NATIONAL CENTRE FOR ADVANCED STUDIES IN HUMANITIES AND SOCIAL SCIENCES (NCAS)

NINETEENTH ANNUAL REPORT

2023

Vision

"To be a Centre of excellence of
national and international repute,
building synergies between
knowledge, resources, research, education and
social activity in the fields of
Humanities and Social Sciences."

Mission

"Recognizing the need to strengthen and upgrade
teaching and research at all Sri Lankan universities,
Realizing the need that universities should
contribute to the development of the country and society
through research and policy inputs,
NCAS shall support both theoretical and applied
postgraduate, post-doctoral and other research in the
Humanities and Social Sciences and
promote advance thinking and creative originality
by motivating and rewarding academics in that direction.
NCAS will be an apex body within Sri Lanka's university system
networking with national and International organizations
to achieve its objectives."

Foreword

The National Centre for Advanced Studies in Humanities and Social Sciences (NCAS), established in 2005 by virtue of the powers vested in Sub section (1) of Section 24A of the Universities Act, No. l6 of 1978 read with Article 44(2) of the Constitution of Democratic Socialist Republic of Sri Lanka, by the Ordinance No.2 of October 2005 with the aim of rejuvenating research and intellectual collaborations in broader areas of Humanities and Social Sciences. As per the mission of the NCAS, we are thriving towards accommodating various opportunities for academics, researchers, professionals and students in the field to obtain the necessary training and skills development.

The year 2023 marks an important milestone due to several reasons: the year we fully accomplish the services, duties and performance on full time basis after the COVID-19 breakout, and the recruitment of the Director on fulltime basis after about five (05) years of its performance under the Director (Acting).

With the lapse of many activities in the year 2021-2022, we resumed the performance back to normal by taking steps to award partial funding for needy academics in the field of Social Science and Humanities, with thorough review process. As such we were able to award some 19 Grant in the year 2023 selected under two (02) rounds: January and July 2023. In addition to that the NCAS took steps to provide continuous training for academics on research methodologies, statistical analysis and related other fields (SPSS, AMOS, NVIVO) to facilitate their postgraduate studies. In 2023 alone, the NCAS introduced the academics a Course on 'Mastering Systematic Literature Review with Bibliometric Analysis' with the aim of training them to publish them in international renowned Indexed journals and high standards publications. An expert panel is conducting these comprehensive courses with the goal of enhancing theoretical and empirical research skills of the participants. The lectures are supplemented with electronic learning resources and software applications. The established computer lab at NCAS was used to provide statistical training for postgraduate applicants. The NCAS also provides e-library resource facilities to researchers through its website.

The latest improvements taken place in the year 2023 are remarkable with regard to the achievement of objectives of the NCAS Ordinance. As per the Section 5 (II) of the NCAS Ordinance, we were able to establish a College of Senior Fellows to meet and ensure the quality of academic and professionals programs offered by the NCAS. They also act as the quality Assurance Body of the NCAS that recommends certain criteria to be enacted with the approval of the Council of Management and Council of Regent. One of the remarkable milestones is the preparation of By-Laws for Master's Degree [SLQF Level 10], MPhil Degree [SLQF Level 11] and PhD Degree [SLQF Level 12] proposed to be offered by the NCAS as per the Section 5 (4) and (6) of the NCAS Ordinance with the purview of the College of Senior Fellows, and recommended to the Council of Management by considering the dire need of encountering the demand for regional community. NCAS being the hub for multi-disciplinary and interdisciplinary studies in the vast discipline of Social Sciences and Humanities has the capacity to facilitate such studies, and happy to launch its first ever Master and PhD Degree Programs in near future with the collaboration of all the state Universities as well as other relevant governing bodies.

NCAS is humbly proud being able to host its 5^{th} International Research Symposium on Social Sciences and Humanities (IRSSSH) 2023 on physical mode on the 29^{th} November after a lapse of two years of physical happening. Of the 132 extended abstracts received, 52 were selected after a thorough review and those which were presented were published in the Symposium proceedings. We are happy to announce that Dr. Lodewijk J. Wagenaar participated as the keynote speaker where Professor Maciej Kowalewski (Poland), Professor Ankuran Dutta (India), Professor Sandagomi Coperahewa (Sri Lanka), Md. Reyad Hossain (Bangladesh), Professor Mir Abdul Sofique (India), and Ms. Himalee Kularathne (Sri Lanka) participated as the panelist and shared their knowledge and experience on discipline.

The prime motive of the office of the NCAS to elevate the status of the NCAS as a center of excellence in advanced studies in Humanities and Social Sciences as laid down in this Corporate Plan, and to extend its services beyond traditional teaching-learning forum towards lifelong learning opportunities, and having vigorous approaches for better research and application.

Professor (Mrs.) Prashanthi Narangoda
Director

CORPORATE GOALS, OBJECTIVES AND STRATEGIES OF THE NCAS

Goal 1: Facilitate Postgraduate Training leading to PhDs
Objective: 1. 1 Increase the no. of Postgraduate qualified academics in state universities
Strategy 1.1.1: Provide financial assistance to academics to follow PhDs in reputed and local universities foreign universities
Strategy 1.1.2: Financial assistance for PhD Candidates under MOU with QUT (Subject to terms and Conditions)
Strategy 1.1.3: Encourage university teachers for training on research
Goal 2: Contribute to the Generation of Human Resource through Exchange Programs
Objective: 2. 1 Introduced establish Scholarship Program / exchange programs to promote Post Graduate Studies
Goal 3: Promote research capacities at national level
Objective: 3.1 Dissemination of research involvement finding and scholarly work
Strategy 3.1.1: Promote research culture by way of conference to disseminate/share new research findings.
Strategy 3.1.2: Encourage the academics on short term research
Objective: 3.2 Dissemination of research involvement finding and scholarly work by way of publications
Strategy 3.2.1: Promote Research Culture by way of Conference to disseminate/Share new Research Findings
Strategy 3.2.2: Encourage Academics on Short term Research
Goal 4: Cater for the interest and capability of the emerging academic and Professional Communities
Objective: 4.1 Cater for the academic community within and outside the University system to develop professional/ career skills
Strategy 4.1.1: Encourage University teachers for training on research the academic community methods and data analysis and inspections
Goal 05: Encourage and Nurture Reflecting new contributions towards Research Culture
Objective 5.1: Make aware and involve university academics and interested scholars on current socio-economic research issues Disseminate **research Findings**
Strategy 5.1.1: Organize individual and collaborative project

Strategy 5.1.2: Scholarly discussions with eminent in the fields and traditional knowledge hub etc.
Objective 5.2: Encourage search for empirical evidence through aural history and socio-cultural interactions
Strategy 5.2.1. Preserving authentic/Traditional Knowledge related to "Humanities & Social sciences"
Goal 06: Enhance capacities of the Administrative Staff of University system and other Professional Bodies
Objective 6.1: Empower Administrative and Non-Academic staff of university system
Strategy 6.1.1: Provide training/ update knowledge on professional and administrative skills
Goal 07: Conduct training/ Proficiency/Efficiency programs for the Academic Support/ Non-Academic Staff
Objective 7.1: Empower Academic Support and Non-Academic staff of university system
Strategy 7.1.1: Provide training
Goal 08- Develop Infrastructure of the NCAS Building Premises
Objective 8.1: To facilitate and provide feasible environment for research, administrative and learning activities conducted by the Center
Strategy 8.1.1: Improve the quality of the existing building premises of the NCAS
Strategy 8.1.2: Provide better teaching- learning environment

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INSTITUTIONAL INFORMATION

NAME OF INSTITUTE STUDIES IN	:	NATIONAL CENTRE FOR ADVANCED HUMANITIES AND SOCIAL SCIENCES (NCAS)
REGISTERED OFFICE	:	NO. 6A, SUKHASTAN GARDENS, WARD PLACE, COLOMBO 07.
STATUS & LEGAL FORM	:	STATE STAUTORY BOARD BY ORDINANCE IN OCTOBER 2005 UNDER SUB SECTION (I) OF SECTION 24A OF THE UNIVERSITIES ACT NO. 16 OF 1978
SOURCE OF FUNDS	:	TREASURY FUNDS
FINANCIAL PERIOD	:	01^{ST} JANUARY 2023 TO 31^{ST} DECEMBER 2023
DIRECTOR	:	SENIOR PROFESSOR PREMAKUMARA DE SILVA (till 30 January 2023 PROFESSOR (MRS.) PRASHANTHI NARANGODA (effective from 01^{st} February 2023)
AUDITOR	:	AUDITOR GENERALS' DEPARTMENT, SRI LANKA INTERNAL AUDITORS, UNIVERSITY GRANTS COMMISSION
BANKERS	:	BANK OF CEYLON, TORRINGTON BRANCH
CONTACT DETAILS	:	Tel : 011-2685850, 0112693974 Fax : 0112693975 E-mail : info@ncas.ac.lk Web : www.ncas.ac.lk

INTRODUCTION

The National Centre for Advanced Studies in Humanities & Social Sciences (NCAS) was legally established under Sub section (1) of Section 24A of the Universities Act, No. l6 of 1978 read with Article 44(2) of the Constitution of Democratic Socialist Republic of Sri Lanka, by the Ordinance No.2 of October 2005 and was promulgated in Gazette Extraordinary No. 1415/17 of 19th October 2005, amended by NCAS (Amendment) Ordinance No. 3 of 2008 published in Gazette Extraordinary No. 1567 of September 15, 2008.

The NCAS was set up primarily to cater for the emerging needs of the academic community working in the areas of Social Sciences and Humanities in the State University system. It was initiated by Professor Senaka Bandaranayake and several eminent in the field in order to cater for the needs in the fields of social sciences and humanities, particularly to setup an independent institute outside the existing University system, to support the academic needs of the rapidly expanding national university system. Whereas the other major academic fields i.e. Science, Engineering, Medical Studies, etc., are bestowed with government owned/ internationally renowned research spaces and Post Graduate support systems, the NCAS is the only government owned research institute to cater for the needs of Social Sciences and Humanities. With the change of policy in response to the growing number of students gaining qualifications and seeking entry to the universities during the latter part of 1970's, several new Universities were opened in several parts of the country. Staff requirements to fill the vacancies of these new institutions were drawn out of the established universities. The ultimate result of the exercise has been the decimation of the academic community and weakening the teaching even in the established universities.

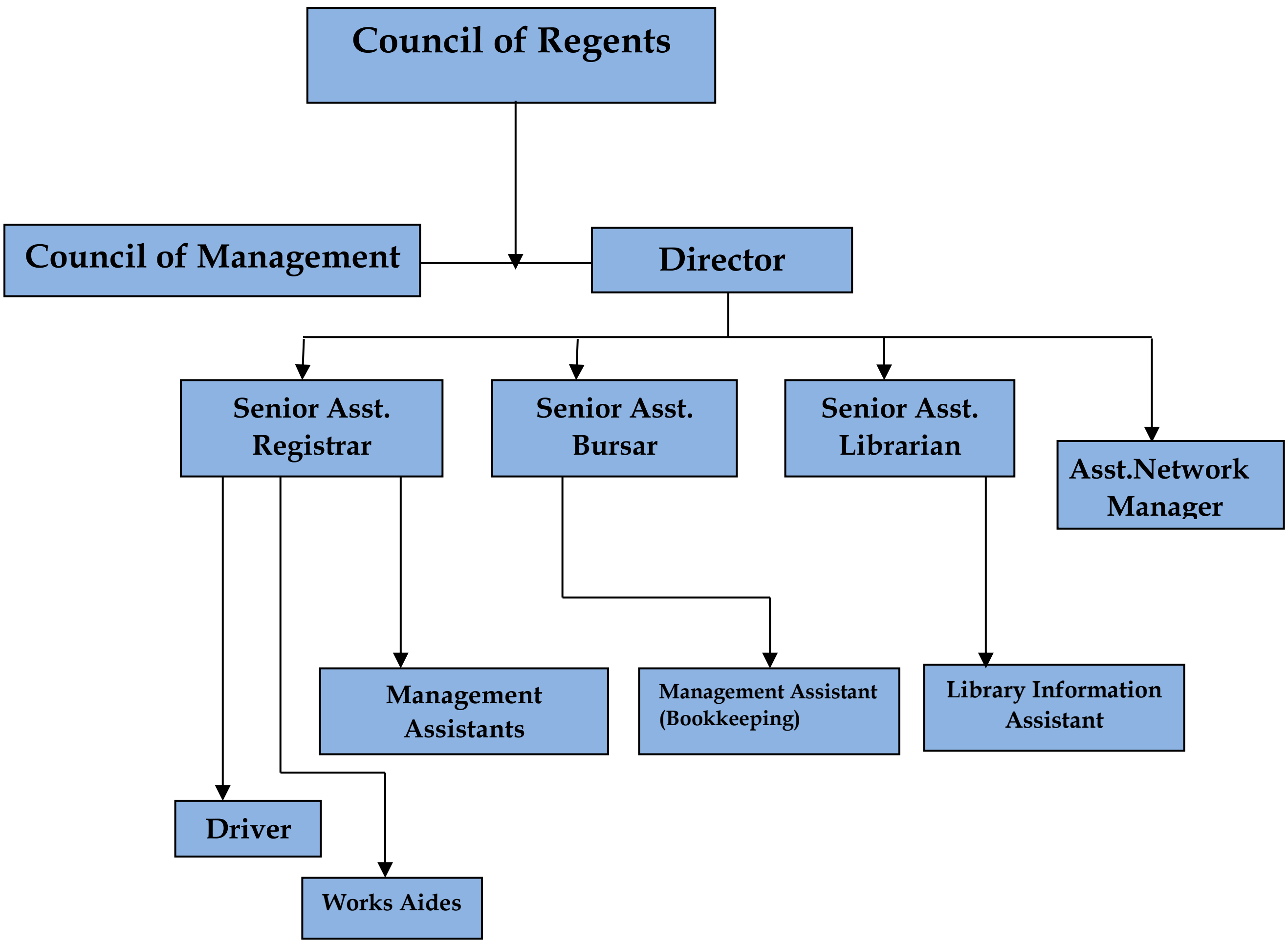
The recent statistics show that the newly established universities lack experienced and a qualified team of teachers and also the minimum facilities to undertake research and higher studies. A remedial action to fill the vacuum created with the establishment of new universities has been to train new recruits in the fields of humanities and social sciences by encouraging them to undertake post graduate studies. The NCAS is instrumental in preparing some of the young teachers for post graduate studies by exposing them to research methodologies, proposal development, statistical methods required for social science research and developing writing skills required for academic writing, while also financially supporting their PhD studies. It is so vital to record that by the end of the year 2023 offered 471 financial grants through Government funding for academics to pursue their studies locally and overseas. By now the NCAS has gained the status of being the largest human resource development base in the state university sector by facilitating them in diverse perspectives.

