ANNUAL REPORT AND ACCOUNTS

2020

PGIE
POST GRADUATE INSTITUTE OF ENGLISH

POSTGRADUATE INSTITUTE OF ENGLISH

THE OPEN UNIVERSITY OF SRI LANKA

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.

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 education in Sri Lanka and has played a leading role in providing high quality postgraduate English language and literature education to educationists and other professionals requiring further qualification and training in English studies. PGIE alumni hold senior positions in almost all national universities and many have also used the PGIE's MA degrees to pursue PhDs and further qualifications at prestigious overseas universities.

2020 was an extremely challenging year for the PGIE due to the global COVID 19 pandemic which directly impacted Sri Lanka by March of the year under review. However, as this Annual Report outlines the PGIE management took timely and innovative decisions that enabled the institution to not only meet the challenges posed by the pandemic but also perform exceptionally well. The PGIE systematically and rapidly shifted all of its academic activities online with zero cost to the state, conducted training for staff, students, visiting lecturers and other stakeholders and was also able conduct online selection tests and launch its newly restructured MA TESL program with a record number of student registrations.

Director

Prof. H.S. Rambukwella

BA (Hons) Peradeniya, PhD HKU

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

AMENDED ANNUAL REPORT & ACCOUNTS

2020

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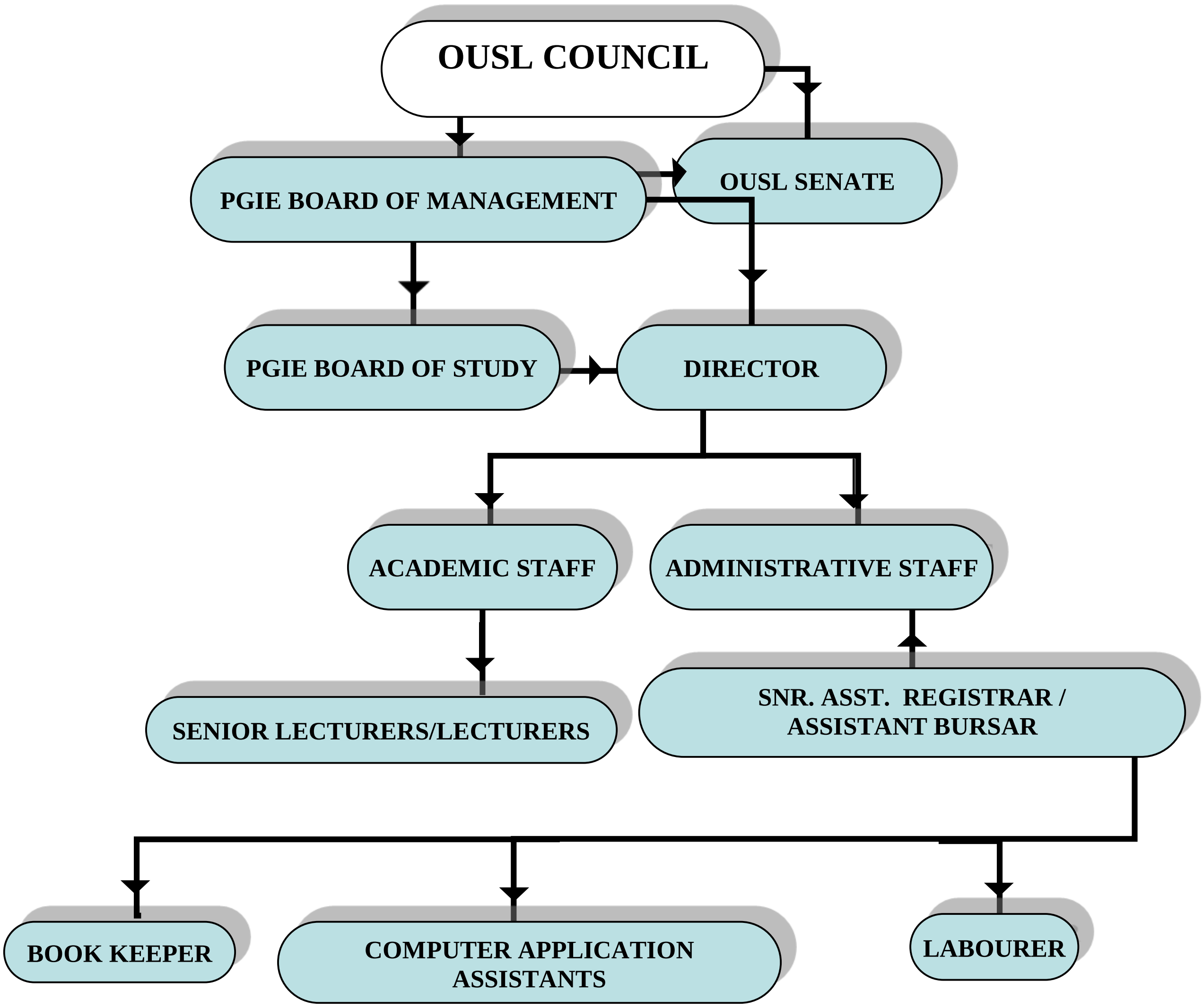


(a) (i) Members of the PGIE Board of Management

	NAME	DESIGNATION
1	**Prof. H.S. Rambukwella**	**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	**Mr. K.R. Uduwawala**	**Additional Secretary (NSHE), Ministry of City Planning, Water Supply and Higher Education**
3	**Ms. G.C.S. Thilakarathna**	**Additional Secretary (NSHE), Ministry Education (from Sept. 2020)**
9.1.(d) the Head of the Department of English of the University ;		
4	**Dr. N.K. Abeysekara**	**Head/Department of Language Studies OUSL**
9.2.((a) representative of the Council		
5	**Prof. L.R. Jayasekera**	**Professor Emeritus, Dept. of Plant and Molecular Biology, University of Kelaniya**
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	**Prof. Neloufer de Mel**	**Senior Professor in English (Chair), University of Colombo**
7	**Prof. J. Manatunga**	**Dept. of Civil Engineering, University of Moratuwa , former Head of English Language Department, Unievrsity of Moratuwa**
8	**Prof. Neluka Silva**	**Professor, Dept. of English, University of Colombo**
9	**Dr. 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. C.E. Gunaratne**	**Head/ Dept. of Legal Studies, OUSL (from February, 2020)**
9.2. (d) two members elected by the Boards of Study from amongst their members		
12	**Dr. H.V.M. Ratwatte**	**Senior Lecturer/Department of Language Studies /OUSL Member- BOS/ TLSC**
13	**Dr. S.M. Herath**	**Senior Lecturer/PGIE Member- 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	**Dr. Upali Sedara**	**Rector, Sri Lanka International Buddhist Academy**
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	**Ms. V.D.C.P. Perera**	**Director/ External Resource Management Unit and Director English (Covering up duties), NIE**
Representative of the General Treasury		
17	**Mr. J. Jayasundera**	**Director, Dept. of National Budget, General Treasury**

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

	NAME	DESIGNATION
1	**Prof. H.S. Rambukwella**	**Chair, Director/PGIE**
12. (1) (a) The Director who shall be the Chairperson;		
2	**Ms. R. Amarasekera**	**Deputy Librarian/OUSL**
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;		
3	**Dr. H.D. Wijesekera**	**Senior Lecturer/PGIE**
4	**Mrs. M.I. Jansz**	**Senior Lecturer/PGIE**
5	**Dr. S.M. Herath**	**Senior Lecturer/PGIE**
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;		
6	**Ms. P.C. Perea**	**Student Representative**
12. (1) (d) Two Student elected by the students of the Institute;		
7	**Ms. L. K. Cumaranatunge**	**Visiting Academic/MA in TESL, OUSL (Member) (Member)**
8	**Ms. P. Nagasundaram**	**Visiting Academic/MA in TESL, OUSL (Member)**
9	**Dr. R. Rasool**	**Senior Lecturer, English Language Teaching Unit (ELTU), University of Kelaniya**
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;		
10	**Dr. D. Devendra**	**Senior Lecturer/Dept. of Language Studies, OUSL**
11	**Dr. K.R.M. de Silva**	**Senior Lecturer/Dept. of Language Studies, OUSL**
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;		

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

	NAME	DESIGNATION
1	**Prof. H.S. Rambukwella**	**Chair, Director/PGIE**
12. (1) (a) The Director who shall be the Chairperson;		
2	**Ms. R. Amarasekera**	**Deputy Librarian/OUSL**
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;		
3	**Dr. H.D. Wijesekera**	**Senior Lecturer/PGIE**
4	**Mrs. M.I. Jansz**	**Lecturer/PGIE**
5	**Dr. S.M. Herath**	**Senior Lecturer/PGIE**
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;		
6	**Ms. M.S.V. de Alwis**	**Student Representative**
7	**Mr. M.S.S. Perera**	**Student Representative**
12. (1) (d) Two Student elected by the students of the Institute;		
8	**Dr. D. Devendra**	**Senior Lecturer/Dept. of Language Studies, OUSL**
9	**Dr. H.V.M. Ratwatte**	**Senior Lecturer/Dept. of Language Studies, OUSL**
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;		
10	**Prof. Maithree Wickremasinghe**	**Senior Prof. in English (Chair)/Dept. of English, University of Kelaniya**
11	**Dr. V.V. Medawattegedera**	**Senior Lecturer/Dept. of Language Studies, OUSL**
12	**Dr. J. Kennedy**	**Head/English Language Teaching Unit , Eastern University of Sri Lanka**
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;		
13	**Dr. S. Wijewardene**	**Senior Lecturer, Dept. of English, University of Colombo**
14	**Dr. K. Warnapala**	**Senior Lecturer/Dept. of English & Linguistics, University of Jayewardenepura**
12. (1) (g) Two teachers not falling within any of the above categories selected by the Commissions Standing Committee on the Teaching of English;		

(iv) Members of the PGIE Staff

PERMANENT STAFF MEMBERS

	NAME	DESIGNATION
1	**Prof. H.S. Rambukwella** *PhD (Hong Kong)*	**Director**
2	**Dr. H.D. Wijesekera** *PhD (QUT, Australia)*	**Senior Lecturer**
3	**Dr. S.M. Herath** *PhD (Toronto, Canada)*	**Senior Lecturer**
4	**Ms. M.I. Jansz** *MPhil (Kelaniya)*	**Senior Lecturer**
5	**Mr. W.D.T. Tilakaratne** *MBA (Reading), BSc (OUSL)*	**Senior Assistant Registrar**
6	**Ms. S.C. Munasinghe** *MBA (Reading), BSc (J'apura)*	**Assistant Bursar**
7	**Ms. G.P.I.D. SIriwardhana**	**Management Assistant**
8	**Mr. H.N.N. Perera**	**Management Assistant**
9	**Ms. D.M.T.P. Dissanayake** *MBA (Reading), BA (Peradeniya)*	**Management Assistant**
10	**Ms. A.R.S.K. Rajapakshe**	**Management Assistant** **(Book Keeper)**
11	**Ms. A.G.R.M.D.K. Ranaweera** *HNDA (SLIATE)*	**Management Assistant**
12	**Mr. W.M.D.R.B. Weerasinghe**	**Works Aide**
13	**Mr. R.U. Jayasinghe**	**Works Aide**

