ANNUAL REPORT
2021

Postgraduate Institute of Agriculture
University of Peradeniya

VISION

To be a globally competitive centre of excellence in postgraduate education and research in agriculture and related fields.

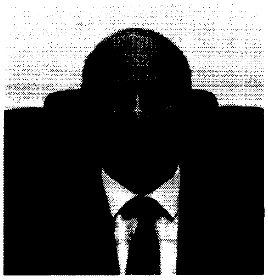
MISSION

To provide high quality postgraduate education and promote pioneering high impact and innovative research to produce competent professionals in agriculture and related fields.

GOALS

- Maintain quality and relevance of all postgraduate degrees.
- Promote high quality research, innovation and capacity building leading to a vibrant research culture.
- Ensure cadre of competent and committed academic, administration and support staff.
- Instill high professional skills, ethical and moral values and leadership qualities among students and staff of the Institute.
- Disseminate information/knowledge to all stakeholders.
- Enhance good governance.
- Maintain an efficient administration and sustainable financial management.

DIRECTOR'S STATEMENT/REVIEW



The Postgraduate Institute of Agriculture (PGIA) was established in June 1975, in terms of the Ordinance No. 9 of 1979 as the pioneering institution of postgraduate education of its kind in the country and functions as an Institution within the University of Peradeniya, under the direction of its Board of Management. The main objective of creating the PGIA was to develop in-country capacity for postgraduate education and to provide appropriately trained scientific personnel to a rapidly expanding agricultural sector of the country. PGIA has served this national need for nearly four decades blossoming into a fully-fledged Higher educational Institution and a Centre of excellence for postgraduate education and research in the Country and the Region.

The Institute offers 30 M.Sc. (including MBA) degree programs by Course Work (SLQF L9) and 30 M.Sc. (including MBA) programmes by Course Work & Research (SLQF L10) and research degree (M.Phil., Ph.D) programmes under 11 Boards of Study. The PGIA is unique in its teaching as almost all courses and programs are conducted by visiting staff with wide teaching and research experience from universities, government and non-government organizations, national and international institutes, private sector firms, etc. The practical knowledge and skills are imparted through well-equipped laboratories mostly through the Faculty of Agriculture, providing the state-of-the-art technologies. Now the focus of the PGIA is to attract more research students without confining itself to imparting academic knowledge.

During the past four decades the Institute has made considerable progress in student enrolments for various graduate study programmes, from 19 students at the inception to over 500 annually now. So far over 5000 postgraduates have been produced by the Institute in the wide spectrum of areas in agriculture. The student population includes graduates from a wide range of disciplines. Foreign graduates from various countries have already completed their postgraduate degrees at the PGIA and currently students from Thailand, Maldives and Afghanistan are reading for their research degrees. The PGIA has successfully expanded its delivery to offer 04 M.Sc. degree programmes in the capital city of Colombo, to cater to a wider group of the society. Some PhD degrees are awarded jointly with Queensland University of Technology, Australia.

With the Covid 19 Pandemic Situation, the PGIA swiftly changed its teaching methodology to online delivery and assessment with necessary approval form the University of Peradeniya. All Thesis Defence Examinations were also completed using online and hybrid mode without delay. Thus, the Institute was able to graduate students on time. Currently the PGIA offers all the programmes on-line which is a tremendous achievement and plans continue in the future while introducing latest techno based infrastructural development strategies.

Prof. C.M.B. Dematawewa
Director

CONTENTS

MEMBERS OF THE BOARD OF MANAGEMENT -2021

Ex-Officio Members

1. Prof. C.M.B. Dematawewa, Director, PGIA
2. Mr. W.K.L.E. Walallawita, Chief Financial Officer representing Secretary, Ministry of Higher Education
3. Mr. M.J.M. Ifham, Deputy Director, D/National Budget M/Finance, Econ. & Policy Dev.
4. Mr. B. Wijayaratne, Secretary, M/Irrigation & Agriculture, representing Ministry of Agriculture
5. Dr. R.P.M. Pathirathne, Addl.Sec. (Livestock Dev.) representing the Secretary, M/Rural Econ. Affairs
6. Mr. K.A.I.D. Silva, Director (Policy & Planning) representing Secretary, Ministry of Environment
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8. Dr. J.D.H. Wijewardena, Secretary/Director, Sri Lanka Council for Agricultural Research Policy
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10. Dr. N. Wedasinghe, Director General, Department of Animal Production & Health
11. Dr. A.P. Heenkende, Director General, Department of Export Agriculture
12. Dr. D.M.S. Munasinghe, Dean, Faculty of Vet. Medicine & Animal Sc., University of Peradeniya
13. Prof. D.K.N.G. Pushpakumara, Dean, Faculty of Agriculture, University of Peradeniya
14. Prof. K.L. Wasantha Kumara, Dean, Faculty of Agriculture, University of Ruhuna
15. Dr. M.P.S. Magamage, Dean, Faculty of Agriculture, University of Sabaragamuwa
16. Prof. J.C. Edirisinghe, Dean, Faculty of Agriculture, Wayamba University
17. Dr. A.M.J.B. Adikari, Dean, Faculty of Agriculture, University of Rajarata
18. Dr. M. Pagthinathan, Dean, Faculty of Agriculture, Eastern University
19. Dr. K. Sooriyakumar, Dean, Faculty of Agriculture, Jaffna University

Elected Members of the Faculty of Agriculture

20. Prof. (Ms.) D. C. Bandara, Board of Study in Agricultural Biology
21. Dr. S.P. Weligamage, Board of Study in Agricultural Economics
22. Prof. K.S.P. Amarathunga, Board of Study in Agricultural Engineering
23. Dr. L.N.A.C. Jayawardena, Board of Study in Agricultural Extension
24. Prof.(Ms.) G.L.L.P. Silva, Board of Study in Animal Science
25. Prof. B.M.L.D.B. Suriyagoda, Board of Study in Bio-Statistics
26. Prof. S. Kodithuwakku, Board of Study in Business Administration
27. Dr. W.M.T.P. Ariyarathne, Board of Study in Crop Science
28. Prof. (Ms.) D.C.K. Illeperuma, Board of Study in Food Science & Technology
29. Prof. (Ms.) D.M. de Costa, Board of Study in Plant Protection
30. Dr. (Ms.) W.S. Dandeniya, Board of Study in Soil Science

Members Appointed by the University Grants Commission

31. Vidya Nidhi Prof. H.P.M. Gunasena, Emeritus Professor of Crop Science, University of Peradeniya
32. Prof. Saman Abeysinghe, Dept. of Botany, University of Ruhuna
33. Prof. S.K. Pinnawala, Dept. of Sociology, University of Peradeniya
34. Dr. I.S.B. Abeysinghe, Director, Tea Research Institute
35. Dr. Tilak Abeysekara, Consultant Nephrologist and Head, Dept. of Nephrology & Transplantation, Teaching Hospital, Kandy

Tables

ANNUAL REPORT - 2021

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA
(As at 31st of December 2021)

A. Introduction

The Postgraduate Institute of Agriculture was established in June 1975 by Statute No. 2 of 1974 under the old University of Ceylon Act No. 1 of 1972 and was attached to the University of Sri Lanka. Under the provisions of the Universities Act No. 16 of 1978, the above Statute was deemed to be an Ordinance and accordingly, the Commission promulgated the Ordinance No. 9 of 1979 which became operative from 1st January 1980 and forms the legal basis for the functioning of the Institute. The main objective of creating this unique institution was to develop in-country capacity for postgraduate education and to provide appropriately trained scientific personnel to a rapidly expanding agricultural sector of the country. The Institute is attached to the University of Peradeniya.

Academic Programmes

To achieve its goals, the institute has designed a diverse set of higher degree programmes which are of current importance to the economy of Sri Lanka. Curricular were also revised to cater to the demand in the country. At present PGIA offers Ph.D., DBA, M.Phil. and 30 M.Sc. degree programmes with course work and course work and research. In its graduate programmes, the Institute places much emphasis on full-time residential training, which enable the postgraduate students to participate fully in the academic life of the university and its research programmes. An important challenge facing the PGIA is to develop disciplined, dedicated and hardworking students who would devote considerable time to their studies and research and get the widest possible exposure in the relevant fields. Through such commitment, the graduates of the Institute are expected to develop strong work ethics, which should become an integral part of their character.

The Institute revised its existing regulations equivalent to Sri Lanka Qualifications Framework (SLQF) Guidelines effective from 2017 and admitted students accordingly. The degree programmes are;

M.Sc/MBA	- Course work inclusive of 5 credits Directed Study/Project
M.Sc/MBA	- Course work and research inclusive of one-year research
M.Phil/Ph.D./DBA	- Research only

The M.Sc. applicants for above degrees can have an exit at PG Diploma or PG Certificate level satisfying respective credits requirements. Those who complete 25 credits can obtain PG Diploma and for those who complete 20 credits can obtain PG certificates. This is the first time the Institute introduced PG Certificate programme for the candidates who need to obtain postgraduate qualifications within a very short time period.

Panel of Teachers

The Panel of Teachers consists of over 300 outstanding academic staff with wide teaching and research experience, the majority of whom are from the Faculty of Agriculture, Peradeniya and the others from other Faculties of the University System, Government Departments, Research Institutes, Corporations, Private Sector Firms, International Institutions and Non-governmental Organizations.

Student Registrations and Degree Awarded

During 2021, **205** students were registered under 11 Boards of Study, particulars of which are as follows;

M.Sc. - **152**   MBA - **29**   M.Phil – **16**   Ph.D. –**4**   Casual -**4**

Students conferred degrees at the General Convocation of 2020 are as follows;

Ph.D. - **07**	M.Phil. - **04**	PGD - **13**
M.Sc. - **58**	MBA - **13**	M.Sc. (CW&R) – **09**
MBA (CW&R) - **01**		

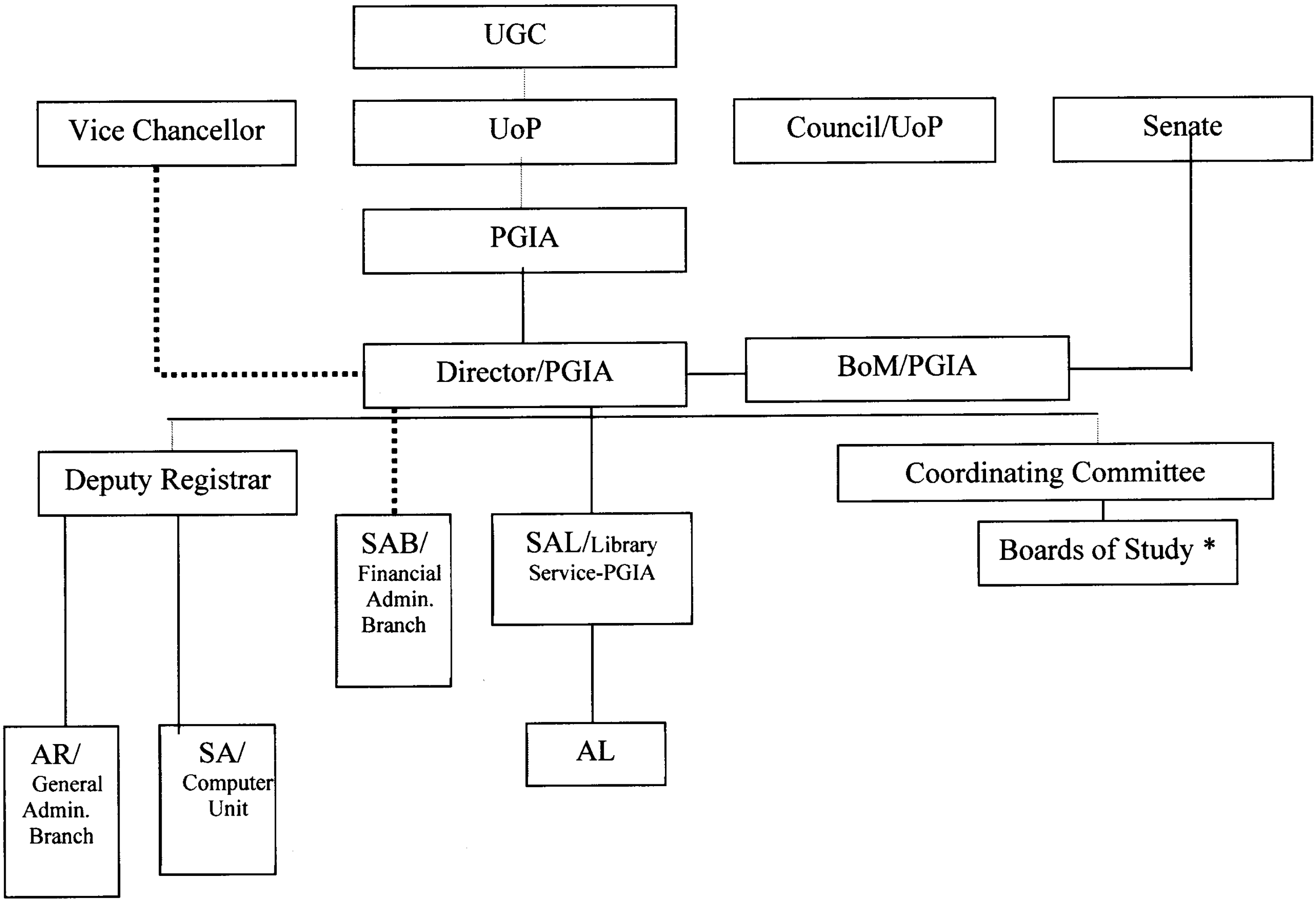
Annual Congress

The 33rd Annual Congress of the PGIA was held in 17 November 2021. Prof. P.C.G. Bandaranayake, Agricultural Biotechnology Centre, University of Peradeniya served as the Coordinator of the Congress.