It is to be noted that after the tenure of Professor Mervin Lal Dharmasiri as the Director, NCAS, the seat of the Director was vacant since 2023, and it was taken care by the Vice Chairman of the member of the Commission of the UGC on Acting basis. Effective from 01st February 2023, Professor (Mrs.) Prashanthi Narangoda, University of Kelaniya was appointed as the Director by the University Grants Commission, She took steps to revise the NCAS Guidelines for PG Grants, and introduces several training programs mainly for the benefit of academic staff in the fields of Humanities and Social Sciences aiming at increasing their research capacities. The main object of introducing these training programmes was to develop the qualitative research aspects of the social science research using sophisticated software such as Nvivo/AMOS/Eviews. Details of the events are enumerated separately. It is to be noted that the outcome of the activities carried out by the NCAS during the year under review, in relation to the promotion and development of research and higher studies in the Higher Education Sector, is not only limited to humanities and social sciences but also influential in other related fields.

Further, she took the initial steps to establish a College of Senior Fellows, a Quality Assurance Cell that reports to the Council of Management, and formulated the Examination By-Laws for Masters, Degrees, MPhil, and PhD Degress proposed to be offered by the NCAS as per the provisions stipulated NCAS Ordinance. This will be landmark achievement by the NCAS in order to introduce and embark typical research culture, research methods and methodologies in the field Social Sciences and Humanities which has always been neglected or not attended by the authorities.

The 2023 is the earmark of many activities at the NCAS. The major turning is its full-time physical performance after the collapse of the COVID-19 outbreak. With that while the NCAS conducted many of the training programs on physical mode and in certain cases, on hybrid mode, the NCAS took initiatives to host the 5th International Research Symposium on Social Sciences and Humanities (IRSSSH) 2023, completely on physical mode in order to allow all the researchers, gather and share their knowledge to fill the gap of isolation. It was successfully held on 29th November 2023 under the broader theme “Heritage and Culture: Re-visiting the late Professor Senake Dias Bandaranayake” with the participation of 52 selected presenters, a keynote speech delivered by Dr. Lodewijk J. Wagenaar, former curator of the Amsterdam. Museum, and studied Dutch History in Sri Lanka, and a panel discussion contributed by Professor Maciej Kowalewski (Poland), Professor Ankuran Dutta (India), Professor Sandagomi Coperahewa (Sri Lanka), Md. Reyad Hossain (Bangladesh), Professor Mir Abdul Sofique (India), and Ms. Himalee Kularathne (Sri Lanka) with their knowledge and experience on discipline.

Chart 01: NCAS Organizational Structure



2. NCAS GOVERNANCE AND MANAGEMENT

In keeping with the provisions stipulated in the NCAS (Amendment) Ordinance No. 3 of 2008 published in Gazette Extraordinary No.1567 of September 15, 2008 there are two (02) principal bodies.

A. Council of Regents

B. Council of Management.

2.1 Statutory Meetings of the Council of Regents

The Council of Regents being the Principal Policy Making body and the Governing Authority of the Centre, meets at least twice a year.

Table 01: Member Composition of the Council of Regents

<table>
<tr><th colspan="3">Member Composition of the Council of Regents</th></tr>
<tr><td>Hon. Dr. Susil Premajayantha</td><td colspan="2">The Minister of Ministry of Higher Education</td></tr>
<tr><td>Senior Professor Sampath Amaratunge
B.A. Econ. (Special)(SJP); M.A. Econ. (Colombo); MSc. Econ. of Rural Dev. (Saga, Japan); Ph.D. (Kagoshima, Japan)</td><td colspan="2">The Chairman of the University Grants Commission</td></tr>
<tr><td>Senior Professor Premakumara de Silva (up to 31.01.2023)
BA, MA (Colombo), MSc & PhD (Edinburgh, UK)
Professor (Mrs.) Prashanthi Narangoda (w.e.f. 01.02.2023)
BA(Hons) (Kel.), MSc (PGIAR, Kel.), PhD (California, USA)</td><td colspan="2">The Chairman of the Council of Management NCAS</td></tr>
<tr><td>Senior Professor L Manawaddu
BA (Colombo), M.Sc (A.I.T, Thailand), Ph.D (Colombo)</td><td>Dean, Faculty of Arts, University of Colombo</td><td rowspan="5">Six Deans of the Faculties relevant to disciplines of Humanities and Social Sciences nominated by respective Standing Committees of the University</td></tr>
<tr><td>Professor K. Suthakar (up to January 2023)
B.A.(Hons) (Jaffna), M.A. (Colombo), PGD.(India), M.Tech. (India), Ph.D (Singapore).
Professor S Raguram (w.e.f. January 2023)
B.Sc. (University of Madras, India), Master of Journalism and Mass Communication (Madurai Kamaraj University, India), PhD (Gandhigram Rural University, India)</td><td>Dean, Faculty of Arts, University of Jaffna</td></tr>
<tr><td>Professor N S Punchihewa
LLB (Colombo), LLM (MIPLC, Germany), PhD (University of Munich, Germany)</td><td>Dean, Faculty of Law, University of Colombo</td></tr>
<tr><td>Dr. E.M.P.C.S. Ekanayake
B.A. Hons. (Peradeniya), PGDE (Peradeniya), M.Ed. (Sussex, UK), M.Phil. (Colombo), and Doctor of Education (Leicester, UK).</td><td>Dean, Faculty of Arts, University of Peradeniya</td></tr>
<tr><td>Professor Upali Pannilage (up to 14.08.2023)
BA (Hons) (Ruhuna), PGDip. (Colombo), MPhil (Ruhuna), PhD (Ruhuna)
Mr. I. Renuka Priyantha (w.e.f.15.08.2023)</td><td>Dean, Faculty of Humanities & Social Sciences, University of Ruhuna</td></tr>
</table>

<table>
<tr><td>BA (Peradeniya), PG Dip. (Bradford), MPhil (Bergen).</td><td></td><td rowspan="2">Grants Commission</td></tr>
<tr><td>Professor M M Gunathilake
B.A.(Kel.), M.A. (USJ), Ph.D. (Kel. & Cambridge, UK)</td><td>Dean, Faculty of Social Sciences, University of Kelaniya</td></tr>
<tr><td>Professor Lakshman Dissanayake
B. Dev.S (Colombo), PG Diploma (Colombo), MA (Vrije Universitiet Brussels, Belgium), PhD (University of Adelaide Australia), FRSA (United Kingdom)</td><td colspan="2" rowspan="4">Four members appointed by the University Grants Commission</td></tr>
<tr><td>Professor W M P D Bandara
BA (Peradeniya), MPhil (Peradeniya), PhD (PGIAR)</td></tr>
<tr><td>Professor Saman Chandra Ranasinghe (up to 01.06.2023)
BA (Hons); MA; PhD (USJ)

Ven. Professor Pinnawala Sangasumana Thero (w.e.f. 02.06.2023)
BA (Hons); MA (USJ); PhD (USJ-Uppsala)</td></tr>
<tr><td>Dr. Dushyanthy Rajasooriyar (up to 01.06.2023)
B.A (Hons) (Jaffna), M.Phil (P'deniya), PhD (Norwich, UK)

Professor T. Sanathanan (w.e.f. 21.07.2023)
BFA, MFA (Delhi, India), PhD (JNU, Delhi)</td></tr>
</table>

Quorum for meeting is one third of the total membership

2.2. <u>Statutory Meetings of the Council of Management</u>

The Council of Management is the Administrative and Academic authority of the NCAS and, meets at least six time for each calendar year.

Table 02: Member Composition of the Council of Management

<table>
<tr><th colspan="3">Member Composition of the Council of Management</th></tr>
<tr><td>Senior Professor Premakumara de Silva (up to 31.01.2023)
BA, MA (Cmb), MSc & PhD (Edinburgh, UK)

Professor (Mrs.) Prashanthi Narangoda (w.e.f. 01.02.2023)
BA (Hons) (Kel.), MSc (PGIAR, Kel.), PhD (Cali. USA)</td><td colspan="2">The Director who will be the Chairman of the Council of Management</td></tr>
<tr><td>Professor N S Punchihewa
LLB (Colombo), LLM (MIPLC, Germany), PhD (University of Munich, Germany)</td><td>Dean, Faculty of Law, University of Colombo</td><td rowspan="2"></td></tr>
<tr><td>Dr. E.M.P.C.S. Ekanayake
B.A. Hons. (Peradeniya), PGDE (Peradeniya), M.Ed. (Sussex, UK), M.Phil. (Colombo), and Doctor of Education (Leicester, UK).</td><td>Dean, Faculty of Arts, University of Peradeniya</td></tr>
</table>

Senior Professor L Manawaddu *BA (Colombo), M.Sc (A.I.T, Thailand), Ph.D (Colombo)*	Dean, Faculty of Arts, University of Colombo	Six Deans of the Faculties relevant to disciplines of Humanities and Social Sciences nominated by respective Standing Committees of the University Grants Commission
Professor Shirantha Heenkenda *BA (Hons); PGD in Statistics (USJ); MSSc (Kelaniya); MA (GRIPS-Tokyo); PhD (Nagoya)*	Dean, Faculty of Humanities & Social Sciences, University of Sri Jayawardenepura	
Professor M M Gunathilake *B.A.(Kel.), M.A. (USJ), Ph.D. (Kel. & Cambridge, UK)*	Dean, Faculty of Social Sciences, University of Kelaniya	
Professor S Kugamoorthy (*up to February 2023*) Dr. (Mrs.) D V M Silva (*w.e.f. February 2023*)	Dean, Faculty of Education, Open University of Sri Lanka	
Professor O G D Banda *B.A. Hons. (Peradeniya), MPhil (Peradeniya)*	Four members appointed by the University Grants Commission	
Professor R M K Ratnayake *BA. Hons (SJP), M.Phil (SJP) M.Sc. (USJ), Ph.D. (SJP/Uppsala)*		
Professor M G L Ananda *BA (P'deniya), BA Hons. (Kel.), MA (JNU, India), MPhil (JNU, India), PhD (JNU, India)*		
Professor Wimal Hewamanage *BA Hons. (Kelaniya), MA (Kelaniya), MPhil (Kelaniya), PhD (Wuhan University, China)*		

Quorum for meeting is one third of the total membership.

3. GOOD GOVERNANCE OF THE NCAS

NCAS is committed towards having good governance practices in place and applying the highest standards of all functions performed during the year of 2023. This enhances compliance with relevant statutory provisions; improve transparency of transactions and accountability and responsibility for the government funds.

3.1) Compliance with the Government Financial Regulations and Government Procedures

Since NCAS is a fully funded government statutory body, all financial transactions are conducted and reported in compliance with government financial regulations, treasury circulars and guideline and circulars issued by the UGC from time to time.

3.1.1 **Sri Lanka Public Sector Accounting Standards (SLPSAS), Lanka Accounting Standards (LKAS) and International Financial Reporting Standards (IFRSs)**

Financial Statements of the NCAS are prepared and presented in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS). Lanka Accounting Standards (LKAS), and International Financial Reporting Standards (IFRS) have been applied in reporting the transactions due to the reason that Sri Lanka Public Sector Accounting Standards (SLPSAS) have not introduced such a mechanism.

3.2) Government Procurement Guidelines

All goods and services have been acquired during the year in accordance with government procurement guidelines of Sri Lanka. Procurement Committee and Technical Evaluation Committee were appointed by the Council of Management of NCAS. Members served for the Committees as follows.

