PGIHS
UNIVERSITY OF PERADENIYA

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ஆண்டறிக்கை
ANNUAL REPORT
2023

ANNUAL REPORT

POSTGRADUATE INSTITUTE OF HUMANITIES AND SOCIAL SCIENCES

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மானிடவியல் மற்றும் சமூக விஞ்ஞானப்பட்டப்பின் படிப்பு நிறுவகம
பேராதனை பல்கலைக்கழகம்.
Postgraduate Institute of Humanities and Social Sciences
University of Peradeniya

Vision

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

Mission

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

Goals and Objectives

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

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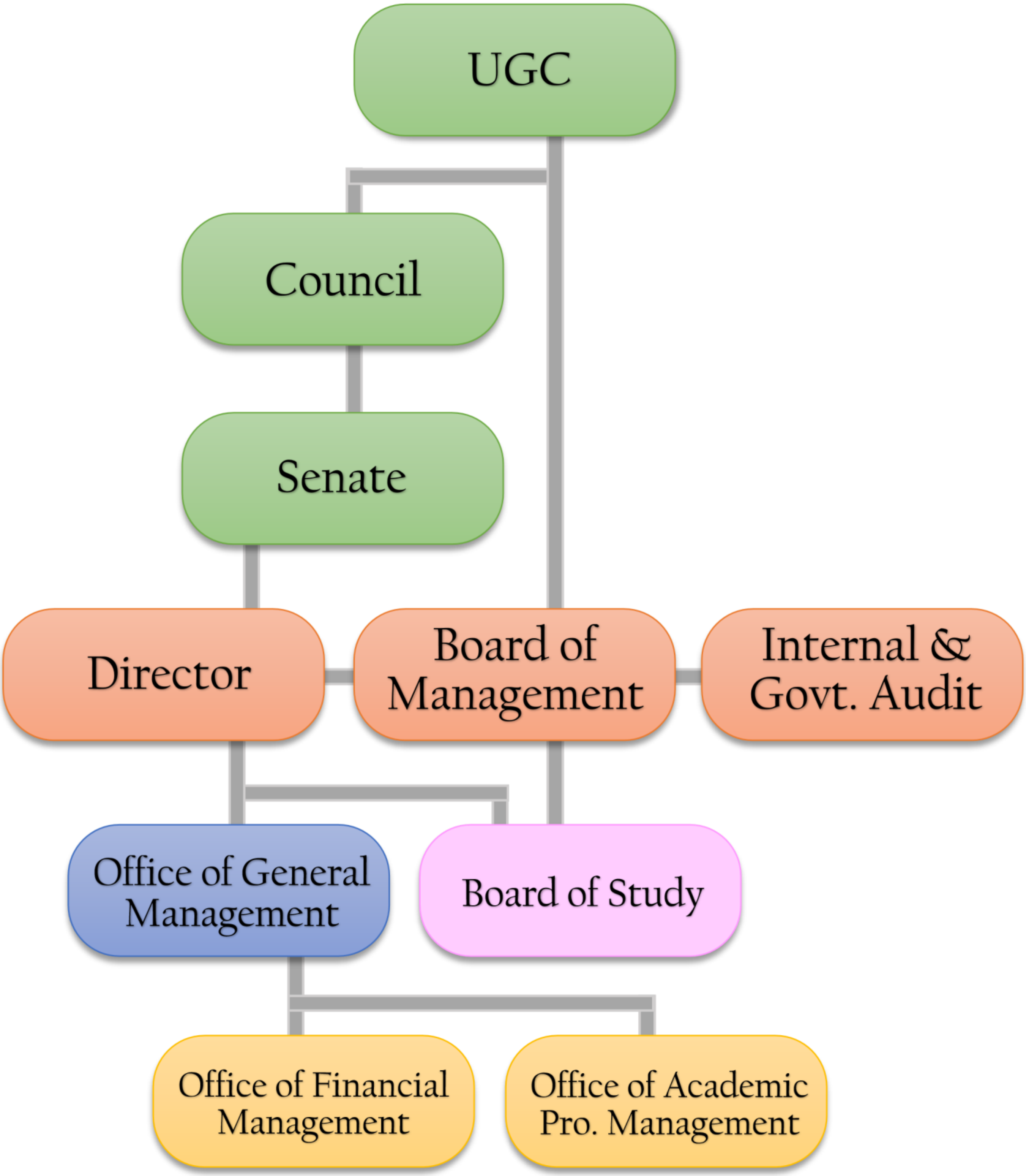
ORGANIZATIONAL STRUCTURE



COMPOSITION OF THE BOARD OF MANAGEMENT
(As at 31st December 2023)

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

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

SECTION 1 DIRECTOR'S STATEMENT/ REVIEW OF THE INSTITUTE FOR THE YEAR 2023

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

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

KEY ACTIVITIES / ACHIEVEMENTS IN 2023

In 2023, the student intake into all postgraduate programmes was 512. About 180 well qualified resource persons are involved as visiting teaching and supervisory staff – most of them from the Faculty of Arts. In 2023, 233 students completed their postgraduate programmes at the Institute. We are particularly happy to note that the academic year that began with the intake in February 2023 was successfully completed in one year – despite the challenges posed by trade union action and the ongoing effects of the economic crisis. The equipping of classrooms and previous on-line teaching experience of lecturers during the pandemic enabled the smooth operation of a combination of online and physical modes of teaching.

In terms of research output, we note that 14 MPhil and 7 PhD students completed their programmes during the year 2023. The highlight of the year was the Research Congress held in December 2023 – conducted in a physical in-person format. This is an opportunity for the Institute's research students to showcase their ongoing or completed work; 72 papers were accepted and presented by mainly postgraduate students of the Institute.

During 2023, the operations of the Internal Quality Assurance Cell (IQAC) were focussed on preparation for the Institutional Review (2023) and the upcoming Postgraduate Programme Reviews (2024-2028). This involves the ongoing process of systematic collection and filing of relevant documentation. This task has been facilitated by a functioning IQAC, staffed by an IQAC Secretary, under the direction of the IQAC Coordinator.

During 2023, the Institute continued the process of improving its general administrative operations. The recruitment of additional cadre on contract basis has helped the Institute to distribute administrative and financial responsibilities as specified in job lists and monitoring and checking of effective delivery of assigned jobs and responsibilities.

In the year 2023, the Institute continued its collaborations with foreign universities/institutes and local bodies such as ministries, departments and public/private agencies. This includes (1) staff and student mobility on Human Rights and Multiculturalism with University of South Eastern Norway, (2) offering of short-term certificate course, purchase of equipment for teaching, co-organizing a national conference and staff participation in training programmes on Disaster Risk Reduction in a project led by Vrije University, Belgium and involving six other universities, (3) research activities and dissemination of findings on national language policy implementation under the NLEAP project, a joint initiative between the Government of Canada and Government of Sri Lanka, and implemented through the Ministry of Public Affairs, Provincial Councils and Local Government, (4) capacity building and curriculum development on Multi-Level Teaching (MLT) approach in primary education, a joint initiative between UNICEF and the Ministry of Education.

The institutional development also included the preparation of action plan based on the corporate plan, the adoption of Senate/Council approved policies, and development of procedures for the smooth operation of the Institute.

CHALLENGES AND FUTURE PLANS

- Dealing with the non-allocation of any funds from the Treasury for recurrent/capital expenditure for 2024 will be a major challenge. This is in an environment where we experience a lower demand for postgraduate programmes and higher cost of running programmes. Hence generating any excess income over costs will be a challenging task for the Institute under these conditions.
- The Institute has to prepare and complete the MPhil/PhD Programme Review (in 2024) and coursework MA programmes (in 2025-2028). This will take up considerable time and effort, and prove to be a challenging task, given the lack of academic staff cadre in the Institute.
- In seeking greater internationalization, we will identify and target selected PG programmes to the overseas market and identify and seek partnering opportunities with overseas universities and agencies for curriculum development, mobility opportunities and research work. We will seek opportunities to partner with overseas universities/faculty staff members in hosting postgraduate students doing research related to Sri Lanka.
- Due to the uncertain economic environment, the Institute is not in a financial position to commit to any large-scale infrastructure or development projects, without securing external funding. Meanwhile, the Institute will seek alternative mechanisms to fulfil these requirements.
- The financial accounts of the Institute for 2022 received a qualified opinion from the Auditor General’s Office. During 2023, the Institute has taken corrective action to directly address the issues raised in the Audit report. We expect that through this process we will be able to regain an unqualified audit opinion for 2023.

The Institute has made solid progress in its administrative and financial management, conduct of programmes, academic and research development, capacity development and in its overall conduct and performance in the last year (2023) in a challenging environment. We expect that the progress achieved so far in the first 8 years of the Institute’s operations (since 2015) and the path set forth in its future plans, will help to solidify the position of the Institute as the centre of academic excellence in the fields of Humanities and Social Sciences in the country despite further challenges ahead.

Professor S.J.S de Mel
Director/PGIHS

SECTION 2 BACKGROUND OF THE INSTITUTE

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

In 2017, the Institute prepared its first five-year Corporate Plan setting the platform of the Institute. The Corporate Plan has identified 6 goals to achieve under three key areas of operation. It focuses on the following three key operational areas: Improving quality and standards of teaching and research; Promoting efficiency in administration and financial management; and Strengthening good governance and ethical conduct. The Corporate Plan 2018-2023 plans to implement seventy-eight actions under forty-four strategies and eighteen objectives under the following six goals:

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

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

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

- Postgraduate Diploma;
- Master of Arts;
- Master of Philosophy; and
- Doctor of Philosophy

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

The Institute offers the following thematic postgraduate diploma and masters' degree programmes by 2023:

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

In the later part of the year 2022, the Institute obtained approval from the UGC to offer the Master of Science in Banking degree programme. The Institute plans to commence this programme in next year. At the beginning of the year 2023, income recognition policy was introduced to increase the income earned by our institute.

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

SECTION 3 STUDENT INTAKE

Tables 1-5 give the number of students registered for the postgraduate diploma and degree programmes of the Institute as available at 31st December 2023. During the year 2023, the Institute has admitted 542 students for its postgraduate diploma and degree programmes. Compared to the year 2022, the student intake of the Institute has decreased by the percentage of 71% in 2022.

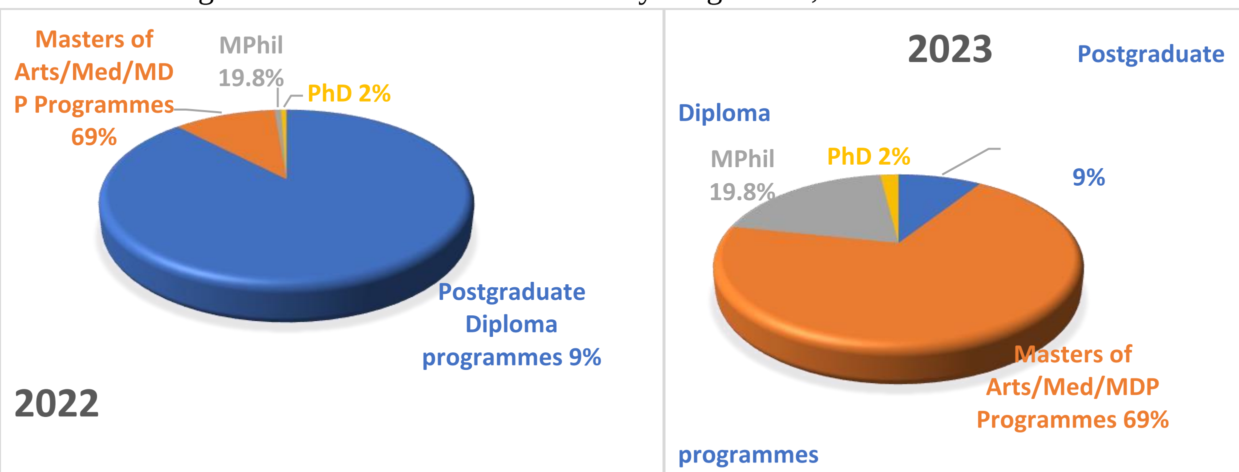
Table 1
Student Intake by Programme, 2021 – 2023 (As at 31st December)

Programme	**2021**	**2022**	**2023**
Postgraduate Diploma Programmes	147	768	46
Masters of Arts/Med/MDP Programmes	381	95	385
Master of Philosophy	146	06	101
Doctor of Philosophy	31	05	10
Total	**705**	**874**	**542**

Source: Registrar's Office, PGIHS.
Note: * Postgraduate Diploma in Education (Week-end) and Master of Education programmes was not offered.

In comparison to the year 2022, in the year 2023 also shows that the highest number of students have registered for the Master of Arts programmes in all disciplines including in Education. Comparison with the year 2022, the number of students who admitted for Master of Philosophy degree programme (MPhil) and Doctor of Philosophy (PhD)for the year 2023 has increased.

Figure 1
Percentage Distribution of student Intake by Programme,2022 and 2023



Source: Based on Table 1.

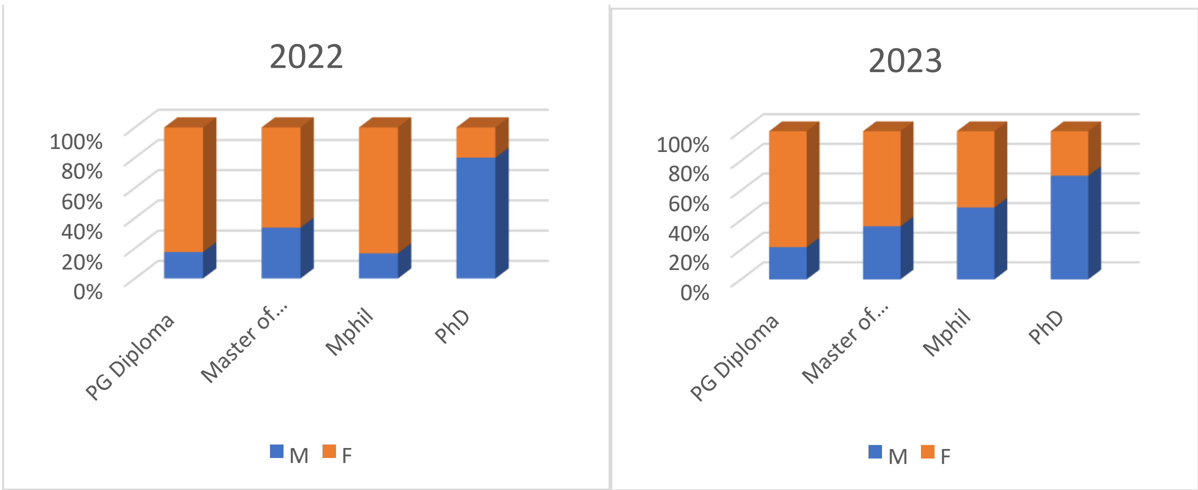
Figure 1 gives the percentage distribution of student intake by study programme. The percentage distribution of student intake by programmes shows a significant change between the two years 2022 and 2023.
Table 2 gives the student intake by programme and gender for the academic years 2021, 2022 and 2023. About 38% of total intake was male and 62% was female in 2023. Gender distribution of student intake by programmes in the year 2023 is given in Table 2.