The inaugural session of the congress was graced by distinguished guests including the Vice Chancellor and Deputy Vice-Chancellor of the University, Deans of Faculties, Mr. Vimlendra Sharan , Sri Lanka and Maldives Country Representative at UN FAO and Professor Prof. Jessica Fanzo, Johns Hopkins Nitze School of Advanced International Studies, USA as the Keynote Speaker.

Fifty six research papers were received from research students of local and international institutions including India. After review, 30 oral papers were presented at the Congress under 05 technical sessions and 21 posters were presented. Among them 15 awards were made to the most outstanding presentations.

Organizational Structure



Abbreviations:
SAB – Senior Asst. Bursar
SAL-Senior Asst. Librarian
SA/P – Systems Analyst cum Programmer
AR – Asst. Registrar
AL-Asst. Librarian

***Boards of Study:**
Agricultural Biology
Agricultural Economics
Agricultural Engineering
Agricultural Extension
Animal Science
Business Administration
Bio-Statistics
Crop Science
Food Science & Technology
Plant Protection
Soil Science

B. Achievements

Dr A.W.R. Joachim memorial award

Dr. A.W.R. Joachim Memorial Award which was initiated in the year 2001, is awarded to the most meritorious student who has completed the Comprehensive Examination satisfactorily in the penultimate year of study securing the highest G.P.A. The following student has obtained the highest G.P.A. of 4.00 for her degree programme and awarded with a cash price at the 33rd Annual Congress held on 17th November 2021.

Name	Board of study	Degree Programme
Ms. RATN Ranasinghe (Reg. No. 18121)	Agricultural Engineering	M.Sc. in Agricultural & Bio-System Engineering

C. Shortcomings

The planned infrastructure development activities had to be postponed due to COVID - 19 pandemic situation while mainly focusing on improving online platforms and technologies in order to transform the system to virtual mode. Further the research activities of the students were interrupted intermittently creating negative impact on graduate output.

D. Plans for the Future

1. Increasing the number of annual student admissions for all courses by increasing the visibility by regularly updating the website of the institute and publishing the PGIA Newsletter/occasional publications at frequent intervals and their wider circulation by normal and electronic means.
2. Develop a state -of-the-art Learning Management system equipped with plagiarism software facilitating a synchronous teaching and outcome-based learning.
3. More involvement of local/foreign professionals for teaching and supervision of postgraduate students, academic program development and appraisal and in the organization and delivery of short training courses in leadership development.

4. Facilitating the dissemination of research outputs of postgraduate students to general public by strengthening the in-house publishing capacity and widening the access for peer reviewed and indexed scientific journals.
5. Improve ICT facilities for hybrid offering of degree programmes to enhance the services of academics from overseas universities, research centers and industry personnel.
6. Digitalize the Agricultural Library Resources.
7. Recognizing and rewarding the contributions of both postgraduate students and supervisors for impact-oriented publications and national/international patents arising from outstanding research projects.
8. Development of the infrastructure, mainly the laboratory facilities for advanced research and student accommodation, particularly for foreign students and visiting staff and recreation.
9. Organizing training programs on general financial management, environmental awareness regularly for staff of the institute for efficiency improvement and long-term sustainability of the institute. All strategies to be implemented while protecting and minimizing damage to the environment in line with sustainable development policies and make all the stakeholders aware of it.

B. NEW ENTRANTS & STUDENT ENROLMENT

B.1 DETAILS OF RESOURSES AND STUDENTS – (As AT 31st DECEMBER 2021)

<table>
<tr><th rowspan="2">Programme of Study</th><th rowspan="2">Total No. of Students</th><th colspan="4">Distribution of Staff (Permanent Staff Only)</th></tr>
<tr><th>Academic Staff</th><th>Non-Academic Staff</th><th>Academic Support Staff</th><th>Total</th></tr>
<tr><td>Casual</td><td>4</td><td rowspan="9">2</td><td rowspan="9">37</td><td rowspan="9">1</td><td rowspan="9">40</td></tr>
<tr><td>M.Phil (CW&R)</td><td>87</td></tr>
<tr><td>M.Phil (R)</td><td></td></tr>
<tr><td>M.Sc. (CW)</td><td>1123</td></tr>
<tr><td>M.Sc.(CW&R)</td><td>239</td></tr>
<tr><td>MBA.(CW)</td><td>157</td></tr>
<tr><td>MBA.(CW&R)</td><td>68</td></tr>
<tr><td>Ph.D (CW&R)</td><td>103</td></tr>
<tr><td>Ph.D(R)</td><td></td></tr>
<tr><td>Total</td><td>1791</td><td>2</td><td>37</td><td>1</td><td>40</td></tr>
</table>

B.2 DETAILS OF LOCAL STUDENTS REGISTRATION FOR POSTGRADUATE DEGREE PROGRAMMES - 2021

Programme of Study	Full Time/Part Time	New Entrants (Jan-Dec 2021)			Student Enrolment (Total No. of Registered Students as at 31st December 2021)			No. of Graduated
		Male	**Female**	**Total**	**Male**	**Female**	**Total**	
Casual	Part Time	1	3	4	1	3	4	
M.Phil (CW&R)	Full Time							
M.Phil (R)	Full Time	2	14	16	28	69	97	4
M.Sc.(CW)	Full Time	1	3	4	59	180	239	58
M.Sc.(CW&R)	Full Time	41	107	148	352	771	1123	9
MBA.(CW)	Full Time	12	13	25	86	71	157	13
MBA.(CW&R	Full Time	0	4	4	37	31	68	1
Ph.D (CW&R)	Full Time							
Ph.D(R)	Full Time	2	2	4	45	54	99	7
PG Dip.	Full Time	0						13
Total		**59**	**146**	**205**	**508**	**1179**	**1787**	**105**

B.3 DETAILS OF FOREIGN STUDENTS REGISTRATION FOR POSTGRADUATE DEGREE PROGRAMMES - 2021

Programme of Study	Full Time/Part Time	New Entrants (Jan-Dec 2021)			Student Enrolment (Total No. of Registered Students as at 31st December 2021)		
		Male	**Female**	**Total**	**Male**	**Female**	**Total**
Ph.D. *	Full Time					4	4
TOTAL						**4**	**4**

C. STAFF DETAILS

Service Category	Salary Code	Approved as at 31/12/2017	Existing Cadre
Primary Level		17	
Primary Grade – Unskilled	PL- 1		5
Primary Grade – Semi Skilled	PL - 2		4
Primary Grade – Skilled	PL - 3		6
Secondary Level		21	
Management Assistant – non – Technical	U - MN 1		15
Management Assistant – Technical	U -MT 1		-
Associate Officers – Segment 2	U – MN 2		-
Associate Officers – Segment 1	U – MN 3		-
Staff Assistant - /Supra & Senior Staff Assistant	U – MN 4		6
Tertiary Level		2	
Academic Support – Segment 2	U – AS 1		-
Junior Executive/ Managers	U – EX 1		1
Academic Support – Segment 1	U – AS 2		1
Senior Level		11	
Medical Officer	U – MO 1		-
Chief Medical Officer	U – MO 2		-
Middle Level Executives	U – EX 2		1
Middle Level Executives	U – EX 2 (a)		1
Senior Executives	U – EX 3		-
Lecturer	U – AC 3		8
Associate Professors	U – AC 4		-
Professors/Senior Professors	U – AC 5		1

D. RESEARCH OUTPUT DATA

D.1 PUBLICATION OUTPUT IN 2021

D.1 (a) List of Publication in referred (Indexed and Non-Indexed) Journals in 2021

Faculty	Publication Category		Number		Remarks
			Published -Local-	Published -Foreign-	
	No. of Full Papers published in indexed journals*		6	20	
	No. of Full Papers published in non-indexed refereed journals		8		
	No. of Full Papers published in non-refereed Journals				
	No. of conference Papers published as full papers in Conference Proceedings			2	
	No. of Abstract Publications			2	
	No. of Book Chapters published		1	4	
	No. of Books Published	By a publisher			
		By the Author			

D.1 (b) LIST OF FULL PAPERS PUBLISHED IN INDEXED JOURNALS IN 2021

The following publications have been done by the PGIA students during the year under review which have been published in the Tropical Agricultural Research Journal, which is the Journal published by the Institute itself since 1989.

Name of the Article	Name of the Authours	Co-Authours
Incorporating Breadfruit Flour to Prepare High-Quality Cookies with Health Benefits	L.R. Ishera	T. Mahendran1 and M.R. Roshana2*
Junk Food Consumption, Physical Activity and Nutritional Status of Adolescent School Children: A Case Study in Ratnapura District of Sri Lanka	U. L. N. S. Ekanayake	D. G. N. G. Wijesinghe
Vegetable Crops Prefer Different Ratios of Ammonium-N and Nitrate-N in the Growth Media	K. K. K. Nawarathna	W. S. Dandeniya , R. S. Dharmakeerthi, P. Weerasinghe
Water Availability, Crop Choices and Profitability of Farming: A Case Study of Mahakanumulla Tank Village	D. Dayananda	J. Weerahewa , S. A. Weerasooriya
Antioxidant Efficacy of Selected Underutilized Fruit Species Grown in Sri Lanka	M. A. L. N. Mallawaarachchi	T. Madhujith , L. D. B. Suriyagoda, D. K. N. G. Pushpakumara
Returns to Factors of Production and Total Factor Productivity in Coconut Plantations in Sri Lanka	M. G. D. Abeysekara	D. V. P. Prasada
A Simulation Study for Performance Comparison between Generalized Linear Mixed Modeling (GLMM) and Generalized Regression Neural Networks (GRNN) in Joint Modeling of Mixed Responses	J. C. Hapugoda	M. R. Sooriyarachchi

Name of the Article	Name of the Authours	Co-Authours
Probiotic Viability and Physicochemical Properties of Set-Yoghurt Made of Indigenous and Exotic Cow Milk	W. V. V. R. Weerasingha	C. S. Ranadheera, P. H. P. Prasanna, G. L. L. P. Silva, J. K. Vidanarachchi
Pre-Harvest Finger Rot of Cavendish Banana (Musa acuminate) Reported from Moneragala and Badulla Districts, Sri Lanka: Identification and Confirmation of Pathogenicity of the Causal Agent	W. M. P. Kalpani	D. M. De Costa , T. R. Haputhantri
Biofilm Forming Ability of Broiler Chicken Meat Associated Salmonella spp. on Food Contact Surfaces	T. S. P. Jayaweera	H. A. D. Ruwandeepika, V. K. Deekshit, S. P. Kodithuwakku, H. W. Cyril, I. Karunasagar, J. K. Vidanarachchi
Response of Canopy Leaf Area Index and Architecture of Tropical Rainforests in Sri Lanka to Climatic Variation along an Altitudinal Gradient	R. M. C. Madhumali	W. M. P. S. B. Wahala, H. K. N. Sanjeewani, D. P. Samarasinghe, W. A. J. M. De Costa
Occurrence of Bioactive Health Promoting Compounds in Commercial Products of Mango, Pineapple and Wood Apple in Sri Lanka	P. C. Arampath	Matthijs Dekker, D. A. N. Dharmasena
Spatial and Temporal Changes of Homegarden Land Use as a Tree Resource Outside Forests in Upper Mahaweli Catchment of Sri Lanka: Biophysical and Socioeconomic Determinants of Major Changes	H. M. B. S. Herath	D. K. N. G. Pushpakumara, M. Hewson, P. Wickramagamage

