



Postgraduate Institute of Science University of Peradeniya



ANNUAL REPORT 2024



ANNUAL REPORT
&
ACCOUNTS
OF
PGIS
2024

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Vision

To be an internationally renowned centre of excellence for
Postgraduate Training, Innovative Research & Development in
Sciences

Mission

To contribute to the development of a globally recognized society
with social sensitivity, ethical rectitude and economic prosperity to
promote innovative research and outreach activities in an
intellectually stimulating and a conducive academic environment

Alignment of Vision, Mission, Goals, and Objectives

Vision	Mission	Goals	Objectives
To be an internationally renowned centre of excellence for Postgraduate Training, Innovative Research & Development in Sciences	To contribute to the development of a globally recognized society with social sensitivity, ethical rectitude and economic prosperity by promoting innovative research and outreach activities in an intellectually stimulating and conducive academic environment	1. Ensure quality and relevance of postgraduate programmes	- Attract and enroll high-caliber students (local & international) - Bridge employer expectations with student skills - Revise programmes to meet national/international standards - Improve postgraduate employability
		2. Enhance opportunities for postgraduate and continuing education	- Promote postgraduate education to increase enrollment - Expand and improve online distance education - Offer demand-driven programs
		3. Enhance capacity for innovative research and partnerships	- Foster national/international research collaboration - Promote multidisciplinary research
		4. Strengthen efficiency in Financial and Administrative systems	- Improve administrative and financial management - Develop M&E systems - Restructure administration for productivity - Optimize workforce planning - Promote financial sustainability with accountability
		5. Upgrade learning, working, and living environment	- Encourage participation in university life - Implement performance-based rewards - Adopt green and sustainable practices - Improve physical/digital infrastructure
		6. Enhance outreach engagement	- Develop community-targeted outreach programs - Collaborate with external stakeholders - Align with national policy for sustainable development

DIRECTOR'S REPORT



The Postgraduate Institute of Science (PGIS) is a premier national institute affiliated with the University of Peradeniya, dedicated to advancing scientific research, providing high-quality postgraduate education, and fostering interdisciplinary collaboration. Its mission underscores its critical role in shaping the future of science and technology in Sri Lanka and globally. PGIS holds significant national importance, as it plays a pivotal role in the scientific and technological development of the country. Since its inception, the Institute has awarded over 5,200 postgraduate degrees and trained more than 19,000 professionals. These postgraduates are equipped to manage critical national challenges and contribute meaningfully to the economic and social progress of the country.

On the international level, PGIS has established itself as a prominent player in the global scientific arena. The Institute attracts students from abroad, fosters collaborations with top universities worldwide. A significant milestone in 2024 was the successful completion of a master degree programme for Chinese students, reflecting the dedication of the Institute to enhancing its contribution to global academic excellence.

The Institute increased its global research visibility by publishing the abstracts of RECON 2024 on Google Scholar. It also demonstrated transparency and good governance by securing a clear audit opinion for 2023. Innovation and discovery are encouraged through initiatives such as awarding research grants from earned funds. Hosting several national and international conferences provided valuable platforms for knowledge exchange and scientific discourse. Additionally, PGIS developed curricula for several master and M.Sc. programmes, expanding its educational offerings to meet the evolving needs of the global scientific community.

Looking ahead, PGIS is dedicated to strengthening its national and international standing. Its strategic objectives for the next three years include creating a sustainable learning environment, expanding student intake, implementing a sophisticated Management Information System, fostering international collaboration, and enhancing industry partnerships. The Institute aspires to be a beacon of scientific excellence, driving national development and making significant contributions to global scientific advancements.

Prof. H. M. T.G.A. Pitawala

Director/PGIS

1. BRIEF INTRODUCTION



The Postgraduate Institute of Science (PGIS) is a National Institute attached to the University of Peradeniya, Sri Lanka. It was established in 1996 by an ordinance from the Ministry of Higher Education and enables university graduates to gain knowledge and competence in the science disciplines of their choice through postgraduate studies. Currently, about 1900 students are enrolled at the PGIS. The principal objective of the Postgraduate Institute of Science is to promote and provide postgraduate instruction, training, and research in various scientific specialties, thus enhancing the graduate academic experience.

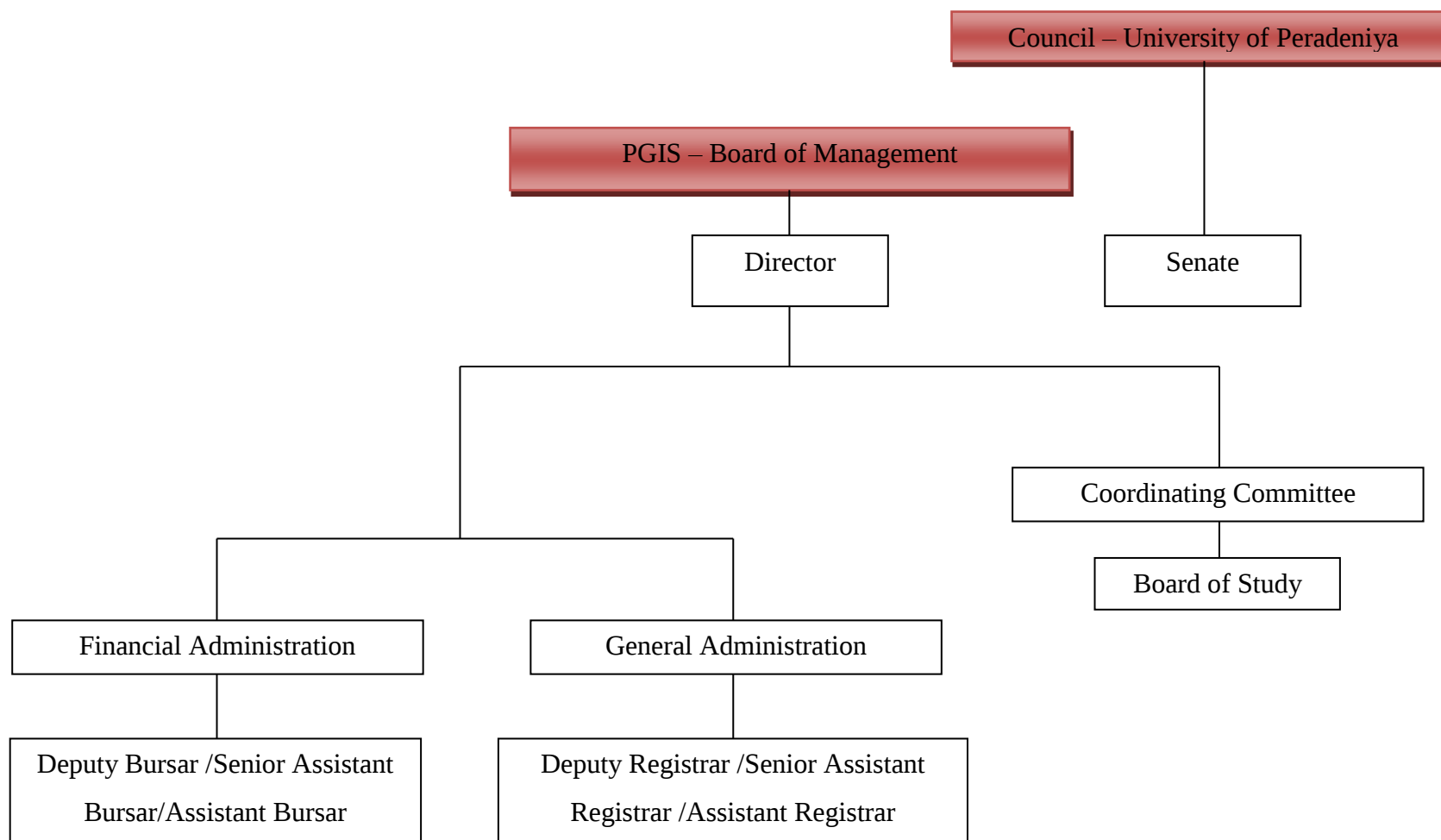
To fulfill the demand in the public and private sectors of the country and other nations, the PGIS offers Masters, M.Sc., M.Phil., and Ph.D. degree programmes in addition to postgraduate diploma and certificate courses. The M.Sc., M.Phil. and Ph.D. programmes require the completion of a research project, while the other programmes require the completion of coursework. Provisions are available to conduct research work at either in the University System or at a relevant research institution in Sri Lanka. Under sandwich programs, there are options for conducting research both nationally and abroad at a relevant institution. On a number of research projects, the PGIS collaborates with the Faculty of Science, the University of Peradeniya, and other national institutions. Local and international graduates from various science disciplines constitute the student population. In addition, structured and tailor-made training programmes, such as short courses and workshops, are also conducted frequently. The PGIS offers a variety of popular short-term programs in accordance with the demand and requirements of the nation, and they are conducted through 11 Boards of Study, covering all science disciplines.

The institute also offers consultancy services to local industry and public/private sector institutions. The annual PGIS Research Congress and other research conferences

and symposia are organized by the Institute with the academic collaboration of participants from abroad and locally.

In collaboration with other top universities around the world, the PGIS seeks to become a premier platform for education and research that advances human knowledge. It also provides training programs for scientists and other professionals with high levels of responsibility and specialization. For the past 27 years, PGIS has focused on and continuously pursued internationalization due to the capacity of well-trained staff to provide effective services to its stakeholders. The goal of the Institute is to be globally recognized internationally renowned centre of excellence for postgraduate training, innovative research & development in sciences.

2. ORGANIZATIONAL STRUCTURE



3. BOARD OF MANAGEMENT

3.1 Ex-Officio Members

1. Prof. HMTGA Pitawala, Director, Postgraduate Institute of Science
2. Mr. RMPS Abeyrathna, Deputy Director (Planning) , Higher Education Division
Ministry of Education, Science and Technology
3. Ms. RJ Abdeen, Director, Department of Public Enterprises , Ministry of Finance
Planning and Economic Development
4. Dr. SRSN Sudasinghe, Director General, National Science Foundation
5. Dr. SW Gamage, Chairman, Chamber of Commerce and Industry of Central Province
6. Prof. RGSC Rajapakse, Dean/Faculty of Science, University of Peradeniya
7. Prof. U Sonnadara, Dean Faculty of Science, University of Colombo
8. Dr. P Samaraweera, Chairman/BoS in Biochemistry & Molecular Biology
Department of Molecular Biology & Biotechnology
9. Prof. MMAN Navaratne, BoM Nominee/BoS in Biomedical Science, Department of Chemistry
10. Prof. MYU Ganehenege, Chairperson/BoS in Chemical Sciences, Department of Chemistry
11. Prof. NWB Balasooriya, Chairman/ BoS in Earth Sciences, Department of Geology
12. Prof. SK Yatigammana, BoM Nominee/ BoS in Environmental Sciences , Department of Zoology
13. Dr. THKR De Silva, Chairperson/BoS in Mathematics, Department of Mathematics
14. Prof. LRAK Bandara, Chairman/BoS in Physics, Department of Physics
15. Prof. SCK Rubasinghe, Chairperson/ BoS in Plant Sciences, Department of Botany
16. Prof. WAPP de Silva, Chairperson/BoS in Science Education, Department of Botany
17. Prof. YPRD Yapa, Chairman/BoS in Statistics & Computer Science, Department of Statistics and
Computer Science
18. Prof. SH Boyagoda, Chairperson/BoS in Zoological Sciences, Department of Zoology

3.2. UGC Nominees

19. Emeritus Prof. OA Ileperuma
University of Peradeniya
20. Emeritus Prof. LR Jayasekara
University of Kelaniya

4. COORDINATING COMMITTEE

Members of the Coordinating Committee of the PGIS

- Prof. HMTGA Pitawala, Director/PGIS
- Prof. RGSC Rajapakse, Dean, Faculty of Science
- Senior Assistant Librarian, Science Library
- Chairpersons, Secretaries and Programme Coordinators of the M.Sc Programmes (as per the table below)

No.	Board of Study	Chairperson	Secretary	M.Sc. Programme	Programme Coordinators
1	Board of Study in Biochemistry and Molecular Biology	Dr. P Samaraweera	Dr. MPCS Dhanapala	Clinical Biochemistry	Dr. WIT Fernando
					Dr. H Amaratunga
				Biotechnology and Molecular Biology	Dr. MPCS Dhanapala
2	Board of Study in Biomedical Sciences	Dr. P Wijesinghe	Dr. PK Perera		
3	Board of Study in Chemical Sciences	Prof. MYU Ganehenage	Dr. JMS Jayasinghe w.e.f. 05.12.2024 Dr. WSS Gunathilake	Analytical Chemistry	Dr. JATC Ariyasena
					Dr. TP Gamagedara
				Industrial Chemistry	Dr. MB Wijesinghe
					Dr. S Abeyweera
				Nanoscience & Nanotechnology	Dr. WSS Gunathilake
4	Board of Study in Earth Sciences	Prof. NWB Balasooriya	Dr. PL Dharmapriya		Dr. SB Alahakoon
				Disaster Management	Dr. B Athurupana
				GIS and Remote	Dr. AAJK Gunatilake
				Gemmology & Industrial Minerals	Prof. SW Nawaratne
					Dr. PL Dharmapriya
				Engineering Geology &-Hydrogeology	Dr. AAJK Gunatilake
5	Board of Study in Environmental Science	Prof. HMD Namal Priyantha	Dr. GAN Suranjith		Dr. Udeni Amarasinghe
				Water Resources Management	Prof. MP Perera
				Environmental Science	Prof. GWAR Fernando
6	Board of Study in Mathematics	Dr. THKR De Silva	Dr. AMCUM Atapatthu		Dr. GAN Suranjith
				Biodiversity Ecotourism & Environmental Management	Ms. CS Munasinghe
				Industrial Mathematics	Dr. PGRS Ranasinghe

7	Board of Study in Physics	Prof. LRAK Bandara	Dr. TP Ranawaka	Medical Physics	Dr. NL Dassanayake
				Physics of Materials	Prof. TMWJ Bandara w.e.f. 01.11.2024 Dr. EN Jyaweera
8	Board of Study Plant Sciences	Prof. SCK Rubasinghe	Dr. ADSNP Athukorala	Medical Microbiology	Prof. V Thevanesam
					Dr. S Athukorala
				Pharmaceutical Botany	Prof. GAD Perera
					Dr. C Ariyaratne
9	Board of Study Science Education	Prof. WAP de Silva	Dr. AK Amarasinghe		Dr. BS Nanayakkara
				Overall Programme Coordinators	Dr. WD Chandrasena Prof. SY Ekanayake
				Science Education (Biological Education)	Dr. S Athukorala
				Science Education (Chemistry Education)	Prof. CV Hettiarachchi
				Science Education (Mathematics Education)	Dr. UD Wijesooriya
				Science Education (Physics Education)	Dr. TP Ranawaka
10	Board of Study in Statistics & Computer Science	Prof. YPRD Yapa	Dr. SP Abeysundara	Diploma in Science Education	Dr. ARGAM Abeykoon Menike
				Applied Statistics	Prof. YPRD Yapa
				Computer Science	Prof. AAI Perera
					Dr. RD Nawarathne
				Data Science & Artificial Intelligence	Dr. HTK Abeysundara
					Dr. H Usoof
11	Board of Study in Zoological Sciences	Prof. SH Boyagoda	Dr. NMT Anupama	Information Technology	Dr. UAJ Pinidiyaarchchi
					Dr. DMMB
				Applied Epidemiology	Dr. S Kumburegarma
					Dr. Charitha Mendis

5. ACHIEVEMENTS

Activities and Initiatives Undertaken:

- Developed comprehensive curricula for new programmes
- Revisions for existing programmes and PGIS Handbook.
- Admitted students for various Master/Msc programmes in 2024 and registered over 60 students for MPhil and PhD programmes.
- Prepared the implementation of a Management Information System (MIS) to streamline operational processes.
- Organized and hosted numerous national and international webinars, workshops, short courses and conferences, including the prestigious Annual PGIS Research Conference (RECON-2024).
- Publishing the abstracts of the Research Congress (RESCON 2024) on Google Scholar
- Implemented several collaborative research programmes with prestigious research institutes worldwide.
- Started school linkage programme for O/L & A/L students organized by the Young Research Forum of the PGIS.
- Successfully completed a Master degree programme catering specifically to Chinese students, fostering global academic collaboration.
- Received a Clear Audit Opinion for the year 2023.
- Eleven research grants awarded in the year 2022 funded through the generated income of the Institute were extended for the second year.
- 163 Research publications have resulted from the work carried out by academics/scientists affiliated to PGIS, which were published in international journals, e-journals and local journals. In addition, many abstracts have been published based on the presentations made by the scientists at conferences.
- Several scientists have won awards for outstanding research, including National Science Foundation awards and National Research Council awards.

5..2 Publications in refereed journals by PGIS affiliated members

Title of the Publication	Name of the authors	Name of the Journal
CANINE VECTOR-BORNE INFECTIONS OF WORKING DOGS OF THE SRI LANKA AIR FORCE, AND FREE ROAMING, AND PRIVATELY OWNED DOGS	P. S.Jayatilaka ,R.A. S. Ranatunga, H. S. U. Wijerathna, A. D. S. Fernando K. M. H. Jinarathne, N.G. R. K. Naullage, S. N. S. Silva, K.Thananjayan, L. K. H. R.T.Amarasiri, N. P. K. Jayasundara, M. C. K. Mallawa, A. Dangolla, S. S. Iddamaldeniya, S.M.N.S.Samarakoon, A. G. M. L. K. Dayananda, A. M. M. Nazeem R. S. Rajakaruna	Scientific reports
METHOD OF DIRECTLY DEFINING THE INVERSE MAPPING FOR NONLINEAR FUZZY HEAT-LIKE PARTIAL DIFFERENTIAL EQUATIONS	Dewasurendra M. C.W.Sahabandu	Ceylon Journal of Science
MICROPLASTICS IN URBAN STORMWATER SEDIMENTS AND RUNOFF: AN ESSENTIAL COMPONENT IN THE MICROPLASTIC CYCLE	M sewwandi Abhishek Kumar, Shiran Pallewatta , Meththika Vithanage	TrAC Trends in Analytical Chemistry
MICROPLASTIC ABUNDANCE, CHARACTERISTICS, AND HEAVY METAL CONTAMINATION IN COASTAL ENVIRONMENTS OF WESTERN SRI LANKA	M. Sewwandi M. Sewwandi Hansika Piyumali, Thilakshani Atugoda , Hasintha Wijesekara , Kushani Mahatantila , Meththika Vithanage	Physics and Chemistry of the Earth, Parts A/B/C
EXTRACTION OF TEA POLYPHENOLS, CATECHINS AND CAFFEINE FROM DIFFERENT TEA CULTIVARS IN SRI LANKA	N Piyasena Nimanthi Weerakoon, Nishantha Edirisinghe, Mahasen Ranatunga, Sarath Abeysinghe, Upesha Siriwardhane	Food Science Research
VARIATION OF ELASTASE, COLLAGENASE, TYROSINASE ENZYME INHIBITORY AND ANTIOXIDANT POTENTIAL OF DIFERENT TEA CULTIVARS	KGNP Piyasena M. T. Napagoda, Jayani Kalinga, A. A. B. Abayarathne,P. A. M. Jayawardhane,K. D. P. Upesha Siriwardhane,M. A.B. Ranatunga, Lalith Jayasinghe	Discover Chemistry
RNA EXTRACTION FROM URINE SEDIMENT: A COST-EFFECTIVE PROTOCOL FOR GENE EXPRESSION ANALYSIS IN RENAL PATHOLOGY	S Saseevan S. Rajapakse, D.N. Magana-Arachchi	Ceylon Journal of Science

EXPLORING URINARY BIOMARKERS FOR THE DIAGNOSIS OF DIABETIC AND HYPERTENSIVE CHRONIC KIDNEY DISEASE: A PROMISING PILOT STUDY	S Saseevan Nadeesha Nishanthi, Sanath Rajapakse & Dhammika Magana-Arachchi	Indian Journal of Experimental Biology
IMPROVING LIGHT HARVESTING AND CHARGE CARRIER SEPARATION ENABLING ENHANCED PHOTOELECTROCHEMICAL HYDROGEN PRODUCTION BY SB2S3-DECORATED TiO2 NANOTUBE ARRAYS ON POROUS Ti-PHOTOANODES	CN Wijerathne Hong-yi Tan, Chang-Feng Yan, Chang-Feng Yan, Jayasundera Bandara	International Journal of Hydrogen Energy
VARIATION OF ELASTASE, COLLAGENASE, TYROSINASE ENZYME INHIBITORY AND ANTIOXIDANT POTENTIAL OF DIFERENT TEA CULTIVARS	YK Abeykoon A. A. I. Lakmal, M. A. H. M. Munasinghe, B. S. Dassanayake, N. Gunawardhana	Journal of material research
SEASONAL PATTERNS OF HOG DEER (Axis Porcinus) ANTLER DEVELOPMENT IN SRI LANKA	S Madhushanka Danushka S. Weerasekara, Mihiran Medawala, Kithsiri B. Ranawana	World News of Natural Sciences
STAND-ALONE AND COMBINED EFFECTS OF PROTEIN HYDROLYSATE AND HUMIC-LIKE SUBSTANCES DERIVED FROM WASTE MATERIALS ON THE GROWTH, PHYSIOLOGY AND MINERAL NUTRITION OF TEA NURSERY PLANTS	S Raguraj S Kasim, VR Sanali, TTSenarathne, SK Weerathunga, MMN Damayanthi, SSPK Wijesinghe, RKA Amali, MGK Madushani LRMCLiyana	Biologia
ENHANCING WATER QUALITY AND SUSTAINABLE ORGANIC-PHOSPHATE FERTILIZER PRODUCTION THROUGH PHYTOREMEDIATION OF CATTLE FARM EFFLUENT USING ARTIFICIAL WETLANDS	T Kulagana W. M. T. P. Ariyaratne H. M. D. N. Priyantha M. C. M. Iqbal	Sri Lankan Journal of Biology
FORECASTING THE POWER GENERATION AT RENEWABLE POWER PLANTS IN SRI LANKA USING REGRESSION TREES	J Jayasinghe Piyal Ekanayake, Oshadi Panahatipola,, Charuni I. Madhushani, Upaka Rathnayake	Results in Engineering
SIZE-TUNABLE GRAPHITIZED CARBON SPHERES FOR WATER DEFLUORIDATION	BVN Sewwandi A.R. Kumarasinghe, Z. Wu, P.M.C.J. Bandara , L. Jayarathne, Athula Bandara , Himal Wijekoon , Xing CHEN, Rohan Weerasooriya	Physicochemical and Engineering Aspects
ENHANCEMENT OF PHOTO-ELECTRICAL PROPERTIES OF CDS THIN FILMS: EFFECT OF N2 PURGING AND N2 ANNEALING	KLG Sankalpa Gayan R. K. K. G. R. Kumarasinghe, Buddhika S. Dassanayake and Gayan W. C. Kumara	Electronic materials
A CASE REPORT ON BLAST DISEASE IN RICE AND FINGER MILLET IN SRI LANKA	DMHR Dissanayake M. D. Pabasara G. K. S. N. Gajanayake	Ceylon Journal of Science

