. 45,600/- had been obtained as an advance for the workshop conducted on 19th and 20th September 2014 (Friday - Saturday). Rs. 20,000/- (receipt No. 45220) and Rs.8,500/- (receipt No. 45221) with respect to those who did not participate was deposited on 13th October 2014. (Monday)
29.		Mrs. J.C. Thapaswarage Mr. T.A.R. Jayasena	20,000/- 16,000/- 36,000/-	09.10.2014	A sum of Rs. 36,000/- had been obtained as an advance for the workshop conducted on 10th and 11th September 2014 (Thursday to Saturday). Rs. 20,000/- had been deposited (receipt No. 45311) and Rs. 5,500/- (receipt No. 45308) with respect to those who did not participate was deposited on 13th October 2014. (Monday)
30.		Mrs. K.A.L. Geethani Mrs. P.A.D.R.S. Caldera	19,000/- 20,000/- 39,000/-	24.10.2014	A sum of Rs. 39,000/- had been obtained as advance for the workshop run at the Meneripitiya (a Resource center) from 25.10.2014 to 26 (Saturday – Sunday) Rs. 20,000/- (receipt No. 45350) and Rs. 3,015/- (receipt No. 45347) with respect to those who did not participate was deposited on 27th October 2014. (Monday)

	Date of the Audit Query	Name of the Officer	Amount Advanced	Date Deposited the balance	Description
31.		Mrs. E.M.T. Jayathilake Mr. S.R. Rathnajeewa	20,000/- 20,000/- 40,000/-	18.11.2014	A sum of Rs. 40,000/- had been obtained as advance for the workshop conducted on 21st, 22nd and 23rd November 2014 (Friday - Sunday). Rs.20,000/- (receipt No. 45576) and Rs. 5,600/- (receipt No.455777) with respect to those who did not participate was deposited on 24th November 2014. (Monday)
32.		Mrs. D.H.C.N. Dharmapala Mr. W.S.S. Gunawardhana	20,000/- 7,600/- 27,600/-	10.12.2014	A sum of Rs. 27,600/- had been obtained as advance for the workshop conducted on 12th, 13th and 14th December 2014 (Friday - Sunday). Rs. 14,940/- with respect to those who did not participate was deposited on 15th December 2014 (Monday) at the Bank of Ceylon Branch.
33.		Mrs. G.K. Gamage Mrs. P.A.D.R.S. Caldera	8,600/- 20,000/- 28,600/-	10.12.2014	A sum of Rs. 28,600/- had been obtained as advance for the workshop conducted from 10th December 2014 to 12th December 2014 (Wednesday - Friday) Rs. 17,400/- had been deposited (receipt No.45742) with respect to those who did not participate was deposited on 15th December 2014 (Monday)

Significant Accounting Policies

1.1 General

The Published results and the financial position of the institute have been prepared under the historical cost convention in accordance with generally accepted accounting principles consistent with those used in the past.

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

1.3 Basis of preparation

1.3.1 Statement of compliance

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

1.4 Assets and the Bases of their Valuation

1.4.1 Debtors & Other Receivable

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

1.4.2 Property, Plant & Equipment and Depreciation

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

Office Furniture & Equipment	10%
Computer Equipments	33 1/3 %
Library Books & Periodicals	10%
Motor Bicycles & Bicycles	20%
Plant & Machinery	10%
Motor Vehicles	20%
Buildings	5%
Photocopy Machines	10%

1.4.3. Inventories

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

1.4.4 Cash & Cash Equivalents

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

1.4.5 Cash Flow

Cash Flow statement has been prepared using the indirect method.

1.5. Accounting Grants

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

1.6 Employee Benefits

1.6.1 Provision for gratuity

A Provision has been made for retiring gratuity payable under "Retiring Gratuity Act, No 12 of 1983" for all employees who have joined the Institute. The liability is not externally funded nor is it actuarially valued.

1.6.2 Define contribution plans

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

1.7 Current Liabilities

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

1.8 Events after the Balance Sheet Date

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

NOTES TO THE FINANCIAL STATEMENTS *(cont)*

1.9 Income and Expenditure

1.9.1 Revenue recognition

(i) Government Grant for Recurrent Expenditure recognized cash basis in the Income & Expenditure Statement.

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

1.9.2 Expenditure

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

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

2.0 Contingencies

Contingent Liabilities

2.1 Since the following cases are sub judice, a provision could not be made as the liability amount is uncertain.

1. MH33/1005/11 -Mrs. W.A.C.N. Wickramasinghe
2. MH33/1179/14 -Mr. I.K.D. Deshapriya
3. MH33/208/04 -Mr. B.R.M. Dayananda

Contingent Assets

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

1. No. 780/09/M/finance	Rs. 2,237,337
2. No. 4801/05/finance	Rs. 2,947,755
3. Mrs. A.P.S.S. Pathirana	Rs. 4,056,527
4. Mrs. K.W.P.A. Weerawardhana	Rs. 198,497
5. Miss. B.K. Wijegunawardhene	Rs. 1,335,286

2.3 Assets in the value of Rs. 202,189.60 which were identified as short during asset verification will be carried out once legal proceedings are finalized.

