# POSTGRADUATE INSTITUTE OF ENGLISH

## THE OPEN UNIVERSITY OF SRI LANKA

# ANNUAL REPORT

# 2024

# POSTGRADUATE INSTITUTE OF ENGLISH
## ANNUAL REPORT & ACCOUNTS
## 2024

CONTENTS

# VISION

To be the leader in postgraduate education and research in English Studies and Education in Sri Lanka and be renowned for creative and contextually responsive initiatives which are sensitive to local and global imperatives and trends.

# MISSION

To provide opportunities for postgraduate level study, research, teacher education, innovation and excellence in scholarship in English language studies and literature, through self-directed and self-paced learning and to direct and lead English studies at National level.

**Goal 1: Provide high quality postgraduate programs/courses in English Studies and Education**

**Objectives**

1.1. Improve the quality of existing study programs and course delivery

1.2. Develop and offer new and innovative programs/courses responsive to national needs

**Strategies**

**1.1 Improve the quality of existing study programs and course delivery**

1.1.1. Review existing study programs and identify gaps with reference to the SLQF Manual for Review of Postgraduate Study Programmes and HEIs

1.1.2. Revise and restructure MA in TLSC programme to cater to contemporary needs

1.1.3 Review existing course materials and revise them or design new materials (PPE, BE-2025, TESL – 2026/7)

**1.2 Develop and offer new and innovative programs/courses responsive to national needs**

1.2.1 Identify relevant study areas and develop new programmes/courses in response

**1.3 Deliver existing short courses according to demand**

1.3.1 Deliver existing short courses according to demand

**Goal 2: Maintain and enhance administrative processes and infrastructure to offer a more efficient and streamlined service to PGIE clientele**

**Objectives**

**2.1** Improve administrative processes

**2.2** Strengthen the HR capacity (academic and administrative) of the institution

**2.3** Developing systems for data protection and backup

**2.4** Implementing green practices

**2.5** Evaluate the existing physical infrastructure needs

**Strategies**

**2.1 Improve administrative processes**

2.1.1 Identify and address gaps in existing administrative processes to streamline processes

2.1.2 Design and implement a software-based solution to manage student information and accounting/ financial management system.

**2.2 Strengthen the HR capacity (academic and administrative) of the institution**

2.2.1 Review and fulfil academic and administrative HR needs

2.2.2 Develop the capacity and competencies of administrative and non-academic staff

**2.3 Developing systems for proper data access and protection**

2.3.1 Implement systems to ensure the access rights and safety of PGIE data

**2.4 Implementing green practices**

2.4.1 Reduce the amount of paper and polythene used

2.4.2 Using appropriate waste management systems

**2.5 Evaluate the existing physical infrastructure needs**

2.5.1 Identify the existing infrastructure needs and then take steps to address those needs

2.5.2 Taking steps to address those requirements

**Goal 3 : Enhance and strengthen the research culture and research capacity of the institute**

**Objectives**

3.1 Enhance opportunities for academic and relevant administrative staff members to engage in and disseminate innovative research

3.2 Ensure the continuous professional development of academic staff

3.3 Provide opportunities for dissemination of student research

3.4 Develop and conduct institutional research which can help address national priorities

3.5 Promote and disseminate research in the field

**Strategies**

**3.1 Enhance opportunities for academic and relevant administrative staff members to engage in and disseminate innovative research**

3.1.1 Increase opportunities for academic staff to engage in collaborative research with local and foreign partners.

3.1.2 Promote publication of research in recognized publications.

**3.2 Ensure the continuous professional development of academic staff**

3.2.1 Identify CPD needs of academic staff members

**3.3 Provide opportunities for dissemination of student research**

3.3.1 Conduct events to disseminate student research

3.3.2 Encourage and support students to present research at national and international symposia

**3.4 Develop and conduct institutional research which can help address national priorities**

3.4.1 Actively engage in sourcing funding for institutional research

3.4.2 Conceptualize, develop, and conduct institutional research work

3.4.3 Disseminate institutional research

**3.5 Promote and disseminate research in the field**

3.5.1 Create opportunities for researchers to publish their work

3.5.2 Ensure previous research in the field is made accessible to current researchers

3.5.3 Create opportunities to disseminate research findings

3.5.4 Promote discussion on contemporary research topics

**Goal 4: Positioning the institution as a national and international body dedicated to English studies**

**Objectives**

4.1 Identify areas and institutions in which the PGIE's expertise can contribute to national development
4.2 Expanding the international reach of the PGIE.

**Strategies**

**4.1 Identify areas and institutions in which the PGIE's expertise can contribute to national development**

4.1.1 Engage with key state and non-state institutions involved in policy making and provide strategic input and expertise to shape policy initiatives
4.1.2 Provide intellectual input to support national language-in-education policies
4.1.3 Support the professional development of stakeholders of state and non-state institutions
4.1.4 Provide intellectual input into national level ventures

**4.2 Expanding the international reach of the PGIE**

4.2.1 Adopt creative initiatives to attract international postgraduate students

## Message from Director

The Postgraduate Institute of English, established by the Universities Act No. 16 of 1978 and the Postgraduate Institute of English Ordinance No. 4 of 2005, is the only postgraduate institute dedicated to English studies in Sri Lanka and has played a major role in providing high quality postgraduate English language and literature education to educationists and other professionals. The institute has also established a reputation as a leading humanities and social sciences research institution. PGIE alumni hold senior positions in almost all national universities and many have also used the PGIE's MA degrees as a springboard to PhDs and further qualifications at prestigious overseas universities.

Despite the considerable financial and HR related challenges faced by the PGIE in 2024, the PGIE managed to conduct its maiden international research conference – the International Conference on Languages, Literatures and Linguistics 2024, which marks a major milestone in our journey. In addition, the PGIE organized three short courses and several research sharing sessions. The PGIE also organized workshops with eminent international scholars, thereby providing its current students and alumni with invaluable opportunities to enhance their knowledge and broaden their networks.

In a context where Teaching English as a Second Language (TESL) qualifications are highly sought after for overseas employment and migration, the PGIE continues to offer high-quality, contextually-responsive postgraduate qualifications so that Sri Lankan practitioners of TESL can fit into any academic or professional context in the world.

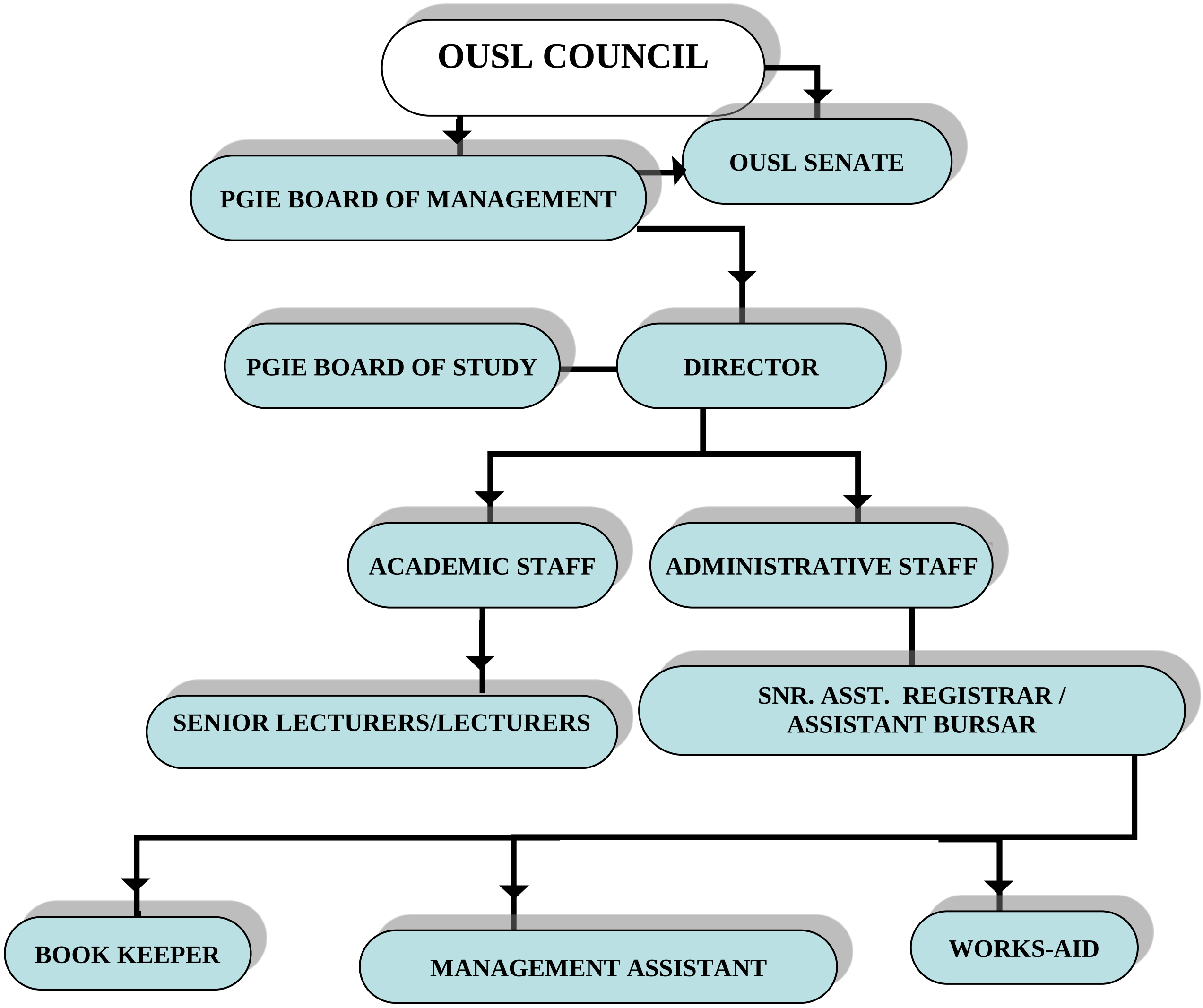
**Dr. Romola Rassool**
**Director**
*PhD (Melbourne, Australia)*
*MA (Teachers College, Columbia, USA)*
*BA (Kelaniya, Sri Lanka)*

# Postgraduate Institute of English

Postgraduate Institute of English established by Ordinance No. 4 of 2005, Order made by the President under Section 24A of the Universities Act, No. 16 of 1978 and published in *Gazette Extraordinary* No. 1417/12 of 31st October, 2005.

# POSTGRADUATE INSTITUTE OF ENGLISH

## 1. Organizational structure



## (a) (i) Members of the PGIE Board of Management

| | NAME | DESIGNATION |
|---|---|---|
| *9 (1) (a) the Director* | | |
| 1 | **Dr. Romola Rassool** | **Chair, Director/PGIE** |
| *9.1.(b) the Secretary to the Ministry of the Minister in charge of the subject of Higher Education or the Secretary to such other Ministry to which the subject of Higher Education may be assigned* | | |
| 2 | **Mrs. Sasika Liyanage** | **Director, Overseas Education, Ministry Education** |
| *9 (1) (c) the Chairman of the Commission's Standing Committee on the Teaching of English* | | |
| 3 | **Dr. B.L.F. Abeywickrama** | **Senior Lecturer/DELT, University of Colombo** |
| *9.1.(d) the Head of the Department of English of the University ;* | | |
| 4 | **Dr. S.A.A.K. Satharasinghe** | **Head/Department of Language Studies OUSL** |
| *9.2.( (a) representative of the Council* | | |
| 5 | **Dr. N.C. Kumarasinghe** | **Council Representative** |
| *9.2. (b) five professors in English or the Heads of the Departments in charge of teaching the subjects of English, English Language Teaching and Linguistics (as may be applicable), nominated by the Commission* | | |
| 6 | **Emeritus Professor Neloufer de Mel** | **Prof. Emeritus in English, University of Colombo** |
| 7 | **Snr. Prof. C.D. S. Wettewe** | **Senior Professor, Department of English Language Teaching, Faculty of Humanities, University of Kelaniya** |
| 8 | **Snr. Prof. Neluka Silva** | **Senior Professor, Dept. of English, University of Colombo** |
| 9 | **Prof. M. Lalith Ananda** | **Former Head, Dept. of English, Uni. of Sri Jayewardenepura** |
| 10 | **Ms. P. Nagasundaram** | **Former Head, Dept. of English, Uni. of Sri Jayewardenepura** |
| *9.2. (c) member elected by the Senate of the University* | | |
| 11 | **Prof. G.R.R. Ranawaka** | **OUSL Senate Representative, Senior Professor in Zoology Department of Zoology, OUSL** |
| *9.2. (d) two members elected by the Boards of Study from amongst their members* | | |
| 12 | **Dr. R.L.A.S. Rajapaksha** | **Senior Lecturer/PGIE – Representative BOS/ TLSC** |
| 13 | **Ms. M.I. Jansz** | **Senior Lecturer/PGIE - Representative BOS/ TESL** |
| *9.2. (e) two members appointed by the Commission from among persons who have rendered distinguished service in the technological, educational or administrative spheres* | | |
| 14 | **Mr. P. Ranepura** | **Former Secretary, Ministry of Skill Development & Vocational Training and Former Secretary, Ministry of Higher Education and Research** |
| 15 | **Deshabandu Prof. M.A.D.S.J.S. Niriella** | **Dept. of Public & International Law, University of Colombo** |
| *9.2.(f) one nominee of the National Institute of Education to represent Teacher Education* | | |
| 16 | **Dr. S.A.D. Samaraweera** | **Deputy Director General/ NIE** |
| *Representative of the General Treasury* | | |
| | **Ms. K.A. Ramya Kanthi** | **Comptroller General, Comptroller General's Office of the Ministry of Finance, Economic Stabilization& National Policies** |

## (ii) Members of the PGIE Board of Study for Teaching English as a Second Language

| | NAME | DESIGNATION |
|---|---|---|
| *12. (1) (a) The Director who shall be the Chairperson;* | | |
| **1** | **Dr. Romola Rassool** | **Chair, Director/PGIE (with effect from 01-03-2016)** |
| *12. (1) (b) The Person in charge of the learning resources of the Institute, which shall include the library and other media resources relating to information technology;* | | |
| **2** | **Mrs. H.P.S.D. Gunasekera** | **Acting Librarian/OUSL** |
| *12. (1) (c) The permanent teachers of the Institute as are relevant to the Particular Board or Boards of Study as determined by the academic staff of the Institute;* | | |
| **3** | **Dr. H.D. Wijesekera** (Up to 13.03.2024) | **Senior Lecturer/PGIE** |
| **4** | **Dr. Agra Rajapakse** | **Senior Lecturer/PGIE** |
| **5** | **Ms. M.I. Jansz** | **Senior Lecturer/PGIE** |
| *12. (1) (d) Two Student elected by the students of the Institute;* | | |
| **6** | **Ms. M.F. Rahamatulla** | **TESL** |
| **7** | **Ms. P.S.Kodippli Arachchi** | **BE** |
| *12. (1) (e) Two members who are not staff of the Institute, who shall be elected by the relevant Board of Study from among persons of eminence in the area of studies relevant to the Institute;* | | |
| | **Dr. Sumudu Embogama** | **Head, Department of English Language Teaching, University of Visual & Performing Arts** |
| *12. (1) (f) Two persons who are teaching subjects under the purview of the Board, selected by the Commissions Standing Committee on the Teaching of English;* | | |
| **9** | **Dr. P.M.K. Perera** | **Senior Lecturer/Dept. of English, University of Colombo** |
| **10** | **Dr. N.K. Abeysekara** | **Dept. of Language Studies, OUSL** |
| *12. (1) (g) Two teachers not falling within any of the above categories selected by the Commissions Standing Committee on the Teaching of English;* | | |
| **11** | **Dr. V.V. Medawattegedara** | **Senior lecturer/Dept. of Language Studies, OUSL (with effect from 01-04-2021)** |
| **12** | **Ms. P. Nanayakkara** | **Former Director of Bilingual Education, Ministry of Education (with effect from 01-04-2021)** |