Table 2
Student Intake by Programme and Gender, 2021 – 2023 (As at 31st December)

Programme	2021		2022		2023	
	M	**F**	**M**	**F**	**M**	**F**
PG Diploma programmes	85	344	135	633	10	36
Master of Arts/MEd/MDP programmes	83	128	32	63	138	247
Master of Philosophy	16	3	1	5	49	52
Doctor of Philosophy	1	1	4	1	7	3
Total	**185**	**476**	**172**	**702**	**204**	**338**

Source: Registrar's Office, PGIHS.

Figure 2
Student Intake (%) by Programme and Gender, 2022 – 2023



Source: Based on Table 2.

Table 2 and Figure 2 give the student intake by programme and gender for the academic years 2021 to 2023. In the academic year 2022, about 19% of total intake was male and 81% was female. These rations have changed in 2023 academic year to about 38% and 62% respectively. There is a decrease in the percentage of overall enrolment of both genders for all courses in 2023 and specially Postgraduate Diploma student enrolment has decreased very high percentage. The fact that the country's economic situation was in a severe crisis during this period had the main effect on the decreased in the student registration.

The Board of Study in Social Sciences offers the following postgraduate diploma and degree programmes:

Certificate programme in Applied GIS
Postgraduate Diploma in Archaeology
Postgraduate Diploma in Geography
Postgraduate Diploma in History
Postgraduate Diploma in Political Science
Postgraduate Diploma in International Relations (Exit option)
Postgraduate Diploma in Human Rights and Multiculturalism (Exit option)
Postgraduate Diploma in Community Development and Planning

Master of Arts in Archaeology
Master of Arts in Geography
Master of Arts in History
Master of Arts in Political Science
Master of International Relations
Master of Human Rights and Multiculturalism

Master of Philosophy and Doctor of Philosophy degree programmes in the above disciplines or inter-disciplinary areas.

The Board of Study in Languages and Literature Studies offers the following postgraduate diplomas and degree programmes:

Postgraduate Diploma in Sinhala
Postgraduate Diploma in Tamil
Postgraduate Diploma in English

Master of Arts in Sinhala Master
of Arts in Tamil
Master of Arts in English

Master of Philosophy and Doctor of Philosophy degree programmes in above disciplines or inter-disciplinary area.

The Board of Study in Economics and Management offers the following postgraduate diploma and degree programmes:

Postgraduate Diploma in Economics
Postgraduate Diploma in Management
Postgraduate Diploma in Accounting and Finance
Postgraduate Diploma in Development Practice (Exit option)

Master of Arts in Economics
Master of Arts in Applied Economics
Master of Development Practice
Master of Sustainable Tourism
Master of Science in Sustainable Tourism
Master of Social Work
Master of Philosophy and Doctor of Philosophy degree programmes in above disciplines or inter-disciplinary area

The Board of Study in Psychology, Philosophy and Education currently offers the following postgraduate diploma and degree programmes:

Postgraduate Diploma in Psychology
Postgraduate Diploma in Philosophy
Postgraduate Diploma in Education
Postgraduate Diploma in Physical Education
Master of Arts in Philosophy
Master of Education

Master of Philosophy and Doctor of Philosophy degree programmes in above disciplines or inter-disciplinary area.

The Postgraduate Diploma in Education and Master of Education programmes remain as the largest programmes in terms of the student intake. The Postgraduate Diploma in Education programme is offered in two modes of delivery: week-days programme and week-end programme. The week-days programme is offered for students selected by the Ministry of Education. Therefore, the timing of its intake cannot be controlled by the Institute.

The Board of Study for Religious and Cultural Studies at present offers the following programmes:

Postgraduate Diploma in Buddhist Studies
Postgraduate Diploma in Pali
Postgraduate Diploma in Sanskrit
Postgraduate Diploma in Greek and Roman Studies
Postgraduate Diploma in Hindu Civilization
Postgraduate Diploma in Islamic Civilization
Postgraduate Diploma in Fine Arts
Master of Arts in Buddhist Studies
Master of Arts in Pali
Master of Arts in Sanskrit
Master of Arts in Greek and Roman Studies
Master of Arts in Hindu Civilization
Master of Arts in Islamic Civilization Master
of Arts in Fine Arts

Master of Philosophy and Doctor of Philosophy degree programmes in above disciplines or inter-disciplinary area.

Table 3 shows that the postgraduate courses offered by the Board of Study and student intake by the board of study, 2022 and 2023.

Table 3
Offered Course Units and Student Intake by Boards of Study 2022 and 2023 (As at 31st December)

Board of Study	2022	2023
Social Sciences	07	271
Languages and Literature Studies	01	72
Economics and Management	02	102
Psychology, Philosophy and Education	863	38
Religious and Cultural Studies	09	59
Total	**882**	**542**

Source:Registrar's Office, PGIHS

SECTION 4 FOREIGN STUDENT INTAKE

Table 4 gives the number of foreign students registered for the postgraduate diploma and degree programmes of the Institute. The majority of foreign students pursue postgraduate studies and research in Pali and Buddhist Studies. In year 2023, the Institute admitted 28 foreign students for its degree programmes. The number has increased in comparison with the year 2022. These 28 students were distributed among programmes as 19 for Master of Arts degree, 07 for Master of Philosophy degree programmes and 02 students for Doctor of Philosophy.

Table 4

Foreign Student Intake by Programme, 2021 -2023 (As at 31st December)

Programme	2021	2022	2023
Postgraduate Diploma	0	0	0
Master's degree programme	9	02	19
Master of Philosophy	3	02	07
Doctor of Philosophy	0	04	02
Total	**12**	**08**	**28**

Source: Registrar's Office, PGIHS.

SECTION 5 PROGRAMME COMPLETION

Table 5 gives the details of the completion of degree programmes in the years 2021 to 2023. Students enrolled under all postgraduate courses, except for postgraduate diploma students, show a percentage increase in the successful completion of their degree in the academic year 2023. Out of the students who successfully completed their studies in the year 2023, 834 students completed the Postgraduate Diploma, 402 students completed master's degree programme, 21 students completed Master of Philosophy degree programme and 09 students completed Doctor of Philosophy degree programme.

Table 5

Number of Students who Completed the Programme 2021 -2023

(As at 31st December)

Programme	2021		2022		2023	
	No.	%	No.	%	No.	%
PG Diploma programmes	429	64.90	100	25.64	834	65.88
Master of Arts/MEd/MDP programmes	211	31.92	256	65.64	402	31.75
Master of Philosophy	19	2.87	24	6.15	21	1.66
Doctor of Philosophy	6	0.30	10	2.56	09	0.71
Total	**665**	**100.00**	**390**	**100.00**	**1266**	**100**

Source: Registrar's Office, PGIHS.

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

SECTION 6 ACADEMIC STAFF

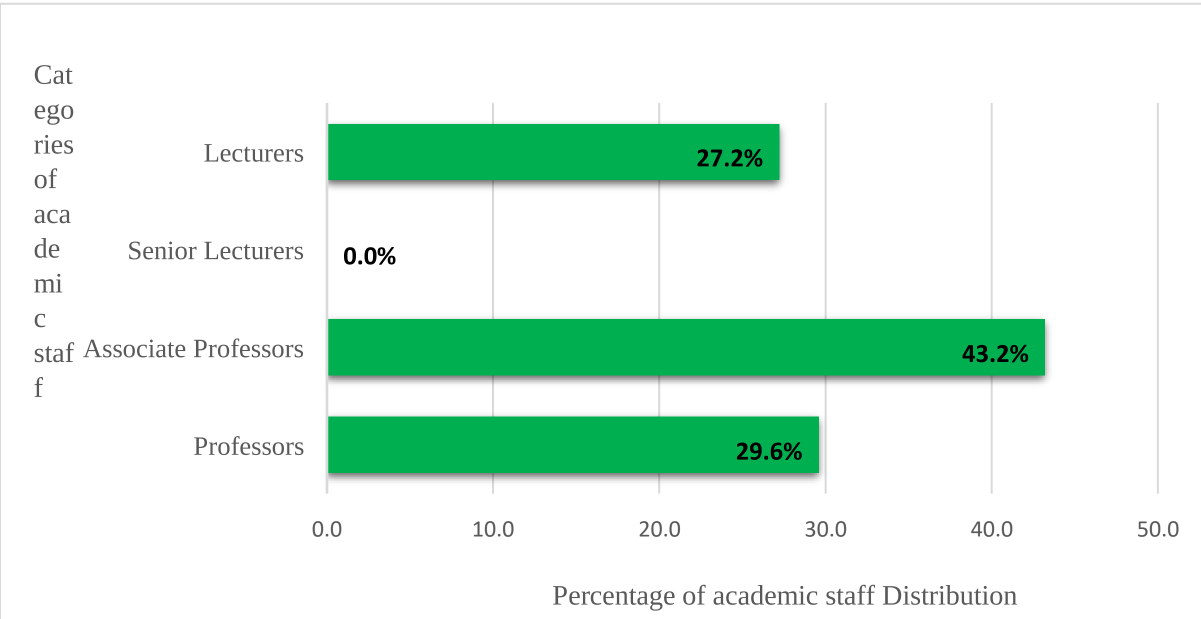
The PGIHS obtained the service of 169 academic staff on visiting basis to offer its degree programmes in 2023. As given in Table 6, this includes 50 Professors, 73 Associate Professors, 00 Senior Lecturers (Gr. I and II) and 56 Lecturers with postgraduate level qualifications. The visiting academic staff are drawn from the Faculty of Arts and other faculties of the University of Peradeniya, other universities in Sri Lanka, research and other higher educational institutes in Sri Lanka and abroad and retired academics. Figure 3 gives the percentage distribution of visiting staff by categories of academic staff. The number of professors engaged in teaching and thesis supervision was about 29.6% of total academic staff involved. Further, academic staff in the grade of Senior Lecturer accounted for 0% of total visiting staff. The rest will be in the category of Lecturer grade with postgraduate level qualifications, especially MPhil or above. Of the total visiting staff 78.1% are male and 21.9% are female.

Table 6
Visiting Academic Staff of the PGIHS (as at 31st December 2023)

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

Source: Registrar’s Office, PGIHS

Figure 3
Percentage Distribution of Visiting Staff - 2023



Source: Based on Table 6.

SECTION 7 EMPLOYEE CLASSIFICATION

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

Table 7
Employee Classification (as at 31st December 2023)

Service Category	**Salary Code**	**Permanent**		**Total**
		Male	**Female**	
Senior Level				
Professor/ Senior Professor	U-AC 5	1	0	1
Tertiary Level				
Junior Executives/ Managers	U-EX 1	2	0	2
Secondary Level				
Associate Officers – Segment 1	U-MN 3	0	0	0
Management Assistant – Technical	U-MT 1	2	0	2
Management Assistant – Non - Technical	U-MN 1	1	5	6
Primary Level				
Primary Grade – Skilled	PL-3	1	0	1
Primary Grade – Unskilled	PL-1	3	0	1
Other				
Clerical & Allied Staff (On contract)				17
Primary Staff (On contract)				3
		Total		**33**

Source: Registrar’s Office, PGIHS

With inadequate number of permanent cadre posts, the Institute obtained the service of 20 contractual staff from its generated funds to cover up duties and responsibilities and reduce the extra workload of the permanent cadres. These posts include 17 for clerical & allied staff and 3 for primary staff.

SECTION 8	RESEARCH PUBLICATIONS AND PRESENTATIONS

Promoting research and dissemination of knowledge in the fields of the Humanities and the Social Sciences is one important goal of the PGIHS. At present it engages mainly in research through research projects of its students in PhD programme, MPhil programme and MA with coursework and research programme. Below table 8 shows that the number of research publications and presentations made in 2023 by the students and researchers of the Institute. In 2023, 41 research students completed their theses and presented them at the Institute and out of that 11 PhD theses and 27 MPhil theses Table 9 gives the details of theses completed in the year 2023.

Table 8

Research Publications and Presentations, 2023

Subject	Completed/ Published	Presented
Theses	41	41
Articles	65	65
Other	---	---
Total	106	106

Source: Registrar’s Office, PGIHS

Table 9

Details of Theses Completed in 2023

S.N	Name of the Student	Title of the Thesis	Degree	Board of Study
1	Saddhathissa, H. Rev.	Keppetipolādhikāravamso A Study including Campu Poetry Composition and Word by Word Translation	PhD	Religious and Cultural Studies
2	Priyanthi, H.M.R.K.N	Empowerment of Junior Secondary Science Teachers for Twenty First Century STEM Education	PhD	Psychology, Philosophy and Education
3	Senevirathne, S.M.L.K	Current Practices of School Evaluation in Sri Lanka: Lessons for further Development of School Evaluation Process	PhD	Psychology, Philosophy and Education
4	Parimalachchelvan, S.D. Rev. Fr.	A Contextual Liberation Ethics for Sri Lanka: A Critical Analysis of Latin American Liberation Ethics and Individualistic Approaches of Christian Western Ethics	PhD	Psychology, Philosophy and Education
5	Wanninayake, W.M.S.B	Flood Risk Management in Vulnerable Communities: The Case of the Lower Part of DeduruOya Basin in Sri Lanka	PhD	Social Sciences
6	Upananda, D. Rev	An Analytical study in the Development of Buddhist Mindfulness Meditation as a	PhD	Religious and Cultural Studies

		Psychotherapy in the USA		
7	Agganani, Rev.	An Analytical Study of Initial Thought (Vitakka) based on the Suttanta and AbhidhammaPitakas	PhD	Religious and Cultural Studies
8	Rajapakshe M.G.J.R	The Pavanaduta Sanskrit Poem of KavirajaDhoyi: A Critique with an Elaborate Sinhala Translation	PhD	Religious and Cultural Studies
9	Ekanayake, E.M.W.W.N.S.B	Impact of Micro Finance Strategy on Livelihood Development Projects: A Study of Samurdhi Micro Finanace Programme	PhD	Social Sciences
10	Vaman, N.	A Critical Study of the Sri Lankan Contribution to the Development of Saiva Siddhanta: Based on the 20th Century Texts and Practices	PhD	Religious and Cultural Studies
11	Jeevarajah, T.	The Ithihasas and Azhvar Hymns: A Comparative Study	PhD	Languages and Literature Studies
12	Abeykoon, A.M.S.P.	Parenting of Adolescents: An Exploratory Study of Parenting Styles	MPhil	Psychology, Philosophy and Education
13	Ekanayake, L.I.	A Qualitative Study of Factors associated with Symptoms of Elderly Depression in Sri Lanka	MPhil	Psychology, Philosophy and Education
14	Durage, U.V.N.	A Study on the Effectiveness of an Awareness Programme to improve Preschool Children's Knowledge of Child Sexual Abuse	MPhil	Psychology, Philosophy and Education
15	Nanda, G. Rev.	The Utilization of Buddhist Environmental Ethics to reduce Global Environmental Crises: A Philosophical Study based on Early Buddhism	MPhil	Psychology, Philosophy and Education
16	Gnanaratne, A.K.A.S.	A Sociological Study of the Potential Role of Retired Soldiers in the Post War Development and Reconstruction of Sri Lanka	MPhil	Social Sciences
17	Munasinghe, M.A.K.H.	A Critical Study of the Historical Origin and Evolution of the "Buddha Pāda (the foot print of the Buddha)" Concept	MPhil	Religious and Cultural Studies
18	Sirisumana, H. Rev.	An Analytical Study of Metacognitive Teaching Strategies Depicted in the Sutta Pitaka	MPhil	Psychology, Philosophy and Education