Employee Classification				
Service Category	Salary Code	Approved cadre	Actual Cadre as at 31/12/2020	Vacancies as at 31/12/2020
Primary Level				
Primary Grade - Unskilled	PL - 1	2	2	
Secondary Level				
Management Assistant – Non - Technical	U – MN 1	5	5	
Tertiary Level				
Junior Executive/ Managers	U – EX 1	1	1	
Senior Level				
Middle Level Executives	U – EX 2	1	1	
Lecturer	U – AC 3	3	3	1
Professors/ Senior Professors	U – AC 5	2	1	
Total		**14**	**13**	**1**

CONTRACT STAFF MEMBERS

	NAME	DESIGNATION
1	**Ms. S. Senavirathne** *MA (University College London, UK)*	**Lecturer**
2	**Ms. S.L. Ranasinghe** *BSc. (Peradeniya)*	**Academic Coordinator**
3	**Mr. A.N.S. Silva** *BTEC (OUSL)*	**Academic Coordinator**
4	**Mr. P.K.C. De Silva** *BCOM (OUSL)*	**Project Assistant**

2. Director's Review

(a) Brief introduction

2020 due to the Corona Virus pandemic was a challenging year for the PGIE – as it was for the state and private sectors in Sri Lanka as a whole. This was the year the PGIE planned to inaugurate one of its most ambitious projects – the launching of the newly restructured Master of Arts in Teaching English as a Second Language (MA TESL) program. However, despite the major challenges created by COVID, due to timely planning and the excellent support and coordination from the staff of the institution the PGIE was able to maintain its educational services uninterrupted and also launch the re-structured MA TESL as planned with a record 140 students registering for the program. This represents a 300% increase in student registrations because under the previous structure of the program only about 40 - 50 students could be registered per year. In addition the PGIE has consistently increased its student output. From 2005 to 2014 the total number of students who had graduated from the institute was 20. But from 2015 to 2020 the PGIE was able to graduate 127 students – indicating that the institution's performance has increased significantly. In addition in 2021 a total of about 75 students will complete the PGDip PPE and PGDip BE programs alone (excluding the two masters programs) and therefore numbers will increase exponentially.

In March when the country went into lockdown the PGIE had no systematic online course delivery system, though as a blended (Open Distance and Face to Face) institution, the PGIE had significant experience delivering programs with limited physical student presence. Once it was clear that the lockdown would not end quickly and even after it ended face to face classes would not be possible, the PGIE began to systematically develop an online platform using the Google Suite for Education to which the institution had access through the Open University of Sri Lanka. First Google Classrooms were created and the technology was trialed and academic staff underwent real-time training – which was conducted online. Thereafter, online academic delivery and lectures were trialed with the MA in Teaching Literature program which has relatively limited student numbers. Along with these initial online teaching-leaning trials the institute also constantly sought student feedback to improve the system.

Thereafter, the PGIE identified new payment schemes for visiting lecturers for online teaching and developed a synchronous plus asynchronous approach that ensured student engagement was maintained at an optimum level. Thereafter Board of Management approval was obtained by circulating relevant memos through email and teaching proper began. This shift to online learning with the existing programs also meant that the PGIE was well placed to advertise and register new students for its existing MA Teaching Literature in a Second Language Context (MA TLSC) program and the Postgraduate Diploma in Professional Practice in English (PGDip PPE) and also for the newly restructured Master of Arts in Teaching English in a Second Language Context (MA TESL program

The PGIE also anticipated the need for an aggressive and highly visible marketing campaign for the MA TLSC and newly restructured MA TESL program and therefore used the goodwill of its extended network of academics and artistic practitioners to produce two high-quality videos about the two programs which had more 10,000 engagements on Facebook. In addition the PGIE also used in-house expertise of staff to develop shorter teaser videos which were also highly effective in its online marketing campaign.

The systematic but rapid shift online, academic training and student orientation and PGIE's staff's flexibility in adapting to online work from home practices ensured that the MA TESL, MA TLSC and PGDip PPE programs were able to register new students and continue with existing teaching and assessments and a little later in the year the Postgraduate Diploma in Bilingual Education (PGDip BE) also shifted online. The cumulative outcome of this collective effort was that the PGIE as able to continue its academic work with relatively little interruption and also earn a record income for the institution through student registrations in the restructured MA TESL program. The student numbers and financial details are given below.

Despite the many challenges, the PGIE was also able to conduct two of its planned short courses.

Year	No. of courses		
	Full time	**Short Courses**	**Total**
2015	03	02	05
2016	03	05	08
2017	03	05	08
2018	04	03*	07

2019	05	02*	07
2020	05	02	07

Total number of students registering per course (MA, PGDip/Short courses)

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)	Professional Practice in English - PGDip. (PPE)	Short Courses	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
As at 31/12/2020 (2020/2021)	285	107	84	45	50	568

Student output

Year	TESL		TLSC		PPE	Total
	PGDip	MA	PGDip	MA		
2015 (2014/15)	-	02	-	-	-	02
2016 (2015/16)	05	05	-	-	-	10
2017 (2016/17)	04	09	-	-	-	13
2018 (2017/18)	02	12	-	02	-	16
2019 (2018/19)	07	09	01	01	-	18
2020 (2020/2021)	07	17	01	01	41	67

Increase in student output from fulltime programs from 2015 to 2020.

	No. of students graduated	Completed percentage increase % (b/a) x 100
2005 to 2014 (a)*	20	
From 2015 to 2020 (b)	126	630%

*Note: Total number of graduates from 2005-2014 was 20.

From 2015-2020 alone 126 students have graduated with Masters and Postgraduate Diploma qualifications, which represents a 630% increase in output compared to the cumulative number of students who had graduated by 2015.

In addition, the PGIE's financial performance approved appreciably within the same period with the PGIE reporting a surplus income of Rs. 7,766,962 in 2020. The total income for the period was Rs. 18,352,733 and the total recurrent expenditure, excluding salaries of permanent staff, was Rs 5,635,495.

As can be seen from the above data, the PGIE has made significant academic and financial progress despite the 2020 Corona virus pandemic.

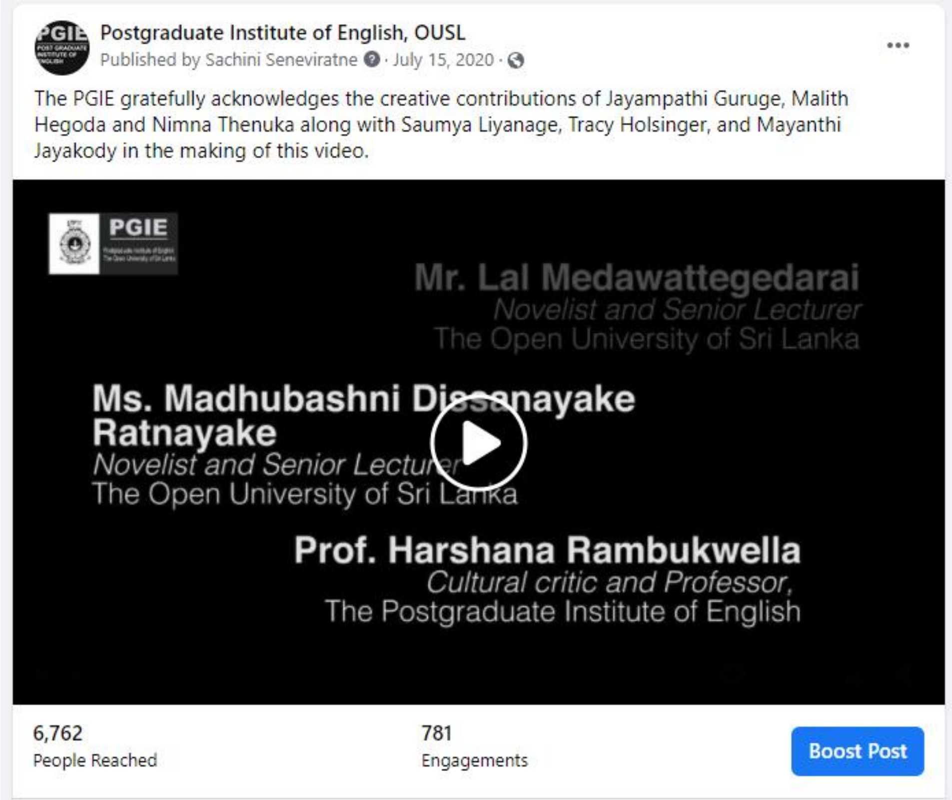
(b) Snapshot of 2020 highlights

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 PGIE developed four videos for marketing its MA TLSC and MA TESL programs. Two of the videos were produced in-house using the skills and talents of PGIE lecturers. Two other videos were professionally developed using the goodwill and networks of the institute. These video productions were done at zero cost and their impact in reaching a wide audience is apparent with statistical evidence from Facebook. Details are given below.

MA TESL video – over 9000 people reached

MA TLSC video – over 6000 people reached

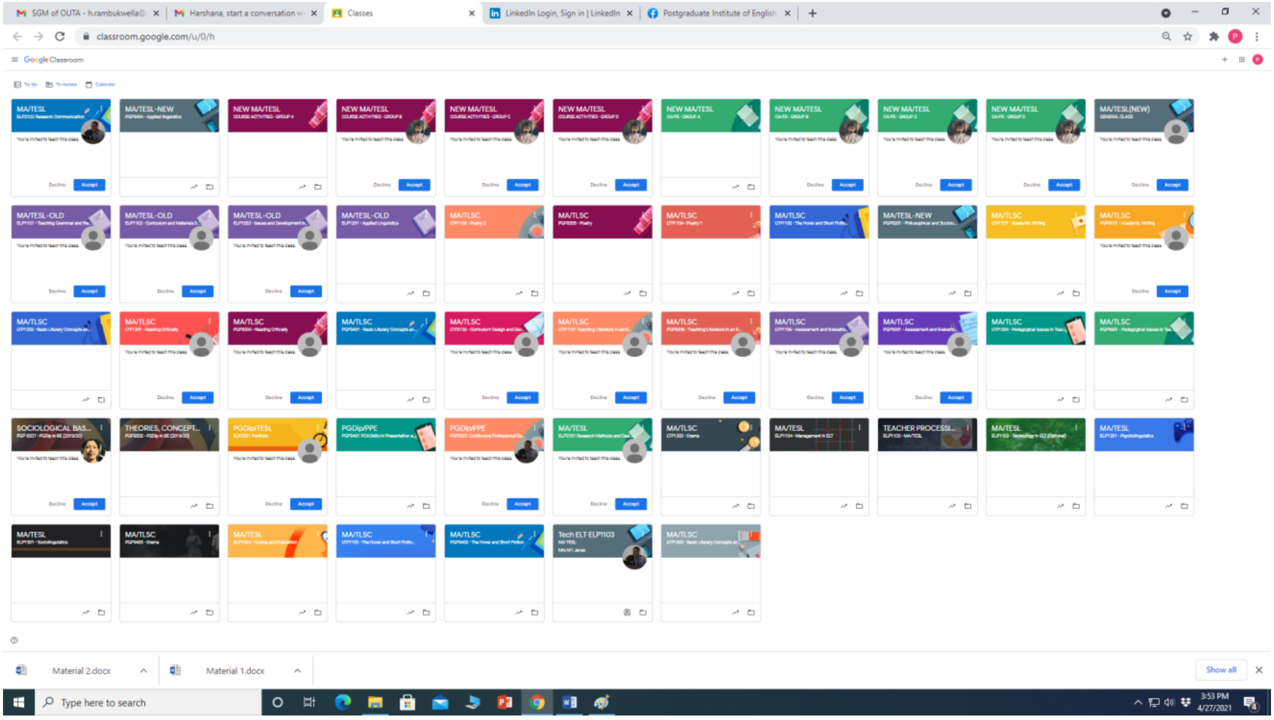


- The institute developed a comprehensive Google Classroom system for all of its programs. Along with this system all existing and new students at the PGIE received a unique PGIE email address with the 'ousl.lk' domain. These classrooms have rich video, audio and visual and printed content in addition to multiple assessment options such as: discussion forums, MCQ's, short answer quizzes, surveys, Jamboards, etc.