Departmental Procurement Committee –(DPC-Major)

1. Senior Professor Premakumara de Silva /Acting Director/NCAS(*up to 31.01.2023*)
Professor (Mrs.) Prashanthi Narangoda /Director/NCAS (*w.e.f. 01.02.2023*)
2. Mrs. Thushara Mahanama/Chief Accountant/MOE
3. T Elancheliyapallavan / Senior Assistant Registrar /NCAS

Departmental Procurement Committee (DPC-Minor)

1. Senior Professor Premakumara de Silva /Acting Director/NCAS(*up to 31.01.2023*)
Professor (Mrs.) Prashanthi Narangoda /Director/NCAS (*w.e.f. 01.02.2023*)
2. Mr. S Wickramaarachchi/Senior Assistant Secretary/General Administration/UGC
3. Mr. G R K S Ganegoda/Senior Assistant Bursar (Act.)/NCAS

Technical Evaluation Committee

Procurement of Goods and services

Mr. G R K S Ganegoda/Senior Assistant Bursar (Act.)/NCAS

Dr. Sampath Chandrasena/Senior Assistant Librarian/NCAS *(w.e.f. 01.08.2023)*
Dr. Sampath Chandrasena/IT Consultant/NCAS *(till 31.07.2023)*

Prof. Wimal Hewamanage, Dept. of Buddhist Studies, University of Colombo

Renovation of the NCAS premises

Mr. K A P Gunarathne/Works Engineer/ University of Kelaniya

Mr. G D Damith Perera/Works Engineer/UGC

Eng. R B M Gunawardhana/ Deputy CEO/ The Institution of Engineers, Sri Lanka

3.3 University Establishment Code and Scheme of Recruitments.

All staff matters including salaries, appointments, promotions, increments and leave have been governed, monitored and enacted in accordance with the provisions of the University Establishment Code and Scheme of Recruitments. Circulars issued by Ministry of Finance and adopted by the UGC as applicable for the university system also have been applied for salaries and allowances of the staff.

3.4 NCAS Guidelines for Selecting Candidates and Offering Postgraduate Scholarships

Candidates are selected for PhD Scholarship as per specified guidelines which are updated from time to time with recommendation of the Council of Management. Selection committees are being appointed by the Council of Management. The composition of the Selection committee is as follows;

1. Director as the Chairperson of the Selection Committee
2. A member of the Council of Management (Selected from the membership whose University does not have applicants for grants in order to maintain the transparency).
3. Two invited Senior members from the state Universities whose universities do not have applicants for grants)
4. Research Fellow of the NCAS

Permanent academic staff members of the state Universities with the entitlement for study leave are eligible for the postgraduate scholarship programme of the NCAS. The candidates have possessed a degree of Masters and valid placement from the university recognized by the University Grants Commission.

The amount of the grants per year per candidate determined as follows:

- In case of applicants registered in local universities, the amount of grant per year determined based on official institutional fee and research expenses.
- In case of candidates registered in foreign universities, the amount of grant per year per person determined based on official institutional fee and a standard living stipend depending on the country. The maximum amount of grant per year under this category was R. 2.0 million.

The revised living stipend proposed per year according to the GDP per capita (IMF) income in April 2018 is as follows

Table 03: The revised living stipend

Category No.	**GDP income year 2018 (US $)**	**Maximum Living Stipend Per year (Rs.)**	**Countries**
Category 1	25,000 > above	1,500,000.00	Korea, Australia, United Kingdom, New Zealand, Japan, Germany, USA, Netherland, France, Canada, Norway, Sweden, Switzerland, Taiwan, Austria, Singapore, Hong Kong, Italy
Category 2	23,000 – 24,999	1,450,000.00	Czech Republic, Portugal
Category 3	21,000 – 22,999	1,300,000.00	Greece
Category 4	19,000 – 20,999	1,200,000.00	Slovak Republic, Slovenia
Category 5	17,000 – 18,999	1,200,000.00	
Category 6	15,000 – 16,999	1,200,000.00	Chile, Poland, Hungary
Category 7	13,000 – 14,999	1,050,000.00	Maldives
Category 8	11,000 – 12,999	1,000,000.00	Russia, Malaysia, Turkey
Category 9	9,000 – 10,999	950,000.00	Brazil, China, Mexico
Category 10	7,000 – 8,999	850,000.00	
Category 11	5,000 – 6,999	800,000.00	Thailand, Colombia, South Africa
Category 12	3,000 – 4,999	750,000.00	Georgia, Sri Lanka, Indonesia, Philippines, Bhutan
Category 13	3,000 or below	700,000.00	Vietnam, India, Pakistan, Bangladesh, Nepal, Cameroon

Source: *IMF Data source April, 2018 (World Economic Outlook Database)*

STAFF OF THE NCAS DURING THE YEAR 2023

Director

- Senior Professor Premakumara de Silva (on acting basis-*up to 31.01.2023*)
  BA, MA (Cmb), MSc & PhD (Edinburgh, UK)

- Professor (Mrs.) Prashanthi Narangoda (*w.e.f. 01.02.2023*)
  BA (Hons) (Kel.), MSc (PGIAR, Kel.), PhD (California, USA)

Senior Assistant Librarian

- Dr. Sampath Chandrasena
  B.Tech. (CSE) (Kanpur, India), BIT in IT (UCSC, Col.), MA in Lib.& Info.SC (Kel.), MSc in Information Security (Col), PhD in IT (CCSU, India),

Senior Assistant Registrar

- Ms. T Elancheliyapallavan
  B.Sc. Agriculture (Hons.) (EUSL), Master of Science in Food Science and Technology (PDN)

Senior Assistant Bursar (Acting)

- Mr. G.R.K.S.Ganegoda
  BSc in Acc.(Sp.) (USJ), MBM (IHRA, Col.) Sri Lanka Accountants Service - Class II

Other Staff

- Mr. A L D Perera - Library Information Assistant (Grade - II)
- Mr. K M G G Dhanushka - Management Assistant (Book Keeping) (Grade - I)
- Mr. R K P I Ratnayake - Management Assistant (Grade – III)
- Ms. M P P K Jayarathna - Management Assistant (Grade – III)
- Mr. A M A S M Abeywickrama - Management Assistant (Grade – III)
- Mr. Vinoditha Hettiarachchi - Management Assistant (Grade – III)
- Mr. P P K Balasuriya - Works Aide (Gr. III)
- Mr. H S B Karunarathne - Works Aide (Gr. III)

Table 04: Cadre Positions of the NCAS

S/N	Designation	Salary Code	Approved Cadre	Existing Cadre as at 31.12.2023	Vacancy
Senior Level					
01	Director	U - AC 5(II)	01	01	-
02	Senior Assistant Librarian	U - AC 3(II)	01	01	-
03	Senior Assistant Registrar	U- EX 2(II)	01	01	-
04	Senior Assistant Bursar	U- EX 2(II)	01	01 (Acting)	01
Tertiary Level					
05	Assistant Network Manager	U- AS 2(II)	01	-	01
Secondary Level					
06	Management Assistant	U-MN 1(III)	04	02	02
07	Management Assistant (Book Keeping)	U-MN 1(I)	01	01	-
08	Library Information Assistant	U-MN 1(II)	01	-	01
Primary Level					
09	Driver	U-PL 3(III)	01	-	01
10	Works Aide	U-PL 1(III)	02	02	-

WORKSHOPS/COURSES/PRESENTATIONS

The following Presentations, Courses and Workshops were conducted by the NCAS on current issues during the year 2023.

Details of programs conducted are as follows:

Table 05: Presentations, Short Courses and Workshops Conducted in 2023

No	Workshops	Date of Conduct	Target Group	Participation	Remarks
01.	Workshop on Using NVivo for Qualitative Research	20-21 May 2023	University Academic Staff Executive	15	Completed
No.	**Guest Lecture**	**Date of Conduct**	**Target Group**	**Participation**	**Remarks**
02.	Guest Lecture on The impact of Rabindranath Tagore on the development of Art and Culture of South Asia	09 May 2023	University Academic Staff, Policy Makers & Researchers	52	Completed
03.	Webinar on Sri Lanka Economic Crisis, An Open Intellectual Dialogue	16 November 2023	University Academic Staff, Policy Makers & Researchers	32	Completed

WORKSHOP ON USING NVIVO FOR QUALITATIVE RESEARCH

The National Centre for Advance Studies in Humanities & Social Sciences (NCAS) has started Workshop on Using NVivo for Qualitative Research from January 2023. 15 participants have been enrolled for each course. The recourse persons of the course were Dr. Manoj Samarathunga, Senior Lecturer, Faculty of Management, Rajarata University of Sri Lanka The courses were coordinated by Dr. Sampath Chandrasena, IT Consultant of the NCAS.

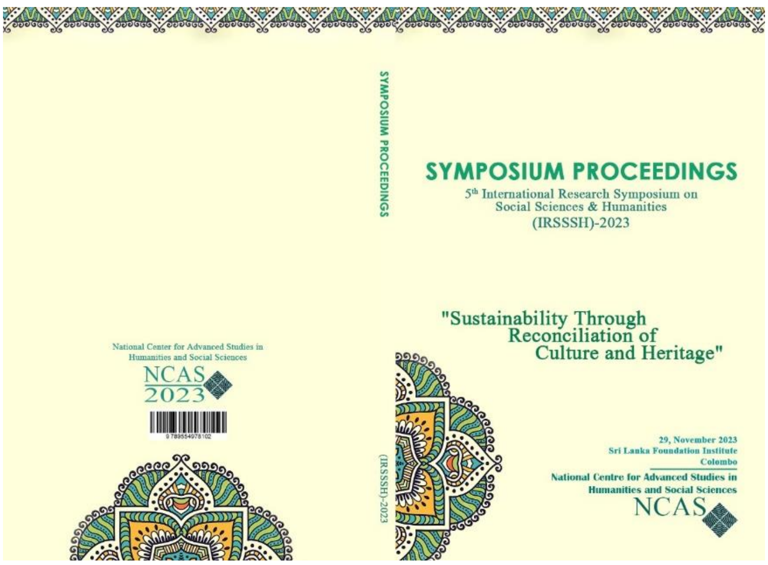
ANNUAL RESEARCH SYMPOSIUM-2023

The NCAS conducted the 5th International Research Symposium on physical mode, the first major activity undertook after the COVID-19 pandemic and the economic crisis. The selected theme was “Sustainability through restoring culture and Heritage” by envisioning and revisiting the works of late Professor Senake Bandaranayake, the founding Director of the NCAS. Among 100+ number of extended abstracts, 52 were presented. Whereas the Keynote speech was delivered by Dr. Lodewijk Wagenaar, a panel discussion was held with the participation of nationally and internationally renowned scholars and eminent.

The Sub-themes-

1. Tangible and Intangible Cultural Heritage: a retrospective of demanding identity
2. Religion and Society: a Philosophy, Myth and Reality beyond science
3. Freedom, Rights, and Civil Responsibilities vs Legislation and Social Justice.
4. Reconciliation, Politics, and Society.
5. Environment and Ecology: transmigration of healthy livelihood.
6. Sustainable Development and the role of SMEs.
7. Tourism: An Industry or and Art.
8. Role of Digital tools in teaching and learning: A far cry for Language learning.
9. Authentic Science and Technology
10. AI (Artificial Intelligence) and digital restoration.

Some pictures of the Annual Research Symposium-2023



IT RESOURCES OF NCAS

Multimedia facilities.

This lab is used for training of University Academics, Executives and Nonacademic staff on several computer applications, Data analysis using SPSS, AMOS for Structural Equation Modeling, EViews for Quantitative Research, NVIVO for Qualitative Research information security etc. Grants Management Database Software is used for monitoring and providing grants management information.

The activities undertaken by the IT Division during 2023 are as follows:

- Developing technical specifications, project proposals and technical reports for the Institute.
- Installation, operation, configuring, management and maintaining Windows Server and LINUX servers and related equipment such as Routers.
- Install and integrate software on Servers and Workstations.
- Server Management - The design and implementation of server related functions such as file and print servers, server virtualization, core operations system standards, operating system upgrades and maintenance, backup/restore, and server hardware configurations.
- Monitoring - Prepares recommendations on monitoring and analysis tools. Designs and implements monitoring tools. Performs Back-Up's & network troubleshooting
- Implement, support and maintain information security requirements; perform system maintenance including security patches, operating system upgrades and hardware upgrades
- Maintains Central Anti-virus Management Applications. Kasperskey Antivirus Software.
- Recommend upgrades, patches, and new applications and equipment
- Analyze business requirements to design and implement an infrastructure solution based on a Windows and Linux platform. Evaluate potential system enhancements.
- Regular updating of NCAS web site (www.ncas.ac.lk), and Intranet and Library Database for the Institution.
- Implementation and maintenances of the www.ncas.ac.lk domain and email system with the google cloud services.
- Coordinate all Academic quantitative and qualitative data analysis courses and workshops such as SPSS, AMOS, NVIVO, EVIEWS etc.