NATIONAL INSTITUTE OF EDUCATION

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2014

	Notes	2014 Rs. Cts	2013 Rs. Cts
Assets			
Current Assets			
Cash and Cash equivalents	1	129,754,883.62	108,950,459.17
Short term Investments	2	291,433,631.35	166,302,141.82
Trade, other receivables and advances	3,4	72,018,627.21	72,840,424.47
Inventories / Stock	5	76,042,171.14	48,766,952.89
Prepayments	6	190,242.12	31,264.10
		569,439,555.44	**396,891,242.45**
Non-Current Assets			
Receivables	7	511,137.71	
Work in progress	8	68,039,322.63	14,581,771.28
Infrastructure, Plant, Equipment, Land and Buildings	9	696,620,747.79	722,268,136.45
		765,171,208.13	**736,849,907.73**
Total Assets		**1,334,610,763.57**	**1,133,741,150.18**
Liabilities			
Current Liabilities			
Accrued Expenses	10	131,225,960.60	50,665,306.46
Course fees & others received in Advance	11	40,378,151.81	52,877,600.82
		171,604,112.41	**103,542,907.28**
Non-Current Liabilities			
Deferred Income	12	686,384.87	
Provision for Gratuity	13	98,148,973.89	92,625,807.23
Total Liabilities		**270,439,471.17**	**196,168,714.51**
Net Assets		**1,064,171,292.40**	**937,572,435.67**
Net Assets / Equity			
Capital Reserves & Grant	14	1,006,050,770.29	941,295,599.45
Accumulated Fund	15	(236,698,735.55)	(296,016,734.09)
Loan Fund	16	62,944,248.41	60,418,561.06
Reserve Fund	17	231,875,009.25	231,918,487.25
Total Net Assets / Equity		**1,064,171,292.40**	**937,615,913.67**

The Accounting Policies and Notes to the Financial statements from page 03 to 05 form an integral part of the Financial Statements.

Certified Correct | **Approved**

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K.D.G.N.I. Saparamadu | **Prof. Gunapala Nanayakkara**
Director Finance | **Director General**

07th May 2015

National Institute of Education
Maharagama

NATIONAL INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2014

	Notes	2014 Rs. Cts	2013 Rs. Cts	Budgeted 2014 Rs. Cts
Operating Revenue				
Income	18(20-25)	404,651,627.78	308,390,327.55	142,000,000.00
Government & Foreign Grant Recurrent	19	256,276,600.00	232,977,320.00	313,209,000.00
Total Income		**660,928,227.78**	**541,367,647.55**	**455,209,000.00**
Operating Expenses				
Personnel Emolument	26	228,353,470.58	231,435,198.79	233,983,000.00
Travelling Expenses	28	4,532,015.99	3,182,375.80	10,973,000.00
Supplies and consumable used	29	31,594,144.35	23,335,272.42	31,248,000.00
Depreciation and Amortization Expenses	30	48,771,058.32	50,193,668.06	0.00
Maintenance	31	18,640,314.58	15,649,658.35	7,600,000.00
Contractual Services	32	147,669,020.92	136,859,715.58	157,656,000.00
Deposit Expenses	33	59,267,980.37	26,790,357.81	0.00
Operating Expenses	34	62,473,148.59	17,163,372.24	13,749,000.00
Finance Cost	35	309,075.54	261,878.00	0.00
Total Operating Expenses		**601,610,229.24**	**504,871,497.05**	**455,209,000.00**
Surplus / (Deficit) for the year		**59,317,998.54**	**36,496,150.50**	**0.00**

The Accounting Policies and Notes to the Financial statements from page 03 to 05 form an integral part of the Financial Statements.

Certified Correct **Approved**

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K.D.G.N.I. Saparamadu
Director Finance