  Also given that a majority of the PGIE's student population are working adults the flexibility given by the online medium has improved student engagement significantly. Students have also found it very convenient that they are able to access video recordings of lectures later, which are uploaded after the live lecture.

  One area in which the institute is currently working on is improving online assessment practices because, given technological limitations, assessment can lead to plagiarism and online copying which can negatively impact the quality of assessment.

A snapshot of the PGIE's Google Classroom



Program inaugurations

- The PGIE held the Selection Test for the PGDip PPE program fully online during the height of the lockdown on 31 May. The entire process was done with no physical contact with students. Applications were taken using a Google Form and students faced an online Selection Test conducted using Google Classroom followed by an online video interview and thereafter an online inauguration and online learning orientation was conducted for students.

  139 applications were issued.
  Selection test scheduled for 14th March was postponed due to health risk
  An online selection test was conducted on 31st May 2020
  Online interviews conducted on 06 June 2020
  Registration was conducted on 20 July along with online student counselling
  32 students were registered

- The PGDip BE inauguration which was also delayed due to the Coronavirus pandemic was held later in the year. It was held as an onsite physical inauguration because the lockdown was eased.

Physical inauguration and registration was held on 26 June 2020 with student counselling and an introductory session
45 students were registered
Lectures began online on 15th August

- For the MA in TLSC program registration was carried out online in October.

  Applications were called from 13th July to 28th August 2020
  72 applications were issued and 68 sat for the selection test at the OUSL Nawala campus
  42 students registered
  Online registration and orientation was carried out on 23rd October 2020

- The PGIE's Restructured MA TESL registration was carried out in hybrid mode. After promoting the program online the Selection Test was carried out as a physical exam.

  Applications were called from 20th July to 04th September 2020
  283 applications were issued and 221 sat for a selection test at the Nawala campus of OUSL and one candidate face the test at the Sri Lankan Embassy in the Maldives
  140 students registered
  Online registration was conducted on 20 November 2020
  Online student counselling was carried out with internal and visiting staff

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

<u>Short courses</u>

- Short Course on Qualitative Data Analysis
  18 - 26 January, 2020
- Short Course in Academic Writing and Research Methods in the Social Sciences and Humanities from 29 February, 2020 and completed in September due to lockdown and interruptions to day-today activities

<u>Establishment of a Memorial Prize and Research Award</u>

- In September 2020 Prof. Ryhana Raheem, the founder Director of the PGIE donated Rs. 650,000.00 towards the establishment of the Doric de Souza

Gold Medal for highest academic achievement in the MA TESL program and also a Research Award to support MA TESL students entering their research stage in the program.

General academic activities

- 10 Viva –Voce examinations were conducted online
- 27 students participated at the online Convocation held on 15 December
- A PhD student was registered in September

Administrative activities and initiatives

- On 23 March as the country moved into a full lockdown, immediate actions were taken to follow the government mandated work from home system. Laptops and portable hard drives were allocated to all priority staff members and important files were shared among the staff members.
- 16/3 – 10/05 was a compulsory work from home period of the officers located in the western province
- 11/05 onwards work continued with minimum essential staff attending while others continue to work from home
- Online staff meetings were held to discuss guidelines regarding the work from home system, weekly – a total of 34 online staff meetings were held
- One staff member was promoted to the post of Senior Lecturer Grade I
- One staff member promoted to the post of Senior Lecturer Grade II
- Two Management Assistants Gr. III were promoted to the next grade (II)
- One Senior Lecturer was confirmed in her post.
- One Office Aide was confirmed in his post
- Business Zoom accounts were procured to facilitate online teaching and learning.

Financial

- Online bank transfers for visiting lecturers was initiated – and payments for conducting online day schools/ classes/ evaluations and accrued payments from last year were processed
- Official online banking facility portal from People's Bank was obtained

(c) Challenges

Despite the Coronavirus pandemic that adversely impacted societies and economies across the world and Sri Lanka in particular, the PGIE was able to meet this challenge with a significant degree of institutional resilience. The most telling indication of this was the PGIE's ability to continue its academic work uninterrupted by shifting online and also registering a record number of students for the MA TESL program and in turn earn a record income.

However, despite this ability to meet the challenges of the pandemic, the situation of the institution remains somewhat vulnerable due to a number of factors. 2021 could be a particularly challenging year for the institute as the effect of the pandemic – particularly economic effects – begin to be felt throughout the country. There is a danger that student demand for programs might drop due to economic hardships. In addition, the institution still has only 04 permanent academic staff members handling close to 500 postgraduate students. This puts significant pressure on academic staff in particular – but also on administrative and office staff which is also limited. It also means that a staff member leaving the institution can create a sudden shortfall in human resources that can impact the institution adversely.

(d) Future plans

The PGIE sees 2021 as a challenging year during which the social and economic fallout of the pandemic will become much more apparent. Given this situation the PGIE has no plans to introduce new courses. However, given the significant experience gained in transitioning to online delivery the PGIE plans to pursue online teaching and learning as a significant option for the institution alongside face-to-face delivery. The institution sees the future of higher education at postgraduate level as something that will very likely follow a hybrid model and a complete return to exclusively face-to-face teaching and learning is unlikely. This is due to the fact that most postgraduate students are employed professionals and also given that the PGIE registers students from all across the country, the flexibility offered by a hybrid model is attractive to them.

In addition to the above, the PGIE hopes to begin the process for acquiring a customized Management Information System (MIS) for the institute – which is a critical need given the growing course and student profiles of the institute. To this end the PGIE has had a series of discussions with the IT Department of OUSL to obtain a customized version of the MIS being developed for OUSL. Board approval for this procurement has been obtained and the OUSL IT Department has also presented to PGIE staff and Board Members the features of this new system on two occasions. Parts of the new system, such as the Student Registration Module have already been implemented at OUSL.

(e) Programs Conducted at PGIE and Details of Students

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 Philosopy
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	01
Master of Arts in Teaching English as a Second Language (MA in TESL)	75
Postgraduate Diploma/Master of Arts in Teaching English as a Second Language (PG Dip./MA in TESL)	210
Master of Arts in Teaching Literature in a Second Language Context (MATLSC)	107
Postgraduate Diploma in Bilingual Education (PGDip BE)	84
Postgraduate Diploma in Professional Practice in English	45
Total	**522**

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

Course		Intake 2019	1st Year Students (Part I)	2nd Year Students (Part II)	No. Graduated
PG Dip./MA in TESL		140	70	75	PGDip – 07 MA – 17
MA (in TLSC)		42	42	23	PGDip – 01 MA – 01
PGDip in BE		-	44	40	PGDip – 41
PGDip in PPE		32	13	-	-
Total	**04**	**214**	**169**	**138**	**PGDip – 49** **MA - 18**

Short Courses

Course	Duration	No of students registered	No of students completed
Qualitative Data Analysis	21 hours	14	14
Academic Writing	32 hours	36	25
Total			

Student Performance – 2018/2019

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 method, 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.

Table 1 – Student Performance at Final Evaluations 2019/2021 Postgraduate Diploma/Master of Arts in Teaching English as a Second Language – PGDip (TESL)

Course Code	Registered (a)	Eligible (b) (b/a%)	Sat (c) (c/b%)	Passed (d) (d/c%)	Completion Rate (d/b%)
ELP1301	59	42 (71.1%)	41 (97.6%)	41 (100%)	**97.6%**
ELP1201	60	48 (80%)	43 (89.6%)	42 (97.7%)	**87.5%**
ELP1202	63	51 (81%)	46 (90.2%)	46 (100%)	**90.2%**
ELP1203	69	50 (72.4%)	47 (94%)	47 (100%)	**94%**
ELP1101	63	50 (79.4%)	44 (88%)	44 (100%)	**88%**
ELP1102	62	49 (73.03%)	40 (82.63%)	40 (100%)	**61.63%**
ELP1103	27	19 (70.3%)	17 (89.4%)	17 (100%)	**89.47%**
ELP1104	14	10 (71.42%)	08 (80%)	08 (100%)	**80%**
ELP1105	27	19 (70.37%)	17 (89.4%)	17 (100%)	**89.47%**
ELP2101	45	43 (95.6%)	40 (93%)	40 (100%)	**93%**
ELP2102	44	39 (88.6%)	38 (97.4%)	38 (100%)	**97.4%**
ELP2301	10	08 (80%)	08 (100%)	08 (100%)	**100%**

Table 2 – Student Performance at Final Evaluations 2019/2020 Master of Arts in Teaching Literature (in a Second Language Context) – Old Syllabus

Course Code	Registered (a)	Eligible (b) (b/a%)	Sat (c) (c/b%)	Passed (d) (d/c%)	Completion Rate (d/b%)
LTP1201	01	00 (0%)	00 (0%)	00 (0%)	**0%**
LTP1202	03	02 (66.7%)	02 (100%)	02 (100%)	**100%**
LTP1101	01	01 (100%)	00 (0%)	00 (0%)	**0%**
LTP1102	04	03 (75%)	02 (66.7%)	02 (100%)	**66.7%**
LTP1103	04	02 (50%)	02 (100%)	02 (100%)	**100%**
LTP1104	02	01 (50%)	00 (0%)	00 (0%)	**0%**
LTP1105	00	00 (0%)	00 (0%)	00 (0%)	**0%**
LTP1203	02	02 (100%)	Pending	-	**-**
LTP1204	02	02 (100%)	01 (50%)	01 (100%)	**50%**
LTP1106	06	06 (100%)	Pending	-	**-**
LTP1107	02	02 (100%)	02 (100%)	02 (100%)	**100%**
LTP2101	05	05 (100%)	05 (100%)	05 (100%)	**100%**
LTP2102	04	04 (100%)	03 (75)	03 (100%)	**75%**
LTP2103	05	05 (100%)	04 (80%)	04 (100%)	**80%**

Table 3 – Student Performance at Final Evaluations 2019/2020 Master of Arts in Teaching Literature (in a Second Language Context) – New Syllabus

Course Code	Registered	Eligible	Sat	Passed	Completion Rate (d/b%)
PGP8304	25	22 (88%)	21 (95.5%)	21 (100%)	**95.5%**
PGP9401	27	25 (92.6%)	23 (92%)	23 (100%)	**92%**
PGP8101	22	22 (100%)	20 (90.9%)	20 (100%)	**90.9%**
PGP9402	30	26 (86.6%)	23 (88.4%)	21 (91.3%)	**80.7%**
PGP8306	27	24 (88.88%)	23 (95.83%)	23 (100%)	**95.83%**
PGP9501	23	20 (86.95%)	20 (100%)	20 (100%)	**100%**
PGP9301	28	25 (89.28%)	Pending	-	**-**
PGP8305	34	32 (94.1%)	27 (84.4%)	27 (100%)	**84.4%**
PGP9403	28	24 (85.71%)	Pending	-	**-**
PGPA601	03	03 (100%)	03 (100%)	03 (100%)	**100%**
PGPA401	03	03 (100%)	03 (100%)	03 (100%)	**100%**

