



PGIHS
UNIVERSITY OF PERADENIYA

**වාර්ෂික වාර්තාව
ஆண்டறிக்கை
ANNUAL REPORT**

2022

**මානවශාස්ත්‍ර සහ සමාජීය විද්‍යා පශ්චාත් උපාධි ආයතනය
பேராதனைப் பல்கலைக்கழகம்**

**மனிதப் பண்பியல் மற்றும் சமூக விஞ்ஞானக் கற்கைகளுக்கான பட்ட மேற்படிப்பு நிறுவகம்
பேராதனைப் பல்கலைக்கழகம்**

**Postgraduate Institute of Humanities and Social Sciences
University of Peradeniya**

Vision

To be the leader in postgraduate education, research and critical thinking in the Humanities and the Social. Sciences in the country and a center of excellence of learning in the region

Mission

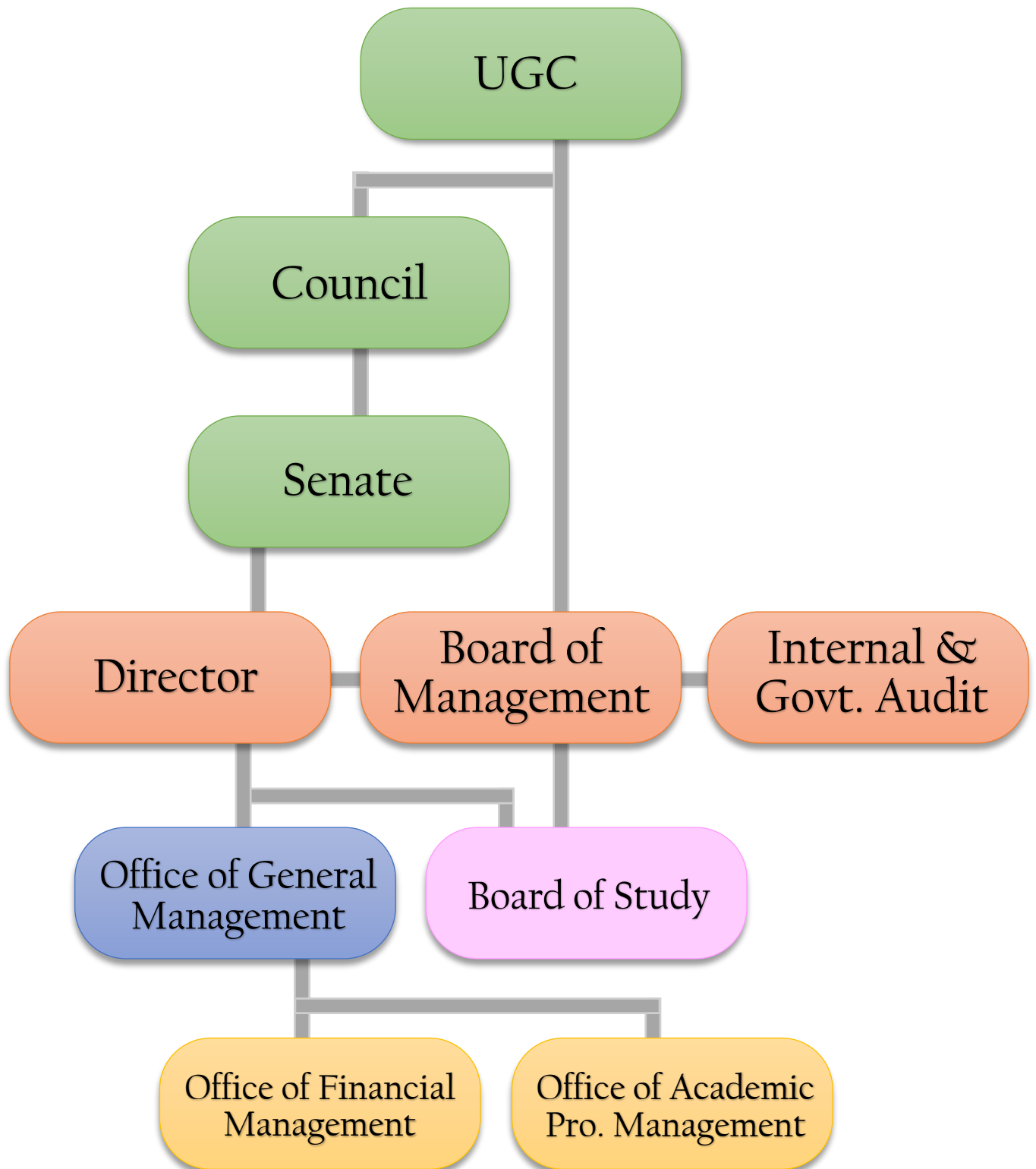
To provide high quality postgraduate education aimed at producing scholars, researchers and professionals who possess knowledge, skills and competencies in their respective fields of study

Values

- Equality of opportunity
- Academic integrity and professionalism
- Critical pursuit of knowledge
- Social sensitivity and mutual respect
- Respect for diversity and freedom of expression.
- Democratic governance and management
- Accountability and transparency

Contents	Page No.
Organizational Structure of the Institute	1
Composition of the Board of Management	3
Section 1: Director's Statement/Review of the Institute for the Year 2020	5
Section 2: Background of the Institute	7
Section 3: Student Intake	9
Section 4: Foreign Student Intake	11
Section 5: Programme Completion	12
Section 6: Academic Staff	13
Section 7: Employee Classification	14
Section 8: Research Publications and Presentations	14
Section 9: General Convocation and Diploma Awarding Ceremony	18
Section 10: Report of the intended goals to be achieved based on the Sustainable Development	19
Section 11: Foreign/Local Collaborations	19
Section 12: General Administration	21
Section 13: Financial Performance of the Institute in the Year 2022	22
Section 14: Potentials and Prospects	24
Annexure 1: Report of the Auditor General for the year 2022	26
Annexure 2: Reply given by the Institute for the Report of the Auditor General	32
Annexure 3: Statement of Financial Position as at 31st December 2022	Note 1
Annexure 4: Notes to the Financial Statements	Note 5

ORGANIZATIONAL STRUCTURE



COMPOSITION OF THE BOARD OF MANAGEMENT
(As at 31st December 2021)

S. N	Name of the Member	Affiliation	Membership
1	Professor S.J.S. de Mel	Director/ PGIHS	Ex-officio (Chairman)
2	Dr. E.M.P.C.S. Ekanayake	Dean/ Faculty of Arts, University of Peradeniya UoP	Ex-officio
3	Professor S.R. Kodituwakku	Dean/Faculty of Science, UoP	Ex-officio
4	Professor K.A.S.S. Kodithuwakku	Dean/Faculty of Agriculture, UoP	Ex-officio
5	Mr. W.K.L.E. Walallawita	Ministry of Higher Education and Highways	Nominee
6	Ms. H. Samarasinghe	Ministry of Finance	Nominee
7	Director	National Centre for Advanced Studies in Humanities and Social Sciences	Ex-officio
8	Director/Research	University of Peradeniya (the post is currently not-available)	Ex-officio
9	Mr. M.A.M. Yaseer	Head/Department of Arabic & Islamic Civilization, UoP	Ex-officio
10	Professor J.M.A. Jayawicrama	Head/Department of Archaeology, UoP	Ex-officio
11	Ms. K.M.R.N. Kulathunga	Head/ Department of Classical Languages, UoP	Ex-officio
12	Professor H.M.W.A. Herath	Head/ Department of Economics & Statistics, UoP	Ex-officio
13	Dr. K.S.H.M.V.W.W. Seneviratne	Head/ Department of Education, UoP	Ex-officio
14	Dr. M. Kalugampitiya	Head /Department of English, UoP	Ex-officio
15	Dr. S. Mantillake	Head/ Department of Fine Arts, UoP	Ex-officio
16	Professor K.W.G.R. Nianthi	Head/ Department of Geography, UoP	Ex-officio
17	Dr. K.M.R. Dasanayake	Head/ Department of History, UoP	Ex-officio
18	Professor D. Udagama	Head/ Department of Law, UoP	Ex-officio
19	Ven. Professor K. Rahula	Head/ Department of Pali & Buddhist Studies, UoP	Ex-officio
20	Dr. H.R.N.P.K. Handegama	Head/ Department of Philosophy, UoP	Ex-officio
21	Professor G.D.R.U.U. Abeyrathne	Head/ Department of Political Science, UoP	Ex-officio
22	Dr. S.K.M.D.D. Gunatilake	Head/ Department of Sinhala, UoP	Ex-officio
23	Dr. W.M.S.M.K. Thoradeniya	Head/ Department of Sociology, UoP	Ex-officio
24	Professor S. Pirashanthan	Head/ Department of Tamil, UoP	Ex-officio
25	Dr. G.R.K. Dissanayake	Head/ Department of Psychology, UoP	Ex-officio
26	Professor A. Sarjoon	Chairperson, Board of Study for Social Sciences	Ex-officio
27	Dr. W.D.S.K. Premasiri	Chairperson, Board of Study Languages and Literature Studies	Ex-officio

28	Dr. S.S.K.B.M. Dorabawila	Chairperson, Board of Study for Economics & Management	Ex-officio
29	Professor P. Sethunga	Chairperson, Board of Study for Psychology, Philosophy & Education	Ex-officio
30	Ven. Professor M. Gnanananda	Chairperson, Board of Study Religious and Cultural Studies	Ex-officio
31	Dr. V. Nanayakkara	Member appointed by the University Grants Commission	Appointed
32	Dr. J.M. Gunadasa	Member appointed by the Board of Management of the Institute	Appointed
33	Professor P.D. Premasiri	Member appointed by the Board of Management of the Institute	Appointed
34	Professor K.T. Silva	Member appointed by the Board of Management of the Institute	Appointed

The Postgraduate Institute of Humanities and Social Sciences (PGIHS) was established by the Ministry of Higher Education in 2014, by an Ordinance made by the University Grants Commission under Section 24A of the Universities Act No. 16 of 1978 to provide higher education and training and enhance research in the fields of Humanities and Social Sciences. The PGIHS aims to become a centre of excellence in education, research, and creative thinking in the Humanities and Social Sciences and to produce scholars, researchers and professionals committed to the advancement of knowledge through critical and independent thinking with a sense of duty towards society.



The Institute currently conducts (1) Postgraduate Diplomas, (2) Master's degrees by coursework, (3) Master's degrees by coursework and research and (4) Research degrees such as Master of Philosophy and Doctor of Philosophy. The disciplines include: Arabic, Archaeology, Buddhist Studies, Economics/Applied Economics, Education, English, Fine Arts, Geography, Greek and Roman Studies, Hindu Civilization, History, Islamic Studies, Law, Management, Pali, Philosophy, Physical Education, Political Science, Psychology, Sanskrit, Sinhala, Sociology and Tamil. Further, the Institute also offers postgraduate degree programmes in the following inter-disciplinary/ multi-disciplinary/ professional areas: Community Development and Planning, Development Practice, Environmental Management, Human Rights and Multiculturalism, International Relations, Social Work and Sustainable Tourism. The Institute also conducts short-term training programmes to build specific skills of the workforce. These study programmes are conducted by the five Boards of Study of the Institute whilst the overall management and direction occurs at the level of the Board of Management.

In 2022, the student intake into all postgraduate programmes was 874. About 180 well qualified resource persons are involved as visiting teaching and supervisory staff – most of them from the Faculty of Arts. In 2022, 991 students completed their postgraduate programmes at the Institute. We are particularly happy to note that the academic year that began with the intake in December 2021 was successfully completed in December 2022 – despite the many challenges posed by the lingering residual pandemic effect and subsequently by the full impact of the economic crisis. The equipping of classrooms and previous experiences of lecturers in online teaching mode has enabled the smooth transition between online and physical modes when required.

In terms of research output, we note that 14 MPhil and 5 PhD students completed their programmes during the year 2022. The highlight of the year was the Research Congress held in December 2022 conducted in a physical in-person format. This is an opportunity for the Institute's research students to showcase their ongoing or completed work; 65 papers were accepted and presented by mainly postgraduate students of the Institute. We were happy to host Madam Hilde Berg-Hansen, Deputy Head of Mission, Royal Norwegian Embassy in Colombo as the Chief Guest. During the year 2022, the operations of the Internal Quality Assurance Cell (IQAC) were focused on preparation for the Institutional Review (2022–23) and the upcoming Postgraduate Programme Reviews (2023–2027). This involves the ongoing process of systematic collection and filing of relevant documents. This task has been facilitated by the appointment of an IQAC Secretary under the direction of the IQAC Coordinator. During the year 2022, the Institute continued the process of improving its general administrative

operations. The recruitment of additional cadre on contract basis has helped the Institute to distribute administrative and financial responsibilities as specified in job lists and monitoring and checking of effective delivery of assigned jobs and responsibilities. In the year 2022, the Institute continued its collaborations with foreign universities/institutes and local bodies such as ministries, departments and public/private agencies. This includes (1) staff and student mobility to, and book publication under a research collaboration on Human Rights and Multiculturalism with, University of South Eastern Norway, (2) curriculum development for an upcoming Certificate Course, purchase of equipment for teaching, co-organizing a national conference and staff participation in training programmes on Disaster Risk Reduction in a project led by Vrije University, Belgium and involving six other universities, (3) ongoing research on national language policy implementation under the NLEAP project, a joint initiative between the Government of Canada and Government of Sri Lanka, and implemented through the Ministry of Public Affairs, Provincial Councils and Local Government, (4) capacity building and curriculum development on Multi-Level Teaching (MLT) approach in primary education, a joint initiative between UNICEF and the Ministry of Education. The institutional development also included the preparation of action plan based on the corporate plan, the adoption of Senate/Council approved policies, and development of procedures for the smooth operation of the Institute.

Dealing with the non-allocation of any funds from the Treasury for recurrent/capital expenditure for 2023 will be a major challenge. This is in an environment where we experience a lower demand for postgraduate programmes and higher cost of running programmes. Hence generating any excess income over costs will be a challenging task for the Institute under these conditions. The Institute has to prepare and complete the MPhil/PhD Programme Review (in 2023) and coursework MA programmes (in 2024-2027). This will take up considerable time and effort, and prove to be a challenging task, given the lack of academic staff cadre in the Institute. In seeking greater internationalization, we will identify and target selected PG programmes to the overseas market and identify and seek partnering opportunities with overseas universities and agencies for curriculum development, mobility opportunities and research work. We will seek opportunities to partner with overseas universities/faculty staff members in hosting postgraduate students doing research related to Sri Lanka.

In 2022, the Institute experienced delays in several infrastructure related purchases due to the uncertain economic environment causing a severe adverse effect on the procurement processes. Many of these issues are being resolved and we expect that we will be able to complete these purchases in 2023. The financial accounts of the Institute for 2021 received a qualified opinion from the Auditor General's Office. During 2022, the Institute has taken corrective action to directly address the issues raised in the Audit report. We expect that through this process we will be able to regain an unqualified audit opinion for 2022.

The Institute has made solid progress in its administrative and financial management, conduct of programmes, academic and research development, capacity development and in its overall conduct and performance in the last year (2022) in a challenging environment. We expect that the progress achieved so far in the first 7 years of the Institute's operations (since 2015) and the path set forth in its future plans, will help to solidify the position of the Institute as the centre of academic excellence in the fields of Humanities and Social Sciences in the country despite further challenges ahead.

Professor S.J.S de Mel
Director/ PGIHS

SECTION 2 BACKGROUND OF THE INSTITUTE



The Postgraduate Institute of Humanities and Social Sciences (PGIHS) is a National Institute established by the Ministry of Higher Education, by an Ordinance made by the University Grants Commission under Section 24A of the Universities Act No. 16 of 1978. The PGIHS aims at becoming a centre of excellence in education, research, and creative thinking in the Humanities and the Social Sciences and to produce scholars committed to the advancement of knowledge through critical and independent thinking with a sense of duty towards society.