NCAS SCHOLARSHIP PROGRAMME

The mission of the NCAS is to support and enhance the advanced Studies in Humanities and Social Sciences in terms of benefiting the society with novel, and innovative ideas to elevate the life status of human kind. The studies of Social Sciences and Humanities cover diverse areas of behavioural sciences, such as local and global economies, policy development strategies aiming at improving quality of life with basic needs at easements to life. With that holistic view, the NCAS supports the Academics of the State Universities in Sri Lanka who are specially attached to the Faculties of Arts, Humanities, Social Sciences, Education, Law and Management to pursue their PhD Studies, MPhil leading to PhD in local or foreign Universities to promote their research capacities to benefit the Universities and the country at major scale. The NCAS calls for applications from the state Universities bi-annually from eligible candidates, to select the qualified grantees under NCAS partial funding scheme, for which the funds are allocated from and out of the government allocations on annual basis.
The Treasury allocated a total grant of Rs. 17.25 million for new PhD scholarships and servicing of the 1st, 2nd and 3rd years' studies of NCAS scholars who had been awarded funding in 2005 - 2023. During the review year, NCAS provided financial grants to university academics for their postgraduate studies, and 24 applicants qualified from those who participated in the interview. Out of these, 12 individuals received the annual funding within the year 2023.

By the end of 2023, about 471 academics were selected from different Universities/Institutions, and were awarded grants as supplementary funding by the NCAS from its inception. In the year 2023, 24 applicants were selected for partial grants, and a total of 12 grants were already disbursed by the end of the specified calendar year, and **the remaining 12 recipients are awaiting to be awarded subject to completion of their proof of enrollment, approval of study leave, updated bond breakdown etc.,** 392 recipients have completed their postgraduate studies to date. Grants were given in the fields of management, language studies, sociology, economics, law, education, mass media and fine arts.

The estimated budget for grant for the year 2023 is Rs.54,500,000.00. At the end of December 2023, Rs.41,883,984.22 was disbursed to the 24 grantees from the following Universities:

Table 06: NCAS grant disbursement - 2023

University	Grant Amount	No. of Grantees
University of Colombo	1,505,025.46	6
Uva Wellassa University	500,000.00	1
University of Kelaniya	8,969,983.70	5
University of Sri Jayewardenepura	9,927,578.68	4
University of Ruhuna	7,604,520.86	4
University of Gampaha Wickramarachchi	250,000.00	1
University of Moratuwa	462,000.00	1
Institute of Technology University of Moratuwa	1,164,875.52	1
University of Jaffna	1,500,000.00	1
Total	41,883,984.22	24

Table 07: Breakdown of Grantees by Category of Discipline 2005/2023

		2005	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2023	Total 2005/2023
1	Humanities/ Fine Arts	6	17	10	12	11	11	9	12	9	5	6	4	2	1	3	1	4	123
2	Social Sciences/ History/ Archaeology	25	17	11	18	14	6	5	5	7	10	2	~	2		4	1	1	128
3	Education	3	~	2	~	3	~	1	~	2		2	~	~	1			1	15
4	Law	1	1	~	1		1	~	~	1	5	~	1	2	1			1	15
5	Management	9	5	2	10	8	12	8	16	14	10	9	3	2	3	2	3	4	120
6	Other	4	6	1	1	3	9	6	8	10	5	2	2	~	~			1	58
Total		**48**	**46**	**26**	**42**	**39**	**39**	**29**	**41**	**43**	**35**	**21**	**10**	**8**	**6**	**9**	**5**	**12**	**459 (471~12)**

Chart 02: Breakdown of Grantees by Category of Discipline 2005-2023

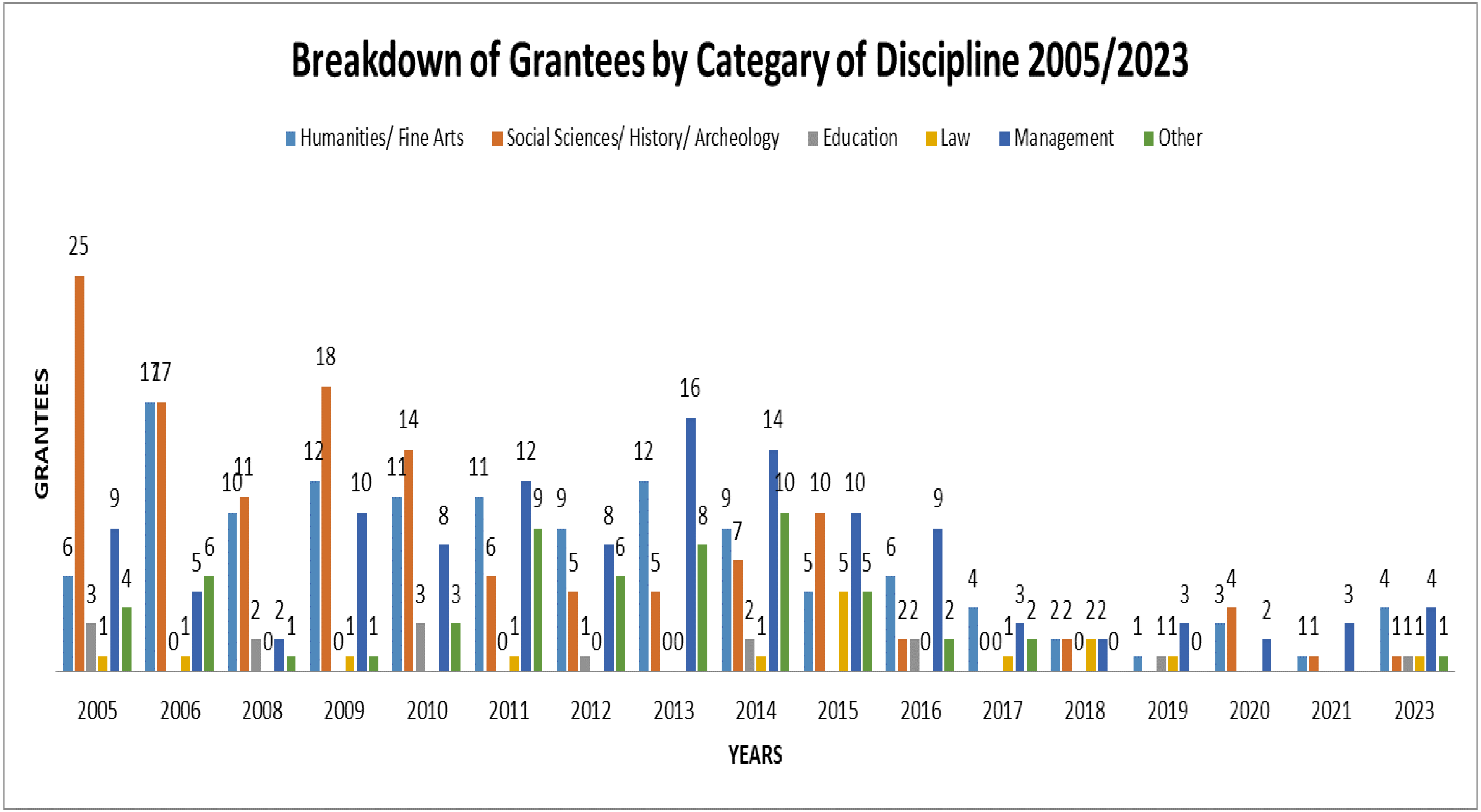


Table 08: Utilization of Treasury Funds for PhD Scholarships

Year	Granted Amount in (Rs.)	Additional Granted Amount in (Rs.)
2005	19,913,532.00	
2006	37,850,236.00	
2008	16,164,220.00	
2009	35,665,659.00	
2010	37,644,958.79	
2011	57,950,000.00	8,720,000.00
2012	42,500,000.00	16,780,000.00
2013	79,285,817.00	
2014	93,096,122.00	
2015	73,598,118.69	
2016	61,728,031.50	
2017	96,738,603.39	
2018	67,387,333.80	
2019	51,625,620.73	
2020	42,993,988.12	
2021	31,392,029.73	
2022	20,835,033.19*	
2023	41,883,984.22	

*
Grants were not released for new applicants. Amounts indicate the grants released for ongoing (2nd and 3rd year) recipients.

Chart 03: Funds Granted (2005-2023)

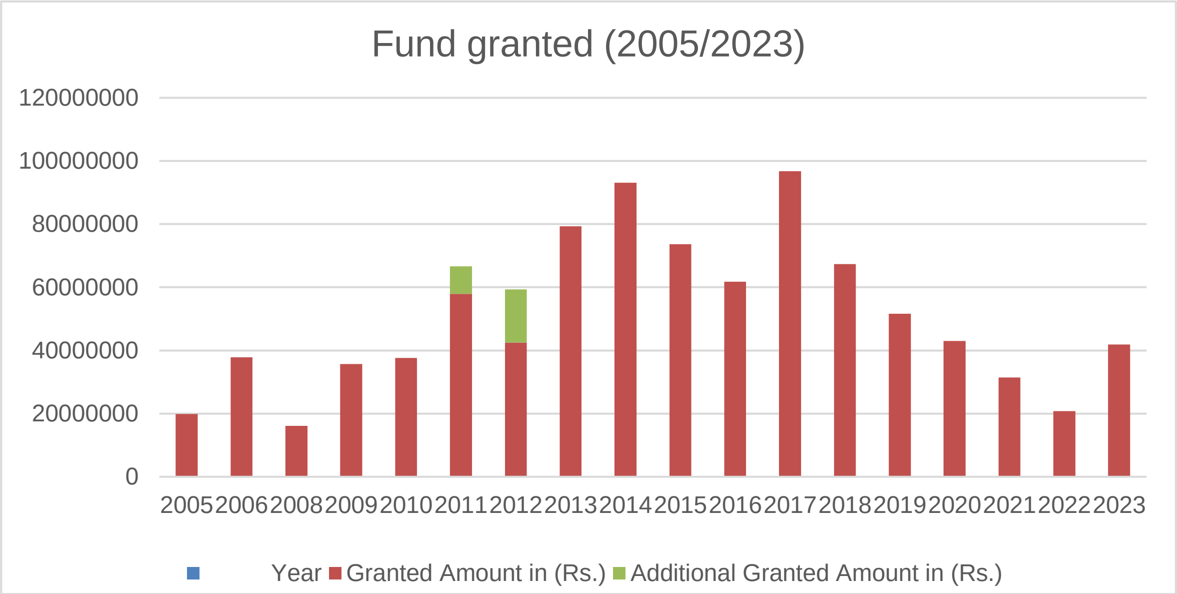


TABLE 09: DISTRIBUTION OF PHD SCHOLARS OF NCAS EMPLOYED IN SRI LANKAN UNIVERSITIES (Grants given by the NCAS 2005-2023)

No	Employed University	2005	2006	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2023	Total
1	Eastern University of Sri Lanka	1	1	1	3		3	3	2	2	1	1							18
2	Open University of Sri Lanka	2	2		3	5		1		6		2	1	1	2				25
3	Sabaragamuwa University of Sri Lanka	5	1	2	2	4	3		4	3	4	2						1	31
4	South Eastern University of Sri Lanka	1					1		4							1			7
5	University of Colombo	8	7	6	4	3	2	1	3	7	11	5			1	2	1	4	65
6	University of Peradeniya	10	13	7	4	2	1	2	2	3	4	1	3	4		1			57
7	University of Jaffna	3	2			2	2	2	1	1								1	14
8	University of Kelaniya	6	7	6	7	6	9	3	5	5	7	2	2		1	1	1	2	70
9	University of Ruhuna	3	1	2	11	5	3	1			2	1		1	1	2	2		35
10	University of Sri Jayewardenepura	7	5		5	8	6	5	14	6	2	2	1	2	1	1	1	1	67
11	Rajarata University of Sri Lanka		2		1	1	1	2		3		1	2						13
12	University of Moratuwa						2					4				1		1	8
13	University of Visual & Performing Arts			2	2			2	1	1									8
14	Uva Wellassa University of Sri Lanka					1	1			1								1	4
15	Wayamba University of Sri Lanka							1	1	1	1								4
16	Sri Palee Campus	1	1					1	1										4
17	Vauniya Campus		1				1												2
18	Gampaha Wickramarachchi Ayurveda Institute		2															1	3
19	Institute of Indigenous Medicine (IIM)	1	1			1	3	3	1	2	2								14
20	Trincomalee Camps								1				1						2
21	Buddhist & Pali University									1									1
24	Swami Vipulananda Institute of Aesthetic Studies					1		1		1									3
25	University Grant Commission						1	1	1		1								4
TOTAL		**48**	**46**	**26**	**42**	**39**	**39**	**29**	**41**	**43**	**35**	**21**	**10**	**8**	**6**	**9**	**5**	**12**	**459**

Chart 04: Distribution of PhD Grant Recipients of NCAS, Employed in Sri Lankan Universities (Grants given by the NCAS 2005-2023)