19	Ariyasinghe, H.V.S.	An Analytical Study of Psychotherapeutic Teachings in Selected Pali Canonical Sources	MPhil	Religious and Cultural Studies
20	Hemaloka, D. Rev.	An Analytical Study of Teachers' Ethics depicted in Theravada Buddhism	MPhil	Psychology, Philosophy and Education
21	Abeyrathna, E.M.U.W.H.D.K.	Tech War between the US and China: A Study of a Small State's Response	MPhil	Social Sciences
22	Lindakumbura, V.	A Study of the Nature and Factors Affecting Implementation of General Information Technology (GIT) in the G.C.E. (A/L) Curriculum at School Level	MPhil	Psychology, Philosophy and Education
23	Dewapriya, B.B.N.	Politics-Human Nature: A Philosophical Investigation into Marx's *Economic and Philosophical Manuscript of 1844*	MPhil	Psychology, Philosophy and Education
24	Bandara, S.M.P.J.	The Power Devolution Arrangement in Sri Lanka and the Contested Issues between the Central Government and Provincial Councils: A Case Study of the North Central Provincial Council	MPhil	Social Sciences
25	Kurugala, G.U.S.	An Archaeological Analysis on the Socio-Political Discourse of Elites and Monks depicted in the Buddhist Temple Painting Contexts of the Kandyan Tradition	MPhil	Social Sciences
26	Sumanatissa, P. Rev.	An Explanatory Study of Mental Illness and its Causes from the Perspective of Buddhist Psychology	MPhil	Religious and Cultural Studies
27	Narayana, N.M.P.A.	Body Image and Social Media: An Analysis of Life Experiences of Sri Lankan Adolescents	MPhil	Psychology, Philosophy and Education
28	Wimalajothi, A. Rev.	Exegetical Method depicted in the Pali Tika (sub commentaries): An Investigative Study	MPhil	Religious and Cultural Studies
29	Tharanga, K.M.	A Study of Twentieth Century Sri Lankan Printmaking and its Trends	MPhil	Religious and Cultural Studies
30	Kamalasiri, V.	Decentralization, Local Governance and Local Self-Government: A Case Study of PradeshiyaSabhas in the Eastern Sri Lanka	MPhil	Social Sciences
31	Sakki, M.B.S.	The Post-War Foreign Policy of Sri Lanka: A Study of the Opportunities and Challenges of the Bilateral Relations between Sri Lanka and China (2009-2019)	MPhil	Social Sciences

32	Liyanage, N.	A Study of Sri Lankan Proto-Patriotic Modern Art Movements (with reference to selected Sri Lankan Artists)	MPhil	Religious and Cultural Studies
33	Dalpitiya, D.M.R.	A Critical Study of the Socio-Political Context of Sri Lankan Installation Art	MPhil	Religious and Cultural Studies
34	Wijekoon, A.S.	An Analytical Study of Dancing Methods depicted in Ancient Sri Lankan Visual Art (with special reference to Painting, Sculpture and Carving from 05th Century A.D. to 12th Century A.D.	MPhil	Religious and Cultural Studies
35	Sirisena, A.P.	Caste and Kandyan Dance: A Study of Selected Kandyan Dance Lineages	MPhil	Religious and Cultural Studies
36	Wanasinghe, A.H.	A Study on using ICT Devices and Applications as Teaching Aids for Developing 21st Century Skills in Teaching Science Junior Secondary Students	MPhil	Psychology, Philosophy and Education
37	Gorden, T.	A Comparative study of the Philosophies of Education of Rabindranath Tagore and Radhakrishnan with reference of the Development of the Modern Indian Education System	MPhil	Psychology, Philosophy and Education
38	Ediriwickrema, A.N. Rev. Fr.	Will to Being as the Affirmation of Life: Disclosure of the Nietzschean Christian View in the Anti-Christ	MPhil	Psychology, Philosophy and Education
39	Shi Hongzhen, Rev.	A Study of the Five Rounds in the *HuayanjingGangyao* Synopsis of the *AvatamsakaSūtra* by Master Hanshan	MA	Religious and Cultural Studies
40	Yang Xianfeng, Rev.	A Critical Study of the *Three-is* Verse in the Commentaries of the Mūlamadhyamaka-Kārikā	MA	Religious and Cultural Studies
41	SuBilang, Rev.	A Study of the Samādhi of Buddha Recollection as reflected in "The Direct Guide on Jewelled King Samādhi of Recollecting the Buddha"	MA	Religious and Cultural Studies

Source: Registrar's Office, PGIHS The 2023 Research Congress at the PGIHS make a defining moment of higher education in post-pandemic Sri Lanka. As the mode of education transformed from virtual to in-person, the PGIHS stood its ground to organize the congress physically this year, thus, opening a wide space for postgraduate students to share their research experience. The PGIHS has taken initiative to disseminate and share knowledge created by conducting conference and facilitating publication of research outcomes. In 2023, the Institute conducted successfully its 6th Annual Research congress on 15th December at the institute auditorium in honourable attendance of Professor M.D. Lamawansa, the Vice Chancellor of University of Peradeniya. A total of 92 abstract submissions were received for the PGIHS-RC 2023. Out of 92 above,65 abstracts were selected for oral presentations at the congress and published in the Congress Proceedings.

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

SECTION 9 TRAINING SESSIONS AND WORKSHOPS

Workshop conducted for Research Students

The PGIHS conducted a workshop for Research Students of the PGIHS who are following the Masters Degree with research, MPhil and PhDs. The objective of this workshop was to improve the students' academic writing skills.

The first workshop was held on 5th April 2023 on the theme of "The research problems in Social Sciences Research: Conceptualization and Formation". The guest speaker for the workshop was Professor H.A.N.M. Hennayake, Professor of Geography, Department of Geography, Faculty of Arts. It was held with the participation of 45 students.

The second day of the workshop was held on 7th of April 2023 on the theme of "Precision: in academic writing in the humanities". The guest speaker for the workshop was Professor Rohana Seneviratne, Professor of Sanskrit, Department of Classical Languages, Faculty of Arts. 55 students were actively participated to the workshop.

Training Sessions Conducted for PGIHS Staff

The Institute conducted a training workshop to improve efficiency, knowledge and skills of its Administrative staff and Non-Academic staff. Accordingly, Office Management workshop was held on 09th and 10th of May 2023 at the Board Room of the PGIHS.

SECTION 10 GENERAL CONVOCATION AND DIPLOMA AWARDING CEREMONY

The degree certificates of the graduating students of the PGIHS were ceremonially presented at the General Convocation of the University held on 25rd May 2023. Four Hundred Thirty Two (432) students of the Master of Arts, Master of Development Practice, Master of Education Master of Philosophy and Doctor of Philosophy degree programmes of the PGIHS graduated in the year 2023.
The PGIHS held a Diploma Awarding Ceremony for the students who completed Postgraduate Diploma programme at the Institute on 29th of July 2023 under the patronage of the Vice Chancellor of the University. Eight Hundred Thirty Four (834) students received the certificates of the Postgraduate Diploma at the event.

SECTION 11 FOREIGN/ LOCAL COLLABORATIONS

The National Languages Equality Advancement Project (NLEAP)

The National Languages Equality Advancement Project (NLEAP), funded by the Government of Canada and implemented by Alinea International, represents Canada's commitment to support Sri Lankan aspirations to foster reconciliation, national unity, and peace and security by leveraging language rights to broaden inclusion. It equally provides a vehicle in which the Government of Sri Lanka effectively demonstrates its commitment to the progressive realization of constitutional linguistic rights through the implementation of the Official Language Policy.
The National Language Equality Advancement Project has offered a grant to the Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya to undertake a research project entitled "Implementing constitutional policy of Language in a Multicultural Society: A Study of Political, Cultural & Institutional Factors Affecting Effective Implementation of Language Policy in Sri Lanka".

This one-year project has been completed up to 80 percent by last few months of the year 2022 and by 2023 it has been completed.

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

University of Southeast Norway (USN) and NORPART Project

In 2018, the PGIHS continued staff and student exchange programme initiated under the NORPART project grant to promote postgraduate education and research and academic collaboration on Human Rights and Multiculturalism in collaboration with the University of Southeast Norway (USN). In 2019, the PGIHS and the USN continued student-staff exchange and academic collaboration under the NORPART project with the signing of an MoU between the University of Peradeniya and the USN.

Student mobility under WP2 has proceeded as planned. In 2023 Spring semester, 4 staff members successfully completed one-semester study at USN by completing 7.5 ECTS (15 Credits) and 03 students completed autumn semester at USN by completing 15 ECTS (30 Credits). Under Joint Research and Development Projects, 4 staff members from the USN visited PGIHS in February 2019.

University Network for Disaster Risk Reduction and Management in the Indian Ocean Rim (UN4DRR) Project

The Vrije Universiteit Brussel (VUB), Brussels (main applicant) with the PGIHS of the University of Peradeniya with 7 other partner universities/institutions submitted a project proposal to the European Commission funded Erasmus + Capacity Building project in Disaster Management in 2019. The project is prepared to facilitate developing capacity building in the area of disaster risk reduction and management in the Indian Ocean Rim through the conduct of training programmes and awareness programmes and research as a network of universities. From among 800 plus applications, the application submitted by the VUB and the partners are selected for funding. The project succefully commenced in 2023.

Multi Level Teaching (MLT)

PGIHS conducted a project which involved introducing Multi Level Teaching (MLT) into the curriculum of the Education related programmes with the assistance of UNICEF. This included site visits to classrooms and stakeholder discussions in the Uva and Eastern Province where MLT is already been piloted, curriculum development workshops with stakeholders, curriculum development activities and training of lecturers on adopting MLT approaches.

SEDRIC

The original project was scaled down due to fieldwork constraints and was expanded to include a study of the pro-democracy movement within Sri Lanka which will lead to a book publication. Several chapters have been finalized and are undergoing translation into local languages.

SECTION 12 REPORT OF THE INTENDED GOALS TO BE ACHIEVED BASED ON THE SUSTAINABLE DEVELOPMENT

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

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

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

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

SECTION 13 GENERAL ADMINISTRATION

The institute implemented measures to streamline the general administration process considering managerial and functioning shortcomings/issues related to operational activities. Some of the issues were taken up as audit queries in the previous year. The Audit and Management Committee of the Institute met three times and the Finance Committee met four times in the year 2023.

However, the Institute implemented further adjustments to improve its weak areas of operation and consolidate the position it achieved. The institute conducted meetings of decision-making bodies such as Board of Management, Boards of Study and sub-committees regularly during the year 2023.

The Institute able to commisionthe newly purchased generator and it is very helpful to conduct the day today operations and learning and teaching process.

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

SECTION 14 FINANCIAL PERFORMANCE

This section highlights the financial position of the Institute in the year 2023. Table 11 gives details of operating revenue, operating expenditure and surplus of the Institute in 2022 and 2023. The operating revenue of the Institute mainly consists of fees and charges collected from students, interest income and recurrent grants from the Treasury. The operating revenue of the Institute increased to 194,431 million rupees in 2023 from 169,106million rupees in 2022 by nearly 25 million rupees due to increase of operations in 2023.

Table 11
Operating Revenue and Expenditure and Surplus of the PGIHS 2022 and 2023 (By 31st December)

Revenue/ Expenditure	2022		2023	
	Rs.	***%***	***Rs.***	***%***
Operating Revenue				
Internal Income (Programme Fees and Charges such as registration, academic, examination, etc. and interest income)	149,452,107.34	88.37	194,431,315.93	100.00
Recurrent Grants	19,654,000.00	11.63	--	--
Amortization of Government Grants	--	--	--	--
Total Operating Revenue	**169,106,107,34**	**100.00**	**194,431,315.93**	**100.00**

Operating Expenses				
Personal Emoluments	69,777,746.43	62.64	68,038,688.61	59.56
Travelling	40,000.00	0.04	60,082.00	0.05
Supplies and Consumables	2,113,789.75	1.89	3,305,205.20	2.89
Maintenance	920,230.00	0.82	1,404,901.23	1.23
Contractual Services	9,221,306.92	8.28	10,090,212.85	8.83
Depreciation	9,213,012.38	8.28	11,434,191.26	10.01
Other Recurrent Expenses	20,111,529.59	18.05	19,895,619.58	17.42
Total Operating Expenses	**111,397,615.07**	**100.00**	**114,228,900.73**	**100.00**
Net Surplus	**70,034,596.34**	**100.00**	**94,454,440.87**	**100.00**

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

Source: Finance Division, PGIHS

Figure 4 also give the details of operating expenditure of the Institute. Payments of personal emoluments, contractual services and other recurrent spending remain as major components of operating expenditure of the Institute. Payment of personal emoluments includes salaries and wages of permanent administrative staff and contractual staff and payment of visiting lecture fees, supervision fees, etc. Contractual services payments include payment for security services, cleaning and sanitary services, vehicle hires, telecommunication and internet services, etc. The operating expenditure of the Institute stood as 114,228,901rupees in 2023. It reported an increase compared to 2022 figure of 2,831,285 rupees.

Figure 4

Percentage Distribution of Operating Expenses – 2023\

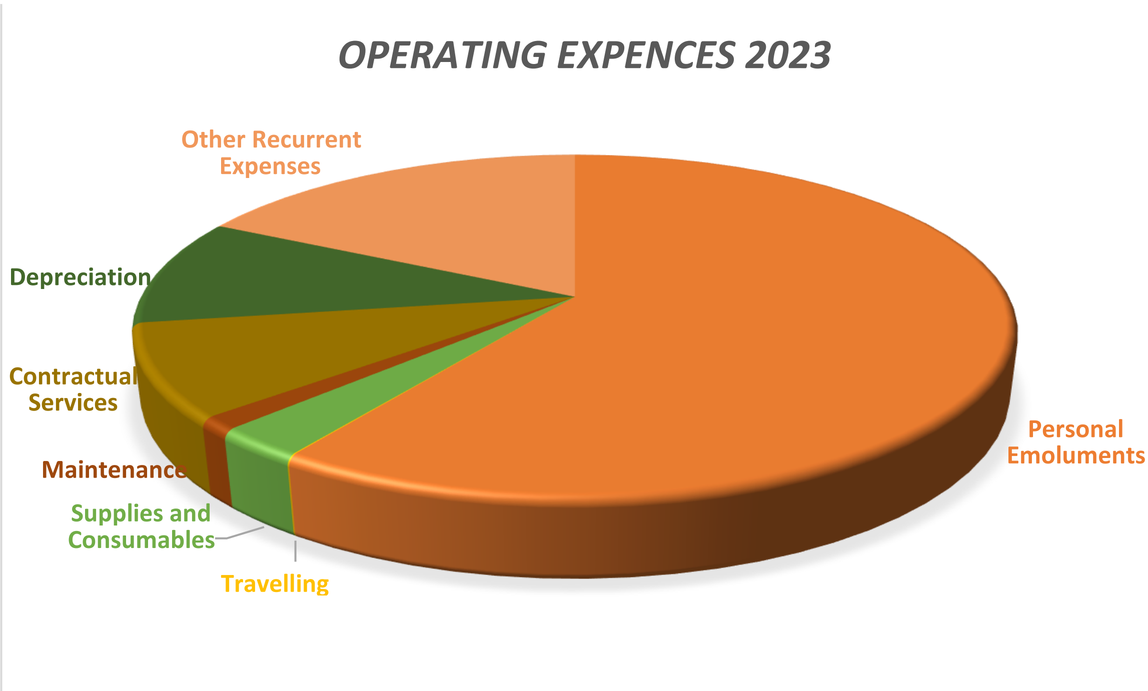


Table 12 gives the Financial Position of the Institute in 2022 and 2023. The net assets and equity of the Institute increased from 351.448 million rupees in 2022 to 422.047million rupees in 2023. These numbers indicate that the Institute has achieved a better financial performance and financial position over the last two years, 2022 and 2023. Further, the Board of Management of the Institute has decided to utilize the accumulated surplus funds for the construction of new academic and administrative capacities and to provide more facilities and incentives for the students. The Institute also plans use these surplus funds to enhance its research capacities by way of creating scholarship schemes and establishing research grant scheme.