**(iii) Members of the PGIE Board of Study for Teaching Literature in a Second Language Context**

<table>
<tr><th></th><th>NAME</th><th>DESIGNATION</th></tr>
<tr><td colspan="3">12. (1) (a) The Director who shall be the Chairperson;</td></tr>
<tr><td>1</td><td>Dr. Romola Rassool</td><td>Chair, Director/PGIE</td></tr>
<tr><td colspan="3">12. (1) (b) The Person in charge of the learning resources of the Institute, which shall include the library and other media resources relating to information technology;</td></tr>
<tr><td>2</td><td>Mrs. H.P.S.D. Gunasekera</td><td>Acting Librarian/OUSL</td></tr>
<tr><td colspan="3">12. (1) (c) The permanent teachers of the Institute as are relevant to the Particular Board or Boards of Study as determined by the academic staff of the Institute;</td></tr>
<tr><td>3</td><td>Dr. H.D. Wijesekera<br>(Up to 13.03.2024)</td><td>Senior Lecturer/PGIE</td></tr>
<tr><td>4</td><td>Dr. Agra Rajapakse</td><td>Senior Lecturer/PGIE</td></tr>
<tr><td>5</td><td>Ms. M.I. Jansz</td><td>Senior Lecturer/PGIE</td></tr>
<tr><td colspan="3">12. (1) (d) Two Student elected by the students of the Institute;</td></tr>
<tr><td>6</td><td>Ms. D.A.A Dimansi</td><td>Student Representative (PPE)</td></tr>
<tr><td colspan="3">12. (1) (e) Two members who are not staff of the Institute, who shall be elected by the relevant Board of Study from among persons of eminence in the area of studies relevant to the Institute;</td></tr>
<tr><td>7</td><td>Dr. D.E. Devendra</td><td>Senior Lecturer/Dept. of Language Studies, OUSL</td></tr>
<tr><td>8</td><td>Prof Walter Perera</td><td>Prof. emeritus/ University of Peradeniya</td></tr>
<tr><td colspan="3">12. (1) (f) Two persons who are teaching subjects under the purview of the Board, selected by the Commissions Standing Committee on the Teaching of English;</td></tr>
<tr><td rowspan="2">9</td><td>Prof. P. Manuratne</td><td>Head/Dept. of English, University of Kelaniya</td></tr>
<tr><td>Ms. P.V.N. Perera</td><td>Senior Lecturer , University of Sri J'pua</td></tr>
<tr><td colspan="3">12. (1) (g) Two teachers not falling within any of the above categories selected by the Commissions Standing Committee on the Teaching of English;</td></tr>
<tr><td>10</td><td>Prof. R.M.C. Jayatilake</td><td>Head/Dept. of English and Linguistics, USJP</td></tr>
</table>

## (iv) Members of the PGIE Staff

**PERMANENT STAFF MEMBERS**

| | NAME | DESIGNATION |
|---|---|---|
| **1** | **Dr. Romola Rassool**<br>*PhD (Australia)* | **Director** |
| **2** | **Dr. H.D. Wijesekera**<br>*PhD (QUT, Australia)*<br>(Up to 13.03.2024) | **Senior Lecturer** |
| **4** | **Dr. Agra Rajapakse**<br>*PhD (Arizona State University)* | **Senior Lecturer** |
| **5** | **Ms. M.I. Jansz**<br>*MA in TESL (PGIE/OUSL), MPhil (Kelaniya)* | **Senior Lecturer** |
| **6** | **Mr. W.D.T. Tilakaratne**<br>*MHRM (Colombo)*<br>*(18.04.2024 onwards)* | **Senior Assistant Registrar** |
| **7** | **Ms. S.C. Munasinghe**<br>*MBA in Fin (Colombo)*<br>(Up to 21.08.2024) | **Assistant Bursar** |
| | **Mr. G.H. Gamini**<br>*MBA (SJP)*<br>(from 22.08.2024) | |
| **8** | **Ms. G.P.I.D. Siriwardhana** | **Management Assistant** |
| **9** | **Mr. H.N.N. Perera**<br>(on no pay overseas leave) | **Management Assistant** |
| **11** | **Ms. A.R.S.K. Rajapakshe** | **Management Assistant - Book Keeping** |
| **12** | **Ms. A.G.R.M.D.K. Ranaweera** | **Management Assistant** |
| **13** | **Mr. R.U. Jayasinghe** | **Works Aide** |

## CONTRACT STAFF MEMBERS

| | NAME | DESIGNATION |
|---|---|---|
| **1** | **Mr.E.K.N Dharmaratne**<br>*MBA (Kalaniya)*<br>*Sabbatical appointment (01.05.2023-17.04.2024)* | **Deputy Registrar** |
| **2** | **Ms. S. Senavirathne**<br>*MA (University College London, UK)*<br>*(up to 15.06.2024)* | **Lecturer** |
| **3** | **Ms. N.T. Wijegoonewardena**<br>*MA (University of Giessen, Germany)*<br>*(up to 12.12.2024)* | **Lecturer** |
| **4** | **Ms. P.M. Wettewa**<br>**MA** | **Lecturer** |
| **4** | **Ms. S.L. Ranasinghe**<br>*MSc. (OUSL)* | **Academic Coordinator** |
| **5** | **Ms. T.A.N De Silva**<br>*BSc. (UWU)* | **Academic Coordinator** |
| **6** | **Mr. B.M Kumanayaka**<br>*BA (J'apura)*<br>*(up to 15.03.2024)* | **Project Assistant** |
| **7** | **Mr.W.G.I.M Herath**<br>*BIS (OUSL –Reading)*<br>*(up to 15.10.2024)* | **Operation Assistant** |

| Employee Classification | | | | |
|---|---|---|---|---|
| Service Category | Salary Code | Approved cadre | Actual Cadre as at 31/12/2024 | Vacancies as at 31/12/2024 |
| **Primary Level** | | | | |
| Primary Grade - Unskilled | PL - 1 | 2 | 1 | 1 |
| | | | | |
| **Secondary Level** | | | | |
| Management Assistant – Non - Technical | U – MN 1 | 5 | 4 | 1 |
| | | | | |
| **Tertiary Level** | | | | |
| Junior Executive/ Managers | U – EX 1 | 1 | 1 | 1 |
| | | | | |
| **Senior Level** | | | | |
| Middle Level Executives | U – EX 2 | 1 | 1 | 1 |
| Lecturer/ Senior Lecturer | U – AC 3 | 4 | 2 | 2 |
| Director | U – AC 5 | 1 | 1 | |
| **Total** | | **14** | **10** | **4** |

## 2. Director's Review

### (a) Brief introduction

The government's decision to not provide financial support to many postgraduate institutions, including the PGIE, affected it negatively during the year 2024 as well. In this context, where the PGIE was under increasing pressure to increase student numbers by introducing new courses and increasing the number of students in existing courses, the challenge was to ensure the quality of the courses and programmes offered.

The PGIE responded to these challenges by seeking new ways of contributing to English Studies in Sri Lanka and exploring new avenues of revenue. In 2024, the PGIE strengthened its relationship with the Ministry of Education by offering the Postgraduate Diploma in Bilingual Education to a new cohort of 50 teachers in the state education system and also offering the short course on Content and Language Integrated Learning (CLIL) to 100 teachers from the state system who were selected by the Bilingual Education division of the Ministry of Education. In addition, the PGIE conducted two other short courses: one in CLIL for the primary school teachers of Museaus College and one in Professional English for the staff of Chrysalis, a Non-Governmental Organization in Colombo.

Meanwhile, the MA in Teaching English as a Second Language (TESL), the flagship programme of the PGIE, was offered once more, with 78 students registering for it. The MA in Teaching Literature in a Second Language Context (TLSC) is currently being revamped and offering the Postgraduate Diploma in Professional Practice in English was postponed to early 2025 due to staff shortage.

The academic staff of the PGIE collaborate with and support various state institutions such as the Ministry of Education and the National Institute of Education by conducting workshops and guest sessions for teachers. They also helped other actors, such as the British Council, to organize SLELTEC (Sri Lanka English Language Teacher Educators Conference) and served various state universities when invited to do so.

In terms of research, the year 2024 marked a watershed event in PGIE history – the Institute conducted its inaugural international conference, ICLLL 2024 in December this year. This event brought together many senior and novice researchers, education administrators, and corporate sector partners who enjoyed the full day's programme. The keynote speaker at the event was Professor Gail Prasad, Assistant Professor, Faculty of Education, York University, Canada. 32 Papers were presented at this conference, which was attended by around 150 people. The Vice-Chancellor of the Open University of Sri Lanka, Professor

P. M. C. Thilakaratne, graced the event as its Chief Guest. A highlight was that the Executive Director of the Fulbright Commission, Dr. Patrick McNamara, awarded the Fulbright Alumni Award to the Director of the PGIE, to fund the proceedings of this conference. Given the popularity of this maiden conference, the PGIE looks forward to organizing the second one in 2025 and hopes that this event will become a permanent fixture in the PGIE calendar.

The PGIE continues to assert its position in the field of English Language Teaching in Sri Lanka by organizing workshops that cater to the needs of the various stakeholders in the field. We hosted Professor Luke Harding from Lancaster University, UK, and he conducted two workshops at the PGIE. The first was for the staff and students of the PGIE and the second was for the academics engaged in designing and administering the University Test of the English Language (UTEL), a project handled by the University Grants Commission of Sri Lanka.

The PGIE has enormous potential to contribute to the development of English Studies in Sri Lanka if it were granted adequate funding and human resource-related support. A major challenge faced by the Institute is that it is understaffed. One senior lecturer resigned from her post in 2024, leaving the PGIE with two vacant positions in its academic cadre. In addition, the Institute is unable to fill the two vacancies among the non-academic cadre due to existing recruitment restrictions. Further, there is a high turnover of contract staff as they are not motivated to remain in the job due to low remuneration. This situation, coupled with the ongoing financial stresses surrounding being defunded by the state, has led to low morale and near-burnout. However, the staff remains committed to the PGIE and their commitment and dedication remain the biggest strength of the Institution.

The PGIE ends the year 2024 on a hopeful note as there are indications that the state will support the Institute by granting funds for at least the salaries of the permanent staff of the PGIE. This will take an enormous pressure off the executive officers of the institution, leaving them free to focus on improving the quality of the service the PGIE offers to the country and its citizens.

**Total number of students registered per course (MA and PGDip)**

| Year | Teaching English as a Second Language - PGDip./ MA (TESL) | Teaching Literature in a Second Language Context - MA (TLSC) | Postgraduate Diploma in Bilingual Education PGDip. (BE) | Postgraduate Diploma in Profession -al Practice in English - PGDip. (PPE) | Doctor of Philosophy | Short Cours es | Total |
|---|---|---|---|---|---|---|---|
| 2015 (2014/15) | 140 | 14 | - | - | | 64 | **218** |
| 2016 (2015/16) | 155 | 19 | - | - | | 189 | **363** |
| 2017 (2016/17) | 176 | 45 | - | - | | 169 | **390** |
| 2018 (2017/18) | 191 | 56 | - | - | | 60 | **307** |
| 2019 (2018/19) | 193 | 64 | 40 | - | | 27 | **391** |
| 2019/20 | 203 | 75 | 50 | 67 | | 45 | **430** |
| 2020/21 | 285 | 107 | 84 | 45 | | 50 | **568** |
| 2021/22 (As at 31/12/2021) | 328 | 121 | 52 | 39 | 3 | - | **543** |
| 2022/23 (As at 31/12/2022) | 282 | 113 | 52 | 45 | 2 | | **494** |
| 2023/24 (As at 31/12/2023) | 236 | 70 | 46 | 29 | 2 | 34 | **417** |
| 2024/25(As at 31/12/2024) | 228 | 47 | 56 | - | 2 | 89 | **422** |

**Student output**

| Year | | TESL | | | TLSC | | PPE | BE | Total |
|---|---|---|---|---|---|---|---|---|---|
| | | PGDip | MTESL | MA | PGDip | MA | PGDip | PGDip | |
| 2018 (2017/18) | | 02 | - | 12 | - | 02 | - | - | **16** |
| 2019 (2018/19) | | 07 | - | 17 | 01 | 01 | - | - | **26** |
| 2020 (2019/20) | | 08 | - | 06 | 01 | 03 | 41 | - | **59** |
| 2021 (2020/21) | | 16 | - | 07 | 02 | - | 33 | 29 | **87** |
| 2022 (2021/22) | | 13 | 15 | 15 | 20 | - | 25 | 37 | **125** |
| 2023 (2022/23) | | 30 | 19 | 06 | 20 | 02 | 25 | 05 | **107** |
| 2024 (2022/23) | (I) | 06 | 04 | 05 | 02 | 01 | - | - | **18** |
| | (II) | 18 | 11 | - | 12 | 02 | 16 | 33 | **92** |

## (b) Snapshot of 2024

This section provides an overview of significant institutional achievements made by the PGIE in the year under review. More detailed and disaggregated statistical data about the PGIE's performance is provided in later sections of this Annual Report.

- The Institute continues to use the comprehensive Google Classroom system which was developed during the Covid pandemic. However, since the cost of purchasing Zoom licenses was rapidly increasing, the PGIE tied up with the Open University which has made a bulk purchase of Zoom accounts for teaching and obtained ten accounts through which the PGIE's online teaching needs can be met. This measure led to a considerable saving for the PGIE. In 2024 the PGIE continued to improve its Google Classrooms and enhance the material available to students and also improved its interactive potential. All existing and new students at the PGIE receive a unique PGIE email address to the 'ousl.lk' domain. Using this unique email address, they can access the Google Classrooms which have rich video, audio, and visual and printed content in addition to multiple assessment options such as discussion forums, MCQs, short answer quizzes, surveys etc.
- The PGIE built on the success of "R&R", the monthly research discussion sessions that had been initiated in 2022, by conducting five sessions during the year 2024. These sessions were conducted in hybrid mode and were well attended by present and past PGIE students, academics from the PGIE and OUSL, and colleagues from other universities. The aim of the sessions is to introduce the PGIE students to contemporary research trends in the various areas related to teaching English language and literature in Sri Lanka.

Details of sessions conducted in 2024 are below.

| Month | Resource Person/ Affiliation | Title of presentation |
|---|---|---|
| January | Ms. Osanka H. Rathnasiri<br>Lecturer<br>Department of Languages<br>University of Moratuwa | An exploration of reticence and ambivalence towards speaking English through a tri-lens of ideology, identity, and investment |
| February | Dr. Asri Nurul Qadri,<br>Associate Global Educator<br>Global Launch<br>Arizona State University, USA | Documenting Realities of a Multilingual Family with Autism Spectrum Disorders in Using a Behavior Logging App: A Linguistic Ethnographic Case Study |
| April | Associate Prof. Melissa E. Schindler<br>Associate Professor of English,<br>University of North Georgia | From the classroom to the cemetery: Innovative approaches to making learning "real" |
| August | Prof Shahid Abrar-ul-Hassan Professor (English language and communications) Yorkville University,<br>British Columbia Campus in New Westminster, BC, Canada | Language Assessment Literacy for Learner – Centered Instruction |
| October | Dr. Kethakie Nagahawatte,<br>Department of English Language Teaching<br>University of Colombo | Opportunities and challenges of using stories of experiences in ELT research: Insights from a narrative researcher's journey |

The Selection Test for the fifth batch for the PGIE's restructured MA TESL program selection test was held 05th September, 2024. 127 applications were received and they sat for the selection test which was conducted at the Open University examination hall. The inauguration and registration for this program was held on 16th October, 2024. 78 students were registered for the 2024/25 batch.