	W. A. M. Daundasekera H. A. C. K. Ariyaratna	
ANALYSIS OF SEDIMENT CHARACTERISTICS AND DEPOSITIONAL ENVIRONMENT OF BEACH SEDIMENT ALONG THE PULMODDAI MINERAL SAND DEPOSIT IN EASTERN COAST OF SRI LANKA	A Wickramasooriya Udaya Gunawardane	Journal of the Geological Society of India Search Dropdown Menu
POTENTIAL OF THE LOCALLY PRODUCED LACTOBACILLUS INOCULANTS IN ENSILING GUINEA GRASS (MEGATHYRSUS MAXIMUS) FORAGE	KM Dewdini U.L. Karunadhipathi, R. Priyantha, N. Liyanagunawardhana, W.M.P.B. Weerasinghe, R.G.S.C. Rajapaksha and M.B.P. Mahipala Kumara	Tropical Agricultural Research
COMPARATIVE EVALUATION OF THE EFFECT OF PHYTOCHEMICALS OF GARLIC (ALLIUM SATIVUM) ETHANOLIC EXTRACT AGAINST AEDES ALBOPICTUS AND CULEX QUINQUEFASCIATUS MOSQUITOES IN SRI LANKA	W.R.G.W.N. Rajapaksha W.R.G.W.N. Rajapaksha, W.A.P. P. De Silva and T.C. Weeraratne	Ceylon Journal of Science
EFFECT OF EXOGENOUS APPLICATION OF SALICYLIC ACID ON ALLEVIATION OF DROUGHT STRESS OF IMMATURE TEA (CAMELLIA SINENSIS L.) PLANTS	M.M.N. Damayanathi Maha Makkalage Nalika Damayanathi, Thushari Lakmini Wijeratne, and Jilushi Wishwamali Damunupola	Israel Journal of Plant Sciences
CANINE VECTOR-BORNE INFECTIONS OF WORKING DOGS OF THE SRI LANKA AIR FORCE, AND FREE ROAMING, AND PRIVATELY OWNED DOGS	P. S. Jayatilaka R. A. S. Ranatunga, H. S. U. Wijerathna, A. D. S. Fernando, K. M. H. Jinathne, N. G. R. K. Naullage, S. N. S. Silva, K. Thananjayan, L. K. H. R. T. Amarasiri, N. P. K. Jayasundara, M. C. K. Mallawa, A. Dangolla, S. S. Iddamaldeniya, S. M. N. S. Samarakoon, A. G. M. L. K. Dayananda, A. M. M. Nazeem & R. S. Rajakaruna	Scientific Reports
EFFECTIVE REMOVAL OF PB(II) IONS USING FE ₃ O ₄ /MGO ADSORBENT: A COMPREHENSIVE STUDY	V Gurunathanan, KB Wijayarathne, BS Dassanayake, PG Mantilaka, and CS Perera	JOURNAL OF THE NATIONAL SCIENCE FOUNDATION OF SRI LANKA
DIVERSITY OF SEED STORAGE BEHAVIOR OF TREE SPECIES FROM TROPICAL LOWLAND RAINFORESTS IN SRI LANKA, A GLOBAL BIODIVERSITY HOTSPOT	B. R. Chandima P. Samarasinghe, K. M. G. Gehan Jayasuriya, A. M. Thilanka A. Gunaratne, Kingsley W. Dixon, Mahesh C. Senanayaka	BIODIVERSITY IN ASIA
FORWARD OSMOSIS MEMBRANE WITH LIGHTWEIGHT FUNCTIONALISED MULTIWALL CARBON NANOTUBE NANOFILLERS	Z. Wu B.V.N. Sewwandi, Xing Chen, G. Perera, L. Jayarathna, Rohan Weerasooriya	Environmental Technology
INTERCALATING GRAPHITE-BASED NA-ION BATTERY ANODES WITH INTEGRATED MAGNETITE	R. Karunaratna Harsha Ranasinghe Arachchige, Shadeepa Karunaratne, W. Parakrama Sanjeewa Lakshitha Wijesinghe, Chanaka Sandaruwan, M. M. M. Prasanga Gayanath Mantilaka, Yasun Y. Kannangara, Amr M. Abdelkader	Small Science

INVESTIGATION OF THE MIXED CATION EFFECT AND THE IRRADIANCE LEVEL DEPENDENCE ON THE EFFICIENCY OF DYE-SENSITIZED SOLAR CELLS	H. M. N.Wickramasinghe H. M. N. Wickramasinghe, N. G. A. Karunathilaka, D. M. T. Gnanarathne, L. Ajith DeSilva, K. M. S. P. Bandara & T. M. W. J. Bandara	International Journal of Ionics – The Science and Technology of Ionic Motion
TERRESTRIAL PEST GASTROPOD DIVERSITY AND SPATIOTEMPORAL VARIATIONS IN HIGHLAND AGRICULTURAL LANDS OF SRI LANKA	D.Thilakarathne Dinelka Thilakarathne, Nadeela Hirimuthugoda , Kithsiri Ranawana and Shalika Kumburegama	Journal of Ecology and Environment
THE LOACH GENUS LEPIDOCEPHALICHTHYS (TELEOSTEI: COBITIDAE) IN SRI LANKA AND PENINSULAR INDIA: MULTIPLE COLONIZATIONS AND UNEXPECTED SPECIES DIVERSITY	HSudasinghe Hiranya Sudasinghe, Neelesh Dahanukar, Rajeev Raghavan, Tharindu Ranasinghe, Kumudu Wijesooriya, Rohan Pethiyagoda, Lukas Rüber & Madhava Meegaskumbura	Hydrobiologia
META-HEURISTIC METHOD TO SCHEDULE VEHICLE ROUTING WITH MOVING SHIPMENTS AT THE CROSS-DOCKING FACILITY	SR Gnanapragasam W.B. Daundasekera	Operations Research
BIOSORPTION OF CD 2+ IONS ONTO PEEL OF ARTOCARPUS NOBILIS FRUIT: INTRA-PARTICLE DIFFUSION AND ISOTHERM STUDIES	P. A.Kotabewatta HMDN Priyantha	Research Square
INVESTIGATION OF LIPASE PRODUCING BACTERIA FROM OIL CONTAMINATED SOIL AND CHARACTERIZATION OF LIPASE	Karunarathna J.A.D.D P. Samaraweera	Sri Lankan Journal of Applied Sciences
ROLES OF BRØNSTED-BASE AND BRØNSTED-ACID CATALYSTS FOR GLUCOSE ISOMERIZATION INTO FRUCTOSE AND FRUCTOSE DEHYDRATION INTO 5-HYDROXYMETHYLFURFURAL	T.N.Dharmapriya Kun-Yi Andrew, LinPo-Jung Huang	CATALYSIS AND KINETICS
CHEMICAL BATH DEPOSITED ZNO NANOWIRES FOR GAS SENSING: EFFECT OF DEPOSITION DURATION	Y. K.Abeykoon A. A. I. Lakmal, M. A. H. M. Munasinghe, B. S. Dassanayake & N. Gunawardhana	Journal of Materials Research
ENHANCEMENT OF PHOTO-ELECTRICAL PROPERTIES OF CDS THIN FILMS: EFFECT OF N2 PURGING AND N2 ANNEALING	G.K.L.Sankalpa B.S.Dassanayake, G.W.C.Kumarage, G.R.K.K.G.R.Kumarasinge	Optoelectronic Materials
DIVERSITY OF WATERBIRDS AND POTENTIAL FOR PROMOTING AVITOURISM IN SELECTED REGIONS IN THE JAFFNA PENINSULA, SRI LANKA	D. Jayarathna C.S. Wijesundara	International Journal of Multidisciplinary Studies
DORMANCY, GERMINATION, AND ASSOCIATED SEED ECOLOGICAL TRAITS OF 25 FABACEAE SPECIES FROM NORTHERN INDIA	K. M. G. G.Jayasuriya S. S. Phartyal	Plant biology
RIDGE ESTIMATOR IN A MIXED POISSON REGRESSION MODEL	R.Tharshan P.Wijekoon	Communications in Statistics - Simulation and Computation
DYE-SENSITIZED SOLAR CELLS ACHIEVED WITH MULTI-LAYERED SnO ₂ /ZNO COMPOSITE PHOTOANODES THROUGH PRECISE CONTROL OF THICKNESS AND COMPOSITION	M. I. U.Weerasinghe K. D. M. S. P. K. Kumarasinghe, Buddhika C. Karunarathne, P. M. L. Kumarage, T. M. W. J. Bandara, Kirthi Tennakone, I. Albinsson, B. E. Mellander & G. R. A. Kumara	Journal of Materials Science: Materials in Electronics

POISSON-MODIFICATION OF THE QUASI LINDLEY OPTIMAL GENERALIZED REGRESSION ESTIMATOR	R.Tharshan P.Wijekoon	A Journal of Theoretical and Applied Statistics
SPATIO-TEMPORAL VARIATION OF MICROBIAL INDICATORS OF RIVER WATER AND TREATMENT EFFICIENCIES OF DRINKING WATER TREATMENT PLANTS ALONG THE UPPER MAHAWELI RIVER SEGMENT OF SRI LANKA	P.T. A Thilakarathna Pulwansa T. Amandi Thilakarathna , Fazla Fareed , Sarangi N.P. Athukorala , Rasika Jinadasa , Thejani Premachandra , Faseeha Noordeen , Chandika D. Gamage , Madhubhashini Makehelwala , Sujithra K. Weragoda , B. Ruchika Fernando , Yu Zhang, Yuansong Wei g h,, Min Yang g, S.H.P. Parakrama Karunaratne	Environmental Pollution
BREEDING HABITAT PREFERENCE OF THE DENGUE VECTOR MOSQUITOES Aedes Aegypti AND Aedes Albopictus FROM URBAN, SEMIURBAN, AND RURAL AREAS IN KURUNEGALA DISTRICT, SRI LANKA	J. M. M.K. Herath J. M. Manel K. Herath , W. A. Priyanka P. De Silva , Thilini C. Weeraratne , and S. H. P. Parakrama Karunaratne	Journal of Tropical Medicine
TOWARDS THE ESTABLISHMENT OF NATIONAL DIAGNOSTIC REFERENCE LEVELS FOR ABDOMEN, KUB, AND LUMBAR SPINE X-RAY EXAMINATIONS IN SRI LANKA: A MULTI-CENTRIC STUDY	SWelaratna Sivakumar Velautham and Sivananthan Sarasanandarajah	Journal of Radiological Protection
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PREDICTION OF POTENTIAL SULFONAMIDE-LIKE ANTIMICROBIAL PHYTOCHEMICALS USING KNIME AND MACHINE LEARNING-BASED APPROACH	B. Swetha ^{1,2} and W.R.P. Wijesinghe ^{1,2*}	Proceedings of the Postgraduate Institute of Science Research Congress 2024 1st and 2nd November
SUSTAINABLE SYNTHESIS OF RICE STRAW-DERIVED CELLULOSE NANOCRYSTALS FOR BREAKING THE BARRIERS IN BIODEGRADABLE PLASTICS	C.P. Chen ¹ , T.N. Dharmapriya ^{1,2,3,4} , Q.T. Huynh ¹ and K.L. Chang ^{1,5,6*}	Proceedings of the Postgraduate Institute of Science Research Congress 2024 1st and 2nd November
MICROPLASTICS DISTRIBUTION IN FLOODPLAINS OF THE MAHAWELI RIVER IN SRI LANKA	I.M. Wijekoon ^{1*} and N.H. Koralegedara ²	1 st International Symposium on Microplastics Pollution – SYMP 2024
BIOMIMICRY OF EPPAWALA ROCK PHOSPHATE SOLUBILIZATION FOR SUSTAINABLE FERTILIZER PRODUCTION	W.M.R.W. Weerakoon ^{1*} , L.D.B. Suriyagoda ² , H.M.T.G.A. Pitawala ³	Abstract Proceedings of 1st International Conference on Biomimicry for Sustainability (ICBS 2024)
APPLICATIONS OF DIFFERENT MICROORGANISMS TO IMPROVE THE SOLUBILITY OF EPPAWALA ROCK PHOSPHATE	W.M.R.W. Weerakoon ^{1*} , L.D.B. Suriyagoda ² , R.G.S.C. Rajapakse ³ and H.M.T.G.A. Pitawala ⁴	Proceedings of the 2nd International Conference on Frontiers in Chemical Technology
Comparison of the Eppawala Rock Phosphate (ERP) solubilizing efficiencies by fungi in selected agricultural soils	W.M.R.W. Weerakoon ^{1*} , L.D.B. Suriyagoda ² , S. Rajapakse ³ , H.M.T.G.A. Pitawala ⁴ , and K.K.K. Nawarathne ⁵	International Symposium on Agriculture and Environment 2024
BIODYNAMIC AGRICULTURE FOR MAINTAINING SUSTAINABLE SOIL FERTILITY AND CROP PRODUCTION IN SRI LANKA: A REVIEW	W.M.R.W. Weerakoon ¹ , L.D.B. Suriyagoda ²	8th International Research Conference of Uva Wellassa University of Sri Lanka
BIOSORPTION OF LEAD (II) FROM AQUEOUS SOLUTION BY BANANA PEEL: OPTIMIZATION AND ADSORPTION ISOTHERM STUDY	S.M. Keerthisinghe ^{1,2} , T.P. Gamagedara ^{2,3} and N. Priyantha ^{1,2*}	Proceedings of the 2nd International Conference on Frontiers in Chemical Technology
ANALYSIS OF DEMAGNETIZATION ENERGY IN FERROMAGNETIC THIN FILMS USING THE FOURTH ORDER PERTURBED HEISENBERG HAMILTONIAN WITH ALL SEVEN MAGNETIC ENERGY PARAMETERS	M.S.M. Farhan ^{1,2*} and P. Samarasekara ³	Proceedings of the 2nd International Conference on Frontiers in Chemical Technology

TAILORING CRYSTALLINE MORPHOLOGY IN POLY(ETHYLENE OXIDE)-POLY(ETHYLENE GLYCOL) BLENDS FOR ENHANCED PERFORMANCE IN QUASI-SOLID DYE-SENSITIZED SOLAR CELLS	R.D.M.A.C.B. Rajakarunaratne ^{1,2*} , S.C. Dissanayake ¹ , I.D. Maithripala ¹ and T.M.W.J. Bandara ^{1,2}	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
EXPLORING THE ELECTRONIC/SEMICONDUCTING PROPERTIES OF Co, Ni, Mg, Zn-MOF-74s UPON ANILINE AND ANILINE DERIVATIVE ENCAPSULATION	P.D.T.S.N. Jayasundara ^{1*} , C.V. Hettiarachchi ^{1,2} and H.A.I.R. Perera ^{1,2}	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
BIOSORPTION OF LEAD (II) FROM AQUEOUS SOLUTION BY BANANA PEEL: OPTIMIZATION AND ADSORPTION ISOTHERM STUDY	S.M. Keerthisinghe ^{1,2} , T.P. Gamagedara ^{2,3} and N. Priyantha ^{1,2*}	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
DEVELOPING WATER-SOLUBLE CURCUMIN-LOADED CARRAGEENAN NANOPARTICLES FOR INTEGRATION INTO FUNCTIONAL FOOD	W.A.D.K.V. Wijesinghe ¹ , M.H.M.A.K. Bandara ² , A.D.L.C. Perera ^{1*} and J.M.S. Jayasinghe ¹	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
ANTIOXIDANT, ANTI-DIABETIC AND ANTI-OBESITY PROPERTIES OF LATEX OF <i>Garcinia quaesita</i>	V.M.M.K. Jagoda ¹ , T.M.T.D. Thennakoon ² and J.M.S. Jayasinghe ^{1*}	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
SYNTHESIS OF ETHERIFIED DERIVATIVES OF GARCINOL AS α -AMYLASE AND α -GLUCOSIDASE INHIBITORS	T.M.T.D. Thennakoon ¹ , J.M.S. Jayasinghe ^{2*} and N.L.V.V. Karunaratne ²	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
ANTI-DIABETIC AND ANTI-OBESITY ACTIVITIES COMPARISON OF COMMON DIFFERENT CURRY LEAVES VARIETIES IN SRI LANKA	Y B.A.S.U. Wanigasekara ¹ , D.M.D.B. Dasanayake ² , J.M.S.J. Jayasinghe ^{3*} and N.L.V.V. Karunaratne ³	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
ASSESSMENT OF THE VIABILITY OF <i>Tithonia diversifolia</i> SEED OIL AS A BIODIESEL FEEDSTOCK VIA TRANSESTERIFICATION	P.A.W. Keshiya ^{1,2} and M.Y.U. Ganahenege ^{1,2*}	Proceedings of the 2 nd International Conference on Frontiers in Chemical Technology
GENETIC ALGORITHM WITH MULTIPLE MUTATION STRATEGIES TO SOLVE THE VEHICLE ROUTING PROBLEM WITH CROSS-DOCKING	S.R. Gnanapragasam ^{1,2} , W.B. Daundasekera ³	8th International Research Conference of Uva Wellassa University of Sri Lanka
THE IMPACT OF SUCCESSIONAL CHANGES ON EPIPHYTIC CRYPTOGRAMIC DIVERSITY IN THE KOTTAWA RAINFOREST, SRI LANKA	H.A.C. Dilrukshi ¹ , N.C.S. Ruklani ² , S.C.K. Rubasinghe ²	8th International Research Conference of Uva Wellassa University of Sri Lanka
COCONUT WATER ELECTROLYTE FOR BIOMASS DERIVED ACTIVATED CARBON SUPERCAPACITORS	P.T. Rathnayaka ^{1,2} , A.D.T. Medagedara ^{2,3} , E.G.D.K. Chandrarathne ^{1,2} , G.D.K. Mahanama ¹ , G.R.A. Kumara ^{2*}	iPURSE Proceedings, 2024
FABRICATION OF DYE-SENSITIZED SOLAR CELLS BASED ON NATURAL PIGMENTS EXTRACTED FROM THE MIXTURE OF BETEL, ARECA NUT, AND CALCIUM CARBONATE	E.G.D.K. Chandrarathne ^{1,2} , M.I.U. Weerasinghe ^{1,3} , P.T. Rathnayaka ^{1,2} , G.D.K. Mahanama ² , G.R.A. Kumara ^{1*}	iPURSE Proceedings, 2024
IDENTIFICATION OF FORAGE ENSILING LACTIC ACID BACTERIA FROM SILAGE	K. Mithila Devindi ¹ , Pradeepa C.G. Bandaranayake ² , C.H.W.M.R. Bhagya Chandrasekara ² , R. Priyantha ³ , R.G. Sanath Rajapakse ¹ , W.M.P.B. Weerasinghe ³ , M.B.P. Kumara Mahipala ^{2*}	iPURSE Proceedings, 2024

INVESTIGATION AND OPTIMIZATION OF THERMOELECTRIC PROPERTIES OF HYDROCHLORIC ACID DOPED POLYANILINE	W.G.T.L. Weerasinghe ^{1*} , P. Samarasekara ^{1,2} , T.M.W.J. Bandara ^{1,2} , L.K. Narangammana ^{1,2}	iPURSE Proceedings, 2024
LARVICIDAL EFFECT OF PSEUDOMONAS MOSSELI AGAINST LARVAE OF DENGUE VECTOR MOSQUITO AEDES AEGYPTI	W.M.S.H. Wijesundara ^{1,2} , G.D.S.R. Piumali ¹ , T.C. Weeraratne ¹ and W.A.P.P. de Silva ^{1*}	iPURSE Proceedings, 2024
POTENTIAL FOR PRODUCING LEAF MEAL PELLETS FOR RUMINANT RATIONS FROM WASTED GLIRICIDEA (GLIRICIDIA SEPIUM) LEAVES	T. Kanagavelrajan ¹ , K. Mithila Devindi ² , W.M.P.B. Weerasinghe ³ , M.B.P. Kumara Mahipala ^{1*}	iPURSE Proceedings, 2024
SYNTHESIS AND CHARACTERISATION OF COCONUT SHELLBASED ACTIVATED CARBON BLACK THROUGH KOH ACTIVATION	G.D.M.H. Wijewardhana ^{1*} , M.M.M.G.P.G. Mantilaka ¹ , T.B.N.S. Madugalla ² , W.P.S.L. Wijesinghe ³ , W.S.S. Gunathilake ⁴ , H.C.S. Perera ⁴	iPURSE Proceedings, 2024
SYNTHESIS OF O-ALKYLATED GARCINOL DERIVATIVES AS A-AMYLASE AND A-GLUCOSIDASE INHIBITORS	T.M.T.D. Thennakoon ¹ , J.M.S. Jayasinghe ^{2*} , N.L.V.V. Karunaratne ²	iPURSE Proceedings, 2024
COMPARISON OF YIELD AND PHYSICOCHEMICAL PROPERTIES OF VIRGIN COCONUT OIL EXTRACTED BY DIFFERENT	Methods G.H. Weeraddana ^{1*} , W.M.A.P. Wanigasekara ²	iPURSE Proceedings, 2024
EXAMINATION TIMETABLE SCHEDULING BASED ON QUADRATIC ASSIGNMENT PROBLEM	P.A.I.M. Priyanka ^{1*} , Dr.G.W.R.M.R. Palamakumbura ²	iPURSE Proceedings, 2024
PHYSICAL ACTIVITY LEVEL AND ASSOCIATED FACTORS AMONG PREGNANT WOMEN ATTENDING TWO ANTENATAL CLINICS IN KANDY DISTRICT, SRI LANKA: FACILITY BASED CROSS SECTIONAL STUDY	P.C. Ubhayasiri ^{1*} , N.P. Kaluarachchi ¹ , S. Kalhari ² , R.M. Wijesuriya ²	iPURSE Proceedings, 2024
ANTI-DIABETIC AND ANTI-OBESITY PROPERTIES OF LOCALLY AVAILABLE FOUR DUCKWEED VARIETIES IN SRI LANKA	H.R.P. Prasadini ^{1,2} , W.A.S.H. Senavirathne ³ , T. Madhujith ⁴ , B.C. Jayawardena ⁵ , S. Wijesundara ¹ , R. Liyanage ^{1*}	iPURSE Proceedings, 2024
INTRASPECIFIC DIVERSITY OF ELAEOCARPUS MONTANUS THWAITES IN SRI LANKA, BASED ON MOLECULAR DATA	S.I. Hapuarachchi ¹ , G.G.N.D. Silva ² , K. Yakandawala ³ and D.M.D. Yakandawala ^{1*}	iPURSE Proceedings, 2024
THE EFFECT OF IMPROVED RATION ON BODY CONDITION, METABOLIC PROFILE, AND REPRODUCTIVE PERFORMANCE IN SEVERELY EMACIATED CROSSBRED DAIRY COWS	A.S. Lenagala ¹ , K. Nizanantha ² , Basil D. Alexander ² , W.M.P.B. Weerasinghe ³ , M.B.P. Kumara Mahipala ^{4*}	iPURSE Proceedings, 2024
THE EFFECT OF IMPROVED RATION ON BODY CONDITION, METABOLIC PROFILE, AND REPRODUCTIVE PERFORMANCE IN SEVERELY EMACIATED CROSSBRED DAIRY COWS	A.S. Lenagala ¹ , K. Nizanantha ² , Basil D. Alexander ² , W.M.P.B. Weerasinghe ³ , M.B.P. Kumara Mahipala ^{4*}	iPURSE Proceedings, 2024
A PRELIMINARY TAXONOMIC SURVEY OF EPIPHYTIC CRYPTOGRAMS IN SELECTED SOUTHERN LOWLAND RAINFORESTS OF SRI LANKA	Dilrukshi H.A.C. ^{1*} , Rubasinghe S.C.K. ² and Ruklani N.C.S. ²	RISTCON, 2024