In 2017, the Institute prepared its first five-year Corporate Plan setting the platform of the Institute. The Corporate Plan has identified 6 goals to achieve under three key areas of operation. It focuses on the following three key operational areas: Improving quality and standards of teaching and research; Promoting efficiency in administration and financial management; and Strengthening good governance and ethical conduct. The Corporate Plan 2018-2022 plans to implement seventy-eight actions under forty-four strategies and eighteen objectives under the following six goals:

- To Enhance Accessibility, Quality and Relevance of Study Programmes;
- To Create a Student-centred Learning Environment founded on Mutual Respect, Social Sensitivity, Quality Scholarship, and Professionalism;
- To Promote a Dynamic Research Culture and an Efficient System for Dissemination of Knowledge;
- To Develop Physical Infrastructure and Service Facilities;
- To Achieve Efficiency in Administration and Sustainability in Financial Management; and
- To Ensure Transparency and Good Governance in all affairs of the Institute.

The successful implementation of the actions of the corporate plan is expected to facilitate the institute becoming the leader in postgraduate education, research and critical thinking in the Humanities and the Social Sciences in the country and a centre of excellence of learning in the region.

The Institute currently conducts the following discipline-wise degree programmes:

Postgraduate Diploma;

Master of Arts;
Master of Philosophy; and
Doctor of Philosophy.

The disciplines that the PGIHS provided training in above qualifications include: Arabic, Accounting and Finance, Archaeology, Buddhist Studies, Economics, Education, English, Fine Arts, Geography, Greek and Roman Studies, Hindu Civilization, History, Islamic Civilization, Management, Pali, Philosophy, Physical Education, Political Science, Psychology, Sanskrit, Sinhala, Sociology and Tamil.

The Institute offers the following thematic postgraduate diploma and masters' degree programmes by 2022:

Master of Arts in Applied Economics;
Master of Education;
Master of Development Practice;
Master of Science in Sustainable Tourism;
Master of Sustainable Tourism;
Master of International Relations;
Master of Human Rights and Multiculturalism;
Master of Social Work;
Master of Environmental Management.

Postgraduate diploma programme in Community Development and Planning (CDP) was started in 2021 and in 2022 we were able to make an agreement with "Samurdhi Department" and offer this postgraduate diploma programme for the samurdhi students also.

In the later part of the year 2021, the Institute obtained approval from the UGC to offer the Master of Science in Banking degree programme. The Institute plans to commence this programme in 2022. At the beginning of the year 2022, income recognition policy was introduced to increase the income earned by our institute.

The Institute will continue its plans to expand and diversify its postgraduate programmes by widening the access to existing programmes and introducing new programmes within interdisciplinary and a multidisciplinary focus. The Institute will continue the development of new degree programmes as identified in the Corporate plan and as the need arise. It will also engage in conducting new short-term training programmes for the workforce in collaboration with private and public institutions.

SECTION 3 STUDENT INTAKE

Tables 1-5 give the number of students registered for the postgraduate diploma and degree programmes of the Institute as available at 31st December 2022. During the year 2022, the Institute has admitted 874 students for its postgraduate diploma and degree programmes. Compared to the year 2021, the student intake of the Institute has decreased by the percentage of 6.6% in 2022.

Table 1
Student Intake by Programme, 2020 – 2022 (As at 31st December)

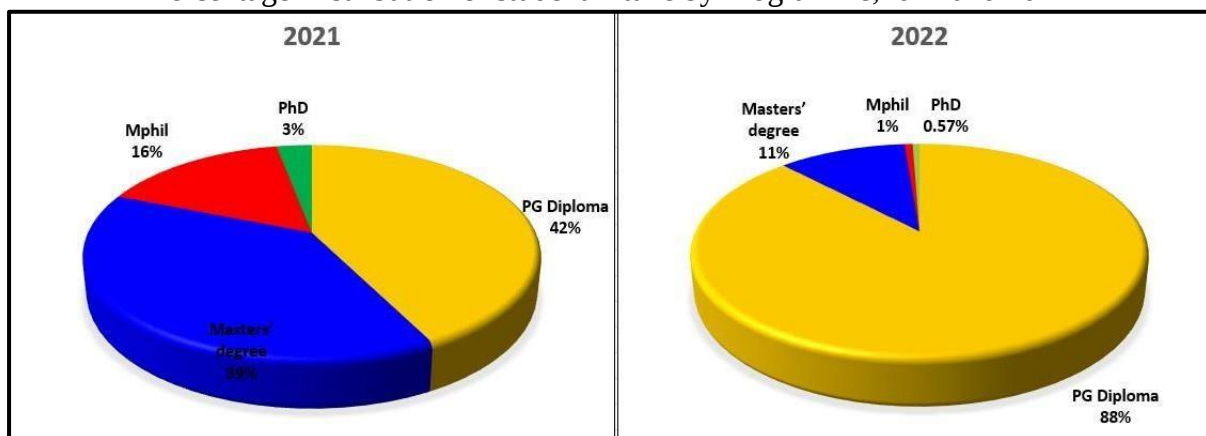
Programme	2020	2021	2022
Certificate Programmes	8	--	--
Postgraduate Diploma programmes	89*	398	768
Masters' degree programmes	575	361	95
Master of Philosophy	238	149	06
Doctor of Philosophy	24	28	05
Total	934	936	874

Source: Registrar's Office, PGIHS.

Note: * Postgraduate Diploma in Education (Week-end) and Master of Education programmes was not offered.

In comparison to the year 2021, in the year 2022 also shows that the highest number of students have registered for the postgraduate diploma programmes in all disciplines including in Education and it has mainly contributed to the increase of student intake in the year 2022. The main reason for this increase has been the increase in the number of students enrolled for the Postgraduate Diploma in Education (PGDE). This increase is due to high demand from teacher who works in the Government setter in Sri Lanka.

Figure 1
Percentage Distribution of student Intake by Programme, 2021 and 2022



Source: Based on Table 1.

Comparison with the year 2021, the number of students who admitted for Master of Philosophy degree programme (MPhil) and Doctor of Philosophy (PhD) for the year 2022 has decreased and in the next academic year the PGIHS hope to implement some program for these research

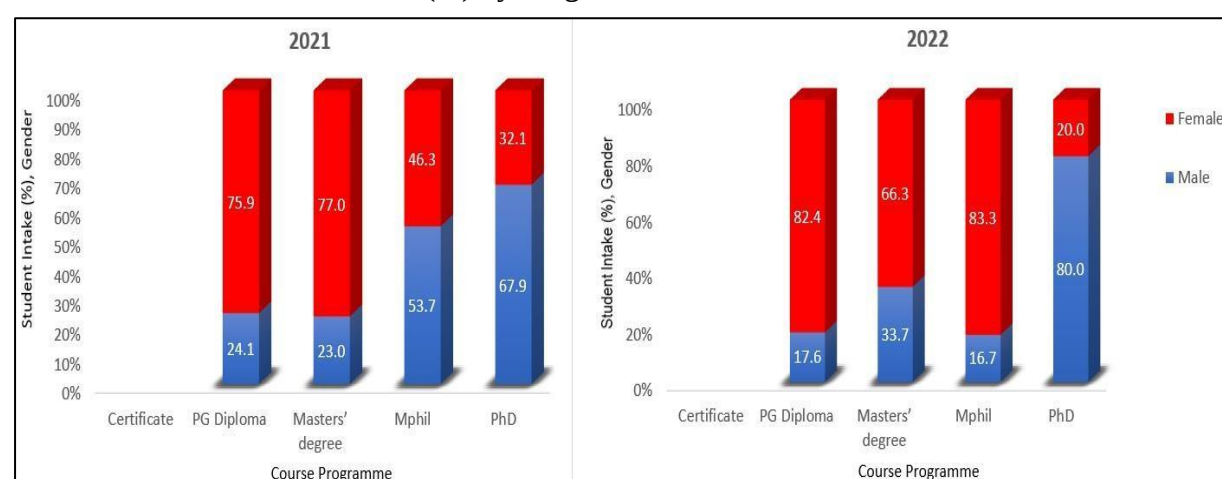
students. According to the figure 1 shows that the percentage distribution of student intake by programmes a significant change totally between the two years 2021 and 2022.

Table 2
Student Intake by Programme and Gender, 2020 – 2022 (As at 31st December)

Programme	2020		2021		2022	
	M	F	M	F	M	F
Certificate programmes	6	2	--	--	--	--
Postgraduate Diploma programmes	36	53	96	302	135	633
Master's degree programmes	191	384	83	278	32	63
Master of Philosophy	140	98	80	69	1	5
Doctor of Philosophy	10	14	19	9	4	1
Total	383	551	278	658	172	702

Source: Registrar's Office, PGIHS.

Figure 2
Student Intake (%) by Programme and Gender, 2021 – 2022



Source: Based on Table 2.

Table 2 and Figure 2 give the student intake by programme and gender for the academic years 2020 to 2022. In the academic year 2022, about 19% of total intake was male and 81% was female. These ratios have changed in 2021 academic year to about 29% and 71% respectively. The increase in female intake was the result of the female teacher enrolment in postgraduate diploma programme in education. In comparison with the years 2020 and 2021, there is decrease in the percentage of enrolment of both genders for other postgraduate courses in 2022 and specially research student enrolment has decreased very high percentage. The fact that the country's economic situation was in a severe crisis during this period had the main effect on the decreased in the student registration.

Table 3 shows that the postgraduate courses offered by the Board of Study and student intake by the board of study, 2021 and 2022.

Table 3
Student Intake by Boards of Study, 2021 and 2022 (As at 31st December)

Board of Study	2021	2022
Social Sciences	175	07
Languages and Literature Studies	57	01
Economics and Management	117	02
Psychology, Philosophy and Education	519	855
Religious and Cultural Studies	68	09
Total	936	874

Source: Registrar's Office, PGIHS.

SECTION 4 FOREIGN STUDENT INTAKE



Table 4 gives the number of foreign students registered for the postgraduate diploma and degree programmes of the Institute. The majority of foreign students pursue postgraduate studies and research in Pali and Buddhist Studies. In year 2022, the Institute admitted 08 foreign students for its degree programmes. The number has decreased in comparison with the year 2021. These 08 students were distributed among programmes as 02 for Master of Arts degree, 02 for Master of Philosophy degree programmes and 04 students for Doctor of Philosophy.

Table 4

Foreign Student Intake by Programme, 2020 -2022 (As at 31st December)

Programme	2020	2021	2022
Postgraduate Diploma	0	0	
Master's degree programme	9	9	02
Master of Philosophy	4	3	02
Doctor of Philosophy	0	0	04
Total	13	12	08

Source: Registrar's Office, PGIHS.

SECTION 5

PROGRAMME COMPLETION

Table 5 gives the details of the completion of degree programmes in the years 2020 to 2022. Students enrolled under all postgraduate courses, except for postgraduate diploma students, show a percentage increase in the successful completion of their degree in the academic year 2022. Out of the students who successfully completed their studies in the year 2022, 100 students completed the Postgraduate Diploma, 256 students completed master's degree programme, 11 students completed Master of Philosophy degree programme and 05 students completed Doctor of Philosophy degree programme.

Table 5
Number of Students who Completed the Programme 2020 -2022
(As at 31st December)

Programme	2020		2021		2022	
	No.	%	No.	%	No.	%
PG Diploma programmes	9	4.33	429	64.90	100	25.64
Master of Arts/MEd/MDP programmes	178	85.58	211	31.92	256	65.64
Master of Philosophy	18	8.65	19	2.87	24	6.15
Doctor of Philosophy	3	1.44	6	0.30	10	2.56
Total	208	100.00	665	100.00	390	100.00

Source: Registrar's Office, PGIHS.

Long delays encountered in the past in releasing examination results adversely affect the timing of programme completion and thus career progress of students. Since 2018, measures have been taken to reduce the time taken to release results by way of giving examiners clear guidelines and advice. However, the monitoring process should be strengthened to minimize further delays in releasing results.

SECTION 6 ACADEMIC STAFF

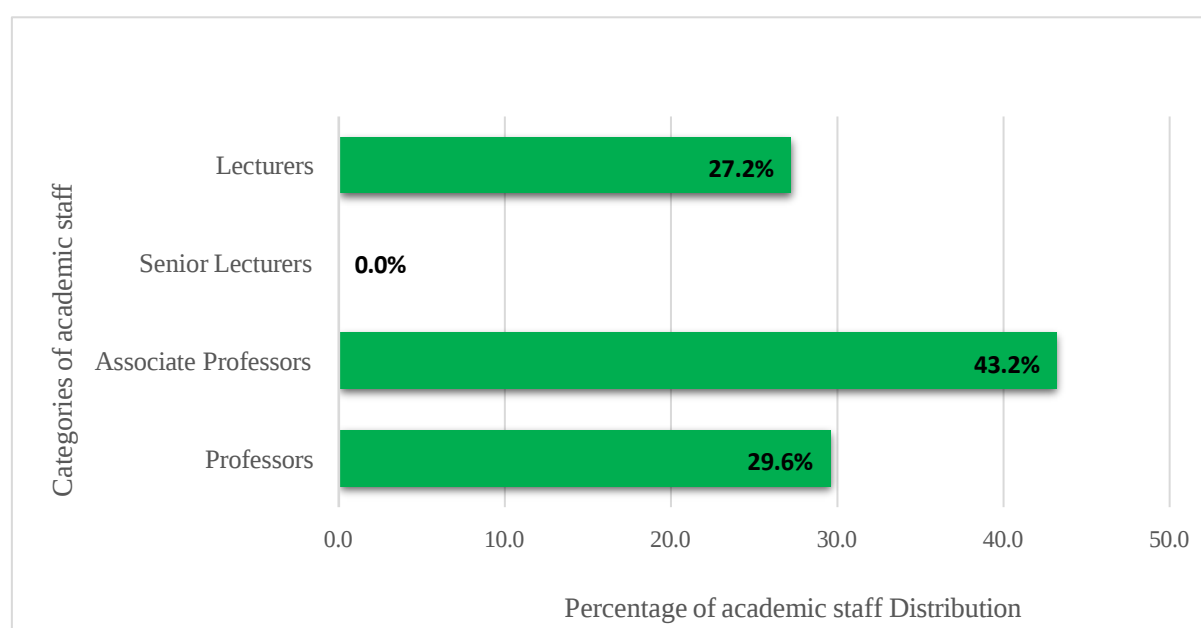
The PGIHS obtained the service of 169 academic staff on visiting basis to offer its degree programmes in 2022. As given in Table 6, this includes 50 Professors, 73 Associate Professors, 00 Senior Lecturers (Gr. I and II), and 56 Lecturers with postgraduate level qualifications. The visiting academic staff are drawn from the Faculty of Arts and other faculties of the University of Peradeniya, other universities in Sri Lanka, research and other higher educational institutes in Sri Lanka and abroad and retired academics. Figure 3 gives the percentage distribution of visiting staff by categories of academic staff. The number of professors engaged in teaching and thesis supervision was about 29.6% of total academic staff involved. Further, academic staff in the grade of Senior Lecturer accounted for 0% of total visiting staff. The rest will be in the category of Lecturer grade with postgraduate level qualifications, especially MPhil or above. Of the total visiting staff 78% are male and 21% are female.

Table 6
Visiting Academic Staff of the PGIHS (as at 31st December 2022)

Subject	Professors		Associate Professors		Senior Lecturers		Lecturers		Total	
	M	F	M	F	M	F	M	F	M	F
Staff involved in teaching, supervision of postgraduate programmes of the PGIHS	45	5	59	14	00	00	28	18	132	37

Source: Registrar's Office, PGIHS

Figure 3
Percentage Distribution of Visiting Staff - 2022



Source: Based on Table 6.