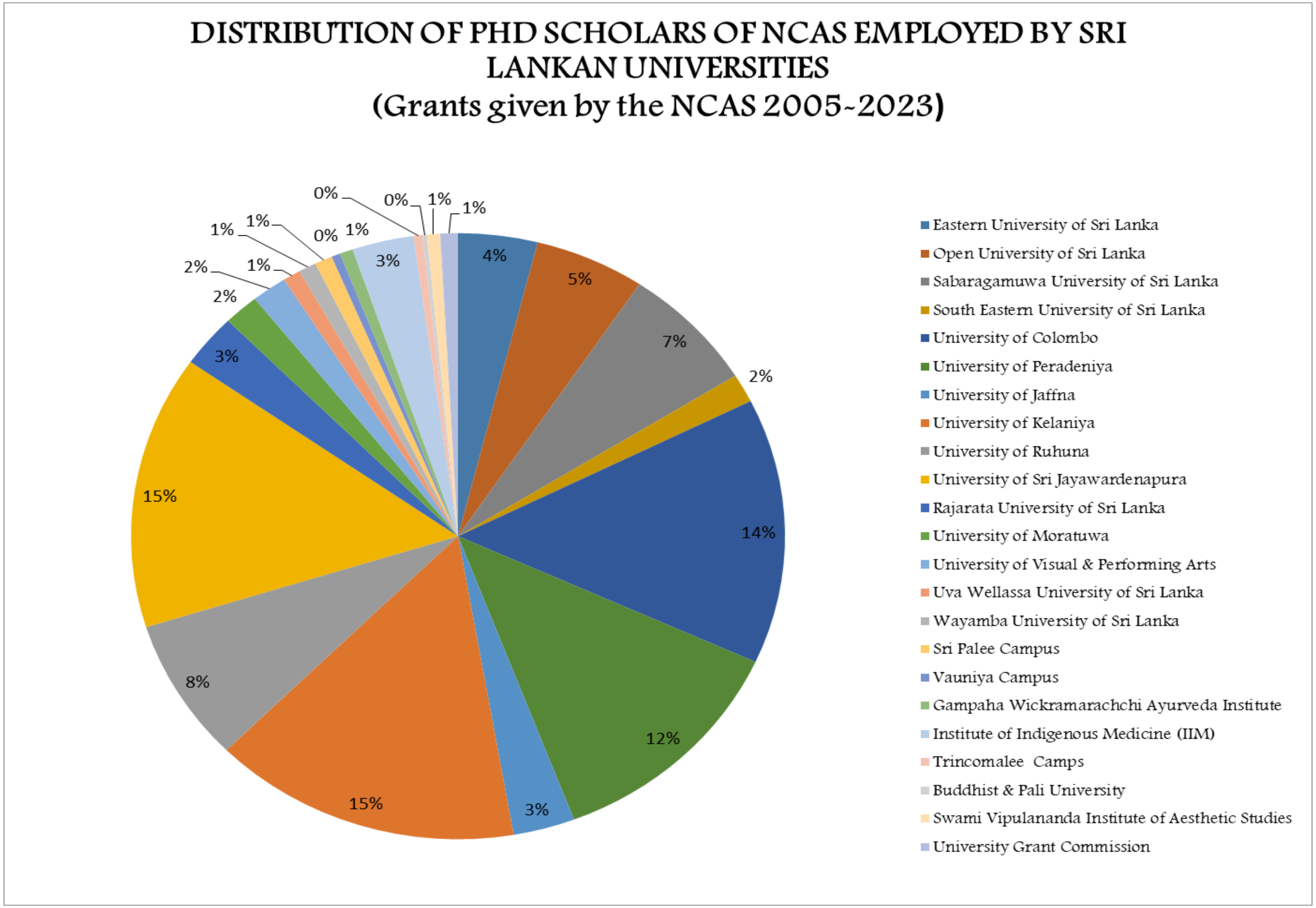


Table 10: Completed Grants

The following 14 scholars have successfully obtained their degrees with the financial support from the NCAS as supplementary funding during the year 2023.

Year	Name of Grantee	Place of Work	Category of Discipline	Title	Place of Registration	Country	Degree Sought
2010	Dr. R P P Ranaweera	Library, University of Colombo	Library Science	A Conceptual Framework for Information Literacy Education in the Sri Lankan Universities: A Delphi Study	Faculty of Graduate Studies, University of Kelaniya	Sri Lanka	PhD
2012	Dr. H K Sarath	Dept. of Economics, University of Ruhuna	Management	The Role of Small and Medium Scale Enterprises in Reduction of Rural Poverty in Southern Sri Lanka	University of Ruhuna, Sri Lanka	Sri Lanka	PhD
2013	Dr. (Rev.) W Kusaladhamma Thero	Dept. of Poli & Buddhist Studies, University of Kelaniya	Humanities	From Giving Up to Giving: An Ethical Study of the Evalution of the Theravadha Theory & Practice of Dana	University of the West, USA	USA	PhD
2013	Dr. S Handaragamage	Dept. of Social Sciences & Languages, Sabaragamuwa University of Sri Lanka	Social Sciences	Small-Scale Entrepreneurs in the Tourism Industry: A Gender Analysis in Sri Lanka	Asian Institute of Technology	Thailand	PhD
2015	Dr. H P P Sriyani	Dept. of Archaeology, University of Kelaniya	Social Sciences	කැළණි ගඟ නිම්නයේ ජනාවාස පුරාවිද්‍යාව පිළිබඳ අධ්‍යයනයක්	University of Kelaniya	Sri Lanka	PhD
2015	Dr. R Ramesh	Dept. of Political Science, University of Peradeniya	Social Sciences	From Laborer to Citizen: Problems and Challenges Encountered by the Plantation People in Accessing Public Services in Sri Lanka	Tribhuwan University	Nepal	PhD
2015	Dr. D L F Shamila	Dept. of Commercial Law, University of Colombo	Law	Foreign Investment and Sustainable Development: A Critical Analysis from the Sri Lankan Legal Perspective	QUT	Australia	PhD
2015	Dr. (Mrs.) T Sritharan	Library, University of Colombo	Library Science	Doctor of Medicine Postgraduate Medical Trainees Information Seeking Behavior in an Electronic Information Resource Environment	Postgraduate Institute, University of Colombo	Sri Lanka	PhD
2016	Dr. K G K Fedricks	Dept. of Sinhala, University of Colombo	Humanities	Language, neo-libralism and religion: An investigation of the media discourse of buddhist televangelists in contemporary sri lanka	The University of Texas at Austin	USA	PhD
2016	Dr. J A C B Jayasinghe	Dept. of HRM, University of Kelaniya	Management	Human Resource Management and Organizational Performance: Evidence from Emerging Economy	University of Surrey	UK	PhD

2016	Dr. Y Alahakoon	Dept. of Business Administration, University of Sri Jayewardenepura	Management	Rearticulating Knowledge Management: An Alternative Perspective Informed by the Buddhist Epistemology	QUT	Australia	PhD
2017	Dr. W N D N Wijesiri	Dept. of Sinhala, University of Peradeniya	Humanities	Representation of Identity in Sinhala Theatre: The Impact of the Religious - Charity Model	QUT	Australia	PhD
2017	Dr. (Mrs.) M M K Ratnayake	Dept. of ELTU, University of Sri Jayewardenepura	Humanities	Fiction as Historical Witness: Resistance in Sinhala and English fiction in post-war Sri Lanka 2009-2019	Hitotshbashi University	Japan	PhD
2018	Dr. M R Wakkumbura	Dept. of International Relation, University of Colombo	Social Sciences	Dilemmas of Justice in Reconciliations: An Analysis of the Peacebuilding in Sri Lanka Since 2009	University of Colombo	Sri Lanka	PhD

Table 11: New Grants Awarded during the year 2023

No	Name of the Grantee	Department/ University	Research Topic	Research Field	Degree sought	Registered University
01	Mr. N M M Safeek	Dept. of Education Psychology, University of Colombo	Smart Reading Module on Reading Fluency of Junior Secondary Children with Reading Difficulties in Sri Lanka	Universiti Pendidikan Sultan Idris	Malaysia	PHD
02	Mr. H P H P K Pathirana	Dept. of English Language Teaching, University of Kelaniya	Same Sex Desire and Imagining the Nation: A Discursive Study Based on English Speaking Non-Heterosexual Men in Sri Lanka	University of Bern, Switzerland	Switzerland	PHD
03	Ms. M N F Sakeena	Library, University of Colombo	Leave No One Behind: Leveraging Digital Literacy Competencies for Better Learning in the Higher Education of Estate Students in Sri Lanka	Universiti of Malaya	Malaysia	PHD
04	Ms. A W G C N Wijetunga	Dept. of Accounting, Sabaragamuwa University of Sri Lanka	Stock Market Development & Environmental Quality: Australian Perspective	University of South Queensland	Australia	PHD
05	Mr. N Sivakaran	Dept. of Philosophy	Post-Conflict Peace Building and Inclusive Constitution Making: Dealing Morally with Conflicts between Deep Commitments	Keele University	UK	PHD
06	Ms. S B I Perera	Dept. of Law, University of Colombo	Correlation between Institutional Regime Types and Women's Parliamentary Participation: A Study of Sri Lanka, United States, and United Kingdom	University of Oxford	UK	PHD

07	Ms. J A D U N Jayasuriya	Dept. of English language Teaching, University of Colombo	Implicit Language Policies vis-à-vis Explicit Linguistic Landscape: A Study on Multilingual Communities in Colombo and Wellington	Victoria University of Wellington, NZ	New Zealand	PHD
08	Ms. S S Ramanayake	University of Moratuwa	Domestic Stock and Bond Market Behavior During the Sovereign Debt Default: Case of Sri Lanka	University of Colombo	Sri Lanka	PHD
09	Ms. J I Madukala	University of Sri Jayewardenepura	Job Education Mismatch and Labour Market Outcomes	University of Waikato	New Zealand	PHD
10	Ms. P N Gardihewa	Gampaha Wickramarachchi University of Indigenous Medicine	Investigation on Prospective Job Market Demands on 21st Century Employability Skills and English Language Skills: A Study Based on Indigenous Related Disciplines	University of Kelaniya	Sri Lanka	PHD
11	Ms. K J T Perera	Uva Wellassa University	Working Title: Maintaining the Dual Value Creation by Social Entrepreneurs: A Study of Selected Social Enterprises in Sri Lanka	University of Colombo	Sri Lanka	PHD
12	Ms. I K Galagama	University of Kelaniya	Role Of Religious and Ethnic Tensions in the Emergence of Terrorism in Sri Lanka	Massey University	New Zealand	PHD
13	Ms. C Nilanthini	Eastern University Sri Lanka	Colonial Impact on Tamil Speaking Communities of Eastern province, Sri Lanka	University of Kelaniya	Sri Lanka	PHD
14	Ms. H K I Sewwandi	University of Kelaniya	Blended Professionals: Skills and Future Roles of Academic Librarians in the Digital Era	Victoria University of Wellington,	New Zealand	PHD
15	Mr. D M T P Dasanayake	University of Sri Jayewardenepura	Creating Business and Social Value through Adaptation of Social Innovation in Commercial Organizations	Anglia Ruskin University	UK	PHD
16	Mr. W M S P K Wanasinghe	University of Colombo	The Correlation and Application of Emotional Intelligence in Learning and Teaching English as a Second Language in Higher Education	University of Otago	New Zealand	PHD
17	Mr. W D N Prasad	University of Sri Jayewardenepura	Comparison of the Machine Learning Models for Sentiment Analysis on Vaccination for Pandemics among the Public.	RMIT University	Australia	PHD
18	Ms. Y M S W V Sangarandeniya	University of Kelaniya	Diversity Promise Fulfillment and Its Impact on Employee Engagement: The Moderating role of Psychological Capital	University of Canberra	Australia	PHD
19	Mr. A M D B Nawarathna	Uva Wellassa University of Sri Lanka	An Exploratory Study on MICE Tourism Development in Sri Lanka: Lessons from Japan and the Perspectives of the Stakeholders of Tourism in Sri Lanka	Ritsumeikan Asia Pacific University	Japan	PHD

20	Ms. R Vithuja	University of Jaffna	Intercultural Influences in L2 Writing: Challenges for Asian Students in English Academic Writing	Canterbury Christ Church University	UK	PHD
21	Ms. N K Abeysiriwardena	University of Colombo	Sustainable Livelihood Approach: Effectiveness of Consumption Smoothing Strategies of Fisheries Households in Sri Lanka	Queensland University of Technology	Australia	PHD
22	Ms. D A G P K Gayathree	University of Kelaniya	Towards Sustainable Consumtion through Voluntary Simplicity and Carbon Neutrality: Enhancing Life Happiness	Swinburne University of Technology	Australia	PHD
23	Mr. G C I Gunarathne	University of Peradeniya	Governing Product Variety and Product Complexity for Focal Firms' Sustainable Performance with the Moderating Effect of Supply Chain "Legality"; Apparel Manufacturers Perspective	Swinburne University of Technology	Australia	PHD
24	Ms. R L A N Ranaweera	Open University of Sri Lanka	The Double-Bind of Solidarity and Depoliticization: Exploring Sri Lankan Women's Groups on Social Media as Life-Writing	University of Waikato	New Zealand	PHD

QUT (AUSTRALIA) -NCAS PHD SCHOLARSHIP PROGRAMME

The NCAS was persuasively supported the academics through the NCAS-QUT under the MOU between Ministry of Higher Education (NCAS) and Queensland University of Technology, Australia (QUT). The scholarships were granted to qualified university academics by reviewing the applications by the QUT and the NCAS concurrently. As per the conditions of the said agreement, the selected academics are enrolled at QUT in designated doctoral programmes: whereas the QUT waives-off the annual tuition fee of the candidate for 03 years whereas the NCAS will grants the living stipend of AUD 18,610 per year/ per candidate for 3 years to cover the living allowance and AUD 2,451 for overseas health cover as one-time payment. NCAS was proceeding for maximum of six (06) scholarships under this MOU. The original agreement was extended for another five (05) Calendar year effective from September 2018 and ended by the September 2023.