Table 12

Financial Position of the Institute, 2022 and 2023 (By 31st December)

Item	**2022**	**2023**
	Rs.	**Rs.**
Current Assets	347,801,877.66	398,178,004.40
Non- current Assets	47,500,123.59	56,818,397.94
Total Assets	**395,302,001.25**	**454,996,402.34**
Current Liabilities	39,567,928.62	26,491,084.03
Non-Current Liabilities	4,285,717.00	6,457,481.00
Total Liabilities	**43,868,811.62**	**32,948,565.03**
Net Assets	**351,448,355.63**	**422,047,837.31**
Capital Grants	27,812,282.48	18,313,086.62
Accumulated Funds	248,047,076.80	300,230,722.82
Other Components of Equity	16,571,224.08	9,049,587.00
Surplus	59,017,772.27	94,454,440.87
Grants - Minnan Buddhist College	--	
Donation Fixed Assets	7,824,641.00	7,824,641.00
Net Equity	**351,448,355.63**	**422,047,837.31**

Source: Finance Division, PGIHS

SECTION 15 POTENTIALS AND PROSPECTS

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

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

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

SECTION 16 ANNUAL FINANCIAL STATEMENTS - 2023

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2023

As at 31st December	*Note*	*2023* Rs.	Rs.	*2022* Rs.
ASSETS				
Current Assets				
Cash & cash equivalents	01	8,645,935.00		2,524,091.20
Trade & other receivables	02	133,806,977.98		114,206,369.98
Inventories/Stocks	03	4,060,461.10		3,447,696.85
Loans & advances	04.1	504,227.00		585,553.00
Investment	05	251,160,403.32		227,038,166.63
			398,178,004.40	**347,801,877.66**
Non-current Assets				
Property, plant & equipment	06	55,372,626.94		46,079,334.59
Loans & advances	04.2	1,445,771.00		1,420,789.00
			56,818,397.94	**47,500,123.59**
Total Assets			**454,996,402.34**	**395,302,001.25**
LIABILITIES				
Current Liabilities				
Deferred Income	07.1	6,646,845.42		23,384,077.13
Payables	08	7,275,075.32		9,479,223.98
Accrued expenses	09	11,988,413.29		6,204,627.51
Provision for Audit Fees	10	580,750.00		500,000.00
			26,491,084.03	**39,567,928.62**
Non-current Liabilities				
Deferred Income	07.2	-		278,000.00
Provision for gratuity	11	6,457,481.00		4,007,717.00
			6,457,481.00	**4,285,717.00**
Total Liabilities			**32,948,565.03**	**43,853,645.62**
Total Net Assets			**422,047,837.31**	**351,448,355.63**
NET ASSETS/EQUITY				
Capital Grants (spent & unspent)	12	18,313,086.62		27,812,282.48
Accumulated fund	13	300,230,722.82		248,047,076.80
Accumulated Surplus / (Deficit) - Current		92,919,156.27		66,921,504.65
Accumulated Surplus / (Deficit) - Capital		1,535,284.60		(7,903,732.38)
Other components of equity	14	9,049,587.00		16,571,224.08
Total Net Assets/Equity			**422,047,837.31**	**351,448,355.63**

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

M.H.M. Riyas
Assistant Bursar

The members of the Board of Management are responsible for the preparation and presentation of these Financial Statements for the year ended 31st December 2023. The Board of Management approved the Financial Statements and signed on their behalf.

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

The Accounting policies on pages 6 to 11 and Notes on pages 12 to 19 form an integral part of these Financial Statements.

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

For the year ended 31st December	*Note*	*2023* *Rs.*	*2022* *Rs.*
REVENUE			
Revenue from Non Exchange Transactions - Current			
Government Grant for Recurrent Expenditure		-	19,654,000.00
Recurrent Grants - Research Grants	15	16,102,407.12	16,023,158.80
Recurrent Grants - Transfers	16	1,282,549.81	-
		17,384,956.93	**35,677,158.80**
Revenue from Exchange Transactions - Current			
Income of Self Financed Programmes	17	140,782,969.88	128,086,521.69
Miscellaneous Income	18	53,648,346.05	21,365,585.65
		194,431,315.93	**149,452,107.34**
Total Revenue - Current		**211,816,272.86**	**185,129,266.14**
Revenue from Non Exchange Transactions - Capital			
Capital Grants - Transfers	19	12,969,475.86	1,309,280.00
Total Revenue - Capital		**12,969,475.86**	**1,309,280.00**
TOTAL REVENUE		**224,785,748.72**	**186,438,546.14**
OPERATION RESULTS			
REVENUE - CURRENT			
Revenue from Non Exchange Transactions		17,384,956.93	35,677,158.80
Revenue from Exchange Transactions		194,431,315.93	149,452,107.34
Total Revenue Current		**211,816,272.86**	**185,129,266.14**
EXPENSES - CURRENT (NON CAPITAL)			
Personal emoluments	20	(68,038,688.61)	(69,777,746.43)
Travelling	21	(60,082.00)	(40,000.00)
Supplies and consumables	22	(3,305,205.20)	(2,113,789.75)
Maintenance	23	(1,404,901.23)	(920,230.00)
Contractual services	24	(10,090,212.85)	(9,221,306.92)
Other Recurrent expenses	25	(19,895,619.58)	(20,111,529.59)
Amortization of Research Grants		(16,102,407.12)	(16,023,158.80)
Total expenses - current		**(118,897,116.59)**	**(118,207,761.49)**
Current Surplus / (Deficit) for the period		**92,919,156.27**	**66,921,504.65**
REVENUE - CAPITAL			
Revenue from Non Exchange Transactions		12,969,475.86	1,309,280.00
EXPENSES - CAPITAL			
Depreciation & Amortization	26	(11,434,191.26)	(9,213,012.38)
Surplus / (Deficit) for the period after accounting for Capital Grant		**1,535,284.60**	**(7,903,732.38)**
Total Surplus / (Deficit) for the period		**94,454,440.87**	**59,017,772.27**

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2023

	Capital Funds Rs.	Accumulated Fund Rs.	Other Component of Equity Rs.	Revaluation Surplus Rs.	Total Rs.
Balance as at 31st December 2022	**35,636,923.48**	**277,580,297.41**	**16,571,224.08**	**22,639,179.36**	**352,427,624.33**
Prior year adjustments					
Adjustment related to Library Deposit	-	15,166.00			15,166.00
Adjustment related to Accumulated Depreciation	-	514,315.30			514,315.30
Adjustment related to Tuition Fees Receivable	-	(1,508,750.00)			(1,508,750.00)
Donation of Fixed Assets	(7,824,641.00)	7,824,641.00			-
Transactions 2023					
Capital Contribution or Addition for the year	(9,499,195.86)	(418,457.25)	(7,521,637.08)	-	(17,439,290.19)
Tuition Fees Waive off	-	(6,415,669.00)	-	-	(6,415,669.00)
Surplus/(Deficit) for the period	-	94,454,440.87	-	-	94,454,440.87
Balance as at 31st December 2023	**18,313,086.62**	**372,045,984.33**	**9,049,587.00**	**22,639,179.36**	**422,047,837.31**

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

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

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

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

For the year ended 31st December		*2023* *Rs.*	*2022* *Rs.*
CASH FLOWS FROM OPERATING ACTIVITIES			
		Rs.	
Surplus/(deficit) from ordinary activities	A	94,454,440.87	59,017,772.27
Non -cash movements			
Depreciation		11,434,191.26	9,213,012.38
Provision for gratuity		2,449,764.00	712,993.50
Provision for audit fees		80,750.00	(80,000.00)
Transfers to Votes		(6,826,210.39)	(16,371,451.25)
Over/Under provision		(7,915.86)	(8,793.95)
Received Interest from loans		(81,345.73)	(86,471.78)
Received Interest on investments		(52,713,740.40)	(20,612,454.71)
Total non-cash movements	B	**(45,664,507.12)**	**(27,233,165.81)**
Cashflow from operating activities (A-B)	C	**48,789,933.75**	**31,784,606.46**
Working Capital			
Increase in inventories		(612,764.25)	(462,397.38)
Increase in deferred tuition fees income		(17,015,231.71)	11,255,463.85
Increase in payables		(2,204,148.66)	4,219,275.74
Increase in accrued expenses/provisions		5,783,785.78	285,060.91
Increase in loans and advances		56,344.00	163,863.00
Increase in trade & other receivables		(23,558,563.04)	(3,916,522.29)
Decrease in Capital Funds		(9,499,195.86)	-
Increase/(Decrease) in Working Capital	D	**(47,049,773.74)**	**11,544,743.83**
Net cash flows from operating activities (C-D)	E	**1,740,160.01**	**43,329,350.29**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(20,727,483.61)	(1,357,085.00)
Deposit of investments		(70,337,926.18)	(121,887,036.39)
Withdrawals of investment		46,215,689.49	67,566,374.86
Interest on investments		56,671,695.44	13,495,035.19
Received Interest from loans		81,345.73	86,471.78
Increase/(Decrease) from investing activities (E-F)	F	**11,903,320.87**	**(42,096,239.56)**
Net cash flows from investing activities (E-F)	G	**13,643,480.88**	**1,233,110.73**
CASH FLOW FROM FINANCING ACTIVITIES			
Funds received for self Financing Projects (Research and Funds)		13,401,099.85	17,900,933.12
Expenses of Self Financing Projects (Research and Funds)		(20,922,736.93)	(17,332,438.80)
Net cash flows from financing activities	H	**(7,521,637.08)**	**568,494.32**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT: (G + H)	I	**6,121,843.80**	**1,801,605.05**
Cash & cash equivalents at the beginning of the Period	J	**2,524,091.20**	**722,486.15**
Cash & cash equivalents at the end of the Period (I + J)		**8,645,935.00**	**2,524,091.20**

STATUTORY REPORT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE FINANCIAL STATEMENTS OF THE POSTRGRADUATE INSTITUTE OF HUMANITIES AND SOCIAL SCIENCES, UNIVERSITY OF PERADENIYA FOR THE YEAR ENDED 31ST DECEMBER 2023

1. GENERAL

The Financial Statements of the Postgraduate Institute of Humanities and Social Sciences for the year ended 31st December 2023 have been prepared in terms of sections 13 (e) and 20(1)of the Postgraduate Institute of Humanities and Social Sciences Ordinance No.02of 2013, 106 (1) and 107 (b) of the Universities Act No. 16 of 1978 and as amended by the subsequent legislations and in pursuance of the Finance Act No. 38 of 1971.

2. ACCOUNTINGPOLICIES (SLPSAS1)

Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity and Cash Flow Statement together with the Accounting Policies and Notes ("Financial Statements") are a general-purpose financial report which have been prepared on an accrual basis and in accordance with generally accepted accounting policies and principles, in conformity with Sri Lanka Accounting Standards (LKAS) / Sri Lanka Public Sector Accounting Standards (SLPSAS) – Volume I published in 2009, Volume II published in 2012 and Volume III published in 2018, in terms of the Universities Act No. 16 of 1978 and Finance Act No.38of1971 and Department of Public Enterprises Guidelines for the preparation and presentation of financial statements. No adjustments have been made for inflationary factors affecting this financial statement.

3. PROPERTY,PLANT & EQUIPMENT (PPE) (SLPSAS7)

3.1 Property, Plant & Equipment (PPE) are stated at cost of purchase together with any ancillary expenses thereon. The concept of depreciation was adopted in terms of the UGC circular No. 649 of 5th October 1995 & UGC circular 09/2022 of 05th May2022 and charged to the statement on straight line method. Property, Plant & Equipment maintained on cost method.

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

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

3.3 LAND

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

3.4 BUILDING

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

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

4. CURRENT ASSETS

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

4.1. INVENTORIES/ STOCKS

Inventories/ Stocks are valued at cost basis. The costs of the inventories/stocks are maintained by using the First-In, First–Out basis (FIFO). The inventories/stocks balance appearing in the statements has been physically verified for the year ended 31st December 2023.

4.2. TRADE& OTHER RECEIVABLES

- Trade and other receivables are stated at the amounts estimated to be realised, and where necessary, provision is made in the Financial Statements.

- LoanBalancestoberecoveredfromthestaffasat31stDecember2023are considered as loans receivable.

4.3. CASH AND CASH EQUIVALENTS

Cash and Cash equivalents consists the balance of the current account and savings account at the Peoples Bank as at 31st December 2023.

5. CASH FLOW STATEMENT (SLPSAS2)

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

6. LIABILITIES & PROVISIONS

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

7. UNIVERSITY PROVIDENT FUND AND EMPLOYEES' TRUST FUND

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

8. POLICY OF GRATUITY (SLPSAS19)

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

Actuarial Valuation of Gratuity	Permanent Staff	Contract Basis Staff	Total
	Rs.	Rs.	Rs.
Opening net liability as at 01st Jan. 2023	2,467,592.00	1,540,125.00	4,007,717.00
Expenses recognized in the Statement of Financial Performance	2,563,164.00	(8,925.00)	2,554,239.00
Benefits paid	Nil	(104,475.00)	(104,475.00)
Closing net liability as at 31st Dec. 2023	5,030,756.00	1,426,725.00	6,457,481.00

9. STATEMENTS OF FINANCIAL PERFORMANCE (SLPSAS1)

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

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

10. TAXATION

10.1. INCOME TAX

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

10.2. ADVANCE PERSONAL INCOME TAX (APIT)

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

11. CONTINGENT ASSETS AND LIABILITIES (SLPSAS8)

No contingent assets and liabilities have been recognized by the Institute as at 31.12.2023.

12. GOVERNMENT GRANTS (LKAS20)

Grants received from the General Treasury of the Government of Sri Lanka through the Ministry of Higher Education/University Grants Commission are recognised as government grants. Presentation of Grants related to Income Method maintains under the Government Grant in the Institute. Details of the Government Grants of the Year 2023 were as follows.