SECTION 7 EMPLOYEE CLASSIFICATION

The PGIHS has 13 approved cadre posts including a Director, an Assistant Registrar, an Assistant Bursar, a Stenographer, an Audio-Visual Technical Officer, a Technical Officer, 05 Management Assistants, a Shroff, a Driver and a Labourer. All approved cadre posts were filled by 2019. On the recommendation of the audit and management committee of the Institute, the Board of Management has identified 15 additional cadre requirements for smooth functioning of the Institute and forwarded it to the Ministry of Finance for approval.

Table 7
Employee Classification (as at 31st December 2022)

Service Category	Salary Code	Permanent		Total
		Male	Female	
Senior Level				
Professor/ Senior Professor	U-AC 5	1	0	1
Tertiary Level				
Junior Executives/ Managers	U-EX 1	2	0	2
Secondary Level				
Associate Officers – Segment 1	U-MN 3	0	0	0
Management Assistant – Technical	U-MT 1	2	0	2
Management Assistant – Non - Technical	U-MN 1	1	5	6
Primary Level				
Primary Grade – Skilled	PL-3	1	0	1
Primary Grade – Unskilled	PL-1	3	0	1
Total				13

Source: Registrar's Office, PGIHS

With inadequate number of permanent cadre posts, the Institute obtained the service of 15 contractual staff from its generated funds to cover up duties and responsibilities and reduce the extra workload of the permanent cadres. These posts include 13 for clerical & allied staff and 2 for primary staff.

SECTION 8 RESEARCH PUBLICATIONS AND PRESENTATIONS

Promoting research and dissemination of knowledge in the fields of the Humanities and the Social Sciences is one important goal of the PGIHS. At present it engages mainly in research through research projects of its students in PhD programme, MPhil programme and MA with coursework and research programme. Below table 8 shows that the number of research publications and presentations made in 2022 by the students and researchers of the Institute. In 2022, 18 research students completed their theses and presented them at the Institute and out of that 09 PhD theses and 22 MPhil theses Table 9 gives the details of theses completed in the year 2022.

Table 8
Research Publications and Presentations, 2022

Subject	Completed/ Published	Presented
Theses	47	47
Articles	13	13
Other	---	---
Total	60	60

Source: Registrar's Office, PGIHS

Table 9
Details of Theses Completed in 2022

Name of the Student	Title of the Thesis	Degree	Board of Study
Thakuri YBM Rev.	Dispelling Anger: Study of Anger Management Methods in the Pali Texts	PhD	Religious and Cultural Studies
Chun Zhang	A Buddhist Approach to Behavioral Studies: A Theravāda Abhidhammic Response to Classic Conditioning Theory in Behavioral Psychology	PhD	Religious and Cultural Studies
Dhammaratana B, Rev.	A Critical Edition of the Kaccāyanacattuttha Tikā and Supplementary to the Kaccāyanacattuttha Tikā	PhD	Religious and Cultural Studies
Sarananda P, Rev.	'Daskonappamila' The Pali Great Poem	PhD	Religious and Cultural Studies
Anushanthan, E	The Influence of Thiruvassagam in Sri Lankan Hindu Culture Growth	PhD	Religious and Cultural Studies
Tilakawardana, S	The Impact of Digital Convergence and Social Media on Social Awareness: A Study of the Sri Lankan YouTube Public	PhD	Religious and Cultural Studies
Kumara, JDA	Nāgārjuna's Magnum Opus Mūlamadhyamakakārikā: A Derridean Deconstruction	PhD	Religious and Cultural Studies
Shi Daoxin Rev.	Venerable Fa Fang as a Modern Buddhist Visionary: A Critical Study of his thoughts and their influence on Buddhism in Modern China	PhD	Religious and Cultural Studies
Shafeega F	Farmer Adaptation to Climate Change: Case study of three communities in the Maldives	PhD	Social Sciences
Gunasekera VN	Political Vs Personal: The Discourse around the Eviction of the Northern Muslims in Sri Lanka	MPhil	Psychology, Philosophy and Education
Jayaweera JMK	Contemporary Sri Lankan Sexuality: A Philosophical Analysis	MPhil	Psychology, Philosophy and Education
Mendis G	Being with the Patient: An Existential Approach to a Meaningful Doctor Patient Relationship	MPhil	Psychology, Philosophy and Education
Wimaladhamma K, Rev.	Perceptions of People with Mental Disorders about their Mental Health Condition: An Exploratory Study	MPhil	Psychology, Philosophy and Education

Abeykoon AMSP	Parenting of Adolescent: An exploratory study of Parenting Styles	MPhil	Psychology, Philosophy and Education
Ekanayake LI	A qualitative study on factors associated with symptoms of elderly depression in Sri Lanka	MPhil	Psychology, Philosophy and Education
Durage UVN	A study on the effectiveness of an awareness program to improve preschool children's knowledge of child sexual abuse	MPhil	Psychology, Philosophy and Education
Premakumar PM	Evaluation of Flood Disaster and Impacts on Agriculture Sector in Batticaloa District (A Case Study on Porathivu Pattu D.S.D)	MPhil	Social Sciences
Udayanga, KAS	Fostering and Enabling Environment for Early Childhood Care and Education of the Estate Sector in Sri Lanka	MPhil	Social Sciences
Jeyatheeswaran G	Interactions between the Jaffna Kingdom and the Southern Kingdoms of Medieval Sri Lanka	MPhil	Social Sciences
Rathanasara K, Rev.	An Investigation into the Historical Usage of the "Jambudipa" Concept	MPhil	Social Sciences
Sandimar, Rev.	Pali Literature of Rāmaññadesa (A Historical Survey of Pali literature of Rāmaññadesa from the Sixth Century CE to the Fifteenth Century CE)	MPhil	Religious and Cultural Studies
Suriyadaza, Rev	A Critical Examination of Political Involvement of the Sangha in Modern Myanmar	MPhil	Religious and Cultural Studies
Sucata, Rev.	The Emergence and Expansion of Buddhism upto the 01 st Century A.D.	MPhil	Religious and Cultural Studies
Piyananda, B. Rev.	A Comparative Study on Preaching Style of Dhammapadaṭṭhakathā and Saddharmarathnāvaliya	MPhil	Religious and Cultural Studies
Wajira K, Rev.	Style and Persuasion: A Buddhist Discourse Analysis within the Framework of the Milindapañha	MPhil	Religious and Cultural Studies
Xulong Lu	A Comparative Study of Western and Buddhist Epistemological Perspectives on Meditation	MPhil	Religious and Cultural Studies
Kularatne BA	An Investigative Study of Poverty Problem through Buddhist Perspective	MPhil	Religious and Cultural Studies
Kariyapperuma, KMDL	Variation Between the Little Tradition and the Great Tradition of the Literature reflected in Classical Sinhala Prose and the Sinhalese Diglossia (A Critical Study based on some selected Classical Sinhala Prose Works)	MPhil	Languages and Literature Studies
Panneerselvam M	Upcountry Tamil Novels: A Thematic Study from a Cultural Perspective	MPhil	Languages and Literature Studies
Indananda I. Rev.	Life of the Subaltern (non-elite) in British Colonial Sri Lanka as depicted in Modern Sinhala Novels with Historical Themes: A Critical Study	MPhil	Languages and Literature Studies
Lenaduwa L.L.Y.R.	Impact of Identity-based Motivation on Identity-based Consumer Behaviour and Purchase Intention: A study of Gem and Jewellery Industry in Sri Lanka	MPhil	Economics & Management

Li Xiao Fang, Rev.	A Study and Translation of the Scripture on Ten Reflections	MA	Religious and Cultural Studies
Chen Yuan, Rev.	A Study on the Education of Buddhist Nuns in Contemporary China	MA	Religious and Cultural Studies
Hao Yanbo, Rev.	A Comparative Study on the Formless Threefold Refuge Thought in the Platform Sutra by Zong Bao and the Three Refuges Thought in the Sutta Pitaka	MA	Religious and Cultural Studies
Shi Yanpeng, Rev.	Buddhist Principles Reflected in Shaolin Precepts	MA	Religious and Cultural Studies
Lin Jia Jia, Rev.	A Semantic Analysis of Rupa-Skandha in Abhidharmakosabhasya: Chinese Interpretations based on Chinese Masters Puguang and Fabao	MA	Religious and Cultural Studies
Suo Kaixin, Rev.	A Study of Holographic Cosmology in Ten Mysterious Gates Theory of Huayan Doctrines	MA	Religious and Cultural Studies
Shi Tongyi, Rev.	A Comparative Study of <i>Ānāpāsati</i> in the <i>Visuddhimagga</i> and the <i>Six Dhamma Gates to the Sublime</i>	MA	Religious and Cultural Studies
Zhen Yanfei, Rev.	A Study of Attendant's Rules of the Chan Sect in China	MA	Religious and Cultural Studies
Shi Youru, Rev.	A Study of the Bell and Signaling Board in the Chan Hall of Chinese Buddhist Monastery	MA	Religious and Cultural Studies
Jin Dou, Rev.	Some Debates on Lv Cheng's "One Hundred Reasons Why Sūragama Sūtra is Apocryphal"	MA	Religious and Cultural Studies
Shao Jinyue, Rev.	An Analytical Study of Pūrva-Pranidhāna in Sūtra on Merits of the Fundamental Vows of the Seven Buddhas of Lapis Lazuli Radiance Master of Healing	MA	Religious and Cultural Studies
Lin Pingping, Rev.	A Critical Analysis of the Doctrine of the Northern Chan School	MA	Religious and Cultural Studies
Zheng Huixin, Rev.	A Comparative Study of Transforming Consciousness into Wisdom in the Mahāyānasamgraha-Śāstra and the Vijnāptimātratāsiddhi - Śāstra	MA	Religious and Cultural Studies

Source: Registrar's Office, PGIHS

The 2022 Research Congress at the PGIHS make a defining moment of higher education in post-pandemic Sri Lanka. As the mode of education transformed from virtual to in-person, the PGIHS stood its ground to organize the congress physically this year, thus, opening a wide space for postgraduate students to share their research experience. The PGIHS has taken initiative to disseminate and share knowledge created by conducting conference and facilitating publication of research outcomes. In 2022, the Institute conducted successfully its 5th Annual Research congress on 16th December at the institute auditorium in honourable attendance of Professor M.D. Lamawansa, the Vice Chancellor of University of Peradeniya. A total of 92 abstract submissions were received for the PGIHS-RC 2022. Out of 92 above, 65 abstracts were selected for oral presentations at the congress and published in the Congress Proceedings.



The Institute intends to provide more resources and facilities to encourage and support research undertaken by its postgraduate students while maintaining a productive and high quality profile of research through publication and presentation. The effort will be taken to broaden the current engagement of the Institute in research and development activities by creating effective links in higher education and research programs with local and/or foreign individuals, groups and reputed organizations. Links and collaborations with local bodies such as ministries, departments and agencies, NGOs, private sector and other higher educational and training institutes will also be established to enhance the quality of degree programs.

SECTION 9 GENERAL CONVOCATION AND DIPLOMA AWARDING CEREMONY

The degree certificates of the graduating students of the PGIHS were ceremonially presented at the General Convocation of the University held on 23rd May 2022 and 31st August 2022. Six hundred and ninety three (693) students of the Master of Arts, Master of Development Practice, Master of Education Master of Philosophy and Doctor of Philosophy degree programmes of the PGIHS graduated in the year 2022.



SECTION 10 REPORT OF THE INTENDED GOALS TO BE ACHIEVED BASED ON THE SUSTAINABLE DEVELOPMENT

All academic and research programmes and courses of the institute are abided by the objectives described in the subsection 17(d) in the section III of the 19th audit act for year 2018.

All research activities are according to the following sustainable goals (Goals 1,2,3,4,5,6,8,9,10,12,13,15 and 16). And all academic programmes and courses, are in accordance with the goals:1,4,5,11,13,15 and 16.

The tentative plan of the institute to achieve sustainable goals was forwarded to the Board of Management and it was approved. A team of members headed by two members of the Board of Management were appointed to develop the plan further. The institute is currently working on the plan to achieve the sustainable goals.

The following degree programmes in accordance with the sustainable goals were introduced by the Postgraduate Institute of Humanities and Social Sciences.

1. The Postgraduate Degree on Environmental Management
2. The Postgraduate Degree on Sustainable Tourism
3. The Postgraduate Degree on Human Rights and Multiculturalism
4. The Postgraduate Degree on Community Development and Planning

Apart from the above, the degree programmes provide knowledge and training concerning a wide range of subjects including, Disaster Management, Water Resources Conservation.

The institute has already initiated a programme and a development project involving Disaster management. The institute, supports University of Peradeniya to achieve sustainable goals based on the electricity and water consumption, Garbage disposing and environment conservation.

SECTION 11 FOREIGN/ LOCAL COLLABORATIONS

The National Languages Equality Advancement Project (NLEAP)

The National Languages Equality Advancement Project (NLEAP), funded by the Government of Canada and implemented by Alinea International, represents Canada's commitment to support Sri Lankan aspirations to foster reconciliation, national unity, and peace and security by leveraging language rights to broaden inclusion. It equally provides a vehicle in which the Government of Sri Lanka effectively demonstrates its commitment to the progressive realization of constitutional linguistic rights through the implementation of the Official Language Policy.

The National Language Equality Advancement Project has offered a grant to the Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya to undertake a research project entitled "Implementing constitutional policy of Language in a Multicultural Society: A Study of Political, Cultural & Institutional Factors Affecting Effective Implementation of Language Policy in Sri Lanka".

This is a one-year project force about Language Right Promotion. Professor G.D.R.U.U Abeyrathne, Department of Political Science, Faculty of Arts, University of Peradeniya, working as a project coordinator of this project. Professor J.M.A. Jayawickrama, Professor A.M.N. Bandara, Dr. R.Ramesh, Dr. S. Baskaran from the university of Peradeniya and Dr. W.M.Rohan Laksiri and Dr. Suranjith Gunasekara from the University of Ruhuna working as other researchers of this project. The overall monitoring and evaluation of this project done by the Professor S.J.S. de Mel, the Director of the Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.



Data collection for this project was done based on Central, Southern, Northern and Western provinces and specifically focuses on the public administrators who deliver state services to the people and the rural communities, regional minority communities, war-affected persons, women, youth, people with special needs seeking different state services.



In the last few months of the year 2022, the work of this ongoing project has been completed by 80 percent. The project team has completed focus group discussions and interviews at Nagoda, Negombo, Vauniya and Kothmale study areas. Further, they completed questionnaire surveys at the same locations. The project team has so far completed three chapters of the

book, such as an introductory, an evaluation of language policy and a chapter on the comparative study of language policies in Canada, India and Sri Lanka.

SECTION 12 GENERAL ADMINISTRATION

The institute implemented measures to streamline the general administration process considering managerial and functioning shortcomings/issues related to operational activities. Some of the issues were taken up as audit queries in the previous year. Regulatory requirements for sub-committees and other administrative functions and programme bylaws approved by the Board in 2021 and were implemented in 2022. The Audit and Management Committee of the Institute met three times and the Finance Committee met four times in the year 2022. The institute completed the activities of preparation of fixed asset register and reconciliation of assets. Preparation of the Inventory Book of the Institute was completed by the year and the process of reconciliation of value of assets was completed.

However, the Institute implemented further adjustments to improve its weak areas of operation and consolidate the position it achieved. The institute conducted meetings of decision-making bodies such as Board of Management, Boards of Study and sub-committees as often as possible during the year 2022 to get better progress at the institute. As a result, we could get permission from MIS for the new generator for our institute to do our work and study process as usual with the economic crisis in the country.

In the year 2022, an IQAC (Internal Quality Assurance System) coordinator was recruited to further improve the updated IQAC unit and through this we will enable to setup internal quality assurance mechanism and by that continuously improve the quality of all core function of PGIHS to ensure the highest standards of quality in academic and administrative matters of our institute.