Prof. Gunapala Nanayakkara
Director General

07th May 2015

National Institute of Education
Maharagama

NATIONAL INSTITUTE OF EDUCATION

STATEMENT OF CHANGES IN EQUITY 2014

	Loan Fund	Revaluation and other Reserves	Capital Reserves	Accumulated Fund	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Balance at 1st January 2013	57,925,626	231,918,487	964,874,024	(334,779,680)	**919,938,457**
Fixed Assets Reserve Revenue	Nil	Nil	Nil	Nil	**0**
Deposit Capital Reserve	Nil	Nil	10,489,082	Nil	**10,489,082**
Capital Grant	Nil	Nil	13,250,000	Nil	**13,250,000**
Disposal Profit Fund	Nil	(43,478)	Nil	Nil	**(43,478)**
Transfer to Loan Fund	Nil	Nil	Nil	Nil	**0**
Prior Year Adjustment	Nil	Nil	Nil	2,266,796	**2,266,796**
Interest from Distress Loan	2,492,935	Nil	Nil	Nil	**2,492,935**
Loan Fund	Nil	Nil	Nil	Nil	**0**
Surplus for the year	Nil	Nil	Nil	36,496,150	**36,496,150**
Donation	Nil	Nil	(2,205,810)	Nil	**(2,205,810)**
Grant for Treasury & others	Nil	Nil	3,500,000	Nil	**3,500,000**
Revaluation surplus & other reserves	Nil	Nil	Nil	Nil	**0**
Provision for Research Development	Nil	Nil	Nil	Nil	**0**
Obsolete stock	Nil	Nil	Nil	Nil	**0**
Depreciation (Deferred Reserves)	Nil	Nil	(48,611,697)	Nil	**(48,611,697)**
Over Accounted	Nil	Nil	Nil	Nil	**0**
Provision for Capital	Nil	Nil	Nil	Nil	**0**
Provision for Research Development	Nil	Nil	Nil	Nil	**0**
Balance as at 31st December 2013	**60,418,561**	**231,875,009**	**941,295,599**	**(296,016,734)**	**937,572,435**
Balance at 1st January 2014	60,418,561	231,875,009	941,295,599	(296,016,734)	937,572,435
Fixed Assets Reserve Revenue	Nil	Nil	Nil	Nil	**0**
Deposit Capital Reserve	Nil	Nil	59,000,000	Nil	**59,000,000**
Capital Grant	Nil	Nil	38,500,000	Nil	**38,500,000**
Capital Grant (Forieng Aid)	Nil	Nil	Nil	Nil	**0**
Disposal Profit Fund	Nil	Nil	Nil	Nil	**0**
Transfer to Loan Fund	Nil	Nil	Nil	Nil	**0**
Prior Year Adjustment	Nil	Nil	Nil	Nil	**0**
Interest from Distress Loan	2,525,687	Nil	Nil	Nil	**2,525,687**
Loan Fund	Nil	Nil	Nil	Nil	**0**
Surplus for the year	Nil	Nil	Nil	59,317,999	**59,317,999**
Donation	Nil	Nil	(1,656,655)	Nil	**(1,656,655)**
Grant for Treasury & others	Nil	Nil	16,000,000	Nil	**16,000,000**
Revaluation surplus & other reserves	Nil	Nil	Nil	Nil	**0**
Provision for Research Development	Nil	Nil	Nil	Nil	**0**
Obsolete stock	Nil	Nil	Nil	Nil	**0**
Depreciation (Deferred Reserves)	Nil	Nil	(47,088,173)	Nil	**(47,088,173)**
Over Accounted	Nil	Nil	Nil	Nil	**0**
Provision for Capital	Nil	Nil	Nil	Nil	**0**
Provision for Research Development	Nil	Nil	Nil	Nil	**0**
Balance as at 31st December 2014	**62,944,248**	**231,875,009**	**1,006,050,771**	**(236,698,735)**	**1,064,171,292**

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 2014

	2014 Rs.	2013 Rs.
Cash Flow from Operating Activities		
Surplus/ (deficit) from ordinary activities	59,317,999	36,496,151
Adjustment for		
Non Cash movements		
Depreciation	48,771,058	50,193,668
Provision for Gratuity	11,262,747	28,757,869
Adjustments		
Adjustment of Depreciation for Donation	-	2,460,485
Adjustment of Accrued Expenses	-	2,266,795
Adjustments for Assetes Donated	-	(254,676)
Adjustments for Capital Grant	-	(48,611,698)
Adjustments for Donation	-	(2,205,810)
Adjustments for disposal loss of PPE	1,542,406	-
Operating Activities Before Working Capital Changes	**120,894,210**	**69,102,784**
(Increase) / Decrease in Stock	(27,275,218)	(2,725,576)
(Increase) / Decrease in Receivables	997,045	211,474
(Increase) / Decrease in other Current Assets	(158,978)	12,241
Increase / (Decrease) in Payable	68,061,205	54,043,212
Net Cash Flow from Working Capital	**41,624,054**	**51,541,351**
Cash Generated from Operations	162,518,264	120,644,135
Retirement Benefit Cost Paid	(5,739,580)	(7,203,383)
Net Cash Generated from Operating Activities	**156,778,684**	**113,440,752**
Cash Flows from Investing Activities		
Work-in Progress	(53,457,552)	(13,380,822)
Additions Plant and Equipment	(24,867,365)	(25,519,900)
Investment in treasury bills	(125,131,489)	(43,766,266)
Sales of PPE	201,290	-
Net Cash used in Investing Activities	**(203,255,116)**	**(82,666,988)**
Cash Flow from Financing Activities		
Capital Grant & Donation	64,755,171	27,239,083
Loan Fund	2,525,687	2,492,935
Reserve Fund	-	(43,478)
Net Cash used in Financing Activities	**67,280,858**	**29,688,540**
Net Increase / (decrease) In Cash and Cash Equivalents	**20,804,426**	**60,462,304**
Cash & Cash Equivalents at the beginning of year	108,950,458	48,488,154
Cash & Cash Equivalents at End of the Year	**129,754,884**	**108,950,458**