Table 4 – Student Performance at Final Evaluations 2019/2020
Postgraduate Diploma in Professional Practice in English

Course Code	**Registered**	**Eligible**	**Sat**	**Passed**	**Completion Rate (d/b%)**
PGP8501	67	56 (83.6%)	53 (94.6%)	51 (96.2%)	**91.1%**
PGP8401	67	62 (92.5%)	53 (85.5%)	53 (100%)	**85.5%**
PGP8302	67	55 (82.1%)	54 (98.2%)	54 (100%)	**98.2%**
PGP8601	67	58 (86.6%)	54 (93.1%)	49 (90.7%)	**84.3%**
PGP8301	67	57 (85.1%)	51 (89.5%)	51 (100%)	**89.5%**
PGP8303	67	53 (79.1%)	53 (100%)	53 (100%)	**100%**
PGP8602	42	30 (71.4%)	29 (96.7%)	29 (100%)	**96.7%**
PGP8603	25	24 (96%)	24 (100%)	24 (100%)	**100%**

Table 4 – Student Performance at Final Evaluations 2018/2019
Postgraduate Diploma in Bilingual Education

Course Code	Registered	Eligible	Sat	Passed	Completion Rate (d/b%)
PGP8307	40	38 (95.0%)	36 (94.7%)	36 (100%)	**94.7%**
PGP8607	40	36 (90.0%)	35 (97.2%)	33 (94.3%)	**94.2%**
PGP8308	40	37 (92.5%)	36 (97.3%)	36 (100%)	**97.3%**
PGP8309	40	37 (92.5%)	36 (97.3%)	34 (94.4%)	**91.9%**
PGP8310	40	37 (92.5%)	36 (97.3%)	33 (91.7%)	**89.2%**
PGP8502	40	38 (95.0%)	Pending Final Evaluation	-	**-**
PGP8311	40	Pending Continuous Assessment	-	-	**-**
PGP8402	40	Pending Continuous Assessment	-	-	**-**

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.

PGIE Research Panel at the Open University Research Sessions 2020 (OURS 2020)

The PGIE was invited to host a research panel at the 2020 Open University Research Sessions (OURS 2020), which were held online this year due to the pandemic. The panel featured 05 recent graduates of PGIE Master of Arts in Teaching English as a Second Language program and the Master of Arts in Teaching Literature (in a Second Language Context) program. In addition 15 PGIE students presented under the sub-theme of "English Language Teaching" at OURS 2020 which was held from 12-13 November 2020.

Research discussions

Normally the PGIE holds Research Forums for its two MA programs where students present their Research Proposals and are evaluated by an expert panel. However, due to the disruptions of the COVID 19 pandemic these were converted to online research discussions where students were provided feedback on their proposals and the proposals themselves were evaluated as traditional assignments.

The MA TLSC online research discussion was held on 27th April and the MA TESL discussion forum was held on 25th November.

Other value-addition activities

- For the MA TLSC program the PGIE held an online 'open day' for potential candidates to clarify their questions before the TLSC selection test. This was a 'first' for the PGIE in terms of pre-course activities.
- For the Postgraduate Diploma in Bilingual Education the PGIE partnered with the Faculty of Education at OUSL and offered the C-DELTA program. 17 Bilingual Education teachers completed the 3-day workshop funded by the Commonwealth of Learning.

(g) Human Resources

Currently the following human resources are available to the institute.

Details of Academic Staff

Institute	Medium	Senior Prof	Professor	Senior Lecturer	Lecturer	probationary Lecturer	Instructors
PGIE	English	-	01	03	-	-	01*
Total	**-**	**-**	**01**	**03**	**-**	**-**	**01**

* Lecturer on contract basis

Details of Non-Academic Staff

Institute	Most Senior	Senior Staff	Junior Staff	Minor Employees
PGIE	-	02	05	02
Total	**-**	**02**	**05**	**02**

Total staff strength – 14
(5 academic staff and 9 administrative and non-academic staff)

(h) Details of Research, Innovation and Publications by Staff

Journal articles

Herath, S.M., 2020. The impact of language learning experiences on language teachers' professional practices: a case study of two language biographies. Sri Lanka Journal of Social Sciences, 43(2), pp.73–84. DOI: http://doi.org/10.4038/sljss.v43i2.7952

Ranasuriya, D.L. and Herath, S.M., 2020. A Needs Analysis on the language skills required by the industry from vocational graduates. Sri Lanka Journal of Social Sciences, 43(2), pp.85–98. DOI: http://doi.org/10.4038/sljss.v43i2.7932

Herath, S., (2020). Inclusivity and Diversity in ELT Material: Critical Textual Analysis as a Pedagogical Tool. *OUSL Journal*, 15(1), pp.7–25. DOI: http://doi.org/10.4038/ouslj.v15i1.7470

Herath, S. (2020): The discursive construction of ethnic hierarchies in textbooks in a time of post-conflict reconciliation, *Compare: A Journal of Comparative and International Education*, DOI: 10.1080/03057925.2019.1709804

Seneviratne, S. K. (2020). Rethinking the 'good receipt' in All's Well That Ends Well. *Essays in Criticism* *70*(2), 160–177. DOI https://doi.org/10.1093/escrit/cgaa003

Book chapters and edited volumes

Rambukwella, Harshana. 2020. "The representational burden of ethno-nationalist violence in Sri Lanka" in *Violence in South Asia: Contemporary perspectives*, ed., Pavan Kumar Malreddy, Anindya Sekhar Purakayastha, Birte Heideman. New York: Routledge.
doi.org/10.4324/9780429316845

Valencia, M., Herath, S. & Gagné, A. (2020). Unpacking professional identity: The use of multimodal identity texts and duoethnographies in language teacher education. In Yazan, B. & Lindahl, K (Eds.) *Language Teacher Identity in TESOL: Teacher Education and Practice as Identity Work*. Oxford: Taylor & Francis.

Conference presentations

Herath, S. Goonawardena, G., Nawaz, N., Aiyer, RK., Rathnasiri, O. (2020). Doing research in times of change – Insights from research in teaching and learning English language and literature. *Open University Research Symposium (OURS 2020),* Colombo: Sri Lanka.
Seneviratne, S. K. (2020, November 5-7). *Ariel's bodies in the RSC Tempest (2016)* [Conference presentation]. *Intersections in Shakespeare*, Asian Shakespeare Association, Seoul, South Korea.

Wijesekara, H.D. Is going 'online' a panacea for teaching/learning: Risking equity and inclusion in the time of the lockdown presented at the Two-day International Online Conference on Teaching-Learning in the time of pandemic: Role of online learning, 2020 April 21-22, Commonwealth Education Media Centre for Asia and Krishna KantaHandiqui State Open University, Guwahati, Assam India.

Wijeskara, H.D. "Assessments for Learning and promoting 21st-century skills through Alternative Assessments in the English Language classrooms" Online presentation at the Association for Language Testing and Assessment of Australia and New Zealand (ALTAANZ/LTRC 2020) November 19-20, 2020, University of Melbourne.

Research reports and other scientific communications

Rambukwella, Harshana. 2020. "Patriotic science: The corona virus pandemic, nationalism and indigeneity." Political Geography Blog, University of Zurich https://www.geo.uzh.ch/en/units/pgg/Blogging-political-geography/Pirit-Pan-Ceremony.html

Collaboration and Partnerships

The PGIE provided teaching, assessment and coordination support for programmes conducted for OUSL staff by the Staff Development Centre of the Open University of Sri Lanka. PGIE staff also provided teaching, evaluation, supervision and examination support to the Department of Language Studies of the OUSL and the Education Faculty and the Departments of English at Colombo, Kelaniya, Sri Jayawardenapura and Jaffna Universities. PGIE staff also supported seminar and conference work at a number of national universities. The National Institute of Education, the National Education Commission, the Department of English and Foreign Languages of the Ministry of Education and the Bilingual Unit of the Ministry of Education also benefited from PGIE expertise. PGIE academic staff members also served on the committees and boards of other national universities, and various national entities such as the State Literary Panel, the Gratiaen Trust, and on AHEAD projects in national universities, etc.

The academic staff members of the Department of Language Studies of the OUSL continued to support the PGIE in many aspects of its work. The supervision of research at Masters Degree level would not have been possible without this support and the OUSL Language Studies Department staff have readily and enthusiastically supported the PGIE’s academic and research work.

Throughout 2020, assistance to the PGIE was given by many individuals and entities at OUSL including the Vice Chancellor, Members of the OUSL Council, the Deputy Vice-Chancellor, the Registrar, Deans of the Faculty of Humanities and Social Sciences and Education, the Bursar, the Librarian and staff of the Library, the Assistant Registrars of the faculty of Education and Academic staff of the Educational Technology Division.

Prof. H.S. Rambukwella
Director
Postgraduate Institute of English

3. Management and Administrative Progress

This section provides a brief overview of the management and administration related activities for the year under review.

- In response to the COVID 19 pandemic, lockdown and serious disruption of normal office functions the PGIE administration took proactive steps to shift to online work practices.

- To facilitate this move all available laptops and mobile internet connection devices were distributed among key administrative and office staff.

- Weekly online meetings were taken to update and monitor the work being done by staff from home and extensive use of the Google Workspace – Google Drive, Docs, Spreadsheets and Google Forms were used to facilitate work.

- At the same time online orientation for all staff on the use of Google Meet, Zoom and the use of Google Workspace was carried out by internal staff.

- With the guidance of the SAR the PGIE also used Google Forms to carry out online application collection and registration – even though the institution does not have a Management Information System.

- Due to the pandemic and the inability of visiting staff and students to physically visit the institution the PGIE discussed extensively with the People's Bank, Nugegoda and enabled transfers and online institutional banking to facilitate contactless banking.

Infrastructure Progress

Acquisition of Furniture, Equipment and other assets

No furniture or equipment was purchased and no capital expenditure allocation was made by the UGC for 2020.

Visiting staff who supported the PGIE during the year 2020

The PGIE gratefully acknowledges the support provided by academic, administrative and non-academic staff from the OUSL and other national universities. In addition, the PGIE acknowledges the support of a number of professionals outside the university system for their support in the delivery of the institutes courses and programs. The institute would have found it impossible to function if not for this support. The PGIE would particularly like to note the support of the Open University of Sri Lanka IT department's support in enabling the institute to shift online and all the visiting lecturers who quickly adapted to the new online teaching methods. This support also ensures that the PGIE is able to provide a high quality service to its diverse and expanding clientele.

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.

In addition, in both 2018 and 2019 PGIE conducted a number of Continuous Professional Development Programs, which have continued to the Professional growth of English teachers in the country.

To further improve the relevance and quality of the postgraduate education provided by the PGIE in 2018 and 2019 PGIE began the process of restructuring its MA TESL with additional exit options and incorporating a 100-hour practicum. This restructuring is complete now and the restructured program was offered in 2020. This provides more flexibility to teachers entering the program as they can leave with a 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 have been offered since 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

<u>Goal 16 – Peace, Justice and Strong Institutions</u>

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 pandemic prevented the PGIE from actively pursuing these targets in 2020 but the institution plans to explore further options when the situation reaches a relative degree of normality.