The Postgraduate Diploma in Bilingual Education welcomed its fourth cohort of student-teachers at its inauguration ceremony in 2nd October 2024. These 50 student-teachers were sponsored by the Ministry of Education as part of an MoU between the PGIE and the Ministry of Education.

In addition, the PGIE carried out the following academic and administrative activities in the year under review.

## General academic activities

7 MA Viva –Voce examinations were conducted during the year. Of these, 3 were from the MA in TESL programme and 4 were from the MA in TLSC programme.

110 students graduated at the Convocation held on 28th August 2024 This includes students from all four programs conducted at the PGIE.

### Administrative activities and initiatives

The year 2024 saw the administrative and academic staff of the PGIE returning to regular working hours at the office after interruptions due to the Covid pandemic and the political and economic turmoil that followed.

The Senior Assistant Registrar of the PGIE availed himself of his sabbatical leave for a period of one year commencing in 02.05.2023 and reported back on 18.04.2024.

The 2023 Financial Report was submitted to the Auditor general on 28th February along with the Annual Report of 2023. The annual Verification of Stores and Fixed Assets for the year 2024 is also completed. The 2023 Annual Report was handed over to the Ministry of Higher Education on 10th October 2024.

Dr. H. D. Wijesekera/Senior Lecturer Gr. I was resigned on 14.03.2024. One more vacant position exists and this needs to be filled urgently.

In the non-academic cadre, one staff member obtained leave without pay and left for employment in the UK. The restrictions imposed on recruitment of permanent staff members continues to be a challenge as there are two vacancies in the non-academic cadre (1 Computer Applications Assistant, 1 Works-Aide) that need to be filled urgently.

The PGIE Board of Management met on 10 occasions during the year 2024 including a special Board of Management to select a Director for the next three (03) years starting from 01.3.2025.

The Board Members were presented with the option of attending the meetings online or face-to-face as the meetings were conducted in hybrid mode. 10 meetings were held of the Board of Study for TESL/ BE and Board of Study for TLSC/ PPE for the year 2024.

The PGIE is in dire need of a Management Information System (MIS) as most of the processes of the Institute are still conducted manually. However, given the exorbitant costs involved in introducing such a system, it was decided that the PGIE would focus on revamping its existing website and introducing a payment gateway through the website as an initial measure. Discussions are underway for this and we look forward to launching a dynamic new website in 2025.

## Financial

As stated elsewhere in this report, the PGIE was provided an allocation of 13% of state funding during 2024.

| Postgraduate Institute of English | | | | |
|---|---|---|---|---|
| **Statement of Financial Performance** | | | | |
| **For the Year Ended 31st December 2024** | | | | |
| | **Note** | **2024** | **2023 (Restated)** | **2023** |
| | | **Rs.** | **Rs.** | **Rs.** |
| **Revenue** | | | | |
| ***Current*** | | | | |
| ***Revenue from non Exchange Transaction - Current*** | | | | |
| Government Recurrent Grant | | 5,820,000 | 3,750,000 | 3,750,000 |
| Miscellaneous Receipts | | 635,792 | 141,228 | 141,228 |
| ***Total Revenue from non Exchange Transaction - Current*** | | **6,455,792** | **3,891,228** | **3,891,228** |
| ***Revenue from Exchange Transaction - Current*** | | | | |
| Application Fees | | 518,000 | 397,000 | 397,000 |
| Registration Fees | | 585,100 | 464,900 | 464,900 |
| Tuition Fees | | 10,525,226 | 13,595,455 | 13,595,455 |
| Examination Fees | | 1,693,465 | 844,315 | 844,315 |
| Supplementary Fees | | 324,800 | 314,200 | 314,200 |
| Dissertation Fees | | 1,959,500 | 1,526,800 | 1,526,800 |
| Portfolio fee | | 42,500 | | |
| Teaching Practicum Fee | | 1,320,014 | | |
| Short Course Fees | | 2,569,848 | 983,336 | 983,336 |
| Interest Income | **14** | 9,798,336 | 17,888,886 | 17,909,042 |
| Transcripts,Certifictes Fee | | 107,300 | | |
| International Conference | | 763,420 | | |
| Amortization of Capital Grant | | | - | 8,735,280 |
| ***Revenue from Exchange Tranaction - Current*** | | **30,207,509** | **36,014,892** | **44,770,328** |
| **Total Revenue - Recurrent** | | **36,663,301** | **39,906,120** | **48,661,556** |
| **Capital** | | | | |

| | | | | |
|---|---|---|---|---|
| ***Revenue from non Exchange Transaction - Capital*** | | | | |
| Government Grant for Rehabilitation Recurrent | | - | | |
| Guift, Donation Local & Foreign | | - | | |
| **Total Revenue - Capital** | | - | - | - |
| **Total Revenue** | | **36,663,301** | **39,906,120** | **48,661,556** |
| **Expenses** | | | | |
| ***Current*** | | | | |
| Personnel Emoluments | **15** | 34,256,958 | 36,011,727 | 36,011,727 |
| Traveling Expenses | **16** | 149,477 | 173,988 | 173,988 |
| Supplies and Consumables | **17** | 609,493 | 753,288 | 753,288 |
| Maintenance Expenditure | **18** | 1,200,489 | 583,886 | 583,886 |
| Contractual Services | **19** | 1,032,292 | 956,610 | 956,610 |
| Other Recurrent Expenses | **20** | 5,648,632 | 7,085,241 | 7,085,241 |
| Gratuity Expenses | | 1,529,519 | 668,746 | 2,597,195 |
| Human Capital expenses | | | | |
| Revaluation Deficit | | | | |
| **Total Expenses (Non Capital Nature)** | | **44,426,859** | **46,233,486** | **48,161,935** |
| ***Capital*** | | | | |
| Depreciation | | 9,280,633 | 8,967,152 | 8,967,152 |
| Amortization Intangible Assets | | 118,000 | 118,000 | 118,000 |
| **Total Expenses (Capital Nature)** | | **9,398,633** | **9,085,152** | **9,085,152** |
| **TOTAL EXPENSES** | | **53,825,492** | **55,318,638** | **57,247,087** |
| **SURPLUS/DEFICIT FOR THE YEAR** | | **(17,162,191)** | **(15,412,517)** | **(8,585,530)** |
| ***Surplus/(Deficit) for the year - Current*** | | (7,763,558) | (6,327,365) | (8,585,530) |
| ***Surplus/(Deficit) for the year - Capital*** | | (9,398,633) | (9,085,152) | |
| | | **(17,162,191)** | **(15,412,517)** | **(8,585,530)** |

### (c) Challenges

The gravest challenge the PGIE faced during 2024 was in terms of funding. Although funding support from the state had been reducing gradually, 2024 saw the PGIE, along with several other postgraduate institutions, being defunded by the state by around 87%. This led the PGIE to record a deficit for the year 2024.

Another challenge is that the PGIE is not permitted to fill the existing vacancies in the academic and non-academic cadre. It is a challenge to ensure that stable and sustainable systems are in place when an institution depends entirely on contract and visiting staff. Since the salaries payable to these staff members are less than those of the current market for the qualifications the candidates possess, there is a high turnover of staff which is not healthy for the institution.

The consequences of these financial and HR related decisions by the state are dire. The permanent staff – both academic and non-academic – are demoralized because they are uncertain about their futures. The PGIE will struggle to attract high-quality academics on a permanent basis because potential candidates will be reluctant to face this uncertainty.

On the other hand, the existing staff is under constant pressure to increase the number of courses offered and increase the number of students in existing courses. Given the small number of academics, this is not easy to do without compromising quality.
Given the present economic difficulties faced by the people, the PGIE is also reluctant to increase the fees it charges from its students (except the customary annual increase). We remain aware of our role in the larger context of the country, and are therefore committed to keeping access to our education as affordable as possible.

### (d) Future plans

Despite the financial constraints faced by the PGIE at present, it is increasingly evident that the Institute cannot support its students in a speedy, accurate, and sustained way without making the requisite changes to its systems. Therefore, it is imperative that the Institute invest in a modern Management Information System (MIS) in the future.

Further, the PGIE hopes to add to the repertoire of short courses it offers by designing courses that cater to contemporary needs in the ELT/TESL marketplace. The Institute hopes to explore means of providing courses that are internationally recognized by collaborating with international ELT service providers such as Cambridge University.

Another option the PGIE hopes to explore in 2024 is the possibility of inviting students from overseas to register for PGIE's MA and Postgraduate Diploma courses. It has been identified that there is potential for student-teachers from the Maldives to enroll in the MA programmes offered by the PGIE and this possibility will be further investigated in the coming year.

## (e) Programs Conducted at PGIE and Details of Students

The following is a detailed breakdown of the educational programs offered by the PGIE and statistics of students enrolled in these programs.

**Full time programs**

**a. Postgraduate Degrees by Research**

1. Doctor of Philosophy
2. Master of Philosophy

**a. Postgraduate Degrees with a Coursework and Research component**

3. Master of Arts in Teaching English as a Second Language
4. Master of Arts in Teaching Literature in a Second Language Context

**b. Postgraduate Diploma Programmes**

1. Postgraduate Diploma in Teaching English as a Second Language
2. Postgraduate Diploma in Teaching Literature in a Second Language Context
3. Postgraduate Diploma in Bilingual Education
4. Postgraduate Diploma in Professional Practice in English

**Student numbers registered for each program**

| Programme | Total Students |
|---|---|
| Doctor of Philosophy | 2 |
| Master of Arts in Teaching English as a Second Language (MA in TESL) | 47 |
| Master in Teaching English as a Second Language (M in TESL) | 26 |
| Postgraduate Diploma/Master of Arts in Teaching English as a Second Language (PG Dip./MA in TESL) – New | 120 |
| Postgraduate Diploma/Master of Arts in Teaching English as a Second Language (PG Dip./MA in TESL) – Old | 35 |
| Master of Arts in Teaching Literature in a Second Language Context (MA in TLSC) | 47 |
| Postgraduate Diploma in Bilingual Education (PGDip. in BE) | 56 |
| Postgraduate Diploma in Professional Practice in English | - |
| Short Course in Academic Writing | 47 |
| Short Course on Professional Communication For Chrysaly | 24 |
| Short Course in Academic Literacy and Content and Language Integrated Learning (CLIL) | 18 |
| **Total** | **422** |

**Details of students in full time programs disaggregated by year of study**

| Course | Intake 2023 | 1st Year Students (Part I) | 2nd Year Students (Part II) | No. Graduated |
|---|---|---|---|---|
| M.phil./PhD | - | - | 02 | - |
| PG Dip./MA in TESL | 59 | 128 | 95 | PGDip – 13<br>MTESL – 15<br>MA in TESL – 15 |
| MA (in TLSC) | 23 | 52 | 38 | PGDip – 20<br>MA in TLSC – 0 |

| | | | | | |
|---|---|---|---|---|---|
| PGDip in BE | | - | 44 | 8 | PGDip – 37 |
| PGDip in PPE | | 43 | 2 | - | PGDip – 25 |
| **Total** | **05** | **125** | **226** | **143** | **PGDip – 95**<br>**M – 15**<br>**MA – 15** |

The PGIE uses the open and distance learning mode that facilitates the students to choose courses depending on the workload they have. Therefore, they are given a maximum 6 or 7 years to complete the programs.

**Student Performance**

Given below is a breakdown of course-wise student performance in the full time programs offered by the PGIE.

Since the PGIE follows a blended (distance + face-to-face) education methods, students can take up to 06 years from the date of registration to complete a program. This is part of the inherent flexibility of a distance education system. Therefore, rather than student graduation numbers, the numbers of students completing courses they have actually registered for is a much better indicator of student (and institutional) performance.

**Learner Support**

The PGIE provided online consultations and feedback for research students preparing to submit their proposals. Though this is a time-intensive activity and has to be carried out for two separate Master of Arts programs it has proven to be a successful strategy in supporting students to produce more focused and higher quality research proposals.

## (f) Details of activities conducted during the year in review

Outlined below are academic activities conducted at the PGIE, excluding full time courses and short courses. A short description of the activity is given.

- Restructuring of Teaching Practicum Stage 1 Component of PGDip in BE Program to facilitate a blended mode.

- Restructuring of Teaching Practicum Stage 2 Component of PGDip in BE Program to facilitate a rigorously mentored and supervised Online Teaching Practicum.

- A guest talk was presented by Mr. Artha Salgado on climate change and climate action. His talk presented an overview of the climate crisis, commitments of the Paris Agreement and a discussion on risks and opportunities to the export market as the world transitions to a low carbon economy. This was a hybrid event that was well attended and received by the audience. The talk was organized as a form of value addition to the PGDip PPE programme

## (g) Human Resources

Currently the following human resources are available to the Postgraduate Institute of English

Total permanent staff strength - 14

- Actual cadre - 10 & contract staff - 05
- Vacancies - 04

**Details of Academic Staff**

| Institute | Medium | Senior Prof. | Professor | Senior Lecturer | Lecturer | probationary Lecturer | Lecturer/ Senior Lecturer (on contract) |
|---|---|---|---|---|---|---|---|
| PGIE | English | - | - | 03 | - | - | 02* |
| **Total** | **-** | **-** | **-** | **03** | **-** | **-** | **02** |

* Lecturer on contract basis

**Details of Non-Academic Staff**

| Institute | Most Senior | Senior Staff | Junior Staff | Minor Employees | Contract staff |
|---|---|---|---|---|---|
| PGIE | - | 02 | 03 | 01 | 03 |
| **Total** | **-** | **02** | **03** | **01** | **03** |

## Details of Research, Innovation and Publications by Staff

1. **Dr. Romola Rassool - Director -** *PhD (Australia)*

**National contribution:**

- Member of the Official Languages Commission of Sri Lanka.
- Represented Sri Lanka at the South Asia Higher Education Symposium organized by the Hollings Center, USA in Istanbul, Turkiye.
- Conducted several Training of Trainer workshops for the Bilingual Education division of the Ministry of Education.

**Presentations/Seminars**

- Conducted a pre-conference seminar for the Open University Research Symposium 2024.
- Was an invited speaker at the international seminar titled *"Language Teaching, Research and Policy: Lessons Learnt and the Way Forward"* conducted by the University of Colombo.
- Facilitator and Panelist at the Sri Lanka English Language Teacher Educators Conference (SLELTEC).
- Chaired academic sessions on English Language Teaching at the Open University Research Seminar (OURS) 2024.

**Awards:**

- Won a Fulbright Alumni Small Grant offered by the US-SL Fulbright Commission.

**Organization of research-related events:**

- Chairperson of the Organizing Committee of the International Conference on Languages, Literatures and Linguistics 2024 organised by the PGIE.

**Examination of theses:**

- Served as external examiner of Ms. Udumbara Samarakoon's PhD thesis submitted to Hiroshima City University, Japan.
- Served as Examiner of MA thesis submitted to the Department of English, University of Colombo.

**Reviewing of abstracts/articles:**

- Reviewed journal article for the Vidyodaya Journal of Humanities and Social Sciences, University of Sri Jayewardenepura
- Reviewed journal article for the Kalyani journal of the University of Kelaniya.
- Reviewed article for the OUSL journal
- Reviewed article for the Journal of Multidisciplinary and Translational (JMTR) of the University of Kelaniya.
- Reviewed abstracts for the OURS conference book.
- Reviewed abstracts and coordinated abstracts reviewing process for SLELTEC 2024.

**2. Ms. M.I. Jansz - Senior Lecturer Gr. II -** *MPhil (Kelaniya)*

**Publications**

B.R. Schrieber, 'Global Englishes-oriented teacher education: lasting shifts. ELT Journal, "ELT Journal. Volume 79, Issue 1, January 2025, Pages 35–43, https://doi.org/10.1093/elt/ccae027

**Conferences Abstract Review**

1. iConArts2024
2. IRCHSS25
3. ICLLL24
4. IRCOUSL2024
5. SLELTEC24

**Panel Moderator**

International Seminar on LanguageTeaching, Research,and Policy: Lessons Learnt and the Way Forward Organized by DELT UOC.