AN OPTIMIZATION MODEL FOR INTEGRATED VEHICLE ROUTING PROBLEM AND VEHICLE SEQUENCING PROBLEM WITH CROSS-DOCKING SYSTEM	Gnanapragasam S.R. ^{1,2*} and Daundasekera W.B. ³	RISTCON, 2024
A MULTIVARIATE MEASUREMENT ERROR MODEL FOR METHOD COMPARISON DATA UNDER SKEWED AND HEAVY-TAILED DISTRIBUTIONS	Duwarahan J. ^{1,2*} and Nawarathna L.S. ³	RISTCON, 2024
NUMERICAL STUDY OF AGE-STRUCTURED TWO-SEX POPULATION DYNAMICS MODEL FOR TRANSMISSION OF THALASSEMIA DISEASE	Chandrasiri A.M.P. ^{1,2*} and De Silva T.H.K.R. ³	RISTCON, 2024
AN INTEGRATED VEHICLE ROUTING AND VEHICLE SEQUENCING PROBLEM AT THE CROSS-DOCKING CENTER:A META-HEURISTIC APPROACH	S.R. Gnanapragasam ^{1,2*} and W.B. Daundasekera ³	Proceedings of the International Research Conference of the Open University of Sri Lanka (IRC-OUSL 2024)
EFFECT OF GROWING ENVIRONMENT ON THE QUALITY AND QUANTITY OF KAPPAPHYCUS ALVAREZII (DOTY) DOTY YIELD	G.D.S.P. Rajapaksha ¹ , P.M.P.C. Gunathilake ¹ , J.K. Vidanarachchi ² , B.C. Jayawardana ² , B. Nirooparaj ³ , M.D.S.T. De Croos ⁴ , I. Wijesekara ⁵ , and P.C.G. Bandaranayake*	Thirty-sixth Annual Congress of the PGIA, 22 November 2024
EFFECT OF GROWING ENVIRONMENT ON LEAF, STEM, AND ROOT ANATOMY OF TOMATO (SOLANUM LYCOPERSICUM L.) IN VEGETATIVE AND REPRODUCTIVE STAGE	I.N.S. Dewapriya ¹ , W.A.P. Weerakoddy ² , and P.C.G. Bandaranayake*	Thirty-sixth Annual Congress of the PGIA, 22 November 2024
EFFECT OF STIRRING TIME ON MORPHOLOGICAL OPTIMISATION OF WS ₂ FOR HYDROGEN EVOLUTION REACTION	K.P.S.C.Silva ¹ , N.Gunawardhana ² and M.Wijeysinghe ³	Abstract of the Annual Research Conference on Sustainable Future through Multidisciplinary Research

5.2 Ph.D., M.Phil. and M.Sc. Degrees Awarded During the Year

5.2.1 Ph.D. DEGREES AWARDED

No.	Degree Awardees	Titles of Theses	Supervisors
1	W A Gunarathna	COMPUTATIONAL TECHNIQUES FOR HIGHER ORDER APPROXIMATIONS OF FRACTIONAL DERIVATIVES WITH APPLICATIONS	Dr.HM Nasir Prof.WB Daundasekera
2	H A B M Hathurusinghe	TRANSCRIPTIONS, MICROSCOPY AND MOLECULAR INTERACTIONS: A MULTIFACETED EXPLORATION OF FLORAL AND BARK DEVELOPMENT OF CEYLON CINNAMON, CINNAMOMUM VERUM BLUME (SRI LANKA)	Dr. PCG Bandaranayake Prof.DKNG Pushpakumara
3	P S Jayatilaka	CANINE VECTOR BONE DISEASE: DIVERSITY DISTRIBUTION AND PHYLOGENETICS OF HAEMOPARASITES IN DOGS, SRI LANKA	Prof Rupika Rajakaruna Prof A Dangolla
4	R M R Nilanthi	AN INTEGRATIVE TAXONOMIC STUDY OF GENUS STROBILANTHES IN SRI LANKA	Prof. P C G Bandaranayake Prof. D S A Wijesundara
5	W M D S Weerasekara	ECOLOGY OF SAMBAR DEER (RUSA UNICOLOR UNICOLOR) IN HORTON PLAINS NATIONAL PARK, SRI LANKA	Prof. K B Ranawana
6	C W Sahabandu	AN EXTENSION TO METHOD OF DIRECTLY DEFINING THE INVERSE MAPPING FOR SYSTEMS OF COUPLED PARTIAL DIFFERENTIAL EQUATIONS ARISE IN OIL INDUSTRY	Dr.Z A M S Juman Dr. M T M Dewasurendra
7	S Saseevan	STUDY ON URINARY BIOMARKERS AND URINE MICROBIOME IN A COHORT OF DIABETIC AND HYPERTENSIVE CHRONIC KIDNEY DISEASE PATIENTS IN SRI LANKA	Prof D Magana-Arachchi Prof. R G S C Rajapakse Dr. W A A G N Nishanthi

5.2.2 M.Phil. DEGREES AWARDED

No.	Degree Awardees	Titles of Theses	Supervisors
1.	S M Ranasinghe	UNDERSTANDING THE LONG TERM INFLUENCE OF INDIAN OCEAN WARM POOL AND INDIAN OCEAN DIPOLE ON THE MONSOON VARIABILITY OF SRI LANKA	Dr.P N Ranasinghe Prof.A L THewawasam
3	S W Meepegamage	EFFECT OF BIOFILM BIOFERTILIZER ON SOIL NUTRIENTS, MICROBES, ENDOPHYTES AND PADDY YIELDS	Prof. PRG Seneviratne Prof. RGSC Rajapakse
3	D S D Heiyanthuduwege	DETERMINATIONS FOR CONSUMING AN UNBALANCED DIET AMONG 2 TO 5 YEARS OLD CHILDREN AND CREATION, ADMINISTRATION AND ASSESSING THE PREVALENCE AND EFFECTIVENESS OF ONE YEAR COMMUNITY BASED HEALTH PROMOTION INTERVENTION IN IMPROVING DIET IN SELECTED MOH ARER	Prof Sampath Tennakoon Prof Thushara Kudagammana Prof Madawa Chandratilake
4	K M N T K Bandara	IMPACT OF TEACHER STUDENT INTERACTIONS ON SCIENCE LEARNING: A CASE STUDY IN BADULLA EDUCATIONAL ZONE.	Dr. Ashoka Abeykoon Menike
5	S A Panamaldeniya	NOVEL TiO ₂ /GRAPHENE AND Nb ₂ O ₅ /GRAPHENE COMPOSITE ANODES FOR LITHIUM ION BATTERIES	Dr.Nanda Gunawardhana Dr. B S Dassanayake
6	J C Kalinga.	CHEMISTRY AND BIOACTIVITIES OF MICROBIAL METABOLITES PRODUCED BY ENDOPHYTIC FUNGI IN ACALYPHA INDICA AND CURCUMA LONGA	Prof. U L B Jayasinghe Prof. N K B Adikaram
7	K D P U Siriwardhane	CHEMISTRY AND BIOACTIVITY OF SECONDARY METABOLITES PRODUCED BY ENDOPHYTIC FUNGI ISOLATED FROM CARDIOSPERMUM HALICACABUM AND ZINGIBER OFFICINALE	Prof. Ulb Jayasinghe Prof. NKB Adikaram
8	P M C J B Bandara	DEVELOPMENT OF A NEW UNIT PROCESS USING SURFACE-ENHANCED SAND COMPOSITES FOR SIMULTANEOUS REMOVAL OF TURBIDITY AND FLUORIDE IN WATER	Prof. Svr Weerasooriya Prof. Nwb Balasooriya
9	T C M F Karunarathna	SCREENING SELECTED INVASIVE PLANT EXTRACTS/COMPOUNDS FOR ANTIFUNGAL ACTION AGAINST PATHOGENS OF ORNAMENTAL FOLIAGE PLANTS	Prof. J W Damunupola Prof. B M R Bandara
10	K A G Sameera	PRESSURE-TEMPERATURE-TIME-FLUID EVOLUTION OF CALC-SILICATE GRANULITES IN THE SOUTHWESTERN, SOUTHERN AND SOUTHEASTERN HIGHLAND COMPLEX OF SRI LANKA AND EKANITE PETROGENESIS	Prof. G W A R Fernando Dr.D L Dharmapriya
12	Kumarasinghe R K K G R G	DEVELOPMENT OF CdS AND CdTe THIN FILMS FOR THIN FILMS SOLAR CELL APPLICATIONS	Dr. B. S. Dassanayake Prof. L. D. B. R. P. Wijesundara

13	Gunathilake S M S	DYE-SENSITIZED SOLAR CELL EFFICIENCY ENHANCEMENT THROUGH THE OPTIMIZATION OF MULTI-LAYERED PHOTOANODE AND GRAPHENE-INCORPORATED PHOTOANODE AND ELECTROLYTE	Dr. T M W J Bandara Dr. B M K Premasiri
14	Farhan M S M	INVESTIGATION OF MAGNETIC PROPERTIES OF FERROMAGNETIC THIN FILMS USING THE FOURTH ORDER PERTURBED HEISENBERG HAMILTONIAN	Prof. P. Samarasekara
15	Medagedara A D T	LOW COST AND HIGH EFFICIENT ENERGY STORAGE AND CONVERSION DEVICES USING ACTIVATED CARBON	Prof. G R A Kumara Prof. T. M. W. J. Bandara
16	J M P S Madamarandawala	GENETIC CHARACTERIZATION OF DRUG RESISTANT MYCOBACTERUM TUBERCULOSIS ISOLATES FROM PULMONARY TUBERCULOSIS PATIENTS AND ASSOCIATED HOST LOOD TRANSCRIPTOMICS	Prof.D N Magana-Arachchi Prof. R G S C Rajapakse Dr. Dushantha Madegedara

5.2.3 M.Sc. DEGREES AWARDED

No.	Degree Awardee	Title of Thesis	Supervisor(s)
<i>Disaster Manegment</i>			
1.	N K Weerasekara	DEVELOPMENT INDUCED CATCHMENT DEGRADATION AND DISASTER CHAIN A CASE STUDY FROM BADULLA OYA BASIN SRI LANKA	Prof. K W Nandalal
2.	B A D S Jayarathne	SUCCESS AND WEAKNESS OF THE DISASTER INDUCED RESETTLEMENT IN SRI LANKA	Dr. J Gunathilake
3.	A Balasubramaniam	IMPACT OF COVID 19 ON SECONDARY SCHOOL EDUCATION LESSON LEARNED FROM KARAVEDDY EDUCATION DIVISION JAFFNA	Prof. R Niyanthi
4.	S M K T Samarakoon	BIOACTIVITY STUDIES OF AN ENDOPHYTIC FUNGUS ASSOCIATED WITH CENTEAL ASIATICA	Prof. U L B Ranasinghe
<i>GIS & Remote Sensing</i>			
5	W K K Chathuranga	ARIFICIAL NEURAL NETWORK BASED LANDUSE MODELLING FOR PREDICTING CITY FORMATIONS, A CASE OF KANDY SRI LANKA	Dr. Jagath Gunathilake
6	P W Sudarshani	SELECTION OF SUITABLE LANDS FOR FOREST PLANTATION USING GIS CASE STUDY FROM HAMBANTHOTA	Dr. J Gunathilake Mr. Malika Gunawardena
<i>Water Resources Management</i>			
7	W M Y R Bandaranayake	SAND MINING IN THE POTAWA OYA STREAM BED AT GALEWELA IN MATALE DISTRIC AND ITS EFFECTS ON THE LOCAL ENVIRONMENT	Prof. N W B Balasooriya Dr. H A Dharmagunawardena
8	H M B N Jayasinghe,	REMOVAL OF WATER HARDNESS USING STRAW ASH AND MONTMORILLONITE CLAY	Ms. I Surangi
<i>Analytical Chemistry</i>			
9	M W M P Nawarathne	DEVELOPMENT OF NOVEL LARVICIDAL AGENT FROM COMBINED PLANT EXTRACTS ENCAPSULATED CHITOSAN NANOPARTICLES TO CONTROL LARVAE OF DENGUE MOSQUITOES	Dr. S Jayasinghe Prof. W A P De Silva
<i>Computer Science</i>			
10.	S Gopinath	TWO FACTOR COMMISSIONING FOR THE THREAD PROTOCOL	Prof. R Ragel Prof. G S N Karunarathne

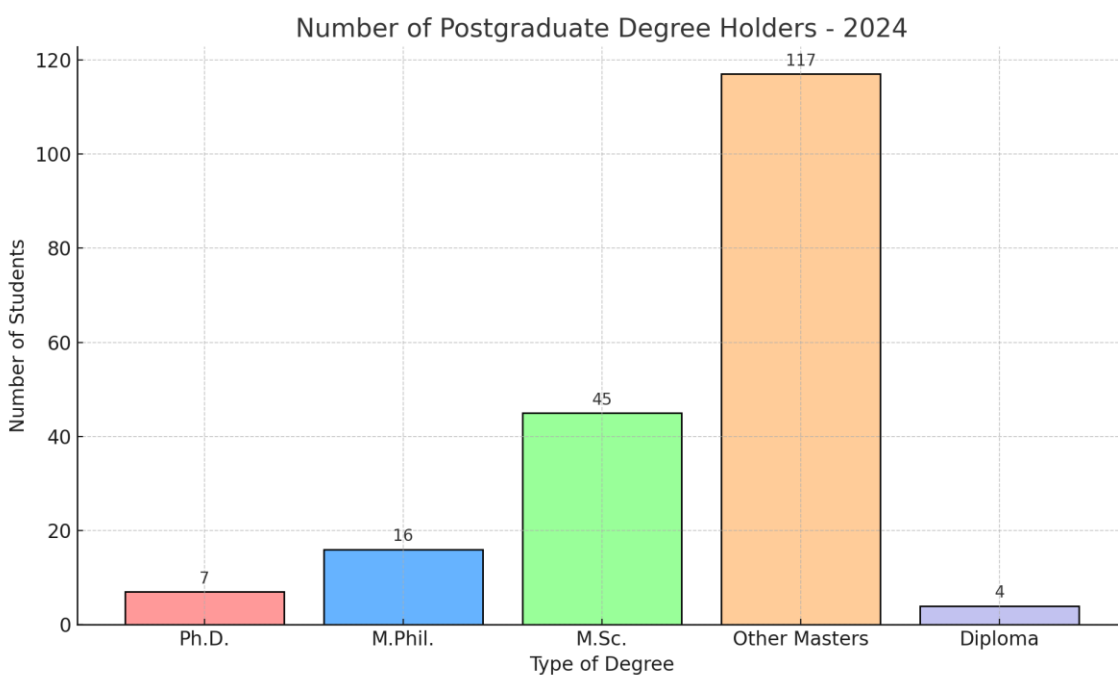
Medical Physics			
11	W M N M B Wanninayake	RADIATION DOSE AUDITING FOR SELECTED X-RAY EXAMINATIONS; A CASE STUDY IN TWO HOSPITALS IN COLOMBO DISTRICT	Dr. V. Sivakumar
Biodiversity, Ecotourism and Environment Management			
12.	BHSM Gunawardana,	CONSERVATION STATUS AND AN ASSESSMENT OF THE CROP DAMAGE CAUSED BY THE HOG DEAR (AXIS PORCINUS) IN GALLE DISTRICT, SRI LANKA	Prof. K B Ranawana
13.	U G M S Medawala,	APPLICATION OF FOUR BODY CONDITION SCORING INDICES TO ASSET THE WELLBEING OF ASIAN ELEPHANTS AT THE PINNAWALA ELEPHANT ORPHANAGE, SRI LANKA	Prof. K B Ranawana
Science Education			
14	L P K L Kumara	A STATISTICAL MODEL TO PREDICT THE PASSING RATE OF GCE (O/L) MATHEMATICS IN THE GIRIULLA EDUCATION ZONE	Prof W B Daundasekara Dr Sachith P Abeyasundara
15	A Suman	SIGNIFICANCE OF USING PRACTICAL ON STUDENT PERFORMANCE IN ELECTROCHEMISTRY UNIT:A CASE STUDY IN GRADE 11 OF SELECTED SCHOOL IN THIRUKKOVIL EDUCATION ZONE,AMPARA SRI LANKA	Dr A C A Jayasundara
16	M Shritharan	THE IMPACT OF SCHOOL RESOURCES ON PERFORMANCE OF STUDENTS GCE (ORDINARY LEVEL)MATHEMATICS A CASE STUDY IN VADAMARADCHY EDUCATION ZONE	Dr U G I G K Udagedara
17	K K T Dilrukshi	INVESTIGATION ON CURRENT PRACTICES OF SCHOOL BASED ASSESSMENT FOR SCIENCE IN GCE (ORDINARY LEVEL) A CASE STUDY IN MATARA EDUCATION ZONE	Prof. P R K A Vitharana
18	M M T C Thilakarathne	FACTORS AFFECTING STUDENTS LOW PERFORMANCE IN COORDINATE GEOMETRY :A CASE STUDY IN COLOMBO EDUCATION ZONE	Dr. A K Amarasinghe
Applied Epidemiology			
19	T A P Perera	SURVEILLANCE OF NOTIFIABLE COMMUNICABLE DISEASES FOOD SANITATION AND WATER QUALITY AT MEDICAL OFFICER OF HEALTH AREAS OF GAMPAHA DISTRICT,SRI LANKA	Dr. Charitha Jayasinghe

5.3 Postgraduate Output During the Year 2024

5.3.1 Graduates (01.01.2024 – 31.12.2024)

189 graduates from Postgraduate Institute of Science received their postgraduate degrees of PhD/ MPhil/Masters and MSc while 4 students obtain postgraduate diploma.

Degree	No. of Students
Ph.D.	7
M. Phil.	16
M.Sc.	45
Masters	117
Diploma	4
Total	189



5.3.2 Output of Postgraduate Degree Programmes 2024 (from January to December 2024)

Programme of Study	Degree (PD/Master's/MPhil/ PhD)	No. Graduated Total
Mphil In Biochemistry & Molecular Biology	MPhil	1
Mphil In Environmental Science	MPhil	1
Mphil In Physics	MPhil	2
Mphil in Chemical Sciences	MPhil	4
Mphil in Statistics And Computer Science	MPhil	1
M.Phil in Earth Sciences	MPhil	4
Mphil In Plant Science	MPhil	1
Mphil In Zoological Sciences	MPhil	1
M.Phil In Science Education	MPhil	1
PhD in Chemical Sciences	Ph.D	1
PhD in Computer Sciences	Ph.D	1
PhD in Earth Sciences	Ph.D	1
PhD in Physics	Ph.D	1
PhD in Biochemistry & Molecular Biology	Ph.D	1
PhD in Mathematics	Ph.D	1
PhD in Zoological Sciences	Ph.D	1
Information Technology	Master of science	2
Experimental Biotechnology	Master of science	13
Analytical Chemistry	Master of science	8
Nanoscience And Nanotechnology	Master of science	7
Clinical Biochemistry	Master of science	1
Gemmology and Industrial Minerals	Master of science	2
GiS and Remote Sensing	Master of science	4
Industrial Mathematics	Master of science	1
Biodiversity, Ecotourism And Environment Management	Master of science	6
Applied Statistics	Master of science	6
Engineering Geology & Hydrogeology	Master of science	7

Environmental Science	Master of science	17
Computer Science	Master of science	5
Physics Of Materials	Master of science	1
Disaster Management	Master of science	13
Applied Epidemiology	Master of science	2
Medical Physics	Master of science	1
Science Education	Master of science	21
Experimental Biotechnology	Master of science in	2
Analytical Chemistry	Master of science in	3
Gis and Remote Sensing	Master of science in	6
Biodiversity, Ecotourism And Environment Management	Master of science in	6
Science Education	Master of science in	7
Medical Microbiology	Master of science in	3
Water Resources Management	Master of science in	3
Engineering Geology & Hydrogeology	Master of science in	1
Medical Physics	Master of science in	1
Computer Science	Master of science in	3
Nanoscience And Nanotechnology	Master of science in	1
Disaster Management	Master of science in	4
Physics Of Materials	Master of science in	3
Environmental Science	Master of science in	2
Nanoscience And Nanotechnology	PG Diploma	1
Biodiversity, Ecotourism And Environment Management	PG Diploma	1
Computer Science	PG Diploma	1
Applied Epidemiology	PG Diploma	1
Total		189

5.3.3 Local Students New Entrants and Enrolment (Total No. of Students) in Postgraduate Degree Programmes 2024

Programme of Study	New Entrants (January – December 2024)	Student Enrolment (Total no. of registered students - academic work in progress (as at 31st December 2024)
PG Dip in Science Education	3	10
Total	3	10
Masters In Analytical Chemistry	Not advertised	119
Masters In Applied Statistics(SLQF 9/10)	24	87
Masters In Biodiversity, Ecotourism & Environment Management(SLQF 9/10)	Not advertised	50
Masters In Computer Science(SLQF 9/10)	60	224
M.Sc. In Clinical Biochemistry (SLQF 9/10)	Not advertised	9
Masters In Clinical Biochemistry(SLQF 9/10)	do	35
M.Sc. In Disaster Management (SLQF 9/10)	do	13
Masters In Disaster Management(SLQF 9/10)	do	27
Masters In Engineering Geology & Hydrogeology(SLQF 9/10)	do	34
Masters In Environmental Science(SLQF 9/10)	do	72
Masters In Experimental Biotechnology(SLQF 9/10)	do	27
Masters In GIS & Remote Sensing(SLQF 9/10)	34	153
Masters In Industrial Chemistry(SLQF 9/10)	Not advertised	49
M.Sc. In Industrial Mathematics (SLQF 9/10)	do	11
Masters In Industrial Mathematics(SLQF 9/10)	14	81
Masters In Information Technology(SLQF 9/10)	Not advertised	82
Masters In Medical Physics(SLQF 9/10)	16	15
Masters In Nanoscience & Nanotechnology(SLQF 9/10)	Not advertised	122
Masters In Pharmaceutical Botany(SLQF 9/10)	do	28
Masters In Physics of Materials(SLQF 9/10)	17	57

Masters In Science Education(SLQF 9/10)	Not advertised	75
M.Sc. In Medical Microbiology	do	19
Masters In Medical Microbiology(SLQF 9/10)	do	52
Masters In Gemmology & Industrial Minerals(SLQF 9/10)	do	23
Masters In Water Resources Management(SLQF 9/10)	do	36
Masters In Applied Epidemiology(SLQF 9/10)	do	54
Masters in Data Science(SLQF 9/10)	49	121
Masters in Molecular Biology And Biotechnology (SLQF 9/10)	Not advertised	20
Total	223	1673
Mphil in Biomedical Sciences	1	2
Mphil in Biochemistry & Molecular Biology	2	15
Mphil in Chemical Sciences	6	52
Mphil in Environmental Science	2	21
Mphil in Earth Sciences	3	34
Mphil in Mathematics	0	10
Mphil in Physics	0	17
Mphil in Plant Sciences	2	19
Mphil in Statistics & Computer Science	3	15
Mphil in Science Education	0	9
Mphil in Zoological Sciences	2	14
Total	12	139
Ph.D.		
PhD in Biochemistry & Molecular Biology	0	1
PhD in Chemical Sciences	0	4
PhD in Environmental Science	0	5
PhD in Earth Sciences	2	6
PhD in Mathematics	1	3
PhD in Physics	0	1
PhD in Plant Sciences	1	4
PhD in Statistics & Computer Science	0	4
PhD in Science Education	1	5
PhD in Zoological Sciences	0	2
Total	5	35
Grand Total	243	1857

5.3.4 Foreign Students in Postgraduate Degree Programmes

Programme of Study	Country	Student Enrolment (total no. of registered students) (as at 31st December 2024)			Recived Course Fee (Rs.)
		Male	Female	Total	
Master's Degree					
Disaster Management	Canada		1	1	250,000.00
GIS and Remote Sensing	Congo	1	0	1	60000.00
Science Education	Chinese	9	12	21	11,558,760.00
Sub Total		14	12	27	11,868,760.00
M.Phil.					
Environmental Science	China	1	0	1	59346.00
Sub Total		1	0	1	
Grand Total		13	13	26	59346.00



5.4 Research Facilities and Activities

5.4.1 Research facilities and laboratory functioning

Laboratories were prepared for students to conduct their research projects conveniently by providing facilities including needy equipments, chemical & consumable stores and storage areas.