5. Financial Statements (According to the new format)

(a) Details of Recurrent Expenditure

Subject	2016 Rs.	2017 Rs.	2018 Rs.	2019 Rs.	2020 Rs.
a. Personal emoluments	12,660,591	15,416,958	20,571,071	27,805,689	30,507,298
b. Traveling	70,314	94,331	824,529	1,075,642	55,568
c. Supplies	787,345	974,909	706,220	650,503	416,445
d. Maintenance	156,944	260,348	652,923	749,336	563,669
e. Contractual Services	854,828	1,454,608	1,404,754	798,326	722,511
f. Other	2,273,112	4,880,962	5,461,528	4,374,603	3,877,299
Total	**16,803,134**	**23,082,116**	**29,621,027**	**35,454,102**	**36,142,793**

(b) Details of Capital Expenditure

Subject	2016 Rs.	2017 Rs.	2018 Rs.	2019 Rs.	2020 Rs.
a. Acquisition of Furniture & Office Equipment	2,153,746	4,565,746	134,900	61,000	753,224
b. Acquisition of Machinery		7,878,631	-		
c. Acquisition of Library Books	87,347	211,280	213,703	25,752	
c. Acquisition of Building & Structures	46,346,778	1,190,330	-	495,894	46,000
d. Other		5,661,631	21,500		
Total	**48,587,871**	**19,507,117**	**370,103**	**582,646**	**799,224**

(c) Details of Financial Progress (Expenditure)

Subject	Provision in 2020 Rs.	Exp in 2020 Rs.	Savings /Excess Rs.
a. Recurrent except Project	29,100,000	30,507,298	(1,407,298)
b. Capital except Project	500,000	799,224	(299,224)
c. Project – Locally funded			
d. Project – Foreign funded			
Total	**29,600,000**	**31,306,522**	**(1,706,522)**

(d) Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2020 Rs.	Collection in 2020	Deficit/Surplus Rs.
a. Undergraduate studies			
b. Postgraduate Studies	14,305,460	14,817,382	(511,922)
c. Consultancies			
d. Other			
Total	**14,305,460**	**14,817,382**	**(511,922)**

(e) Financial Performance Analysis

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	RE/No of Student strength	69,239.07
b. Capital Expenditure per Student (CE)	CE/No of Student strength	1,531.08
Total	**-**	**70,770.15**

6. Audit Committee Report

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 Queries issued on findings

1. Audit Report – 2020 - Postgraduate Institute of English (PGIE) – VV/19/AQ/2020/ PGIE /01

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.

Due to the prevailing situation of the COVID 19, the Audit Committee met on three occasions during the year under review.

4. The Staff

The Internal Audit Division comprises the following staff.

- A Senior Assistant Internal Auditor
- An Acting Assistant Internal Auditor
- An Audit Assistant
- A Clerk
- A Computer Application Assistant
- A Labourer

7. Audited Financial Statements

PGIE

POST GRADUATE INSTITUTE OF ENGLISH

POSTGRADUATE INSTITUTE OF ENGLISH

THE OPEN UNIVERSITY OF SRI LANKA

FINANCIAL STATEMENTS

2020

Postgraduate Institute of English

Statement of Financial Position as at 31st December 2020

ASSETS	Note	2020 (Rs.)	2019 (Rs.)
Current Assets			
Cash at Bank	1	1,208,216	2,567,070
Loans & Advances to Staff	2	1,364,365	612,168
Receivables From Student	3	4,306,380	7,065,040
Short Term Investments	4	81,331,800	58,331,800
Inventories		175,988	321,419
Pre payments and Receivables	5	223,593	193,059
Advance to Constructors			
		88,610,342	69,090,557
Non-Current Assets			
Furniture & Fittings	6	2,682,418	3,046,322
Office Equipments		894,850	1,260,800
Library books & Periodicals		2,018,062	2,522,578
Computer & Accessories		2,689,634	3,303,311
Foot Bicycle		1,000	2,000
Cloaks		-	-
Other assets			3,366
Plant & Machinery		3,013,499	4,589,225
Land		-	
Building		71,571,655	76,130,856
Intangible Assets	7	128,992	246,992
		83,000,111	91,105,450
Total Assets		171,610,453	160,196,007
LIABILITIES			
Current Liabilities			
Accrued Expenses	8	3,046,898	3,393,062
Research Grant Accrued		580,115	580,116
Sundry creditors	9	155,846	638,335
Student Fees In Advance	10	13,990,890	6,383,276
Retention on Constructions		2,011,359	2,011,359
Interest in Advance		620,623	170,634
		20,405,731	13,176,781
Non - Current Liabilities			
Provision for Gratuity	11	6,192,417	2,793,721
Total Liabilities		26,598,148	15,970,502
Net Assets		145,012,305	144,225,505
NET ASSETS / EQUITY			
Capital Grant - Spent	12	82,545,844	90,796,473
Capital Grant - Unspent	13		-
Valuation Reserve		2,527,516	-
PGIE Development Fund		3,967,500	3,967,500
Research Grant Fund		650,000	
PGIE General Reserve		55,321,444	49,278,185
Research Grant			183,346
Total net Assets / Equity		145,012,305	144,225,505

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,"

Prof. H S Rambukwella Director	Member of BOM	Member of BOM	Mr W D T Tilakaratne Senior Assistant Registrar	Ms S C Munasinghe Assistant Bursar

Prof. H. S. Rambukwella
PhD (HKU) BA Hons (Pdn.SL)
Director
Postgraduate Institute of English
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Nawala, Nugegoda

W. D. T. Tilakaratne
Senior Assistant Registrar
Postgraduate Institute of English
The Open University of Sri Lanka
Nawala, Nugegoda.

S. C. Munasinghe
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 2020

	Note	Budget 2020 (Rs.)	2020 (Rs.)	2019 (Rs.)
Revenue				
Government Recurrent Grant		29,100,000	29,100,000	23,500,000
Application Fees		339,000	385,000	203,500
Registration Fees		199,500	539,553	363,691
Tuition Fees		11,021,900	10,683,680	14,362,525
Examination Fees		159,020	217,570	1,396,790
Supplementary Fees		124,040	394,274	212,808
Dissertation Fees		1,100,000	1,100,375	1,034,033
Portfolio fee		100,000	90,250	198,500
Tuition Fees from Short Course		1,202,000	1,337,000	656,000
Interest Income	14	3,148,670	3,535,351	4,251,751
Miscellaneous Receipts		60,000	69,680	411,424
Amortization of Capital Grant			8,750,629	8,389,827
Revaluation Surplus				2,068,222
Total Revenue		46,554,130	56,203,362	57,049,071
Expenses				
Personnel Emoluments	15	30,972,000	30,507,298	27,805,690
Traveling Expenses	16	61,000	55,568	1,075,642
Supplies and Consumables	17	294,000	416,445	650,504
Maintenance Expenditure	18	371,000	563,669	749,336
Contractual Services	19	780,000	722,512	798,327
Other Recurrent Expenses	20	4,325,000	3,877,300	4,374,604
Depreciation			8,776,912	8,408,507
Gratuity Expenses			3,398,696	631,518
Amoratization Intangible Assets			118,000	118,000
Human Captal expenses				78,800
Revaluation Deficit				
Total expenses		**36,803,000**	**48,436,401**	**44,690,927**
Surplus / (Deficit) for the period		**9,751,130**	**7,766,962**	**12,358,145**

2

Postgraduate Institute of English

Statement of changes in Net Assets / Equity for the Year Ended 31st December 2020

(Rs.)

	PGIE General Reserve	Revaluation Surplus	PGIE Development Fund	Research Grant Fund	Capital Grant Spend	Capital Grant Unspent	Total
Balance as at 31st December 2018	**36,695,746**		**3,967,500**		**99,186,301**	**-**	**139,849,547**
Previous year adjustment	224,295						
Capital Grant Spent during the year							
Funds Received During the year							
Amortization of Capital grants					(8,389,827)		
Relauation gain/ loss							
Surplus / (Deficit) for the period	12,358,145						
Balance as at 31st December 2019	**49,278,185**	**-**	**3,967,500**		**90,796,473**	**-**	**144,042,159**
Previous year adjustment	(1,723,703)	2,527,516					
Capital Grant Spent during the year					500,000	(500,000)	
Funds Received During the year						500,000	
Amortization of Capital grants					(8,750,629)		
Relauation gain/ loss							
Surplus / (Deficit) for the period	7,766,962						
Balance as at 31st December 2019	**55,321,444**	**2,527,516**	**3,967,500**	**650,000**	**82,545,845**	**-**	**145,012,305**

Postgraduate Institute of English
Cash Flow Statement for the Year Ended 31st December 2020

	2020 (Rs.)	2019 (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus / (Deficit) from ordinary activities	7,766,962	12,358,145
Interest Income from Short Term Investments	(3,535,351)	(4,251,751)
Non Cash Movements		
Depreciation	8,776,912	8,408,507
Depreciation Adjustment - prior year		157,900
Gratuity Expenses	3,398,696	631,518
Gratuity Adjustment - prior year		
Amortization of Capital Grants	(8,750,629)	(8,389,827)
Amortization Intangible Assets	(118,000)	118,000
Amortization of Donations		
Prior year Adjustments	803,813	224,295
Loss on assets disposal	9,652	
Revaluation Surplus		(2,068,222)
Net Surplus before working capital changes	**8,352,054**	**7,188,564**
(Increase) / Decrease in Working Capital		
(Increase) / Decrease in Inventories	145,431	379,680
Increase/(Decrease) in payables	7,228,950	2,024,366
(Increase)/Decrease in Receivable	2,728,126	263,345
(Increase)/Decrease in Loan & Advance to Staff	(752,197)	581,013
Gratuity payment		
Net Cash Flows from operating Activities	**17,702,365**	**10,436,968**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & equipment	(753,224)	(61,000)
Purchase of Books and Periodicals		(25,752)
Purchase Intangible assets		
PGIE Building project	(46,000)	(495,894)
Interest from Investments	3,535,351	4,251,751
Payment to Constructor		
Fund received for specific purposes	650,000	
Cash Outflow for specific purposes	(183,346)	(3,162,909)
Expenditure Rehabilitation Recurrent		
Land		
Interest Received from Short Term Investments		
Withdrawals of Short Term Investments		2,500,000
New Short Term Investments	(22,727,460)	(12,900,000)
Net Cash Flows from Investing Activities	**(19,524,679)**	**(9,893,804)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital Grants from Treasury	500,000	
Net Cash Flows from Financing Activities	**500,000**	**-**
Net Increase / (Decrease) in Cash & Cash Equivalents	**(1,322,314)**	**543,164**
Cash & Cash Equivalents at the beginning of period	2,567,070	2,088,525
Cash & Cash Equivalents at the end of period	**1,244,756**	**2,631,689**

4

Postgraduate Institute of English
Notes to the Financial Statement – 2020

Significant Accounting Policies

01. Reporting Entity

The Postgraduate Institute of English has been incorporated under the Postgraduate Institute of English (PGIE) Ordinance No.04 of 2005. It launched on 1st October 2006. Currently Postgraduate courses and Short Courses are being conducted by the PGIE.

02. Statement of Compliance

The Financial Statements of the PGIE have been prepared in conformity with the Sri Lanka Public Sector Accounting Standards on a historic cost convention and accrual basis.