From the initiation of the scholarship, five (05) scholarships were awarded per year, and in 2022, total number of eleven (11) applications were received by the closing date. However, as per the National Budget Circular 03/2022 dated 26.04.2022, public expenditures have been tightened and suspended the foreign study tours and trainings conducted using local funds, and the NCAS was restricted for its financial disbursement of living allowance to the eligible grantees under the QUT. Considering the fact, the QUT considered the eleven applications to interview and review by them to directly provide the living stipend for the eligible candidates as full scholarship recipients during the period they pursue their studies at QUT. It was informed to the NCAS that two (02) applicants were eligible to be considered for the QUT full Scholarship-2022.

With regard to the scholarships in 2023, the NCAS expected transferring the full scholarship to a split-site degree program, due to the unpredictable inflation of the currency value AUD vs LKR, and severe economic recession, and also considering the new residential fees informed by the QUT as HDR scholarship stipend to AUD32,192 per annum, against AUD 18,610 per year. Therefore, the NCAS requested the QUT to re-consider for split-site programme, instead of the full enrollment, and the decision is still under review.

Twenty-Six (26) university academics have so far been awarded the QUT living stipend from 2014 – 2023. Whereas some of them have already completed their degrees and resumed their duties at the respective universities, the following recipients have been awarded the QUT living stipend during the year of 2023.

Table 12: QUT (Australia) -NCAS PhD Scholarship Stipend - 2023

01	Ms. I U Malawara Arachchi	Corporate Governance and Assurance of Intergraded Reporting	Accounting	PhD 2021	University of Colombo	Rs.4,025,784.46
02.	Ms. H S Hidellaarachchi	Identifying the Appropriateness of the Approaches, Methods and materials used in English for Specific Purpose or English for General Academic purpose Courses	English for General Academic Purposes (EGAP)	PhD 2021	University of Ruhuna	Rs. 4,025,784.46
03.	Ms. H M J R Herath	Analysis of Geomorphology, Land use/land cover changes and Anthropological Adaptations during the Holocene period in the Southern coastal region of Sri Lanka	Geomorphology and Geo-Archaeology	PhD 2021	University of Sri Jayewardenepura	Rs.5,947,578.68

LIBRARY /E-RESOURCES

Design of Digital Repository

The basic framework of the Digital Repository was installed by Senior Assistant Librarian of the NCAS. The picture of the homepage of the Digital Repository is given below:-

The NCAS also provides e-library resource facilities to researchers through its website.

Sri Lanka Journal of Advanced Research Studies in Humanities and Social Sciences (SLJARS)

As per the decision taken by the Audit & Management Committee and Council of Management to clear the backlog of the Journal, action has been undertaken to publish Volume 11, No. 1& 2 of 2021 and Volume 12 No. 1 & 2, parallel to the inauguration of the 5th International Symposium of the Social Sciences and Humanities 2023. Twenty-Eight (28) articles in total were received from the two Volumes and the articles were sent for review for the eminent scholars in the field. With comments addressed by the They have been reviewed and the comments were sent to the authors. Some had minor corrections whereas some were found with major corrections. The articles with duly addressed comments were published in the two Volumes and now ready for sending to all the authors and the state Universities and other relevant academic and professional institutes.

The Journal is a series from its inception and considering the fact that journal has to be standardized in the long evolvement, the NCAS changed and upgraded its original name **'Sri Lanka Journal of Advanced Social Studies'** to **'Sri Lanka Journal of Advanced Research Studies in Humanities and Social Sciences.'**

The following Issues were published and will be distributed among the subscribers and Universities and will be published online via journal web page of NCAS. (https://ncas.ac.lk/journal/)

- Sri Lanka Journal of Advanced Research Studies in Humanities and Social Sciences, Volume 11. No.1, January- June 2021
- Sri Lanka Journal of Advanced Research Studies in Humanities and Social Sciences, Volume 11. No.2, July- December 2021
- Sri Lanka Journal of Advanced Research Studies in Humanities and Social Sciences, Volume 12. No.1, January- June 2022
- Sri Lanka Journal of Advanced Research Studies in Humanities and Social Sciences, Volume 12. No.2, July- December 2022

Research articles for Volume 13 No.01 & 02 2023 is now being collected for reviewing.

REFURBISHMENT OF THE NCAS BUILDIDNG PREMISES

The status report of the NCAS building premises showed that it is in a very dilapidated status with its withered roof, walls and the existing furniture, and other facilities. Therefore, the NCAS emphasized its concern to several authorities. The AHEAD grant facilitated the NCAS with 9M grant to serve the purpose and the NCAS. by December 2023, was able to complete the Stage 1 of the refurbishment of the building premises.

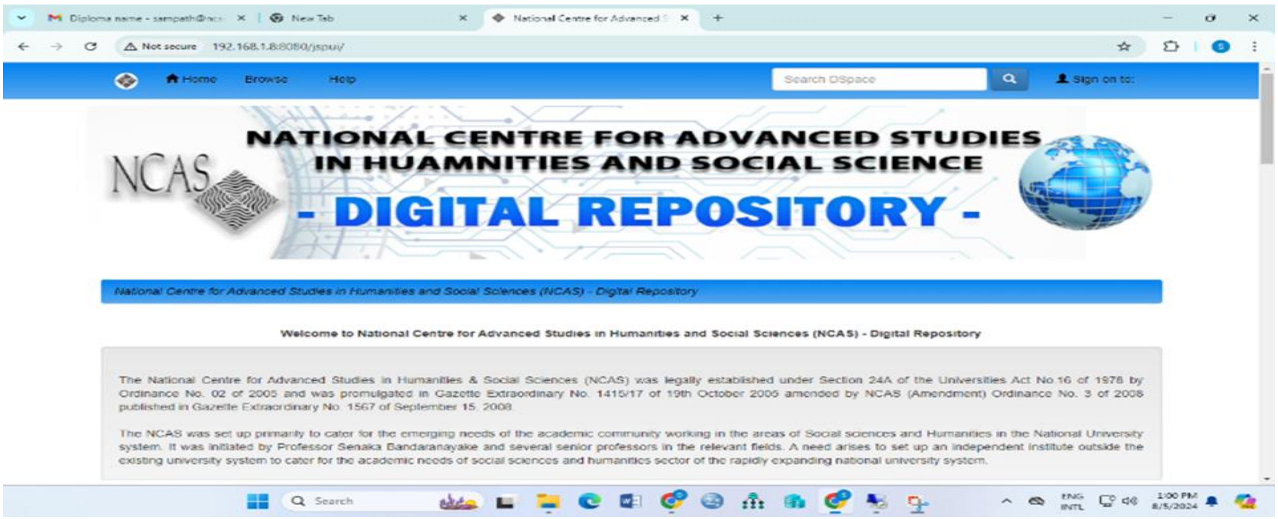
AUDIT AND MANAGEMENT COMMITTEE REPORT – 2023

The Audit Committee comprises of five (05) Independent non-Executive Directors. The Representative from the Treasury attends the meetings as a member of the Audit Committee. The Chief Internal Auditor UGC also the Internal Auditor of the NCAS participates as an observer. The representative from the Auditor General's Dept. is also invited to the meeting as an observer. Reviewing year 2023, four (04) Audit and Management Committee meetings were held.

The legal framework for Audit committee has been defined by the Public Enterprises guidelines for Good Governance, PED circulars issued by the General Treasury from time to time.

Scope of the Audit Committee

- Review and evaluate internal control system of the organization
- Ascertain whether statutes, regulations, rules and circulars are complied with
- Review of financial statements to ensure compliance with applicable Accounting Standards
- Review performance of the organization at regular intervals
- Liaise with internal/external auditors and follow up on Internal Audit Report and Auditor General's report



Activities of the Audit Committee

For the year under review, the Committee reviewed the progress of postgraduate qualification process of academics who have been granted scholarships for their postgraduate education which were highlighted by the Internal Audit of the UGC. Also reviewed the internal control system to ensure reasonable assurance that all statutory requirements have been complied with. Auditor General's report for the year has been discussed and the Committee is satisfied with the actions taken to rectify the areas highlighted by the Auditor General in his report.

Professor Prashanthi Narangoda
Director/ NCAS

Professor O G D Banda
Chairman/AMC, UGC Nominee to the COM

Professor R M K Ratnayake
UGC Nominee to the COM

Professor Shirantha Heenkenda
Dean, Faculty of Humanities and Social Science
University of Sri Jayawardhanapura/ COM Member

Professor N S Punchihewa
Dean, Faculty of Law,
University of Colombo/ COM Member

Ms. D A C Peris
Treasury Representative

By invitation: Mr. P H D de Silva
Audit Superintendent,
Government Audit Division/UGC

In Attendance: MS. T Elancheliyapallavan
Senior Assistant Registrar, NCAS

Mr. G K R S Ganegoda
Acting Senior Assistant Bursar, NCAS

Financial Statements
2023

National Centre for Advanced Studies in Humanities and Social Sciences

No. 6A, Sukhastan Gardens, Ward Place, Colombo 08.

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Our Ref: NCAS/Fin/FS/2023 Date: 28th February 2024

To the Auditor General

Management Representation on the Financial Statements

We are providing this letter in connection with the audit of the financial statements for the year ended 31st December 2023 of the National Centre for Advanced Studies in Humanities and Social Sciences as of 31st December 2023 and for the year 2023 for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of NCAS in conformity with *Sri Lanka Public Sector Accounting Standards*. We confirm that we are responsible for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with *Sri Lanka Public Sector Accounting Standards*.

Certain representations in this letter are limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations made to you during the audit.

1. The financial statements referred to above are fairly presented in conformity with *Sri Lanka Public Sector Accounting Standards* and prepared in consistent with the preceding year.

2. We have made available to the Auditor General all:
   a. financial records and other information requested by the Auditor General
   b. Minutes of the meetings of Board of Directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial or other reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. There has been no
   a. Fraud involving management or employees who have significant roles in internal control.
   b. Fraud involving others that could have a material effect on the financial statements.

6. The company has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

7. All the contracts entered into between the entity and any member of the Board of Directors having direct or indirect interest are given in the ***Annexure 1*** hereto.

8. The following have been properly recorded or disclosed in the financial statements:
   a. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
   b. Guarantees, whether written or oral, under which the company is contingently liable.

9. There are no:
   a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements as a contingency.
   b. Unassisted claims or assessments that our lawyer has advised us are probable of assertion have been disclosed in the financial statements.
   c. other liabilities or gain or loss contingencies that are required to be accrued or disclosed.
   d. material uncertainty exists related to events or conditions that may cast significant doubt on the Institute ability continue as a going concern.

10. The entity has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

11. We have to plans to abandon lines of product or other plans or intentions that will result in excess or obsolete inventory, and no inventory is stated at an amount in excess of net realizable value.

12. The Company has satisfactory title to all assets and there no liens or encumbrances on the company's assets, except for those that are disclosed in Note 1 to the financial statements.

13. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. Except as disclosed in Note 4 & 5 to the financial statements, we have no other line of credit arrangements.

14. We have properly recorded or disclosed in the financial statements the capital stock repurchases options and agreements, and capital stock reserved for options, warrants, conversions and other requirements.

To the best of our knowledge and belief, no events have occurred subsequent to the balance-sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Professor Prashanthi Narangoda

Director - NCAS

G R K S Ganegoda

Senior Assistant Bursar/Acting

On behalf of the Council of Management:

Professor R M K Ratnayake ……………….