5.4.2 PGIS research Grants programme 2024

The PGIS administered 26 local and foreign research grants in year 2024. A scheme for awarding research grants from earned funds was established in year 2021. PGIS funded eleven new PGIS Research Grants in year 2023 grants through generated funds. Application are called in 2024 to award research grants for the next year.

6. CONFERENCES AND SHORT-TERM PROGRAMMES

The PGIS annually conducts many short-term programmes including conferences and in-service training programmes; some of those programmes are conducted on a regular basis. The regular short-term programmes conducted in 2024 include Certificate course in 'Bioinformatics Introduction and Methods', 'Workshops on Scientific Writing' and 'Advanced Organic Chemistry'. The PGIS also offers consultancy services to local industries and state- and private-sector institutions. The Information with related to the Conferences and other events are given below.



6.1 PGIS Research Congress (RESCON) – 2024



The PGIS Research Congress is the major annual research conference of the Postgraduate Institute of Science. The congress provides an excellent platform to share knowledge and network with scientists across the country and abroad through the presentation of cutting-edge research. This event, the largest in the PGIS calendar, has evolved into a vital platform for knowledge exchange, uniting both local and international research. Scheduled on the 1st and 2nd of November 2024, 289 abstracts spanning under five major themes; Life Sciences, Physical Sciences, ICT, Mathematics, and Statistics, Science Education, and Earth and Environmental Sciences, were presented.

The Inauguration Ceremony, together with the keynote speech by Professor Jennifer Perera Emeritus Professor in Medical Microbiology and former Dean of the Faculty of Medicine, University of Colombo, was held on the 02nd November. Technical Sessions of the RESCON 2024 was successfully completed with Prof. NK Anjana Silva Department of Parasitology, Faculty of Medicine, Rajarata University of Sri Lanka, Prof. Nalini Ravishanker Department of Statistics, University of Connecticut, Prof. SY Ekanayake, Department of Education, Faculty of Arts, University of Peradaeniya as plenary speakers.

6.2.1 Workshops, Conferences ,Webinars Held in 2024

	Programme/Theme	Organized by Fac./Dep./Center/Unit	Dates
1	Water Day Celebrations	Board of Study in Earth Science	22.03.2024
2	School linkage programme O/L examination based seminar series Organized by YRF PGIS	Young Research Forum PGIS	March to April 2024
3	first pre RESCON workshop on “Computer Programming with AI: Application in Biological Sciences” The resource person, Prof. Dayanjan S. Wijesinghe, Department Pharmacotherapy & Outcomes Science, Virginia Commonwealth University, VA, USA.	PGIS/ Board of Study in Biomedical Science	31.07.2024
4	The conference on International Water Symposium and Water Quality	Board of Study in Environmental Science	23 rd and 24 th August, 2024.
5	pre RESCON workshop “Mastering the art of Scientific Review: Techniques and best practices” the resource person, Prof. Matthew Allen, the Chair of the Department of Chemistry, Wayne University, USA.	PGIS/ Board of Study in Biomedical Science	28.08.2024
6	Pre-RESCON workshop on “Encouraging International Collaborative Research”	PGIS/ Board of Study in Biomedical Science	26.10.2024.

7	Two (2) day workshop on “Algal Biotechnology” by the Board of Study (BoS) in Plant Sciences. Dr. Sarangi Athukorala, the workshop Coordinator,	Board of Study in Plant Science Sciences	19 th and 20 th October 2024
8	The PGIS RESCON 2024	PGIS/ Board of Study in Biomedical Science	1 st and 2 nd November, 2024
10	A Stake Holder meeting to discuss on the curricula of the BSc program and the Master of Financial Mathematics (SLQF 9) and Master of Science in Financial Mathematics (SLQF 10). Resource Person:Prof. Kamala Ragavan from Houston University, USA .	Board of Study in Mathematics	04.12.2024



7. DEVELOPMENT OF HUMAN AND PHYSICAL RESOURCES

7.1 Human Resources

During the year both faculty as well as non-academic staff of PGIS rendered valuable service to the achievement of institutional goals

7.1.1 Academic staff (Visiting)

Board of Study	Subject	Medium	Senior Professor/ Professor/Assoc . Professor	Senior Lecturer/ Lecturer	Instructor
Biochemistry of Molecular Biology	Clinical Biochemistry	English	10	13	5
	Molecular Biology and Biotechnology		04	07	10
Chemical Sciences	Analytical Chemistry		05	11	16
	Industrial Chemistry		-	-	-
	Nanoscience & Nanotechnology		20	27	05
Earth Sciences	GIS & Remote Sensing				
			02	07	02
	Water Resources Management		06	09	-
Environmental Science	Biodiversity, Ecotourism & Environment Management		10	07	04
	Environmental Science		12	10	03
Mathematics	Industrial Mathematics		01	11	-
Physics	Physics of Materials		-	-	-
	Medical Physics		05	15	-

Plant Sciences	Medical Microbiology		-	-	-
	Pharmaceutical Botany		-	-	-
Science Education	Diploma in Science Education		02	12	
	Science Education (Chinese Students)		06	16	-
	Science Education		10	-	04
Statistics & Computer Science	Applied Statistics		02	12	-
	Computer Science		06	10	-
	Data Science		05	15	-
	Information Technology		-	-	-
Zoological Sciences	Applied Epidemiology		-	-	-
	<i>TOTAL</i>		106	182	49

7.1.2 Approved Cadre and Present Staff 2024 - All Staff

*) This vacancy of Management Assistant is in personal to holder basis.

Service Category	Designation	Salary Code	DMS approved Cadre	Existing Cadre		Vacancies
				Permanent	Temporary	
Senior Level	Director	U - AC 5	01	01	00	00
	Professor	U - AC 5	05	00	00	05
	Associate Professor	U - AC 4		00	00	
	Senior Lecturer/Lecturer/Lecturer (Probationary)	U - AC 3		00	00	
	Senior Assistant Registrar/Deputy Registrar	U - EX 2	01	01	00	00
	Senior Assistant Bursar/Deputy Bursar	U - EX 2	01	01	00	00
Tertiary Level	Assistant Registrar	U - EX 1	01	01	00	00
	Electronics Engineer	U - EX 1	01	01	00	00
	Scientific Assistant	U - AS 1	01	01	00	00
Secondary Level	Technical Officer (Audio Visual)	U - MT 1	01	00	00	01
	Technical Officer	U - MT 1	03	01	01 (Contract Basis)	01
	Management Assistant	U - MN I	08	11	00	1*)
			04			
	Management Assistant (Store Keeping)	U - MN I	01	01	00	00
	Management Assistant (Book Keeping)	U - MN I	01	01	00	00
Primary Level	Driver	U - PL 3	03	02	00	01
	Electrician	U - PL 3	01	00	00	01
	Lab Attendant	U - PL 2	01	00	00	01
	Works Aide	U - PL 1	04	03	00	01
	Office Machine Operator	U - PL 1	01	00	00	01
*)Temporary Research Assistant		Fixed	02	00	00	02
*)Temporary Instructor		Fixed	02	00	02	00

**) Cadre positions of Temporary Research Assistant and Temporary Instructor are not permanently categorized

7.2 Physical Resources

7.2.1 Information on IT Utilization

Table 1: IT Infrastructure/ Labs/Internet

Number of labs for Students	Number of computers for Students	Number of labs for Education (Academics)	Number of computers for Education (Academics)
5	192	5	3

Table 2: IT Peripherals (as at 31st December 2021)

	No.
Number of Computers for students	
Desktop computers	137
Laptops/tabs	55
Number of Computers for Administrative Staff	
Desktop computers	4
Laptops/tabs	4
Number of Computers for Academic and Academic Support Staff	
Desktop computers	3
Laptops/tabs	1
Number of Computers for Non Academic Staff	
Desktop computers	20
Number of servers	11
Number of printers (heavy duty)	2
Number laser printers	15
Number of scanners	1
Other IT equipment - Digital cameras, etc.	
Smart Board	6
Web Cameras	5
Digital camera	1
Number of computer labs	5
Computers in each lab	56,68,55,5,8
Number of student computers for internet accessing	192
Number of staff Computers for internet accessing	24

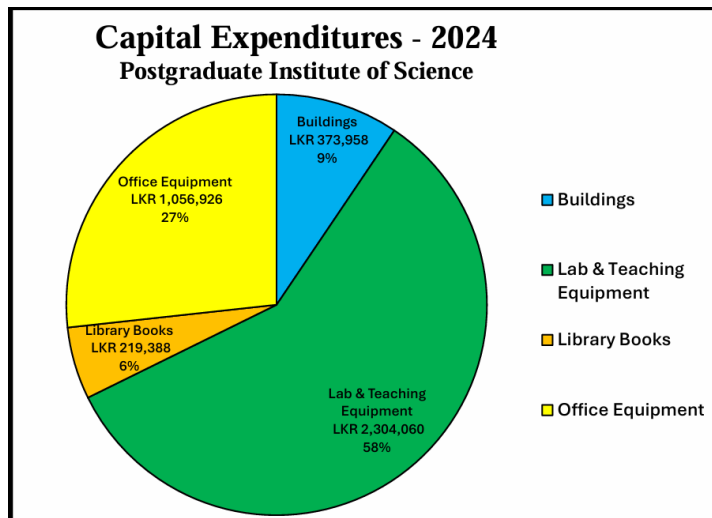
8. ADMINISTRATIVE AND FINANCIAL ACHIEVEMENT

8.1.1 Total Income in 2023 and 2024

	2024 (Rs.)	2023 (Rs.)
Recurrent Grant	-	-
Self-Financing Activities	63,363,575	58,973,310
All other Internal Income	66,445,300	109,917,822
Total	129,808,875	168,891,132

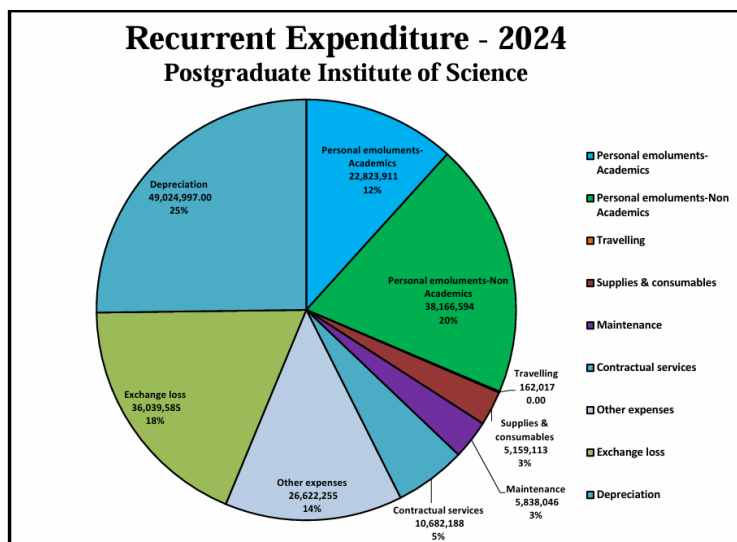
8.1.2 Capital Payments in 2023 and 2024

Capital Payments	Government Grant		Generated Income		Total Payments	
	2024 (Rs)	2023 (Rs)	2024 (Rs)	2023 (Rs)	2024 (Rs)	2023 (Rs)
Building	-	-	373,958		373,958	
Lab & Teaching Equipment	-	-	2,304,060	624,250	2,304,060	624,250
Office Equipment	-	-	1,056,926	1,679,120	1,056,926	1,679,120
Library Books	-	-	219,388	142,302	219,388	142,302
Telephone	-	-	-	5,490		5,490
Total	-		3,954,332	2,451,162	3,954,332	2,451,162



8.1.3 Recurrent Expenditure

Programme	Expenditure (Rs.)
Personal Emoluments –Academic	22,823,911
Personal Emoluments -Non Academic	33,166,594
Travelling Expenses	162,017
Supplies	5,159,113
Maintenance Expenses	5,838,046
Contractual Services	10,682,188
Other Recurrent Expenses	26,622,255
Exchange Loss	36,039,585
Depreciation	49,024,997
Grand Total	194,518,706



8.1.4 Financial Progress (Expenditure)

Subject	2024
Recurrent	92%
Capital	77%

8.1.5 Financial Performance Analysis

Subject	Exp. Per Student Rs.
Recurrent Expenditure per student (RE)	To be Calculated based on above mentioned recurrent expenditure

8.1.6 Fund Allocation, Utilization and Management

	Allocation (Mn)	Received and Utilized (Mn)
Capital Grants	-	-
Recurrent Grants	-	-

8.1.7 Research Grants Received (External Funds, 2018-2024)

Year	No. of Research Grants	Value (Rs.)
2018	4	14,001,100.00
2019	6	10,288,860.00
2020	4	995,000.00
2021	2	341,898.00
2022	-	-
2023	02	9,259,199.51
2024	-	-

8.1.8 Details of Research Grant Expenditure (Foreign Funded) Year 2024

Name of The Grantee	Title of the project	Total Grant Amount	Receipts in 2024 (Rs.)	Expenditure in 2024 (Rs.)
Prof. D Yakandawala Department of Botany Faculty of Science	Biogeography and Phylogenetics of Genus Piper	Rs.2,793,776.96 €192,310	-	319,781.55
Prof Banadara T M W J Department of Physics Faculty of Science	Novel Nano-structures for performance enhancement of low-cost solar cells	SEK 105,000 Rs.3,155,080.80	434,281.29	1,214,784.29
Prof. D Yakandawala Department of Botany Faculty of Science	Conservation of Bogner's water- trumpet(Cryptocoryn e bogneri) in Sri Lanka	USD 20,000 Rs.6,538,400.00	-	- 1,738,510.69
TOTAL			434,281.29	3,273,076.53

8.1.9 Details of Research Grant Expenditure (Local Funded) Year 2024

Name of The Grantee	Title of the project	Total Grant Amount	Receipts in 2024	Expenditure in 2024
			(Rs.)	(Rs.)
None				
TOTAL			-	-

8.1.10 Details of Research Grant awarded by PGIS Year 2024

Name of the Grantee	Title of the project	Grant Amount		Receipts in 2024	Expenditure in 2024
		Year 1	Year 2	(Rs.)	(Rs.)
Dr.PA Dharmapriya Department of Geology, Faculty of Science PGIS/2020/03	Micro paleontological and Litho-chemo Stratigraphical Characteristics of Sedimentary Sequence in the Manner Basin: probing the Potential of hydrocarbons and Constraints the Depositional Environments and Paleo climate during the Basin Filling	499,750.00	620,000.00	208,045.00	229,200.00
Prof.NWB Balasooriya Department of Geology, Faculty of Science PGIS/2020/18	Sri Lanka Vein Graphite: Purification and Utilization for Advanced Application	500,000.00	500,000.00	-	-
Dr.TMWJ Bandara, Department of Physics, Faculty of Science PGIS/2020/05	Optimizing quasi solid-state photo electrochemical solar cells by improving charge transport in electrolytes by utilizing mixed cations and electrodes by graphite/grapheme quantum dots.	485,000.00	610,000.00	-	113,476.00
Dr.BMK Pemasiri Department of Physics, Faculty of Science PGIS/2020/10	Development of efficiency and stability of photo electrochemical solar cell by improving appropriate gel polymer electrolytes	495,000.00	480,000.00	-	259,445.00
Dr.WRP Wijesinghe Department of Botny, Faculty of Science PGIS/2020/17	Genomic elucidation of antibiotic resistant Pseudomonas aeruginosa and Acinetobacter baumannii in livestock waste of Sri Lanka	500,000.00	500,000.00	64,085.48	79,724.00
Dr. HACK Ariyaratna Department of Botany, Faculty of Science PGIS/2020/23	Diversity and distribution of fungal-borne, pathogens associated with prevailing diseases in finger millet and other major cereal crops in Sri Lanka	500,000.00	620,000.00	87,079.00	173,500.00

Prof. Deepthi Yakandawala, Department of Botny, Faculty of Science PGIS/2020/21	Biogeography and Phylogenetics of Genus Piper	500,000.00	500,000.00	350,142.19	466,691.94
Prof.KB Ranawana, Department of Zoology, Faculty of Science PGIS/2020/22	Population Structure and herb ivory of sambar deer (Rusa unicolor unicolor) in Horton plains National Park, Sri Lanka	490,000.00	490,000.00	-	1,432.50
Dr.TC Weeraratne, Department of Zoology, Faculty of Science PGIS/2020/12	Insecticide resistant levels and resistant mechanisms in insect pests of stored grains in Sri Lanka	495,000.00	498,000.00	14,970.00	14,970.00
Prof.WB Daundasekara Department of Mathematics, Faculty of Science PGIS/2020/24	Multi-Vendor Multi-Buyer Integrated Inventory Supply Chain by incorporating some realistic factors with a better Synchronization: development of a realistic model and an efficient solution technique	410,000.00	410,000.00	-	100,000.00
Dr.THKR De Silva, Department of Mathematics, Faculty of Science PGIS/2020/04	Mathematical Modeling of spread of Covid-19 with the Environmental Transmission of Corona virus and the Optimal	500,000.00	497,000.00	-	122,700.00
Dr. Amalka Pinidiyaarachchi , Department of Statistics & Science, Faculty of Science PGIS/2020/06	Identification and classification of brain disease using deep learning on neuroimaging data	500,000.00	500,000.00	-	118,100.00
Prof. SHPP Karunaratne, Department of Zoology, Faculty of Science	URC Research Grant 265	600,000.00	600,000.00	-	300,000.00

Dr. PK Perera Department of Zoology, Faculty of Science PGIS/2022/01	Epidemiological investigations of ovine and bovine theileriosis in Jaffna, Sri Lanka	620,000.00	620,000.00	485,697.70	485,697.70
Prof. WA Priyanka De Silva, Department of Zoology PGIS/2022/02	Epidemiology and vector Surveillance of Leishmaniasis in Central Sri Lanka	424,000.00	610,000.00	759,902.42	759,902.42
Dr. MPCS Dhanapala, Department of Biochemistry and Molecular Biology PGIS/2022/03	Identification and characterization of mode of inheritance of dwarfism and type of mutation present in three different dwarf rice Sri Lanka	620,000.00	620,000.00	-	-
Dr. LK Narangammana, Department of Physics PGIS/2022/04	Development and investigation of non-toxic, low-cost, thermoelectric materials using organic and inorganic semiconductors	620,000.00	620,000.00	606,000.00	606,000.00
Dr. BS Nanayakkara, Department Of Botany PGIS/2022/06	Development of a novel chromatographic stationary phase from a natural substance	620,000.00	620,000.00	61,411.08	61,411.08
Dr. JATC Ariyasena, Department of Chemistry PGIS/2022/07	Seed dormancy, storage behavior and some morpho- chemical properties of the dispersal units in species of the family Dilleniaceae	620,000.00	620,000.00	406,000.00	406,000.00
Prof. KMGG Jayasuriya, Department of Botany PGIS/2022/08	Enhanced photocatalytic degradation of microplastics in soil using Sri Lankan red earth	603,530.00	616,310.00	34,111.04	34,111.04

Dr. HMKNH Koralegedara, Department of Geology PGIS/2022/09	Effects of conversion to organic agriculture on biodiversity	620,000.00	620,000.00	686,377.85	686,377.85
Dr. WMKBN Wijayaratne, Department of Physics PGIS/2022/12	All-solid-state dye-sensitized solar cells using organic/inorganic hole conductors, enhanced with locally found biological micro/nano-structures	620,000.00	620,000.00	480,000.00	480,000.00
Prof.SH Boyagoda Department of Zoology Faculty of Science PGIS/2022/10	Effects of conversion to organic agriculture on biodiversity	620,000.00	620,000.00	551,367.00	551,367.00
TOTAL				4,795,188.76	6,050,106.53

9. FAILURES AND JUSTIFICATIONS

The Institute is facing several significant challenges in 2024. Financial limitations, primarily due to not providing government funding, hindered expected procurement and construction projects, thereby restricting the development and expansion of academic and research activities. The PGIS could not introduce demanding MSc programmes due to the prolonged approval process, delaying the introduction of relevant and contemporary curricula. Additionally, some programmes could not complete within the expected timeframe due to various reasons. Due to the issuance of government circulars restricting new recruitments, the expected recruitment were on hold.

10. FUTURE PLANS OF PGIS

FUTURE PLANS OF PGIS

- Development and Installation of a Management Information System (MIS) for:
 - Registration process
 - Document handling
 - Data management
- 2 Purchasing sophisticated major instruments/equipment to develop PGIS as a high-quality, well- equipped research center.
- Development of a research material storage facility for laboratories to promote good research practices and research culture.
- Mechanisms to promote degree programs and other PGIS events:
 - Social media
 - PGIS YouTube channel
 - Setting up career guidance and counseling mechanisms.
 - Awarding PGIS research grants.
- Introducing new M.Sc. programs, conferences, workshops, and awareness programmes on the latest topics in the world to meet current demands.
- Appropriate strategies to be further implemented to protect and minimize damage to the environment, adhering to sustainable development policies.
- Attraction and registration of more international students to improve university ranking.

11. SUSTAINABLE DEVELOPMENT

11.1 Sustainable Development Programmes Implemented at the Postgraduate Institute of Science in 2024

(Due to financial constraints experienced in past years, resulting in a decrease in student registrations and consequently a decline in institute income, the scope of expected Sustainable Development Programmes has been reduced.)

- Improved the garbage segregation process currently being practiced at the PGIS.
Conducted awareness programs regularly on waste management.
- Regularly maintained laboratories to minimize risk hazards.
- Postgraduate students are educate on using the chemical and instrument laboratories to reduce possible risks and maintain laboratories properly.
- Introduced guidelines for the disposal of hazardous chemicals and biohazardous waste.
- Landscaped the surrounding area of the PGIS and conducted interior renovations and reorganization.
- Launched the PGIS journal (International Journal on Environmental Issues) and published the PGIS-RESCON abstracts on Google Scholar.
- Properly maintained chemical storage areas under standard conditions and locations.
- Implemented proper guidelines to minimize paper usage.
- Introducing Management Information System (MIS) to enhance the quality of academic and administrative work and develop a paperless, effective communication system.
- Identified effective measures to minimize energy usage
- Provided financial support to the University of Peradeniya for the Convocation.
- Provided financial assistance to the Faculty of Science, University of Peradeniya to improve academic programmes.
- Provided financial support for research grants and international conferences held at PGIS
- Aligned with policies and guidelines of the University of Peradeniya regarding sustainable management.