## Academic contributions – National

1. OUSL Journal Editorial Board

2. Member- Research Awards Senate Sub Committee Ethics Review (OUSL)

1. Committee member - Industry Liason

2. Advisory Board Member and Paper Review – TESOL Journal

3. Treasurer - SLACLALS

4. Visiting Academic - SEUSL, University of Kelaniya

5. Convenor - organizing committee - ICLLL24

3. **Dr. Agra Rajapakse - Senior Lecturer Gr. II -** *PhD (Arizona State University)*

**Publications**

Warriner, D. ,S., Griego and A. Rajapakse, ‘Multilingual literacies: Routledge Handbook of Multilingualism,p.160-175, Routledge Handbook Series.

**Conferences Abstract Review**

1.ICLLL24

2.IRCOUSL2024

3.SLELTEC24

**Panel Moderator**

International Seminar on Language Teaching, Research, and Policy: Lessons Learnt and the Way Forward Organized by DELT UOC.

**Academic contributions – National**

1. OUSL Journal – Manuscript review

2. Member of the PGIE Ethics Review Sub-committee of the ERC OUSL

3. Best Researcher Award - OUSL

## 4. Future expectations of Sustainable Development

The PGIE has identified the following Sustainable Development Goals as directly relevant to its work:

Goal 4 – Quality Education
Goal 16 – Peace, Justice and Strong Institutions

The specific ways in which the PGIE's work has aligned with and has contributed to these two goals is given below:

<u>Goal 4 – Quality Education</u>

The following targets under Goal 4 are addressed by the PGIE's work.

1. By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
2. By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
3. By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states

How the PGIE has contributed to these targets:

1. Targets 1 and 3 have been addressed by the two existing MA programs of the PGIE: the MA in Teaching English as a Second Language MA TESL and MA in Teaching Literature (in a Second Language Context) MA TLSC.

   The primary target group of both programs is teachers from the state, private and semi-private education sectors in Sri Lanka. Some students have used the PGIE MA to secure employment and others have used it for professional progression such as promotions and applying for further postgraduate studies overseas.

   To further improve the relevance and quality of the postgraduate education provided by the PGIE restructured its MA TESL program in 2020. This will provide more flexibility to teachers entering the program as they can leave with a PGDip TESL (Postgraduate Diploma in Teaching English as a Second Language) or

MTESL (Masters in Teaching English as a Second Language) qualification without necessarily having to engage in a research project.

2. The PGIE developed two new Postgraduate Diploma programs which were inaugurated in 2018 and 2019. Both these programs directly contribute to enhancing English education in the county.

   The Postgraduate Diploma in Bilingual Education (PGDip BE) is Sri Lanka's only Bilingual Education program and uses the Content Language Integrated Learning (CLIL) methodology to develop a new generation of teachers who can teach content subjects in English and their mother tongue. This will directly benefit students to improve their English knowledge.

   The Postgraduate Diploma in the Professional Practice of English (PGDip PPE) offers a communication based approach to English and is targeted towards empowering job seeking youth and early career professionals to have the English-based communication skills to secure gainful employment and become productive citizens of society

Goal 16 – Peace, Justice and Strong Institutions

1. Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
2. Promote and enforce non-discriminatory laws and policies for sustainable development

The PGIE has contributed to targets 1 and 2 in 2018 and 2019 by securing a research grant on Arts and Reconciliation from the British Council which has also let a collaboration with the Senator George J Mitchell Institute for Global Security and Peace, Queens University, Belfast. The institution plans to explore further options in the year 2025 onwards when the situation reaches a relative degree of normality with good financial strength.

## Audit Committee Report

# Internal Audit Report

The Internal Audit Division carried out its auditing functions in purposeful areas of the Open University of Sri Lanka (OUSL) and the Post Graduate Institute of English (PGIE) during the year under review, covering a significant area of engagement as follows.

**1. Pre- Audits**

- Releasing of University Provident Fund (UPF)
- Payment of Gratuity
- Releasing of Pension Fund
- Final Payments on Contracts and Release of Retention.

**2. Audit Reports issued on findings**

1. Audit Report on Inventory and Annual Board of Survey of the PGIE for the year 2023- VV/19/AQ/2024/ PGIE /01
2. Audit Report on Procurements of the PGIE for the years 2023/2024 – VV/19/AQ/2024/ PGIE /02

**3. The Audit Committee**

The Audit Committee of the PGIE meets regularly at least once in two months to review activities of the PGIE. The Committee considers the Audit Reports and Queries sent by the Auditor General and the Internal Audit and the responses of the PGIE to those queries. The Committee makes recommendations and directives for corrective action are also monitored.

The Audit Committee met on 04 occasions during the year under review.

**4. The Staff**

The Internal Audit Division comprises the following staff.

- Senior Assistant Internal Auditor
- Assistant Internal Auditor
- 05 Audit Assistants
- 01 Project Assistant
- 01 Operation Assistant

PGIE
POST GRADUATE
INSTITUTE OF
ENGLISH

# POSTGRADUATE INSTITUTE OF ENGLISH

## THE OPEN UNIVERSITY OF SRI LANKA

# FINANCIAL STATEMENTS

## 2024

# Postgraduate Institute of English

## Statement of Financial Position as 31st December 2024

| | Note | 2024 | 2023 (Restated) | 2023 |
|---|---|---|---|---|
| | | Rs. | Rs. | Rs. |
| **ASSETS** | | | | |
| ***Current Assets*** | | | | |
| Cash at Bank | 1 | 9,286,058 | 4,275,427 | 4,275,427 |
| Loans & Advances to Staff | 2 | 270,010 | 270,010 | 1,143,672 |
| Receivables From Student | 3 | 667,410 | 209,682 | 1,327,867 |
| Short Term Investments | 4 | 94,345,626 | 101,831,800 | 101,851,956 |
| Inventories | | 502,171 | 568,653 | 464,112 |
| Pre payments and Receivables | 5 | 69,924 | 79,553 | 79,553 |
| Non Current Assets Held for Disposal | | 10,800 | | |
| Interest Receivable from FD | | 39,926 | 76,383 | 76,175 |
| | | **105,191,925** | **107,311,508** | **109,218,762** |
| ***Non-Current Assets*** | | | | |
| Loans & Advances to Staff | 2 | 601,652 | 873,662 | |
| Receivables From Student | 3 | 1,111,503 | 1,118,185 | |
| Property Plant & Equipment | 6 | 64,423,341 | 73,617,137 | 73,473,771 |
| Intangible Assets | 7 | 236,000 | 354,000 | 354,000 |
| Staff Insurance Deposit | | 500,000 | 500,000 | 500,000 |
| Deposit Receivable | | 95,694 | 95,694 | |
| Endowment Fund Investment | | 650,000 | 650,000 | 650,000 |
| | | **67,618,190** | **77,208,678** | **74,977,771** |
| **TOTAL ASSETS** | | **172,810,116** | **184,520,186** | **184,196,533** |
| **EQUITY & LIABILITIES** | | | | |
| ***Current Liabilities*** | | | | |
| Accrued Expenses | 8 | 2,878,404 | 2,792,331 | 2,792,331 |
| Sundry creditors | 9 | 810,669 | 195,713 | 121,810 |
| Student Fees In Advance | 10 | 12,518,866 | 6,632,032 | 6,632,032 |
| Convocation Fee In Advance | | 78,000 | | |
| Retention on Constructions | | 158,859 | 158,859 | 158,859 |
| Interest in Advance | | - | 832,118 | 832,118 |
| Cash in Bank | | | - | |
| | | **16,444,798** | **10,611,053** | **10,537,150** |
| ***Non - Current Liabilities*** | | | | |
| Provision for Gratuity | 11 | 6,034,845 | 6,039,182 | 7,967,631 |
| **Total Liabilities** | | **22,479,643** | **16,650,235** | **18,504,781** |
| **NET ASSETS** | | **150,330,473** | **167,869,952** | **165,691,753** |

| | Note | | | |
|---|---|---|---|---|
| **NET ASSETS / EQUITY** | | | | |
| **Accumulated Fund** | | | | |
| Capital Grant - Spent | 12 | - | - | 59,045,158 |
| Accumulated Fund - Recurrent | | 80,859,360 | 88,771,802 | 86,465,267 |
| Accumulated Fund - Capital | 13 | 49,468,192 | 58,769,189 | |
| Valuation Reserve | | 14,716,266 | 14,716,266 | 14,716,266 |
| **Total Accumulated Fund** | | **145,043,819** | **162,257,257** | **160,226,691** |
| **Reserves & Restricted Funds** | | | | |
| PGIE Development Fund | | 4,179,194 | 4,547,616 | 4,547,616 |
| Endowment Fund | | 845,684 | 797,633 | 650,000 |
| PGIE Insurance Fund | | 261,776 | 267,446 | 267,446 |
| **Total Reserves & Restricted Funds** | | **5,286,654** | **5,612,695** | **5,465,061** |
| **Total net Assets / Equity** | | **150,330,473** | **167,869,952** | **165,691,753** |

The Accounting policies on pages 5 to 7 and notes on pages 8 to 16 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf,

| Dr. A.R. Rassool | Dr. R.L.A.S Rajepakshe | Dr. S.A.A.K. Satharasinghe | W.D.T. Thilakaratne | G.H. Gamini |
|---|---|---|---|---|
| **Director** | **Member of BOM** | **Member of BOM** | **Senior Asst. Registrar** | **Assistant Bursar** |

Dr. Romola Rassool
Director
Postgraduate Institute of English
The Open University of Sri Lanka
Nawala, Nugegoda

Head / Department of English Language Teaching
Faculty of Humanities & Social Sciences

G. H. Gamini
Assistant Bursar
Postgraduate Institute of English
The open university of Sri Lanka
P.O Box 21, Nawala, Nugegoda

# Postgraduate Institute of English

## Statement of Financial Performance

### For the Year Ended 31st December 2024

| | Note | 2024 | 2023 (Restated) | 2023 |
|---|---|---|---|---|
| | | Rs. | Rs. | Rs. |
| **Revenue** | | | | |
| ***Current*** | | | | |
| ***Revenue from non Exchange Transaction - Current*** | | | | |
| Government Recurrent Grant | | 5,820,000 | 3,750,000 | 3,750,000 |
| Miscellaneous Receipts | | 635,792 | 141,228 | 141,228 |
| ***Total Revenue from non Exchange Transaction - Current*** | | **6,455,792** | **3,891,228** | **3,891,228** |
| ***Revenue from Exchange Transaction - Current*** | | | | |
| Application Fees | | 518,000 | 397,000 | 397,000 |
| Registration Fees | | 585,100 | 464,900 | 464,900 |
| Tuition Fees | | 10,525,226 | 13,595,455 | 13,595,455 |
| Examination Fees | | 1,693,465 | 844,315 | 844,315 |
| Supplementary Fees | | 324,800 | 314,200 | 314,200 |
| Dissertation Fees | | 1,959,500 | 1,526,800 | 1,526,800 |
| Portfolio fee | | 42,500 | | |
| Teaching Practicum Fee | | 1,320,014 | | |
| Short Course Fees | | 2,569,848 | 983,336 | 983,336 |
| Interest Income | 14 | 9,806,141 | 17,899,096 | 17,909,042 |
| Transcripts,Certifictes Fee | | 107,300 | | |
| International Conference | | 763,420 | | |
| Amortization of Capital Grant | | | - | 8,735,280 |
| ***Revenue from Exchange Transaction - Current*** | | **30,215,314** | **36,025,102** | **44,770,328** |
| **Total Revenue - Recurrent** | | **36,671,106** | **39,916,330** | **48,661,556** |
| **Capital** | | | | |
| ***Revenue from non Exchange Transaction - Capital*** | | | | |
| Government Grant for Rehabilitation Recurrent | | - | | |
| Guift, Donation Local & Foreign | | - | | |
| **Total Revenue - Capital** | | - | - | - |
| **Total Revenue** | | **36,671,106** | **39,916,330** | **48,661,556** |

| | | | | |
|---|---|---|---|---|
| **Expenses** | | | | |
| ***Current*** | | | | |
| Personnel Emoluments | **15** | 34,256,958 | 36,011,727 | 36,011,727 |
| Traveling Expenses | **16** | 149,477 | 173,988 | 173,988 |
| Supplies and Consumables | **17** | 609,493 | 753,288 | 753,288 |
| Maintenance Expenditure | **18** | 1,200,489 | 583,886 | 583,886 |
| Contractual Services | **19** | 1,033,292 | 956,610 | 956,610 |
| Other Recurrent Expenses | **20** | 5,658,632 | 7,095,241 | 7,085,241 |
| Gratuity Expenses | | 1,529,519 | 668,746 | 2,597,195 |
| Human Capital expenses | | | | |
| Revaluation Deficit | | | | |
| **Total Expenses (Non Capital Nature)** | | **44,437,859** | **46,243,486** | **48,161,935** |
| ***Capital*** | | | | |
| Depreciation | | 9,280,633 | 8,967,152 | 8,967,152 |
| Amortization Intangible Assets | | 118,000 | 118,000 | 118,000 |
| **Total Expenses (Capital Nature)** | | **9,398,633** | **9,085,152** | **9,085,152** |
| **TOTAL EXPENSES** | | **53,836,492** | **55,328,638** | **57,247,087** |
| **SURPLUS/DEFICIT FOR THE YEAR** | | **(17,165,386)** | **(15,412,308)** | **(8,585,530)** |
| ***Surplus/(Deficit) for the year - Current*** | | (7,766,753) | (6,327,156) | (8,585,530) |
| ***Surplus/(Deficit) for the year - Capital*** | | (9,398,633) | (9,085,152) | |
| | | **(17,165,386)** | **(15,412,308)** | **(8,585,530)** |

# Postgraduate Institute of English

## Cash Flow Statement as at 31st December 2024

| | 2024 | 2023 |
|---|---|---|
| | Rs. | Rs. |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Surplus / (Deficit) from Ordinary Activities | (17,165,386) | (8,585,530) |
| ***Non Cash Movements Adjustments*** | | |
| Interest Income from Short Term Investments | (9,798,336) | (17,909,042) |
| Depreciation | 9,280,633 | 8,967,152 |
| Gratuity Expenses | 1,529,519 | 2,597,195 |
| Amortization of Capital Grants Adjustment | - | (9,085,152) |
| Amortization Intangible Assets | 118,000 | 118,000 |
| Loss on Assets Disposal | | 21,195 |
| PGIE Development Adjustment | (368,421) | - |
| ***Operating Surplus/Deficit before Working Capital Changes*** | **(16,403,991)** | **(23,876,182)** |
| **Working Capital Changes** | | |
| (Increase) / Decrease in Inventories | (38,059) | (6,442) |
| Increase/(Decrease) in Pre Payment & Receivable | (404,960) | (1,213,543) |
| (Increase)/Decrease in Student Fee & Interest Receivable | 5,132,716 | (443,117) |
| (Increase)/Decrease in Loan & Advance to Staff | 272,010 | 540,521 |
| (Increase)/Decrease in Creditors & Accrued Expenses | 701,029 | 823,553 |
| ***Operating Surplus/Deficit after Working Capital Changes*** | **5,662,737** | **(299,028)** |
| Gratuity Payment | (1,533,856) | (1,928,449) |
| ***Net Cash Flows from Operating Activities*** | **(12,275,110)** | **(26,103,659)** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of Property, Plant & Equipment | (97,637) | (46,000) |
| Purchase of Books and Periodicals | - | |
| Interest from Investments | 10,737,745 | 20,112,614 |
| Fund received for Specific Purposes | - | - |
| PGIE Insurance Fund | (151,000) | - |
| Withdrawals of Short Term Investments | 11,688,403 | 6,979,844 |
| New Short Term Investments | (4,891,770) | - |
| **Net Cash Flows from Investing Activities** | **17,285,741** | **27,046,458** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Capital Grants from Treasury | - | |
| Capital Grants Unspent | | |
| **Net Cash Flows from Financing Activities** | - | - |
| **Year** | **5,010,631** | **942,799** |
| Cash & Cash Equivalents at the Beginning of Period | 4,275,427 | 3,332,628 |
| Cash & Cash Equivalents at the End of Period | 9,286,058 | 4,275,427 |
| **Net Increase / (Decrease) in Cash & Cash Equivalents** | **5,010,631** | **942,799** |