03. Government Grants

The total government grants received for the year was Rs. 29,600,000/= The recurrent Grant of Rs. 29,100,000/= has been recognized as revenue in the Statement of Financial Performance. Capital Grants received has been accounted under Capital Grants unspent and amounts spend were transferred to the capital grant spent account.

	Amount Received in year 2020 (Rs.)	Amount Unspent in year 2020 (Rs.)
Recurrent Grants	29,100,000	-
Capital Grants	500,000	-
	29,600,000	-

Amortization of Capital Grants

The capital grants and other grants received was capitalized and amortized as revenue over the useful life of the related assets.

04. Property, Plant and Equipment

(a). Property, Plant and Equipment have been depreciated in accordance with Sri Lanka Public Sector Accounting Standard no 7. Therefore, Depreciation of an asset begins when it is available for use.

(b). The annual rates of depreciation are as follows.

❖ Furniture and Fittings	10 %
❖ Office Equipment	20 %
❖ Computer and Accessories	20 %
❖ Books and Periodicals	20 %
❖ Plant & Machinery	20 %
❖ Foot Bicycle	20 %
❖ Cloaks	20 %
❖ Other Assets	20 %
❖ Computer Software	20%
❖ Building	5 %

(c). Depreciation is charged to the income statement over the estimated useful life of the non-current assets.

(d). Non-current assets are shown at cost less accumulated depreciation.

(e). The Books and periodicals purchased by the PGIE have been sent to the OUSL main library for the benefit of the PGIE students.

(f). The Ownership of the Land in which the Building of the Institute constructed is not legally vested with the PGIE as the Institute operates as an affiliated Institute of the Open University and there is no legal provision in the Ordinance of the Institute to account the Land. However, in the Financial Statements for the year 2016, 15 perches of the Land that has been valued by the Department of Valuation as Rs 22,500,000/= is recorded as an asset of the PGIE. In the year 2020 Financial Statements, it has been decided to disclose the value of the land as Rs. 22,500,000/= complying with the Public Sector Accounting Standard No.07.

05. Short Term Investment

Monies not required for immediate requirement were invested in short term fixed deposits and the TB at the People's bank. The carrying value of the investment has been calculated including the matured interest income at the end of the year.

06. Valuation of stocks

Stocks in the Store have been valued at Cost using First in First out (FIFO) basis

07. Liabilities

All known liabilities have been accounted for in the preparing of the financial statements.

08. **Cash at Bank**

PGIE opened two savings accounts linked with current account number 174100246838310 and 174100336838310. These Current accounts maintained Rs 100,000/= balance throughout the year.

09. **Intangible Assets**

Purchased computer software is stated as at cost less accumulated amortization.

10. **Provisions**

Provision for gratuity has been calculated for employees of PGIE who have completed one year continuous services. However, employees who have completed five years' continuous services in the university system are entitled to obtain gratuity on their retirement.

11. **Revenue Recognition**

Revenue consists of Government Grant and Income generated through internal sources. Interest on investment is accounted on an accrual basis.

12. **Expenditure Recognition**

The expenditure has been analyzed and classified into expenditure headings based on guidelines given by the University Grants Commission and the common format reporting system.

13. **Taxation**

The profits and income other than the profits and income from dividends of the Postgraduate Institute of English are exempt from income tax under the Inland Revenue Act No. 24 of 2017

14. **Cash Flow Statement**

The cash flow statement has been prepared in conformity with the Sri Lanka Public Sector Accounting Standards (SLPSAS 2) using the **"Indirect Method"**

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 01

Cash at Bank

	2020 Rs.	2019 Rs.
People's Bank A/C No. 174100 156 838310	88,592	186,518
People's Bank A/C No. 174100 246 838310	100,000	100,000
People's Bank A/C No. 174100 336 838310	(514,601)	100,000
People's Bank A/C No. 174200 226 838310	515,055	1,793,898
People's Bank A/C No. 174200 136 838310	1,019,171	386,654
	1,208,216	**2,567,070**

Note - 02

Loans and Advances to Staff

	2020 Rs.	2019 Rs.
Distress Loan	1,252,365	612,168
Vehicle Loan	112,000	
Special Advance		
Festival Advance		
	1,364,365	**612,168**

Note- 03

Receivables From Student

	2020 Rs.	2019 Rs.
Portfolio fees Receivable	48,000	192,000
Tuition Fees Receivable - TESL	2,416,875	4,164,600
Tuition Fees Receivable - TLSC	1,262,900	1,202,850
Dissertation Fees Receivable TESL	55,500	385,125
Dissertation Fees Receivable TLSC	140,400	257,400
Examination Fees Receivable TESL	120,000	560,700
Examination Fees Receivable TLSC	209,115	209,115
Supplimentray Fees Recievable TESL		11,625
Supplimentray Fees Recievable TLSC		
Registration Fees Recievable TESL	450	63,225
Registration Fees Recievable TLSC	11,200	18,400
Tuition Fees Receivable - PPE	40,050	
Supplimentray Fees Recievable PPE	890	
Registration Fees Recievable PPE	1,000	
	4,306,380	**7,065,040**

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 04

Short Term Investments

	2020 Rs.	2019 Rs.
Opening Balance	58,331,800	47,931,800
Withdraw during the year - FD		
Withdraw during the year - TB		(2,500,000)
New Investments - TB	23,000,000	12,900,000
	81,331,800	**58,331,800**

Note - 05

Pre payment and Receivables

	2020 Rs.	2019 Rs.
Receivable from UGC		
Interest Receivable	-	
Pre-payment	32,920	193,059
Recievable OUSL	190,673	-
Recievable Staff Insurance		
Sundary Debtors		
	223,593	**193,059**

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 06

Non- current assets

	Furniture & Fittings	Office Equipment	Computers & Accessories	Library Books & Periodicals	Plant & Machinery	Foot Bicycle	Cloaks	Other Assets	Building	land	Total
Cost											
Balance as at 01/01/2020	3,565,157	2,677,324	5,805,936	2,522,578	7,878,631	5,000	21,000	67,457	92,086,917		114,630,000
(+/-) Adjustments											-
(+) Purchases during the year		180,824	572,400						46,000		799,224
(-) Transfer to revaluation											-
(-) Disposal during the year	(12,314)	(1,600)	(900)								(14,814)
Balance as at 31/12/2020	3,552,843	2,856,548	6,377,436	2,522,578	7,878,631	5,000	21,000	67,457	92,132,917	-	115,414,410
Depreciation											
Balance as at 01/01/2020	518,834	1,416,524	2,502,625		3,289,406	3,000	21,000	64,091	15,956,062		23,771,542
(+/-)Adjustments											-
(+) Depreciation for the Year	355,284	546,102	1,185,717	504,516	1,575,726	1,000		3,366	4,605,201		8,776,912
(-) Transfer to revaluation											-
(-) Disposal during the year	(3,694)	(928)	(540)								(5,162)
Balance as at 31/12/2020	870,424	1,961,698	3,687,802	504,516	4,865,132	4,000	21,000	67,457	20,561,262	-	32,543,291
Net Book Value as at 01/01/2020	3,046,322	1,260,800	3,303,311	2,522,578	4,589,225	2,000	-	3,366	76,130,856	-	90,858,458
Net Book Value as at 31/12/2020	**2,682,418**	**894,850**	**2,689,634**	**2,018,062**	**3,013,499**	**1,000**	**-**	**(0)**	**71,571,655**	**-**	**82,871,119**

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 07

Intangible Assets	**2020 Rs.**	**2019 Rs.**
Computer Software	246,992	364,992
Amoratization for the yer	(118,000)	(118,000)
	128,992	**246,992**

Note - 08

Accrued Expenses	**2020 Rs.**	**2019 Rs.**
Audit Fees for the Year 2015		125,000
Audit Fees for the Year 2014		150,000
Audit Fees for the Year 2016		140,000
Audit Fees for the Year 2017		150,000
Audit Fees for the Year 2018		150,000
Audit Fees for the Year 2019	400,000	1,600,000
Audit Fees for the Year 2020	460,000	
Telecommunication expenses	26,517	16,320
Overtime	44,766	33,444
Visiting Lecture fees	612,000	116,375
Entertainment Expenses	15,054	13,056
Stamp Duty & PAYE	7,850	3,750
Gratuity Payable		
Other Payable	80,285	8,496
Security Services	59,000	59,000
PGIE Lecture Fees	272,000	28,500
Cleaning services	97,593	120,110
Examination	292,001	110,960
Human Capital		71,800
Maintainance		
Academic Salary Contract	81,880	76,421
Academic Cordinator Salary Contract	100,606	41,400
Temporary EPF	39,671	25,613
Temporary ETF	5,951	3,842
Evaluation Committee Payment	15,000	15,000
Air Tickets	306,224	306,224
PPE Expenditure	7,800	11,250
BE Expenditure	61,200	
Staff Development	16,500	16,500
Course Material Writing	45,000	
	3,046,898	**3,393,062**

Note - 09

Sundry creditors	**2020 Rs.**	**2019 Rs.**
Payable to OUSL	76,376	302,162
Softlogic Information Technologies		
Hayleys Industrial		
Metropolitan Engineering		103,224
Leema Creations		
Expograpics (Pvt) Ltd		
Metropolitan Office (Pvt) Ltd	5,337	88,845
Lanka Security (Pvt) Ltd	5,500	5,337
Souther Fire	42,730	5,500
Craft Lanka Engineers (Pvt) Ltd		43,815
Brown Company		63,699
Jaya Book Shop		25,752
Ewis	25,904	
	155,846	**638,335**

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 10

Student Fees In Advance

	2020 Rs.	2019 Rs.
Tuition Fees in Advance TESL Old	1,232,325	3,062,175
Tuition Fees in Advance TESL New	3,693,300	
Tuition Fees in Advance TLSC	2,517,600	1,284,150
Dissertation Fees in Advance- TESL		296,000
Teaching Practicum Fees in Advance- TESL		
Portfolio Fees in Advance- TESL New	2,502,000	
Dissertation Fees in Advance- TLSC		
Registration Fees in Advance TESL	4,500	137,700
Registration Fees in Advance TLSC	42,200	51,000
Supplementary Fees in Advance TESL	3,000	89,100
Supplementary Fees in Advance TLSC	25,800	28,800
Examination Fee in Advance TESL		51,750
Examination Fee in Advance TESL New	1,014,700	
Examination Fee in Advance TLSC	209,115	
Short Course Fees in Advance		
Tuition Fees in advace - BE	1,808,100	
Exam Fees in advace - BE	312,500	
Teaching Practicum Fees in advace - BE	440,000	
Registration Fees in advace - BE		
Supplimentary Fees in Avance- BE		
Tuition Fees in advace - PPPE	80,100	1,221,600
Exam Fees in advace - PPPE	100,980	121,000
Registration Fees in advace - PPPE	2,000	22,334
Supplimentary Fees in Avance- PPPE	2,670	17,667
	13,990,890	**6,383,276**

Note - 11

Provision for Gratuity

	2020 Rs.	2019 Rs.
Opening Balance	2,793,721	2,162,203
Gratuity payment during the Year		
Provision for the Year	3,398,696	631,518
	6,192,417	**2,793,721**