SECTION 13 FINANCIAL PERFORMANCE

This section highlights the financial position of the Institute in the year 2022. Table 11 gives details of operating revenue, operating expenditure and surplus of the Institute in 2021 and 2022. The operating revenue of the Institute mainly consists of fees and charges collected from students, interest income and recurrent grants from the Treasury. The operating revenue of the Institute increased to 169.106 million rupees in 2022 from 157.312 million rupees in 2021 by nearly 49 million rupees due to increase of operations in 2022.

Table 11
Operating Revenue and Expenditure and Surplus of the PGIHS 2021 and 2022
(By 31st December)

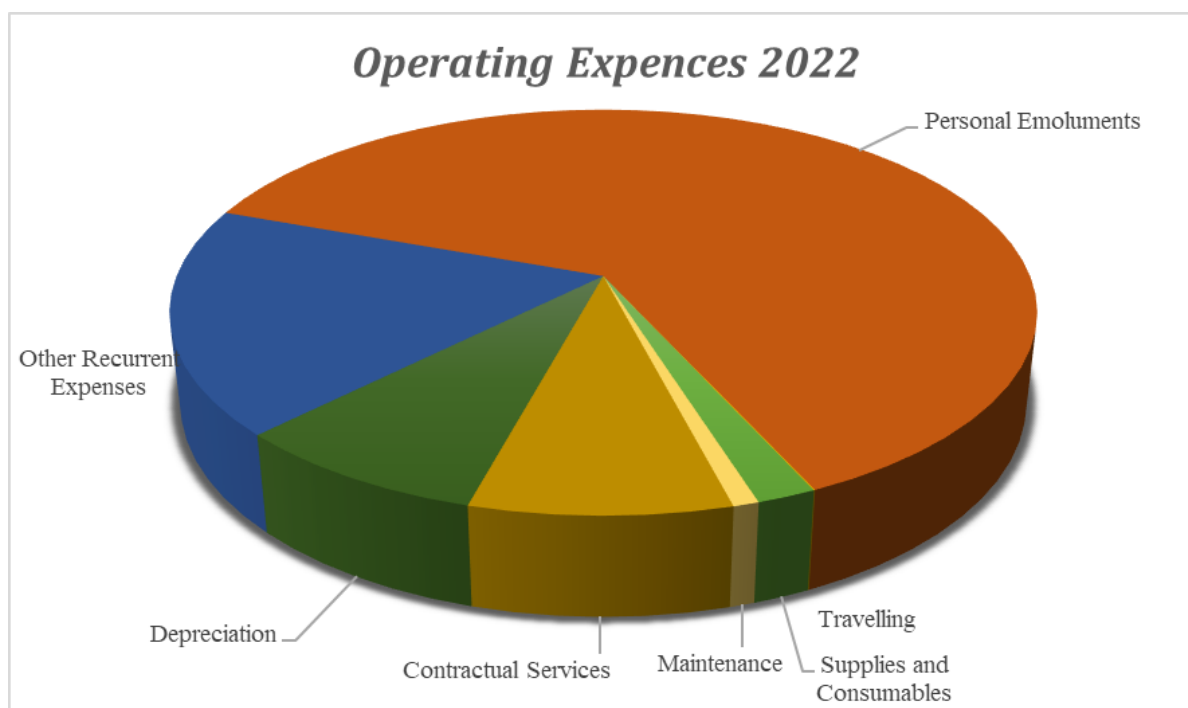
Revenue/ Expenditure	2021		2022	
	Rs.	%	Rs.	%
Operating Revenue				
Internal Income (Programme Fees and Charges such as registration, academic, examination, etc. and interest income)	133,852,761.84	84.51	149,452,107.34	88.37
Recurrent Grants	23,200,000.00	15.49	19,654,000.00	11.63
Amortization of Government Grants	259,408.74	0.00	--	--
Total Operating Revenue	157,312,170.58	100.00	169,106,107.34	100.00
Operating Expenses				
Personal Emoluments	58,047,112.46	58.12	69,777,746.43	62.64
Travelling	34,300.00	0.25	40,000.00	0.04
Supplies and Consumables	1,844,746.05	3.28	2,113,789.75	1.89
Maintenance	590,807.00	0.26	920,230.00	0.82
Contractual Services	8,605,754.68	11.94	9,221,306.92	8.28
Depreciation	9,043,168.60	8.83	9,213,012.38	8.28
Other Recurrent Expenses	9,829,602.53	17.33	20,111,529.59	18.05
Total Operating Expenses	87,995,491.32	100.00	111,397,615.07	100.00
Net Surplus	69,316,679.26	100.0	70,034,596.34	100.00

Note: * Net Surplus as a % of Total Operating Revenue.

Source: Finance Division, PGIHS

Figure 4 also give the details of operating expenditure of the Institute. Payments of personal emoluments, contractual services and other recurrent spending remain as major components of operating expenditure of the Institute. Payment of personal emoluments includes salaries and wages of permanent administrative staff and contractual staff and payment of visiting lecture fees, supervision fees, etc. Contractual services payments include payment for security services, cleaning and sanitary services, vehicle hires, telecommunication and internet services, etc. The operating expenditure of the Institute stood as 111.397 million rupees in 2022. It reported a 21% increase compared to 2021 figure of 87.995 million rupees.

Figure 4
Percentage Distribution of Operating Expenses – 2022



During the year 2022, the Institute reported a net surplus of 57.708 million rupees. The net surplus of Institute has increased to 69.316 million rupees in 2022 by about 11.6 million rupees.

Table 12 gives the Financial Position of the Institute in 2021 and 2022. The net assets and equity of the Institute increased from 286.585 million rupees in 2022 to 352.427 million rupees. These numbers indicate that the Institute has achieved a better financial performance and financial position over the last two years, 2021 and 2022. Further, the Board of Management of the Institute has decided to utilize the accumulated surplus funds for the construction of new academic and administrative capacities and to provide more facilities and incentives for the students. The Institute also plans use these surplus funds to enhance its research capacities by way of creating scholarship schemes and establishing research grant scheme.

Table 12
Financial Position of the Institute, 2021 and 2022 (By 31st December)

Item	2021	2022
	Rs.	Rs.
Assets		
Current Assets	281,716,184.89	349,310,627.66
Non- current Assets	32,342,256.31	46,985,808.29
Total Assets	314,058,441.20	396,296,435.95
Liabilities		
Current Liabilities	23,971,294.12	39,583,094.62
Non-Current Liabilities	3,504,723.50	4,285,717.00
Total Liabilities	27,476,017.62	43,868,811.62
Net Assets	286,585,423.58	352,427,624.33
Equity		
Capital Grants	20,813,086.62	27,812,282.48
Accumulated Funds	166,935,371.08	242,510,984.50
Other Components of Equity	16,002,729.76	16,571,224.08
Surplus	69,316,679.26	57,708,492.27
Grants - Minnan Buddhist College	6,999,195.86	--
Donation Fixed Assets	6,515,361.00	7,824,641.00
Net Equity	286,582,423.58	352,427,624.33

Source: Finance Division, PGIHS

SECTION 14 POTENTIALS AND PROSPECTS

The Institute plans to expand and diversify its postgraduate programs by widening the access to existing programmes and introducing new programmes within interdisciplinary and a multidisciplinary focus. The Institute will continue the development of new degree programmes as identified in the Corporate Plan and as the need arise. It will also engage in conducting short-term training programmes for the workforce in collaboration with private and public institutions such ministries and other relevant bodies.

The Institute will continue to conduct its annual research congress, symposia, briefing sessions, workshops and training sessions to enhance research and working capacity of its students and others in general. The postgraduate students and other researchers will be encouraged to publish their research work in the research journal of the PGIHS, Journal of Humanities and Social Sciences.

The Institute intends to provide more resources and facilities to encourage and support research undertaken by postgraduate students of the Institute while maintaining a productive and high quality profile of research through publication and presentation. The effort will broaden the current engagement of the Institute in research and development activities by creating effective links in higher education and research programs with local and/or foreign individuals, groups and reputed organizations. Links and collaborations with local bodies such as ministries, departments and agencies, NGOs, private sector and other higher educational and training institutes will be established to enhance the quality of degree programs and the research of the Institute. Links and collaborations with foreign institutions will provide opportunities for the Institute to internationalize its degree programmes and provide foreign training and exposure to its students. The successful implementation of the Corporate Plan 2018-22 and successive actions plans is expected to raise the Institute as a leading higher education and research institute in the country and the region.



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

පිපිසිප්/කේඩ්/ඩී/පීපීඅයිඑච්එස්/2023/08
உமது இல.
Your No.

දිනය
திகதி
Date

2023 මැයි 17 දින

අධ්‍යක්ෂ

මානව ශාස්ත්‍ර හා සමාජ විද්‍යා පශ්චාත් උපාධි ආයතනය

මානව ශාස්ත්‍ර හා සමාජ විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

මානව ශාස්ත්‍ර හා සමාජ විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්, සාරාංශගත වැදගත් ගිණුම්කරණ ප්‍රතිපත්තිවලින් සමන්විත 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19-දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණුවලින් වන බලපෑම හැර, මානව ශාස්ත්‍ර හා සමාජ විද්‍යා පශ්චාත් උපාධි ආයතනයේ මූල්‍ය ප්‍රකාශන තුළින් 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

(අ) සමාලෝචිත වර්ෂය තුළ ලැබී තිබුණු රු.1,309,280 ක පරිත්‍යාග ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත 11 ප්‍රකාරව ගිණුම්ගත කර නොතිබුණි.

(ආ) ඉකුත් වර්ෂයේ ක්ෂය වෙන් කිරීම් වැඩිපුර සටහන් කිරීමේ වරද සමාලෝචිත වර්ෂය තුළ නිවැරදි කිරීමේදී සම්පූර්ණ අරමුදලට හා සම්පූර්ණ ක්ෂය ගිණුමට දෝෂ සහිත ලෙස පිළිවෙලින් හර හා බැර කිරීම හේතුවෙන් සම්පූර්ණ අරමුදල් ශේෂය හා සම්පූර්ණ ක්ෂය ගිණුම රු.514,315 කින් පිළිවෙලින් අඩුවෙන් හා වැඩියෙන් දක්වා තිබුණි.



(ඇ) පශ්චාත් උපාධි පාඨමාලා සම්පූර්ණ කිරීමට ලබා දී ඇති උපරිම කාල පරිච්ඡේදය තුළ පාඨමාලා ගාස්තු ආදායම් අදාළ වර්ෂයේ ආදායමක් ලෙස හඳුනා ගැනීම හා එම උපරිම කාලසීමාව තුළ-අයනොවූ ආදායම ලියාහැරීම ආයතනයේ ප්‍රතිපත්තිය වුවද, පාඨමාලාවන් 09 කට අදාළව එම කාලසීමාව තුළ නොලැබුණු රු.11,119,837 ක පාඨමාලා ගාස්තු ආදායම ලියා හැරීමකින් තොරව මූල්‍ය ප්‍රකාශනවල ජංගම වත්කම් යටතේ දක්වා තිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වවිගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 ආයතනයේ 2022 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබාදීමට බලාපොරොත්තු වන මානව ශාස්ත්‍ර හා සමාජ විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2022 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මාගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මාගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මාගේ විගණනයට අදාළව, මාගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබාගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මාගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

මානව ශාස්ත්‍ර හා සමාජ විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2022 වාර්ෂික වාර්තාව කියවන විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, ආයතනය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය ආයතනය ආවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා

ආයතනයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

ආයතනයේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) උප වගන්තිය ප්‍රකාරව, ආයතනයේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්ස්පන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මගහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාළත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය.

කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත්වී ඇති බව සහ හෙළිදරව්කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ත ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

2.1.1 මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණුවලින් වන බලපෑම හැර, 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා ආයතනය පවත්වාගෙන ගොස් තිබුණි.

2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ)(iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ආයතනයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ)(iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ආයතනයේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට ආයතනය සම්බන්ධව යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්ත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණය හැර යම් අදාළ ලිඛිත නීතියකට හෝ ආයතනයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති/ විධානයට යොමුව

නිරීක්ෂණ

(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

2021 නොවැම්බර් 16 දිනැති අංක PE/01/2021 දරන රාජ්‍ය ව්‍යාපාර චක්‍රලේඛයේ 6.6. ඡේදය

මුදල් වර්ෂය අවසන්වී මාස 05 ක් ඇතුළත ආයතනයේ විගණිත වාර්තාව සමඟ කාර්යසාධනය ඇතුළත් වාර්ෂික වාර්තාව හා ශ්‍රීත්වයෙන් පාර්ලිමේන්තුවේ සභාගත කළයුතු වුවත්, ආයතනය විසින් 2020 හා 2021 වර්ෂවලට අදාළ වාර්ෂික වාර්තා මේ දක්වාම පාර්ලිමේන්තුවේ සභාගත කර නොතිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ආයතනයේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

බලතල, කර්තව්‍ය සහ කාර්යයන්ට යොමුව

නිරීක්ෂණ

(අ) 1978 අංක 16 දරන විශ්වවිද්‍යාල පනතේ 25 වන වගන්තිය

ආයතනය විසින් පවත්වාගෙන යනු ලබන පශ්චාත් උපාධි පාඨමාලා 54 ක් සඳහා සමාලෝචිත වර්ෂය අවසන් වන විටත් විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාවේ අනුමැතිය ලබා ගෙන නොතිබුණි.

(ආ) විශ්වවිද්‍යාල අධ්‍යයන කාර්යය මණ්ඩලයේ ආචාර ධර්ම හා අධ්‍යයන වගකීම් පිළිබඳ මාර්ගෝපදේශ සංග්‍රහය - 2015 - මාර්ගෝපදේශ 25

ආචාර්ය මණ්ඩලය හා ශිෂ්‍යයින් අතර ද්වි සම්බන්ධතාවයක් ඇති වීමේ තත්ත්වයන් අනාවරණය කර ගැනීම සඳහා විධිමත් ක්‍රමවේදයක් ආයතනය විසින් ක්‍රියාත්මක කර නොතිබුණි.

(ඇ) 2016 මාර්තු 01 දිනැති අංක 04/2016 දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභා චක්‍රලේඛය

i. 4.5 ඡේදය

2018 වර්ෂයේ සිට 2020 වර්ෂය දක්වා කාලය තුළ ක්‍රියාත්මක කරන ලද පාඨමාලා 20 කට අදාළව අයවැයගත එකතු ආදායම රු.308,973,800 ක් සම්බන්ධයෙන් එම පාඨමාලා අවසානයේ දී මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට කටයුතු කර නොතිබුණි.

ii. 2 හා 4.5 ඡේද

ශුන්‍ය පදනම (Zero Base) යටතේ ස්වයං මූල්‍ය උත්පාදන ක්‍රියාකාරකම් පවත්වාගෙන යා යුතු බවට දන්වා තිබියදීත්, 2018 ජනවාරි 01 දින සිට

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ආයතනයේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාල සීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

(අ) අනුමත සේවක සංඛ්‍යාව ඉක්මවා කොන්ත්‍රාත් පදනම මත සේවකයින් 20 දෙනෙකු බඳවාගෙන සමාලෝචිත වර්ෂය තුළ රු. 9,087,356 ක වැටුප් හා දීමනා ගෙවා තිබුණි.

(ආ) ආයතනයේ පිවිසුම් මාර්ගය පුළුල් කිරීමට සහ වාහන නවකා කැබීමට ගරාජයක් හා පැති බැම්මක් ඉදිකිරීම සඳහා 2019 පෙබරවාරි 28 දින රු.4,666,843 කට ගිවිසුම්ගතව 2019 මැයි 27 දින වන විට වැඩ අවසන් කිරීම සඳහා ඉදිකිරීම් කොන්ත්‍රාත්කරුවෙකු වෙත පවරා තිබුණ ද ගිවිසුම්ගත කාලය ඉකුත් වී වසර 3කට වඩා කාලයක්ගතවී තිබියදීත් සමාලෝචිත වර්ෂයේ අවසාන දින වන විටත් එහි වැඩ අවසන් කර නොතිබුණි.