Name of the Article	Name of the Authours	Co-Authours
Bioactive Properties of Fish Protein Hydrolysates from Amazon Sailfin Catfish (Pterygoplichthys pardalis) from the Victoria Reservoir in Sri Lanka	S. K. D. Wijesinghe	E. D. N. S. Abeyrathne, J. K. Vidanarachchi, R. P. N. P. Rajapakse
Effect of In-vitro Gastrointestinal Digestion and Dialysis Process on Phenolic Compounds and Antioxidant Capacity of Selected Underutilized Fruits in Sri Lanka	H. A. C. O. Hettiarachchi	K. D. P. P. Gunathilake, S. Jayatilake
Physicochemical and Functional Properties of Pumpkin Seed Flour of Cucurbita maxima and Cucurbita moschata Species	H. M. I. A. Uduwerella	P. C. Arampath , D. C. Mudannayake
Early Recognition of Rainfall to Plan and Manage the Cultivation: A Forecasting Model Using Artificial Neural Networks for Dompe Divisional Secretariat in Gampaha District, Sri Lanka	N. M. Hakmanage	N. V. Chandrasekara, D. D. M. Jayasundara
Characterization of Conserved Sugarcane (Saccharum spp.) Germplasm for Parental Selection in Directional Breeding of Economically Important Traits	B. Kiriwaththuduwa	A. Wijesuriya, T. D. Silva, S. W. Ranwala, W. Wijesuriya
Biochar Based Slow-Release Urea Fertilizer: Production and Assessing the Effects on Growth of Lowland Rice and Nitrogen Dynamics in an Alfisol	M. K. N. W. Jayarathna	R. S. Dharmakeerthi , W. M. U. K. Rathnayaka

Name of the Article	Name of the Authours	Co-Authours
Use of Weather Information by Sri Lankan Paddy Farmers: An Application of Theory of Planned Behaviour	N. M. K. C. Premarathne	A. Senaratne, L. H. P. Gunaratne
Comparative Analysis of Antioxidant and Antimicrobial Properties of Banana and Lime Fruit Peel Extracts	D. M. C. P. Daundasekara	R. P. N. P. Rajapaksha
Developing an Assessment Frame for Tea Sector Farmer Organizations Based on Opinions of Agriculture Extension Personnel	K. G. J. P. Mahindapala	M. W. A. P. Jayathilaka, L. N. A. C. Jayawardana, T. Sivananthawerl
Impact of Biochar and Lime on Phytoavailability of Pb and Cd in a Contaminated Soil	R. M. Boro	N. Baruah, N. Gogoi
Functional Impairment of Bovine Spermatozoa by Fungicide Mancozeb: an in vitro Exposure Study	C. Kodithuwakku	Y. G. M. Prasadani, M. P. B. Wijayagunawardhane, C. Rathnayake, K. F. Lee, S. P. Kodithuwakku
Sorption Isotherm Analysis of Trace Metals on a Sandy Textured Coconut Growing Soil	M. K. F. Nadheesha	A. J. Mohotti, N. Priyantha
Drought Analysis Using Standardized Precipitation Index (SPI): A Case Study in Jaffna Peninsula in Sri Lanka	T. Sellathurai	K. Venugoban, S. S. Sivakumar, T. Mikunthan
Growth Physiology and Crop Yields of Direct-seeded Rice under Diverse Input Systems in the Dry Zone of Sri Lanka	W. M. D. M. Wickramasinghe	D. A. U. D. Devasinghe, D. M. D. Dissanayake, D. I. D. S. Benaragama, W. C. P. Egodawatta , L. D. B. Suriyagoda
Comparison of DNA Extraction Protocols for Molecular Identification of Root Knot Nematode (Meloidogyne Spp.) Using Egg Masses	W. M. S. U. K. Wijekoon	K. M. D. W. P. Nishantha, D. M. De Costa

Name of the Article	Name of the Authours	Co-Authours
Overcoming Challenges and Achieving Sustainability of Potato Production through A Real-time Digital Knowledge-based System	M. S. A. Mohamed	D. L. Wathugala, W. A. Indika, M. K. S. Madushika
Water Productivity in Tank Cascade Systems: A Case Study in Mahakanumulla Cascade, Sri Lanka	S. Sirimanna	D. V. P. Prasada
Effect of Indian Ocean Dipole (IOD) Events on the Second Inter-monsoonal Rainfall in the Wet Zone of Sri Lanka	A. B. Abeysekera	B. V. R. Punyawardena, B. Marambe, I. M. S. P. Jayawardena, T. Sivananthawerl, V. N. M. Wickramasinghe
Application of Standard Precipitation Index (SPI) to Assess Rainfall variability in a Major Agricultural Area in Dry Zone of Sri Lanka	E. M. G. P. Hemachandra	N. D. K. Dayawansa, R. P. De Silva
Comparative Analysis of Sustainability in Paddy Monoculture and Paddy-Maize Rotation Farming Systems in Sri Lanka	S. P. Dissanayake	L. H. P. Gunaratne, T. Sivanathewer, G. A. S. Ginigaddara
Energy Efficiency and Economic Analysis of an Irrigated Rice Farming System in Ampara District of Sri Lanka: An Assessment for 2018/19 Maha Season	N. A. R. J. Perera	A. K. Karunarathna, B. F. A. Basnayake
Bioconversion of Fruit Wastes of Papaya, Watermelon, and Banana into Single Cell Protein Production	P. Thiviya	R. Kapilan, T. Madhujith
Comparative Advantage of Edible Oil Production in South Asia: An Assessment Using the Policy Analysis Matrix	S. Sahibzada	D. Hemachandra, S. A. Weerasooriya, J. Weerahewa

Name of the Article	Name of the Authours	Co-Authours
Study on Trans Fat Content of Selected Foods Commercially Available in Colombo District of Sri Lanka	M. L. D. Wasana	A. de Silva, N. Gunawardana, D. C. K. Illeperuma, W. M. P. B. Weerasinghe, W. M. D. C. Weerathunga, S. Ekanayake, T. Madhujith
Potassium Application Rates for Tomato Grown in Soilless Culture under Hot and Humid Greenhouse Conditions	H. R. U. T. Erabadupitiya	W. A. P. Weerakkody, K. A. Nandasena
Characterization of Lactic Acid Bacteria Isolated from Idli Batter and their Susceptibility to Antibiotics	D. Bernard	N. Jeyagowri, T. Madhujith
Assessing the Potential for an Improved Solid Waste Collection in Kalmunai, Sri Lanka: An Analysis of Willingness to Pay	A. Dilsath	D. V. P. Prasada
An Evaluation of Semen Quality of Donor Bulls in the Central Artificial Insemination Station (CAIS), Kundasale, Sri Lanka	W. W. Abeygunawardana	P. G. A. Pushpakumara, H. M. S. Wasana, W. M. T. D. Rathnakumara, B. Alexander
Impacts of Water Scarcity Induced Adaptation Strategies on Livelihood and Household Food Security of Farming Community of Horivila-Palugaswewa and Sivalakulama Cascades of Sri Lanka	M. M. G. S. Dilini	E. R. N. Gunawardena , S. Pathmarajah
Evaluation of Some Potential Protocols to Extract DNA from Paddy Soil	T. D. Ranasinghe	D. M. De Costa , R. S. Dharmakeerthi
Economy-wide Impacts of Tariff Cuts and Productivity Improvements in Agriculture: A Computable General Equilibrium (CGE) Analysis for Sri Lanka	C. Swarnathilake	S. A. Weerasooriya

Name of the Article	Name of the Authours	Co-Authours
Phosphorus Mobilizing Capacity of Selected Grain Legumes Grown Under Phosphorus-Deficient Conditions	T. G. R. M. Thennegedara	D. M. S. B. Dissanayaka
Corm and Cormel Production Improvement of Gladiolus by Spacing and Size	N. J. Methela	M. S. Islam
Spatial Integration of Vegetable Markets of Sri Lanka during COVID-19 Pandemic	D. M. N. J. Kumari	J. Weerahewa, D. Hemachandra
Identifying Panel Inconsistency in Sensory Profiles using Multivariate Analysis of Variance (MANOVA) and follow–up Canonical Variate Analysis (CVA)	D. R. Fernando	S. Samita, T. U. S. Peiris
Effects of Elevated Temperature and CO2 on Biomass and Sucrose Accumulation of Selected Sugarcane Genotypes	A. L. C. De Silva	W. A. J. M. De Costa, L. D. B. Suriyagoda
Snap Bean Breeding for Rust Resistance: Validation of Molecular Markers for The Ur-11 Gene Introgression	H. M. P. S. Kumari	C. K. Weebadde, P. C. G. Bandaranayake, M. A. Pastor Corrales, R. G. A. S. Rajapakshe
Varietal Screen for Susceptible stage of Saccharum hybrids for Deltocephalus menoni (Hemiptera: Cicadellidae), vector of sugarcane White Leaf Disease	K. M. G. Chanchala	K. S. Hemachandra, L. Nugaliyadde, V. K. A. S. M. Wanasinghe, W. R. G. Witharama
Mistletoe (Dendrophthoe neelgherrensis Wigh & Arn. Tiegh.) Parasitism on Yield of Nutmeg (Myristica fragrans Houtt.): Have We Been Underrating the Destructivity?	S. S. Yapa	A. J. Mohotti, S. Samita

Name of the Article	Name of the Authours	Co-Authours
Pulse-Width-Modulation Control of a Heat Pump Dryer with Cascade Evaporators and Parallel-Flow Condensers	A. J. Fernando	K. S. P. Amaratunga, D. A. N. Dharmasena, R. M. R. D. Abeyrathna, I. L. Gajasinghe, H. S. T. Weerakoon, E. M. A. C. Ekanayake, D. M. S. P. Bandara
Cellulose Decomposition Potential of Soil as Affected by Vegetable Cultivation: A Case Study in Kegalle District, Sri Lanka	W. A. M. S. Wickramaarachchi	W. S. Dandeniya
Behavioral Factors Influencing the Adoption of 1/2S d/2 Tapping System by Smallholder Rubber Farmers in Moneragala District	P. K. K. S. Gunarathna	H. V. A. Wikramasuriya, M. W. A. P. Jayathilaka, W. Wijesuriya
Soil Microorganisms Increase Mobility of Iron to Rice (Oryza sativa L.) Plants	W. S. Dandeniya	Y. U. C. Wijerathna, P. D. B. J. Palihakkara, Y. J. P. K. Mithrasena

D.2 NATIONAL & INTERNATIONAL AWARDS RECEIVED IN 2021 -

PGIA Annual Congress 2021

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Hantana Essence: PGIA Congress in Brief- 2nd Runner up	Hantana Essence: PGIA Congress in Brief- 2nd Runner up (Will sugarcane face challenges with global warming?)	National	A.L. Chandrajith De Silva	Student	PGIA

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Hantana Essence: PGIA Congress in Brief- 1st Runner up	Hantana Essence: PGIA Congress in Brief- 1st Runner up (Goraka to prevent food borne diseases and food spoilage)	National	K.T.N.K. Wijithasena	Student	PGIA
Hantana Essence: PGIA Congress in Brief- Winner	Hantana Essence: PGIA Congress in Brief- Winner (The abandoned nutrition bag: A sneak peak into the world of underutilized wild edible plants and their nutritional potential)	National	P.S. Peduruhewa	Student	PGIA
Oral session 1- Best Presenter: Stakeholder Behaviour in Agricultural Processes	Spatial Price Linkages of Regional Vegetable Markets of Sri Lanka: A Comparison of Pre- and Post-COVID-19 Periods	National	D. M. N. J. Kumari	Student	PGIA
Oral session 2- Best Presenter: Food Quality And Processing	Manufacturing of Low Haze Instant Tea Extracts Using Sri Lankan Broken Mixed Fannings (BMF) as Raw Materials	National	K.A.P. Dalpathadu	Student	PGIA