Note - 12

Capital Grants Spent

	2020 Rs.	2019 Rs.
Opening Balance	90,796,473	99,186,301
Capital Expenses	500,000	
Amortization for the year	(8,750,629)	(8,389,827)
	82,545,844	**90,796,473**

Note - 13

Capital Grants Unspent

	2020 Rs.	2019 Rs.
Opening Balance		-
Grant from the Treasury	500,000	
Capital Expenses	(500,000)	
	-	-

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Note - 14

Interest Income	2020 Rs.	2019 Rs.
Interest from Savings Accounts	64,476	67,053
Interest from FD		
Interest from TB	3,434,617	4,154,974
Interest from Loan & Advance to Staff	36,258	29,724
	3,535,351	**4,251,751**

Note - 15

Personnel Emoluments	2020 Rs.	2019 Rs.
Academic		
Salaries and Wages		
Salaries and Wages	5,292,476	4,695,010
University Provident Fund	989,388	881,568
University Pension	888,584	785,866
ETF 3%	365,001	323,790
Visiting Lectures Fees	1,915,750	2,200,475
PGIE Lecturers Fees	490,150	673,775
	9,941,349	9,560,483
Other Allowances		
Academic Allowance	6,415,057	5,641,209
Research Allowance	1,511,244	1,331,054
Cost of Living Allowance	374,400	374,400
Special Allowance		
Additional Allowances	863,568	755,000
Entertainment Allowance	180,648	108,795
Adjustment Allowance		
Interim Allowance		
Other Allowances	830,160	567,463
	10,175,077	8,777,921
Personal Emolument - Academic	**20,116,426**	**18,338,405**

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Non - Academic	2020 Rs.	2019 Rs.
Salaries and Wages		
Salaries and Wages	4,832,031	4,145,999
University Provident Fund	711,517	639,792
University Pension	486,159	410,578
ETF 3%	204,687	202,209
Acting Pay		
	6,234,394	5,398,578
Other Allowances		
Research Allowance	300,384	265,224
Cost of Living Allowance	827,052	827,060
Special Allowance		
Additional Allowance	827,011	740,518
Telephone Allowance	58,000	
Interim Allowance		
MCA	1,860,776	1,653,560
Adjustment allowance		95,471
	3,873,223	3,581,834
Personal Emolument - Non-Academic	**10,107,617**	**8,980,411**
Overtime and Holiday Payment		
Over Time	163,031	397,391
Technical Support	74,725	
Holiday Payments	45,500	89,483
	283,256	486,874
Total Personal Emoluments	**30,507,298**	**27,805,690**

Note - 16

Traveling Expenses	2020 Rs.	2019 Rs.
Domestic	55,568	68,386
Foreign		1,007,256
	55,568	**1,075,642**

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Note - 17

Supplies and Consumables	2020 Rs.	2019 Rs.
Stationery & Office Requisites	241,676	602,462
Fuel & Lubricant	29,120	25,040
Machanical &Electrical Goods		14,815
Uniforms	11,296	
Other Supplies	134,353	8,187
	416,445	**650,504**

Note - 18

Maintenance Expenditure	2020 Rs.	2019 Rs.
Plant, Machinery Equipment	413,769	629,162
Building & structures	10,900	14,174
Other Maintenance Expenditure	139,000	106,000
	563,669	**749,336**

Note - 19

Contractual Services	2020 Rs.	2019 Rs.
Cleaning Services	242,089	299,190
Security Services		99,000
Postal Charges	30,550	67,148
Telecommunication	154,195	122,154
Electricity	13,524	21,389
Water	15,500	17,225
Printing Advertising	266,653	172,220
Transport		-
Other		
	722,512	**798,327**

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Note - 20

Other Recurrent Expenses	**2020** Rs.	**2019** Rs.
Stamp Duty	8,250	6,050
Special Services - Council & Committees	623,813	761,778
Special Services - Professionals		90,000
Workshops ,Seminars		102,361
Staff Insurance		150,942
Staff Development	110,000	106,500
Holiday Warrants & Season Tickets	12,600	12,600
Entertainment Expenses	77,764	75,036
Bank Charges	16,950	20,590
Contributions & Membership Fees		
Convocation Charges	45,500	
Examination Fees	515,087	461,500
Disposal AC	9,652	29,832
Short Course expenses	597,806	300,144
Employee Welfare		
Property loan Interest	97,466	101,236
Other	405,838	194,950
Temporary EPF/ETF		
Audit Fee	860,000	1,600,000
Course Materials for students	61,000	
PPPE Expenses	114,732	357,355
BE Expenses	162,524	3,730
New TESL Expenditure	158,318	
	3,877,300	**4,374,604**

Postgraduate Institute of English

Trial Balance as at 31.12.2020

Acc No	Acount name	Debit	Credit
111001	Capital Grant Spent		82,545,845
121005	PGIE General Reserve		55,321,444
122001	Provision For Gratuity		6,192,417
122004	Revaluation Reserves		2,527,516
161004	Retention - Constructions		2,011,359
161008	OUSL Payable A/C		76,376
162001	Accrued Expenditure		3,046,898
162002	Sundry Creditors		79,471
162003	Research Grant-Accrued A/C		580,115
166011	PGIE Development Fund		3,967,500
168010	Tuition Fee in Advance-New		3,693,300
1681001	Tuition Fee in Advance-TESL		1,232,325
1681003	Dissertation Fees in Advance	-	
1681004	Examination Fees in Advance	-	
1681005	Supplementary Fees in Advance		3,000
1681006	Registration Fees in Advance		4,500
1681007	Examination Fee in Advance		1,014,700
1681008	Teaching Practicum in Advance		2,502,000
1682001	Tuition Fees in Advance -TI		2,517,600
1682003	Examination Fees in Advance		209,115
1682004	Supplementary Fees in Advance		25,800
1682005	Registration Fee in Advance		42,200
1683002	Tuition Fees in Advance-PGB		1,808,100
1683004	Examination Fee in Advance		312,500
1683005	Teaching Practicum Fee in A		440,000
1684001	Registration Fee in Advance		2,000
1684002	Examination Fee in Advance-		100,980
1684003	Supplementary Fee in Advance		2,670
1684004	Tuition Fee in Advance-PPE		80,100
210102	Building Capital Nature	92,132,917	
210201	Office Furniture	3,552,843	
210202	Office Equipment	2,856,548	
210207	Cloaks, Garlands	21,000	
210210	Books & Periodicals	2,522,578	
210213	Plant & Fixes	7,878,631	
210225	Computer & Accessories	6,377,436	
210226	Other Assets	67,457	
210227	Computer Software	590,000	
210230	Foot Bicycle	5,000	
210306	Human Capital Development		
221001	Pro. For. Dep.-Building		20,561,262
221002	Pro. For. Dep. Office Equipment		1,961,698
221003	Pro. For. Dep. Furniture & Fittings		870,424
221008	Pro. For. Dep.-Plant& Machinery		4,865,132
221010	Pro. For. Dep- Books & Periodicals		504,516
221011	Pro. For. Dep-Clocks& Gar		21,000

Postgraduate Institute of English

Trial Balance as at 31.12.2020

Acc No	Acount name	Debit	Credit
221014	Pro. For. Dep- Computers & Accessories		3,687,802
221015	Pro.For Dep-Other Assets		67,457
221016	Pro.For.Dep.-Foot Bicycle		4,000
221017	Pro.For.Dep. Computer Software		461,008
2310002	PB Nugegoda 174100156838310	88,592	
2310003	PB Nugegoda 174100246838310	100,000	
2310004	PB Nugegoda 174100336838310		514,601
2310005	PB Nugegoda A/C 17420022683	515,055	
2310006	PB Nugegoda A/C 17420013683	1,019,171	
231102	Petty Cash Imp rest	-	
235004	Pre-Payment	32,920	
235005	Receivable OUSL	190,673	
2351001	Tuition Fees Receivable-TESL	2,416,875	
2351002	Portfolio Fees Receivable-T	48,000	
2351003	Dissertation Fees Receivable	55,500	
2351004	Examination Fees Receivable	120,000	
2351005	Supplementary Fees Receivable	-	
2351006	Registration Fees Receivable	450	
2352001	Tuition Fees Receivable-TLSC	1,262,900	
2352002	Dissertation Fees Receivable	140,400	
2352003	Examination Fees Receivable	209,115	
2352005	Registration Fees Receivable	11,200	
2353001	Tuition Fee Receivable-PPE	40,050	
2353002	Supplementary Fee Receivable	890	
2353003	Registration Fee Receivable	1,000	
236001	Distress Loan	1,252,365	
236004	Vehicle Loan	112,000	
237001	Miscellaneous Advance	-	
2391	investment Of New MA TESL R		650,000
2396	investment-Tb	81,331,800	
2398	inventories	175,988	
3138	interest Fees in advance		620,623
		205,129,353	**205,129,353**

8. Report of the Auditor General

NATIONAL AUDIT OFFICE

My No.} HED/F/PGIE/FA/01/2020/12 Your No.} Date} 17th June 2021

The Director
Postgraduate Institute of English

The Financial Statements of the Postgraduate Institute of English for the year ended as at 31st December 2020 and the Auditor General's Report on other legal and regulatory requirements as per section 12 of the National Audit Act, No.19 of 2018

The above said report has been sent herewith.

W.P.C. Wickramaratne
Auditor General

Copied to:
1. Secretary, Ministry of Education
2. Secretary, Ministry of Finance
3. Chairman, University Grants Commission

NATIONAL AUDIT OFFICE

My No.} HED/F/PGIE/FA/01/ Your No.} Date} 17th June 2021

2020/12

The Director
Postgraduate Institute of English

The Financial Statements of the Postgraduate Institute of English for the year ended as at 31st December 2020 and the Auditor General's Report on other legal and regulatory requirements as per section 12 of the National Audit Act, No.19 of 2018

1. Financial Statements

1.1 Quantified Opinion

The Financial Statements of the Postgraduate Institute of English for the year ended at 31st December 2020 comprising the Statement of Financial Positionat 31stDecember 2020 and the Statement of Financial Performance for the year as at the said date, Statement of Changes in Equity and the Statement of Cash Flow for the year ended as at the said date, the Notes pertaining to Financial Statements and the summary of important accounting policies were audited under my supervision in terms of Article 154(1) ofthe Constitution of the Democratic Socialist Republic of Sri Lanka to be read with provisions of the National Audit Act, No.19 of 2018 and the Finance Act, No.38 of 1971. My Report will be tabled in Parliament in due course as per Article 154(6) of the Constitution.

It is my view that, except the impact caused by the matters described in the Section "Basis for the quantified opinion" in my Report, the Financial Statements of the Institute envisage the Financial Position as at 31st December 2020 and the financial performance and cash flow for the year ended as at the said date, as true and fair in terms of the Sri Lanka Public Sector Accounting Standards (SLPSAS).

1.2 Basis for the quantified opinion

(a) Even though assets and liabilities should not be settled unless as found necessary or as permitted in terms of paragraph 48 of SLPSAS No.01, the Bank Overdraft of Rs.514,601 as at 31st December 2020 had been settled from Money and Bank balance.

(b) Depreciation of intangible assets amounting to Rs.118,000 had been deducted in lieu of addition when adjusting the non-monetary items in the Statement of Cash Flow in accordance with paragraph 30(b) of SLPSAS No.02 and the investment interest income received from the said value had been indicated as Rs.177,448 less under the Investment Activities. Further, the values of Cash and Cash Equivalents in the Statement of Financial Position and Statement of Cash Flow as at 31st December in the year under review were not settled by Rs.36,542.