(ඇ) University Network for Disaster Risk Reduction and Management in Indian Ocean ව්‍යාපෘතිය සැලසුම් කළ පරිදි ආරම්භ නොකිරීම හේතුවෙන් ඒ වෙනුවෙන් ලැබී තිබුණු ප්‍රදානවලින් 2021 වර්ෂයේදී මිලදී ගත් රු.6,271,631 ක උපකරණ වසරකට වැඩි කාලයක් නිෂ්කාර්යව පැවතුණි.

(ඇ) National Languages Equality Advancement Project (NLEAP) ව්‍යාපෘතිය 2022 ජනවාරි 01 සිට 2022 දෙසැම්බර් 31 දක්වා කාලය තුළ නිමකිරීම සඳහා රු.9,700,000 කට ගිවිසුම්ගතව තිබුණු අතර සමාලෝචිත වර්ෂය අවසාන දින වන විට රු.5,446,039 ක් වැය කර තිබුණි. ගිවිසුම්ගත කාලය ඉක්මවා තිබුණු එම ව්‍යාපෘතිය තුළින් අපේක්ෂිත අරමුණු කිසිවක් ඉටු වී නොතිබුණි.

(ඉ) ඉකුත් වර්ෂයට සාපේක්ෂව සමාලෝචිත වර්ෂයේදී පශ්චාත් උපාධි පාඨමාලා සඳහා සියයට 75 කින්, දර්ශනවේදී පාඨමාලා සඳහා සියයට 95 කින් සහ දර්ශන ආචාර්ය උපාධි පාඨමාලා සඳහා සියයට 83 කින් සිසුන් බඳවා ගැනීම අඩු වී තිබූ අතර විදේශ ශිෂ්‍යයින් බඳවා ගැනීම ද සියයට 33 කින් අඩු වී තිබුණි.

ඩබ්ලිව්.පී.සී. වික්‍රමරත්න

විගණකාධිපති

2022 June 19

Senior Assistant Auditor General
Office of the Assistant Auditor General,
Ministry of Power and Energy Building,
Yatinuwara Street,
Kandy.

KDA/D/PGIHS/2023/08

Audit Report of the Postgraduate Institute of Humanities and Social Sciences for the year ended in December 31, 2022 in accordance with sub section 12 of the Universities Act No. 19 of 2018.

This letter is in reference to the above Audit Report. This letter will answer the queries put forward by you for the year ended on 31st December 2022. The documents and reports necessary to prove the following have been attached.

1.2. Background for the opinion

- a) According to your observation, fixed assets worth Rs. 1,309,280.00 received as donations have been omitted due to an omission in the preparation of the financial statement for the year 2022, when financial statements should be submitted according to Sri Lanka Public Accounting Standard 11, and corrections will be made in the financial statement for the year 2023.
- b) The wrongly accounted journal no. PGIHS/JV/2022/44 mentioned in your audit query has been shown to be the excess and deficiency of Rs. 257,157.65 will be corrected in the preparation of 2023 accounts.
- c) For courses where there are still effective students after the maximum period given to complete the degree course, the course fees still receivable by them are shown as course fees receivable under current assets. In the year 2023, they will be reviewed again and arrangements will be made to recover the course fees due from them or write off the dues from their books of account

2.2.2. Acting in disobedience to general or special orders

- a) The annual report of the institution for the year 2020 was handed over to Parliament on 29th March 2023, which was given by the Ministry of Education. Also, the annual report related to the year 2021 was submitted to the Ministry of Education in November 2021 and the shortcomings pointed out by the Ministry of Education on December 29, 2021 have been corrected and translated into three languages. It is ready to be presented to Parliament on a date to be notified by the Ministry of Education. (Annexure 01)

2.2.3 That the powers, duties and functions of the institution have not been acted upon

a) Universities Act No. 16 of 1978

These courses have been developed and offered from time to time in 1950 with the approval of the Senate and Governing Council of the University of Peradeniya before the establishment of the University Grants Commission. However, according to the directives of the University Grants Commission, the institute forwarded the information about this grant to the University Grants Commission on December 4, 2019 to obtain the approval of the University Grants Commission for these grants. At present, the relevant course schemes have been referred to the Quality Assurance Council of the University Grants Commission for review and the relevant approval is to be given by the Quality Assurance Council. (Annexure 02)

b) Code of Ethics and Academic Responsibility 2015
Guidelines 25

On April 4, 2021, Peradeniya University introduced a policy that there should be no dual relationship between the teaching staff and students. The relevant decision has been approved by the management board of the institute on December 30, 2021 in the 41st Board of Management meeting of the institute.

Thus, the institution has included in the letter of appointment given to the teaching staff that there should not be double relationship between the students. (Annexure 03)

c) University Grants Commission Circular No. 4/2016 dated 1st March

i. Paragraph 4.5

The institution maintains separate books for each study program to record the expenses incurred for each study program and all the expenses are recorded in the respective notebooks. The expenses related to those courses are mentioned in the pages allocated according to the expenditure budget headings given in the budget documents. In this way, the costs related to each course are maintained separately, so it is possible to identify the costs related to those courses and prepare the related financial statements. In the future, the financial statements related to each course will be published at the end of those courses.

ii. Paragraphs 2 and 4.5

Since money is spent when students register for a course, there is a temporary surplus of money in the institution at that time. Since the excess money is maintained in the company's current account, the amount is invested in short-term fixed deposits subject to the approval of the management board.

2.2.4 That the company's resources have not been used sparingly, efficiently and effectively within the time limits and in accordance with the relevant regulations.

- a) It is true that 20 employees are working in the company on contract basis. When the number of students entering the institution increases and the institutional work expands, employees should be employed accordingly. Humanities and Social Sciences Postgraduate Institute has identified the new positions required by the institution in accordance with the increasing need and accordingly requests have been made to the University Grants Commission and the Department of Management Services for the approval of permanent staff positions on several occasions. At present, the institution is engaged in the approval of the relevant positions.

However, until the relevant positions are approved and the institute hires permanent staff for those positions, the institute will employ the above employees on contract basis with the approval of the management board of the institute according to the University Grants Commission circular 2016/04.

- b) The work of the contractor who was awarded the contract for widening the side wall and entrance road of the institution was supervised by the Works Department of the University of Peradeniya. The contractor completed a part of the relevant contract and forwarded a bill for that part to the institution on 02 April 2019, which was forwarded by this institution to the works engineer of the university on 06 April 2019. But due to the administrative issues in the university's work department, the evaluation of the work done by the contractor was delayed (until August 01, 2019) and the approval of payment for the additional work was also delayed by many days. Due to these reasons, the payment to the contractor was delayed and the resumption of work on the project was delayed until the contractor made these payments. (Date of approval of payment for additional work done 30 December 2019). Due to these reasons, the respective contract could not be completed on the due date.

However, with the appointment of the new works engineer, the administrative problems in the works department were alleviated and the relevant payments were made to the contractor. The Works Engineer agreed to approve and make payment for the additional work completed by the contractor.

Due to the adverse weather in the country in the year 2020, the work was further delayed and the contractor extended the contractual periods of the relevant agreements and guarantees until February 28, 2022 and resumed the remaining work of the contract and by February 12, 2022, the contractor All the works have been completed and by now the necessary arrangements have been made for the payment of the relevant bills. (Annexure 04)

- c) For the UN4DRR project, in the month of December 2021, Rs. 6,271,361 worth of equipment was purchased and the first knowledge dissemination workshop using the equipment was held on April 7, 2023 and the second workshop is currently planned to be held on April 28, 2023. Also, the first certificate course is scheduled to start in May 2023 have done. Also, the related project coordinator has taken steps to use the relevant equipment

for other undergraduate and postgraduate courses conducted by the Department of Geography.

- d) The NLEAP project was expected to start on January 01, 2022, but due to delay in getting the funds, the project has been started from February 01, 2022. Since this project will be fully implemented as a research project, transportation problems have arisen due to unstable conditions and fuel crisis in the country to go to the research areas to collect data. However, Rs.5,710,701.09 out of Rs.5,874,000.00 have been utilized for the project by the end of the year. Necessary measures have already been taken to extend the period of this project till June 30, 2023, and after the completion of data collection and data analysis, the preparation of the final report is underway.

- e) It is true that in the year 2022, there was a decrease of 75% in the number of students enrolled in Master's degree courses, 95% in Master of Philosophy courses and 85% in PhD courses. The reason for this is that although in previous years students were separated in the middle of the year, due to the current situation in the country, the institution had to postpone the admission of students for the year 2022 until January 2023.

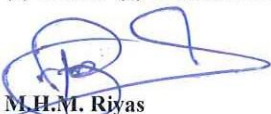
Director,
Postgraduate Institute of Humanities and Social Sciences

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2022

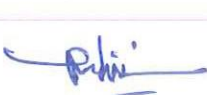
<i>As at 31st December</i>	<i>Note</i>	<i>2022</i>	<i>2021</i>
		<i>Rs.</i>	<i>Rs.</i>
ASSETS			
Current Assets			
Cash & cash equivalents	01	2,524,091.20	722,486.15
Trade & other receivables	02	115,715,119.98	104,681,178.17
Inventories/Stocks	03	3,447,696.85	2,985,299.47
Loans & advances	04.1	585,553.00	609,716.00
Investment	05	227,038,166.63	172,717,505.10
		349,310,627.66	281,716,184.89
Non-current Assets			
Property, plant & equipment	06	45,565,019.29	30,781,767.31
Loans & advances	04.2	1,420,789.00	1,560,489.00
		46,985,808.29	32,342,256.31
Total Assets		396,296,435.95	314,058,441.20
LIABILITIES			
Current Liabilities			
Deferred Income	07.1	23,384,077.13	12,196,613.28
Payables	08	9,494,389.98	5,275,114.24
Accrued expenses	09	6,204,627.51	5,919,566.60
Provision for Audit Fees	10	500,000.00	580,000.00
		39,583,094.62	23,971,294.12
Non-current Liabilities			
Deferred Income	07.2	278,000.00	210,000.00
Provision for gratuity		4,007,717.00	3,294,723.50
		4,285,717.00	3,504,723.50
Total Liabilities		43,868,811.62	27,476,017.62
Total Net Assets		352,427,624.33	286,582,423.58
NET ASSETS/EQUITY			
Capital Grants (spent & unspent)	11	27,812,282.48	20,813,086.62
Grants - Minan Buddhist College - China	11	-	6,999,195.86
Donation Fixed Assets	12	7,824,641.00	6,515,361.00
Accumulated fund	13	242,510,984.50	166,935,371.08
Surplus/(Deficit)		57,708,492.27	69,316,679.26
Other components of equity	14	16,571,224.08	16,002,729.76
		352,427,624.33	286,582,423.58
Total Net Assets/Equity		352,427,624.33	286,582,423.58

I certify that the Financial Statements comply with the requirements of the terms of sections 13 (e) and 20(1) of the PGIHS Ordinance No. 02 of 2013, 106 (1) and 107 (b) of the Universities Act No. 16 of 1978 and the Finance Act No. 38 of 1971.


M.H.M. Riyas
Assistant Bursar

The members of the Board of Management are responsible for the preparation and presentation of these Financial Statements for the year ended 31st December 2022. The Board of Management approved the Financial Statements and signed on their behalf.


Prof. S.J.S. de Mel
Director/Accounting Officer





The Accounting policies on pages 6 to 11 and Notes on pages 12 to 18 form an integral part of these Financial Statements.

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2022

<i>For the year ended 31st December</i>	<i>Note</i>	<i>2022 Rs.</i>	<i>2021 Rs.</i>
Operating Revenue			
Recurrent Grant		19,654,000.00	23,200,000.00
Generated Revenue	15	149,452,107.34	133,852,761.84
Amortization of Government Grant		-	259,408.74
		169,106,107.34	157,312,170.58
Operating Expenses			
Personal emoluments	16	69,777,746.43	58,047,112.46
Travelling	17	40,000.00	34,300.00
Supplies and consumables	18	2,113,789.75	1,844,746.05
Maintenance	19	920,230.00	590,807.00
Contractual services	20	9,221,306.92	8,605,754.68
Depreciation	21	9,213,012.38	9,043,168.60
Other Recurrent expenses	22	20,111,529.59	9,829,602.53
Total operating expenses		111,397,615.07	87,995,491.32
Net surplus for the period		57,708,492.27	69,316,679.26

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2022

<i>For the year ended 31st December</i>	Capital Funds Rs.	Accumulated Fund Rs.	Other Component of Equity Rs.	Revaluation Surplus Rs.	Total Rs.
Balance as at 31st December 2021 (retrospectively corrected)	34,327,643.48	236,252,050.34	16,002,729.76	-	286,582,423.58
Net movement of Funds	-	(8,793.95)	568,494.32	22,639,179.36	23,198,879.73
Net movement of Capital Grants	1,309,280.00		-		1,309,280.00
Tution Fees Waive off		(16,371,451.25)			(16,371,451.25)
Surplus/(deficit) for the period	-	57,708,492.27	-		57,708,492.27
Balance as at 31st December 2022	35,636,923.48	277,580,297.41	16,571,224.08	22,639,179.36	352,427,624.33

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2021

<i>For the year ended 31st December</i>	Capital Funds Rs.	Accumulated Fund Rs.	Other Component of Equity Rs.	Total Rs.
Balance as at 31st December 2020 (retrospectively corrected)	24,071,691.22	165,472,216.50	6,646,022.82	196,189,930.54
Net movement of Funds	-	1,479,154.58	9,390,785.01	10,869,939.59
Net movement of Capital Grants	10,255,952.26	-	-	10,255,952.26
	-	-	-	-
Surplus/(deficit) for the period	-	70,034,596.34	-	70,034,596.34
Balance as at 31st December 2021	34,327,643.48	236,985,967.42	16,036,807.83	287,350,418.73

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

<i>For the year ended 31st December</i>		2022	2021
		Rs.	Rs.
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(deficit) from ordinary activities	A	Rs. 57,708,492.27	69,316,679.26
Non -cash movements			
Depreciation		9,213,012.38	9,043,168.60
Provision for gratuity		712,993.50	544,465.50
Provision for audit fees		(80,000.00)	-
Transfers to Votes		(16,371,451.25)	3,178.25
Over/Under provision		(8,793.95)	-
Received Interest from loans		(86,471.78)	(96,444.17)
Received Interest on investments		(20,612,454.71)	(8,740,311.37)
Amortization of government grant		-	(259,408.74)
Total non-cash movements	B	(27,233,165.81)	494,648.07
Cashflow from operating activities (A-B)	C	30,475,326.46	69,811,327.33
Working Capital			
Increase in inventories		(462,397.38)	457,809.27
Increase in deferred tuition fees income		11,255,463.85	(1,170,814.76)
Increase in payables		4,219,275.74	(50,446.75)
Increase in accrued expenses/provisions		285,060.91	600,889.12
Increase in loans and advances		163,863.00	368,915.41
Increase in trade & other receivables		(3,916,522.29)	(34,483,431.84)
Increase in pre payments		-	8,450.00
Increase/(Decrease) in Working Capital	D	11,544,743.83	(34,268,629.55)
Net cash flows from operating activities (C-D)	E	42,020,070.29	35,542,697.78
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(47,805.00)	(4,906,179.13)
Deposit of investments		(121,887,036.39)	(57,201,350.25)
Withdrawals of investment		67,566,374.86	5,000,000.00
Interest on investments		13,495,035.19	7,599,372.32
Received Interest from loans		86,471.78	96,444.17
Increase/(Decrease) from investing activities (E-F)	F	(40,786,959.56)	(49,411,712.89)
Net cash flows from investing activities (E-F)	G	1,233,110.73	(13,869,015.11)
CASH FLOW FROM FINANCING ACTIVITIES			
Government grant for Capital		-	4,000,000.00
Funds received for self Financing Projects (Research and Funds)		17,900,933.12	21,617,956.64
Expenses of Self Financing Projects (Research and Funds)		(17,332,438.80)	(12,261,249.70)
Net cash flows from financing activities	H	568,494.32	13,356,706.94
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (G + H)	I	1,801,605.05	(512,308.17)
Cash & cash equivalents at the beginning of the Period	J	722,486.15	1,234,794.32
Cash & cash equivalents at the end of the Period (I + J)		2,524,091.20	722,486.15

STATUTORY REPORT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE FINANCIAL STATEMENTS OF THE POSTGRADUATE INSTITUTE OF HUMANITIES AND SOCIAL SCIENCES, UNIVERSITY OF PERADENIYA FOR THE YEAR ENDED 31ST DECEMBER 2022

1. GENERAL

The Financial Statements of the Postgraduate Institute of Humanities and Social Sciences for the year ended 31st December 2022 have been prepared in terms of sections 13 (e) and 20 (1) of the Postgraduate Institute of Humanities and Social Sciences Ordinance No. 02 of 2013, 106 (1) and 107 (b) of the Universities Act No. 16 of 1978 and as amended by the subsequent legislations and in pursuance of the Finance Act No. 38 of 1971.