# Postgraduate Institute of English

**Statement of changes in Net Assets / Equity for the Year Ended 31st December 2024**

(Rs.)

| | Accumulated Fund - Recurrent | Revaluation Surplus | PGIE Development Fund | PGIE Insurance Fund | Endowment Fund | Capital Grant Spend | Accumulated Fund - Capital | Total |
|---|---|---|---|---|---|---|---|---|
| **Balance as at 31st December 2022** | **94,600,847** | **14,716,266** | **4,547,615** | **-** | **650,000** | **67,780,438** | **-** | **182,295,166** |
| Previous year adjustment | 199,577 | | | | 147,633 | | 73,903 | 421,113 |
| Stock of Student Books | 104,541 | | | | | | | 104,541 |
| Adjustment of Acc. Depreciation | 144,126 | | | | | | | 144,126 |
| Funds Received During the year | | | - | 358,823 | | - | - | 358,823 |
| Amortization of Capital grants | - | | | | | (8,735,280) | 8,735,280 | - |
| Removal of Finger Print Scanner loss | (45,827) | - | | | | | | (45,827) |
| Surplus / ( Deficit ) for the period | (6,327,156) | | | | | | (9,085,152) | (15,412,308) |
| Transfer of Capital Grant Unspent | | | | - | | (59,045,158) | 59,045,158 | - |
| Funs outflow | 95,694 | | | (91,377) | | | | 4,317 |
| **Balance as at 31st December 2023** | **88,771,802** | **14,716,266** | **4,547,615** | **267,446** | **797,633** | **-** | **58,769,189** | **167,869,952** |
| Previous year adjustment | - | | | | | - | - | - |
| Purchases of Capital Assets | (97,637) | | | | | | 97,637 | - |
| Funds Received During the year | | | | 145,330 | | | | 145,330 |
| Amortization of Capital grants | | | | | | | | - |
| Revaluation gain/ loss | | | | | | | | - |
| Surplus / ( Deficit ) for the period | (7,766,753) | | | | | | (9,398,633) | (17,165,386) |
| Funds outflow | (48,051) | | (368,421) | (151,000) | **48,051** | | | (519,421) |
| | | | | | | | | - |
| **Balance as at 31st December 2024** | **80,859,360** | **14,716,266** | **4,179,194** | **261,776** | **845,684** | **-** | **49,468,192** | **150,330,473** |

## THE FINANCIAL STATEMENTS FOR THE YEAR ENED 31st DECEMBER 2024 – POSTGRADUATE INSTITUTE OF ENGLISH

## STATUTORY REPORT

**THE STATUTORY REPORT AND THE FINANCIAL STATEMENTS OF THE POSTGRADUATE INSTITUTE OF ENGLISH FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1 General**

1.1 The financial statements of the Institute have been prepared and submitted in terms of section 106 (1) and 107 (b) of the Universities Act No 16 of 1978 and subsequent amendments and in terms of the Section 13(6) of the Finance Act No 38 of 1971.

1.2 The financial statements of the Postgraduate Institute of English have been prepared and presented in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) unless otherwise stated that Generally Accepted Accounting Principles (GAAP) and policies have been followed consistently.

**2 Financial Highlights**

**2.1 Government Funding**

**2.1.1 Recurrent Grants Received**

| Description | 2024 Rs. | 2023 Rs. |
|---|---|---|
| Recurrent | 5,820,000 | 3,750,000 |
| Capital | 0 | 0 |
| | | |
| **Total** | **5,823,000** | **3,750,000** |

**2.2 Operating Surplus/(Deficit)**

The net Deficit for the year 2024 is Rs.17,165,386 compared to the net Deficit of Rs. 15,412,308 in 2023. The Net Operating result of the Institute after adjusting non-financial transactions is as follows:

| Description | 2024 Rs. | 2023 Rs. |
|---|---|---|
| Net Surplus/(Deficit) | (17,165,386) | (15,412,308) |
| **Non Financial Transactions** | | |
| Add- Allowance for Depreciation & Amortization of Intangible Assets | 9,398,633 | 9,085,152 |
| Provision for Gratuity | 1,529,519 | 668,746 |
| Less-Amortization of Government Grant & Assets received from Donations | | 0 |
| **Net operating Surplus/(Deficit) after adjusting for Notional Expenses** | **(6,237,234)** | **(5,658,619)** |

**2.3 Loans Granted to the Employees**

Four different types of loans (Distress, Computer, Staff and Vehicle) are granted to the employees of the Postgraduate Institute of English and recovered over a period of six years. Interest of loan balances to be recovered over 12 months and capital of loan recovered within a year over 10 months as per the UGC circular No: 70, have been shown as current assets and remainder is shown as non-current assets.

The loans granted from the University Provident Fund to the employees of the University are administrated by the University Grants Commission (UGC) and therefore, it is not included in the Financial Statements of the Institute.

2.4 **Cash and Cash Equivalents**

Cash and cash equivalents are defined as cash in hand, demand deposits and short term highly liquid investments readily convertible to known amounts of cash and subject to insignificant risk of change in value.

The summarized bank account balances, as at 31st December 2024 are as follows.

| Account Type | | 2024 Rs. | 2023 Rs. |
|---|---|---|---|
| Savings Accounts - | | | |
| - | 174200-226-838310 | 8,194,027 | 3,687,879 |
| - | 174200-136-838310 | 13,828 | 13,373 |
| | | | |
| Current Accounts - | | | |
| - | 174200-156-838310 | 878,303 | 379,424 |
| - | 174200-246-838310 | 100,000 | 94,750 |
| - | 174200-336-838310 | 99,900 | 100,000 |
| **Total** | | **9,286,058** | **4,275,427** |

3 **Inventories**

The physical verification of inventories as at 31st December 2024 was carried out by independent verification boards appointed by the Institute and the verified balances have been adjusted to the statement of financial position as at 31st December 2024.

4 **Depreciation of Property, Plant and Equipment (PPE)**

Allowance for depreciation on Property, Plant and Equipment has been made in accordance with the provisions of the University Grants Commission Circular No: 649 and the SLPSAS 07. Depreciation is provided on the revalued amounts at the rates specified in the circular.

5 **Provision for Gratuity**

Provisions have been made for gratuity of the employees of the Institute according to the provisions of the Gratuity Act No: 12 of 1983. The summary of provision for gratuity as at 31st December 2024 according to employee categories are as follows:

| Employee Category | 2024 Rs. | 2023 Rs. |
|---|---|---|
| Academic | 1,612,447 | 2,410,668 |
| Non-Academic | 4,422,398 | 3,628,514 |
| **Total** | **6,034,845** | **6,039,182** |

6 **Contingent Assets and Contingent Liabilities**

Contingent Assets and Contingent Liabilities arising from legal cases filed by the Institute and filed against the Institute have been disclosed in schedules to the Financial Statements as laid down in the SLPSAS 08.

7 **Cost Per Student**

The cost per student for the year ended 31st December 2024 and comparison for last 5 years are given below.

| Year | Number of Students | Cost per student with Deprecation | Cost per student without Deprecation Rs. | Recurrent grant per student Rs. |
|---|---|---|---|---|
| 2024 | 420 | 128,156 | 105,778 | 13,857 |
| 2023 | 417 | 132,659 | 110,872 | 8,993 |
| 2022 | 494 | 116,959 | 98,686 | 61,1612 |
| 2021 | 543 | 95,912 | 79,299 | 60,129 |
| 2020 | 571 | 84,827 | 69,249 | 50,963 |

8 **Prior Period Errors**

Prior period errors related to the year 2023 have been recognized in the year 2024 corrected by restating the comparative figures of the opening balances of Assets, Liabilities and net Assets/Equity for the prior period presented in compliance with the SLPSAS 03.

## ACCOUNTING POLICIES AND DISCLOSURES

### CORPORATE FINANCIAL INFORMATION

**1.1.1 Corporate Information**

**1.1.2 Reporting Entity**

Postgraduate Institute of English attached to the Open University of Sri Lanka, located in the Western Province, Nawala, Nugegoda, Sri Lanka is a fully government owned higher educational Institute established under the Universities Act No 16 of 1978 and subsequent amendments thereto.

**1.1.3 Date of Authorization for issue**

The Financial Statements of the Postgraduate Institute of English were authorized for issue by the Board of Management of the Institute at its 1 5 9 th meeting held on 27th February 2025 & 161st Meeting held on 23rd May 2025.

**1.1.4 Reporting period**

The Financial period of the PGIE is from 01st January 2024 to 31st December 2024.

**1.1.5 Financial Statements**

The Financial Statements comprise the Statement of Financial Performance, Statement of Financial Position, and Statement of Changes in Equity, Cash Flow Statement, Comparison of budget and the actual amount and Significant Accounting Policies & Explanatory Notes as at 31st December 2024.

**1.2 Summary of Significant Accounting Policies**

**1.2.1 Statement of Compliance**

The Financial Statements have been prepared and presented in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka. However, Sri Lanka Accounting Standards (LKAS) have been adopted where no Public Accounting Standards are available to ensure the fair presentation.

**1.2.2 Basis of Measurement**

The Financial Statements of the Postgraduate Institute of English have been prepared on historical cost convention except Property, Plant and Equipment (PPE) measured at Fair Value.

**1.2.3 Functional and Presentation Currency**

The Financial Statements have been presented in Sri Lankan Rupees (SLR), which is the functional and presentation currency of the Institute.

**1.2.4 Materiality and Aggregation**

Each material class of similar items has been presented separately in the Financial Statements. Items of dissimilar nature or function are presented separately unless they are immaterial.

Financial Statements result from processing many transactions or other events aggregated into the classes according to their nature or function.

### 1.2.5 Offsetting

Assets and liabilities, revenue and expenses have not been offset unless required by or permitted by SLPSAS.

### 1.2.6 Going Concern

The Board of Postgraduate Institute of English 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 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.

### 1.2.7 Comparative Information

When the presentation or classification of items in the financial statements is amended, comparative amounts have been reclassified unless it is impracticable. When it is impracticable to reclassify comparative amounts, the Institute has disclosed the nature of adjustments that would have been made if the amounts had been reclassified.

### 1.2.8 Current versus non-current classification

The Institute presents assets and liabilities in the Statement of Financial Position based on current/non-current classification as per SLPSAS.

## 1.3 Significant Accounting Policies Adopted

### 1.3.1 Application of SLPSAS

The Institute has followed the SLPSAS when preparing and presenting financial statements of the Institute for the year 2024.

### 1.3.2 Changes in Accounting Policies

Alternative accounting treatment for capital grants in terms of Sri Lanka Public Sector Accounting Standard - Revenue from non- exchange transactions (taxes and transfers) SLPSAS 11 in SLPSAS Volume (iii) has been adopted with effect from 01.01.2024 and comparative figures for 01.01.2023 has also been shown and no other significant changes in accounting policies taken place during the year under review.

### 1.3.3 Significant Accounting Judgments, Estimates and Assumptions

Preparation of the financial statements of the Institute requires the management to make judgments, estimates and assumptions, which may affect the income, expenditure, assets, liabilities and disclosure of contingent assets & contingent liabilities as at the end of the financial year.

### 1.3.4 Revenue Recognition

The government grant for recurrent expenditure and income of miscellaneous projects & other grants, self-financing activities and all other revenues have been recognized when they receive and where appropriate and practicable. Revenues have been recognized on accrual basis. Based on the adoption of the alternative accounting treatment for capital grants in terms of Sri Lanka Public Sector Accounting Standard - Revenue from non-exchange transactions (taxes and transfers) SLPSAS 11 with effect from 01.01.2024, revenue from capital grants has also been recognized in the Statement of Financial Performance.

### 1.3.5 Government Grants

Government grants for capital and recurrent expenditure are recognized only when they are received by the Institute, keeping in line with the provisions of the SLPSAS 01. With the adaptation of the "Alternative accounting treatment for capital grants in terms of Sri Lanka Public Sector Accounting Standard - Revenue from non-exchange transactions (taxes and transfers) SLPSAS 11 with effect from 01.01.2024, when Property, Plant and Equipment are purchased out of Capital Grants and Donated assets etc. are shown under the Revenue from Non-Exchange Transaction - Capital in the Statement of Financial Performance. The recurrent grant received for the year has been recognized as Revenue from non-Exchange Transaction - Current in the Statement of Financial Performance. Further, capital grants received by the PGIE has been accounted through capital grant spent and unspent accounts and the effect of that are directly incorporated with the Statement of Financial Position.

### 1.3.6 Property, Plant and Equipment (PPE)

#### 1.3.6.1 Basis of Recognition

PPE is recognized if it is probable that future economic benefits associated with the asset will flow to the Institute and the cost of the asset can be measured reliably.

#### 1.3.6.2 Basis of Measurement

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 Institute applies the cost 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 credited directly to revaluation surplus, and if the carrying amount of a class of assets is decreased as a result of a revaluation, the has been recognized in surplus or deficit.

Allowance for depreciation on Property, Plant and Equipment has been made in accordance with the provisions of the University Grants Commission Circular No: 649 and the SLPSAS 07. All categories of PPE have been revalued at the beginning of the following years if those categories are fully depreciated. And depreciation is provided on the revalued amounts at the rates specified in the circular. All categories of PPE purchased /constructed after respective year of revaluation are shown at cost and depreciation is provided at the rates specified in the said circular.

#### 1.3.6.3 De-recognition of assets

An item of PPE is derecognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising from De-recognition of the asset is recognized in surplus or deficit in the year the asset is derecognized.

#### 1.3.6.4 Capital Work-In-Progress (WIP)

Capital Work-In-Progress is shown in the Statement of Financial Position at cost and transferred to the relevant asset when it is in the location and condition necessary for it to be capable of operating in the manner intended by the Institute.

#### 1.3.6.5 Depreciation of PPE

The Institute adopts the straight-line method of depreciation where PPE except Land are depreciated at the below mentioned rates and the depreciation expenditure is recognized in Statement of Financial Performance based on the UGC Circular: 649.

| Class of Assets | % |
|---|---|
| Buildings | 5% |
| Plant Machinery | 20% |
| Computers & Accessories | 20% |
| Furniture & fittings | 10% |
| Office & Other Equipment | 20% |
| Lab & Teaching Equipment | 20% |
| Library Books & Periodicals | 20% |
| Cloaks | 20% |

Depreciation of an asset begins from the date it is available for use or in respect of self-constructed assets from the date that the asset is completed and ready for use. Depreciation ceases at the earlier of the date that the asset is classified as held for sale or the date that the asset is derecognized.

### 1.3.6.6 Lands and Buildings of the Institutes

The lands on which the building of the Institute is constructed, shown in the financial statements of the Institute, is not legally vested with PGIE as the Institute operates as an affiliated institute of the Open University. There is no legal provision in the Ordinance of the Institute to identify and disclose the ownership of Lands in the Financial Statements.

The fifteen perches of Land has been valued by the Department of Valuation for Rs, 22,500,000.00 in 2016 and disclosed in the Financial Statements as required by the Public Sector Accounting Standard No. 07.

## 1.4 Intangible Assets

### 1.4.1 Basis of Recognition

The Institute recognizes an intangible asset if it is probable that future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably.

### 1.4.2 Basis of Measurement

Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less amortization and impairment losses, if any.

### 1.4.3 Subsequent Expenditure

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognized in the Statement of Financial Performance as incurred.