11.2 Sustainability Development Related Research Conducted During 2024 by PGIS Students

	Name of the Student	Title	Supervisor (s)
1	V G A U Samarasinghe	INVASIVE ALIEN PLANTS FOR CONTROL OF PESTS IN AGRICULTURE: FUNGICIDAL AND INSECTICIDAL PROPERTIES OF SELECTED INVASIVE PLANTS AND MONTMORILLONITE COMPOSITES OF THEIR PESTICIDAL EXTRACTS	Prof. B M R Bandara Dr. N C Bandara Dr. J W Damunupola Prof. D A S Wijesundara
2	H A B M Hathurusinghe	TRANSCRIPTIONS, MICROSCOPY AND MOLECULAR INTERACTIONS: A MULTIFACETED EXPLORATION OF FLORAL AND BARK DEVELOPMENT OF CEYLON CINNAMON, CINNAMOMUM VERUM BLUME (SRI LANKA)	Dr PCG Bandaranayake Prof.DKNG Pushpakumara
3	S Kayanan	DEVELOPMENT OF COMPREHENSIVE INTEGRATED SOLID WASTE MANAGEMENT PLAN (ISWNP) FOR VAVUNIYA DISTRICT	Prof. B F A Basnayake
4	S W Meepegamage	EFFECT OF BIOFILM BIOFERTILIZER ON SOIL NUTRIENTS, MICROBES, ENDOPHYTES AND PADDY YIELDS	Prof. PRG Seneviratne Prof. RGSC Rajapakse
5	RWMGK Kapukotuwa	EFFECT OF NATURAL AND ANTHROPOGENIC ACTIVITIES ON BIOTIC AND ABIOTIC FACTORS OF RAWAN-OYA TRIBUTARY OF MAHAWELI RIVER IN KANDY DISTRICT, SRI LANKA	Dr. K C Weerakoon Prof. R S Rajakaruna Dr. C L Abayasekara
6	K Theivendrarajah	REMOVAL OF PHOSPHATE FROM CATTLE FARM EFFLUENT AND PRODUCE A SUSTAINABLE SOURCE OF PHOSPHATE FERTILIZER	Prof. Mcm Iqbal Prof. Hmdn Priyantha
7	N K Weerasekara	DEVELOPMENT INDUCED CATCHMENT DEGRADATION AND DISASTER CHAIN A CASE STUDY FROM BADULLA OYA BASIN SRI LANKA	Prof. K W Nandalal
8	B A D S Jayarathne	SUCCESS AND WEAKNESS OF THE DISASTER INDUCED RESETTLEMENT IN SRI LANKA	Dr. J Gunathilake
9	W K K Chathuranga	ARTIFICIAL NEURAL NETWORK BASED LANDUSE MODELLING FOR PREDICTING CITY FORMATIONS, A CASE OF KANDY SRI LANKA	Dr. Jagath Gunathilake
10	P W Sudarshani	SELECTION OF SUITABLE LANDS FOR FOREST PLANTATION USING GIS CASE STUDY FROM HAMBANTHOTA	Dr. J Gunathilake Mr. Malika Gunawardena
11	W M Y R Bandaranayake	SAND MINING IN THE POTAWA OYA STREAM BED AT GALEWELA IN MATALE DISTRICT AND ITS EFFECTS ON THE LOCAL ENVIRONMENT	Prof. N W B Balasooriya Dr. H A Dharmagunawardena
12	H M B N Jayasinghe,	REMOVAL OF WATER HARDNESS USING STRAW ASH AND MONTMORILLONITE CLAY	Ms. I Surangi
13	BHSM Gunawardana,	CONSERVATION STATUS AND AN ASSESSMENT OF THE CROP DAMAGE CAUSED BY THE HOG DEAR (AXIS PORCINUS) IN GALLE DISTRICT, SRI LANKA	Prof. K B Ranawana
14	T A P Perera	SURVEILLANCE OF NOTIFIABLE COMMUNICABLE DISEASES FOOD SANITATION AND WATER QUALITY AT MEDICAL OFFICER OF HEALTH AREAS OF GAMPAHA DISTRICT, SRI LANKA	Dr. Charitha Jayasinghe

12. FINANCIAL STATEMENT – 2024



Postgraduate Institute of Science University of Peradeniya



FINANCIAL STATEMENTS 2024

**Postgraduate Institute of Science
University of Peradeniya
P.O. Box 25
Peradeniya**

POSTGRADUATE INSTITUTE OF SCIENCE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2024

	Note	As at 31/12/2024	As at 31/12/2023
Current assets			
Cash & cash equivalents	1	17,129,780	17,694,223
Investments	2	705,761,026	681,161,373
Receivables & deposit	3	35,730,531	78,841,617
Loans & advances to staff	4	1,258,606	1,195,193
Inventories	5	3,685,431	5,012,586
Total current assets		763,565,374	783,904,992
Non current assets			
Loans & advances to staff	4	2,960,378	3,089,714
Financial misappropriation - (2008-2016)		50,119,123	50,119,123
Intangible assets	6	1,137,746	755,232
Property, plant & equipment	7	313,048,687	358,119,353
Total non current assets		367,265,934	412,083,422
Total assets		1,130,831,308	1,195,988,414
LIABILITIES			
Current liabilities			
Accrued expenses	8	22,341,630	24,639,509
Other payables	9	7,235,350	7,715,257
Refundable deposits	10	6,796,509	6,484,512
Deferred income		11,639,151	9,980,892
Provisions	11	1,455,250	625,250
Total current liabilities		49,467,889	49,445,420
Non current liabilities			
Provision for gratuity	12	10,616,224	7,791,951
Funds	13	11,185,518	9,669,126
Refundable deposits	10	1,970,500	2,353,500
Total non current liabilities		23,772,242	19,814,577
TOTAL LIABILITIES		73,240,131	69,259,997
NET ASSETS		1,057,591,177	1,126,728,417
EQUITY			
General reserves		921,549,015	967,212,281
Restricted funds	14	5,514,571	9,658,424
Revaluation reserve		130,527,591	149,857,712
TOTAL EQUITY		1,057,591,177	1,126,728,417

These financial statements are in compliance with the requirements of the Universities Act, No. 16 of 1978 and other statutory provisions.

.....
Mr. B.G.S.P. Jayakody Deputy Bursar
Postgraduate Institute of Science
University of Peradeniya
Peradeniya - Sri Lanka.

.....
Mrs. A.A.S. Priyadarshan Senior Assistant Registrar
Postgraduate Institute of Science
Peradeniya
Peradeniya - Sri Lanka.

The Board of Management is responsible for the preparation and presentation of these financial statements signed for and on behalf of the Board of Management

.....
Prof. B.M.N.W.B. Balasooriya Director
Postgraduate Institute of Science
University of Peradeniya
Peradeniya - Sri Lanka.

.....
Dr. S.W. Gamage Member/ Board of Management

The Accounting Policies and Notes on pages 6 to 13 form an integral part of these Financial Statements.
25 February 2025

POSTGRADUATE INSTITUTE OF SCIENCE
STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31st DECEMBER 2024

	Note	2024 Rs.	2023 Rs.
Revenue			
Current			
Revenue from non Exchange Transaction-Current			
Government grant (Recurrent)			-
Research grant income		3,625,077	4,712,140
Total Revenue from non Exchange Transaction-Current		3,625,077	4,712,140
Revene from Exchange Transaction-Current			
Interest income	15	58,247,533	99,402,843
Internal Generated Income	16	63,363,575	58,973,310
Other Income	16.1	4,572,690	5,802,839
Exchange gain			
Total Revene from Exchange Transaction-Current		126,183,798	164,178,992
Total Revene -Current		129,808,875	168,891,132
Capital			
Revenue from non Exchange Transaction-Capital		-	-
Total Revenue		129,808,875	168,891,132
Expenses			
Current			
Personal emoluments	17	60,990,505	54,115,023
Travelling	18	162,017	128,280
Supplies & consumables	19	5,159,113	4,440,122
Maintenance	20	5,838,046	4,313,088
Contractual services	21	10,682,188	12,568,583
Other expenses	22	26,622,255	18,552,163
Exchange loss		36,039,585	41,494,616
Total Expense(Non Capital)		145,493,709	135,611,875
Capital			
Depreciation	23	49,024,997	48,404,715
Amortization of intangible assets		283,556	342,504
Total Expense-Non Capital		49,308,553	48,747,220
Current surplus / deficit for the year		(15,684,834)	33,279,257
Capital surplus / deficit for the year		(49,308,553)	(48,747,220)
		(64,993,387)	(15,467,962)

	2024	2023
Cash flows from operating activities		
Surplus from ordinary activities	(64,993,387)	(15,467,962)
Non - cash movements		
Depreciation & amortization	49,308,553	48,747,220
Interest income	(58,247,533)	(99,402,843)
Increase / decrease in provision for audit fees	700,000	80,750
Increase / decrease in provision for gratuity	2,824,273	587,883
Increase / decrease in provision for security charges	130,000	-
Increase / decrease in provision for visiting lecture fees	-	(11,467,691)
Losses/Write-offs	3,875,000	-
Operating surplus before the working capital changes	(66,403,094)	(76,922,643)
Increase / decrease receivables	(127,549)	4,025,358
Increase / decrease loans & advances	65,923	(63,772)
Increase / decrease inventories	1,327,156	(475,120)
Increase / decrease accrued expenses	(2,297,879)	7,918,657
Increase / decrease payables	172,075	(3,434,619)
Increase / decrease refundable deposits	(71,003)	(206,421)
Increase / decrease deferred income	1,658,259	4,108,946
Net cash flow from operating activities	(65,676,112)	(65,049,614)
Cash flows from investing activities		
Purchase of property, plant & equipment	(3,954,331)	(2,451,162)
Purchase of intangible assets	(666,070)	-
Investment in fixed deposits	(877,135,491)	(476,182,524)
Withdrawal of fixed deposits	852,535,837	468,920,696
Interest income	97,613,058	74,296,993
Net cash flow from investing activities	68,393,003	64,584,003
Cash flows from financing activities		
Scholarship fund	95,462	(183,718)
Receipts for research grants	434,281	9,898,763
Payments for research grants	(3,811,076)	(8,903,225)
Net cash flows from financing activities	(3,281,333)	811,819
Increase / decrease in cash & cash equivalents	(564,443)	346,208
Cash & cash equivalent at the beginning of the year	17,694,223	17,348,015
Cash & cash equivalents at the end of the year	17,129,780	17,694,223

POSTGRADUATE INSTITUTE OF SCIENCE

STATEMENT OF COMPARISON BUDGET & ACTUAL

FOR THE YEAR ENDED 31ST DECEMBER 2024

		2024 Actual	2024 Budget
	Note	Rs.	Rs.
Revenue			
Government grant (recurrent)		-	-
Programme fees		54,314,979	59,000,000
Registration fees		2,564,900	3,000,000
Examination fees		1,748,546	2,300,000
Miscellaneous income	16.1	4,572,690	2,172,000
Research congress income		776,500	600,000
Medical fees		129,250	63,000
Vehicle hiring charges		1,146,400	900,000
Library tickets		475,500	596,000
Supervision fees		1,330,000	1,000,000
Interest income	15	58,247,533	56,175,000
Bench fees		877,500	1,000,000
Research grant income		3,625,077	-
		129,808,875	126,806,000
Expenses			
Personal emoluments	17	60,990,505	72,440,000
Travelling	18	162,017	1,100,000
Supplies & consumables used	19	5,159,113	8,780,000
Maintenance	20	5,838,046	6,310,000
Contractual services	21	10,682,188	13,023,000
Other expenses	22	26,622,255	25,153,000
Depreciation & Amortization of Intangible Ass	23 & 6	49,308,553	-
Exchange Loss		36,039,585	-
		194,802,262	126,806,000
Net surplus/deficit for the year			
		(64,993,387)	-

POSTGRADUATE INSTITUTE OF SCIENCE
STATEMENT OF CHANGES IN NET ASSET/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Capital grant	Revaluation reserve	Retained earnings	Total
Balance as at 01.01.2024	-	149,857,712	967,212,281	1,117,069,993
Surplus/ deficit for the period	-	-	(64,993,387)	(64,993,387)
Transfer to general reserve (remaining balance of revaluation reserve as at 01.01.2024)	-	(19,330,120)	19,330,120	-
Balance as at 31 December 2024	-	130,527,591	921,549,015	1,052,076,606

NOTES TO THE FINANCIAL STATEMENTS

1. General information

1.1 Reporting entity

The Postgraduate Institute of Science (PGIS) was established in 1996 by an ordinance made by the University Grants Commission under section 18 with section 24 of the Universities Act, No. 16 of 1978.

1.2 Principal activities and nature of operations

The purpose of the PGIS is providing, promoting and developing higher education in science. The principle objective of the Institute is to provide postgraduate instructions and training and facilitate research in different disciplines of science.

1.3 Going concern

The Financial Statements have been prepared on a going concern basis. The Board of Management of the Institute has assessed the ability to continue as a going concern and has a reasonable expectation that the Institute has adequate resources to continue in operation for the foreseeable future. The Board of Management does not foresee a need for liquidation or cessation of operations, taking into account all available information about the future. Therefore, the Institute continues to adopt the going concern basis in preparing the financial statements.

1.4 Reporting period

The financial period of the Institute represents a twelve-month period from 1st January 2024 to 31st December 2024.

1.5 Basis of preparation of financial statements

1.5.1 Statement of compliance

The Financial Statements comprise the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Cash Flow Statement, Notes to the financial statements and Statement of comparison of budget and actual amounts.

The Financial Statements of the PGIS are prepared in conformity with Sri Lanka Public Sector Accounting Standards (SLPSAS). All accounting policies adopted by the PGIS are applied consistently with those of the previous year. Change in accounting policies have been disclosed separately.

1.5.2 Basis of measurement

The Financial Statements of PGIS have been prepared on accrual basis and under the historical cost convention except where appropriate disclosures are made under relevant notes.

1.5.3 Comparative information

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of the previous period for all amounts reported in the financial statements, in order to enhance the understanding of the financial statements of the current period and to improve

comparability. Where necessary, comparative figures have been re-arranged to conform to the current year's presentation.

1.5.4 Approval of financial statements

The Financial Statements of the PGIS were authorized for issue by the Board of Management of the Institute at its 184th meeting held on 14th February 2025.

1.5.5 Materiality and aggregation

Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately, unless they are immaterial.

1.5.6 Functional and presentation currency

The Financial Statements are presented in Sri Lankan Rupees, which is the Institute's functional and presentation currency. All financial information presented in Sri Lankan Rupees have been rounded to the nearest thousand, unless stated otherwise.

1.5.7 Offsetting

Assets & liabilities and income and expense accounts have not been offset unless required by or permitted by SLPSAS.

1.6 Significant accounting estimates and judgements

The preparation and presentation of financial statements, in conformity with SLPSAS, requires Management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about significant areas of estimates, uncertainty and critical judgments in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is as follows.

Any changes in accounting estimates and critical judgements are disclosed in the relevant notes to the financial statements.

2. Summary of significant accounting policies

2.1 Assets and the basis of their valuation

2.1.1 Property, plant & equipment (PPE)

Lands, Buildings, Laboratory and Teaching Equipment, Furniture & Fittings, Library Books and Periodicals, Motor Vehicles, and Other Assets acquired out of government grants, internally generated funds, research grants and donations are shown under PPE.

a) Basis of recognition and measurement

PPE are recognized, if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the items can be measured reliably. PPE are recorded at cost/revaluation less accumulated depreciation. The cost of PPE is the cost of purchase or construction together with any incidental capital expenses there on.

An item of PPE that qualifies for recognition as an asset is initially measured at its cost. Cost includes expenditure that is directly attributable to the acquisition of the asset and subsequent costs. The cost of self-constructed assets includes the cost of materials, direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software which is integral to the functionality of the related equipment is capitalized as part of that equipment. The cost of Property, Plant and Equipment comprises its purchase or construction cost and any directly attributable cost of bringing the assets working condition for its intended use.

The Institute adopts the revaluation model for the entire class of PPE after initial recognition at cost. If the carrying amount of a class of assets is increased as a result of a revaluation, the increase has been directly credited to revaluation surplus.

All buildings and motor vehicles belonging to the Institute were revalued as at 01st January 2022 by the Department of Valuation and other categories of assets except Laboratory and Teaching Equipment and Office Equipment were re-valued by internally appointed committees and respective adjustments resulting from the above revaluations have been made in the financial statements of the Institute in accordance with the SLPSAS 07. The categories of Laboratory & Teaching Equipment and Office Equipment were revalued by internally appointed committees as at 01.01.2023 and the revaluation gain has been recognized through the statement of changes in equity.

b) Subsequent expenditure on PPE

Expenditure incurred on tangible fixed assets are charged to the Statement of Financial Performance in the period it is incurred, unless it meets one or the following criteria, in which case it is capitalized and depreciated on the relevant basis.

- Fair value of fixed assets has subsequently increased.
- Capacity of the asset increases.
- Sustainable improvement in the quality of output or reduction in operating cost.
- Significant extension of the asset useful lifetime beyond that confirmed by repair and maintenance.

c) Depreciation

Depreciation is recognized in the Statement of Financial Performance on a Straight-Line method over the estimated useful life time of PPE from the date that they were made available for use. Lands are not depreciated.

The estimated useful life periods of each class of assets are as follows:

Description	Estimated Useful Life Time
Laboratory and Teaching equipment	5 Years
Motor Vehicles	5 Years
Library Books and Periodicals	5 Years
Telephone	10 Years
Other Equipment	5 Years
Buildings	20 Years
Sport Goods	5 Years

d) Land

The value of the lands on which the buildings of the PGIS constructed has not been included in the financial statements of the Institute as the ownership has not been transferred to the PGIS. Hence the value of the land has not been taken in to account. However, it is to be noted that PGIS is attached to the University of Peradeniya (PGIS Ordinance No 01 of 1996 dated 12th February 1996).

2.1.2 Intangible assets

Intangible assets are recognized only when its cost can be measured reliably and it is probable that the expected future economic benefits are attributable to it will flow to the Institute. The cost of the Blue Lotus 360 Accounting software has been amortized over 5 years period commencing from year 2019. Amortization of payroll system and the pixdamapper Educational classroom software has been commenced from 2021 for five years keeping in line with the SLPSAS 19 (Intangible Assets).

2.1.3 Inventories

Inventories are stated at the lower of cost and net realizable value. The cost is determined on a first in first out basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition and location.

2.1.4 Receivables

Receivables are stated at the amounts estimated to be realized.

2.1.5 Cash & cash equivalents

Cash & cash equivalents comprise cash & savings deposits at bank. The receipts & payments of the foreign currency of the RFC 2233593 US \$ account, maintaining at the Bank of Ceylon, Peradeniya

is converted in to local currency at the exchange rate existing on the dates of receipts and payments. Exchange gain/loss has been calculated by using the Central Bank year end exchange rate and recognized through the statement of financial performance.

2.1.6 Financial misappropriation amount of Rs 50,338,160.18

As per the special investigation audit report issued by Auditor General’s Department on 26/07/2018, the Auditor General’s Department has identified a capital loss incurred due to obtaining money anomalously by cancelling fixed deposits by the former Senior Assistant Bursar, Mr. W.M.M.S.M Iddawala as Rs 50,338,160.18 (Excluding re-deposited amount of Rs 5,000,000.00). Further, it was identified in their report that interest income of Rs 24,346,723 has also been lost due to fraudulently withdrawn fixed deposit by Mr. W.M.M.S.M Iddawala from 14/03/2008 to 30/11/2017. Action has already been taken to recover an amount of Rs. 219,037.00 from the gratuity amount payable amount to Mr. W.M.M.S.M Iddawala and action is being taken to recover the balance amount lying to the credit of University Provident Fund of Mr. W.M.M.S.M Iddawala.

Criminal case is going on at Kandy Magistrate Court under the Case No: MC/B/43167/17. Further, Attorney General’s Department has lodged a civil case (No DC/1196/20) against Mr. W.M.M.S.M Iddawala to recover the losses. Lawyers are of the view that there is a high possibility of recovering the financial losses. Therefore financial misappropriation amount of Rs. 50,338,160.00 has been categorized under non-current assets.

2.1.7 Liabilities & provisions

All known liabilities as at the balance sheet date are included in the financial statements and adequate provisions have been made for liabilities which time and the amounts are uncertain. Liabilities payable after one year from the balance sheet date are treated as non-current liabilities in the statement of financial position.

2.1.8 Provision for gratuity

The provision for gratuity as at 31st December 2024 has been calculated by using Actuarial Valuation method prescribed under SLPSAS 19 (Employee Benefits). Followings disclosures are made in the accounts keeping in line with the requirements of the standard.

Actuarial Valuation of Gratuity Liabilities as at 31 December 2024

	Rs.
<u>Change in the Present Value of The Defined Benefit Obligation (PV-DBO)</u>	
Provision for PV-DBO as at 01 January 2024	= 7,791,951
Interest Cost for the period	= 1,012,954
Current Service Cost for the period	= 685,535
Actuarial (Gain)/Loss on PV-DBO	= 1,125,784
Provision for PV-DBO as at 31 December 2024	= <u>10,616,224</u>

AMOUNTS RECOGNIZED IN THE BALANCE SHEET AND INCOME STATEMENT

Liability recognized in the balance sheet

Provision for Gratuity as at 31 December 2024	=	10,616,224
Unrecognized actuarial Gains/(Losses) as at 31 December 2024	=	-
Liability recognized in the balance sheet as at 31 December 2024	=	<u>10,616,224</u>

Expenses recognized in the income statement

Interest Cost	=	1,012,954
Current Service Cost	=	<u>685,535</u>
Expenses recognized in the Income Statement	=	<u>1,698,489</u>

Expenses recognized in other comprehensive income statement

Net Actuarial (Gain)/Loss recognized immediately	=	<u>1,125,784</u>
Expenses recognized in other comprehensive income statement	=	<u>1,125,784</u>

Movements in the Net Liability Recognized in the balance sheet

Opening Net Liability as at 01 January 2024	=	7,791,951
Expenses recognized in the Income Statement	=	1,698,489
Expenses recognized in other comprehensive income statement	=	1,125,784
Gratuity paid/payable for those who left during the period	=	-
Closing Net Liability as at 31 December 2024	=	<u>10,616,224</u>

2.1.9 University Provident Fund (UPF) & University Pension Fund

The PGIS and employees contribute 15% and 10% respectively, on the salary of each employee to the University provident fund in line with the respective statutes and legislations in Sri Lanka and University Act. The University also contributes 8% to the University Pension Fund in respect of pensionable employees in which case the contribution to the UPF from the PGIS is 7%.

2.1.10 Employees' Trust Fund (ETF)

The PGIS contributes 3% on the salary of each employee to the Employees Trust Fund.

2.1.11 Accounting for grants

Grants that compensate the PGIS for expenses incurred are recognized as revenue in the income statement in the same period in which the expenses are recognized. Grant that compensate the cost of assets are recognized in the income statement on a systematic basis over the useful life of the related asset as per the Sri Lanka Accounting Standard 20. (LKAS 20). The PGIS adopts income approach of the standard when identifying capital grants.

Where grants /donations are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the statement of financial performance to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective grant accounts and included under restricted funds in the statement of financial position until such time they are utilized for the intended purposes.

2.1.12 Research and scholarships fund & workshop & event fund

Research and development fund has been established by transferring dormant research grant balances and workshop & event fund has been established by transferring dormant workshops and

short courses balances with the approval of the Finance Committee and the Board of Management of the Institute to be used for the defined purposes approved by the Board of Management.

3. Statement of financial performance

3.1 Recognition of revenue in the statement of financial performance

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the PGIS during the year and represents an increase in net assets/equity. The PGIS recognizes revenue following the established criteria of SLPSAS 10 (Revenue from Exchange Transactions) and SPSAS 11 (Revenue from Non-Exchange Transactions).

A) Revenue from non-exchange transactions

Non-exchange transactions are those where the PGIS receives value from another entity (e.g. cash or other assets) without giving approximately equal value in exchange. Inflows of resources from non-exchange transactions, other than services in-kind, that meet the definition of an asset are recognized as an asset only when;

- It is probable that the PGIS will receive an inflow of economic benefits or service potential
- The fair value can be measured reliably

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

The following are the specific recognition criteria related to the non-exchange transactions of the PGIS.

a) Government grant

No recurrent or capital grant has been received by the PGIS during the year under review from the General Treasury.

b) Gifts, donations and goods received in-kind

Gifts, donations are voluntary transfers of assets including cash or other monetary assets and goods in-kind that the Institute receives which are free from stipulations. Gifts and donations and goods in-kind received are recognized as non-exchange revenue when it is probable that the future economic benefits or service potential will flow to the Institute and the fair value of the assets can be measured reliably.