2. ACCOUNTING POLICIES (SLPSAS 1)

Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity and Cash Flow Statement together with the Accounting Policies and Notes (“Financial Statements”) are a general-purpose financial report which have been prepared on an accrual basis and in accordance with generally accepted accounting policies and principles, in conformity with Sri Lanka Accounting Standards (LKAS) / Sri Lanka Public Sector Accounting Standards (SLPSAS) – Volume I published in 2009, Volume II published in 2012 and Volume III published in 2018, in terms of the Universities Act No. 16 of 1978 and Finance Act No. 38 of 1971 and Department of Public Enterprises Guidelines for the preparation and presentation of financial statements. No adjustments have been made for inflationary factors affecting this financial statement.

3. PROPERTY, PLANT & EQUIPMENT (PPE) (SLPSAS 7)

3.1 Property, Plant & Equipment (PPE) are stated at cost of purchase together with any ancillary expenses thereon. The concept of depreciation was adopted in terms of the UGC circular No. 649 of 5th October 1995 & UGC circular 09/2022 of 05th May 2022 and charged to the statement on straight line method. Property, Plant & Equipment maintained on cost method.

3.2 The depreciations are calculated at the following percentages per annum.

a. Building & Structure	05%
b. Office Equipment and Software	20%
c. Laboratory & Teaching Equipment	20%
d. Furniture & Fittings	10%

3.3 LAND

The ownership of the land in which the building of the Institute is constructed belongs to University of Peradeniya. The PGIHS operates as an affiliated Institute to the University of Peradeniya. Hence, the value of the land is not considered in preparation of financial statements of the Institute. However, the value of the land was accounted in the accounts of the University of Peradeniya.

3.4 BUILDING

The building premises where the office and lecture rooms are located have been constructed using the funds generated through offering Postgraduate Degree programmes under the Faculty of Arts. The approximate cost of the construction is Rs. 40 million. A request has been made to the University of Peradeniya to transfer the ownership of this building to the PGIHS. However, the cost of building has not been accounted in the books of accounts of the Institute and the value of the building was accounted in the books of accounts of the University of Peradeniya.

Only the amount spent by the Institute for rehabilitation & improvement works of the building and structure is accounted in the books of the PGIHS.

4. CURRENT ASSETS

Assets classified as current assets on the Financial Position are cash and cash equivalents and those which are expected to be realised in cash during the normal operating cycle or within one year from the reporting date, whichever is shorter.

4.1. INVENTORIES/ STOCKS

Inventories/ Stocks are valued at cost basis. The costs of the inventories/stocks are maintained by using the First-In, First-Out basis (FIFO). The inventories/stocks balance appearing in the statements has been physically verified for the year ended 31st December 2022.

4.2. TRADE & OTHER RECEIVABLES

- Trade and other receivables are stated at the amounts estimated to be realised, and where necessary, provision is made in the Financial Statements.
- Loan Balances to be recovered from the staff as at 31st December 2022 are considered as loans receivable.

4.3. CASH AND CASH EQUIVALENTS

Cash and Cash equivalents consists the balance of the current account and savings account at the Peoples Bank as at 31st December 2022.

5. CASH FLOW STATEMENT (SLPSAS 2)

Cash Flow Statement of the Institute prepare under the indirect method.

6. LIABILITIES & PROVISIONS

- Current liabilities classified on the Financial Performance are those which fall due for payment on demand or within a year from the reporting date.
- Non-current liabilities are those balances that fall due for payment later than one year from the reporting date.
- All known liabilities have been accounted for in preparing the annual Financial Statements.

7. UNIVERSITY PROVIDENT FUND AND EMPLOYEES' TRUST FUND

Employees of the Institute are eligible for University Provident Fund (UPF) contributions as per the Universities Act No 16 of 1978 and Employee Trust Fund (ETF) contributions as per the Employees' Trust Fund Act No.46 of 1980. The University contributes defined percentages on gross emoluments of employees to an approved employees' provident fund (7%), employees' pension fund (8%) and to the employees' trust fund (3%), which are operated externally.

8. POLICY OF GRATUITY (SLPSAS 19)

The provision for gratuity recognised in the Financial Position is at the present value of the Defined Benefit Obligation calculated according to the provision of the SLPSAS 19 at the date of statement of Financial Position.

Actuarial Valuation of Gratuity	Permanent Staff	Contract Basis Staff	Total
	Rs.	Rs.	Rs.
Opening net liability as at 01 st Jan. 2022	2,047,236.00	1,247,487.50	3,294,723.50
Expenses recognized in the Statement of Financial Performance	420,356.00	292,637.50	712,993.50
Closing net liability as at 31 st Dec. 2022	2,467,592.00	1,540,125.00	4,007,717.00

9. STATEMENTS OF FINANCIAL PERFORMANCE (SLPSAS 1)

9.1. All the Expenditure incurred in the running of the education service and maintaining the Capital Assets in state of efficiency has been charged to revenue in arriving at the surplus for the year.

9.2. Expenditure incurred for the purpose of acquiring, extending and improving assets of a permanent nature by means of which is to carry on the business for the purpose of increasing the earning capacity of the education service has been treated as Capital Expenditure.

10. TAXATION

10.1. INCOME TAX

The Institute is exempted from paying income tax under the section 09 of Inland Revenue Act No. 24 of 2017.

10.2. ADVANCE PERSONAL INCOME TAX (APIT)

The Institute currently remits Advance Personal Income Tax (APIT) deducted as per the provisions of the Inland Revenue Act No. 24 of 2017, from monthly earnings of the employees who are liable for payment of income tax which are not a part of the Institute expenditure.

11. CONTINGENT ASSETS AND LIABILITIES (SLPSAS 8)

No contingent assets and liabilities have been recognized by the Institute as at 31.12.2022.

12. GOVERNMENT GRANTS (LKAS 20)

Grants received from the General Treasury of the Government of Sri Lanka through the Ministry of Higher Education/University Grants Commission are recognised as government grants. Presentation of Grants related to Income Method maintains under the Government Grant in the Institute. Details of the Government Grants of the Year 2022 were as follows.

Total Recurrent Grant : Rs. 19,654,000.00

Total Capital Grant : Nil

Description	2022			2021		
	Amount Allocated (Rs. '000)	Amount Released (Rs. '000)	Unreleased amount (Rs. '000)	Amount Allocated (Rs. '000)	Amount Released (Rs. '000)	Unreleased amount (Rs. '000)
Recurrent Grant (Personal Emoluments)	20,734	19,654	1,080	24,000	23,200	800
Capital Grant (Acquisition of Assets)	5,000	Nil	5,000	5,000	4,000	1,000

13. REVENUE RECOGNITION POLICY (SLPSAS 10)

The Board of Management has approved the Income Recognition Policy of the PGIHS to be implemented from 01st January 2021 and the income recognition period is 01st January to 31st December of a particular year.

13.1. SOURCES OF INCOME

The following income sources were identified,

Registration Fees	Rent from Properties
Course Fees	Service rendered to outsiders
Examination Fees	Workshops & Seminars
Interest from Investments	Annual Congress Fees
Interest from loans	Consultancy Fees
Sale of publications & other items	Library Subscription
Other Receipts (Certificate Fees, ID Card Fees)	Application Fees

13.2. MEASUREMENT OF REVENUE

- Revenue measured at the fair value of the consideration received or receivable.
- Course Fees income has evenly distributed through the course fees duration and the over payment related to the particular year recognized as deferred income, while the receivable amount related to the particular year recognized as receivable course fees amount.
- Revenue from tuition fees is recognized over the period of course structure. Accordingly, incomes from programmes are recognized over a period as mentioned below.

PG Diploma, M.A, Diploma in Education (Fulltime)	- 01 Year
M. HRMC, M.EMT	- 15 months
Diploma in Education (Weekend), M.IR, M.ST	- 1 ½ Years
M. Phil, MDP, M.Sc. ST, M. SW	- 02 Years
Ph.D.	- 03 Years

13.3. POLICY OF WAIVE OFF

The Board of Management has approved the Policy of waive off of the PGIHS to be implemented from 01st January 2022. This Standard shall apply for Order to Waive off the receivable amounts generated from the outstanding amounts of the PGIHS students whose maximum course duration period has already lapsed or dropped out of the course.

Accordingly, this year the amount of Rs. 16,371,451.25 is waived off with the approval of the Board of Management after reviewing proper evidences.

14. REVALUATION OF FIXED ASSETS (SLPSAS 07)

Property, Plant and Equipment has been revalued on 01st January 2022 based on cost model.

NOTES TO THE FINANCIAL STATEMENTS

<i>For the year ended 31st December</i>		2022	2021
		Rs.	Rs.
01. <u>CASH & CASH EQUIVALENTS</u>			
People's Bank A/C No. 057-1001-6002-7421 (Current)		1,000,000.00	722,486.15
People's Bank A/C No. 057-2002-3002-7421 (Savings)		1,524,091.20	-
Total		2,524,091.20	722,486.15
02. <u>TRADE & OTHER RECEIVABLES</u>			
Tuition fees receivable (Schedule A)		105,097,034.10	101,195,511.81
Interest receivable (Schedule B)		10,578,085.88	3,460,666.36
Refundable Deposits - Fuel		40,000.00	25,000.00
Total		115,715,119.98	104,681,178.17
03. <u>INVENTORIES / STOCKS</u>			
Stationery & office requisites		3,374,896.85	2,767,809.47
T-shirt Stock		4,550.00	4,550.00
PGIHS tagged bags stock		68,250.00	212,940.00
Total		3,447,696.85	2,985,299.47
04. <u>LOANS AND ADVANCES (Schedule C)</u>			
4.1 <u>Less than 01 year</u>			
Distress loan		579,193.00	591,756.00
Computer loan		5,000.00	6,000.00
Staff Loan		1,360.00	2,040.00
Vehicle Loan		-	9,920.00
		585,553.00	609,716.00
4.2 <u>More than 01 year - 04 years</u>			
Distress loan		1,420,789.00	1,554,129.00
Computer loan		-	5,000.00
Staff Loan		-	1,360.00
Vehicle Loan		-	-
		1,420,789.00	1,560,489.00
Total		2,006,342.00	2,170,205.00
05. <u>INVESTMENT</u>			
Fixed Deposit - (Schedule D)		227,038,166.63	172,717,505.10
Since the investments encash within 01 year, classified as current assets. These are re-investable, when necessary			
Total		227,038,166.63	172,717,505.10

For the year ended 31st December	2022 Rs.	2022 Rs.	2022 Rs.	2022 Rs.	2022 Rs.
06. PROPERTY, PLANT & EQUIPMENT					
	Buildings	Furniture & Fittings	Office Equipment	Lab & Teaching Equipment	Total
<u>Cost</u>					
As at 1st January 2022	6,610,200.23	8,559,150.35	28,442,772.46	16,361,046.18	59,973,169.22
Less/Add: Acquisitions	-	-	47,805.00	1,309,280.00	1,357,085.00
Disposal /Transfer (Revaluation)	-	(1,475,148.35)	(3,518,845.46)	(759,546.18)	(5,753,539.99)
Cost as at 31st December 2022	6,610,200.23	7,084,002.00	24,971,732.00	16,910,780.00	55,576,714.23
<u>Less: Depreciation</u>					
Accumulated Depreciation as at 1st January 2022	(798,682.56)	(3,016,384.77)	(20,166,447.17)	(4,952,729.76)	(28,934,244.26)
Disposal /Transfer		-	(245,369.70)	(11,787.95)	(257,157.65)
Disposal /Transfer (Revaluation)	-	3,016,384.77	20,411,816.87	4,964,517.71	28,392,719.35
Depreciation charged for the period	(330,510.01)	(708,400.20)	(4,986,365.28)	(3,187,736.89)	(9,213,012.38)
Accumulated depreciation as at 31st December 2022	(1,129,192.57)	(708,400.20)	(4,986,365.28)	(3,187,736.89)	(10,011,694.94)
Net Book Value as at 31st December 2022	5,481,007.66	6,375,601.80	19,985,366.72	13,723,043.11	45,565,019.29

<i>For the year ended 31st December</i>	<i>2021</i>	<i>2021</i>	<i>2021</i>	<i>2021</i>	<i>2021</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

06. PROPERTY, PLANT & EQUIPMENT

	Buildings	Furniture & Fittings	Office Equipment	Lab & Teaching Equipment	Total
<u>Cost</u>					
As at 1st January 2021	4,333,265.10	8,121,150.35	25,076,588.46	9,589,065.18	47,120,069.09
Less/Add: Acquisitions	2,276,935.13	477,000.00	3,422,994.00	6,771,981.00	12,948,910.13
Disposal /Transfer	-	(39,000.00)	(56,810.00)	-	(95,810.00)
Cost as at 31st December 2021	6,610,200.23	8,559,150.35	28,442,772.46	16,361,046.18	59,973,169.22
<u>Less: Depreciation</u>					
Accumulated Depreciation as at 1st January 2021	(581,932.34)	(2,172,169.73)	(14,719,602.44)	(2,718,945.13)	(20,192,649.64)
Disposal /Transfer	-	11,700.00	32,716.33	-	44,416.33
Depreciation charged for the period	(216,750.22)	(855,915.04)	(5,724,930.76)	(2,245,572.58)	(9,043,168.60)
Accumulated depreciation as at 31st December 2021	(798,682.56)	(3,016,384.77)	(20,411,816.87)	(4,964,517.71)	(29,191,401.91)
Net Book Value as at 31st December 2021	5,811,517.67	5,542,765.58	8,030,955.59	11,396,528.47	30,781,767.31

07. DEFERRED INCOME (Schedule E)

Opening Balance

12,406,613.28

13,577,428.04

Less

Amount related to the current Year

(12,196,613.28)

(13,503,636.04)

210,000.00**73,792.00****Add**

Deferred course fee amount

23,452,077.13

12,332,821.28

23,662,077.13**12,406,613.28**

7.1 Less than 01 year

23,384,077.13

12,196,613.28

7.2 More than 01 year

278,000.00

210,000.00

Total**23,662,077.13****12,406,613.28****08. PAYABLES**

Library deposits - refundable (Schedule F)

5,904,723.26

4,828,538.86

Library Fees - Payable - (Sep - Dec 2022)

1,540,000.00

-

Payable to University of Peradeniya (Water, Electricity, Security, Uniforms)

319,714.81

22,896.25

Retention/Creditors - Gihan Enterprises

400,281.53

400,281.53

Refundable Performance Security

69,397.60

23,397.60

Stamp Duty Payable - (Oct - Dec 2022)

10,425.00

-

Tax Payable - (Dec 2022)