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Oral session 3- Best Presenter: Agricultural Production and Environment	Effects of Exotic Tilapia on Native Fish, Climbing Perch (Anabas testudineus Bloch, 1792): An Environmental Perspective	National	P. A. C. T. Perera	Student	PGIA
Oral session 4- Best Presenter: Pest and Disease Management in Agriculture	Prevalence of Bovine Tuberculosis among Cattle and Buffaloes in the Central Province of Sri Lanka	National	Y.H.P.S.N. Kumara	Student	PGIA
Oral session 5- Best Presenter: Technological Interventions in Agriculture	Ex-post Study on Expected Utility of Weather Information: Quasi Experiment on Sri Lankan Paddy Farming	National	N. M. K. C. Premarathne	Student	PGIA
Poster session 1- Best Presenter: Stakeholder Behaviour on Food Quality and Safety	Assessment of Knowledge and Practices regarding Iron Deficiency Anemia among Pregnant Women in Kattankudy D.S. Division of the Batticaloa District	National	M.R. Roshana	Student	PGIA

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Poster session 2- Best Presenter: Disease Control and Pest Management in Food Crops	Wild Rice Species in Sri Lanka as Genetic Resources in Breeding for Brown Planthopper (Nilaparvata lugens (Stål) Resistance in Rice	National	A.V.C. Abhayagunasekara	Student	PGIA
Poster session 3- Best Presenter: Experimentation and Data Analysis	Mid-IR Spectral Characterization and Chemometric Evaluation of Different Solvent Extracts of Coconut Testa Flour	National	K. M. R. U. Gunarathne	Student	PGIA
Overall best presenter	Prevalence of Bovine Tuberculosis among Cattle and Buffaloes in the Central Province of Sri Lanka	National	Y.H.P.S.N. Kumara	Student	PGIA
PGIA Alumni awards- Second Runner up	Ex-post Study on Expected Utility of Weather Information: Quasi Experiment on Sri Lankan Paddy Farming	National	N. M. K. C. Premarathne	Student	PGIA

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
PGIA Alumni awards- First Runner up	Spatial Price Linkages of Regional Vegetable Markets of Sri Lanka: A Comparison of Pre- and Post-COVID-19 Periods	National	D. M. N. J. Kumari	Student	PGIA
PGIA Alumni awards- Winner	Manufacturing of Low Haze Instant Tea Extracts Using Sri Lankan Broken Mixed Fannings (BMF) as Raw Materials	National	K.A.P. Dalpathadu	Student	PGIA

D.3 DETAILS OF KNOWLEDGE DISSEMINATION TO THE GENERAL PUBLIC DURING THE YEAR 2021

Institute	Programme Category (workshops/training programmes/field demonstrations/ media programmes)	Title of the Programme	Organized by Fac./Dep./Center/ Unit	Date of held	Duration	Target group	No. of Participants
PGIA	Training programme (on-ground)	World Water Day - 2021	Cap-Net Lanka in collaboration with the Kothmale International Training Institute of Irrigation and Water Management (KITI-IWM)	24.03. 2021	One-day	School children	80

Institute	Programme Category (workshops/training programmes/field demonstrations/media programmes)	Title of the Programme	Organized by Fac./Dep./Center/Unit	Date of held	Duration	Target group	No. of Participants
PGIA	Workshop (Online)	Jaffna and its Unique Water	Cap-Net Lanka, together with Leo Club of Wattala	16.09.2021	7.00 p.m.- 9.00 p.m.	Water professionals	75 (from 6 countries)
PGIA	Workshop (Online)	Next-generation water interventions: Thoughts for action in the north	Cap-Net Lanka together with Young Water Professionals Association - North	30.09.2021	7.00 p.m.- 9.00 p.m.	Young water professionals	25 (from 6 countries)
PGIA	Workshop (Hybrid mode)	Core-Group Meeting of Cap-Net Lanka - 2021	Cap-Net Lanka	16.12.2021	1.00 a.m. to 2.30 p.m.	Core-Group members of Cap-Net Lanka	12
PGIA	workshop	"Data Analysis using SAS"	PGIA- Prof. L.K. Weerasinghe	2021.09.17/18	2 Days	Postgraduate students, Researchers	15
PGIA	workshop	Upon Journal submission to the publication the process and the journey	PGIA- Dr. S.D.S Hemachandra	2021.10.01	One-day	Postgraduate students, Researchers	37
PGIA	workshops	Presenting "Science" Online	PGIA- Dr. N. Perera	2021.11.05	One-day	Postgraduate students, Researchers	18
PGIA	Training Programme	Adopting a Positive Mindset in the Workplace	PGIA	2021.12.16	One-day	PGIA Staff Members	50
PGIA	Media Programme	Congress Abstract Booklet	PGIA	2021.11.17	One - day	Academic Staff Members, Postgraduate Students, Researchers, Authors, Co-Authors	1140

Institute	Programme Category (workshops/training programmes/field demonstrations/media programmes)	Title of the Programme	Organized by Fac./Dep./Center/Unit	Date of held	Duration	Target group	No. of Participants
PGIA	05 – Week Online Course	Agricultural Policy Analysis	PGIA, European Union Funded Technical Assistance to the Modernization of Agriculture Programmes (TAMAP) and endorsed by the National Planning Department of the Ministry of Finance and he Ministry of Agriculture	27 September to 02 November 2021	Six days	Senior and mid-level public officers, executives from private sector, Academic Staff Members	76
PGIA	Media Programme	TAR Journal	PGIA	2021.11.17	One - day	Academic Staff Members, Postgraduate Students, Researchers, Authors, Co-Authors	1140

E. INTERNATIONALISM

E.1 DETAILS OF INTERNATIONAL CONFERENCES AND WORKSHOPS CONDUCTED BY THE INSTITUTE in 2021

No	Theme	Organized by (Faculty/Dept./Centre/ Unit)	Date of held/ Duration	Target Group	No. of Participants
1	Annual Congress	PGIA	17 November 2021	Academic Staff Members, Postgraduate Students, Researchers	1140
2	05 - Week Online Course	PGIA, European Union Funded Technical Assistance to the Modernization of Agriculture Programmes (TAMAP) and endorsed by the National Planning Department of the Ministry of Finance and he Ministry of Agriculture	27 September to 02 November 2021	Senior and mid-level public officers, executives from private sector, Academic Staff Members	76

E.2 INFORMATION ON INTERNATIONAL STAFF VISITS FOR UNDERGRADUATE TEACHNG/POSTGRADUATE TEACHING/SYMPOSIUM/WORSHOPS IN THE YEAR 2021

Institute	Name of the Programme	Country	No. of Staff
PGIA	Annual Congress	USA	02
		China	01

F. SUSTAINABILITY RELATED PROGRAMMES TARGETED FOR THE YEAR 2021

1. Initiate the solar power (Clean energy) project of PGIA.
2. Conducting environment related short courses and programmes. Ex. Water Professional Day with the participation of students of selected schools.
3. Continue with the environmental awareness programmes for staff members.
4. Continue with the PGIA Course Modules to offer more than 100 sustainability related courses.
5. Introducing paperless effective communication system through e-mails, MIS, SMS and social media platforms.
6. Promote/encourage paperless online application process and simplified registration process.
7. Encourage to keep digitalized copies as far as possible, reusing stationeries (Envelopes & Papers) and minimizing wastages through continuous awareness programmes.

Agriculture Library
Annual Report – 2021

Library Allocations received in 2021

PGIA Allocation	-	Rs. 500000.00
Faculty Allocation	-	Rs. 178035.08
Total Allocation	-	Rs. 678035.08

Acquisitions - Books

During the year 2021, 20 books and 2 CD ROMS were added to the Library Collection, which comprised textbooks recommended by teaching staff of both the Faculty of Agriculture and the PGIA to suit the teaching programmes of the two institutions.

Details of the books added to the collection

Number of books purchased by PGIA finances	Books - 17
Value	Rs.270123.70
Number of books & CD ROMS purchased by Faculty allocation	Books – 3 CD ROMS - 2
Value	Rs.126575.00
Total number of books purchased (PGIA & Faculty)	Books – 20, CD ROM - 2
Number of PGIA Theses added to the collection	19

Donations

Number of books received from other donors	38
Value	Rs. 207034.00
Total number of books added	108

Significant Donors of Books and Periodicals During the Year

Donor	Value
Director, Postgraduate institute of Agriculture	Rs. 178668.00
Dept. of Census and Statistics, Colombo	Rs. 3988.00
Prof. Buddhi Marambe	Rs. 11132.00
HARTI, Colombo	Rs. 3380.00

Periodicals

One (01) periodical title was subscribed in 2021 from the PGIA funds.

Library User Categories

The registered Library users in 2021 were 2279. Details are shown below.

Postgraduate Students	1127
Undergraduate Students	1017
Academic Staff (Permanent)	122
Academic Staff (Temporary)	09
Emeritus Professors	01
Visiting Lecturers	01
Clerical and similar services	02
Total	2279

Usage of Library Books

A total of 80 books have been circulated among the students in 2021.

Inter- Library Loans

We received 12 request for article from other libraries.
We sent 09 article to other libraries.

We requested 2 articles from other libraries.
We received 2 articles from other libraries.

Literature Searching

CAB CD- ROM database was used for literature searched by research students both in the Faculty and PGIA. Two (2) CAB searches were carried out during the Year 2021.

Library Orientation and other training programmes

Induction programmes for staff members (new recruitments / join the library on transfer)

No.	Date	Designation	No. of Staff members
01	09.08.2021	Library Attendent	02
02	11.08.2021	Library Information Assistant	01
03	13.10.2021	Library Information Assistant	02
04	01.11.2021	Assistant Librarian	01

Library orientation programmes

No.	Date	Venue	No. of Students
01	14-12-2021	Mahailluppallama sub campus	126

Library training programmes (Information Literacy)

No.	Date	Department	Topic	No. of students
01	08-02-2021	Animal Science	Introduction to Library resources for Literature Search	54
02	09-02-2021	-Do-	Practical on use of online databases for effective literature search	54

Workshops attended by staff

1. D. Abeysooriya (University of Peradeniya) and all the PGIA staff members of the Agriculture Library participated in the workshop conducted by PGIA about "Adopting a Positive Mindset in the Workplace" on 23rd December 2021, was held at Oruthota Chalets.

H · N K-Di

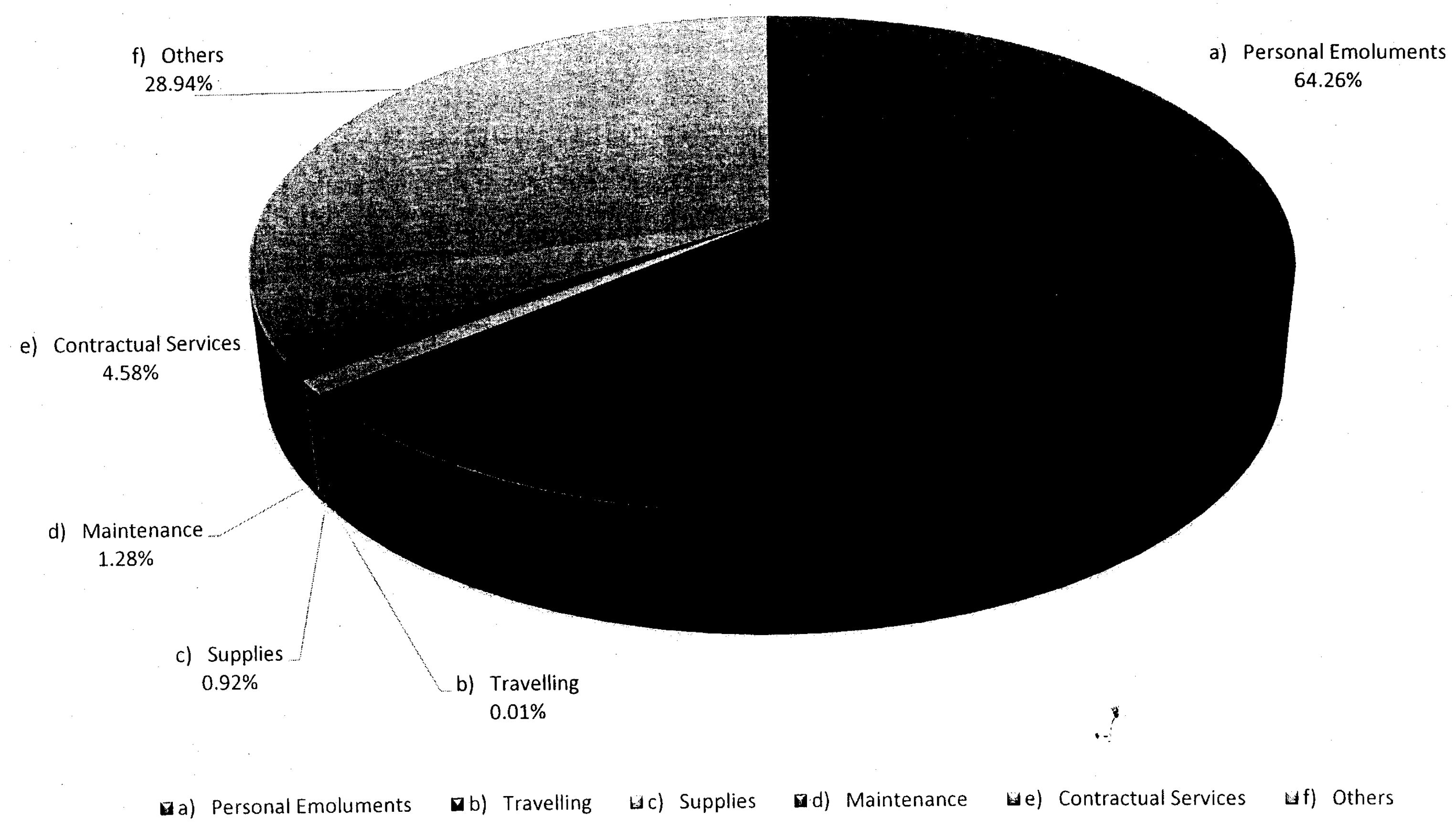
Mrs.H.N.K. Dissanayake
Senior Asst. Librarian/Agriculture Library
08.02.2022