Total Recurrent Grant: Nil

Total Capital Grant: Nil

Description	2023			2022		
	Amount Allocated (Rs. '000)	**Amount Released (Rs.'000)**	**Unreleased amount (Rs. '000)**	**Amount Allocated (Rs. '000)**	**Amount Released (Rs.'000)**	**Unreleased amount (Rs. '000)**
Recurrent Grant (Personal Emoluments)	Nil	Nil	Nil	20,734	19,654	1,080
Capital Grant (Acquisition of Assets)	Nil	Nil	Nil	5,000	Nil	5,000

13. REVENUE RECOGNITION POLICY (SLPSAS 10)

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

13.1 SOURCES OF INCOME

The following income sources were identified,

Registration Fees
Course Fees
Examination Fees
Interest from Investments
Interest from loans
Sale of publications & other items
Other Receipts (Certificate Fees, ID Card Fees)

Rent from Properties
Service rendered to outsiders
Workshops & Seminars
Annual Congress Fees
Consultancy Fees
Library Subscription
Application Fees

13.2 MEASUREMENT OF REVENUE

- Revenue measured at the fair value of the consideration received or receivable.

- Course Fees income has evenly distributed through the course fees duration and the over payment related to the particular year recognized as deferred income, while the receivable amount related to the particular year recognized as receivable course fees amount.

- Revenue from tuition fees is recognized over the period of course structure. Accordingly, incomes from programmes are recognized over a period as mentioned below.

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

14. RELATED PARTY DISCLOSURES (SLPSAS14)

	Personal Emoluments	**Sitting Allowances**	**Visiting Lecture Payments**	**Other Academic Activities**	**Travelling**
	(Rs.)	**(Rs.)**	**(Rs.)**	**(Rs.)**	**(Rs.)**
Board of Directors (35 members)	Nil.	786,000.00	8,292,250.00	2,569,133.36	79,300.00
Key Management Personnel					
Director	6,533,813.50	Nil	407,750.00	5,100.00	Nil
Assistant Registrar	1,489,764.75	Nil	Nil	95,745.00	Nil
Assistant Bursar	1,477,800.04	Nil	Nil	Nil	Nil

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December	*2023 Rs.*	*2022 Rs.*
01. CASH & CASH EQUIVALENTS		
People's Bank A/C No. 057-1001-6002-7421 (Current)	1,000,000.00	1,000,000.00
People's Bank A/C No. 057-2002-3002-7421 (Savings)	7,645,935.00	1,524,091.20
Total	**8,645,935.00**	**2,524,091.20**
02. TRADE & OTHER RECEIVABLES		
Tuition fees receivable **(Schedule A)**	126,368,196.45	* 103,588,284.10
Interest receivable **(Schedule B)**	6,620,130.84	10,578,085.88
Refundable Deposits - Fuel	40,000.00	40,000.00
Receivables - Research Grants and Funds	778,650.69	-
Total	**133,806,977.98**	**114,206,369.98**

* Retrospectively corrected due to un-accounted entries related Tuition Fees Receivable in previous year (reported 105,097,034.10 - un-accounted amount 1,508,750.00 = 103,588,284.10)

03. INVENTORIES / STOCKS		
Stationery & office requisites	4,030,431.10	3,374,896.85
T-shirt Stock	4,550.00	4,550.00
PGIHS tagged bags stock	25,480.00	68,250.00
Total	**4,060,461.10**	**3,447,696.85**
04. LOANS AND ADVANCES (Schedule C)		
4.1 Less than 01 year		
Distress loan	504,227.00	579,193.00
Computer loan	-	5,000.00
Staff Loan	-	1,360.00
Vehicle Loan	-	-
	504,227.00	**585,553.00**
4.2 More than 01 year - 04 years		
Distress loan	1,445,771.00	1,420,789.00
Computer loan	-	-
Staff Loan	-	-
Vehicle Loan	-	-
	1,445,771.00	**1,420,789.00**
Total	**1,949,998.00**	**2,006,342.00**
05. INVESTMENT		
Fixed Deposit - **(Schedule D)**	251,160,403.32	227,038,166.63
Since the investments encash within 01 year, classified as current assets. These are re-investable, when necessary		
Total	**251,160,403.32**	**227,038,166.63**

For the year ended 31st December	*2023 Rs.*	*2023 Rs.*	*2023 Rs.*	*2023 Rs.*	*2023 Rs.*

06. PROPERTY, PLANT & EQUIPMENT

	Buildings	**Furniture & Fittings**	**Office Equipment**	**Lab & Teaching Equipment**	**Total**
Cost					
As at 1st January 2023	6,610,200.23	7,084,002.00	24,971,732.00	16,910,780.00	55,576,714.23
Less/Add: Acquisitions	2,849,215.11	-	14,407,988.50	3,470,280.00	20,727,483.61
Disposal /Transfer (Revaluation)	-	-	-	-	-
Cost as at 31st December 2023	9,459,415.34	7,084,002.00	39,379,720.50	20,381,060.00	76,304,197.84
Less: Depreciation					
Accumulated Depreciation as at 1st January 2023	(1,129,192.57)	(708,400.20)	(4,495,625.88)	(3,164,160.99)	(9,497,379.64)
Disposal /Transfer		-	-	-	-
Disposal /Transfer (Revaluation)	-	-	-	-	-
Depreciation charged for the period	(401,935.54)	(708,400.20)	(6,473,924.79)	(3,849,930.73)	(11,434,191.26)
Accumulated depreciation as at 31st December 2023	(1,531,128.11)	(1,416,800.40)	(10,969,550.67)	(7,014,091.72)	(20,931,570.90)
Net Book Value as at 31st December 2023	**7,928,287.23**	**5,667,201.60**	**28,410,169.83**	**13,366,968.28**	**55,372,626.94**

For the year ended 31st December	*2022 Rs.*	*2022 Rs.*	*2022 Rs.*	*2022 Rs.*	*2022 Rs.*

06. PROPERTY, PLANT & EQUIPMENT

	Buildings	**Furniture & Fittings**	**Office Equipment**	**Lab & Teaching Equipment**	**Total**
Cost					
As at 1st January 2022	6,610,200.23	8,559,150.35	28,442,772.46	16,361,046.18	59,973,169.22
Less/Add: Acquisitions	-	-	47,805.00	1,309,280.00	1,357,085.00
Disposal /Transfer (Revaluation)	-	(1,475,148.35)	(3,518,845.46)	(759,546.18)	(5,753,539.99)
Cost as at 31st December 2022	6,610,200.23	7,084,002.00	24,971,732.00	16,910,780.00	55,576,714.23
Less: Depreciation					
Accumulated Depreciation as at 1st January 2022	(798,682.56)	(3,016,384.77)	(20,166,447.17)	(4,952,729.76)	(28,934,244.26)
Disposal /Transfer		-	245,369.70	11,787.95	257,157.65
Disposal /Transfer (Revaluation)	-	3,016,384.77	20,411,816.87	4,964,517.71	28,392,719.35
Depreciation charged for the period	(330,510.01)	(708,400.20)	(4,986,365.28)	(3,187,736.89)	(9,213,012.38)
Accumulated depreciation as at 31st December 2022	(1,129,192.57)	(708,400.20)	(4,495,625.88)	(3,164,160.99)	(9,497,379.64)
Net Book Value as at 31st December 2022	**5,481,007.66**	**6,375,601.80**	**20,476,106.12**	**13,746,619.01**	**46,079,334.59**

For the year ended 31st December	2023 Rs.	2022 Rs.
07. DEFERRED INCOME (Schedule E)		
Opening Balance	23,662,077.13	12,406,613.28
Less		
Amount related to the current Year	(23,384,077.13)	(12,196,613.28)
	278,000.00	**210,000.00**
Add		
Deferred course fee amount	6,368,845.42	23,452,077.13
	6,646,845.42	**23,662,077.13**
7.1 Less than 01 year	6,646,845.42	23,384,077.13
7.2 More than 01 year	-	278,000.00
Total	**6,646,845.42**	**23,662,077.13**
08. PAYABLES		
Library deposits - refundable **(Schedule F)**	6,315,216.26	* 5,889,557.26
Library Fees - Payable - (Sep - Dec 2023)	165,556.74	1,540,000.00
Payable to University of Peradeniya (Water, Electricity, Security)	298,566.22	319,714.81
Retention/Creditors - Gihan Enterprises	400,281.53	400,281.53
Refundable Performance Security	23,397.60	69,397.60
Stamp Duty Payable	-	10,425.00
Tax Payable - (Dec 2023)	72,056.97	1,249,847.78
Total	**7,275,075.32**	**9,479,223.98**

* Retrospectively corrected due to un-accounted entries related to library deposits in previous year
(reported 5,904,723.26 - over-accounted amount 15,166.00 = 5,889,557.26)

	2023 Rs.	2022 Rs.
09. ACCRUED EXPENSES		
Visiting lecture fees	7,636,700.00	2,727,500.00
Examination expenses	435,518.36	899,023.00
Telecommunication expenses - Dec 2023	461,868.53	260,259.85
Overtime - Dec 2023	188,874.26	197,269.92
Railway Warrant	950.00	27,600.00
Fuel & Lubricant	65,740.00	223,764.00
Salaries & Wages - Dec 2023	581,847.89	491,393.15
Cost of Living - Dec 2023	124,800.00	124,800.00
Employees Provident Fund - Dec 2023	84,798.38	64,556.18
Employees Trust Fund - Dec 2023	21,159.74	16,139.04
Special services - Professional & others	346,015.59	98,904.50
Special services - Council and Committees	-	6,000.00
SEDRIC Project	75,000.00	-
Holiday Payments - Dec 2023	-	3,604.50
Maintenance -Plant, machinery & equipment	55,200.00	-
Cleaning Services - Dec 2023	239,950.00	82,492.00
UN4DRR Project	745,619.22	-
Monthly Allowance of Rs. 5,000/- (Dec 2023)	45,628.97	67,983.85
NLEAP Project (New)	-	261,737.52
Workshops and Seminars	684,425.00	647,900.00
Traveling	-	3,700.00
Transport	5,607.68	-
Rental & Hire Charges	188,709.67	-
Total	**11,988,413.29**	**6,204,627.51**

For the year ended 31st December		*Note*	*2023* *Rs.*	*2022* *Rs.*
10. PROVISION FOR AUDIT FEES				
Balance as at the beginning of the year			500,000.00	580,000.00
Add				
Provision for the year			650,000.00	500,000.00
			1,150,000.00	1,080,000.00
Less				
Payment for the year			(569,250.00)	(495,000.00)
Over Provision			-	(85,000.00)
Balance as at end of the year			**580,750.00**	**500,000.00**
11. PROVISION FOR GRATUITY				
Balance as at the beginning of the year			4,007,717.00	3,294,723.50
Add				
Provision for the year			2,554,239.00	712,993.50
			6,561,956.00	4,007,717.00
Less				
Payment for the year			(104,475.00)	-
Balance as at end of the year			**6,457,481.00**	**4,007,717.00**
12. CAPITAL FUNDS				
Capital grant spent			18,313,086.62	18,313,086.62
Capital Grant Unspent		**11.1**	-	9,499,195.86
	Total		**18,313,086.62**	**27,812,282.48**
13. ACCUMULATED FUND				
Accumulated Fund Account			237,987,190.02	*193,561,551.75
Contribution to Capital outlay from generated funds			39,604,353.44	31,846,345.69
Revaluation Surplus			22,639,179.36	22,639,179.36
	Total		**300,230,722.82**	**248,047,076.80**

* Retrospectively corrected due to un-accounted entries related to previous year
(reported 188,025,459.45 + Accumulated Depreciation 514,315.30 + Library Deposit 15,166.00
- Tuition fees receivable 1,508,700.00 + Donation of Fixed Assets 7,824,641.00 = 187,046,190.75)

14. OTHER COMPONENTS OF EQUITY				
Research Grants and Other Funds **(Schedule G)**			9,049,587.00	16,571,224.08
	Total		**9,049,587.00**	**16,571,224.08**

For the year ended 31st December		*2023* *Rs.*	*2022* *Rs.*
15. RECURRENT GRANTS - RESEARCH GRANTS			
UN4DRR Project		4,565,353.41	5,847,631.88
NORPART Project		12,300.00	2,190,735.83
SEDRIC Project		1,240,000.00	567,186.00
NLEAP Project		9,625,643.71	5,710,701.09
MLT Programme		659,110.00	1,706,904.00
Total		**16,102,407.12**	**16,023,158.80**
16. RECURRENT GRANTS - TRANSFERS			
NORPART Project		251,411.24	-
NLEAP Project		911,752.57	-
MLT Programme		119,386.00	-
Total		**1,282,549.81**	-
17. INCOME OF SELF FINANCED PROGRAMMES			
Registration Fee		4,061,519.11	7,225,862.27
Course fees		134,914,205.10	116,948,678.57
Examination fees		67,500.00	185,000.00
Application Fees		1,739,745.67	3,726,980.85
Total		**140,782,969.88**	**128,086,521.69**
18. MISCELLANEOUS INCOME			
Interest from Investments		52,713,740.40	20,612,454.71
Interest from Loans and Advances		81,345.73	86,471.78
Others Receipts **(Schedule H)**		853,259.92	666,659.16
Total		**53,648,346.05**	**21,365,585.65**
19. CAPITAL GRANTS - TRANSFERS			
UN4DRR Project - Donations			
Handheld GPS Devices	05 Nos.	-	1,309,280.00
Workstation Computer	01 No	978,095.00	-
Notebook Computer	01 No	791,275.00	-
Notebook Computer	03 Nos.	1,700,910.00	-
Funds received from MBC		9,499,195.86	
Total		**12,969,475.86**	**1,309,280.00**

For the year ended 31st December	*2023*	*2022*
	Rs.	*Rs.*
20. PERSONAL EMOLUMENTS		
Salaries & wages	14,132,985.20	12,830,208.29
UPF Contribution	989,877.92	932,565.34
University Pension Fund	1,130,757.99	1,065,788.70
EPF	938,461.17	869,700.27
ETF Contribution	665,074.99	607,914.54
Monthly Allowance of Rs. 5,000/-	1,478,696.93	1,590,481.18
Academic allowance	2,596,212.00	2,596,212.00
Cost of Living Allowance	2,535,000.00	2,425,800.00
Research Allowance	560,910.01	560,909.99
20% Additional Allowance	1,523,121.68	1,411,105.72
45% Monthly Compensatory Allowance	2,705,853.78	2,453,817.94
Overtime	1,486,769.19	1,703,522.71
Holiday pay	105,039.75	142,760.25
Fuel Allowance	434,020.00	446,905.00
Transport Allowance (Vehicle)	600,000.00	600,000.00
Entertainment Allowance	176,286.00	176,286.00
Other allowance	4,200.00	4,200.00
Visiting lecture fees	33,421,183.00	38,646,575.00
Gratuity	2,554,239.00	712,993.50
Total	**68,038,688.61**	**69,777,746.43**
21. TRAVELING		
Travelling expenses (Domestic)	60,082.00	40,000.00
Total	**60,082.00**	**40,000.00**
22. SUPPLIES AND CONSUMABLES		
Stationery & office requisites	2,420,684.50	1,377,991.19
Fuel & Lubricant	823,823.20	601,047.00
Uniforms including tailoring chargers	-	54,908.56
Mechanical & electrical goods	-	-
Other Supplies (Hand Sanitizers, Hardware Items, etc.)	60,697.50	79,843.00
Total	**3,305,205.20**	**2,113,789.75**
23. MAINTENANCE		
Plant, machinery & equipment	1,404,901.23	920,230.00
		-
Total	**1,404,901.23**	**920,230.00**
24. CONTRACTUAL SERVICES		
Transport	522,227.57	529,939.01
Telecommunication	3,168,968.94	2,928,823.26
Academic Learning Network Rs. 2,620,198.66		
Office Telephone Bills Rs. 548,770.28		
Postal Charges	264,357.75	227,560.00
Electricity	609,367.50	305,567.50
Water	27,765.00	4,842.00
Rental & Hire Chagres	2,019,252.34	1,809,465.00
Security service	1,107,455.75	1,560,123.95
Cleaning service	1,404,450.00	1,054,904.00
Printing advertising	966,368.00	800,082.20
Total	**10,090,212.85**	**9,221,306.92**