### 1.4.4 Useful Economic Lives, Amortization and Impairment

Intangible assets with finite lives are amortized using the straight-line method to write down the cost over its estimated useful economic lives and is generally recognized in Statement of Financial Performance. Intangible assets with finite lives are assessed for impairment annually and whenever there is an indication that the intangible asset may be impaired.

The period over which intangible assets with finite lives are amortized over 05 years. The amortization method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

### 1.4.5 Inventories

Inventories of the Institute have been physically verified and valued at cost on First In First Out basis (FIFO) as at 31st December 2024.

### 1.4.6 Trade and Other Receivables

Trade and other receivables are due to be received within twelve months after the reporting date are stated at the estimated amount as per SLPSAS 01. No provisions have been made for bad and doubtful receivables.

### 1.4.7 Cash and Cash Equivalents

Cash and cash equivalents comprise Cash in hand and balances remaining in Current, Savings and Short-Term Call Deposits accounts. Further, details on cash and cash equivalents are disclosed in the Note No: 1 of the statement of accounts.

### 1.4.8 Investments

The Institute has invested in temporary surplus funds lying to the credit of bank accounts on Treasury Bills and term deposits at the State Banks. The interest accrued for the same has been adjusted to the carrying value at the end of the financial period and shown as income "recurrent/exchange in the statements of financial performance. Further details on investments and interest income on investments are disclosed in notes 04 and 14.

### 1.4.9 Recognition of Expenditure

Expenses are recognized in the Statement of Financial Performance on the basis of a direct association between the cost incurred and the earning of specific items of income. All expenditure incurred in running of the Institute and in maintaining the properties in a state of efficiency has been charged to the Statement of Financial Performance.

### 1.4.10 Research Grants

The Institute maintains separate ledger accounts for accounting of income and expenditure of research grants. The expenditure accounted under individual ledger accounts are shown as expenditure on research grants in the Statement of Financial Performance and an equivalent amount to the expenditure is shown as Income on Research Grants in the Statement of Financial Performance since Research Grants are operated on a non-profit basis. With the adoption of the "Alternative accounting treatment for capital grants in terms of Sri Lanka Public Sector Accounting Standard - Revenue from non exchange transactions (taxes and transfers) SLPSAS 11" with effect from 01.01.2024, when Property, Plant and Equipment are purchased out of Research Grants they shall be shown under the Revenue from Capital Grant (Non Exchange) in the Statement of Financial Performance. The balances lying to the credit of these individual research grants as at 31st December 2024 are shown under reserves and restricted funds in the Statement of Financial Position.

### 1.4.11 Deferred Income

The Institute maintains separate ledger accounts for accounting of income and expenditure generated through Postgraduate courses, Short Courses, Part-time courses, etc. The expenditure accounted under individual ledger accounts are classified as Direct Expenses and shown in the Statement of Financial Performance. With the adoption of the "Alternative accounting treatment for capital grants in terms of Sri Lanka Public Sector Accounting Standard - Revenue from non- exchange transactions (taxes and transfers) SLPSAS 11" with effect from 01.01.2023, when Property, Plant and Equipment are purchased out of these activities, they shall be shown under the Revenue from Capital Grant (Non Exchange) in the Statement of Financial Performance. The balances lysing to the credit of these Activities accounts are shown under Reserves and Current Liabilities in the Statements of Financial Performance.

### 1.4.12 Other Funds

The Institute generates funds through various activities which does not come under the main operation of the Institute and separate ledger accounts are maintained for accounting transactions of these activities. The expenditure accounted under individual ledger accounts are shown as expenditure on other projects in the Statement of Financial Performance, and the equivalent amount to the expenditure is shown as Income from other activities in the Statement of Financial Performance. With the adoption of the "Alternative accounting treatment for capital grants in terms of Sri Lanka Public Sector Accounting Standard - Revenue from non-exchange transactions (taxes and transfers) SLPSAS 11" with effect from 01.01.2023, if and when Property, Plant and Equipment are purchased out of Other Funds they shall be shown under the Revenue from Capital Grant (Non Exchange) in the Statement of Financial Performance. The balance remaining in these accounts are shown under reserves and restricted funds in the statement of Financial Position.

### 1.4.13 Endowment Fund

Where funds are received as an endowment which is not exhausted, only the income earned from such investments may be recognized and used as income. Investment income and other gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise. The purposes of the funds are to award medals and scholarships for the best performance in each specified examination.

### 1.4.15 Taxes

#### 1.4.15.1 Income Tax

The Institute is not liable to pay income tax on its income of the ordinary course of the business according to the prevailing tax regulations.

#### 1.4.15.2 Value- Added Tax

The Institute is exempt from paying Value Added Taxes according to the prevailing tax regulations.

#### 1.4.15.3 Pay As You Earn Tax (PAYE Tax) / Advanced Personal Income Tax (APIT)

The Institute currently remits PAYE tax/APIT Tax deducted from monthly salaries of the employees who are liable for payment of income tax which is not a part of the Institute expenditure. Hence, payment of PAYE Tax is not accounted for in the accounts of the Institute.

### 1.4.16 Employee Benefits

#### 1.4.16.1 Definitions

**Short-term employee benefits**

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Institute has a present legal or constructive obligation to pay this amount as a result of the past service provided by the employee and the obligation can be estimated reliably.

**Defined contribution plan**

Permanent Employees of the Institute are eligible to the University Provident Fund (UPF) contributions and Employees' Trust Fund (ETF) contributions as per the respective statutes and the staff recruited on Temporary/ Contract/ Assignment basis are entitled for Employees Provident Fund (EPF) and ETF. Obligations for contributions to defined contribution plans are recognized in the Statement of Financial Performance as the related service is provided.

**Defined Benefit Obligation**

In accordance with the Gratuity Act No. 12 of 1983, a liability arises for a defined benefit obligation to employees. Such defined benefit obligation is a post-employment benefit obligation falling within the scope of SLPSAS-19 on 'Employee Benefits'.

### 1.4.17 Provisions & Liabilities

#### 1.4.17.1 Provisions

Provisions are recognized when the Institute has a present obligation as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation. The provisions are shown under the accrued expenditure. The Institute arrives at an estimate on the basis of an evaluation of the most likely outcome. All known provisions have been accounted for in preparing these Financial Statements.

#### 1.4.17.2 Contingent Assets

As there are no legal cases instituted by the Institute as at 31st December 2024. There is no contingent assets as at 31 December 2024.

#### 1.4.17.3 Contingent Liabilities

As there are no legal cases instituted against the Institute as at 31st December 2024. No provisions have been made in the financial statements.

#### 1.4.18 Presentation of Budget

The budget of the Institute is prepared based on accrual basis of accounting. The classification basis adopted in the budget is the nature of expenditure, which is the same method followed in the presentation of financial statements of the Institute as well. The classification of income and expenditure is done by the Institute as per the guidelines issued by the Treasury. Since the budget and financial statements are prepared on an accrual basis of accounting, the need to reconcile budget and actual amounts do not arise. The budget covers the fiscal period from January 01 - December 31, 2024.

Statement of comparison of budget and actual amounts is shown in Note No 21.

#### 1.4.19 Events after Reporting Date

No events after the reporting date have been reported.

# Postgraduate Institute of English

## Notes to the Statement of Financial Position

**Note - 01**

| **Cash at Bank** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| People's Bank A/C No. 174100 156 838310 | 878,303 | 379,424 | 379,424 |
| People's Bank A/C No. 174100 246 838310 | 100,000 | 94,750 | 94,750 |
| People's Bank A/C No. 174100 336 838310 | 99,900 | 100,000 | 100,000 |
| People's Bank A/C No. 174200 226 838310 | 8,194,027 | 3,687,879 | 3,687,879 |
| People's Bank A/C No. 174200 136 838310 | 13,828 | 13,373 | 13,373 |
| Petty cash | - | - | - |
| | **9,286,058** | **4,275,427** | **4,275,427** |

**Note - 02**

| **Loans and Advances to Staff** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Distress Loan | 841,662 | 1,091,672 | 1,091,672 |
| Vehicle Loan | 30,000 | 52,000 | 52,000 |
| Miscellaneous Advance | | | |
| | **871,662** | **1,143,672** | **1,684,193** |

**Note- 03**

| **Receivables From Student** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Registration Fees Recievable TESL | 36,000.00 | | |
| Registration Fees Receivable TESL Old | 25,200.00 | 60,300 | 60,300 |
| Registration Fees Receivable TLSC | 12,000.00 | | |
| Registration Fees Receivable - BE | 1,600.00 | | |
| Registration Fees Receivable PPE | | 4000 | 4,000 |
| Supplementary Fees Receivable TESL Old | 16,800.00 | 40,800 | 40,800 |
| Supplementary Fees Receivable TLSC | 7,800.00 | | |
| Supplementary Fees Receivable TESL New | 21,800.00 | 100 | 100 |
| Supplementary Fees Receivable PPE | | 2000 | 2,000 |
| Supplementary Fees Receivable - BE | 1,500.00 | | |
| Tuition Fees Receivable - TESL Old | 443,000.00 | 563,000 | 563,000 |
| Tuition Fees Receivable - TESL New | 602,130.00 | 234,715 | 234,715 |
| Tuition Fees Receivable - TLSC | | - | - |
| Tuition Fees Receivable - TLSC | | | |
| Tuition Fees Receivable - BE | 43,400.00 | 83,700 | 83,700 |
| Tuition Fees Receivable - PPE | 49,000.00 | | |
| Tuition Fees Receivable - PPE | | 59,833 | 59,833 |
| Dissertation Fees Receivable TESL New | 40,000.00 | 40,000 | 40,000 |
| Dissertation Fees Receivable TESL Old | 79,500.00 | 166,500 | 166,500 |
| Dissertation Fees Receivable TESC | 283,500.00 | | |
| Examination Fees Receivable PPE | 35,800.00 | 35,800 | 35,800 |
| Examination Fees Receivable TLSC | 5,040.00 | | |
| Examination Fees Receivable TESL Old | 13,500.00 | 18,750 | 18,750 |
| Examination Fees Receivable TESL | 21,170.00 | | |
| Examination Fees Receivable BE | 4,340.00 | 8,370 | 8,370 |
| Portfolio fees Receivable TESL Old | 18,500.00 | | |
| Teaching Practicum- TESL | 14,000.00 | | |
| Teaching Practicum- BE | 3,333.00 | 9999 | 9,999 |
| | **1,778,913** | **1,220,667** | **1,220,667** |

**Note - 04**

| **Short Term Investments** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Opening Balance | 101,407,472 | 108,831,800 | 108,831,800 |
| Withdraw during the year - FD | - | | |
| Withdraw during the year - TB | (12,000,000) | (6,979,844) | (6,979,844) |
| New Investments - TB | 4,938,154 | - | - |
| | - | | |
| | **94,345,626** | **101,851,956** | **101,851,956** |

**Note - 06**

**Non- current assets**

| | Furniture & Fittings | Office Equipment | Computers & Accessories | Library Books & Periodicals | Plant & Machinery | Other Assets | Building | Land | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Cost** | | | | | | | | | |
| Balance as at 01/01/2024 | 4,271,714 | 2,599,721 | 8,520,294 | 2,596,481 | 7,090,768 | 68,850 | 93,593,508 | - | 118,741,336 |
| (+/-) Adjustments | - | | | | | | | | - |
| (+) Purchases during the year | 83,997 | 13,640 | | | | | | | 97,637 |
| (-) Transfer to revaluation | | | | | | | | | - |
| ( -) Disposal during the year | | | (18,000) | | | | | | (18,000) |
| | | | | | | | | | - |
| **Balance as at 31/12/2024** | **4,355,711** | **2,613,361** | **8,502,294** | **2,596,481** | **7,090,768** | **68,850** | **93,593,508** | | **118,820,973** |
| | | | 8,502,294 | | | | | | |
| **Depreciation** | | | | | | | | | |
| Balance as at 01/01/2024 | 1,851,702 | 1,022,745 | 3,394,118 | 2,046,899 | 2,325,219 | 27,086 | 34,456,430 | - | 45,124,199 |
| (+/-)Adjustments | - | | | | | | | | - |
| (+) Depreciation for the Year | 429,283 | 519,996 | 1,700,459 | 519,296 | 1,418,154 | 13,770 | 4,679,675 | | 9,280,633 |
| ( -) Transfer to revaluation | | | | | | | | | - |
| ( -) Disposal during the year | | | (7,200) | | | | | | (7,200) |
| | | | | | | | | | - |
| **Balance as at 31/12/2024** | **2,280,985** | **1,542,741** | **5,087,377** | **2,566,195** | **3,743,373** | **40,856** | **39,136,105** | - | **54,397,632** |
| Net Book Value as at 01/01/2024 | 2,420,012 | 1,576,976 | 5,126,176 | 549,582 | 4,765,549 | 41,764 | 59,137,078 | - | 73,617,137 |
| **Net Book Value as at 31/12/2024** | **2,074,726** | **1,070,620** | **3,414,917** | **30,286** | **3,347,395** | **27,994** | **54,457,403** | | **64,423,341** |

## Notes to the Statement of Financial Position

### Note - 05

| **Pre payment and Receivables** | **2024** **Rs.** | **2023 (Restated)** **Rs.** | **2023 (Audited)** **Rs.** |
|---|---|---|---|
| Interest Receivable | | | |
| Pre-payment | 69,924 | 79,553 | 79,553 |
| Receivable OUSL | | | |
| | **69,924** | **79,553** | **1,293,096** |

### Note - 07

| **Intangible Assets** | **2024** **Rs.** | **2023 (Restated)** **Rs.** | **2023 (Audited)** **Rs.** |
|---|---|---|---|
| Computer Software | 354,000 | 472,000 | 472,000 |
| Amortization for the year | (118,000) | (118,000) | (118,000) |
| | **236,000** | **354,000** | **354,000** |

### Note - 08

| **Accrued Expenses** | **2024** **Rs.** | **2023 (Restated)** **Rs.** | **2023 (Audited)** **Rs.** |
|---|---|---|---|
| Audit Fees for the Year 2023 | 594,720 | 620,000 | |
| Audit Fees for the Year 2024 | 600,000 | | 620,000 |
| Telecommunication expenses | 16,200 | 17,753 | 17,753 |
| Overtime | 62,413 | 25,795 | 25,795 |
| Sitting Allowances | 8,000 | | |
| Visiting Lecture fees TESL New | 90,000 | 204,000 | 204,000 |
| Visiting Lecture fees BE | 144,000 | | |
| Maintenance Plant, Machinery & Equipment | 22,420 | | |
| Stamp Duty & PAYE | 1,000 | 4,225 | 4,225 |
| Salary Payable- Director | | 612,504 | 612,504 |
| Other Expenses Payable | 33,000 | 3,850 | 3,850 |
| Security Services | 154,694 | | |
| PGIE Lecture Fees TESL New | 30,000 | 36,000 | 36,000 |
| PGIE Lecture Fees BE | 48,000 | | |
| Cleaning services | 106,268 | 38,073 | 38,073 |
| Examination Expenses - New TESL | 92,100 | 65,100 | 65,100 |
| Examination Expenses - Old TESL | 197,000 | | |
| Examination Expenses - BE | 42,300 | | |
| Technical Support Allowance | 23,800 | | |
| Non Academic Salary Contract | 307,443 | 303,658 | 303,658 |
| Temporary EPF | | 61,858 | 61,858 |
| Non Academic Contract ETF | 4,681 | 9,279 | 9,279 |
| Academic Contract ETF | 2,670 | | |
| Non Academic Contract EPF | 31,210 | | |
| Academic Contract EPF | 17,800 | | |
| Evaluation Committee Payment | | 15,000 | 15,000 |
| Air Tickets | | 306,224 | 306,224 |
| PPE Expenditure | 94,400 | 27,501 | 27,501 |
| BE Expenditure | | 63,000 | 63,000 |
| New MA TESL Expenditure | | 10,000 | 10,000 |
| Staff Development | | 16,500 | 16,500 |
| Course Material Writing | | 24,000 | 24,000 |
| Academic Staff Salary | 128,385 | 189,412 | 189,412 |
| Universities Provident Fund | | 26,600 | 26,600 |
| Universities Pension Fund | | 12,000 | 12,000 |
| MIS Consultation | | 100,000 | 100,000 |
| PGIE Insurance Fund | 25,899 | | |
| | **2,878,404** | **2,792,331** | **2,792,331** |