National Centre for Advanced Studies In Humanities & Social Sciences (NCAS)

NCAS

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31st December 2023

REVENUE	Note	2023 Rs.	2022 Restated Rs.
Revenue from Non Exchange Tansactions - Current			
Government Grant - Recurrent	9	26,960,000	25,663,000
		26,960,000	25,663,000
Revenue from Exchange Transactions - Current			
Other Revenue	10	9,942,583	3,601,653
		9,942,583	3,601,653
Toal Revenue Current		**36,902,583**	**29,264,653**
Revenue from Non Exchange Transactions - Capital			
Government Grant - Capital	11	20,000,000	44,400,000
Donation - AHEAD Grant		1,791,313	-
Grant Return by Grantees		35,551,818	13,265,757
		57,343,131	**57,665,757**
Total Revenue Capital		**57,343,131**	**57,665,757**
Total Revenue		**94,245,714**	**86,930,410**
Operating Expenses - Current			
Personal Emoluments	12	17,115,653	14,657,267
Supplies	13	471,283	167,209
Maintenance	14	1,408,683	1,933,351
Contractual Services	15	3,942,936	3,198,112
Other Recurrent Expenditure	16	2,918,054	2,106,286
Provision for Retirement Benefit		664,510	717,309
		26,521,118	**22,779,534**
Non-Operating Expenses - Capital			
Human Capital Development	17	41,253,512	29,590,035
Depreciation & Amortization		2,141,999	2,390,421
		43,395,512	**31,980,456**
Total Expenses		**69,916,630**	**54,759,990**
Total Surplus / (Deficit) for the Period		24,329,085	32,170,420

Total surplus / (deficit) for the period comprise current and capital surplus / (deficit) for the period as follows,

	2023	2022
Current Surplus /(Deficit) For the period	10,381,465	6,485,119
Capital Surplus /(Deficit) For the period	13,947,620	25,685,301
	24,329,085	**32,170,420**

National Centre for Advanced Studies In Humanities & Social Sciences (NCAS)

STATEMENT OF CHANGES IN FUNDS

As at 31st December 2023

	Deferred Capital Rs.	Unspent Capital Rs.	Retained Surplus/ (Deficit) Rs.	Accumulated Fund - Capital Rs.	Accumulated Fund - Current Rs.	Staff Dev. Fund Rs.	Institutional Dev. Fund Rs.	Total Rs.
Balance as at 1st January 2022	**46,773,150**	**29,045,346**	**(6,153,657)**	-	-	**2,532,085**	**3,962,142**	**76,159,068**
Amortization Abjustment	2,390,421	-	-	(2,390,421)	-	-	-	-
Asset Acqui. Abjustment	(299,448)	299,448	-	-	-	-	-	-
Depriciation Abjustment	(12,762)	-	-	12,762	-	-	-	-
Unspent Abjustment	-	(23,914,348)	-	23,914,348	-	-	-	-
	-	1,190,060	-	(1,190,060)	-	-	-	-
Prior year Abjustment								
Transferred of Funds	-	-	226,521	-	-	(113,260)	(113,260)	-
Surplus/(Deficit)For the year	-	-	(11,823,791)	5,338,672	6,485,119	-	-	-
Balance as at 1st January 2023	**8,851,361**	**6,620,506**	**(17,750,927)**	**25,685,301**	**6,485,119**	**2,418,825**	**3,848,882**	**76,159,068**
Reclassification as SLPSAS 11	(48,851,361)	-	-	48,851,361	-	-	-	-
Reclassification as SLPSAS 11	-	(6,620,506)	-	6,620,506	-	-	-	-
			(226,521)			113,260	113,260	-
Reclassification as SLPSAS 11	-	-	17,977,448	-	(17,977,448)	-	-	-
Balance as at 1st January 2023	-	-	-	**81,157,168**	**(11,492,329)**	**2,532,085**	**3,962,142**	**76,159,068**
Prior Year Abjustment	-	-	-	259,026	10,026,964	-	-	10,285,990
Surplus/(Deficit)For the year	-	-	-	13,947,620	10,381,465	-	-	24,329,085
Balance as at 31st December 2023	-	-	-	**95,363,814**	**8,916,099**	**2,532,085**	**3,962,142**	**110,774,141**

National Centre for Advanced Studies In Humanities & Social Sciences (NCAS)

STATEMENT OF CASH FLOWS

As at 31st December 2023

	2023	2022 Restated
	Rs.	Rs.
Cash Flow From/(Used in) Operating Activities		
Surpluses / Dieficit for the year	24,329,085	32,170,420
Adjustments for		
Depreciation	2,141,999	2,390,421
Provision for Retirement Benefits	664,510	717,309
Prior Year Adjustments	10,063,644	15,347,751
Operating Surplus before changes in working Capital	**37,199,238**	**50,625,902**
Increase/(Decrease) in working capital		
Inventories	(128,477)	(139,068)
General Receivables	(845,232)	(183,693)
PhD / Mphil Grant Receivables	(1,500,000)	-
Prepayments & Deposits	(1,773,697)	(192,264)
Accrued Expenses	(678,614)	(183,838)
Accounts Payable	(13,696,317)	(7,429,087)
Trade Creditor	-	(23,750)
Deffered income	103,000	(130,000)
Cash Generated from Operations	**(18,519,337)**	**(8,281,700)**
Tax Paid	-	-
Gratuity Paid	(547,841)	(1,316,662)
Interest Paid	-	-
Net Cash Flow from Operating Activities	**18,132,060**	**41,027,540**
Cash Flow From / (Used In) Investing Activities		
Fixed Deposit Investment	(48,800,115)	(1,655,014)
Acquisition of Property Plant & Equipment	(3,698,045)	(299,448)
Net Cash used in investing Activities	**(52,498,160)**	**(1,954,462)**
Cash Flow From / (Used In) Financing Activities		
Net Funds Received during the year	-	-
Net Cash Flow From / (Used In) Financing Activities	-	-
Net Increase / (Decrease) in cash & cash equivalents	(34,366,100)	39,073,078
Cash & Cash equivalents at the beginning of the year	71,262,229	32,189,151
Cash & Cash equivalents at the end of the year	**36,896,129**	**71,262,229**

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31st DECEMBER 2023

1. CORPORATE INFORMATION

1.1 Domicile & Legal Form

The National Centre for Advanced Studies in Humanities & Social Sciences (NCAS) is a Centre established under the Ordinance No. 1415/17 with the provision of Universities Act No.16 of 1978, and domiciled in Sri Lanka. The Centre is located at No. 6A, Sukhasthan Garden, Ward Place, Colombo 07.

1.2 Principal Activities and Nature of Operations

Promoting Higher Studies and Research in the Fields of Humanities & Social Sciences. This Centre operates on Government Funds for its existence. Further, the NCAS provide funds for granting of MPhil/PhD scholarships to university academics.

1.3 Financial Period

The financial period of the institute presents twelve months period from 1st January 2023 to 31st December 2023

1.4 The Number of Employees

As at 31st December 2023, the approved cadre is 14 of NCAS, and the existing cadre is 08.

2. BASIS OF PREPARATION

2.1 Basis on Preparation

The financial Statements of the Institute has been prepared on accrual basis and under the historical cost convention unless stated otherwise.

2.2 Statement of Compliance.

The Financial statements of the NCAS have been prepared in conformity with the Public Sector Accounting Standards introduced by the Institute of Chartered Accountants of Sri Lanka (CA). When there is no Public Sector Accounting Standards dealing with the transaction and the account balances of the Organization, the relevant provisions of the Sri Lanka financial Reporting Standards (SLFRS) and Lanka Accounting Standards (LKAS) have been used in respect of those balances in preparing and presenting of these financial Statements. Accounting policies used have been consistent with those used in previous financial years.

2.3 Responsibility for Financial Statements.

The Management of the NCAS is responsible for the preparation and presentation of the financial statements.

2.4 Going Concern

When preparing the financial statements the Management assessed the ability of the Institute to continue as a going concern. The Management reasonably expects that the NCAS has adequate resources to continue in operational existence for the foreseeable future. The NCAS does not foresee a need for liquidation or cessation of operations, taking into account all available information. Accordingly, the NCAS continues to adopt the going concern basis in preparing the financial statements.

2.5 Post Balance Sheet Events

There were no material post balance sheet events which require adjustment or Disclosure in the financial statements.

2.6 Comparative Figures

The Comparative Figures have been re-arranged where necessary to conform to the current presentation.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Assets and Basis of their Valuation

Properties, Plant & Equipment are recorded at net value. The cost of Property, Plant & Equipment is the cost of purchase or construction together with any incidental expenses thereon.

As per SLPSAS (Sri Lanka Public Sector Accounting Standards) 07, Depreciation is provided from the date where assets will be available for use. Depreciation on Property, Plant and Equipment were provided for at the following rates on their cost.

Assets	Depreciation Rate Per Annum (%)
Building	5
Furniture & Fittings	10
Office Equipment	20
Computers & Software	20
Library Books	20

(The above rates are decided based on the Commission Circular No.649)

3.2 Inventories

Inventories are valued at cost based on FIFO (First in first Out) basis.

3.3 Receivables

i. Receivables are stated as the estimated realizable amounts.

3.4 Staff Loan

a) Staff Loans are measured at Amortized Cost Method in accordance with LKAS 39. Accordingly, Financial Instruments-recognition and measurement using effective Interest rate equal to the average Commercial Bank lending rates are follows.

2022	18.00%
2023	14.21%

b) Prepaid Staff Cost

This represents the balance arising from the staff loans given at concessionary rates to the employees of the NCAS.

3.5 Liabilities and Provisions

i. All known liabilities as at the balance sheet date are included in the Financial Statements and adequate provision is made for liabilities which are known to exist but the amount of which cannot be determined accurately.
ii. Grants which were approved by the Council of Management in 2023 had been taken in to the grants payable account.

3.6 Capital Commitments and Contingent Liabilities

All material commitments and contingent liabilities are considered and where necessary adjustments or disclosures are made in these financial statements.

3.7 Employee Benefits

Defined Contribution Plans

Employees are eligible for University Provident Fund (UPF) Contributions, Employees' Trust Fund (ETF), University Pension Fund, Contributions in line with the respective statutes and regulations. The NCAS pays fixed contributions of Basic emoluments plus Cost of Living allowances of employees to University Provident Fund and Employees' Trust Fund, University Pension Fund and will have no legal or constructive obligation to pay further amounts.

Defined Benefit Plans

Defined benefit plans are post-employment plans other than defined contribution plans. NCAS is liable to pay gratuity in terms of the Payment of Gratuity Act No. 12 of 1983. The provision for the obligations under the Act is determined based on the present value method in accordance with LKAS 19 using the discount rate equal to the government bond rate, and average salary increment rate as follows.

Year	Bond Rate	Salary Increment Rate
2023	18%	14%
2022	18%	14%

3.8 Staff and Institutional Development Fund

Staff and Institutional Development Fund represent the amount transferred from the internal generated funds earned through workshops and academic courses. The amount is decided by the management.

3.9 Revenue Recognition

Revenue comprises gross inflows of economic benefits or service potential received and receivable by institute during the year and represents an increase in net assets / equity. Institute recognizes revenue of SLPSAS 10 (Revenue from Exchange Transaction) and SLSAS 11 (Revenue from Non-Exchange Transactions.)

Revenue from Exchange transaction

(a) Income generated from self-financing activities

Self-financing activities from external programs, are conducting on cost recovery and non-profit basis. Course fee of this Self- financing activities recognized to the extent of the expenditure incurred for the period and future expenditures and contribution to financial development votes are show under the deferred income in the statement of financial position.

(b) Other Revenue

Interest income, Research Symposium and PhD / MPhil Registration Fees received for the period are recorded as exchange revenue in the statement of financial performance.

Revenue from Non-Exchange transitions

Non-exchange transitions are those where the Institute received value from another entity (e.g., cash or other assets) without giving approximately equal value in exchange.

Inflows of resources from non-exchange transitions, other than service in-kind, that meet the definition of an asset are recognized as an asset only when:

It is Probable that the Institute will receive an inflow of economic benefits or service potential" and

The fair value of can be measured reliably.

Inflows of resources from non-exchange transactions that are recognized as assets are recognizes as non-exchange revenue, to the extent that a liability is not recognized in respect to the same inflow.

The following are the specific recognition criteria in relation to the Institute non-exchanges transitions.

(a) Government Grant / Transfers

Assets and revenue arising from government grants are recognized in the period in which the transfer arrangement becomes binding at the fair value. Where a transfer is subject to conditions and when there is a resulting present obligation as a result of the non-exchange transition, Institute recognized a liability until condition is fulfilled.

Assets and revenue arising from government grants are measured at the fair value as at the date of recognition. Monetary assets are measured at their nominal value.

(b) Recurrent Grant

Gobernment grants received for the recurrent nature expenditures are recognizes in the statement of financial performance under Nos-exchange transitions.

© Capital Grant and Other Transfers

Government Grants and other capital transfers received for the capital expenditure are recognized in the statement of financial performance in accordance with the requirement of SLPSAS 11, Revenue from Non-exchange transitions with effect from the financial year 2023. Capital surplus/ (deficit0 arising from the capital transitions are accumulated under the Accumulated fund-Capital in the financial statements.

Reclassification to Accumulated fund-Capital

University adopt and applied SLPSAS 11 – Revenue from Non-exchange transition standard with effect from the year 2022 prospectively.

To harmonize the presentation of financial statements, comparative figures in relation to spent capital grant, capital grant unspent, gist and donations were reclassified in to: Accumulated surplus capital" in the statement of changes in equity accordance with the SLPASA 11 and guidance issued by the APFASL.

3.10 Expenditure Recognition

Expenses incurred in carrying out all activities of the NCAS are recognized on an accrual basis and charged to the Statement of Financial Performance.

3.11 Contingent Assets

As per the agreement reached between beneficiary and University, legal actions against the recoverable amount on grant withdrawals have been taken by respective University through the Attorney General's Department .The amount receivable from the respective grantees whose grants were withdrawn is accounted on cash basis. Following amounts are due to receive from the grantees whose grants were withdrawn and legal actions have been taken by the Universities.

Year	Name	Department /University	Amount (Rs.)
2006	Ms. H Siriwardena	Department of Media Studies - Sripali Campus	500,000/-
2006	Ms. J. T. De Silva	Department of Fine arts - University of Peradeniya	1,602,630/-
2013	Ms. NWFDBN Perera	Univer sity of Colombo	3,000,000/-

3.12 Statement of Cash Flows

Statement of Cash Flows has been prepared using indirect method as per LKAS 07.