1,249,847.78

-

Total**9,494,389.98****5,275,114.24**

* Retrospectively corrected due to un-accounted entries related to library deposits in previous year
 (reported 4,812,538.86 + un-accounted amount 16,000.00 = 4,821,118.62)

09. ACCRUED EXPENSES

Visiting lecture fees

2,727,500.00

4,265,300.00

Examination expenses

899,023.00

59,500.00

Telecommunication expenses - Dec 2022

260,259.85

223,256.74

Overtime - Dec 2022

197,269.92

135,399.97

Railway Warrant

27,600.00

-

Fuel & Lubricant

223,764.00

45,576.00

Salaries & Wages - Dec 2022

491,393.15

470,482.52

Cost of Living - Dec 2022

124,800.00

109,200.00

Employees Provident Fund - Dec 2022

64,556.18

65,142.90

Employees Trust Fund - Dec 2022

16,139.04

16,285.72

Security charges

-

257,580.00

Special services - Professional & others

98,904.50

92,750.00

Special services - Council and Committees

6,000.00

-

SEDRIC Project

-

25,000.00

Holiday Payments - Dec 2022

3,604.50

7,285.50

Uniforms

-

1,000.00

Cleaning Services - Dec 2022

82,492.00

111,942.00

Other Recurrent Expenses - Newspaper bills

-

920.00

Monthly Allowance of Rs. 5,000/- (Dec 2022)

67,983.85

-

NLEAP Project (New)

261,737.52

-

Workshops and Seminars

647,900.00

-

Traveling

3,700.00

-

Indo-Sri Lanka Project (End)

-

32,945.25

Total**6,204,627.51****5,919,566.60**

For the year ended 31st December		Note	2022 Rs.	2021 Rs.
10. PROVISION FOR AUDIT FEES				
Opening Balance			580,000.00	580,000.00
Add				
Provision for the year			500,000.00	420,000.00
			1,080,000.00	1,000,000.00
Less				
Payment for the year			(495,000.00)	(420,000.00)
Over Provision			(85,000.00)	-
End Balance			500,000.00	580,000.00
11. CAPITAL FUNDS				
Capital grant spent			18,313,086.62	18,313,086.62
Capital Grant Unspent	11.1		9,499,195.86	2,500,000.00
Grants Received from Minan Buddhist College - China			-	6,999,195.86
Total			27,812,282.48	27,812,282.48

11.1 Rs. 9.499 million was allocated to purchase a Generator for the Institute. The Generator was delivered at the beginning of the month of February 2023.

12. DONATION OF FIXED ASSETS

Norpart Project

Microphone

UN4DRR Project

Compass Clinometer

Compass Hight Meter

Binoculars

Laser Distance Measurer

Rangefinder

Compass

Portable Intergrated Weather Station

Smart Board

Multimedia Projector

Drone with Software

Printer

UPS 10KVA

DSLR Camera

Tablet PCs

Handheld GPS Devices

SEDRIC Project

Laptop

13. ACCUMULATED FUND

Accumulated Fund Account

Contribution to Capital outlay from generated funds

Revaluation Surplus

Total

* Retrospectively corrected due to un-accounted entries related Library Deposit in previous year
(reported 135,152,830.39 - un-accounted amount 16,000.00 = 135,136,830.39)

For the year ended 31st December		2022 Rs.	2021 Rs.
14. OTHER COMPONENTS OF EQUITY			
Research Grants and Other Funds (Schedule G)		16,571,224.08	16,002,729.76
Total		16,571,224.08	16,002,729.76
* Retrospectively corrected due to un-accounted entries related to NORPART Project in the previous year			
15. GENERATED REVENUE			
Registration Fee		7,225,862.27	4,234,767.43
Course fees		116,948,678.57	117,362,252.04
Examination fees		185,000.00	226,668.96
Interest from Investments		20,612,454.71	8,740,311.37
Interest from Loans and Advances		86,471.78	96,444.17
Library Subscription		-	1,035,476.66
Application Fees		3,726,980.85	1,566,758.21
Others Receipts (Schedule H)		666,659.16	590,083.00
Total		149,452,107.34	133,852,761.84
16. PERSONAL EMOLUMENTS			
Salaries & wages		12,830,208.29	12,726,865.76
UPF Contribution		932,565.34	1,050,772.61
University Pension Fund		1,065,788.70	933,999.72
EPF		869,700.27	753,660.89
ETF Contribution		607,914.54	589,190.75
Monthly Allowance of Rs. 5,000/-		1,590,481.18	-
Academic allowance		2,596,212.00	2,609,917.20
Cost of Living Allowance		2,425,800.00	2,324,400.00
Research Allowance		560,909.99	563,871.00
20% Additional Allowance		1,411,105.72	1,397,251.60
45% Monthly Compensatory Allowance		2,453,817.94	2,418,839.13
Overtime		1,703,522.71	854,096.60
Holiday pay		142,760.25	113,057.00
Fuel Allowance		446,905.00	264,600.00
Transport Allowance (Vehicle)		600,000.00	600,000.00
Entertainment Allowance		176,286.00	193,327.20
Other allowance		4,200.00	4,200.00
Visiting lecture fees		38,646,575.00	30,104,597.50
Gratuity		712,993.50	544,465.50
Total		69,777,746.43	58,047,112.46
* Retrospectively corrected due to un-accounted entries related to gratuity in previous year (reported 49,628.00 + un-accounted amount 494,837.50 = 544,465.50)			
17. TRAVELING			
Travelling expenses (Domestic)		40,000.00	34,300.00
Total		40,000.00	34,300.00
18. SUPPLIES			
Stationery & office requisites		1,377,991.19	1,497,145.55
Fuel & Lubricant		601,047.00	196,450.00
Uniforms including tailoring chargers		54,908.56	4,600.00
Mechanical & electrical goods		-	4,020.00
Other Supplies (Hand Sanitizers, Hardware Items, etc.)		79,843.00	142,530.50
Total		2,113,789.75	1,844,746.05
19. MAINTENANCE			
Plant, machinery & equipment		920,230.00	590,807.00
Total		920,230.00	590,807.00

For the year ended 31st December		2022	2021
		Rs.	Rs.
20. CONTRACTUAL SERVICES			
Transport		529,939.01	62,607.24
Telecommunication		2,928,823.26	2,588,594.89
Academic Learning Network	Rs. 2,280,474.13		
Office Telephone Bills	Rs. 631,482.43		
Postal Charges		227,560.00	63,638.00
Electricity		305,567.50	301,416.90
Water		4,842.00	8,568.00
Rental & Hire Chagres		1,809,465.00	2,203,200.00
Rs. 550,800.00 Was paid to Rajagariya Tours and Travels for hiring a vehicle on operation lease basis			
Security service		1,560,123.95	1,592,198.97
Cleaning service		1,054,904.00	1,128,403.08
Printing advertising		800,082.20	657,127.60
Total		9,221,306.92	8,605,754.68
* Retrospectively corrected due to an error entry not related to Telecommunication Charges in previous year (reported 2,594,922.96 - paid amount 6,328.07 = 2,588,594.89)			
21. DEPRECIATION OF FIXED ASSETS			
Buildings		330,510.01	216,750.22
Furniture & fittings		708,400.20	855,915.04
Office Equipment		4,986,365.28	5,724,930.76
Lab & Teaching equipment		3,187,736.89	2,245,572.58
Total		9,213,012.38	9,043,168.60
* Retrospectively corrected due to un-accounted entries related to depreciation of Office Equipments in previous year (reported 5,479,561.06 + un-accounted amount 245,369.70 = 5,724,930.76)			
* Retrospectively corrected due to un-accounted entries related to depreciation of Lab & Teah. Equip. in previous year (reported 2,233,784.63 + un-accounted amount 11,787.95 = 2,245,572.58)			
22. OTHER RECURRENT EXPENDITURE			
Special services - council & committees		1,393,820.00	1,451,807.50
Special services - professional & other fees		2,000,654.50	1,655,500.00
Workshops & Seminars		4,285,580.82	874,954.68
Academic Research & Publications		-	44,600.00
Staff Development		325,000.00	200,000.00
Employee Welfare & Medical Assistance		93,600.00	93,600.00
Grants to other organization - Sponsorships		857,656.00	650,000.00
Holiday Warrants Season Tickets		49,200.00	9,300.00
Entertainment expenses (Field visits, Training programmes, Seminars, etc.)		2,725,665.85	218,129.29
Bank charges		18,537.30	9,720.00
Contribution & Memberships Fees		3,000.00	32,961.58
Examination Expenses		8,340,555.12	4,573,419.48
Other recurrent expenses (Newspaper Bills, etc.,)		18,260.00	15,610.00
Total		20,111,529.59	9,829,602.53
* Retrospectively corrected due to an error entry not related to Professional and Other Fees in previous year (reported 1,683,250.00 - paid amount 27,750.00 = 1,655,500/-)			

Schedule A

Tuition Fees Receivable

Aging Analysis

	2022	2021	2020	2019	2018	< 2018	
Programme	Less than 1 Year	1 - 2 Years	2 - 3 Years	3 - 4 Years	4 - 5 Years	> 5 Years	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ph. D Programmes	1,039,500.00	3,706,834.00	3,046,500.00	1,992,500.00	505,300.57	1,110,572.65	11,401,207.22
M. Phil Programmes	6,826,343.79	16,558,926.73	13,718,706.85	996,756.00	1,133,750.00	2,333,360.21	41,567,843.58
Masters Programmes	10,353,560.80	14,914,862.20	7,670,674.38	1,911,788.72	363,250.00	3,105,425.00	38,319,561.10
Postgraduate Diploma Programmes	5,689,000.00	1,193,750.00	3,045,100.00	2,321,124.20	271,200.00	1,257,998.00	13,778,172.20
Short Courses	-	30,250.00	-	-	-	-	30,250.00
TOTAL	23,908,404.59	36,374,372.93	27,480,981.23	7,222,168.92	2,273,500.57	7,807,355.86	105,097,034.10

Schedule B

Fixed Deposit Interest Receivable					
1 Peoples Bank 16.05.2022 - 31.12.2022	057600100023749-6	3,263,086.20	230 days	21.00%	431,800.17
2 Peoples Bank 01.06.2022 - 31.12.2022	057600100021682-9	3,419,725.91	214 days	21.00%	421,047.90
3 Peoples Bank 01.06.2022 - 31.12.2022	057600100021683-8	1,423,490.70	214 days	21.00%	175,264.85
4 Peoples Bank 01.06.2022 - 31.12.2022	057600100021685-6	1,423,490.70	214 days	21.00%	175,264.85
5 Peoples Bank 30.06.2022-31.12.2022	057600100028002-7	15,000,000.00	185 days	22.25%	1,691,609.59
6 Bank of Ceylon 11.07.2022 - 31.12.2022	82889149	6,173,388.05	174 days	24.00%	706,303.25
7 Bank of Ceylon 11.07.2022 - 31.12.2022	82889315	6,173,388.05	174 days	24.00%	706,303.25
8 National Savings Bank 31.07.2022 - 31.12.2022	2-0148-01-26691	18,493,252.28	154 days	25.00%	1,950,658.12
9 Bank of Ceylon 17.08.2022 - 31.12.2022	84732182	3,000,268.01	137 days	26.00%	292,793.28
10 Peoples Bank 30.09.2022 - 31.12.2022	057600100022290-1	11,262,375.00	93 days	30.50%	875,225.39
11 Peoples Bank 17.10.2022 - 31.12.2022	057600100030141-5	10,791,000.00	76 days	30.60%	687,549.30
12 Bank of Ceylon 21.11.2022 -31.12.2022	89899631	10,000,000.00	41 days	31.10%	349,342.47
13 Bank of Ceylon 21.11.2022 -31.12.2022	89899628	10,000,000.00	41 days	31.10%	349,342.47
14 Bank of Ceylon 21.11.2022 -31.12.2022	89899622	10,000,000.00	41 days	31.10%	349,342.47
15 Peoples Bank 26.11.2022 - 31.12.2022	057600100022634-6	5,723,375.00	36 days	28.00%	158,059.23
16 Peoples Bank 29.11.2022 - 31.12.2022	057600100024786-8	12,611,243.07	33 days	28.00%	319,254.48
17 National Savings Bank 16.12.2022-31.12.2022	2-018-01-32276	40,000,000.00	16 days	26.00%	455,890.41
18 National Savings Bank 16.12.2022-31.12.2022	2-0148-01-32268	6,000,000.00	16 days	26.00%	68,383.56
19 Peoples Bank 18.12.2022 - 31.12.2022	057600100030857-9	5,102,739.73	14 days	26.00%	50,887.60
20 Bank of Ceylon 14.12.2022 - 31.12.2022	85247855	18,952,805.60	18 days	26.00%	243,011.32
21 National Savings Bank 18.12.2022-31.12.2022	2-0127-02-08230	8,518,172.18	14 days	26.00%	84,948.35

22 Peoples Bank	057600100025003-2	10,850,000.00	3 days	26.00%	23,186.30
29.12.2022 - 31.12.2022					
23 Bank of Ceylon	85319032	8,856,366.15	2 days	26.00%	12,617.29
30.12.2022 - 31.12.2022					
Total					10,578,085.88

Schedule C**Staff Loans**

No:	Name	Distress Loan	Computer Loan	Vehicle Loan	Staff Loan	Total
1	Mr.M.H.M.Riyas	233,332.00	-	-	-	233,332.00
2	Mr.K.M.C.U.Champika	237,499.00	-	-	-	237,499.00
3	Ms.A.G.T.N.Nilmini	149,992.00	-	-	-	149,992.00
4	Mr.A.M.L.Abeykoon	54,191.00	-	-	-	54,191.00
5	Mr.R.G.D.K.Rajapakshe	158,326.00	-	-	-	158,326.00
6	Mr.R.M.S.K.Ranasinghe	216,664.00	-	-	-	216,664.00
7	Ms.M.W.W.Jayarathne	187,495.00	-	-	-	187,495.00
8	Ms.W.N.S.Nadeeka	233,332.00	5,000.00	-	1,360.00	239,692.00
9	Mr.S.P.B.Senevirathne	29,149.00	-	-	-	29,149.00
10	Ms.K.M.D.Hemakumara	199,996.00	-	-	-	199,996.00
11	Mr.S.S.Premathilake	174,994.00	-	-	-	174,994.00
12	Ms.D.M.Gamage	125,012.00	-	-	-	125,012.00
Total		1,999,982.00	5,000.00	-	1,360.00	2,006,342.00

**Staff Loans
Aging Analysis**

No	Name	Distress Loan		Computer Loan		Vehicle Loan		Staff Loan	
		< 1 Year	> 1 year	< 1 Year	> 1 year	< 1 Year	> 1 year	< 1 Year	> 1 year
1	Mr.M.H.M.Riyas	50,004.00	183,328.00	-	-	-	-	-	-
2	Mr.K.M.C.U.Champika	50,004.00	187,495.00	-	-	-	-	-	-
3	Ms.A.G.T.N.Nilmini	50,004.00	99,988.00	-	-	-	-	-	-
4	Mr.A.M.L.Abeykoon	50,004.00	4,187.00	-	-	-	-	-	-
5	Mr.R.G.D.K.Rajapakshe	50,004.00	108,322.00	-	-	-	-	-	-
6	Mr.R.M.S.K.Ranasinghe	50,004.00	166,660.00	-	-	-	-	-	-
7	Ms.M.W.W.Jayarathne	50,004.00	137,491.00	-	-	-	-	-	-
8	Ms.W.N.S.Nadeeka	50,004.00	183,328.00	5,000.00	-	-	-	1,360.00	-
9	Mr.S.P.B.Senevirathne	29,149.00	-	-	-	-	-	-	-
10	Ms.K.M.D.Hemakumara	50,004.00	149,992.00	-	-	-	-	-	-
11	Mr.S.S.Premathilake	50,004.00	124,990.00	-	-	-	-	-	-
12	Ms.D.M.Gamage	50,004.00	75,008.00	-	-	-	-	-	-
Total		579,193.00	1,420,789.00	5,000.00	-	-	-	1,360.00	-

Rs.