Financial Performance

13. Details of Recurrent Expenditure

Subject	2019 (Rs.)		2020 (Rs.)		2021 (Rs.)	
	Allocation	Actual	Allocation	Actual	Allocation	Actual
a) Personal Emoluments	**89,768,132**	91,720,781	**93,491,000**	78,037,775	**102,168,100**	78,873,620
b) Travelling	**60,000**	51,230	**55,000**	23,749	**20,000**	17,990
c) Supplies	**2,975,000**	2,813,287	**2,055,000**	1,578,481	**2,715,000**	1,129,825
d) Maintenance	**1,060,000**	1,161,277	**1,255,000**	1,023,460	**1,485,000**	1,571,422
e) Contractual Services	**8,260,000**	5,051,299	**6,785,000**	6,512,824	**5,755,000**	5,624,481
f) Others	**23,898,000**	46,446,518	**18,114,000**	35,634,398	**17,748,000**	35,524,141
Total	**126,021,132**	147,244,392	**121,755,000**	122,810,687	**129,891,100**	122,741,479
Financed By:						
Government Grant		**60,000,000**		**58,500,000**		64,507,000
As a %		**41%**		**48%**		**53%**
Generated Funds		**87,244,395**		**64,310,687**		**58,234,479**
As a %		**59%**		**52%**		**47%**

Composition of Recurrent Expenditure - 2021



The treasury allocation for the recurrent expenditure of the Institute in the year 2021 is Rs. 64.5 million and allocation for capital expenditure was 3.8 million. It was around Rs.6.0 million increase compared to the last year recurrent allocation. Total actual recurrent and the capital expenditure for this year is Rs.122.74 million and Rs.15.80 million respectively. The total recurrent expenditure was financed primarily by the generated funds (50%) and the remainder by consolidated fund (50%). 64.26% of recurrent expenditure is for the personal emoluments including salaries & wages of the permanent staff and the visiting lecture fees. Other recurrent expenditure including course materials, special services, travel grants to university teachers, annual congress..etc is about 28.94 % of total recurrent expenditure of the year under review. The composition of the recurrent expenditure is given in the above pie chart.

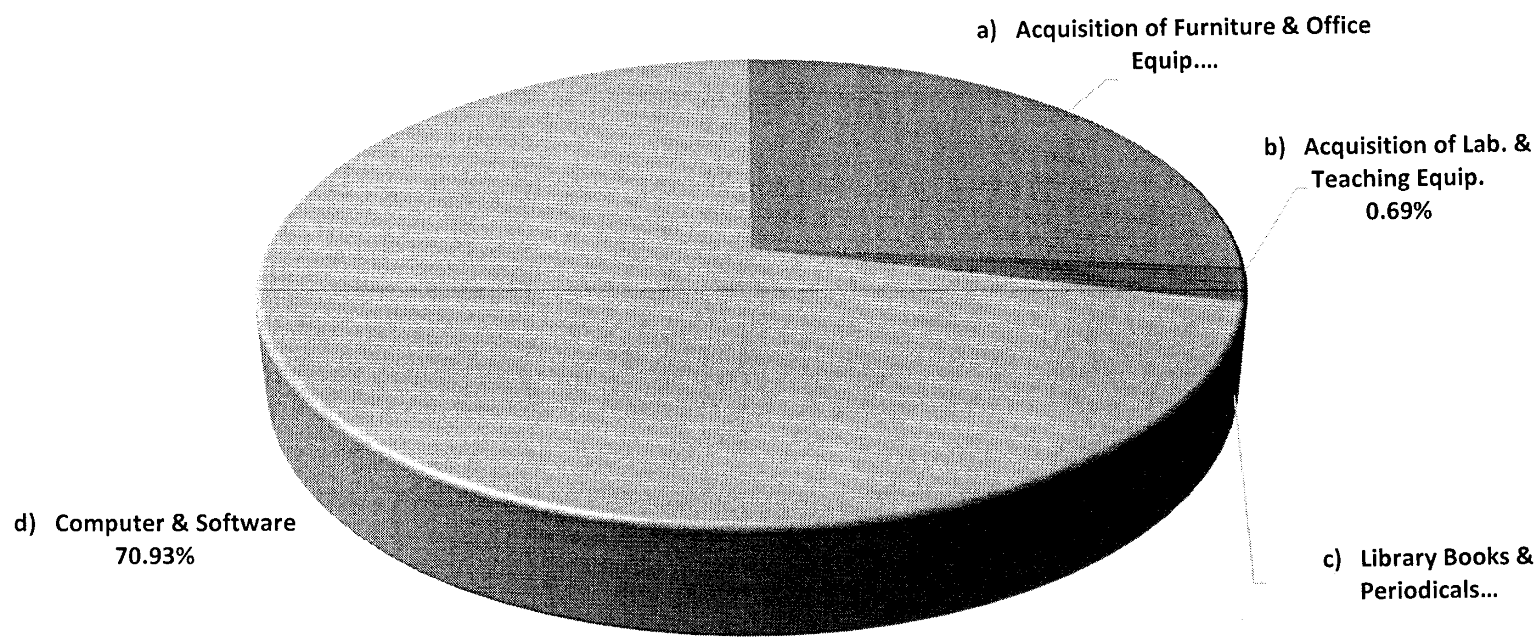
14. Details of Capital Expenditure

Subject	2019 (Rs.)			2020 (Rs.)			2021 (Rs.)		
	Allocation	**Gov. Grant Received**	**Actual**	**Allocation**	**Gov. Grant Received**	**Actual**	**Allocation**	**Gov. Grant Received**	**Actual**
a) Rehabilitation and improvement of Building & Structures	**10,500,000**	3,000,000	12,674,050	**3,000,000**	-	97,035	-	-	-
b) Acquisition of Lab. & Teaching Equipment	**12,145,000**		1,621,408	**8,000,000**	500,000	5,724,115	**1,000,000**	-	108,392
c) Acquisition of Furniture & Office Equipment	**6,233,878**	1,075,000	3,687,765	**3,000,000**	-	1,559,095	**8,850,000**	-	4,213,147
d) Library Books & Periodicals	**500,000**		100,162	**250,000**	-	163,709	**500,000**	-	273,124
e) Computer & Software	**10,000,000**	925,000	8,063,131	**6,700,000**	-	5,909,605	**14,500,000**	3,800,000	11,209,708
f) Sports Goods	**500,000**		236,475	**150,000**	-	12,480	**60,000**	-	-
Total	**29,878,878**	5,000,000	26,382,992	**21,100,000**	500,000	13,466,038	**24,910,000**	3,800,000	15,804,371

030

About 99.32% of the actual capital expenditure of nearly Rs.15.53 million was set aside for acquisition of furniture and office equipment, upgrading the facilities in the class rooms and computer laboratories. Further an amount of nearly Rs.0.27 million was spent for acquisition of books and periodicals for the Agriculture library of the Institute. The composition of capital expenditure are given in the below figure.

COMPOSITION OF CAPITAL EXPENDITURE - 2021



STATUTORY REPORT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE FINANCIAL STATEMENTS OF THE POSTGRADUATE INSTITUTE OF AGRICULTURE (PGIA), UNIVERSITY OF PERADENIYA FOR THE YEAR ENDED 31ST DECEMBER 2021

1. General

The Financial Statements of the Postgraduate Institute of Agriculture for the year ended 31st December 2021 have been prepared in terms of section 12 (3) (e) and 19 (1) of the Postgraduate Institute of Agriculture Ordinance No. 9 of 1979, 106 (1) and 107 (b) of the Universities Act No.16 of 1978 and as amended by the subsequent legislation and in pursuance of the Finance Act. No 38 of 1971.

2. Significant Accounting Policies

2.1 Basis of Accounting

Statement of Financial Position, Statements of financial Performance, Statement of Changes in Equity and Cash Flow Statement together with the Accounting Policies and Notes ("Financial Statements") are a general-purpose financial report which have been prepared on an accrual basis and in accordance with generally accepted accounting principles, applicable Sri Lanka Public Sector Accounting Standards (SLPSAS) – Volume I published in 2009 & Volume –II published in 2012,and Volume III published in2018 in terms of the Universities Act No. 16 of 1978 and Finance Act No. 38 of 1971 and Department of Public Enterprises guidelines for the preparation and presentation of financial statements.

All accounting policies adopted by the Institute are applied consistently with those of the previous year. Where necessary, comparative figures have been adjusted to conform to the changes in presentation of the current year. No adjustment has been made for inflationary factors affecting the Accounts.

3. Property, Plant & Equipment (PPE)

3.1. Property, Plant and Equipment are stated at Revaluation and the depreciation is provided in terms of the UGC Circulars No. 649 of 5th October 1995. Depreciation is charged to the statements of financial performance, on a straight line method.

The rates of depreciation for PPE are decided in accordance with the instructions of UGC circular.

Property, Plant and Equipment		Rate of Depreciation per annum (%)
Building & Structure	-	05
Office Equipment	-	20
Computer & Software	-	20
Furniture and Fittings	-	10

Laboratory, Teaching Equipment	-	20
Motor Vehicles	-	20
Library Books and Periodicals	-	20
Sports Equipment	-	20
Landscaping Project	-	05

Depreciation of an asset begins when it is available for use and ceases at the earlier of the dates on which the asset is classified as held for sale or is derecognised.

3.2 The ownership of the land in which the buildings of the Institute are constructed is not legally vested to the PGIA as the Institute operates as an affiliated Institute to the University of Peradeniya. The cost of the land has been accounted in the financial statements of University of Peradeniya (This is for the information). Hence, the value of the land is not considered in preparation of financial statements of the Institute. Buildings value of Rs. 118,939,421.95 is only shown in the financial statements.

4. Current Assets

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

4.1 Inventories/ Stocks

Inventories/ Stocks are valued at actual cost. The cost of the inventories are arrived at by using the First-In, First –Out basis. The stock balance appearing in Accounts has been physically verified.

4.2 Trade & Other Receivables

Trade and other receivables are stated at the amounts estimated to be realised.

4.2.1 Income Recognition Policy

According to Sri Lanka Public Sector Accounting Standard no 10, income recognition policy has been prepared.

The minimum period granted to complete each degree programme has taken as a base to recognise the income from tuition fees Accordingly income from M.Sc. (CW) , M.Sc. (CW&R) , MBA , Mphil , Ph.D &. DBA has been recognized over a period of 1 Year , 2 Years , 2 Years , 2 Years , 3 Years and 3 Years respectively.

Activities in the academic year of 2020 has been functioned during the financial year ending 31.12.2021.

Other Income sources (Note no 15) are recognised relevant to the financial year concerned.