B) Revenue from Exchange Transactions

The following are the specific recognition criteria related to the exchange transactions of the PGIS.

a) Interest income

Interest income is recognized on accrual basis.

b) Programme fees income

Programme fees income is identified under accrual basis of accounting. Accordingly, programme fees which are applicable to the current period are only identified as programme fees income for the reporting period. Adjustments are made in the accounts for unpaid programme fees (Receivables) and the excess programme fees paid are recognized as deferred income for the year ended 31st December 2024.

c) Recurrent grants

Revenue from recurrent grants is recognized in the period in which grant is received.

d) Research grants income & expenditure

When funds are received to be used in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Financial Performance to match with the expenses incurred in respect to that identified project or activity. Unutilized funds are held in their respective fund accounts and are included in the Statement of Financial Position until such time they are used for the intended projects or activities.

e) Other income

Other income are recognized on accrual basis.

f) Income from workshops, short courses, seminars etc

The administrative charge from Workshops, Short courses and Seminars are classified under the miscellaneous income.

3.2 Recognition of expenditure in the statement of financial performance

Expenditure are recognized on accrual basis and are charged to the relevant expenditure heads in ascertaining the income over expenditure for the year.

4. Cash flow statement

The cash flow statement has been prepared using the "Indirect Method" in accordance with the SLPSAS 2 where the gross cash receipts and gross cash payments of operating activities, financing activities and investing activities have been recognized. Cash & cash equivalents are comprised of cash & bank balances and short-term deposits.

		2024	2023
<u>Cash & cash equivalents</u>	Note	Rs.	Rs.
	1		
Cash at bank (A/C 0001273990)		530,754	2,875,967
Cash at bank (A/C 0001274002)		1,187,590	518,491
Cash at bank (A/C 057100191338034)		731,553	171,443
Cash at bank (A/C 81041788)		13,128,371	1,307,153
Savings A/C US \$ 2233593		530,026	7,868,108
Saving A/C- BOC-84023069		267,434	4,218,228
Saving A/C- 057-2-001-5-0031385		754,051	734,833
		17,129,780	17,694,223

<u>Investments</u>	2		
Fixed deposits at BOC		311,427,761	111,651,287
Fixed deposits at NSB		13,200,310	184,363,430
Fixed deposits in US \$ at BOC		338,600,727	358,769,520
Fixed deposits at People's Bank		28,608,269	26,377,137
Fixed deposits at SMIB		13,923,958	-
		705,761,026	681,161,373

<u>Receivables & deposits</u>	3		
Receivable-programme fees		26,267,550	30,240,000
Accrued interest		8,209,067	47,572,702
Vehicle hiring charges		268,167	71,808
Prepayments		754,534	705,895
Receivable - deposits		-	-
Sundry debtors		66,213	66,213
Deposits for services		150,000	150,000
Miscellaneous Advance		15,000	35,000
		35,730,531	78,841,617

		2024	2023
<u>Loans & advances to staff</u>	Note	Rs.	Rs.
	4		
	Current	Non current	Total
Distress loan	953,836	2,584,444	3,538,280
Computer loan	63,000	115,000	178,000
Vehicle loan	229,530	231,354	460,884
Staff loan	12,240	29,580	41,820
	1,258,606	2,960,378	4,218,984

<u>Inventories</u>	5		
Stationery		2,700,240	4,019,380
Chemicals		985,191	993,206
		3,685,431	5,012,586

<u>Intangible assets</u>	6		
Computer Software			
Cost:			
Opening balance		1,712,522	1,712,522
Additions		666,070	-
Balance as at end of		2,378,592	1,712,522
<u>Accumulated amortization</u>			
Opening balance		957,290	614,786
Amortization charge		283,556	342,504
Balance as at end of		1,240,846	957,290
<u>Net book value</u>		1,137,746	755,232

Property, plant & equipment

	Rs.							
	Buildings	Telephone	Laboratory & teaching equip.	Library books	Motor vehicle	Office equipment	Sport goods	Total
Cost								
Opening balance as at 1 st January 2024	240,350,000	158,490	148,452,450	5,171,072	17,000,000	11,802,770	34,800	422,969,582
Adjustments/disposals/donation								-
During the year additions	373,958	-	2,304,060	219,388		1,056,926	-	3,954,331
Closing Balance as at 31st Dec. 2024	240,723,958	158,490	150,756,510	5,390,460	17,000,000	12,859,696	34,800	426,923,913
Less: Depreciation								
Opening balance as at 1 st January 2024	24,035,000	30,839	29,683,537	2,011,742	6,800,000	2,271,711	17,400	64,850,229
Adjustments/disposals/donation								-
During the year additions	12,017,500	15,849	30,016,327	1,073,884	3,400,000	2,492,736	8,700	49,024,997
Accumulated depreciation as at 31st December 2024	36,052,500	46,688	59,699,864	3,085,626	10,200,000	4,764,447	26,100	113,875,226
Net book value as at 31st December 2024	204,671,458	111,802	91,056,646	2,304,833	6,800,000	8,095,249	8,700	313,048,687

	Notes	2024 Rs.	2023 Rs.
<u>Accrued expenses</u>	8		
Accrued expenses - recurrent		22,285,830	24,497,207
Accrued expenses - capital		55,800	142,302
		22,341,630	24,639,509
<u>Payables</u>	9		
Stamp duty payables		13,050	11,025
Paye tax payables		1,150,418	356,955
Withholding tax		10,750	-
Other payables-boards of study	9.1	2,745,705	1,824,438
Other payables-short courses & workshops	9.2	1,889,502	4,158,711
Security bonds		80,495	18,698
Retention Money		1,345,430	1,345,430
		7,235,350	7,715,257
<u>Other payable-boards of study</u>	9.1		
Board of study in chemical sciences		74,700	74,700
Board of study in earth sciences		2,288,840	1,484,933
Board of study in enviromental sciences		1,625	1,625
Board of study in physics		11,740	11,740
Board of study in plant sciences		121,706	4,346
Board of study in science education		99,537	99,537
Board of study in zoological sciences		48,957	48,957
Board of study in biomedical sciences		98,600	98,600
		2,745,705	1,824,438
<u>Other Payables-short courses,workshops & oth</u>	9.2		
Advance certificate course in org.chemistry		220,822	560,222
ICMME-2021		-	19,995
Consultancy project-GSMB		-	439,840
125th S/C on GIS & its application		-	340,742
W/S on neuro science - 2022		-	39,585
Consultancy project-Mahaweli Authority		-	59,060
128th S/C GIS & application		-	803,907
Japanese Green Youth Project		934,404	602,275
Advance certificate course in Biomedical Science		169,075	169,075
Pathegen Genomics Symposium-2023		43,800	61,000
S/C in Bioinformatics		304,135	997,000
W/S on PCPREE		-	66,010
125th S/C on GIS & its application		217,265	-
		1,889,502	4,158,711

	Notes		2024	2023
	10		Rs.	Rs.
Deposits	Current	Non current	Total	
Library deposits	3,596,000	1,042,000	4,638,000	4,688,000
Science deposits	3,007,500	928,500	3,936,000	3,954,000
Other deposits	193,009	-	193,009	196,012
	6,796,509	1,970,500	8,767,009	8,838,012
Provisions	11			
Provision for audit fees			1,325,250	625,250
Provision for security			130,000	-
			1,455,250	625,250
Retiring gratuity	12			
Balance as at 1 st January			7,791,951	7,204,069
Charge for the year	12.1		2,824,273	1,893,695
			10,616,224	9,097,763
Payments made during the year			-	(1,305,812)
Balance as at end of December			10,616,224	7,791,951
Charge for the Year	12.1			
Past service cost			-	119,538
Interest cost			1,012,954	1,296,732
Current service cost			685,535	477,424
Net actuarial (gain)/loss recognised immediately			1,125,784	-
Expenses recognized in the income statetment			2,824,273	1,893,695
Funds	13			
Scholarship fund-Prof.Amarasinghe			1,638,369	1,542,907
Research & scholarship funds			2,395,265	1,188,367
Workshop & event fund			7,151,884	6,937,852
			11,185,518	9,669,126

Restricted funds

			Note	2024	2023
G. No.	Grantee Name	Grant Name	14	Rs.	Rs.
6242	Prof.H.M.T.G.A.Pitawala	Value addition to SL laterites	-	-	50,140
6292	Prof: D Yakandawala	AustriaP 33148 B	-	319,782	639,563
6293	Dr.T.M.W.J Bandara	PGIS/2020/05	-	-	113,476
6294	Dr.H.A.C.K.Ariyaratne	PGIS/2020/23	-	-	86,421
6295	Dr.B.M.K.Pemasiri	PGIS/2020/10	-	-	259,445
6296	DR T.H.K.R. De Silva	PGIS/2020/04	-	-	122,700
6297	DR.W.R.P.Wijesinghe	PGIS/2020/17	-	-	15,639
6298	Prof.U.A.J.Pinidiyaarchchi	PGIS/2020/06	-	-	118,100
6299	Dr.N.W.B.Balasuriya	PGIS/2020/18	-	394,900	394,900
6301	Prof.D.M.D.Yakandawala	PGIS/2020/21	-	-	116,550
6302	Dr P.L Dharmapriya	PGIS/2020/03	-	-	21,155
6303	Prof.W.B.Daundasekara	PGIS/2020/24	-	-	100,000
6304	Prof.K.B.Ranawana	PGIS/2020/22	-	-	1,433
6306	Prof.S.H.P.P.Karunaratne	URC grant -280	-	-	300,000
6313	Prof.Bandara	Swedish Research Council	-	-	780,503
6317	Prof.D.M.D.Yakandawala	Conservation of Water Trumpet	-	4,799,889	6,538,400
				5,514,571	9,658,424

	Notes	2024 Rs.	2023 Rs.
Interest income	15		
Fixed deposit interest		57,962,495	99,151,016
RFC interest		18,928	68,426
Staff loan interest		192,793	177,401
Savings interest		73,318	6,000
		58,247,533	99,402,843
Generated Income	16		
Programme fees		54,314,979	51,265,751
Registration fees		2,564,900	2,230,500
Examination fees		1,748,546	1,819,450
Research congress income		776,500	451,739
Medical fees		129,250	37,550
Services & facilities fees		-	20,000
Vehicle hiring charges		1,146,400	975,820
Library tickets		475,500	372,000
Supervision fees		1,330,000	787,500
Bench fees		877,500	1,013,000
		63,363,575	58,973,310
Miscellaneous income	16.1		
Printing income		52,188	78,868
Administration charges		672,990	614,440
Certificate fees		1,006,800	1,136,990
Rooftop reservation income		30,000	107,000
Application processing fees		975,000	724,000
XRD analysis income		22,500	334,500
XRF analysis income		565,200	509,500
Other income		1,202,797	2,297,542
Degree verification income		45,215	
		4,572,690	5,802,839

Personal emoluments	2,024	2,023
Personal emoluments (Academic)	17	
Salaries and wages	2,651,663	3,806,825
University provident fund	959,206	794,893
Academic EPF	74,126	80,178
Employee Trust Fund	210,223	179,575
Academic allowance	3,784,944	4,189,357
Other allowances	297,699	259,836
Additional allowance - 20%	348,060	348,060
Cost of living	575,812	272,811
Research allowance	609,105	609,105
Academic monthly allowance	116,220	118,750
Visiting lecture fees	13,196,854	9,569,147
	22,823,911	20,228,538
Personal emoluments (non academic)	17	
Salaries and wages	13,014,767	13,217,420
University Provident Fund	1,700,954	1,506,702
Pension fund	1,788,493	1,588,121
Employee Trust Fund	714,217	625,989
Overtime	1,603,626	1,776,495
Holiday payments	253,294	198,338
Other allowances	93,335	91,981
Monthly Compensation Allowance - MCA	5,646,214	5,518,215
Gratuity	2,824,273	1,893,695
Research allowance	563,337	363,888
Additional allowance - 20%	2,509,428	2,452,540
Cost of living	5,146,242	2,223,899
Monthly allowance	1,419,839	1,425,576
EPF	65,309	28,095
Staff benefits	129,264	140,281
	37,472,594	33,051,234
Personal Emoluments (Casual)	17	
Casual Wages	694,000	383,000
	694,000	383,000

	Notes	2024 Rs.	2023 Rs.
Travelling and subsistence	18		
Travelling expenses (domestic)		162,017	128,280
		162,017	128,280
Supplies	19		
Stationery & office requisites		2,471,018	1,667,408
Fuel & lubricants		1,588,172	1,684,675
Mechanical & electrical		223,548	538,807
Chemicals & glassware		876,374	549,233
		5,159,113	4,440,122
Maintenance	20		
Vehicles		1,633,687	1,398,796
Plant, machinery & equipment		3,685,599	2,721,877
Buildings & structure		518,760	192,415
		5,838,046	4,313,088
Contractual services	21		
Telecommunications		5,229,171	6,849,440
Postal charges		333,880	363,510
Electricity		2,042,631	2,341,536
Security services		1,321,645	1,092,141
Water charges		154,175	164,693
Cleaning services		1,600,686	1,757,264
		10,682,188	12,568,583
Other recurrent expenditure	22		
Printing and advertising		471,871	617,368
Audit fees		700,000	650,000
Special services, councils & committees		1,682,452	1,096,026
Special services, professional & others		116,445	18,995
Workshops & seminars		486,370	280,508
Staff development		-	10,000
Holiday warrants		68,175	91,825
Bank charges		392,319	326,705
Awards & indemnities		1,070,000	400,000
Examination expenses		4,133,002	2,856,740
Other expenses		1,074,664	735,055
Staff welfare		452,859	439,825
Student welfare		25,000	
Legal & documentation charges		1,178,798	852,270
Convocation		500,000	-
Academic research		-	311,800
PGIS research congress		1,562,471	804,171
Stamp duty expense		18,375	20,150
University insurance scheme		194,400	135,000
Research grant expenditure		8,620,055	8,903,225
Losses & write-off		3,875,000	2,500
		26,622,255	18,552,163
Depreciation	23		
Buildings		12,017,500	12,017,500
Telephone		15,849	15,539
Lab & teaching equipment		30,016,327	29,683,537
Books and periodicals		1,073,884	1,005,988
Office equipment		2,492,736	2,271,711
Motor vehicles		3,400,000	3,400,000
Sports goods		8,700	10,440
		49,024,997	48,404,715
		158,479,121	142,521,974

POSTGRADUATE INSTITUTE OF SCIENCE

TRIAL BALANCE AS AT 31ST DECEMBER 2024

ACCOUNT CODE	ACCOUNT NAME	DR AMOUNT (RS.)	CR AMOUNT (RS.)
00003	CASH BOOK A/C 057100191338034	731,553	
00002	CASH BOOK A/C 0001274002	1,187,590	
00001	CASH BOOK A/C 0001273990	530,754	
00007	CASH BOOK A/C NO 81041788	13,128,371	
10320	SAVING-BOC NO: 84023069	267,434	
03000	ACCRUDE INCOME	8,209,067	
03100	RECEIVABLE VEHICLE HIRING CHARGES	268,167	
02002	COMPUTER LOAN	178,000	
04000	DEPOSIT FOR SERVICES- FUEL	150,000	
02000	DISTRESS LOAN	3,538,280	
01006	PREPAYMENTS	754,534	
03200	RECEIVABLE PROGRAMME FEE	26,267,550	
05000	RFC	530,026	
10310	SAVING-P.AMARASINGHE SCH.FUND	754,051	
02003	STAFF LOAN	41,820	
01004	STOCK AS AT 31ST DECEMBER	3,685,431	
01001	SUNDRY DEBTORS	66,213	
02004	VEHICLE LOAN	460,884	
1002	MISCELLANEOUES ADVANCE	15,000	
30700	SUNDRY CREDITORS		55,800
23110	5% RETENTION ON CAPITAL WORKS		1,345,430
32162	129TH S/C ON GIS & ITS APPLICATION		217,265
30300	ACCRUED EXPENSES		22,285,830
23020	BOARDS OF STUDY CHEMICAL SCIENCE		74,700
23030	BOARDS OF STUDY EARTH SCIENCE		2,288,840
23040	BOARDS OF STUDY ENVIRONMENTAL		1,625
23060	BOARDS OF STUDY PHYSICS		11,740
23070	BOARDS OF STUDY PLANT SCIENCE		121,706
23080	BOARDS OF STUDY SCIENCE EDUCATION		99,537
23100	BOARDS OF STUDY ZOOLOGICAL SCIENCE		48,957
23112	BOARD OF STUDY BIOMEDICAL SCIENCE		98,600
30100	DEPOSITS		193,009
23200	DEFFERED INCOME		11,639,151
30004	LIBRARY DEPOSIT		4,638,000
31954	PAYE TAX		1,150,418
31952	WITHHOLDING TAX		10,750
31520	ADVANCE COURSE IN ORGANIC CHEMISTRY		220,822
32082	PROF.P AMARASINGHE SCHOLARSHIP FUND		1,638,369
30005	SCIENCE DEPOSIT		3,936,000
30200	SECURITY BOND		80,495
31950	STAMP DUTY		13,050

POSTGRADUATE INSTITUTE OF SCIENCE

TRIAL BALANCE AS AT 31ST DECEMBER 2024

ACCOUNT CODE	ACCOUNT NAME	DR AMOUNT (RS.)	CR AMOUNT (RS.)
32155	ADVANCE CERTIFICATE COURSE IN BIOMEDICAL SCIENCES		169,075
32156	JAPANESE GREEN YOUTH PROJECT		934,404
32158	S/C ON BIOINFORMATICS		304,135
32160	W/S ON PATHEGON GENOMICS SYM-2023		43,800
20000	GENERAL RESERVES		986,542,402
20500	RESEARCH & SCHOLARSHIP FUNDS		2,395,265
21500	REVALUATION RESERVE		130,527,591
20600	WORKSHOPS & SHORT COURSE FUND		7,151,884
84108	ACA-ACADEMIC ALLOWANCES	3,784,944	
84112	ACA-ADDITIONAL ALL. 20%	348,060	
84120	ACA-COL	575,812	
84104	ACA-E. T. F	210,223	
84110	ACA-OTHER ALLOWANCE	297,699	
84113	ACA-MONTHLY ALLOWANCE	116,220	
84121	ACA-RESEARCH ALLOWANCE 25%	609,105	
84101	ACA-SALARIES & WAGES	2,651,663	
84123	ACA-EPF	74,126	
84102	ACA-U.P.F	959,206	
80811	AUDIT FEES	700,000	
80910	BANK CHARGES	392,319	
80911	AWARDS & INDEMNITIES	1,070,000	
80703	BUILDING & STRUCTURES	518,760	
84249	CASUAL VAGES	694,000	
80605	CHEMICAL & GLASSWARE	876,374	
80807	CLEANING SERVICES	1,600,686	
80950	DEPRECIATION - BUILDING	12,017,500	
80953	DEPRECIATION - LAB & TEACHING EQUIP	30,016,327	
80954	DEPRECIATION - LIBRARY BOOKS	1,073,884	
80956	DEPRECIATION - MOTOR VEHICALS	3,400,000	
80955	DEPRECIATION - OFFICE EQUIPMENTS	2,492,736	
80951	DEPRECIATION - TELEPHONE	15,849	
80958	DEPRECIATION - SPORT GOODS	8,700	
80957	DEPRECIATION - INTANGIBLE ASSET	283,556	
80804	ELECTRICITY	2,042,631	
80914	EXAMINATION EXPENSES	4,133,002	
80602	FUELL & LUBRICANT	1,588,172	
84214	GRATUITY	2,824,273	
80908	HOLIDAY WARRANT & SEASON TICKETS	68,175	
80812	LEGAL & DOCUMENTATION CHARGES	1,178,798	
80604	MECHANICAL & ELECTRICAL GOODS	223,548	
84216	NON ACA. RESEARCH ALL. 35%	563,337	

POSTGRADUATE INSTITUTE OF SCIENCE

TRIAL BALANCE AS AT 31ST DECEMBER 2024

ACCOUNT CODE	ACCOUNT NAME	DR AMOUNT (RS.)	CR AMOUNT (RS.)
84210	NON- OTHER ALLOWANCE	93,335	
84208	NON- OVERTIME	1,603,626	
84203	NON-ACA PENTION	1,788,493	
84204	NON-ACA- E.T.F	714,217	
84202	NON-ACA- U P F	1,700,954	
84212	NON-ACA-MCA.20%	5,646,214	
84201	NON-ACA-SALARIES	13,014,767	
84217	NON-ADDITIONAL ALLOWANCE	2,509,428	
84220	NON-COL	5,146,242	
84209	NON-HOLIDAY PAYMENTS	253,294	
84221	NON-STAFF BENIFIT	129,264	
84222	NON ACA-MONTHLY ALLOWANCE	1,419,839	
84205	NON-EPF	65,309	
80915	OTHER - NEWSPAPER MAGAZINES ECT	1,074,664	
80926	PGIS INSURENCE SCHEME	194,400	
80935	PGIS RESEARCH CONGRESS	1,562,471	
80702	PLANT , MACHENARY & EQUIPMENT	3,685,599	
80803	POSTAL CHARGES	333,880	
80810	PRINTING ADVERTISING ECT	471,871	
80805	SECURITY SERVICES	1,321,645	
80903	SPECIAL SERVICES - PROFESSIONAL & OTHER FEES	116,445	
80902	SPECIAL SERVICES COUNCIL & COMMITIES	1,682,452	
80930	STAFF WELFARE	452,859	
90275	STAMP DUTY EXPENSE	18,375	
80601	STATIONARY & OFFICE REQUISITES	2,471,018	
80802	TELECOMMUNICATION	5,229,171	
80501	TRAVELLING EXPENSES (DOMESTIC)	162,017	
80701	VEHICLES	1,633,687	
80916	VISITING LECTURE FEES	12,875,220	
80920	FIELD VISIT EXPENSES	321,635	
80806	WATER CHARGES	154,175	
80904	WORKSHOP & SEMINAS	486,370	
80939	STUDENT WELFARE	25,000	
80913	CONVERCATION EXPENSE	500,000	
80941	RESEARCH GRANT EXPENDITURE	8,620,055	
80945	LOSSES & WRITE OFF	3,875,000	
10040	INTANGIBLE ASSET	2,378,592	
10000	BUILDING	240,723,958	
10095	FINANCIAL MISAPPROPRIATION A/C	50,119,123	
10003	LAB & TEACHING EQUIPMENTS	150,756,510	
10004	LIBRARY BOOKS	5,390,460	

POSTGRADUATE INSTITUTE OF SCIENCE

TRIAL BALANCE AS AT 31ST DECEMBER 2024

ACCOUNT CODE	ACCOUNT NAME	DR AMOUNT (RS.)	CR AMOUNT (RS.)
10005	MOTOR VEHICLES	17,000,000	
10006	OFFICE FURNITURE EQUIPMENTS	12,859,696	
1011	SPORTS GOODS	34,800	
10002	TELEPHONE	158,490	
6292	AUSTRIA-PROF: D YAKANDAWALA		319,782
6299	PGIS/2020/18-DR.N.W.B.BALASURIYA		394,900
6317	CONSERVATION OF WATER-TRUMPET IN S/L		4,799,889
70072	ADMINISTRATION CHARGES		672,990
70075	APPLICATION PROCESSING FEE		975,000
75100	BENCH FEE		877,500
70073	CERTIFICATE FEE		1,006,800
70010	EXAMINATION FEES		1,748,546
70061	EXCHANGE GAIN /LOSS	36,039,585	
75000	INTEREST FROM SAVING A/C		73,318
75010	INTEREST INCOME FROM LOANS & ADVANCES		192,793
75060	INTEREST INCOME ON FD		57,962,495
75005	INTEREST ON RFC		18,928
70250	LIBRARY TICKET		475,500
70025	M.PHIL & PH.D TUTION FEE		579,000
70090	MEDICAL FEE		129,250
70070	MISCELLANEOUS INCOME		1,202,797
70071	PRINTING INCOME		52,188
70030	REGISTRATION FEE		2,564,900
70076	RESCON INCOME		776,500
70074	ROOFTOP RESERVATION CHARGES-		30,000
75064	SUPERVISION FEE		1,330,000
70020	TUTION FEES		53,735,979
70200	VEHICAL HIRING CHARGES		1,146,400
70077	XRD ANALYSIS INCOME		22,500
70078	XRF ANALYSIS INCOME		565,200
70079	DEGREE VERIFICATION INCOME		45,215
75103	REASEARCH GRANTS INCOME		3,625,077
10100	FIXED DEPOSIT - BOC	311,427,761	
10200	FIXED DEPOSITS - PEOPLES BANK	28,608,269	
10110	FIXED DEPOSIT - BOC - RFC	338,600,727	
10500	FIXED DEPOSIT- NSB	13,200,310	
10700	STATE MORTGAGE & INVESTMENT BANK	13,923,958	
35720	PROVISION FOR GRATUITY		10,616,224
35000	PROVISION FOR DEPRECIATION - BUILDING		36,052,500

POSTGRADUATE INSTITUTE OF SCIENCE

TRIAL BALANCE AS AT 31ST DECEMBER 2024

ACCOUNT CODE	ACCOUNT NAME	DR AMOUNT (RS.)	CR AMOUNT (RS.)
35200	PROVISION FOR DEPRECIATION - LAB TEACHING EQUIPMENT		59,699,864
35300	PROVISION FOR DEPRECIATION - LIBRARY BOOKS		3,085,626
35500	PROVISION FOR DEPRECIATION - OFFICE EQUIPMENT		4,764,447
35600	PROVISION FOR DEPRECIATION - TELEPHONE		46,688
35400	PROVISION FOR DEPRECIATION - MOTOR VEHICLES		10,200,000
35650	PROVISION FOR DEPRECIATION-INTANGIBLE ASSET		1,240,846
35700	PROVISION FOR AUDIT FEES		1,325,250
35652	PROVISION FOR DEPRECIATION-SPORT GOODS		26,100
35740	PROVISION FOR SECURITY SERVICE		130,000
	TOTAL	<u>1,440,749,642</u>	<u>1,440,749,642</u>

13. REPORT OF THE AUDITOR GENERAL



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தேசிய .கணக்காய்வு .அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

CPCG/KD/D/PGIS/2025/04

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2025 මැයි 19 දින



අධ්‍යක්ෂ

විද්‍යා පශ්චාත් උපාධි ආයතනය.

විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

සහතික කරන ලද ගිණුම සහ යථෝක්ත වාර්තාව මේ සමඟ එවා ඇත.

CCP

ඩබ්ලිව්.එම්.පී.ඒ.ලොන්සේකා

නියෝජ්‍ය විගණකාධිපති

විගණකාධිපති වෙනුවට

- පිටපත් :- 01. ලේකම් - අධ්‍යාපන, උසස් අධ්‍යාපන හා වෘත්තීය අධ්‍යාපන අමාත්‍යාංශය
02. ලේකම් - මුදල්, ආර්ථික සංවර්ධන, ප්‍රතිපත්ති සම්පාදන, සැලසුම් සහ සංචාරක අමාත්‍යාංශය
03. සභාපති - විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව
04. උපකුලපති - ජේරාදෙණිය විශ්වවිද්‍යාලය

① DB/PAIS, FY2 & RA, pls update at the next Gmc meeting & Bom

② Sec/PAIS
Wpg - File

03/06/2025
Director / PGIS





ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

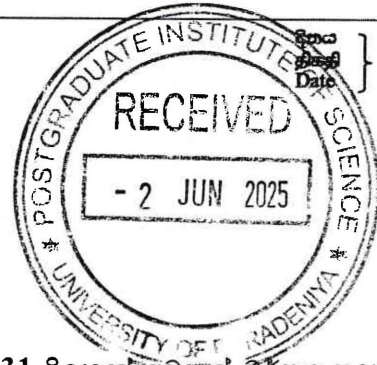
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

CPCG/KD/D/PGIS/2025/04

ඔබේ අංකය
உமது இல.
Your No.



2025 මැයි 19 දින

අධ්‍යක්ෂ,

විද්‍යා පශ්චාත් උපාධි ආයතනය.

විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

විද්‍යා පශ්චාත් උපාධි ආයතනයේ මූල්‍ය ප්‍රකාශන තුළින් 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 මතය සඳහා පදනම

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



1.3 ආයතනයේ 2024 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන ආයතනයේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මාගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

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

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

විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2024 වාර්ෂික වාර්තාව කියවන විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

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

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, ආයතනය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය ආයතනය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා ආයතනයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

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

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

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

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

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

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

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

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

2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා ආයතනය පවත්වාගෙන ගොස් තිබුණි.

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

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

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

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

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

නීතිරීති / විධානයට යොමුව

අනුකූල නොවීම

1971 අංක 38 දරන මුදල් පනතේ
11 වන වගන්තිය

ආයතනයේ සියලුම අතිරික්ත මුදල් ආයෝජනය කිරීමේදී අදාළ විෂය භාර අමාත්‍යවරයාගේ හා මුදල් අමාත්‍යවරයාගේ පූර්ව අනුමැතිය මත සිදු කළ යුතු වුවද, රු.248,971,554 ක් හා USD 1,157,293 ක අතිරික්ත මුදල් ආයෝජනය කිරීමේදී එපරිදි කටයුතු කර නොතිබුණි.

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

බලතල, කර්තව්‍ය සහ කාර්යයන්

අනුකූල නොවීම

(අ) 2018 නොවැම්බර් 26 දිනැති අංක 15/2018 දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභා වක්‍රලේඛය.

රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවේ හා මහා භාණ්ඩාගාරයේ අනුමැතියකින් තොරව 2019 අගෝස්තු සිට 2024 දෙසැම්බර් දක්වා කාලය තුළ රු.758,400 ක මුදලක් සේවක අග්‍රහාර රක්ෂණ දායකය වශයෙන් ජාතික රක්ෂණ භාරකාර අරමුදල වෙත ආයතනය විසින් ගෙවා තිබුණි.

(ආ) 2018 මැයි 18 දිනැති අංක UGC/L/2020 දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාවේ ලිපිය

සියලුම පශ්චාත් උපාධි ආයතනවල කළමනාකරණ මණ්ඩලයේ සම්පූර්ණ සාමාජිකත්වය උපරිම සාමාජිකයින් 11 දෙනෙකුට සීමාකළ යුතු බව දක්වා තිබියදී ඊට පටහැනිව 2019 ජනවාරි සිට 2024 දෙසැම්බර් 31 දින දක්වා කාලපරිච්ඡේදය තුළදී පවත්වා තිබූ කළමනාකරණ මණ්ඩලයේ රැස්වීම් වාර 36 ක් සඳහා උපරිම සාමාජික සංඛ්‍යාව ඉක්මවා සාමාජිකයින් 02 සිට 08 දක්වා සාමාජිකයින් සහභාගිවී තිබූ අතර ඊට අදාළව රු.1,535,483 ක අමතර වියදමක් ආයතනය විසින් දරා තිබුණි.

(ඇ) 2015 නොවැම්බර් 17 දිනැති අංක 15/2015 දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභා වක්‍රලේඛය

අභ්‍යන්තර විභාග පවත්වා මාස 03 ක් ඇතුළත ප්‍රතිඵල නිකුත් කළ යුතු බවට දක්වා තිබුණ ද, 2022/2023 අධ්‍යයන වර්ෂයේ පාඨමාලා 05 ක ප්‍රතිඵල නිකුත් කිරීමට මාස 04 සිට මාස 10 ක දක්වා කාලයක් ගතකර තිබුණි.

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

ආයතනය සඳහා කළමනාකරණ තොරතුරු පද්ධතියක් (MIS) සැලසුම් කිරීම, සංවර්ධනය කිරීම, ස්ථාපනය කිරීම සහ නඩත්තු කිරීම වෙනුවෙන් 2022 ජුනි 12 දින පෞද්ගලික ආයතනයක් සමඟ රු.4,440,457කට වසරක කාලයක් සඳහා ගිවිසුම් ගතවී 2025 පෙබරවාරි 12 වන දින දක්වා දින දීර්ඝ කිරීම් ලබා ගෙන තිබුණි. 2024 පෙබරවාරි මාසයේදී රු.660,070ක අත්තිකාරම් මුදලක් ගෙවා තිබූ අතර විගණන දින වන 2025 මාර්තු 31 දින දක්වාම කළමනාකරණ තොරතුරු පද්ධතියේ කටයුතු අවසන් කිරීමට කටයුතු කර නොතිබුණි.

2.3 වෙනත් කරුණු

(අ) 2017 වර්ෂයේ සිට 2023 වර්ෂය දක්වා කාලයට අදාළව අය විය යුතු රු.23,497,200ක හිඟ පාඩමාලා ගාස්තු සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දින වන විටත් අයකර ගැනීමට ආයතනය අපොහොසත් වී තිබුණි.

(ආ) 2016 දෙසැම්බර් 31 දින සිට පැවත එන අධ්‍යයන මණ්ඩල 5කට අදාළ අධි ප්‍රතිපාදිත රු.260,459ක් ද, 2018 හා 2019 වර්ෂයන්හි නිමකළ කර්මාන්ත 03කට අදාළව රු.1,345,430ක රැඳවුම් මුදල් හා වසර 02ක සිට පැවත එන වැඩමුළු, කෙටිකාලීන පාඩමාලා හා වෙනත් ගෙවිය යුතු වියදම් යටතේ දක්වා තිබුණු රු.169,075ක් ද සමාලෝචිත වර්ෂය අවසාන දින වන විටත් නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.

(ඇ) එකතුව රු.10,332,176 ක් වූ පර්යේෂණ ප්‍රදාන 03 ක් නිමකළ යුතු නියමිත කාලසීමාව අවසන් වී මාස 01 සිට 11 ක කාලයක් ගත වී ඇතත් එම පර්යේෂණ අවසන් කිරීමට අපොහොසත් වී තිබුණි.


ඒ.එම්.ඩී.ධර්මපාල
විගණකාධිපති (වැ.බ.)

The Director
Postgraduate Institute of Science.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Postgraduate Institute of Science for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Opinion

The audit of financial statements of the Postgraduate Institute of Science for the year ended 31 December 2024 comprising the statement of Financial Position as at 31 December 2024 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 Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Postgraduate Institute of Science as at 31 December 2024 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 Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of 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, 2024 of the Institute

The other information means the information included in the 2024 Annual Report of the Postgraduate Institute of Science, 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 Institute for the year 2024, 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 University 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

- 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,	Observations
Rules/Directives			
(a)	Public Enterprises Circular No.PED/12 dated 02 June 2003. Paragraph 9.12		Without the approval of the Public Enterprises Department and the General Treasury, a total of Rs. 441,600 had been paid to the National Insurance Trust Fund as a contribution towards the Employee Aggrahara Insurance Scheme from August 2020 to 31 December 2024.

- 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
University Grants Commission 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, a board of management consisting of 20 members had been appointed. As a result, an additional cost of Rs. 1,109,920 was incurred for 29 meetings held during the period from January 2019 to 31 December 2024.

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.

Act, No. 19 of 2018, except for the following observations. For the designing, development, installation, and maintenance of a Management Information System (MIS) for the Institute, an agreement valued at Rs. 4,440,457 was entered into with a private firm on 12 June 2022 for a period of one year and extensions were granted up to 12 February 2025. An advance payment of Rs. 660,070 was made in February 2024; however, as of the audit date, 31 March 2025, the installation of the Management Information System had not been completed.

2.3 Other Matters

- (a) The Institute had failed to recover outstanding course fees totaling Rs. 23,497,200 for the period from 2017 to 2023, even as of 31 December of the year under review.
- (b) An overprovision of Rs. 260,459 relating to five Boards of Study that had remained since 31 December 2016, retention money amounting to Rs. 1,345,430 pertaining to three industries completed in 2018 and 2019, and a sum of Rs. 169,075 recorded under workshops, short-term courses, and other payables that had remained outstanding for two years had not been settled even by the end of the year under review.
- (c) Even though a period ranging from one month to eleven months had elapsed since the scheduled completion dates of three research projects related to research grants totaling Rs. 10,332,176, those projects had not been completed.

G.H.D. Dharmapala

Act. Auditor General

THE ORIGINAL DOCUMENT HAS BEEN SIGNED

14. REPLIES TO AUDIT REPORT

විගණන වාර්තාව සඳහා හේතු පැහැදිලි කිරීම

අංකය : CPCG/KD/D/PGIS/2025/04

විෂයය : විද්‍යා පශ්චාත් උපාධි ආයතනයේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

උක්ත අංක හා විෂයය දරණ විගණන වාර්තාව සම්බන්ධයෙන් වන හේතු පැහැදිලි කිරීම් පහත ඉදිරිපත් කරමි.

02 වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.2.2

නීති රීති /විධානයට යොමුව

1971 අංක 38 දරණ මුදල් පනත 11 වගන්තිය

විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාවේ 2009 ජූලි 29 දිනැති අංක 04/2019 දරණ අභ්‍යන්තර විගණන චක්‍රලේඛ ලිපිය ප්‍රකාරව රාජ්‍ය බැංකුවලින් තරඟකාරීව පොළී අනුපාතයන් කැඳවීමෙන් අනතුරුව ලබාදුන් ඉහලම පොළී අනුපාතයන් මත ආයතනයේ කළමනාකරණ මණ්ඩලයේ අනුමැතිය මත අදාල ආයෝජනයක් සිදු කිරීමට කටයුතු කර ඇත. එසේම මෙම ආයෝජනය සඳහා අධ්‍යාපන, උසස් අධ්‍යාපන සහ වෘත්තීය අධ්‍යාපන අමාත්‍යාංශයේ අනුමැතිය ලබාගැනීමට මේ වන විටත් කටයුතු කර ඇත.

2.2.3

බලතල, කර්තව්‍ය සහ කාර්යයන්

(අ) 2018 නොවැම්බර් 26 දිනැති අංක 15/2018 දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභා චක්‍රලේඛය

පේරාදෙණිය විශ්වවිද්‍යාලයේ හා ඊට අනුබද්ධ ආයතනවල සේවකයින් සඳහා ආයතනයේ හා සේවකයින්ගේ දායකත්වය මත පේරාදෙණිය විශ්වවිද්‍යාලයේ මුදල් කමිටුවේ හා පාලක සභාවේ අනුමැතිය මත මෙම සාමූහික රක්ෂණ යෝජනා ක්‍රමය ආරම්භ කර ඇත. තවද මේ සඳහා විද්‍යා පශ්චාත් උපාධි ආයතනයේ මුදල් කමිටුවේ හා කළමනාකරණ මණ්ඩලයේ අනුමැතිය ලබාගැනීමටද කටයුතු කර ඇත. එසේම මේ සඳහා දායක වී ඇති විද්‍යා පශ්චාත් උපාධි ආයතනයේ සේවකයන් සඳහා ආයතනය මගින් සිදු කරනු ලබන දායකත්වය “කාර්යය මණ්ඩල සුභසාධනය - (Staff Welfare)” යටතේ අදාල වර්ෂයන්හි අයවැය ලේඛණයේ ඇතුළත් කිරීමට කටයුතු කර ඇති අතර එම අයවැය ලේඛණයන් විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව මගින් රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව හා මහා භාණ්ඩාගාරය වෙත යොමුකර අනුමැතිය ලබාගැනීමට කටයුතු කර ඇත. එසේම විගණන හා කළමනාකරණ කමිටුව මගින් ලබා දුන් නිර්දේශය ප්‍රකාරව මේ සම්බන්ධයෙන් අනුමැතිය ඉල්ලා ලිපියක් විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව හා උසස් අධ්‍යාපන අමාත්‍යාංශය මගින් රාජ්‍ය ව්‍යාපාර

දෙපාර්තමේන්තුව වෙත යොමු කිරීමට මේ වන විටත් කටයුතු කර ඇත

(ආ) 2018 මැයි 18 දිනැති අංක (UGC/L/2020) දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාවේ ලිපිය

1996 පෙබරවාරි මස 09 වන දින අංක 909/13 දරණ අති විශේෂ ගැසට් පත්‍රයේ පළකරන ලද 1996 අංක 01 දරණ විද්‍යා පශ්චාත් උපාධි ආයතනයේ මුල් නියමාවලියේ 9 වන ඡේදයේ සඳහන් පරිදි කළමනාකරණ මණ්ඩලයේ සාමාජික සංඛ්‍යාව 40 ක් විය. ඉන් අනතුරුව අංක 1175/22 දරණ 2012.09.24 වන දින නිකුත් කරන ලද අති විශේෂ ගැසට් පත්‍රයේ පළකරන ලද සංශෝධිත විද්‍යා පශ්චාත් උපාධි ආයතනයේ නියමාවලිය අනුව කළමනාකරණ මණ්ඩලයේ සාමාජික සංඛ්‍යාව 21ක් දක්වා අඩු කිරීමට කටයුතු කර ඇත. කෙසේ වෙතත් විගණන නිරීක්ෂණය මඟින් පෙන්වා දී ඇති පරිදි විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාවේ 980 වන රැස්වීම් තීරණය හා අංක UGC/L/20 හා 2018 මැයි 18 දිනැති ලිපිය අනුව සියලුම පශ්චාත් උපාධි කළමනාකරණ මණ්ඩලවල සම්පූර්ණ සාමාජිකත්වය උපරිම සාමාජිකයින් 11 දෙනෙකුට සීමා කළයුතු බවට තීරණය කර තිබුණි. එහෙත් විද්‍යා පශ්චාත් උපාධි ආයතනයේ කළමනාකරණ මණ්ඩලයේ සංයුතිය තුළ අත්‍යාවශ්‍ය නියෝජනයන් ලෙස ඇතුළත් කළ යුතු සාමාජික සංඛ්‍යාව 2012 වර්ෂයේ සංශෝධිත නියමාවලියේ සඳහන් පරිදි 21 ක් බැවින්, එම සාමාජික සංඛ්‍යාවම කළමනාකරණ මණ්ඩලයේ සංයුතිය තුළ ඇතුළත් කිරීම කෙරෙහි අවධානය යොමු කරන ලෙස 2018.07.30 දිනැති ලිපිය මඟින් විද්‍යා පශ්චාත් උපාධි ආයතනයේ අධ්‍යක්ෂකවරයා විසින් විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාවේ සභාපතිවරයාගෙන් ඉල්ලීමක් සිදු කර ඇත. කෙසේ වෙතත් කෙටුම්පත් වාර්තාව මඟින් පෙන්වා දී ඇති පරිදි තවදුරටත් කළමනාකරණ මණ්ඩල සංයුතිය අඩුකිරීමේදී අදාළ සංයුතිය සකස් විය යුතු ආකාරය සම්බන්ධයෙන් උපදෙස් ලබාදෙන ලෙස වන ඉල්ලීමක් ලේකම්, අධ්‍යාපන, උසස් අධ්‍යාපන සහ වෘත්තීය අධ්‍යාපන අමාත්‍යාංශය වෙත 2025.03.19 වන දින යොමු කර ඇත. කෙසේ වෙතත් මේ දක්වා ඒ සම්බන්ධයෙන් පිළිතුරක් ලැබී නොමැති බැවින් " විද්‍යා පශ්චාත් ආයතනයේ දැනට පවත්නා නියමාවලිය සංශෝධනය කිරීම" මැයෙන් වන සන්දේශයක් 2025.04.26 දින පැවති 185 වන කළමනාකරණ මණ්ඩල රැස්වීමට යොමු කරන ලදී.

(ඇ) 2015 නොවැම්බර් 17 දිනැති අංක 15/2015 දරන විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභා චක්‍රලේඛය

2015 නොවැම්බර් 17 දිනැති අංක 15/2015 දරණ විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභා චක්‍රලේඛය අනුව විද්‍යා පශ්චාත් උපාධි ආයතනයේ අභ්‍යන්තර විභාග පවත්වා මාස 03ක් ඇතුළත ශිෂ්‍යත්ව ප්‍රතිඵල ලබාදීමට නොහැකිවීමේ ගැටළුව මේ වන විටත් හඳුනාගෙන ඇති අතර මෙම තත්ත්වය නිවැරදි කිරීම සඳහා පහත ක්‍රියාමාර්ග ගෙන ඇත.

- අධ්‍යයන මණ්ඩල, සම්බන්ධීකාරක කමිටු හා කළමනාකරණ මණ්ඩල රැස්වීම් වලදී ප්‍රතිඵල මාස 03ක් ඇතුළත නිකුත් කිරීම සඳහා ගතයුතු ක්‍රියාමාර්ග සම්බන්ධව දීර්ඝව සාකච්ඡා කිරීම සහ එහි ප්‍රගතිය පිළිබඳව අදාළ පාඨමාලා සම්බන්ධීකාරකවරුන් දැනුවත් කිරීම.
- විද්‍යා පශ්චාත් උපාධි ආයතනය සතුව අභ්‍යන්තර විභාග පැවැත්වීම සඳහා වෙන්වූ විභාග ඒකකයක් නොතිබූ බැවින් එය අළුතින් ආරම්භ කිරීම සඳහා

අවශ්‍ය මානව සම්පත් හා මූලික භෞතික පහසුකම් සලසා ගැනීමේ ක්‍රියාවලිය මේ වන විටත් සිදු කරමින් පවතී. එසේම මේ වන විටත් අභ්‍යන්තර විභාග පැවැත්වීමේ ක්‍රියාවලිය පිළිබඳව අත්පොතක් කෙටුම්පත් කර 2024.12.28 දින පැවති කළමනාකරණ මණ්ඩල රැස්වීමට ඉදිරිපත් කරන ලදී.

ඒ අනුව මෙම ගැටළුව ඉතා කෙටි කලක් ඇතුළත නිවැරදි කර ගැනීමට හැකිවනු ඇත.

2.2.4 විද්‍යා පශ්චාත් උපාධි ආයතනයේ කළමනාකරණ තොරතුරු පද්ධතියක් (MIS) ස්ථාපිත කිරීම සඳහා නියමිත ටෙන්ඩර් පටිපාටියෙන් පසු CICRA Solutions ආයතනය තෝරාගැනීමට කටයුතු කරන ලද අතර අදාළ සමාගම සමඟ 2022.06.12 දින ගිවිසුමකට එළඹිනි. මෙම කාර්යය කරගෙන යෑමේදී පහත දුෂ්කරතාවන්ට මුහුණ දීමට විද්‍යා පශ්චාත් උපාධි ආයතනයට සිදු වූ අතර ඒ හේතුවෙන් MIS පද්ධතිය ස්ථාපිත කිරීමේ ප්‍රමාදයක් සිදු වී ඇත.