## Notes to the Statement of Financial Position

**Note - 09**

| Sundry creditors | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| Payable to OUSL | 466,767 | 47,839 | 47,839 |
| Lanka Security (Pvt) Ltd | | 5,337 | 5,337 |
| ICLL In Advance | 150,000 | - | - |
| Craft Lanka Engineers (Pvt) Ltd | | 42,730 | 42,730 |
| Ewis | | 25,904 | 25,904 |
| Abans | | 73,903 | |
| Short Courses Fee in Advance | 120,000 | - | - |
| Saman Advertizing | | | |
| DS Books Pvt Ltd | 73,903 | - | - |
| | **810,669** | **195,713** | **121,810** |

**Note - 10**

| Student Fees In Advance | 2024 | 2023 (Restated) | 2023 (Audited) |
|---|---|---|---|
| Tuition Fees in Advance TLSC | | 850 | 850 |
| Tuition Fees in Advance TESL New | 6,418,642.00 | 2,572,285 | 2,572,285 |
| Tuition Fees in Advance TLSC | | | |
| Tuition Fees in advance - BE | 3,890,224.00 | 1,116,000 | 1,116,000 |
| Tuition Fees in advance - PPE | | 1,196,917 | 1,196,917 |
| Dissertation Fees in Advance- TLSC | | 1,500 | 1,500 |
| Teaching Practicum Fees in Advance- TESL | - | 972,000 | 972,000 |
| Teaching Practicum Fees in advance - BE | 1,718,600.00 | 266,680 | 266,680 |
| Examination Fee in Advance TESL New | | 394,200 | 394,200 |
| Exam Fees in advance - BE | 491,400.00 | 111,600 | 111,600 |
| Application Fee in advance -BE | | | |
| | **12,518,866** | **6,632,032** | **6,632,032** |

**Note - 11**

| Provision for Gratuity | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| Opening Balance | 6,039,181 | 7,298,884 | 7,298,884 |
| Gratuity payment during the Year | (1,533,855) | (1,928,449) | (1,928,449) |
| Provision for the Year | 1,529,519 | 668,746 | 2,597,195 |
| Closing Balance | **6,034,845** | **6,039,181** | **7,967,630** |

**Note - 12**

| Capital Grants Spent | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| Opening Balance | - | 67,780,438 | 67,780,438 |
| Amortization for the year | - | (8,735,280) | (8,735,280) |
| Transfers to Accumulated Fund - Capital | | (59,045,158) | |
| | - | - | **59,045,158** |

**Note - 13**

| Accumulated Fund - Capital | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| Opening Balance | 59,045,158 | - | - |
| Transfers From Capital Grant Spent | | 59,045,158 | - |
| Capital Expenses | | - | - |
| | **59,045,158** | **59,045,158** | - |

## Notes to the Statement of Financial Performance

**Note - 14**

**Interest Income**

| | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| Interest from Savings Accounts | 94,010 | 31,695 | 31,695 |
| Endowment Interest | 58,051 | 75,524 | 75,524 |
| Interest from TB | 9,611,366 | 17,745,273 | 17,745,273 |
| Interest from Loan & Advance to Staff | 42,714 | 56,550 | 56,550 |
| | 9,806,141 | 17,909,042 | 17,909,042 |

**Note - 15**

**Personnel Emoluments**

| | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| **Academic** | | | |
| **Salaries and Wages** | | | |
| Salaries and Wages | 5,324,020.14 | 8,018,133 | 8,018,133 |
| University Provident Fund | 1,166,473 | 1,490,654 | 1,490,654 |
| University Pension | 939,295 | 958,160 | 958,160 |
| ETF 3% | 404,897 | 456,927 | 456,927 |
| Visiting Lectures Fees | 1,782,000 | 1,756,125 | 1,756,125 |
| PGIE Lecturers Fees | 429,000 | 297,125 | 297,125 |
| | 10,045,685 | 12,977,124 | 12,977,124 |
| **Other Allowances** | | | |
| Academic Allowance | 7,453,992 | 7,112,161 | 7,112,161 |
| Research Allowance | 1,321,310 | 1,595,332 | 1,595,332 |
| Cost of Living Allowance | 626,768 | 336,155 | 336,155 |
| Monthly Allowance | 192,097 | 215,484 | 215,484 |
| Additional Allowances | 785,744 | 912,570 | 912,570 |
| Entertainment Allowance | 188,424 | 185,184 | 185,184 |
| Telephone Allowance | 51,000.00 | 51,000 | 51,000 |
| Other Allowances | 1,202,185 | 1,213,495 | 1,213,495 |
| | 11,821,520 | 11,621,381 | 11,621,381 |
| **Personal Emolument - Academic** | **21,867,205** | **24,598,505** | **24,598,505** |

| | 2024 Rs. | 2023 (Restated) Rs. | 2023 (Audited) Rs. |
|---|---|---|---|
| **Non - Academic** | | | |
| **Salaries and Wages** | | | |
| Salaries and Wages | 6,448,887 | 6,086,592 | 6,086,592 |
| University Provident Fund | 895,956 | 790,851 | 790,851 |
| University Pension | 353,415 | 332,027 | 332,027 |
| ETF 3% | 232,092 | 210,132 | 210,132 |
| Acting Pay | | | |
| | 7,930,350 | 7,419,602 | 7,419,602 |
| **Other Allowances** | | | |
| Research Allowance | 323,668 | 317,672 | 317,672 |
| Cost of Living Allowance | 1,191,600 | 592,783 | 592,783 |
| Monthly Allowance | 360,000 | 379,667 | 379,667 |
| Additional Allowance | 657,458 | 683,658 | 683,658 |
| Telephone Allowance | 40,000 | 48,000 | 48,000 |
| Interim Allowance | | | |
| MCA | 1,479,280 | 1,540,373 | 1,540,373 |
| Adjustment allowance | | | |
| | 4,052,005 | 3,562,154 | 3,562,154 |
| **Personal Emolument - Non-Academic** | **11,982,355** | **10,981,756** | **10,981,756** |
| **Overtime and Holiday Payment** | | | |
| Over Time | 84,442 | 167,960 | 167,960 |
| Technical Support | 271,075 | 227,763 | 227,763 |
| Holiday Payments | 51,881 | 35,744 | 35,744 |
| | 407,398 | 431,466 | 431,466 |
| **Total Personal Emoluments** | **34,256,958** | **36,011,727** | **36,011,727** |

**Note - 16**

| **Traveling Expenses** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Domestic | 149,477 | 173,988 | 173,988 |
| Foreign | | | |
| | **149,477** | **173,988** | **116,150** |

**Note - 17**

| **Supplies and Consumables** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Stationery & Office Requisites | 187,607 | 159,988 | 159,988 |
| Fuel & Lubricant | 254,886 | 370,820 | 370,820 |
| Mechanical &Electrical Goods | | | |
| Uniforms | | | |
| Other Supplies | 167,000 | 222,480 | 222,480 |
| | **609,493** | **753,288** | **753,288** |

**Note - 18**

| **Maintenance Expenditure** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Plant, Machinery Equipment | 1,150,209 | 536,069 | 536,069 |
| Building & structures | 50,280 | 47,817 | 47,817 |
| Other Maintenance Expenditure | | | |
| | **1,200,489** | **583,886** | **583,886** |

**Note - 19**

| **Contractual Services** | **2024** | **2023 (Restated)** | **2023 (Audited)** |
|---|---|---|---|
| | **Rs.** | **Rs.** | **Rs.** |
| Cleaning Services | 244,655 | 382,962 | 382,962 |
| Security Services | 205,101 | 126,000 | 126,000 |
| Postal Charges | 38,200 | 39,840 | 39,840 |
| Telecommunication | 195,810 | 211,111 | 211,111 |
| Electricity | 16,444 | 13,401 | 13,401 |
| Water | 10,206 | 12,443 | 12,443 |
| Printing Advertising | 305,945 | 170,854 | 170,854 |
| Transport | 16,932 | | |
| Other | | | |
| | **1,033,292** | **956,610** | **1,165,649** |

# Postgraduate Institute of English



**Note - 20**

| **Other Recurrent Expenses** | **2024 Rs.** | **2023 (Restated) Rs.** | **2023 (Audited) Rs.** |
|---|---|---|---|
| Travel Grant to University | | | |
| Stamp Duty | 4,250 | 8,650 | 8,650 |
| Special Services - Council & Committees | 980,077 | 1,102,589 | 1,102,589 |
| Special Services - Professionals | 600,000 | 620,000 | 620,000 |
| Workshops ,Seminars | 70,249 | 57,704 | 57,704 |
| Staff Insurance | | 234,981 | 234,981 |
| Staff Development | | | |
| Course Materials for students | | | |
| Corporate Planning, Governance | 22,490 | 92,620 | 92,620 |
| Holiday Warrants & Season Tickets | 60,502 | 94,300 | 94,300 |
| Entertainment Expenses | 62,791 | 58,155 | 58,155 |
| Bank Charges | 28,475 | 1,000 | 1,000 |
| Contributions & Membership Fees | 3,500 | 7,000 | 7,000 |
| Examination Fees | 328,471 | 331,211 | 331,211 |
| Disposal AC | | 21,195 | 21,195 |
| Short Course expenses | 1,410,249 | 545,787 | 545,787 |
| Employee Welfare | | | |
| Property loan Interest | 44,100 | 64,546 | 64,546 |
| Other | 257,296 | 624,285 | 624,285 |
| Temporary EPF/ETF | | | |
| Endowment Expenses | 10,000 | 10,000 | 10,000 |
| Course Materials for students | | | |
| PPPE Expenses | 108,855 | 849,829 | 849,829 |
| BE Expenses | 244,529 | 1,137,274 | 1,137,274 |
| New TESL Expenditure | 659,379 | 1,234,115 | 1,234,115 |
| International Conference Expenses | 763,420 | | |
| | **5,658,632** | **7,095,241** | **7,095,241** |

**Note - 21**

| **Budget Variations - Expenses** | **Budget 2024** | **Actual 2024** | **Variations** |
|---|---|---|---|
| **Personal Emoluments** | | | |
| Salaries and Wages | 13,539,272 | 11,772,907 | 1,766,365 |
| UPF Contribution | 2,546,182 | 2,062,429 | 483,753 |
| Pension - 8% | 1,336,364 | 1,292,710 | 43,654 |
| ETF Contribution - 3% | 670,909 | 636,989 | 33,920 |
| Academic Allowance | 8,258,182 | 7,453,992 | 804,190 |
| Cost of Living Allowance | 1,882,909 | 1,818,368 | 64,541 |
| Research Allowance | 1,768,364 | 1,644,978 | 123,386 |
| 20% Additional Monthly Allowance | 1,510,909 | 1,443,202 | 67,707 |
| 45% Monthly Compensatory Allowance | 1,550,182 | 1,479,280 | 70,902 |
| Monthly Allowance (Rs.5,000/-) | 558,545 | 552,097 | 6,448 |
| Overtime | 52,363 | 84,442 | (32,079) |
| Holiday Payments | 21,818 | 51,881 | (30,063) |
| Communication Allowance | 96,000 | 91,000 | 5,000 |
| Transport Allowance | 654,545 | 1,202,185 | (547,640) |
| Fuel Allowance | 663,273 | | 663,273 |
| Other Allowances - *Please specify* | - | | - |
| Acting Pay | - | | - |
| Equalization Allowance | - | | - |
| Entertainment Allowance | 207,273 | 188,424 | 18,849 |
| Technical Support Allowance | 256,364 | 271,075 | (14,711) |
| ............................ | - | | - |
| Visiting Lecture Fees | 2,000,000 | 2,211,000 | (211,000) |
| Gratuity Payments | 1,673,455 | 1,533,855 | 139,600 |
| **Sub Total** | **39,246,909** | **35,790,813** | **3,456,096** |
| **Travelling Expenses** | | | |
| Domestic | 200,000 | 149,477 | 50,523 |
| Foreign | | | - |
| **Sub Total** | **200,000** | **149,477** | **50,523** |
| **Supplies** | | | |
| Stationery and Office Requisites | 150,000 | 187,607 | (37,607) |
| Fuel & Lubricants | 281,455 | 254,886 | 26,569 |
| Uniforms | - | | - |
| Mechanical & Electrical goods | - | | - |
| Chemicals & Glassware | - | | - |
| Medical Supplies | - | | - |
| Other | 200,000 | 167,000 | 33,000 |
| **Sub Total** | **631,455** | **609,493** | **21,962** |

# Postgraduate Institute of English

**Notes to the Statement of Financial Performance**

| | | | |
|---|---|---|---|
| **Maintenance Expenditure** | | | |
| Vehicles | - | | - |
| Plant, Machinery and Equipment | 1,208,727 | 1,150,209 | 58,518 |
| Buildings and Structures | 100,000 | 50,280 | 49,720 |
| Furniture | - | | - |
| Other | - | | - |
| **Sub Total** | **1,308,727** | **1,200,489** | **108,238** |
| **Contractual Services** | | | |
| Transport | | 16,932 | (16,932) |
| Telecommunication | 195,000 | 195,810 | (810) |
| Postal Charges | 75,000 | 38,200 | 36,800 |
| Electricity | 240,000 | 16,444 | 223,556 |
| Water | 120,000 | 10,206 | 229,794 |
| Rates and Local Taxes | - | | 120,000 |
| Rental & Hire Charges | - | | - |
| Security Services | 300,000 | 205,101 | (205,101) |
| Cleaning Services | 250,000 | 244,655 | 55,345 |
| Printing, Advertising etc., (Marketing Plan, Website, videog | 400,000 | 305,945 | (55,945) |
| Other | | - | 400,000 |
| **Sub Total** | **1,580,000** | **1,033,292** | **546,708** |
| **Other Recurrent Expenditure** | | | |
| Travel grants to University Teachers | - | | |
| Special Services - Council & Committees | 1,000,000 | 980,077 | (980,077) |
| -Do- Professional & Other Fees | - | 600,000 | 400,000 |
| Workshops, Seminars | 76,363 | 70,249 | (70,249) |
| Academic Research & Publications | - | | 76,363 |
| Staff Development (Training for Teachers, Administrators & Other Employees) | - | | - |
| Course Materials for Students & Learning Quality Improvement | - | | - |
| Industry Internships, Practical & Career Guidance | - | | - |
| Students' Development Initiatives & Community Relations | - | | - |
| University Sports Activities | - | | - |
| Student Welfare, Student Councils & Social Harmony | - | 763,420 | (763,420) |
| Employee Welfare & Medical Assistance | 138,545 | | - |
| Corporate Planning, Governance & Outreach | - | 22,490 | 116,055 |
| Interest subsidy on property loan | - | 44,100 | (44,100) |
| Holiday Warrants Season Tickets | - | 60,502 | (60,502) |
| Convocation Expenses | 43,636 | | - |
| Entertainment Expenses | 57,818 | 62,791 | (19,155) |
| Bank Charges | - | 28,475 | 29,343 |
| Awards & Indemnities | 46,909 | | - |
| Contributions & Membership Fees | - | 3,500 | 43,409 |
| Examination Expenses | - | 328,471 | (328,471) |
| Direct Expenses - Self Financing Activities *(5.5.1 of Commission Circular No. 04/2016)* | 4,364 | | - |
| Indirect Expenses - Self Financing Activities *(5.5.1 of Commission Circular No. 04/2016)* | 508,364 | 249,342 | (244,978) |
| Other | 1,872,000 | 261,545 | 246,819 |
| **Sub Total** | **3,747,999** | **3,474,962** | **(1,602,962)** |
| **Financial Assistance to Students** | | | |
| Bursary Payments *(Not applicable for the Universities & HEIs)* | | | |
| Mahapola Payments *(Not applicable for the Universities & HEIs)* | | | |
| **Total Expenditure** | **46,715,090** | **42,258,525** | **2,580,566** |

# Postgraduate Institute of English

## Notes to the Statement of Financial Performance

| **Budget Variations - Income** | **Budget 2024** | **Actual 2024** | **Variations** |
|---|---|---|---|
| INTERNAL REVENUE | | | |
| Transfer from Development Fund | 7,650,000 | | (7,650,000) |
| Other Income | | | - |
| Registration fees | 20,000 | 585,100 | 565,100 |
| Tuition fees | | | - |
| Examination Fees | | 1,693,465 | 1,693,465 |
| Income from Self Financing Activities | 26,000,000 | 18,130,608 | (7,869,392) |
| Interest from Investments | 9,156,000 | 9,798,336 | 642,336 |
| Interest from Loans & Advances | | | - |
| Rent from properties | | | - |
| Library subscriptions | 35,000 | | (35,000) |
| Other | | 635,792 | 635,792 |
| | | | - |
| **GOVERNMENT GRANTS** | | | - |
| **Recurrent Grants** | | | - |
| Personal Emoluments | 5,000,000 | 5,820,000 | 820,000 |
| Other Recurrent | | | - |
| | **47,861,000** | **36,663,301** | **(11,197,699)** |

Director,
Postgraduate Institute of English.