As per the instructions given by the Audit & Management Committee at its 71 st meeting held on 28.12.2020 , Board of Management approved the decision of keeping the students in the receivables account up to the minimum period granted to complete their degree programmes against the previous year practice of keeping up to maximum period granted. After the minimum period, unpaid students are removed from the receivables account. If those students paid later within the maximum period, that receipts considers as the income of that particular year.
All the details of these removed students are available with the Accounts Division for follow up actions.

Actual Loan Balances to be recovered from the staff as at 31st December 2021 are considered as loans receivable.

4.3 Cash and Cash Equivalents

Cash in hand, in banks and short-term deposits which are held to maturity are carried at cost. For the purpose of the Cash Flow Statement, cash & cash equivalents consist of cash in hand and deposits in banks, net of outstanding bank overdrafts.

5. Liabilities & Provisions

Liabilities classified as current liabilities on the Financial Position are those which fall due for payment on demand or within one year from the reporting balance sheet date. Non –current liabilities are those balances that fall due for payment later than one year from the reporting balance sheet date.

All known liabilities have been accounted for in preparing the Financial Statements.

5.1 Employee Benefits

5.1.1 Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to Employees Provident and Employees Trust Fund covering all employees are recognised as an expense in Statement of Financial Performance as incurred.
The PGIA contributes 15% and 3% of gross emoluments to employees as Provident Fund and Trust Fund contributions respectively.

5.1.2 Defined Benefit Plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. Provision has been made for retirement gratuities from the first year of service for all employees. However, under the Payment of Gratuity Act No. 12 of 1983, the liability to an employee arises only on completion of 5 years of continued service. By complying with Sri Lanka public sector Accounting Standard no;19 , Actuarial Valuation has been adopted in calculating provisions since 2018.

5.2 Provisions

A provision is recognised if, as a result of a past event, the PGIA has present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provision for dropouts

10% of total tuition fees and registration fees income had been made for dropouts in the budgets prepared for each Board of Study.

But no provisions were made for dropouts and actual amount of dropouts were adjusted to the financial statements.

5.3 Trade and Other Payables

Liabilities for Accounts Payable are carried at the amount of cash & cash equivalents expected to be paid.

6. Capital Expenditure on other Capital Activities

The expenditure for other capital activities introduced by the University Grants Commission has been accounted as recurrent expenditure.

7. Contingent Liabilities and Assets

7.1 Contingent Liabilities

No contingent liabilities have been recognised by the Postgraduate Institute of Agriculture as at 31.12.2021.

7.2 Contingent Assets

No contingent assets have been recognised by the Postgraduate Institute of Agriculture as at 31.12.2021.

8. Statements of financial Performance

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

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

9. Taxation

PGIA is exempted from paying Income Tax under the section 7 (b) (v) of Inland Revenue Act No. 10 of 2006.

10. Government Grants

Grants received from the General Treasury of the Government of Sri Lanka are recognised as income in the period in which the related costs are recognised.

Summary of the allocated, released and the balance of the treasury grant is as follows:

Description	2021 Amount Allocated (Rs.)	2021 Amount Released (Rs.)	Balance (Rs.)
Recurrent Grant			
1. Personal Emoluments	64,507,000	64,507,000	-
Rehabilitation & Improvements			
1. Buildings	-	-	-
2. Vehicles	-	-	-
3. Equipment	-	-	-
4. Others	-	-	-
Acquisition of Assets			
1. Books & Periodicals	-	-	-
2. Lab & Teaching Equipment	-	-	-
3. Office Equipment	-	-	-
4. Furniture & Fittings	-	-	-
5. IT - (System / Software)	3,800,000	3,800,000	-
6. Sports Goods	-	-	-
Total	**68,307,000**	**68,307,000**	-

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA
STATEMENT OF FINANCIAL POSITION AS AT 31 ST DECEMBER 2021

	Note	As at 31/12/2021		As at 31/12/2020	
ASSETS		Rs.	Rs.	Rs.	Rs.
				Rstated	
Current Assets					
(a) Cash & cash equivalents	01	7,316,429		18,566,878	
(b) Trade & other receivables	02	24,943,428		19,640,199	
(c) Inventories/Stocks	03a	2,337,122		1,976,039	
Text Books & PGIA Publications	03b	974,073		546,116	
(d) Prepayments / Periodicals	04	68,168		68,147	
(e) Loans & advances	05.1	1,377,450		1,390,074	
(f) Short Term Investment	06.1	656,532,568		604,473,637	
(g) Security and Other Deposits		192,800	**693,742,038**	192,800	**646,853,890**
Non-current Assets					
(a) Staff Loans & advances	05.1	3,115,507		3,147,443	
(b) Long Term Investment	06.2	16,375,725		14,933,776	
(c) Property, plant & equipment	07	122,160,071		123,319,412	
(c) Work in Progress	07a	2,197,146	**143,848,449**	2,197,146	**143,597,777**
Total Assets			**837,590,487**		**790,451,666**
LIABILITIES					
Current Liabilities					
(a) Deferred Income	08.1	15,498,690		14,124,568	
(b) Payables	09	11,230,710		13,882,487	
(c) Accrued expenses/provisions	10	38,900,943	**65,630,343**	35,182,332	**63,189,387**
Non-current Liabilities					
(a) Deferred Income	08.1	1,392,292		1,479,875	
(b) Provision for gratuity	11	15,436,262	**16,828,554**	15,807,140	**17,287,015**
Total Liabilities			**82,458,897**		**80,476,402**
Total Net Assets			**755,131,590**		**709,975,265**
NET ASSETS/EQUITY					
Accumulated fund	12	6,889,056		6,486,857	
Revaluation Surplus	13a	-		10,345,707	
Surplus/(Deficit) - B/ B/F	13	731,209,715		675,219,456	
Restricted funds	14	17,032,820	**755,131,590**	17,923,244	**709,975,265**
Total Net Assets/Equity			**755,131,590**		**709,975,265**

"The Accounting policies on pages II to VI and Notes on pages 11 to 23 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. C.M.B. Dematawewa
Director/Accounting Officer

K.A.I.S. Ranasinghe
Senior Assistant Bursar

On behalf of the Board of Management:

01. Name: Prof HPM Gunasena

Signature:

02. Name: Prof KARS Kodithuwakku

Signature:

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 ST DECEMBER 2021

	Note	As at 31/12/2021 Rs.	As at 31/12/2020 Rs.
Operating Revenue			
Recurrent Government Grants		64,507,000	58,500,000
Internal Income- Generated Income	15	100,492,946	114,852,139
Amortization of Govt. Grant	7	3,397,801	2,672,684
Amortization of Revaluation Surplus	13a	10,345,707	10,345,707
Amortization of Research Grant	F	15,560,026	8,965,662
		194,303,480	**195,336,192**
Operating Expenses			
Personal emoluments	16	78,873,620	78,037,775
Travelling	17	17,990	23,749
Supplies and consumables	18	1,129,825	1,578,481
Maintenance	19	1,571,422	1,023,460
Contractual services	20	5,624,481	6,512,824
Depreciation	21	16,951,994	15,311,625
Other Recurrent expenses	22	18,572,147	20,322,772
Research Grant Expenditure	F	15,560,026	8,965,662
Assets Disposal Accounts		11,717	
Total operating expenses		**138,313,222**	**131,776,349**
Net surplus for the period		**55,990,259**	**63,559,843**

Prof. C.M.B. Dematawewa
Director/Accounting Officer

K.A.I.S. Ranasinghe
Senior Assistant Bursar

POSTGRADUATE INSTITUTE OF AGRICULTURE

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 ST DECEMBER 2021

	Accumulated Fund	Revaluation Reserve	Total
Balance as at 31 December 2019	611,701,822	64,653,139	676,354,961
	611,701,822	**64,653,139**	**676,354,961**
Capital Grant spent & unspent during the year	(2,672,684)		(2,672,684)
Capital Grant Receipts during the year	500,000		500,000
Increase in Specific Internal Funds	3,863,239		3,863,239
Previous years Decrease in Accrued Expenses -Cleaning Service and Other Charges 2019	125,587		125,587
Previous years Decrease in Accrued Expenses - Lecturer payment & Exam payment 2017-2018	10,564,723		10,564,723
Previous years Decrease in Accrued Expenses - Audit Fees & Secretary Fees	443,110		443,110
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2011- 2018	(34,953,549)		(34,953,549)
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2017- 2019	(6,770,800)		(6,770,800)
Previous years Increase in Accrued Expenses - Water Charges	(95,693)		(95,693)
Previous years Decrease in Interest Receivable 2018 (BOC)	(21,362)		(21,362)
Refundable Library and Science Deposit -added to previous year income	(71,000)		(71,000)
Amortization of Revaluation Surplus		(10,345,707)	(10,345,707)
Previous year adjustment-Revaluation Surplus	43,961,724	(43,961,724)	-
Surplus/(deficit) for the period	63,559,843		63,559,843
Balance as at 31st December 2020	**690,134,959**	**10,345,707**	**700,480,666**
Capital Grant spent & unspent during the year	(3,397,801)		(3,397,801)
Capital Grant Receipts during the year	3,800,000		3,800,000
Decrease in Specific Internal Funds	(890,425)		(890,425)
Previous years Decrease in Accrued Expenses - Lecturer payment & Exam payment 2018-2019	14,288,711		14,288,711
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2017- 2019	(4,753,830)		(4,753,830)
Refundable Library and Science Deposit -added to previous year income	(28,500)		(28,500)
Previous years Decrease in Accumulated Depreciation - (Retention payable)	13,339		13,339
Previous years decrease in Payee Tax Receivable	(25,121)		(25,121)
Amortization of Revaluation Surplus		(10,345,707)	(10,345,707)
Surplus/(deficit) for the period	55,990,259	-	55,990,259
Balance as at 31st December 2021	**755,131,590**	-	**755,131,590**

Prof. C.M.B. Dematawewa
Director/Accounting Officer

K.A.I.S. Ranasinghe
Senior Assistant Bursar

INDIRECT METHOD CASH FLOW STATEMENT

POSTGRADUATE INSTITUTE OF AGRICULTURE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST DECEMBER 2021

Cash Flows from Operating Activities	Note / Schedule	2021 Actual Rs.	2020 Actual Rs.
Surplus/(deficit) from ordinary activities	13	55,990,259	63,559,843
Non -cash movements		**55,990,259**	**63,559,843**
Depreciation on property, plant and equipment	21	16,951,994	15,311,625
Provision for gratuity	16	537,825	2,497,393
Interest on Investments	15	(31,557,178)	(39,834,214)
Amortization of Govt. Grant	07	(3,397,801)	(2,672,684)
Amortization of Revaluation Surplus		(10,345,707)	(10,345,707)
Gain on sale of property, plant and equipment	15	11,717	-
Payment of Gratuity		(908,703)	(1,499,884)
Increase/Decrease in working capital			
(Increase)/decrease in inventories	03	(789,040)	(612,405)
(Increase)/decrease in trade & other receivables	02	(7,993,525)	3,035,975
(Increase)/decrease in Pre-payments	04	(21)	7,079
(Increase)/decrease in loans & Advances	05	44,560	(55,280)
Increase/(decrease) in Deferred Tuition Fees Income	08	1,286,539	11,037,851
Increase/(decrease) in payables	09	(2,651,777)	800,036
Increase/(decrease) in Accrued expenses/provisions	10	4,138,611	5,074,920
Net cash in flow from operating activities		**21,317,752**	**46,304,548**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	E	(15,804,371)	(14,234,884)
Deposit in investments	05	(47,000,000)	(85,000,000)
Interest on investments	15	27,746,595	35,916,730
Net cash out flow from investing activities		**(35,057,776)**	**(63,318,154)**
CASH FLOW FROM FINANCING ACTIVITIES			
Gov't grant: Capital		3,800,000	500,000
Payment of Audit fees		(420,000)	(840,000)
Research Grants Received	F	14,669,601	12,828,902
Research Grants Payments	F	(15,560,026)	(8,965,662)
Net cash in flow from financing activities		**2,489,575**	**3,523,239**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**(11,250,449)**	**(13,490,368)**
Cash & Cash Equivalents at the beginning of the Period		18,566,878	32,057,246
Cash & Cash Equivalents at the end of the Period		**7,316,429**	**18,566,878**