I. කළමනාකරණ තොරතුරු පද්ධතියේ තාක්ෂණික කටයුතු අධීක්ෂණය කිරීමේ සම්බන්ධීකාරක ලෙස විද්‍යා පීඨයේ පරිගණක දෙපාර්තමේන්තුවේ සේවයේ නියුතු කටිකාවාර්ය පී. ගුණතිලක මහතා පළමුව පත්කර තිබුණද එම මහතා හදිසියේ විශ්වවිද්‍යාල සේවයෙන් ඉල්ලා අස්විය. විද්‍යා පීඨයේ පරිගණක දෙපාර්තමේන්තුවේ කාර්යය මණ්ඩලය ඉතා සීමිත වූ බැවින් හා එම කාර්යය මණ්ඩලය මත අධික රාජකාරි පැවරී තිබීම හේතුවෙන් නව සම්බන්ධීකාරකවරයෙකු පත්කර ගැනීම ඉතා අපහසු කටයුත්තක් විය. කෙසේ වුවද, 2023 වර්ෂයේ සැප්තැම්බර් මස සත්‍යා විජේවර්ධන මහත්මිය නව සම්බන්ධීකාරක ලෙස පත් කර ගැනීමට හැකිවූ අතර ඒ අනුව අදාළ කටයුතු කඩිනම් කිරීමට හැකිවිය.

කළමනාකරණ තොරතුරු පද්ධතිය Registration, Student, Academic, Event Management, Administrative, Audit , Inventory Management යනාදි සංකීර්ණ මොඩියුල 07 කින් සමන්විත වන අතර පද්ධති අවශ්‍යතා පිරිවිතර - Software Requirement Specification (SRS) සකස් කිරීමේදී අපේක්ෂා නොකළ සංකීර්ණතාවයන්ට හා දුෂ්කරතාවයන්ට මුහුණ දීමට සිදුවිය.

මොඩියුලයේ නම	අදාළ මොඩියුලයේ අන්තර්ගත පිටු ගණන
Inventory Management Module	පිටු 205
Academic Module	පිටු 114
Administrative Module	පිටු 64
Event Management Module	පිටු 53
Audit Module	පිටු 08
Registration Module	පිටු 275
Student Module	පිටු 87

ඉහත මොඩියුලයන්හි ප්‍රගතීන් එකින් එක පරීක්ෂා කිරීමෙන් හා අදාළ ආයතනය සමඟ නීතිපතා පවත්වන ලද රැස්වීම් ගණනාවකට පසු 2023 වසර අග භාගයේදී නව සම්බන්ධීකාරකවරයා විසින් අදාළ පිරිවිතර (SRS) නියමිත තත්ත්වයෙන් ඇති බව සනාථ කිරීමෙන් පසු CICRA ආයතනය මගින් කළමනාකරණ තොරතුරු පද්ධතිය වැඩිදියුණු කිරීම ආරම්භ කරන ලදී.

කෙසේ වුවද, 2024 වර්ෂයේදී පැවති අඛණ්ඩ වැඩවර්ජනය හේතුවෙන් CICRA ආයතනය සමඟ නීතිපතා පවත්වන ලද රැස්වීම් සහ ප්‍රගති පරීක්ෂා කිරීමේ ක්‍රියාවලිය බිඳවැටුණු අතර නැවත වර්ජනය අවසන් වූන පසු ජූලි මාසයේ සිට අදාළ ආයතනය සමඟ නැවත නීතිපතා පවත්වන ලද රැස්වීම් ගණනාවකින් පසු සහ පරීක්ෂා කිරීම් (Test trials) විශාල සංඛ්‍යාවකින් පසු Registration මොඩියුලය ස්ථාපිත කර ඇත. මේ වන විට එම මොඩියුලය සමඟ ඊට අනුබද්ධව පවතින Academic, Students හා Administration මොඩියුල් වලද වැඩකටයුතු බොහෝ දුරට නිම වී ඇත. මේ වන විටත් Registration මොඩියුලය ස්ථාපිත කර ඒ මගින් සිසුන් බඳවා ගැනීමේ කටයුතු සිදුකරගෙන යමින් පවතී. එසේම මේ දක්වා මොඩියුල් සංවර්ධනය සඳහා කිසිදු ගෙවීමක් මෙම ආයතනය වෙත සිදුකර නොමැත.

2.3 වෙනත් කරුණු

(අ) ශිෂ්‍ය ලියාපදිංචිය සිදු වූ වර්ෂය මත පදනම්ව තවදුරටත් වලංගු කාලසීමාව ඇතුළත සිටින හා අනුමත කාලය දිගුකිරීම් ලබාගෙන ඇති සිසුන්ගෙන් ලැබිය යුතු පාඨමාලා ගාස්තු අයවිය යුතු පාඨමාලා ගාස්තු ලෙස පෙන්නුම් කරනු ලැබේ. මෙම පාඨමාලා ගාස්තු නොපමාව ගෙවීමට කටයුතු කරන ලෙස අදාළ සිසුන්ට අවස්ථා කිහිපයකදීම සිහි කැඳවීම් යොමු කිරීමට ආයතනය විසින් කටයුතු කර ඇත. එසේම මෙම හිඟ පාඨමාලා ගාස්තු සහිත සිසුන්ට විභාග අයදුම්පත්‍ර නිකුත් නොකිරීමටද ආයතනය විසින් ක්‍රියාකරනු ලබන අතර මෙම ක්‍රමවේදය ආරම්භ කිරීමත් සමඟ හිඟ පාඨමාලා ගාස්තු විශාල වශයෙන් අයකර ගැනීමට ආයතනයට හැකියාව ලැබී ඇත. එසේම මෙම හිඟ පාඨමාලා ගාස්තු අයකර ගැනීම සඳහා ආයතනය විසින් තවදුරටත් ක්‍රියාමාර්ග ගනිමින් පවතී.

(ආ) **2016 දෙසැම්බර් 31 දින සිට පැවත එන අධ්‍යයන මණ්ඩල 05කට අදාළ රු. 260,459 ක ශේෂය**

අධ්‍යයන මණ්ඩල මූලිකත්වයෙන් පවත්වන ලද, වැඩවූවා හා කෙටිකාලීන පාඨමාලාවලින් අදාළ අධ්‍යයන මණ්ඩලවලට වෙන්කරන ලද මුදලින් මේ දක්වා උපයෝගී කර නොගත් ශේෂයන් අවසන් ගිණුම්හි අධ්‍යයන මණ්ඩලවලට ගෙවිය යුතු ශේෂයන් යටතේ දක්වා ඇත. අදාළ අධ්‍යයන මණ්ඩලවල අවශ්‍යතා වෙනුවෙන් සිදු කර ඇති විවිධ ඉල්ලීම් ඉටුකර දීම සඳහා මෙම අරමුදල් ගිණුම්හි ශේෂයන් ප්‍රමාණවත් නොවීම හේතුවෙන් මෙසේ ගෙවිය යුතු ශේෂයන් ලෙස තවදුරටත් පෙන්නුම් කිරීමට කටයුතු කර ඇත. කෙසේ වෙතත් මේ සම්බන්ධයෙන් ආයතනයේ මුදල් කමිටුවට හා කළමනාකරණ මණ්ඩලයට වාර්තා කර එමගින් ලබාදෙන උපදෙස් ප්‍රකාරව අදාළ ශේෂයන් නිරවුල් කිරීමට ඉදිරියේදී කටයුතු කරනු ලැබේ.

වැඩ නිමකළ කර්මාන්ත 03කට අදාළ රු. 1,345,430ක රැඳවුම් මුදල

ව්‍යාපෘතීන් සම්පූර්ණයෙන්ම අවසන් කර ඇති මෙම ව්‍යාපෘති 3ට අදාළ අතරැඳවුම් මුදල් ආපසු ගෙවීමට අදාළ ඉල්ලීම හා එම හිමිකම් පෑමට අදාළ ලියකියවිලි ආයතනය වෙත ඉදිරිපත් කිරීමට කටයුතු කරන ලෙස අවස්ථා කිහිපයකදීම මෙම සමාගම් දැනුවත් කර ඇති අතර මේ දක්වා එවැනි ඉල්ලීමක් ආයතනය වෙත ඉදිරිපත් කිරීමට අදාළ සමාගම් විසින් කටයුතු කර නොමැත. එබැවින් මේ සම්බන්ධයෙන් වන අවසන් සිහිකැඳවීම් අදාළ ආයතන වෙත යොමුකර ලබාදෙන කාලසීමාව ඇතුළත එවැනි ඉල්ලීමක් ඉදිරිපත් නොවුනහොත් ඒ පිළිබඳව ආයතනයේ මුදල් කමිටුවට හා කළමනාකරණ මණ්ඩලයට

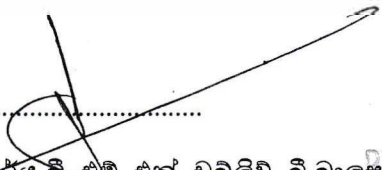
වාර්තාකර එමගින් ලබාදෙන නිර්දේශ ප්‍රකාරව මෙම අතරැදවූම් මුදල් ශේෂයන් නිරවුල් කිරීමට කටයුතු කරනු ලැබේ.

රු. 169,075 ක කෙටි කාලීන පාඨමාලා හා වෙනත් ගෙවිය යුතු වියදම්

මෙම වැඩමුළුවට අදාළ අවසන් මූල්‍ය ප්‍රකාශන මේ වන විටත් පිළියෙල කර ඇති අතර එය මුදල් කමිටුවට හා කළමනාකරණ මණ්ඩලයට යොමුකර එමගින් ලබාදෙන උපදෙස් ප්‍රකාරව අදාළ ශේෂයන් නිවැරදි කිරීමට කටයුතු කරනු ලැබේ.

(ඇ) විගණන වාර්තාවේ නියමිත කාලසීමාව තුළ අවසන් කර නොමැති බවට දක්වා ඇති පර්යේෂණ ප්‍රදාන 03ට අදාළ හේතු පැහැදිලි කිරීම් පහත දැක්වේ.

පර්යේෂණ ප්‍රදාන අංකය	පර්යේෂණ ප්‍රදානයේ නම	හේතු පැහැදිලි කිරීම
P33148B-6292	Biogeography & Phylogenetics of Genus Piper	2025.09.30 දින දක්වා කාලය දීර්ඝ කර ඇත.
6317	Conservation of bogner's water-trumpt	2026.01.01 දින දක්වා කාලය දීර්ඝ කර ඇත.
PGIS/2020/18-6299	Sri Lanka vein Graphite Purification and Utilization for advance Allocation	අදාළ පර්යේෂණ කටයුතු අවසන් කර එහි අවසන් වාර්තාව මේ වන විටත් ඉදිරිපත් කර ඇත.


 මහාචාර්ය ඩී. එම්. එන්. ඩබ්ලිව්. ඩී බාලසූරිය
 අධ්‍යක්ෂ
 විද්‍යා පශ්චාත් උපාධි ආයතනය
 Postgraduate Institute of Science
 University of Peradeniya
 Peradeniya - Sri Lanka.

Clarification of Reasons for the Audit Report

No : CPCG/KD/D/PGIS/2025/04

Subject : Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Postgraduate Institute of Science for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

Clarifications regarding the Audit Report bearing the above reference number and subject are provided below.

02 Report of the Other Legal and Regulatory Requirements

2.2.2

Reference to Laws, Rules/ Directives

Section 11 of the Finance Act No.38 of 1971

In accordance with Internal Audit Circular No. 04/2019 dated 29 July 2009 issued by the University Grants Commission, action has been taken to make the relevant investment based on the highest interest rates obtained through a competitive process of inviting interest rates from state banks, with the approval of the Institute's Board of Management. Further, steps have already been taken to obtain the approval of the Ministry of Education, Higher Education, and Vocational Education for this investment.

2.2.3

Powers, Functions and Duties

- (a) University Grants Commission Circular No.15/2018 dated 26 November 2018

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This corporate insurance scheme for the employees of the University of Peradeniya and its affiliated institutions has been initiated based on contributions from both the institution and the employees, with the approval of the Finance Committee and the Council of the University of Peradeniya. Further, action has also been taken to obtain the approval of the Finance Committee and the Board of Management of the Postgraduate Institute of Science for this scheme. Similarly, the contributions made by the Institute for the employees of the Postgraduate Institute of Science who have contributed to the scheme have been included under "Staff Welfare" in the budget estimates of the relevant years. These budget estimates have been submitted by the University Grants Commission to the Department of Public Enterprises and the General Treasury for approval. In line with the recommendation of the Committee on Audit and Management, a letter requesting approval for this matter has also already been forwarded to the Department of Public Enterprises

by the University Grants Commission and the Ministry of Higher Education.

- (b) Letter No. (UGC/L/2020) dated 18 May 2018 of the University Grants Commission

According to Section 9 of the original Ordinance No.1 of 1996 of the Postgraduate Institute of Science, published in Extraordinary Gazette No. 909/13 dated 09 February 1996, the number of members in the Board of Management was 40. Subsequently, as per the revised Ordinance published in Extraordinary Gazette No. 1175/22 dated 24 September 2012, the number of members was reduced to 21. However, as pointed out in the audit observation, based on the decision taken at the 980th meeting of the University Grants Commission and the letter No. UGC/L/20 dated 18 May 2018, it has been decided that the total membership of all postgraduate boards of management should be limited to a maximum of 11 members. Nevertheless, since the revised Ordinance of 2012 specify 21 members to be included in the composition of the Board of Management of the Postgraduate Institute of Science in order to ensure essential representation, the Director of the Postgraduate Institute of Science made a request to the Chairman of the University Grants Commission through a letter dated 30.07.2018, to draw attention to the need to retain the 21-member composition. As pointed out in the draft report, a request was made to the Secretary of the Ministry of Education, Higher Education, and Vocational Education on 19.03.2025, seeking guidance on how the composition of the Board of Management should be arranged if the number of members is to be further reduced. However, as no response has been received to date, the memorandum titled "Amendment of the Existing Ordinance of the Postgraduate Institute of Science" was submitted to the 185th meeting of the Board of Management held on 26.04. 2025.

- (c) **University Grants Commission Circular No. 15/2015 dated 17 November 2015**

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The issue of the inability to release the results of internal examinations within three months at the Postgraduate Institute of Science, as required by University Grants Commission Circular No. 15/2015 dated 17 November 2015, has already been identified. The following measures have been taken to rectify this situation:

- Extensive discussions were held at meetings of the Academic Board, Coordinating Committees, and the Board of Management regarding the necessary steps to ensure the release of examination results within three months. Coordinators of the relevant academic programs have been informed about the progress of this matter.

- As the Postgraduate Institute of Science did not previously have a separate Examination Unit for conducting internal examinations, the process of establishing such a unit is currently underway. This includes arranging the required human resources and basic physical infrastructure. Furthermore, a draft handbook outlining the procedures for conducting internal examinations has been prepared and was submitted to the Board of Management at its meeting held on 28.12. 2024.

Accordingly, it will be possible to resolve this issue within a very short period of time.

2.2.4 Following the prescribed tender procedure for the establishment of a Management Information System (MIS) at the Postgraduate Institute of Science, CICRA Solutions was selected, and an agreement was signed with the company on 12.06.2022. However, during the course of implementation, the Postgraduate Institute of Science encountered the following difficulties, which led to delays in the establishment of the MIS.

- I. Although Mr. P. Gunathilaka, a lecturer in the Department of Computer Science of the Faculty of Science, was initially appointed as the coordinator to oversee the technical aspects of the MIS, he suddenly resigned from university service. Due to the limited staff available in the Department of Computer Science and their heavy workload, it was extremely difficult to appoint a new coordinator. However, in September 2023, it was possible to appoint Mrs. Sathya Wijewardena as the new coordinator, enabling the acceleration of the implementation process.

The MIS system consists of seven complex modules including Registration, Student, Academic, Event Management, Administrative, Audit, and Inventory Management. During the preparation of the Software Requirements Specification (SRS), the Institute had to face unforeseen complexities and challenges.

Name of the Module	Number of Pages in the Relevant Module
Inventory Management Module	205 Pages
Academic Module	114 Pages
Administrative Module	64 Pages
Event Management Module	53 Pages
Audit Module	08 Pages
Registration Module	275 Pages
Student Module	87 Pages

After individually checking the progress of the above modules and holding numerous regular meetings with the relevant institution, and after the new coordinator confirmed in late 2023 that the relevant specifications (SRS) were in the required condition, CICRA organization commenced the enhancement of the Management Information System.

However, due to the prolonged strike action that took place in 2024, the regular

meetings and progress review process with CICRA were disrupted. After the strike ended, beginning in July, a series of regular meetings and numerous test trials were conducted, after which the Registration module was established. Currently, the work on the associated Academic, Students, and Administration modules is largely complete. The Registration module is already implemented and is being used for student enrollment. Furthermore, no payments have been made to this institution for module development to date.

2.3 Other Matters

- (a) Based on the year of student registration, course fees due from students who are still within the valid study period or have obtained approved extensions are shown as receivable course fees. The Institute has issued several reminders to the relevant students, urging them to make payments of these course fees without delay. Furthermore, the Institute has implemented a policy whereby students with outstanding course fees are not issued examination applications. With the introduction of this mechanism, the Institute has been able to recover a significant portion of the outstanding course fees. The Institute continues to take further action to recover the outstanding course fees.

- (b) **Balance of Rs. 260,459 continued to exist since 31 December 2016 related to five Boards of Study**

The unutilized balances from the funds allocated to the respective Boards of Study for workshops and short-term courses conducted under their purview have been shown under Payable Balances to Boards of Study in the final accounts. These balances have been further shown as payable balances due to the insufficiency of available funds to meet the various requests made on behalf of those Boards of Study. However, the matter will be reported to the Institute's Finance Committee and the Board of Management, and steps will be taken to settle these balances in the future, based on the guidance provided by these governing bodies.

Retention money of Rs. 1,345,430 related to three completed projects

The companies involved in these three fully completed projects have been informed on several occasions to submit the necessary requests and supporting documentation to claim the retention money. However, to date, no such requests have been submitted to the Institute by the respective companies. Therefore, final reminders will be issued to the respective companies, and if no claims are submitted within the stipulated time period, the matter will be reported to the Institute's Finance Committee and the Board of Management. Accordingly, steps will be taken to settle the retained money based on the recommendations provided by these governing bodies.

Short-term courses and other payable expenses amounting to Rs. 169,075.

The final financial statements related to this workshop have already been prepared and submitted to the Finance Committee and the Board of Management. The relevant balances will be corrected according to the instructions received from these bodies.

- (c) Below are the explanations for the three research grants that, according to the audit report, were not completed within the stipulated timeframe.

Research Grant No.	Name of the Research Grant	Explanations
P33148B-6292	Biogeography & Phylogenetics of Genus Piper	The period has been extended until September 30.09. 2025.
6317	Conservation of bogner's water-trumpt	The period has been extended until September 01.01. 2026.
PGIS/2020/18-6299	Sri Lanka vein Graphite Purification and Utilization for advance Allocation	The relevant research activities have been completed, and the final report has already been submitted.

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THE ORIGINAL DOCUMENT HAS BEEN SIGNED

**15. REPORT OF THE AUDIT & MANAGEMENT
COMMITTEE- PGIS 2024**

REPORT OF THE AUDIT COMMITTEE, POSTGRADUATE INSTITUTE OF SCIENCE - 2024

Introduction

The Audit Committee was appointed by the Board of Management of Postgraduate Institute of Science at its 166th Meeting held on 23.04.2022 and 173rd Meeting held on 17.06.2023. The Committee comprises of three Non-Executive Governing Board of Management Members of the Postgraduate Institute of Science including the member representing the General Treasury under the provisions made on paragraph 4.2 of the Guidelines on Corporate Governance for State Owned Enterprises dated 16.11.2021.

In the year 2024, three (03) Audit Committee meetings were held with the participation of the Director, Deputy Bursar, Senior Assistant Registrar, Assistant Registrar, and the Superintendent of Audit of the National Audit Office who is the representative of the Auditor General of Sri Lanka. The Audit Committee performs its duties according to the scope specified in the Guidelines on Corporate Governance for State Owned Enterprises, circulars of University Grants Commission & Ministry of Higher Education and makes recommendations for strengthen the internal controls, compliance with financial reporting requirement, identification and monitoring of significant financial and business risk of the Postgraduate Institute of Science, University of Peradeniya.

Progress

During the year under review, the Audit Committee has made several recommendations, directions and proposals which have paved the way toward the improvement of internal controls. The Postgraduate Institute of Science, University of Peradeniya was able to obtain a true and fair view from the Auditor General on the Financial Statements for the year ended 31st December 2024.

Internal Audit Division

Performance of the Internal Audit Division for the year 2024 under the guidance of the Audit Committee is summarized as follows.

- The Internal Audit Division has issued a comprehensive Internal Audit Report with many recommendation to upgrade the Internal Control Systems of the Institute.
- Liaised with the External Auditor and directed the officers employed in the Postgraduate Institute of Science, to take follow-up actions on highlighted flaws and lapses on audit queries and reports of the Auditor General.

- In addition, the Internal Audit Division has almost covered its Annual Internal Audit Plan by using sample audit techniques, tests of controls, substantive analytical procedures and detailed substantive procedures.
- Actions have been taken to follow up the directions given by the Audit Committee continuously.

Accordingly, the main matters discussed at the Audit Committee meetings and the recommendations of the Committee are summarized as follows.

- Reviewed, evaluated and made recommendations to develop the policy on revenue recognition of the Postgraduate Institute of Science.
- To prepare a comprehensive report on the outstanding student course fee to the Institute and to analyze the dropout student of the institute.
- To follow the rules and regulations regarding releasing the retirement benefits of the employees.
- To follow the SOPs and guidelines for Consulting Services provided by the PGIS.
- Reviewed, evaluated and made recommendations on internal controls on the procurement process for purchasing goods & services of the PGIS.
- To take corrective action as per the directives of the COPE.
- To expedite the process of verification of the assets and stores and to submit the reports to the auditors on time.

Failures and Justifications

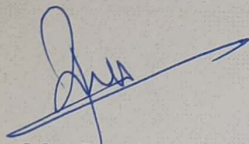
Presently, the Internal Audit Division of University of Peradeniya performs duties not only to the University of Peradeniya but also to the Postgraduate Institute of Agriculture, Postgraduate Institute of Science, Postgraduate Institute of Humanities & Social Sciences, and the Postgraduate Institute of Medical Sciences.

Even though these Institutes function as separate entities funded by National Budget, no separate audit staff has been allocated for Internal Auditing. Therefore the internal Audit Division of the University should carry out more than 20 Audit Committee meetings annually. Out of which, a minimum of 04 meetings for University and 04 meetings for each Postgraduate institute should be held. As the Internal Auditor has to participate in so many meetings and take up minutes of said meetings and more time and staff have to be allocated for pre-audit activities.

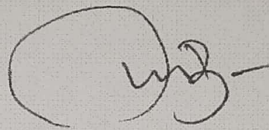
When considering the above huge volume of activities of the University of Peradeniya and its Postgraduate Institutes, it is justifiable to provide additional cadre to fully implement the Annual Audit Plan of the University. A separate cadre to be allocated for each Postgraduate Institute to function their audit activities smoothly.

Future Plans

The Audit Committee of the Postgraduate Institute of Science is planning to further extend its objectives to review the systems and controls and make its recommendations to strengthen the internal control systems for upgrading the financial and administrative procedures of the Postgraduate Institute of Science, University of Peradeniya. Further, it is requested to increase the human resource allocation for the Internal Audit Division to effectively perform its duties and functions.



Mrs. Ruzniya Abdeen
Chairperson , Audit & Management Committee
Postgraduate Institute of Sciences



Mr. W.A.G. Thusil Weerasekara
Internal Auditor (Acting)