**The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of English for the year ended as at 31st December 2024, in terms of section 12 of the National Audit Act, No. 19 of 2018.**

Aforesaid Report has been sent together with attested Account.

W.M.P.A. Fonseka
Deputy Auditor General
For Auditor General

**The Sinhala version is duly signed.*

Copy:- 1. Secretary, Ministry of Education, Higher Education and Vocational Education
2. Secretary, Ministry of Finance, Economic Development, Policy Planning and Tourism

Director,
Postgraduate Institute of English

**The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of English for the year ended as at 31st December 2024, in terms of section 12 of the National Audit Act, No. 19 of 2018.**

| | | |
|---|---|---|
| 1. | | **Financial Statements** |
| 1.1 | | Opinion<br><br>Financial Statements of the Postgraduate Institute of English for the year ended as at 31st December 2024 comprising of the Statement of Financial Performance at 31st December 2024, Statement of Changes in Equity and the Cash Flow Statement for the year ended as at the same date Notes relating to the Financial Statements and summarized significant accounting policies were audited under my order in terms of provisions containing Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, section 18 of the Postgraduate Institute of English Ordinance No. 04 of 2005 enacted under section 18 of the University Act No. 107(5) of 2005 and Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read with the provisions of the National Audit Act No. 19 of 2018. My Report will be tabled in Parliament in due course in terms of Article 154 (6) of the Constitution.<br><br>I am of the view that the financial position of the institute as at 31st December 2024 and financial performance and cash flow statement for the year ended from that date present a true and fair condition in accordance with Sri Lanka Public Sector Accounting Standards. |
| 1.2 | | **Basis for the opinion** |
| | | I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities under these auditing standards are further described in the section of Auditor's Responsibility on the Audit of Financial Statements 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 of the Institute for the year 2024**<br><br>Other information means the information which I obtained before the date of this audit report included in the Annual Report-2024, but not included in the Financial Statements and audit report related thereto. |

| | | |
|---|---|---|
| | | Management is responsible for this other information.<br><br>My opinion on the financial statements does not cover other information and I do not express any kind of assurance or opinion thereon.<br><br>My responsibility in connection with my audit pertaining to the Financial Statements is to read the other information identified above when available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained during the audit or otherwise.<br><br>If, I conclude that there are material misstatements based on the other information I obtained before the date of this Audit Reportand activities made by me, the same should be reported by me. I have nothing to report in this regard. |
| 1.4 | | **Responsibilities of the Management and Administrative bodies on the Financial Statements**<br><br>It is the responsibility of the management to determine the necessary internal control to prepare financial statements in accordance with Sri Lankan Public Sector Accounting Standards and present the same fairly and enabling to prepare financial statements free from material misstatements that may result from fraud or error.<br><br>In preparing Financial Statements, it is the responsibility of the management to determine the entity's ability to continue operation of the institute and to disclose matters relating to the entity's continues operation, unless the management intends to liquidate or, in the absence of any other alternative, cease operations.<br><br>Administrative parties are responsible for the inspection process of the financial reporting process of the institute.<br><br>According to sub-section 16 (1) of the National Audit Act No. 19 of 2018, the Institute must maintain proper books and records of its income, expenses, assets and liabilities enabling to prepare annual and periodic Financial Statements. |
| 1.5 | | **Auditor's Responsibility on the Audit of Financial Statements**<br><br>My objective is to provide a reasonable assurance to the effect that the Financial Statements, as a whole, are free from material misstatements that may arise due to frauds and errors and to issue the Audit Report containing my opinion. Reasonable assurance is an advanced assurance but it will not always be an assurance that material misstatements will be detected when conducting an audit in accordance with the Sri Lanka Auditing Standards. The effect of the frauds and errors, individually or collectively, can result in material misstatements, the materiality of which depends on the effect on the economic decisions made by users |

| | | |
|---|---|---|
| 2 | | on the basis of these Financial Statements.<br><br>I, during the audit, acted with professional judgment and professional skepticism as part of the audit in accordance with the Sri Lanka Auditing Standards, I further,<br><br>• developed and implemented appropriate audit procedures as occasion demands, to identify and evaluate the risk of arising material misstatements in the Financial Statements due to the frauds and errors in obtaining a basis for the expressed audit opinion. The effect of material misstatements caused by a fraud is stronger than the effect resulting from mispresentations due to the reasons of preparing fake documents, intentional omission, mispresentation or circumvention of internal controls.<br><br>• gained a knowledge on the internal control to prepare suitable audit procedures as appropriate even not with the intention of expressing an opinion on the effectiveness of internal control.<br><br>• evaluated the appropriateness of the accounting policies adopted, reasonability of accounting estimates and related disclosures made by the management.<br><br>• determined the applicability of the Institution's continues operation for accounting based on the audit evidence obtained regarding whether there is material uncertainty about institute's continues operation due to the incidents and conditions. If I determined that there is an adequate uncertainty, attention of my audit report should be drawn to the disclosure in that regard in the Financial Statements. if such disclosures are inadequate, my opinion should be modified. However, continues operation may terminate upon the future incidents and conditions.<br><br>• appraised that transactions and incidents underlying the structure and the content of the Financial Statements have been included fairly and appropriately in the Financial Statements and the overall presentation of the Financial Statements including disclosures.<br><br>I make the administrative bodies aware of significant audit findings, main internal control shortcomings and other matters identified during my audit. |
| 2 | | **Report on other legal and regulatory requirements** |

2.1 Special provisions pertaining to the following requirements are included in the National Audit Act No. 19 of 2018.

2.1.1 I have obtained all information and explanations necessary for the audit in accordance with the requirements set out in Section 12 (a) of the National Audit Act No. 19 of 2018, the institution had maintained proper financial reports as appears through my inquiry.

2.1.2 According to the requirement mentioned in Section 6(i)(d)(iii) of the National Audit Act No. 19 of 2018, the Financial Statements of the Institute are consistent with the previous year.

2.1.3 The recommendations made by me in the last year are included in the presented Financial Statements as per the requirement mentioned in Section 6 (i) (d) (iv) of the National Audit Act No. 19 of 2018.

2.2 In the course of action followed and the evidence taken and confined to the material facts, nothing has come to my notice to make the following statements.

2.2.1 According to the requirement mentioned in Section 12 (d) of the National Audit Act No. 19 of 2018, any member of the Administrative Board of the Institute has a relationship, directly or otherwise, out of the ordinary course of business in relation to any contract with which the institution is involved.

2.2.2 In accordance with the requirement mentioned in Section 12 (f) of the National Audit Act No. 19 of 2018, except the following observations, that it has acted inconsistent with any relevant written law or other general or special provisions issued by the Administrative Board of the Institute.

| Reference to Rules and Regulations/Order | Description |
|---|---|
| (a) Postgraduate Institute of English Ordinance No. 04 of 2005 published in the Gazette Extraordinary Notification No. 1436/6 dated 13th December 2005. | The sum of Rs. 650,000 donated by a philanthropist in the year 2021 for the establishment of Doric de Zoysa gold medal fund and Research awards fund had not been utilized for granting scholars as per the Ordinance of the Institute. |
| (b) National Budget Circular No. 842 dated 19 December 1978. | The library books and periodicals of the institution, which cost Rs. 2,596,491, had not been maintained in the fixed assets |

| | | | |
|---|---|---|---|
| | | | register in connection with the accession register of the Open University. Furthermore, an annual survey had not been conducted regarding library books after the year 2008. |
| | | (c) Paragraph 6.6 of the Public Enterprise Circular Operational Manual 01/2021 dated 16 November 2021.<br><br>(d) University Grant Commission Circular No. 636 dated 14 July 1995. | Although the Annual Report with financial statements including the Auditor General's report should be tabled in Parliament within 05 months at the end of an accounting year, the Annual Report for the year 2023 had not been tabled in Parliament by 20 March 2025.<br><br>Although the results of an examination should be released within 03 months from the date it was held, there was a delay of 13 to 113 days in releasing the results of 10 examinations held under 2 courses in the year 2024. |
| 2.2.3 | | It has acted non compliance with the powers, duties and functions of the Board as per the requirement mentioned in Section 12 (g) of the National Audit Act No. 19 of 2018 | |
| 2.2.4 | | the resources of the institution have not been procured and used effectively and fruitfully within time frames as per the requirement mentioned in Section 12 (h) of the National Education Act No. 19 of 2008. | |
| 2.3 | <br><br>(a)<br><br><br>(b) | Other Matters<br><br>A formal programme had not been implemented to recover the course fees of Rs. 1,004,470 that were due from students for more than 02 years.<br><br>The institute had paid an advance of Rs. 500,000 to the Open University of Sri Lanka on 25th February 2021 for securing the Medical Welfare Insurance Scheme. However, although the institute had withdrawn from the said Medical Welfare Insurance Scheme in the year 2023, no steps had been taken to recover the advance paid up to the end of the year under review. | |

| | | |
|---|---|---|
| | (C) | The total number of students registered for the 05 main courses operating in the institute, which were started in the year 2015, as on 31st December 2024 was 333 and the number of students who completed the postgraduate diploma during that year was 110. For one of these courses, not a single student had registered since the year 2022 and for another course, although only two students had registered in the year 2021, not a single student had completed that course. 47 students had registered during the period 2019-2022 for the Master's Degree of Teaching Literature in a Second Language Context (TLSC), and no student had registered for this course after 2023. |

Sgd. Illegibly
**G.H.D. Dharmapala**
**Auditor General (Acting)**

**The Sinhala version is duly signed.*

12.06.2025
Auditor General
National Audit Office
No.306/72, Polduwa Road,
Battaramulla.

**Auditor General's Report on the Financial Statements and other regulatory requirements of the Postgraduate Institute of English for the year ended as at 31st December 2024, in terms of section 12 of the National Audit Act No. 19 of 2018.**

With reference to the Audit Report bearing your No. HED/F/1/PGIE/2024/01 dated 30th May 2025. Following are the submissions of this institute.

## 2 Report on other legal and regulatory requirements

2.2.2

(a) Action would be taken to obtain the concurrence of the University.

(b) This institution has provided to the audit on 2025/03/28 a copy of the soft copy (Excel sheet) of the fixed asset register of library books costing Rs. 2,569,411.00 and a copy of the register maintained like other fixed assets.

(c) The English version of the 2023 Annual Report was submitted to the Auditor General with the approval of the Board of Management in February 2024. Due to the university non-academic staff strike in the year 2024, there were delays in office work. The copy was submitted to the Ministry of Higher Education on 2024.08.09 and the Ministry's observations were received on 2024.08.09. Since there are no translators in this institution, the burden was given to the officials of another Government institution to translate the Sinhala and Tamil languages. After receiving the relevant translations, the report of the Auditor General was submitted to the Cabinet in three languages on 2024.10.23. As per the letter sent by the Ministry of Education informing that Cabinet approval has been granted for the Annual Report 2023 on 2025-03-03, action would be taken as soon as possible to submit the said Annual Report to Parliament.

Further, if there are any delays at institutional level, action would be taken to avoid such delays as far as possible in future.

(d) I consider it is appropriate to clarify the following basic points in the context of the Postgraduate Institute of English for the release of examination results.

The total permanent academic staff of this institution is only two. The lectures and academic activities here are different from those of traditional universities. Accordingly, in a university, all the examiners of a relevant course may be permanent lecturers in one department or faculty. This makes the process of marking and evaluating the answer sheets faster. Many of the examiners appointed as examiners of this institution are scholars holding positions in other universities, higher education institutions and key positions in the administration of such institutions. Therefore, although it is problematic for the institution to allocate their time, their contribution is immense in providing better knowledge to our students according to their expertise and in terms of the feedback they give to the students we follow on their answer sheets. Therefore, due to the above-mentioned factors and some other external factors, there may be a delay in the release of results in some subjects only.

However, the delayed release of certain examination results mentioned in the audit report has not affected the release of the final examination results of the relevant course and constant efforts are being made to release the examination results as soon as possible.

## 2.3 Other Matters

(a) Re-registration of students takes place every year and arrangements are made to collect all dues on their re-registration. Further, the institute provides regular reminders to the students.

(b) Since the Open University of Sri Lanka has not submitted a report to this institution regarding this payment, it has been not been possible to properly settle it.

(C) The number of students mentioned in the above observation should be corrected as 422 by the end of the year under review, i.e. 31st December 2024. The said number of students can be shown as follows and is also given in our Annual Report 2024.

| **Year** | **Teaching English as a Second Language (TESL) – PGDip** | **Teaching Literature in a Second Language Context (TLSC) PGDip, MA** | **PGDip on Bilingual Education (BE)** | **Professional Practice in English (PPE) - PGDip, MA** | **MA** | **Short Term Courses** | **Total Number of Students** |
|---|---|---|---|---|---|---|---|
| 2024/25 As at 31/12/2024 | 228 | 47 | 56 | 0 | 2 | 89 | 422 |
| | | | | | | | |

Further, at the two Convocations held for the year under review, Postgraduate Diplomas or MA degrees were awarded to one hundred and twenty-five (125) students. There were discussions since 2022 regarding the need to modernize the course on Teaching English Literature in a Second Language Context, and accordingly, the process of changing the curriculum based on the views and suggestions received in the recent past is currently underway with the approval of the Study Board. Therefore, it has been decided to recruit students upon presenting the modernized course. A decrease in student enrollment was also observed for the Postgraduate Diploma on Professional Practice in English, and the calling for applications was made somewhat delayed, but since it was successful, applications were called for this course in November 2024 and forty-five students were recruited in 2025. The two students enrolled in the Mphil/PhD are continuing their studies while renewing their registration.

I would like to mention that overall, plans have been made to recruit a larger number of students for all courses of the institution in the year 2025.

Director,
Postgraduate Institute of English.

*The Sinhala version is duly signed.*

Dr. Romola Rassool
Director
Postgraduate Institute of English
The Open University of Sri Lanka
Nawala, Nugegoda

Copy

1. Chairman - University Grants Commission
2. Secretary - Ministry of Education
3. Secretary - Ministry of Finance
4. Superintendent of Audit - Open University Branch
5. Assistant Internal Auditor - Open University