Prof. C.M.B. Dematawewa
Director/Accounting Officer

K.A.I.S. Ranasinghe
Senior Assistant Bursar

POSTGRADUATE INSTITUTE OF AGRICULTURE

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31 ST DECEMBER 2021

		2021 Rs.	2020 Rs.
B/F	Excess of Income over expenditure	55,990,259	63,559,843
	Balance B/F from previous year	675,219,456	558,203,290
		731,209,715	**621,763,133**
ADD :			
01	Previous years Decrease in Accumulated Depreciation - (Retention payable)		13,339
02	Previous years Decrease in Accrued Expenses - Lecturer payment 2018-2019		13,698,310
03	Previous years Decrease in Accrued Expenses - Exam payment 2018-2019		590,401
04	Previous year adjustment-Revaluation Surplus		43,961,724
		731,209,715	**680,026,907**
LESS :			
01	Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2017- 2019		4,753,830
02	Refundable Library and Science Deposit -added to previous year income		28,500
03	Previous years Decrease in Payee Tax Receivable		25,121
		731,209,715	**675,219,456**

Prof. C.M.B. Dematawewa
Director/Accounting Officer

K.A.I.S. Ranasinghe
Senior Assistant Bursar

Note to the Financial Statements for the year 2021

		2021 Rs.	2020 Rs.
01. CASH & CASH EQUIVALENTS			
a. Bank balances			
People's Bank A/C No. 057100131338027		3,006,063.59	1,360,054.32
People's Bank A/C No. 057100131338032		125,902.24	4,842,912.01
Bank of Ceylon A/C No. 0001273337		2,184,463.53	3,363,911.86
		5,316,429.36	**9,566,878.19**
b. SHORT TERM INVESTMENTS			
Call deposits-Recurrent		-	-
Call Deposits Account - BOC (83658525 -1357704)		-	2,000,000.00
Call Deposits Account - BOC (83658554 -1357705)		-	3,000,000.00
Call Deposits Accounts- 057600100022884-3 (Recurrent)		-	2,000,000.00
Call Deposits Accounts- 057600100022885-2 (Recurrent)		-	2,000,000.00
Call Deposits Accounts- P B (057600100025020-1) (Recurrent)		2,000,000.00	
		2,000,000.00	**9,000,000.00**
Total		**7,316,429.36**	**18,566,878.19**

Closing balances of above bank accounts as at 31st December 2021 were reconciled with respective cash books.

			Rstated
02. TRADE & OTHER RECEIVABLES (Schedule A)			
Tuition Fees Receivable as at 01.01.2021	8,049,500.00		12,549,330.00
Add; Current Year Receivable (old Students)	13,601,583.33		
2020 Academic Year Receivable (New Students)	1,362,500.00		
Less; Recovery of Receivable fees	(7,149,500.00)		
Previous years Tuition Fee Receivables which were not received within the minimum period 2018-2019			(4,499,830.00)
Tuition Fees Receivable as at 31.12.2021	**15,864,083.33**	15,864,083.33	8,049,500.00
Registration & Other Fees Receivable 01.01.2021	775,600.00		1,029,600.00
Add; Current Year Receivable (old Students)	978,800.00		
2020 Academic Year Receivable (New Students)	90,300.00		
Less; Recovery of Receivable fees	(765,600.00)		
Previous years Registration and Other Receivables which were not received within the minimum period 2018-2019			(254,000.00)
Registration & Other Fees Receivable as at 31.12.2021	**1,079,100.00**	1,079,100.00	775,600.00
		16,943,183.33	**8,825,100.00**
			Rstated
Interest Receivable		7,964,027.99	10,654,324.19
Other Income Receivable		-	130,646.98
Paye Tax Paid- Receivable from visiting lecturers		36,216.48	30,127.84
Total		**24,943,427.80**	**19,640,199.01**

* **Following adjustments relevant for the previous year were made according to the Sri Lanka Public sector Accounting Standard 03**

Tuition Fees & Registration & Other Fees Receivable 31.12.2020	13,578,930.00
Less; Previous years Registration and Other Receivables which were not received within the minimum period 2018-2019	(4,753,830.00)
Tuition Fees & Registration & Other Fees Receivable 31.12.2020	**8,825,100.00**

		2021 Rs.	2020 Rs.
03. INVENTORIES / STOCKS			
(a) Stock A/C			
Stationery & Office Requisites		1,969,225.13	1,589,020.14
Other Supplies		275,290.80	124,926.47
Repairs & Maintenance of Building Structure		92,606.00	262,092.00
		2,337,121.93	**1,976,038.61**
(b) Text Books & PGIA Publication			
MBA Books & Course Materials		725,190.00	201,925.00
Academic Research & Publications		248,883.00	344,191.00
		974,073.00	**546,116.00**
Total		**3,311,194.93**	**2,522,154.61**
04 . PREPAYMENTS/ PERIODICALS			
Pre-payments (Schedule D)		68,167.68	68,146.61
Total		**68,167.68**	**68,146.61**
05. LOANS AND ADVANCES (Schedule B)			
Staff loans & Advances			
1. Staff loans		27,540.00	40,120.00
2. Distress loans		4,236,827.99	4,270,328.99
3. Transport loans		51,589.50	89,068.00
4. Festival advances		-	-
5. Computer loans		177,000.00	98,000.00
Sub Total		**4,492,957.49**	**4,497,516.99**
Miscellaneous Advances			
1. General advances		-	-
2. Capital advance		-	40,000.00
3. Research advance		-	-
		-	**40,000.00**
Total		**4,492,957.49**	**4,537,516.99**
05.1 Summary of Aging Analysis			
Less than 01 Year (Loan & Advance)			
1. Staff loans	13,118.00		
2. Distress loans	1,288,964.99		
3. Transport loans	24,867.50		
4. Computer loans	50,500.00	1,377,450.49	1,390,073.99
More than 01 year (Loan)			
1. Staff loans	14,422.00		
2. Distress loans	2,947,863.00		
3. Transport loans	26,722.00		
4. Computer loans	126,500.00	3,115,507.00	3,147,443.00
		4,492,957.49	4,537,516.99

	2021 Rs.	2020 Rs.

06 - INVESTMENTS

06.1 SHORT TERM INVESTMENTS - FIXED DEPOSITS (Schedule C)

Bank & Deposit Number	2021 Rs.	2020 Rs.
1. FD Peoples Bank No. 346483 (576001000039111-0)	25,192,630.54	22,932,217.56
2. FD Peoples Bank No. 783532 (057600100016493-8)	10,000,000.00	10,000,000.00
3. FD Peoples Bank No. 057600100016492-9	20,000,000.00	20,000,000.00
4. FD Peoples Bank No. 964239 (057-60-01-00010606-5)	5,000,000.00	5,000,000.00
5. FD Peoples Bank No. 057-60-01-00014576-3	20,000,000.00	20,000,000.00
6. FD Bank of Ceylon No. (1344279) 773545(2-001585-1)	1,416,355.69	1,416,355.69
7. FD Bank of Ceylon No. 8826295	6,600,000.00	6,600,000.00
8. FD Peoples Bank No. 57600100009281-9	10,000,000.00	10,000,000.00
9. FD Peoples Bank No. 57600100009545-1	29,700,000.00	29,700,000.00
10. FD Peoples Bank No. 57600100017230-4	6,000,000.00	6,000,000.00
11. FD Peoples Bank No. 57600100016494-7	8,000,000.00	8,000,000.00
12. FD Peoples Bank No.057600100012025-4	25,000,000.00	25,000,000.00
13. FD Peoples Bank No. 057600100015286-1	7,000,000.00	7,000,000.00
14. FD Peoples Bank No. 057600100017204-6	12,000,000.00	12,000,000.00
15. FD Peoples Bank No. 57600100010799.2	31,642,731.69	30,080,532.26
16. FD Peoples Bank No. 057600100008453-3	5,000,000.00	5,000,000.00
17. FD National Savings Bank No. 2/0015/18/83615 (294361)	17,500,000.00	17,500,000.00
18. FD National Savings Bank No. 2/0015/03/23039 (294301)	22,000,000.00	22,000,000.00
19. FD Peoples Bank No. 057600100016776-6	75,000,000.00	75,000,000.00
20. FD Bank of Ceylon No. 83657683	22,000,000.00	22,000,000.00
21. FD National Savings Bank No. 2/0015/18/49824 (143061)	24,480,850.19	23,244,531.67
22. FD Peoples Bank No. 057600100018276-7	20,000,000.00	20,000,000.00
23. FD Peoples Bank No. 057600100018277-6	20,000,000.00	20,000,000.00
24. FD Peoples Bank No. 057600100017205-5	3,000,000.00	3,000,000.00
25. FD Peoples Bank No. 057600100017293-8	7,000,000.00	7,000,000.00
26. FD Peoples Bank No. 057600100017292-9	23,000,000.00	23,000,000.00
27. FD Peoples Bank No. 057600100017516-9	20,000,000.00	20,000,000.00
28. FD Bank of Ceylon No. 85326689 (1452427)	48,000,000.00	48,000,000.00
29. FD Peoples Bank No. 057600100022883-4	73,000,000.00	73,000,000.00
30. FD Bank of Ceylon No. 86884779- (1452524)	12,000,000.00	12,000,000.00
31. FD Peoples Bank No. 057600100025019-4	42,000,000.00	
32. FD Bank of Ceylon No. 88307480- (1452783)	5,000,000.00	
Total	**656,532,568.11**	**604,473,637.18**

06.2 LONG TERM INVESTMENT

Bank & Deposit Number	2021 Rs.	2020 Rs.
01. FD Peoples Bank No. 57600100010436-1 Store Keeper	5,000.00	5,000.00
02. FD Peoples Bank No. 057600100013163-4	16,070,724.62	14,628,776.17
03. FD Peoples Bank No. 057600100014817-2	300,000.00	300,000.00
Total	**16,375,724.62**	**14,933,776.17**

07. PROPERTY, PLANT & EQUIPMENT

	Land & Buildings	Furniture & Fittings	Office Equipment	Motor Vehicles	Telephones	Library Books & Periodicals	Laboratory & Teaching Equipments	Landscaping Project	Computer & Software	Sports Goods	Total 2021	Total 2020
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. Rstated
Cost												
As at 1st January 2021	118,935,421.95	11,356,562.82	10,319,167.51	9,800,000.00	461,243.17	38,044,701.44	12,753,339.43	7,346,651.03	38,632,153.31	982,855.00	248,486,435.21	235,166,057.21
Previos Year Adjustment		(160.45)						(145,500.00)				(145,660.45)
Less/Add: Capitalized											-	-
Transfer											-	-
Disposal /Transfer		(33,250.00)									(33,250.00)	
Additions		3,629,233.47	583,914.00			273,123.70	108,391.50		11,209,707.94		15,804,370.61	13,466,038.45
Cost as at 31 st December 2021	**118,935,421.95**	**14,952,385.84**	**10,903,081.51**	**9,800,000.00**	**461,243.17**	**38,317,825.14**	**12,861,730.93**	**7,201,151.03**	**49,841,861.25**	**982,855.00**	**264,257,555.82**	**248,486,435.21**
Less: Depreciation												
Accumulated Depreciation as at 1st January 2021	32,278,050.35	6,115,932.76	8,382,394.95	7,840,000.00	461,243.17	37,210,736.28	6,259,660.36	1,125,351.83	25,136,749.33	374,036.55	125,167,023.62	109,868,736.99
Previos Year Adjustment		(24.44)						(13,314.25)				(13,338.69)
Less: Revaluation Adjustment											-	
Transfer											-	
Disposal /Transfer		(21,533.01)									(21,533.01)	-
Depreciation of the Year	5,941,919.36	830,818.35	849,587.47	1,960,000.00	-	460,022.62	1,585,221.33	360,057.55	4,767,796.36	196,571.00	16,951,994.04	15,311,625.32
Accumulated as at 31 st December 2021	**38,219,969.71**	**6,925,193.66**	**9,231,982.42**	**9,800,000.00**	**461,243.17**	**37,670,758.90**	**7,844,881.69**	**1,472,095.13**	**29,904,545.69**	**570,607.55**	142,097,484.65	125,167,023.62
Net Book Value as at 31 st December 2021	**80,715,452.24**	**8,027,192.18**	**1,671,099.09**	-	-	**647,066.24**	**5,016,849.24**	**5,729,055.90**	**19,937,315.56**	**412,247.45**	**122,160,071.17**	**123,319,411.59**

Amotization of Govt. Grant	299,395.52	119,943.47	777,915.09	-	-	-	218,623.60	180,935.75	1,651,118.52	149,869.00	3,397,800.94
	-	-	-	-	-	-	-	-	-	-	-