Less than 01 Year	585,553.00
More than 01 Year	1,420,789.00
Total	2,006,342.00

Schedule D

Fixed Deposits

Investment Details								Interest Received during the year 2022	Renewal Details as at 31st December 2022					Withdrawal details			Balance as at 31st December 2022	
No.	Date	Bank	Deposit No. /Account No.	Interest Rate (per annum)	Period	Opening Balance as at 01st January 2022	New Investment during the year 2022		Renewal with Interest	Renewal Details				Date	Capital (Rs.)	Interest (Rs.)		
									Yes / No	New Deposit No. /Account No.	Period	Interest Rate (per annum)	Next Mature Date					
						(Rs.)	(Rs.)	(Rs.)							(Rs.)	(Rs.)	(Rs.)	
1	11.09.2017	Peoples Bank	057600100023749-6	5.25%	1 Year	3,100,319.43	162,766.77	162,766.77	Yes	057600100023749-6	1 Year	21.00%	15.05.2023	-	-	-	3,263,086.20	
2	01.06.2018	Peoples Bank	057600100021682-9	5.50%	1 Year	3,241,446.36	178,279.55	178,279.55	Yes	057600100021682-9	1 Year	21.00%	31.05.2023	-	-	-	3,419,725.91	
3	01.06.2018	Peoples Bank	057600100021685-6	5.50%	1 Year	1,349,280.29	74,210.41	74,210.41	Yes	057600100021685-6	1 Year	21.00%	31.05.2023	-	-	-	1,423,490.70	
4	01.06.2018	Peoples Bank	057600100021683-8	5.50%	1 Year	1,349,280.29	74,210.41	74,210.41	Yes	057600100021683-8	1 Year	21.00%	31.05.2023	-	-	-	1,423,490.70	
5	09.07.2018	Bank of Ceylon	82889149	5.50%	1 Year	5,849,881.59	323,506.46	323,506.46	Yes	82889149	1 Year	24.00%	11.07.2023	-	-	-	6,173,388.05	
6	09.07.2018	Bank of Ceylon	82889315	5.50%	1 Year	5,849,881.59	323,506.46	323,506.46	Yes	82889315	1 Year	24.00%	11.07.2023	-	-	-	6,173,388.05	
7	15.03.2019	Bank of Ceylon	85724813	5.25%	1 Year	3,273,000.00	171,832.50	255,263.51	No	85724813	1 Year	11.00%	17.03.2023	15.12.2022	3,444,832.50	83,431.01	-	
8	31.07.2019	National Savings Bank	2-0148-01-17684	6.10%	1 Year	17,430,021.00	1,063,231.28	1,063,231.28	Yes	2-0148-01-26691	1 Year	25.00%	31.07.2023	-	-	-	18,493,252.28	
9	16.08.2019	Bank of Ceylon	84732182	6.10%	1 Year	2,827,773.81	172,494.20	172,494.20	Yes	84732182	1 Year	26.00%	17.08.2023	-	-	-	3,000,268.01	
10	12.10.2018	Peoples Bank	057600100022395-5	7.00%	1 Year	6,591,542.36	-	461,407.96	No					16.10.2022	6,591,542.36	461,407.96	-	
11	29.11.2019	Peoples Bank	057600100024786-8	8.50%	1 Year	11,623,265.50	987,977.57	987,977.57	Yes	057600100024786-8	1 Year	28.00%	28.11.2023	-	-	-	12,611,243.07	
12	12.12.2019	Bank of Ceylon	85247855	8.30%	1 Year	17,500,282.18	1,452,523.42	1,452,523.42	Yes	85247855	1 Year	26.00%	14.12.2023	-	-	-	18,952,805.60	
13	18.12.2018	National Savings Bank	2-0127-01-86040	8.25%	1 Year	7,868,981.25	649,190.93	649,190.93	Yes	2-0127-02-08230	1 Year	26.00%	18.12.2023	-	-	-	8,518,172.18	
14	30.12.2019	Bank of Ceylon	85319032	8.50%	1 Year	8,162,549.45	693,816.70	693,816.70	Yes	85319032	1 Year	26.00%	01.01.2024	-	-	-	8,856,366.15	
15	29.05.2020	Peoples Bank	057600100021522-3	5.50%	1 Year	10,850,000.00	-	596,750.00						29.05.2022	10,850,000.00	596,750.00	-	
16	30.09.2020	Peoples Bank	057600100022290-1	6.50%	1 Year	10,575,000.00	687,375.00	687,375.00	Yes	057600100022290-1	1 Year	30.50%	29.09.2023	-	-	-	11,262,375.00	
17	26.11.2020	Peoples Bank	057600100022634-6	8.50%	1 Year	5,275,000.00	448,375.00	448,375.00	Yes	057600100031065-5	1 Year	28.00%	25.11.2023	-	-	-	5,723,375.00	
18	31.03.2021	Bank of Ceylon	87368457	5.50%	1 Year	25,000,000.00	1,375,000.00	1,980,902.40	Yes	87368457	1 Year	12.60%	31.03.2023	15.12.2022	26,375,000.00	605,902.40	-	
19	30.07.2021	Peoples Bank	05760010024085-6	6.10%	1 Year	5,000,000.00	305,000.00	372,148.22	Yes				29.07.2023	12.09.2022	5,305,000.00	67,148.22	-	
20	15.10.2021	National Savings Bank	2-0148-01-18753	7.91%	1 Year	10,000,000.00	791,000.00	791,000.00	Yes	057600100030141-5	1 Year	30.60%	17.10.2023	-	-	-	10,791,000.00	
21	29.12.2021	Peoples Bank	057600100025003-2	8.50%	1 Year	10,000,000.00	850,000.00	850,000.00	Yes			26.00%	29.12.2023	-	-	-	10,850,000.00	
22	16.03.2022	Peoples Bank	057600100025520-6	11.10%	1 Year	-	15,000,000.00	476,815.07	Yes	057600100025520-6	1 Year	11.10%	15.03.2023	15.12.2022	15,000,000.00	476,815.07	-	
23	30.06.2022	Peoples Bank	057600100028002-7	22.25%	1 Year	-	15,000,000.00	-	Yes				29.06.2023				15,000,000.00	
24	21.11.2022	Bank of Ceylon	89899631	31.10%	1 Year	-	10,000,000.00	-	Yes				21.11.2023				10,000,000.00	
25	21.11.2022	Bank of Ceylon	89899628	31.10%	1 Year	-	10,000,000.00	-	Yes				21.11.2023				10,000,000.00	
26	21.11.2022	Bank of Ceylon	89899622	31.10%	1 Year	-	10,000,000.00	-	Yes				21.11.2023				10,000,000.00	
27	16.12.2022	National Savings Bank	2-0148-01-32276	26.00%	1 Year	-	40,000,000.00	-	Yes				16.12.2023				40,000,000.00	
28	16.12.2022	National Savings Bank	2-0148-01-32268	26.00%	1 Year	-	6,000,000.00	-	Yes				16.12.2023				6,000,000.00	
29	17.12.2022	Peoples Bank	057600100030857-9	26.00%	1 Month	-	5,102,739.73	102,739.73	Yes				17.12.2023				5,102,739.73	
TOTAL						172,717,505.10	121,887,036.39	13,178,491.05							67,566,374.86	2,291,454.66		227,038,166.63

Schedule E

Deferred Income

No	Programme	Deferred 2022 Rs.	Deferred 2022	
			2023 related Rs.	2024 related Rs.
1	Ph. D Programmes	843,795.13	741,795.13	102,000.00
2	M. Phil Programmes	444,082.00	444,082.00	-
3	Masters Programmes	293,200.00	293,200.00	-
4	Postgraduate Diploma Programmes	22,081,000.00	21,905,000.00	176,000.00
Total		23,662,077.13	23,384,077.13	278,000.00

Schedule F

Library Deposit

Programme	Balance as at 31/12/2022
	Rs.
Ph. D Programmes	130,648.50
M. Phil Programmes	994,890.00
Masters Programmes	1,229,184.76
Postgraduate Diploma Programmes	3,550,000.00
TOTAL	5,904,723.26

Schedule G**Research Grants and Other Funds**

No	Account Name	Opening Balance 1/1/2022 (Rs.)	Receipts (Rs.)	Payments (Rs.)	Balance as at 31/12/2022 (Rs.)
1	Norpart Project	2,454,447.07	-	2,190,735.83	263,711.24
2	Directors Vote	240,208.11	95,987.10	-	336,195.21
3	SEDRIC Project	8,986,126.00	-	567,186.00	8,418,940.00
4	UN4DRR Project Erasmus+	4,321,948.58	10,091,946.02	7,156,911.88	7,256,982.72
5	Multi Level Teaching Workshop (New)	-	1,839,000.00	1,706,904.00	132,096.00
6	National Language Equity Advancement Project (New)	-	5,874,000.00	5,710,701.09	163,298.91
TOTAL		16,002,729.76	17,900,933.12	17,332,438.80	16,571,224.08

* Retrospectively corrected due to un-accounted entries related to NORPART Project in the previous year
(reported 2,488,525.14 - un-accounted amount 34,078.07 = 2,454,447.07)

Schedule H

Other Receipts

No	Item Description	Amount Rs.
1	Certificate Fee	452,400.00
2	Sales of Articles (Papers, T-shirt, Bags)	32,370.00
3	Other income (ID Card Fees, etc.,)	3,075.91
4	Tender Fees	22,500.00
5	Vehicle hire charges	33,406.25
6	Unpresented cheques	122,907.00
Total		666,659.16

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

TRIAL BALANCE FOR THE YEAR ENDED 31ST DECEMBER 2022

<i>Description</i>	<i>Ledger Folio</i>	<i>Debit Rs.</i>	<i>Credit Rs.</i>
PGIHS Research and Fund Account - Bank Account	1	2,524,091.20	-
Tuition Fee Receivable	2	105,097,034.10	-
Interest Receivable	3	10,578,085.88	-
Refundable Deposits - Fuel	4	40,000.00	-
Stock Account - Stationery and Office Requisites	5	3,374,896.85	-
T-shirt Stock	6	4,550.00	-
Bags stock	7	68,250.00	-
Distress Loan	8	1,999,982.00	-
Computer Loan	9	5,000.00	-
Staff Loan	10	1,360.00	-
Vehicle Loan	11	-	-
Fixed Deposits	12	227,038,166.63	-
Building	13	6,610,200.23	-
Furniture & Fittings	14	7,084,002.00	-
Office Equipment	15	24,971,732.00	-
Lab. & Teaching Equipment	16	16,910,780.00	-
Accumulated Depreciation-Buildings	17	-	1,129,192.57
Accumulated Depreciation-Furniture & Fittings	18	-	708,400.20
Accumulated Depreciation-Office Equipment's	19	-	4,986,365.28
Accumulated Depreciation-Lab & Teaching Equipment's	20	-	3,187,736.89
Deferred Income	21	-	23,662,077.13
Library Deposits	22	-	5,904,723.26
Payable - Library Fees	23	-	1,540,000.00
Payable - University of Peradeniya	24	-	319,714.81
Payable - Supplier Creditors	25	-	400,281.53
Refundable Deposits - Tender	26	-	69,397.60
Payable - Stamp Duty	27	-	10,425.00
Payable - Tax	28	-	1,249,847.78
Accrued Expenses	29	-	6,204,627.51
Provisions for Spe. Ser. professional & others (Audit Fees)	30	-	500,000.00
Provisions for Gratuity	31	-	4,007,717.00
Capital Grant Spent	32	-	18,313,086.62
Capital Grant Unspent	33	-	9,499,195.86
Donation of Fixed Assets	34	-	7,824,641.00
Grants-Minan Buddhist Collage - China	35	-	-
Accumulated Fund Account	36	-	188,025,459.45
Contribution to Capital Out lay from Generated funds	37	-	31,846,345.69
Revaluation Surplus	38	-	22,639,179.36
Norpart Project	39	-	263,711.24
Directors Vote	40	-	336,195.21
Multi Level Teaching Workshop	41	-	132,096.00
NLEAP Project	42	-	163,298.91
SEDRIC Project	43	-	8,418,940.00
UN4DRR Project Erasmus+	44	-	7,256,982.72
Government Grant Recurrent	45	-	19,654,000.00
Registration Fee	46	-	7,225,862.27
Course fees	47	-	116,948,678.57
Examination Fees	48	-	185,000.00
Interest from Investments	49	-	20,612,454.71
Interest from Distress Loan	50	-	85,793.28
Interest from Computer Loan	51	-	348.25
Staff loan Interest	52	-	103.56
Vehicle Loan Interest	53	-	226.69

Application Fees	54	-	3,726,980.85
Other Receipts	55	-	666,659.16
Salaries & Wages	56	12,830,208.29	-
University Provident Fund	57	932,565.34	-
University Pension Fund	58	1,065,788.70	-
Employees Provident Fund	59	869,700.27	-
Employees Trust Fund	60	607,914.54	-
Monthly Allowance of Rs. 5,000/-	61	1,590,481.18	-
Academic Allowance	62	2,596,212.00	-
Cost of Living Allowance	63	2,425,800.00	-
Research Allowance (Academic)	64	560,909.99	-
Additional Allowance	65	1,411,105.72	-
Monthly Compensatory Allowance	66	2,453,817.94	-
Overtime	67	1,703,522.71	-
Holiday Payments	68	142,760.25	-
Fuel Allowance	69	446,905.00	-
Transport Allowance	70	600,000.00	-
Entertainment Allowance	71	176,286.00	-
Photocopy Allowance	72	4,200.00	-
Visiting Lecture Fees	73	38,646,575.00	-
Gratuity	74	712,993.50	-
Travelling Expenses (Domestic)	75	40,000.00	-
Travelling Expenses (Foreign)	76	-	-
Supplies & Requisites-Stationary & Office Requisites	77	1,377,991.19	-
Fuel And Lubricant	78	601,047.00	-
Uniform	79	54,908.56	-
Supplies & Requisites-Mechanical & electrical goods	80	-	-
Supplies & Requisites-Others	81	79,843.00	-
Plant, Machinery and Equipment - Maintenance	82	920,230.00	-
Building & Structures - Maintenance	83	-	-
Furniture & Structure - Maintenance	84	-	-
Transport Charges	85	529,939.01	-
Telecommunication Charges	86	2,928,823.26	-
Postal Charges	87	227,560.00	-
Electricity	88	305,567.50	-
Water	89	4,842.00	-
Rental & Hire Chargers	90	1,809,465.00	-
Security Charges	91	1,560,123.95	-
Cleaning Services	92	1,054,904.00	-
Printing & Advertisements	93	800,082.20	-
Depreciation - Buildings	94	330,510.01	-
Depreciation - Furniture & fittings	95	708,400.20	-
Depreciation - Office Equipment	96	4,986,365.28	-
Depreciation - Lab & Teaching equipment	97	3,187,736.89	-
Special Services Council & Meeting	98	1,393,820.00	-
Special Service professional & Other Activities	99	2,000,654.50	-
Workshops & Seminar Account	100	4,285,580.82	-
Academic Research & Publications	101	-	-
Staff Development	102	325,000.00	-
Student Welfare	103	-	-
Employee Welfare and Medical Assistance	104	93,600.00	-
Grants To other organization	105	857,656.00	-
Holiday Warrants and Season Tickets	106	49,200.00	-
Convocation Expenses	107	-	-
Entertainment Expenses	108	2,725,665.85	-
Bank Charges	109	18,537.30	-
Awards & Indemnities	110	-	-
Contribution & Memberships Fees	111	3,000.00	-
Examination Expenses	112	8,340,555.12	-
Other Recurrent Expenses	113	18,260.00	-
			-
Total		517,705,745.96	517,705,745.96