For the year ended 31st December	*2023*	*2022*
	Rs.	***Rs.***
25. <u>OTHER RECURRENT EXPENDITURE</u>		
Special services - council & committees	1,168,100.00	1,393,820.00
Special services - professional & other fees	3,031,482.09	2,000,654.50
Workshops & Seminars	3,687,525.90	4,285,580.82
Award and Indemnities	1,233,719.00	-
Staff Development	61,815.00	325,000.00
Employee Welfare & Medical Assistance	93,600.00	93,600.00
Grants to other organization - Sponsorships	911,391.00	857,656.00
Holiday Warrants Season Tickets	252,950.00	49,200.00
Entertainment expenses (Field visits, Training programmes, Seminars, etc.)	2,366,589.35	2,725,665.85
Bank charges	-	18,537.30
Contribution & Memberships Fees	-	3,000.00
Examination Expenses	7,079,617.24	8,340,555.12
Other recurrent expenses (Newspaper Bills, etc.,)	8,830.00	18,260.00
Total	**19,895,619.58**	**20,111,529.59**
26. <u>DEPRECIATION OF FIXED ASSETS</u>		
Buildings	401,935.54	330,510.01
Furniture & fittings	708,400.20	708,400.20
Office Equipment	6,473,924.79	4,986,365.28
Lab & Teaching equipment	3,849,930.73	3,187,736.89
Total	**11,434,191.26**	**9,213,012.38**

Schedule A

Tuition Fees Receivable

Aging Analysis

Programme	2023 Less than 1 Year Rs.	2022 1 - 2 Years Rs.	2021 2 - 3 Years Rs.	2020 3 - 4 Years Rs.	2019 4 - 5 Years Rs.	< 2019 > 5 Years Rs.	TOTAL Rs.
Ph. D Programmes	525,000.00	3,783,254.75	5,544,000.00	2,684,500.00	544,500.00	1,367,162.32	**14,448,417.07**
M. Phil Programmes	3,226,500.00	19,596,816.56	16,186,168.73	8,901,241.85	586,420.00	3,032,860.21	**51,530,007.35**
Masters Programmes	9,036,839.05	11,454,366.50	12,341,362.20	5,554,706.00	1,398,601.08	2,455,925.00	**42,241,799.83**
Postgraduate Diploma Programmes	1,039,300.00	10,693,000.00	1,152,750.00	2,178,100.00	2,059,624.20	994,948.00	**18,117,722.20**
Short Courses	-	-	30,250.00	-	-	-	**30,250.00**
TOTAL	**13,827,639.05**	**45,527,437.81**	**35,224,280.93**	**19,318,547.85**	**4,589,145.28**	**7,850,895.53**	**126,368,196.45**

Schedule B

Fixed Deposit Interest Receivable						
1 Peoples Bank 16.05.2023 - 31.12.2023	057600100023749-6	3,948,334.30	230 days	21.00%	522,478.21
2 Peoples Bank 01.06.2023 - 31.12.2023	057600100021682-9	4,137,868.35	214 days	21.00%	509,467.96
3 Peoples Bank 01.06.2023 - 31.12.2023	057600100021683-8	1,722,423.74	214 days	21.00%	212,070.47
4 Peoples Bank 01.06.2023 - 31.12.2023	057600100021685-6	1,722,423.74	214 days	21.00%	212,070.47
5 Peoples Bank 30.06.2023-31.12.2023	057600100028002-7	18,337,500.00	185 days	16.00%	1,487,095.89
6 Bank of Ceylon 11.07.2023 - 31.12.2023	82889149	7,580,920.52	174 days	12.00%	433,670.19
7 Bank of Ceylon 11.07.2022 - 31.12.2022	82889315	7,580,920.52	174 days	12.00%	433,670.19
8 National Savings Bank 31.07.2023 - 31.12.2023	2-0148-01-36972	22,885,399.63	154 days	13.00%	1,255,248.49
9 Peoples Bank 17.10.2023 - 31.12.2023	057600100030141-5	14,093,046.00	76 days	12.00%	352,133.09
10 Bank of Ceylon 21.11.2023 -31.12.2023	89899631	12,954,500.00	41 days	12.50%	181,895.38
11 Bank of Ceylon 21.11.2023 -31.12.2023	89899628	12,954,500.00	41 days	12.50%	181,895.38
12 Bank of Ceylon 21.11.2023 -31.12.2023	89899622	12,954,500.00	41 days	12.50%	181,895.38
13 Peoples Bank 29.11.2023 - 31.12.2023	057600100024786-8	16,142,391.13	33 days	12.00%	175,133.89
14 National Savings Bank 15.12.2023-31.12.2023	2-0148-01-39173	23,634,148.58	17 days	11.50%	126,588.38
15 National Savings Bank 16.12.2022-31.12.2023	2-0148-01-39190	49,880,000.00	16 days	11.25%	245,983.56
16 National Savings Bank 16.12.2023-31.12.2023	2-0148-01-39181	7,482,000.00	16 days	11.25%	36,897.53
17 National Savings Bank 18.12.2023-31.12.2023	2-0127-02-08230	10,622,160.66	14 days	11.25%	45,835.35
18 Peoples Bank 29.12.2023 - 31.12.2023	057600100025003-2	13,671,000.00	3 days	12.00%	13,483.73
19 Bank of Ceylon 30.12.2023 - 31.12.2023	85319032	8,856,366.15	2 days	26.00%	12,617.29
Total					**6,620,130.84**

Schedule C

Staff Loans

No:	Name	Distress Loan	Computer Loan	Vehicle Loan	Staff Loan	Total
1	Mr.M.H.M.Riyas	183,328.00	-	-	-	183,328.00
2	Mr.K.M.C.U.Champika	187,495.00	-	-	-	187,495.00
3	Ms.A.G.T.N.Nilmini	220,831.00	-	-	-	220,831.00
4	Mr.A.M.L.Abeykoon	4,187.00	-	-	-	4,187.00
5	Mr.R.G.D.K.Rajapakshe	237,499.00	-	-	-	237,499.00
6	Mr.R.M.S.K.Ranasinghe	166,660.00	-	-	-	166,660.00
7	Ms.M.W.W.Jayarathne	237,499.00	-	-	-	237,499.00
8	Ms.W.N.S.Nadeeka	183,328.00	-	-	-	183,328.00
9	Mr.S.P.B.Senevirathne	-	-	-	-	-
10	Ms.K.M.D.Hemakumara	237,499.00	-	-	-	237,499.00
11	Mr.S.S.Premathilake	216,664.00	-	-	-	216,664.00
12	Ms.D.M.Gamage	75,008.00	-	-	-	75,008.00
	Total	**1,949,998.00**	-	-	-	**1,949,998.00**

Staff Loans
Aging Analysis

No	Name	Distress Loan		Computer Loan		Vehicle Loan		Staff Loan	
		< 1 Year	> 1 year	< 1 Year	> 1 year	< 1 Year	> 1 year	< 1 Year	> 1 year
1	Mr.M.H.M.Riyas	50,004.00	133,324.00	-	-	-	-	-	-
2	Mr.K.M.C.U.Champika	50,004.00	137,491.00	-	-	-	-	-	-
3	Ms.A.G.T.N.Nilmini	50,004.00	170,827.00	-	-	-	-	-	-
4	Mr.A.M.L.Abeykoon	4,187.00	-	-	-	-	-	-	-
5	Mr.R.G.D.K.Rajapakshe	50,004.00	187,495.00	-	-	-	-	-	-
6	Mr.R.M.S.K.Ranasinghe	50,004.00	116,656.00	-	-	-	-	-	-
7	Ms.M.W.W.Jayarathne	50,004.00	187,495.00	-	-	-	-	-	-
8	Ms.W.N.S.Nadeeka	50,004.00	133,324.00	-	-	-	-	-	-
9	Mr.S.P.B.Senevirathne	-	-	-	-	-	-	-	-
10	Ms.K.M.D.Hemakumara	50,004.00	187,495.00	-	-	-	-	-	-
11	Mr.S.S.Premathilake	50,004.00	166,660.00	-	-	-	-	-	-
12	Ms.D.M.Gamage	50,004.00	25,004.00	-	-	-	-	-	-
	Total	**504,227.00**	**1,445,771.00**	-	-	-	-	-	-

	Rs.
Less than 01 Year	504,227.00
More than 01 Year	1,445,771.00
Total	**1,949,998.00**

Schedule D

Fixed Deposits

Investment Details								Interest Received during the year 2023	Renewal Details as at 31st December 2023					Withdrawal details			Balance as at 31st December 2023
No.	Date	Bank	Deposit No. /Account No.	Interest Rate (per annum)	Period	Opening Balance as at 01st January 2023	New Investment during the year 2023		Renewal with Interest	Renewal Details				Date	Capital (Rs.)	Interest (Rs.)	
									Yes / No	New Deposit No. /Account No.	Period	Interest Rate (per annum)	Next Mature Date				
						(Rs.)	(Rs.)	(Rs.)							(Rs.)	(Rs.)	(Rs.)
1	11.09.2017	Peoples Bank	057600100023749-6	21.00%	1 Year	3,263,086.20	685,248.10	685,248.10	Yes	057600100023749-6	1 Year	21.00%	15.05.2024	-	-	-	3,948,334.30
2	01.06.2018	Peoples Bank	057600100021682-9	21.00%	1 Year	3,419,725.91	718,142.44	718,142.44	Yes	057600100021682-9	1 Year	21.00%	31.05.2024	-	-	-	4,137,868.35
3	01.06.2018	Peoples Bank	057600100021685-6	21.00%	1 Year	1,423,490.70	298,933.04	298,933.04	Yes	057600100021685-6	1 Year	21.00%	31.05.2024	-	-	-	1,722,423.74
4	01.06.2018	Peoples Bank	057600100021683-8	5.50%	1 Year	1,423,490.70	298,933.04	298,933.04	Yes	057600100021683-8	1 Year	21.00%	31.05.2024	-	-	-	1,722,423.74
5	09.07.2018	Bank of Ceylon	82889149	24.00%	1 Year	6,173,388.05	1,407,532.47	1,407,532.47	Yes	82889149	1 Year	12.00%	11.07.2024	-	-	-	7,580,920.52
6	09.07.2018	Bank of Ceylon	82889315	24.00%	1 Year	6,173,388.05	1,407,532.47	1,407,532.47	Yes	82889315	1 Year	24.00%	11.07.2024	-	-	-	7,580,920.52
7	31.07.2019	National Savings B	2-0148-01-26691	25.00%	1 Year	18,493,252.28	4,392,147.35	4,392,147.35	Yes	2-0148-01-26691	1 Year	13.00%	31.07.2024	-	-	-	22,885,399.63
8	16.08.2019	Bank of Ceylon	84732182	26.00%	1 Year	3,000,268.01		741,066.20	Yes	84732182	1 Year	26.00%	17.08.2023	18.08.2023	3,000,268.01	741,066.20	-
9	29.11.2019	Peoples Bank	057600100024786-8	28.00%	1 Year	12,611,243.07	3,531,148.06	3,531,148.05	Yes	057600100024786-8	1 Year	12.00%	28.11.2024	-	-	-	16,142,391.13
10	12.12.2019	Bank of Ceylon	85247855	26.00%	1 Year	18,952,805.60	4,681,342.98	4,681,342.98	Yes	85247855	1 Year	26.00%	14.12.2023				23,634,148.58
11	18.12.2018	National Savings B	2-0127-01-86040	26.00%	1 Year	8,518,172.18	2,103,988.48	2,103,988.48	Yes	2-0127-02-08230	1 Year	11.25%	18.12.2024	-	-	-	10,622,160.66
12	30.12.2019	Bank of Ceylon	85319032	8.50%	1 Year	8,856,366.15	-	-	Yes	85319032	1 Year	26.00%	01.01.2024	-	-	-	8,856,366.15
13	30.09.2020	Peoples Bank	057600100022290-1	30.50%	1 Year	11,262,375.00	-	3,435,024.37	Yes	057600100022290-1	1 Year	30.50%	29.09.2023	02.10.2023	11,262,375.00	3,435,024.37	-
14	26.11.2020	Peoples Bank	057600100031065-5	28.00%	1 Year	5,723,375.00	-	1,602,545.00	Yes	057600100031065-5	1 Year	28.00%	25.11.2023	27.11.2023	5,723,375.00	1,602,545.00	-
15	15.10.2021	National Savings B	057600100030141-5	30.60%	1 Year	10,791,000.00	3,302,046.00	3,302,046.00	Yes	057600100030141-5	1 Year	12.00%	17.10.2024	-	-	-	14,093,046.00
16	29.12.2021	Peoples Bank	057600100025003-2	26.00%	1 Year	10,850,000.00	2,821,000.00	2,821,000.00	Yes	057600100025003-2	1 Year	12.00%	29.12.2024	-	-	-	13,671,000.00
17	30.06.2022	Peoples Bank	057600100028002-7	22.25%	1 Year	15,000,000.00	3,337,500.00	3,337,500.00	Yes	057600100028002-7	1 Year	16.00%	31.05.2024				18,337,500.00
18	21.11.2022	Bank of Ceylon	89899631	31.10%	1 Year	10,000,000.00	2,954,500.00	2,954,500.00	Yes	89899631	1 Year	12.50%	21.11.2024				12,954,500.00
19	21.11.2022	Bank of Ceylon	89899628	31.10%	1 Year	10,000,000.00	2,954,500.00	2,954,500.00	Yes	89899628	1 Year	12.50%	21.11.2024				12,954,500.00
20	21.11.2022	Bank of Ceylon	89899622	31.10%	1 Year	10,000,000.00	2,954,500.00	2,954,500.00	Yes	89899622	1 Year	12.50%	21.11.2024				12,954,500.00
21	16.12.2022	National Savings B	2-0148-01-32276	26.00%	1 Year	40,000,000.00	9,880,000.00	9,880,000.00	Yes	2-018-01-39190	1 Year	11.25%	16.12.2024				49,880,000.00
22	16.12.2022	National Savings B	2-0148-01-32268	26.00%	1 Year	6,000,000.00	1,482,000.00	1,482,000.00	Yes	2-0148-01-39181	1 Year	11.25%	16.12.2024				7,482,000.00
23	17.12.2022	Peoples Bank	057600100030857-9	26.00%	1 Month	5,102,739.73	-	112,679.68	Yes	057600100030857-9	26.00%	1 Month	17.12.2023	18.01.2023	5,102,739.73	112,679.68	-
24	28.02.2023	Peoples Bank	057600100032703-1	12.75%	1 Month	-	11,961,233.12	1,090,758.53	No	057600100032703-1	12.75%	1 Month	27.08.2023	27.08.2023	11,961,233.12	129,525.41	-
25	28.02.2023	Peoples Bank	057600100032701-3	24.00%	1 Month	-	4,073,643.84	73,643.84	No	057600100032701-3	23.00%	1 Month	27.04.2023	27.04.2023	4,073,643.84	-	-
26	28.02.2023	Peoples Bank	057600100032702-2	24.00%	1 Month	-	5,092,054.79	191,524.24	No	057600100032702-2	23.00%	1 Month	27.04.2023	28.04.2023	5,092,054.79	99,469.45	-
TOTAL						227,038,166.63	70,337,926.18	56,458,236.28							46,215,689.49	6,120,310.11	251,160,403.32