Note : 1

Property Plant & Equipment	Restated Balance As at 01-01-2023	Additions	Adjustment	Disposals	Balance As at 31-12-2023
Cost	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Improvements	40,793,418	-		-	40,793,418
NCAS Building	31,381,167	-		-	31,381,167
Furniture & Fittings	3,214,950	144,485		-	3,359,435
Plant Machinery & Office Equipment's	7,230,464	1,067,302		-	8,297,766
Computers & Software	16,650,979	2,486,258		-	19,137,237
Library Books & Periodicals	277,230	-		-	277,230
	99,548,208	3,698,045		-	103,246,253

	Balance As at 01-01-2023	Charge for the Year	Adjustment	Disposals	Balance As at 31-12-2023
Depreciation	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Improvements	-	-	-	-	-
NCAS Building	26,571,184	1,569,058	-	-	28,140,242
Furniture & Fittings	3,076,077	49,249	-	-	3,125,326
Plant Machinery & Office Equipment's	6,774,816	329,092	(22,174)	-	7,081,735
Computers & Software	16,620,352	194,600	(200,172)	-	16,614,779
Library Books & Periodicals	277,230	-	-	-	277,230
	53,319,659	2,141,999	(222,346)	-	55,239,314
Written Down Value	46,228,549				48,006,939

Notes to the Financial Statements
As at 31st December 2023

	Note	2023	2022 Restated
		Rs.	Rs.
Inventories	2		
Stationary		496,030	367,545
Printing Documents		148,543	152,987
Inventory - Others		23,930	19,495
		668,504	540,027
Deposits , Advances & Prepayments	3		
National Water Supply & Drainage Board		2,500	2,500
Access Natural Water (Pvt) Ltd.		4,500	4,500
Distress Loan		1,245,500	1,517,249
Computer Loan		39,500	48,500
Vehicle Loan		49,167	42,833
Staff Loan -LKAS 39		(2,795,155)	(2,407,966)
Pre-Paid Saff Benefit		2,795,155	2,407,966
Pre Payments		267,149	-
Advance - Festival		-	8,750
Advance - Special		-	1,600
Advance - AHEAD		1,791,313	-
		3,399,629	1,625,932
Fixed Deposits	4		
# - 74710820		845,000	845,000
# - 80573912		2,880,000	2,880,000
# - 80573876		1,440,000	1,440,000
# - 1676001000102921		1,901,526	1,655,014
# - 90184050		24,221,421	-
# - 91342901		24,332,182	-
		55,620,129	6,820,014
Cash and Cash Equivalents	5		
NCAS A/c No. 3532126 BoC		36,896,129	13,262,229
REPO		-	58,000,000
		36,896,129	71,262,229

otes to the Financial Statements
As at 31st December 2023

	Note	2023	2022
			Restated
		Rs.	Rs.
Defined Benefit Plan	6		
Retirement Obligations -			
Balance as at 1st January 2023		1,576,372	2,175,724
		116,668	(599,352)
		1,693,040	1,576,372
Balance as at 31st December 2023		1,693,040	1,576,372
Accrued Expenses	7		
Rehab. - Building & structures		-	-
Security Charges		87,343	87,318
Transport		6,220	44,475
Postal Chardes		1,175	1,810
Electricity		66,091	31,952
Water Charges		7,073	7,261
Telephone Charges		61,622	7,257
Cleaning Services		68,650	174,750
Audit Fee - 2021		-	620,130
Audit Fee - 2022		-	660,330
Audit Fee - 2023		677,556	-
News Paper Charges		13,600	32,660
		989,329	1,667,943
Payables	8		
Stamp Duty		4,600	2,825
Contractors		-	47,015
PhD/MPhil Grants		32,367,652	46,335,934
Sitting Allowances (Body of Research Fellows)		18,000	-
Sitting Allowances (Council of Management)		42,000	-
International Research Symposium		178,672	-
Director's Allowances		593,048	-
Acting Bursar's Allowances		16,545	-
Trainee's Allowances		20,500	-
Overtime		35,864	-
Bid Security		54,000	44,000
Withholding Tax Payable		-	48,840
APIT Payables		39,474	64,777
Payables to UGC		-	-
EPF Payable		47,609	47,609
ETF Payable		6,391	6,391
SLNSS		140	-
Others		13,246	536,669
		33,437,742	47,134,059

Notes to the Financial Statements

As at 31st December 2023

	Note	2023 Rs.	2022 Restated Rs.
Recurrent Grants	9		
Personal Emoluments		17,000,000	17,373,000
Other Recurrent		9,960,000	8,290,000
		26,960,000	**25,663,000**
Other Revenue	10		
Other Income		185,857	54,088
Interest Income - IFRS		129,780	157,745
Welfare Income		31,100	11,900
Interest Income - FD		5,088,261	579,278
Interest Income - REPO		3,989,585	2,562,121
Research Symposium Income		236,000	-
Application Processing Fee		86,000	10,000
Course Income - Nvivo		196,000	-
Workshop Income		-	226,521
		9,942,583	**3,601,653**
Government Grant - Capital	11		
Capital Grant - Acquisition		-	700,000
Human Capital Development		20,000,000	43,700,000
		20,000,000	**44,400,000**
Personal Emoluments	12		
Salaries & Wages Contribution		5,523,454	5,008,457
Provident Fund Contribution		1,253,246	665,140
Pension Fund Contribution		424,955	572,677
E.T.F. Contribution		335,640	247,564
Cost of Living Allowance		872,619	989,845
Academic Allowance		3,066,650	
Other Allowances		3,570	58,000
Overtime		297,451	33,626
Reasearch Allowance		671,978	221,083
Additional Allowance		1,104,691	1,001,691
Compensation Allowance		1,621,583	2,253,806
Staff Cost - IFRS Adjustment		129,780	157,745
Monthly Allowance (Rs. 5,000)		559,371	634,516
Acting Pay Allowance		208,865	2,813,117
Telecommunication Allowance		74,250	-
Entertainment Allowance		182,776	-
Transport Allowance		220,000	-
Fuel Allowance		564,775	-
		17,115,653	**14,657,267**

Notes to the Financial Statements
As at 31st December 2023

	Note	2023 Rs.	2022 Restated Rs.
Supplies	13		
Stationery & Office Requisites		442,533	164,574
Fuel & Lubricants		7,180	-
Other Supplies		21,570	2,635
		471,283	**167,209**
Maintenance	14		
Vehicles		111,245	
Plant,Machinery & Office Equipments		1,281,125	1,912,291
Others		16,313	21,060
		1,408,683	**1,933,351**
Contractual Services	15		
Transport		76,840	67,946
Telecommunication		608,846	501,902
Postal Charges		65,500	36,925
Electricity		1,105,576	509,006
Security Services		1,028,387	927,863
Water		103,610	60,097
Cleaning Services		602,350	409,500
Rates and Taxes to Local Authorities		259,707	197,120
Printing, Advertising etc.		19,000	452,983
Others		73,120	34,770
		3,942,936	**3,198,112**
Other Recurrent	16		
Staff Development		-	-
Special Services - Councils & Committes		1,201,895	507,589
Holiday Warrant		23,200	-
Bank Charges		2,040	165
Employee Welfare		74,523	41,539
Others		1,434,276	1,541,521
Property Loan Interest		52,413	15,473
Course Exp. - Nvivo		129,708	-
		2,918,054	**2,106,286**
Human Capital Development Fund	17		
PhD / Mphil Grant		37,720,320	28,399,976
Knowledge Dissemination Grant		907,302	986,790
Research Symposium		2,625,890	203,270
		41,253,512	**29,590,035**

National Centre for Advanced Studies In
Humanities & Social Sciences (NCAS)

COMPARISON STATEMENT OF ACTUAL EXPENDITURS AND BUDGETED EXPENDITURES
For The Year of 2023

	Budgetary Provision	Actual Received	Actual Expenditures	Variation			
				As per the Budgetary Provision		As per the Actual Received	
	Rs	Rs	Rs	Rs	%	Rs	%
Personal Emoluments	17,000,000	17,000,000	16,985,873	14,127	100	14,127	100
Other Recurrent Expenditure	9,960,000	9,960,000	8,611,248	1,348,752	86	1,348,752	86
Human Capital Development Projects							
PhD Mphil Research Grants	72,000,000	20,000,000	20,000,000	52,000,000	28	-	100
	98,960,000	**46,960,000**	**45,597,121**	**53,362,879**		**1,362,879**	

My No: HED/A/NCAS/FA/2023 Your No: Date: 20th June 2024

The Chairman

National Centre for Advanced studies in Humanities and Social Sciences

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of National Centre for Advanced studies in Humanities and Social Sciences for the year ended 31st December 2023 in terms of the Section 12 of the National Audit Act No: 19 of 2018

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Centre for Advanced studies in Humanities and Social Sciences for the year ended 31st December 2023 comprising the statement of financial position as at 31st December 2023 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My comments and observations which I consider should be report to Parliament appear in this report. My report in terms of the Article 154 (6) of the Constitution will be tabled in the House of Parliament in due course.

In my opinion, except for the effects of the matters described in Basis for Qualified Opinion of this report, the financial statements prepared give a true and fair view of the financial position of the Centre as at 31st December 2023 and its financial performance and cash flow for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

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

1.3 Other information included in Annual Report 2023 of the Centre

Other information means the information that is included in the 2023 Annual Report of the Authority which was obtained by me before the date of this Audit report, but is not included in the financial statements and my audit report regarding it. The management is responsible for this other information.

Other information is not disclosed through my opinion on financial statements and, I do not express any assurance or opinion on that.

In relation to my audit of financial statements, it is my responsibility to read the other information identified above when available and, to consider whether other information in accordance with my knowledge obtained with the financial statements or in the audit or otherwise, is quantitatively inconsistent.

Based on the other information obtained by me and tasks performed by me before the date of this audit report, if it is concluded by me that it contains quantitative errors, those matters should be communicated to the governing parties for correction. If any uncorrected errors are found any longer, those will be included into the report to be submitted by me in due course, in terms of article 154 (6) of the Constitution.

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

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

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

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

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

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

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

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

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

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

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

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

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

I will inform the controlling parties about significant audit findings, key internal control weaknesses and other matters identified during my audit.

2. Report on Other Legal and Regulatory Requirements

2.1. The National Audit Act No.19 of 2018 includes specific provisions for following requirements.

2.1.1. Except for the effects of the matters described in Basis for Qualified Opinion of this report, I have obtained all the information and explanation that were required for the Audit, as per the requirements of Section 12 (a) of the National Audit Act No.19 of 2018, and I was able to decide that proper accounting records have been kept by the authority.

2.1.2. The financial statements presented, is consistent with the preceding year as per the requirements of Section 6 (i) (d) (iii) of the National Audit Act No.19 of 2018.

2.1.3. The financial statements presented include all the recommendations made by me (except the observations made in 1.2.1. (c), (d), (e), (g), (h) in Basis for qualified Opinion in my report) in the previous year as per the requirements of Section 6 (i) (d) (iv) of the National Audit Act No.19 of 2018.

2.2. Based on the procedures performed and evidence obtained were limited to matters that were material nothing has come to my attention to make the following statements.

2.1.4. That any member of the governing body of the authority has any direct or indirect interest in any contract entered into by the Authority which are out of the normal cause of business as per the requirements of Section 12 (i) (d) of the National Audit Act No.19 of 2018.

2.1.5. That the Authority has not compiled any applicable written law, general and special directions issued by the governing body of the authority, as per the requirements of Section 12 (f) of the National Audit Act No.19 of 2018, except for following observations.

2.1.6. That actions have been taken in a way that is not complied with the powers, duties and functions of the Authority, as per the requirements of Section 12 (g) of the National Audit Act No.19 of 2018.

2.1.7. That the resources of the Authority have not been procured and utilized sparingly, efficiently and effectively in a timely manner in accordance with the applicable laws and regulations, as per the requirements of Section 12 (h) of the National Audit Act No.19 of 2018.

2.2 Other Facts

As of December 31, 2023, Rs. 96,264,122 was due to be recovered from 32 grantees who were awarded postgraduate grants between 2005 and 2020 due to breach of bond agreements.

W.P.C.Wickramarathn
Auditor General

1.5 Non-compliance with Laws, Rules, Regulations and Management Decisions etc.

Reference to Laws, Rules, Regulations etc	**Non-compliance**	**Recommendation**	**Actions taken as per the recommendation**
Financial Regulation 119 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	A sum of Rs.96,264,122 was receivable from 32 grantees who received postgraduate grants from the year 2005 to the year 2020 due to breach of bond agreements by 31st December 2023.	Prompt actions should be taken to recover the amount receivable due to breach of bond agreement.	From the year 2005 to the year 2020, sum of Rs.77,787,407.12 is receivable (by October 2024) from 28 grantees due to breach of bond agreements. Among them, four (04) grantees are already repaying the grant funds by instalments. Further, two (02) grantees are paying their grant funds to the respective universities, while legal actions being taken against the three (03) others. For the remaining nineteen (19) grantees, NCAS has sent notification letters and reminders to the respective Universities to recover the grant funds, and further actions have been taken by the Universities accordingly.

Action taken and expected to be taken by the management of the relevant institute and its Board of Directors / Governing Council to rectify the matters pointed out in the audit queries for the period relevant to the Annual Report