(c) The previous year rectifications of Rs.1,723,702 had been adjusted to the accrued profit without adjusting the past quantitative rectifications as appropriate, in accordance with paragraph 47 of SLPSAS No.03.

(d) There was a difference of Rs.410,940 when compared the ledgers relating to student income in 08 courses along with the Schedules.

(e) Even though the cost of Fixed Assets was Rs.511,414,410 as per the Financial Statements, the said value was Rs.13,082,250 in accordance with the Fixed Assets Register and there was a non-reconciliation of Rs.102,332,160. This was so because, there were assets which had not been included in the Fixed Assets Register and due to non-removal of assets from the Fixed Assets Register, those which had been removed from the Financial Statements.

The audit was carried out in accordance with the Sri Lanka Audit Standards (SLAS). My responsibility under these Audit Standards has been further described in section of this Report “responsibility of the Auditor on auditing Financial Statements”. It is my belief that the audit evidence that I have perceived to provide a basis for my quantified opinion, is adequate and appropriate.

1.3 Other details in the Annual Report of the Institute – 2020

Information that has been included in the Annual Report of the Institute – 2020 anticipated to be handed over to me subsequent to the date of the Audit Report, but those not included in my Audit Report in that regard, are deemed to be other details. The Board of Management shall be responsible for these other details.

My views on Financial Statements do not reveal other details and I do not express any certification or view whatsoever in this regard.

In respect of my audit on the Financial Statements, it is my responsibility to refer the above identified other details as they become available andin doing so, to consider whether other details are inconsistent quantitativelyeither with the Financial Statements orin accordance with my knowledge I perceived during the audit or any other manner whatsoever.

In case I feel that there are quantitative erroneous indications in the Annual Report of the Institute for the year 2020 when reading the said Annual Report, those matters should be communicated to all governing parties for rectifications. If there are yet unrectified erroneous indications, such matters will be incorporated in the Report tabled in Parliament in due course, as per Article 154(6) of the Constitution.

1.4 Responsibility of the Board of Management and Governing Parties on Financial Statements

It is the responsibility of the Board of Management to prepare and present fairly these Financial Statements in compliance with the SLPSAS and to determine the internal controls enabling to prepare Financial Statements free of quantitative inaccurate statements which may occur due to fraud or defaults.

When preparing Financial Statements, it is the responsibility of the Board of Management to determine the ability of continuing the Instituteand also to keep books on continuous existence basis and reveal matters pertaining to continuation of the Institute, when the Board of Managementeither intends to liquidate or terminate operations in the absence of any alternatives.

The governing parties will bear the responsibility of inquiring into the financial reporting process of the Institute.

In terms of sub section (1) of section 16 of the National Audit Act, No.19 of 2018, books and reports should be duly maintained on its income, expenditure, assets and liabilities, enabling to prepare Annual and timely Financial Statements of the Institute.

1.5 Responsibility of the Auditor on auditing Financial Statements

It is my intention to provide a fair confirmation on the overall Financial Statements to be free from quantitative erroneous statements which may occur due to fraud and defaults and issue the Audit Report incorporating my view.Even though fair confirmation amounts to that of higher level, it may not always confirm that quantitative erroneous statementsare revealed in carrying out the audit as per the Sri Lanka Audit Standards. Quantitative erroneous statements may emerge due to either individual or collective impact of fraud or defaults and its quantity will depend on the impact of the economic decisions made by the referential parties who rely on these Financial Statements.

As per the Sri Lanka Audit Standards, I, as a part of the audit, acted with professional judgement and doubt during the audit. Further, I

- planned and implemented suitable audit criteria as timely appropriate to identify and evaluate the risks involved in quantitative erroneous statements that may occur in Financial Statements due to fraud or defaultsin securing a basis for the audit view expressed.The impact of a fraud is more powerful than the same generated out of quantitative erroneous statements as it involves corrupt association, preparing forged documents, intentional ignorance, misstatement or avoidance of internal controls.

- Even not without an intention to express a view on the effectiveness of the internal control, an understanding was acquired on the internal control to plan audit criteria as timely appropriate.

- The appropriateness of the accounting policies used, fairness of the accounting estimates and associated revelations made by the Board of Management were evaluated.

- The relevance of the use of the continuation of the Institute basis for accounting purpose was determined on the audit evidence so obtained as to whether there exists a quantitative inconsistency on the continuation of the Institute due to events or circumstances.If I assume that there is an adequate inconsistency attention should be paid to the relevant disclosures in my audit report and if such disclosures are inadequate, my view should be modified. However, continuation may terminate on future events or circumstances.

- Overall presentation of the Financial Statements including disclosures and the fair and suitable incorporation of transactions and events that had led to structure and content of the Financial Statements were evaluated.

The governing parties are informed on important audit findings, major internal controlling weaknesses and other matters identified during my audit.

2. <u>Report on other legal and regulatory requirements</u>

2.1 Special provisions are available in the National Audit Act, No.19 of 2018 in respect of the following requirements.

2.1.1 All information and clarifications required for the audit were obtained as required by section 12(a) of the National Audit Act, No.19 of 2018 and as it appears in my inquiry, the Institute has maintained proper financial reports.

2.1.2 As it requires in section 6(1)(d)(iii) of the National Audit Act, No.19 of 2018, financial statements of the Institute are compatible with those in the previous year.

2.1.3 As it requires in section 6(1)(d)(iv) of the National Audit Act, No.19 of 2018, the financial statements submitted include the recommendations made in the previous year.

2.2 Nothing has drawn my attention to express the following, based on the measures taken and evidence and within the limits of quantitative matters.

2.2.1 As it requires in section 12(d) of the National Audit Act, No,19 of 2018, that any member of the Board of Management has any direct or indirect relationship in any contract of the Institute outside its general business.

2.2.2 As it requires in section 12(f) of the National Audit Act, No,19 of 2018, that except the following observations, action has been taken not adhering to a relevant law or other general or special provisions issued by the Board of Management of the Institute.

Reference to the laws, rules and regulations	Description
(a) Public Finance Circular No.01/2014 dated 2014-02-17	An action plan had not been formulated for the year under review as indicated in the Circular.
(b) Guideline Nos.4.2.1 and 4.2.2 of the Code of Government Procurement Guidelines	A major procurement plan and a procurement timetable had not been formulated for a period of minimum 3 years.
(c) Circular No.636of the University Grants Commission dated 1995-07-14	Even though results should be released within 03 months from the date of examination, the Institute has not so taken action in respect of 32 examinations conducted from the year 2018 to the year 2020.
(d) section 8.2.2 of the Public Enterprises Circular No. PED 12 dated 2003-06-02	The Institute had invested in Treasury Bills to the value of Rs.81,331,800 without any prior approval of the Minister in-charge of the subject of Finance.

2.2.3 As it requires in section 12(g) of the National Audit Act, No.19 of 2018, that action has been taken not adhering to powers, duties and functions of the Board.

2.2.4 As it requires in section 12(h) of the National Audit Act, No.19 of 2018, that the resources of the Institute have not been procured and utilized economically, efficiently and effectively within the time limits adhering to the relevant laws and regulations.

2.3 Other matters

(a) The balance of Rs.3,967,500 in the PGIE Development Fund at the end of the year under review had not been utilized for the relevant purposes for a period of 05 years.

(b) The receivables from students as at 31st December in the year under review of the Institute was Rs.4,306,380 and within the said value, the balance for more than 03 years was Rs.2,003,100. A proper mechanism was not followed to secure the said value.

Sgd. Illegibly
W.P.C. Wickramaratne
Auditor General

***The Sinhala version is signed.**

9. Reply to the Auditor General's Report

PGIE
POST GRADUATE INSTITUTE OF ENGLISH

Postgraduate Institute of English
The Open University of Sri Lanka
P.O. Box 21
Nawala
Nugegoda
Telephone: 011-2825805, 2825806, 2881027, 2881032, 2853777
Director: Ext. 528, SAR: Ext. 527 AB: Ext. 532

02.02.2022

Audit Supervisor
Government Audit Office
Open University of Sri Lanka Branch

The Auditor General's Report on the Financial Statements of the Postgraduate Institute of English (PGIE) for the year ended on 31st December 2020, as per section 12 of the Audit Act, No.19 of 2018

This refers to your audit draft No.HED/PGIE/FA/2020/12.

1. **Financial Statements**

1.2 **Basis for the qualified opinion**

(a) The assets and liabilities will be shown in the financial statements without settlements in future, as pointed out in the audit.

(b) The rectified Statement of Cash Flow pertaining to the year 2020 pointed out by the audit has been submitted and the difference pointed out in respect of the year 2020 is zero.

(c) Action will be taken to rectify the values to suit the past when preparing accounts in the following year, as pointed out in the audit.

(d) The academic year and the accounting year for the courses of the Institute differ from each other and it is difficult to specifically identify the advanced student fees and the student fees receivable, since the limits provided to withdraw from the subjects selected for courses and add subjects within the current year. For this reason, there are certain disparities between the values as per the Financial Statements and the Schedules. However, action has been taken not to have such disparities in future.

(e) This disparity takes place on account of the assets that have not been included in the Fixed Assets Register and those assets which have been waived off from the buildings, equipment and library book cost and accounts, yet, not have been removed from the Fixed Asstes Registe. This disparity gets away once the Fixed Asstets Register is updated. Action is being taken to rectify the shortcomings pointed out and update the Fixed Assets Register.

2. **Report on other Legal and Regulatory requirements**

2.2.2 (a) the Action Plan of the Institute has been formulated to relate to the purview of the Institute as per the circular instructions.

(b) action has been taken to formulate the Procurement Plan of the Institute to relate it for the following 03 years as well.

(c) results of 45 exams out of 77 conductd in the 03 years under observation have been released as per the Circular Instructions. The hours of duty were reduced due to the Easter Attack in 2019 and workers' strikes.

(d) the surplus of the student income has been invested in the Treasury Bills by the Institute. Approval of the Board of Management has been obtained for the investment of the said surplus funds.

2.2.3 It is our view that the audit entity has taken action in compliance with its powers, duties and functions.

2.2.4 Procurements of the Institute are carried out in accordance with the relevant laws and regulations and the entire capital allocated for the year 2020 has been utilized while making it difficult to implement the Procurement Plan 100% due to the pandemic situation that had then prevailed.

2.3 **Other matters**

(a) This matter was also taken up at the Audit Committee meeting held on 21st August 2020 and as per the decision reached by the Board of Management at its meeting held on 21st August 2020, funds of the Development Fund has been allocated to utilize for the Management Information System which is designed for the use of the Institute. The Management Information System is being designed by the Information Technology Division of the Open University of Sri Lanka.

(b) Action has been taken to send vouchers to secure the student fees receivable that can be so secured (from the active students) and action is taken to secure such funds from those students. However, there is no possibility of securing the said money from those students who have either left the country or the courses due to various reasons. Further, a student is deemed to be an active student from the registration up to the expiry of his registration period.

Director
Postgraduate Institute of English (PGIE)

Copied to:

1. Chairman - University Grants Commission
2. Secretary - Ministry of Higher Education and Highways
3. Secretary - Ministry of Finance and Mass Media
4. Audit Supervisor - Open University Branch
5. Assistant Internal Auditor - Open University

***The Sinhala version is signed.**