Schedule E

Deferred Income

No	Programme	Deferred 2023	Deferred 2023	
			2024 related	2025 related
		Rs.	Rs.	Rs.
1	Ph. D Programmes	333,485.25	333,485.25	-
2	M. Phil Programmes	1,443,304.83	1,443,304.83	-
3	Masters Programmes	3,686,055.34	3,686,055.34	-
4	Postgraduate Diploma Programmes	1,184,000.00	1,184,000.00	-
	Total	**6,646,845.42**	**6,646,845.42**	-

Schedule F

Library Deposit

Programme	Balance as at 31/12/2023 Rs.
Ph. D Programmes	149,648.50
M. Phil Programmes	1,168,890.00
Masters Programmes	1,552,677.76
Postgraduate Diploma Programmes	3,444,000.00
TOTAL	**6,315,216.26**

Schedule G

Research Grants and Other Funds

No	Account Name	Opening Balance 1/1/2023 (Rs.)	Receipts (Rs.)	Payments (Rs.)	Balance as at 31/12/2023 (Rs.)
1	Norpart Project	263,711.24	-	263,711.24	-
2	Directors Vote	336,195.21	410,541.39	67,500.00	679,236.60
3	SEDRIC Project	8,418,940.00	-	1,240,000.00	7,178,940.00
4	UN4DRR Project Erasmus+	7,256,982.72	778,650.69	8,035,633.41	-
5	Multi Level Teaching Workshop (New)	132,096.00	646,400.00	778,496.00	-
6	National Language Equity Advancement Project (New)	163,298.91	11,565,507.77	10,537,396.28	1,191,410.40
	TOTAL	**16,571,224.08**	**13,401,099.85**	**20,922,736.93**	**9,049,587.00**

Schedule H

Other Receipts

No	Item Description	Amount Rs.
1	Certificate Fee	760,750.00
2	Sales of Articles (Papers, T-shirt, Bags)	27,730.00
3	Other income (ID Card Fees, etc.,)	611.92
4	Tender Fees	10,000.00
6	Unpresented cheques	54,168.00
	Total	**853,259.92**

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

For the year ended 31st December	*2022*	*2023*	*2023*	*2023*
	Actual	*Actual*	*Original Budget*	*Difference*
	Rs.	*Rs.*	*Rs.*	*Rs.*
REVENUE				
Government Grant for Recurrent Expenditure	19,654,000.00	-	-	-
Recurrent Grants - Transfers	-	1,282,549.81	-	(1,282,549.81)
Income of Self Financed Programmes	128,086,521.69	140,782,969.88	130,000,000.00	(10,782,969.88)
Miscellaneous Income	21,365,585.65	53,648,346.05	12,800,000.00	(40,848,346.05)
Capital Grants - Transfers	1,309,280.00	12,969,475.86	-	(12,969,475.86)
TOTAL REVENUE	**170,415,387.34**	**208,683,341.60**	**142,800,000.00**	**(65,883,341.60)**
EXPENSES				
Personal emoluments	(69,777,746.43)	(68,038,688.61)	(71,733,000.00)	(3,694,311.39)
Travelling	(40,000.00)	(60,082.00)	(1,500,000.00)	(1,439,918.00)
Supplies and consumables	(2,113,789.75)	(3,305,205.20)	(6,460,000.00)	(3,154,794.80)
Maintenance	(920,230.00)	(1,404,901.23)	(2,000,000.00)	(595,098.77)
Contractual services	(9,221,306.92)	(10,090,212.85)	(14,990,000.00)	(4,899,787.15)
Other Recurrent expenses	(20,111,529.59)	(19,895,619.58)	(26,117,000.00)	(6,221,380.42)
Depreciation & Amortization	(9,213,012.38)	(11,434,191.26)	-	11,434,191.26
Total expenses	**(111,397,615.07)**	**(114,228,900.73)**	**(122,800,000.00)**	**(8,571,099.27)**
Total Surplus / (Deficit) for the period	**59,017,772.27**	**94,454,440.87**	**20,000,000.00**	**(74,454,440.87)**

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

TRIAL BALANCE FOR THE YEAR ENDED 31ST DECEMBER 2023

Description	*Ledger Folio*	*Debit Rs.*	*Credit Rs.*
PGIHS Research and Fund Account - Bank Account	1	8,645,935.00	-
Tuition Fee Receivable	2	126,368,196.45	-
Interest Receivable	3	6,620,130.84	-
Receivable - Research Grants	4	778,650.69	
Refundable Deposits - Fuel	5	40,000.00	-
Stock Account - Stationery and Office Requisites	6	4,030,431.10	-
T-shirt Stock	7	4,550.00	-
Bags stock	8	25,480.00	-
Distress Loan	9	1,949,998.00	-
Fixed Deposits	10	251,160,403.32	-
Building	11	9,459,415.34	-
Furniture & Fittings	12	7,084,002.00	-
Office Equipment	13	39,379,720.50	-
Lab. & Teaching Equipment	14	20,381,060.00	-
Accumulated Depreciation-Buildings	15	-	1,531,128.11
Accumulated Depreciation-Furniture & Fittings	16	-	1,416,800.40
Accumulated Depreciation-Office Equipment's	17	-	10,969,550.67
Accumulated Depreciation-Lab & Teaching Equipment's	18	-	7,014,091.72
Deferred Income	19	-	6,646,845.42
Library Deposits	20	-	6,315,216.26
Payable - Library Fees	21	-	165,556.74
Payable - University of Peradeniya	22	-	298,566.22
Payable - Supplier Creditors	23	-	400,281.53
Refundable Deposits - Tender	24	-	23,397.60
Payable - Tax	25	-	72,056.97
Accrued Expenses	26	-	11,988,413.29
Provisions for Spe. Ser. professional & others (Audit Fees)	27	-	580,750.00
Provisions for Gratuity	28	-	6,457,481.00
Capital Grant Spent	29	-	18,313,086.62
Recurrent Grants - Transfers	30	-	1,282,549.81
Capital Grants - Transfers	31	-	12,969,475.86
Accumulated Fund Account	32	-	237,987,190.02
Contribution to Capital Out lay from Generated funds	33	-	39,604,353.44
Revaluation Surplus	34	-	22,639,179.36
Directors Vote	35	-	679,236.60
NLEAP Project	36	-	1,191,410.40
SEDRIC Project	37	-	7,178,940.00
Registration Fee	38	-	4,061,519.11
Course fees	39	-	134,914,205.10
Examination Fees	40	-	67,500.00
Interest from Investments	41	-	52,713,740.40
Interest from Distress Loan	42	-	81,228.04
Interest from Computer Loan	43	-	96.25
Staff loan Interest	44	-	21.44
Application Fees	45	-	1,739,745.67
Other Receipts	46	-	853,259.92
Salaries & Wages	47	14,132,985.20	-
University Provident Fund	48	989,877.92	-
University Pension Fund	49	1,130,757.99	-
Employees Provident Fund	50	938,461.17	-
Employees Trust Fund	51	665,074.99	-
Monthly Allowance of Rs. 5,000/-	52	1,478,696.93	-

Description	Ledger Folio	Debit Rs.	Credit Rs.
Academic Allowance	53	2,596,212.00	-
Cost of Living Allowance	54	2,535,000.00	-
Research Allowance (Academic)	55	560,910.01	-
Additional Allowance	56	1,523,121.68	-
Monthly Compensatory Allowance	57	2,705,853.78	-
Overtime	58	1,486,769.19	-
Holiday Payments	59	105,039.75	-
Fuel Allowance	60	434,020.00	-
Transport Allowance	61	600,000.00	-
Entertainment Allowance	62	176,286.00	-
Photocopy Allowance	63	4,200.00	-
Visiting Lecture Fees	64	33,421,183.00	-
Gratuity	65	2,554,239.00	-
Travelling Expenses (Domestic)	66	60,082.00	-
Supplies & Requisites-Stationary & Office Requisites	67	2,420,684.50	-
Fuel And Lubricant	68	823,823.20	-
Supplies & Requisites-Others	69	60,697.50	-
Plant, Machinery and Equipment - Maintenance	70	1,404,901.23	-
Transport Charges	71	522,227.57	-
Telecommunication Charges	72	3,168,968.94	-
Postal Charges	73	264,357.75	-
Electricity	74	609,367.50	-
Water	75	27,765.00	-
Rental & Hire Chargers	76	2,019,252.34	-
Security Charges	77	1,107,455.75	-
Cleaning Services	78	1,404,450.00	-
Printing & Advertisements	79	966,368.00	-
Depreciation - Buildings	80	401,935.54	-
Depreciation - Furniture & fittings	81	708,400.20	-
Depreciation - Office Equipment	82	6,473,924.79	-
Depreciation - Lab & Teaching equipment	83	3,849,930.73	-
Special Services Council & Meeting	84	1,168,100.00	-
Special Service professional & Other Activities	85	3,031,482.09	-
Workshops & Seminar Account	86	3,687,525.90	-
Staff Development	87	61,815.00	-
Employee Welfare and Medical Assistance	88	93,600.00	-
Grants To other organization	89	911,391.00	-
Holiday Warrants and Season Tickets	90	252,950.00	-
Entertainment Expenses	91	2,366,589.35	-
Awards & Indemnities	92	1,233,719.00	-
Examination Expenses	93	7,079,617.24	-
Other Recurrent Expenses	94	8,830.00	-
			-
Total		**590,156,873.97**	**590,156,873.97**

SECTION 17 REPORT OF THE AUDITOR GENERAL FOR THE YEAR 2023

CPCG/KD/D/PGIHS/2024/02 10 May 2024

The Director
Postgraduate Institute of Humanities and Social Sciences

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Postgraduate Institute of Humanities and Social Sciences for the year ended 31st December 2023 in terms of 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 financial statements of the Postgraduate Institute of Humanities and Social Sciences for the year ended 31 December 2023 comprising the statement of Financial Position as at 31 December 2023 and the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No.38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying Financial Statements give a true and fair view of the financial position of the Postgraduate Institute of Humanities and Social Sciences at 31st December 2023 and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

In relation to 06 postgraduate courses, the amount of Rs. 6,002,022, which had not been received within the maximum time limit provided for completing the courses, had been erroneously recorded as receivable course fees under current assets in the statement of financial position instead of being written off according to the institute's revenue policy. Consequently, the income from receivable course fees was overstated by that amount.

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

1.3 Other Information Included in the Annual Report, 2023 of the Institute

The other information means the information included in the 2023 Annual Report of the Postgraduate Institute of Humanities and Social Sciences, which is expected be submitted to me after the date of this report, but not contained in the Financial Statements and my Audit Report thereon. Management is responsible for this other information.

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

My responsibility in connection with my audit of financial statements is to study the above identified other information and evaluate whether the other information is substantially mismatched with the financial statements or my knowledge gained in auditing or another manner.

In the study of Annual Report of the Postgraduate Institute of Humanities and Social Sciences for the year 2023, if I conclude that there are substantial misstatements, I should communicate that matters to the governing body for correction. If there are misstatements further to be corrected, those will be included in the report which I table in parliament in accordance with Article 154 (6) of the Constitution in due course.

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

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

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

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

As per Sub-section 16(1) of the National Audit Act No. 19 of 2018, the Institute 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 of the Institute.

1.5 Auditor's Responsibility for the Financial Statements

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

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

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

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

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

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

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

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

2. Report on Other Legal and Regulatory Requirements

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

2.1.1 Subject to the observations described in the Basis for Qualified Opinion paragraph in my report, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Institute as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented by the Institute are consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented include all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

2.2.1 To state that any member of the governing body has any direct or indirect interest in any contract entered into by the Institute which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018.

2.2.2 to state that the Institute has not complied with any applicable written law, general and special directions issued by the governing body of the Company as per the requirement of section 12 (f) of the National Audit Act, No. 19, except for the following observations.

Reference to Laws, Rules/Directives	Observations
Financial Regulations 570 and 571 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	The refundable library deposits of Rs. 2,605,260, collected from students who had exceeded the maximum time limit for completing their courses but had not completed them, had neither been refunded nor credited to government revenue.

2.2.3 to state that the Institute has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018, except for the following observations.

	Powers, Functions and Duties	Observations
(a)	University Grants Commission Circular Letter No. UGC/L/2020 dated 18 May 2018.	Although it had been specified that the Board of Management of all Postgraduate Institutes should be limited to a maximum of 11 members, without taking actions accordingly, the Board of Management consisting of 35 members had been appointed. As a result, an additional cost of Rs. 1,986,000 was incurred for meetings of the Board of Management during the period from January 2019 to 31 December 2023.
(b)	University Grants Commission Establishment Circular No. 15/2015 dated 17 November 2015	Although the internal examinations at higher education institutions are required to release results within 03 months of conducting the exams, it had taken between 04 to 12 months to release the results of the exams conducted during the past 03 academic years of the institute.

2.2.4 to state that the resources of the Institute had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018, except for the following observations.

2.3 Other Matters

(a) In the investment in fixed deposits, due to not calling for quotations from financial institutions regarding interest rates and the absence of prudent management of fluctuations in market interest rates, coupled with automatic updates from the same bank itself, the institute missed out on interest income of approximately Rs. 7,226,709 during the 2022/2023 year.

(b) Without revising the cadre according to service needs, 26 employees had been recruited on contract basis, and Rs. 6,791,161 in salaries and allowances had been paid during the year under review.

(c) During the construction of the electrical generator room in the institute, an estimate of Rs. 1,310,562 had been prepared in 2021 without following the Building Schedule Rates (BSR). Due to the delay in construction activities until 2023, the expenditure had increased threefold to Rs. 3,909,538 compared to the original estimate. Even though the electrical generator room was built within the university at a very low cost, a total of Rs. 2,598,976 was incurred in excess for uneconomic purposes due to not accurately identifying the need.

(d) Thirty-six students had been allowed to sit for the final examination without recovering the outstanding course fees amounting to Rs. 854,574 and degree certificates had been awarded to 12 students without recovering the outstanding course fees of Rs. 255,500 from them.

W.P.CWickramarathne
Auditor General

SECTION 18	REPLY GIVEN BY THE INSTITUTE FOR THE REPORT OF THE AUDITOR GENERAL

POSTGRADUATE INSTITUTE OF HUMANITIES AND SOCIAL SCIENCES (PGIHS)

University of Peradeniya, Peradeniya 20400, Sri Lanka

Senior Assistant Auditor General

Senior Assistant Auditor General's Office

District Secretariat Building,

Yatinuwara Street, Kandy.

Detailed Auditor General's Report of the Postgraduate Instituter of Humanities and Social Sciences, Including Financial Statements and its Affairs for the Year Ended 31 December 2023 in terms of Section 13 (7) (A) of the Finance Act No.38 of 1971

These answers are submitted for further clarification of the matters raised in the detailed Auditor General's Report No. CPCG/KD/D/PGIHS/2024/02 dated 31.05.2024, which was presented by you. An adequate number of documents, records, notes, etc., are appended herewith to substantiate the responses.

1.4

1.4.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

(a) The Postgraduate Institute of Humanities and Social Sciences had revalued its assets for the year 2022 and stated in the financial statements. It has been stated that the Property, Plant and Equipment have been stated on revalued amounts under the disclosure of accounting policies in the financial statements presented for the year 2022. Since no fixed assets were revalued in 2023, this was not stated in the financial statements. Arrangements will be made to disclose this in accordance with Sri Lanka Public Sector Accounting Standard in the future.

(b) As all assets purchased during the year 2023 were recorded under investment activities in the cash flow statement, the purchase of assets received as donations was also erroneously classified as an investment activity. Action will be taken to correct this error in the preparation of the financial statements for the year 2024.

1.4.2 Accounting Deficiencies

(a) Due to an error in the calculation of gratuity, a sum of Rs.19,262.00 had been under-calculated. Action will be taken to correct this error in the preparation of the financial statements for the year 2024.

(b) A sum of Rs. 6,415,669.00, out of course fees not received within the maximum timeframe allowed for the completion of postgraduate programs, was written off from the financial statements based on the recommendations of the Audit and Management Committee and with the approval of the Board of Management of the Institute.

Furthermore, out of the total files submitted to the Internal Audit Division of the University of Peradeniya for write-off from the financial statements, a sum of Rs. 1,508,750.00 from the course fees related to the files audited by the Internal Audit Division up to 31 December 2023 was written off based on the recommendations of the Audit and Management Committee and with the approval from the Board of Management of the Institute. Similarly, action will be taken to write off the course fees in the files that have not yet been audited by the Internal Audit Division, as well as the files not yet submitted for inspection, upon completion of the relevant audits in 2024.

1.5 Noncompliance with Laws, Rules and Regulations

(a)

i The institution takes action every year to cancel the studentship of those who have exceeded the maximum period allowed to complete the course. The students whose studentship has thus been cancelled have been informed through a letter issued by the institution to return their student identity cards issued by the institution and the library cards issued for borrowing books.

Generally, upon the return of student identity cards and library cards to the Institute, and the settlement of any outstanding library dues, the Institute proceeds to refund the relevant deposits. After providing the details of students whose studentship has been cancelled to the main library and obtaining approval from the Board of Management based on the library’s recommendations, arrangements will be made to credit the relevant funds to the Government revenue.

ii, The committee appointed based on the recommendations of the Board of Management to provide guidance on the disposal of items identified in the Board of Survey report for the year ended 31 December 2022 has already submitted its recommendations to the Institute. In accordance with the committee's report, arrangements are currently being made to transfer items that can be given to other institutions, while all necessary steps have been taken to dispose of the remaining items.

iii. Among the officers of the Institute required to furnish security in terms of Financial Regulation 108, the Storekeeper had initially refused to deposit the required security. This matter was extensively discussed at the 27th meeting of the Audit and Management Committee held on 21 December 2023. As per the decision taken at the meeting, it was resolved that if the Storekeeper failes to furnish the security, the relevant responsibilities would be withdrawn from him and assigned to another officer. However, following further discussions with the current Storekeeper, Mr. A.M.L. Abeykoon, it was agreed to retain him in his position and that he would duly furnish the required security. Accordingly, the Institute is currently taking necessary steps to obtain the said security from him.

(b)

i. The decisions of the Board of Management in this regard was submitted by the Director of the Institute to the University Grants Commission on 29 January 2019 for taking further actions (such as amending the Ordinance). Until such actions are taken, I would like to inform that matters related to the membership of the Board of Management of the Institute will be handled in accordance with the currently applicable Ordinance of the Institute, which hold greater authority than the Circular. (Annex 01)

ii. It is true that the Institute took an excessive amount of time to release the results for the respective academic years. This delay was due to the postponement of final examinations and the shift to online examinations, which were implemented as a result of the COVID epidemic in 2020/2021 and the economic crisis experienced in 2021/2022. Consequently, considerable time was required for the evaluation of answer scripts, and the relevant results were eventually released in 2023.

The matters attributed to the delay in releasing results, along with possible measures to expedite the result issuance process and prevent the recurrence of such situations, were discussed at the 51st Board of Management meeting of the Institute held on 29

December 2023 and the 52nd Board of Management meeting held on 26 February 2024. The Institute will proceed with its operations in accordance with the relevant decisions reached during the above meetings.

3. Operating Review

3.1 Management Inefficiencies

(a)

- It is notified that the Postgraduate Diploma in Accountancy and the Postgraduate Diploma in Management were also conducted during the 2019/2020 academic year. At present, these courses are offered by the Postgraduate Division of the Faculty of Management at the University of Peradeniya. Therefore, the offering of these courses by the Postgraduate Institute of Humanities and Social Sciences has now been discontinued. However, the final examinations for students who are retaking them due to previous failures or other reasons are still being conducted.
- Although applications were invited to commence the Executive Diploma in Taxation in December 2019, the course could not be initiated due to insufficient number of applications. Following several stakeholder meetings, plans are being prepared to call for applications again.
- The last enrollment for the Postgraduate Diploma in Physical Education took place during the 2020/2021 academic year. The academic activities related to this intake were completed on 18 July 2023. At present, applications have been invited to enroll students for the 2025 academic year.
- Although applications were invited to commence the Postgraduate Diploma in Community Development and Planning in July 2020, the course could not be initiated due to insufficient number of applications. Thereafter, upon agreement with the Department of Samurdhi Development, applications were invited again in February 2021, and the course was commenced on 06 November 2021 for the 2020/2021 academic year. Currently, all academic activities and examinations related to the course have been completed, and students are in the final stage of their research work. The Institute expects to invite applications for the new academic year soon after the completion of all academic activities of the students.

- Applications for the Master of Social Work course were invited on 15 August 2019, and the course commenced on 01 March 2020. The scheduled duration for completing the course was extended due to difficulties encountered in obtaining the services of the lecturers involved. At present, all academic and examination activities of the course have been completed, and the students are in the final stage of their research work. The course includes field workshops, the conduct of which was hindered by the Covid-19 situation prevailing in the country during 2020/2021. This situation contributed to the extension of the course duration. However, applications for the academic year 2025 have now been invited.
- It is true that applications for the Master of Education course were called on 28 April 2019. A total of 404 applications were received during this intake, out of which approximately 100 qualified applicants were enrolled as the 2019/2020 batch on 07 January 2020. Upon completion of the course by the 2019/2020 batch, another group of approximately 100 students from the same set of applicants was enrolled as the 2022/2023 batch on 30 April 2022. This batch has also completed their academic activities, and a newspaper advertisement was published on 15 February 2024 to invite applications for new enrollments.

However, a curriculum revision is currently in progress, and upon its completion, a formal arrangement will be established for student registration.

(b) The Institute has already taken following measures to rectify these shortcomings.

- The students from whom these arrears are due are those who registered with the Institute prior to the approval and enactment of the new By-Laws in July 2019. Following the enactment of the By-Laws in July 2019 and the introduction of the Institute’s Revenue Recognition Policy in 2021, a more systematic method was introduced to recover the prescribed course fees from students before the completion of the course duration, and this method is currently being properly implemented.
- Similarly, a proper procedure has now been introduced to cancel the studentship of those who neither pay the relevant course fees nor complete the course within the prescribed period.

- The Institute has taken the following measures to recover the outstanding amounts from students who have obtained the detailed degree certificate issued by the Institute, despite having a balance in the accounts as unpaid course fees.
  - Informing the relevant students via telephone to settle the outstanding amount.
  - Sending written reminders to the relevant students to settle the due amount.
  - Instructing the Student Registration Branch of the University of Peradeniya not to issue university degree certificates to the relevant students until the outstanding amount is settled.
  - Informing the Board of Management of the Institute regarding the steps to be taken concerning the students who have obtained the relevant certificates despite having an outstanding balance of Rs. 255,500.00 as course fees, and taking appropriate action accordingly.

3.2 Operating Inefficiencies

(a) The Institute invests its temporary financial surplus in fixed deposits. Since the Ministry of Finance does not provide funds to cover the Institute's expenses, these funds are invested in fixed deposits on a monthly basis, with the maturity of each deposit scheduled accordingly to meet the Institute’s monthly financial requirements. Reinvesting all these fixed deposits together on a single date at a higher interest rate, solely for the purpose of maximizing interest income, does not serve the primary objective of meeting the Institute’s monthly financial needs. As it is necessary to stagger the maturity dates to ensure the required liquidity in line with arising financial obligations, investments have not been made on the same date.

Further, it is informed that all these reinvestments have been made after inviting quotations for interest rates from the three authorized State banks and by following the proper procurement process to select the bank offering the highest interest rate.

Furthermore, with the objective of earning a higher amount of interest, three fixed deposits worth approximately Rs. 45 million were withdrawn and reinvested at a higher interest rate on 15 December 2022.

(b) It is true that the Institute obtained the services of twenty-six employees on a contract basis during the year 2023. However, due to the resignation of some employees, only nineteen contract-based employees were serving at the Institute as of 31 December

2023. Furthermore, all employees recruited on a contract basis in 2023 were so recruited as replacements for those who had left the service.

With the increase in the number of students admitted to the Institute, employees should be deployed accordingly to accommodate the expansion of institutional activities.

The Postgraduate Institute of Humanities and Social Sciences has identified the need for new staff positions in line with the growing requirements of the Institute and has submitted several requests to the University Grants Commission and the Department of Management Services for the approval of these positions (Annexure 2). However, no favorable response has been received from the relevant institutions so far. Therefore, the Institute employs the aforementioned individuals on a contract basis in accordance with University Grants Commission Circular No. 2016/04 and with the approval of the Institute's Board of Management, until such time as the posts are formally approved and permanent staff are recruited. Similarly, the Institute is currently taking the necessary steps to obtain approval from the General Treasury for the positions that are currently filled on a contract basis.

3.3 Idle or Underutilized Property, Plant and Equipment

(a) Instructions have been issued not to purchase immovable and slow-moving stocks in the stores in the future, and action will be taken to provide those items to other institutions.

(b) It is true that 37 items have been identified and proposed for disposal in the Board of Survey report for the year ended 31 December 2023. Necessary arrangements will be made to dispose of the relevant items during the year 2024.

3.4 Deficiencies in the Contract Administration

It is true that estimates were prepared on three occasions for the construction of the generator room of the Postgraduate Institute of Humanities and Social Sciences. This construction was carried out during a period (in 2022) when building-related expenses had significantly increased. The contributing reasons are outlined below.

As decided at the 50th Board of Management meeting of the Institute held on 11 October 2022, it was recommended to inquire whether the Building Schedule Rates had been followed in preparing the estimates and to refer the matter to the Dean of the Faculty of Engineering, University of Peradeniya, to obtain recommendations on whether the reported price escalation was true. The relevant recommendations have now been received.

Date	Description	Amount (Rs.) (Unexpected conditions, price increase, without VAT)
25/12/2021 BOQ-1	The estimate was prepared by the Project Manager for LBMC approval. (It was approved at the 347th LBMC meeting held on 15.02.2022.) Although this approval should have been obtained after selecting the power generator, the Institute initiated the process beforehand to avoid unnecessary delays.	1,310,562.00
March-August 2022	Carrying out procurement process of the generator.	
27/09/2022 BOQ-2	The Project Manager prepared this estimate based on the prevailing prices of the selected generator during the relevant period, and the cost was increased accordingly. Bids were invited according to BOQ-2, and the closing date for the bid submissions was 31.10.2022.	2,463,525.00
09/11/2022 BOQ-3	The pre-bid meeting was held on 26.10.2022, and five suppliers attended the meeting. The suppliers who participated in the meeting pointed out practical difficulties in the BOQ, and the necessary amendments were communicated to the Project Manager. Accordingly, the Project Manager reviewed and revised the estimate again on 09.11.2022. As a result, the closing date for the submission of bids was extended to 25.11.2022 to provide adequate time for the suppliers.	3,289,833.50

It is true that the contract period was extended based on the recommendations of the Project Manager. The written evidence relating to the extension is attached.

The Electrical Engineer, who was a member of the Technical Evaluation Committee for the procurement of the electric power generator, recommended a suitable location for constructing the generator room of the Postgraduate Institute of Humanities and Social Sciences, taking into consideration adequate ventilation and the suitability of the land. Two potential locations were proposed; however, one was not selected as it had been earmarked for the future construction of an administrative building. Accordingly, the current site of the generator room was chosen. In constructing the generator room at the selected location, plans were carefully prepared to avoid any damage to the existing building structures and to ensure that the generator's operation would not interfere with the Institute's academic activities, including lectures and auditorium functions, due to noise. It is informed that the power generator room was constructed to suit to these activities.

Furthermore, it is informed that the relevant procurement activities were largely carried out within the prescribed timeframe.

4. Accountability and Good Governance

Budgetary Control

Due to the increase in interest rates by banks and the Institute's new investments, interest income has increased. Similarly, the increase in course fees in commencing new courses in 2023 contributed to a rise in course fee income. However, as the number of student applications and registrations for courses in 2023 fell short of expectations, there was a decrease in application and registration fee income. This situation was mainly due to the reluctance of many students to commence courses amidst the prevailing economic crisis in the country.

Since certain activities of the Institute depend upon various external matters, it is difficult to accurately forecast expenditure of those activities. Therefore, when comparing budgeted expenditure with actuals, discrepancies are observed in some actual expenditures. Action will be taken to more accurately forecast these expenditures in the future.

Since certain activities of the Institute depend on various external factors, it is difficult to accurately forecast the related expenditures. Therefore, discrepancies can be observed between budgeted and actual expenditures in some cases. Measures will be taken to improve the accuracy of future expenditure forecasts.

The decrease in actual expenditure in 2023 was also due to the cost-cutting measures adopted by the Institute in response to the non-receipt of recurrent and capital grants from the General Treasury.

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Copies:

1. Hon. Minister of Finance, Economic Stabilization and National Policy- F.I.
2. Hon. Minister of Education – F.I.