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	2021 Rs.	2020 Rs.
07A. WORK IN PROGRESS		
Accounting Software	1,050,000.00	1,050,000.00
Renovation of Building & Construction	1,147,146.00	1,147,146.00
	2,197,146.00	**2,197,146.00**

08. DEFERRED INCOME		
Deferred Tuition Fees Income	16,422,683.33	15,445,148.35
Deferred Registration & Other Fees Income	468,298.70	159,294.80
	16,890,982.03	**15,604,443.15**
08.1 Summary of Aging Analysis		
Less than 01 Year	15,498,690.03	14,124,568.15
More than 01 year	1,392,292.00	1,479,875.00
	16,890,982.03	**15,604,443.15**

09. PAYABLES (Schedule D)		**Rstated**
(a) **Deposits**		
1. Science deposits	-	4,500.00
2. Library deposits	10,927,827.00	10,463,327.00
3. Tender deposits	12,000.00	-
4. Retention Payable	-	747,088.90
5. Security Deposits (Bid Bond)	119,357.34	-
	11,059,184.34	**11,214,915.90**
(b) Others		
6. Foreign Student Payments	1,634.40	1,634.40
7. Others (Security deposits)	1,668.00	1,668.00
8. Other deposit - DGNC Perera (store keeper)	5,475.00	5,475.00
9. Foreign Student Research - Ghana Project	-	846,306.97
10.Creditor's A/c Alpha Industries (pvt) Ltd	62,748.00	-
11.Creditor's A/c Engineering Design Centre (EDC) UOP	100,000.00	100,000.00
12.Creditor's A/c D.R. Industries (pvt) Ltd	-	749,486.39
13.Creditor's A/c Base hp (pvt) Ltd	-	963,000.00
	11,230,709.74	**13,882,486.66**

	2021 Rs.	2020 Rs. Rstated
10. ACCRUED EXPENSES		
1. Visiting lecture fees	34,884,456.00	29,630,540.00
2. Special services council	144,500.00	155,500.00
3. Examination expenses	940,900.00	256,266.00
4. Fuel supplies	46,698.00	32,408.00
5. Communication expenses	198,289.69	199,333.72
6. Holiday pay	3,465.75	-
7. Electricity charges	25,651.25	82,145.00
8. Uniform cloth supplies	-	56,762.39
9. Travelling expenses	1,950.00	2,250.00
10. Overtime	221,861.75	12,500.00
11. Staff Development	8,385.00	-
12. Travel grants to teachers	-	27,235.20
13. Cleaning Service	140,201.85	512,241.55
14. Congress Expenses	207,500.00	299,850.00
15. Minor Repairs Equipment	14,237.50	-
16. Stamp Duty	6,550.00	12,650.00
17. Salaries & Wages	344,462.26	479,400.00
18. Provident Fund	59,689.50	77,331.30
19. Employees Trust Fund	11,937.90	18,083.70
20. Other supplies	-	4,423.65
21. Entertainment expenses	-	12,295.00
22. Security charges	87,291.00	84,326.40
23. Water charges	1,494.00	2,412.00
24. M C Allowance	-	46,170.00
25. Printing advertisements	-	217,515.00
26. Research Facilitation Fund	64,802.50	91,626.62
27. Additional Allowance	-	20,520.00
28. Employees Welfare - Agrahara	25,000.00	1,200.00
29. Special services professional & others	102,778.40	41,500.00
30. CAP NET Project	222,659.98	78,747.95
31. Repairs Vehicles	15,255.00	-
32. FAO Project	465,000.00	294,554.90
33. Practicum Fee Expenses	82,268.00	43,551.00
34. NSF Grant (Prof BFA Basnayake)	-	111,336.99
35. Cost of Living Allowance	53,467.74	77,220.00
36. Colombo Branch Expenses	-	111,250.00
37. Course Materials	-	605,426.40
38. University Pension	-	13,087.20
39. IDRC Project	94,840.00	206,610.00
40. Food Security Project	-	540,000.00
41. Gratuity Payments	-	294,311.87
42. Communication Allowance	-	4,750.00
43. Audit Fees Expenditure	425,000.00	425,000.00
44. Postal Charges	350.00	
	38,900,943.07	**35,182,331.84**

Outstanding Liabilities for Visiting lecture fees Summary

1. Outstanding Liabilities- Visiting lecture fees -2020 - Peradeniya	24,129,181.00
2. Outstanding Liabilities- Visiting lecture fees -2019 - Colombo	3,918,025.00
3. Outstanding Liabilities- Visiting lecture fees -2020 - Colombo	6,837,250.00
	34,884,456.00

Outstanding Liabilities for Examination Fees Summary

1. Outstanding Liabilities- Examination Fees -2019 - Peradeniya	764,750.00
2. Outstanding Liabilities- Examination Fees -2019 - Colombo	72,500.00
3. Outstanding Liabilities- Examination Fees -2020 - Colombo	100,650.00
4. Outstanding Liabilities- Examination Fees -(Comprehensive/Thesis Defense)	3,000.00
	940,900.00

Following adjustments relevant for the previous year were made according to the Sri Lanka Public sector Accounting Standard 03

Decrease in Accrued Expenses

1. Outstanding Liabilities - Visiting lecture fees -2019 Peradeniya	12,010,560.00
2. Outstanding Liabilities - Visiting lecture fees -2018 Colombo	1,687,750.00
3. Outstanding Liabilities - to Examination expenses -2019 Peradeniy	565,901.00
4. Outstanding Liabilities - to Examination expenses -2018 Colombo	24,500.00
	14,288,711.00

Visiting lecture fees & examination expenses relevant for 2020 which have not been claimed were adjusted to the previous year retained earnings

	2021 Rs.	**2020 Rs.**
11. PROVISIONS		
1. Provisions for Gratuity	15,436,262.00	15,807,139.98
	15,436,262.00	**15,807,139.98**

Provisions for Gratuity Summary

Balance as at 31.12.2020	15,807,139.98
add: Current Year Provisions	537,825.02
Balance as at 31.12.2021	16,344,965.00
Less: Current Year Payments	908,703.00
Provisions for Gratuity as at 31.12.2021	**15,436,262.00**

	2021 Rs.	2020 Rs.
12. ACCUMULATED FUND		
(a) Capital grant spent	6,889,055.85	6,486,856.79
(b) Unspent capital grant	-	-
Unspent capital grant-rehabilitation	-	-
Total	**6,889,055.85**	**6,486,856.79**

	2021 Rs.	2020 Rs.
13. SURPLUS/(DEFICIT) BALANCE A/C		
Balance as at 01st January	**675,219,456.11**	**558,203,290.31**
Add;		
Previous years Decrease in Accrued Expenses - Lecturer payment 2018-2019		13,698,310.00
Previous years Decrease in Accumulated Depreciation - (Retention payable)		13,338.69
Previous years Decrease in Accrued Expenses - Exam payment 2018-2019		590,401.00
Less;		
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2017- 2019		4,753,830.00
Refundable Library and Science Deposit -added to previous year income		28,500.00
Previous years decrease in Payee Tax Receivable		25,121.00
	675,219,456.11	**567,697,889.00**
Less: Adjustment during the year		
Add:		
(a). Amortization of Revaluation Surplus		-
(b). Previous year adjustment-Revaluation Surplus	-	43,961,723.99
	-	**43,961,723.99**
	675,219,456.11	**611,659,612.99**
Add: Net surplus/(deficit) for the period	55,990,258.56	63,559,843.12
Surplus/(Deficit) - Balance B/F	**731,209,714.67**	**675,219,456.11**

	2021 Rs.	2020 Rs.
13a. REVALUATION SURPLUS		
Balance as at 01st January	**10,345,707.34**	**64,653,138.67**
(a). Amortization of Revaluation Surplus	(10,345,707.34)	(10,345,707.34)
(b). Previous year adjustment-Revaluation Surplus		(43,961,723.99)
	-	**10,345,707.34**

	2021 Rs.	2020 Rs.
14. RESTRICTED FUNDS		
(c) Research grants (Schedule F)	16,732,819.80	17,623,244.48
(d) Gifts & donations (Schedule G)	-	-
(e) Others (Schedule H)	300,000.00	300,000.00
Total	**17,032,819.80**	**17,923,244.48**

Object	Foot notes	2021			2020
		Budgeted	Actual	Variations	Actual
15. OTHER INCOME					
Interest from loans		200,000.00	195,641.93	4,358.07	184,105.71
Interest from Investments	01	26,530,000.00	31,557,178.12	(5,027,178.12)	39,834,214.27
Rent from properties		55,000.00	42,500.00	12,500.00	194,650.00
Library subscription		300,000.00	255,000.00	45,000.00	697,500.00
Miscellaneous receipts		500,000.00	407,258.26	92,741.74	310,989.00
Semester fees (Postgraduate)		4,500,000.00	3,750,745.09	749,254.91	4,323,403.90
Tuition fees (Postgraduate)	02	47,000,000.00	49,656,281.35	(2,656,281.35)	47,340,659.99
Examination fees (Postgraduate)		1,250,000.00	1,098,100.00	151,900.00	1,706,850.00
Sale of publications		1,000,000.00	1,145,250.00	(145,250.00)	1,010,610.00
Library fines		2,000.00	1,200.00	800.00	4,560.00
Services rendered to outsiders		300,000.00	170,611.05	129,388.95	436,076.49
Annual Congress Fees		1,000,000.00	603,903.91	396,096.09	1,412,369.35
Institution Contribution from workshops & Projects	03	1,364,100.00	2,681,101.61	(1,317,001.61)	45,600.00
Colombo Branch Income	**	10,500,000.00	8,928,175.00	1,571,825.00	17,350,550.00
Total		**94,501,100.00**	**100,492,946.32**	**(5,991,846.32)**	**114,852,138.71**

Object	Foot notes	2021 Budgeted	2021 Actual	2021 Variations	2020 Actual
16. PERSONAL EMOLUMENTS					
Salaries & wages		27,779,709.00	26,908,163.78	871,545.22	23,808,296.12
U.P.F. 15% (Non pensioners)		4,578,870.00	4,503,613.41	75,256.59	4,069,602.50
University pension		2,101,000.00	2,096,617.71	4,382.29	1,984,207.22
E.T.F. 3%		1,384,000.00	1,320,044.32	63,955.68	1,210,759.74
Academic allowance		3,692,000.00	3,701,338.17	(9,338.17)	3,600,504.24
Research allowance		1,647,000.00	1,578,210.29	68,789.71	1,529,884.89
Special allowance 20%		-		-	
Visiting lecture fees		36,000,000.00	17,732,454.21	18,267,545.79	19,259,359.27
Cost of living allowance		4,467,000.00	4,518,695.16	(51,695.16)	4,208,401.93
Overtime		2,157,000.00	1,927,451.75	229,548.25	2,250,354.00
Holiday pay		50,000.00	45,054.75	4,945.25	37,389.00
Other allowances		-	-	-	-
Additional allowance 20%		4,600,000.00	4,439,621.07	160,378.93	4,353,577.64
Entertainment allowance		213,000.00	212,086.80	913.20	208,161.35
MC Allowance		9,051,000.00	8,865,843.78	185,156.22	8,704,533.88
Gratuity		3,926,521.00	537,825.02	3,388,695.98	2,497,393.00
Acting allowance		-	-	-	-
Fuel Allowance		275,000.00	264,600.00	10,400.00	246,600.00
Adjustment allowance		-	-	-	-
Communication Allowance		246,000.00	222,000.00	24,000.00	68,750.00
Total	04	**102,168,100.00**	**78,873,620.22**	**23,294,479.78**	**78,037,774.78**
17. TRAVELING					
Travelling expenses (Domestic)		20,000.00	17,990.00	2,010.00	23,749.00
Travelling expenses (Foreign)		-	-	-	-
Total		**20,000.00**	**17,990.00**	**2,010.00**	**23,749.00**
18. SUPPLIES					
Stationery & office requisites	05	1,950,000.00	571,972.58	1,378,027.42	956,355.62
Fuel & lubricant		250,000.00	252,234.08	(2,234.08)	264,040.00
Uniforms including tailoring charges	06	90,000.00	6,050.00	83,950.00	74,462.39
Chemicals & Glassware		-	-	-	-
Others		425,000.00	299,568.17	125,431.83	283,622.81
				-	
Total		**2,715,000.00**	**1,129,824.83**	**1,585,175.17**	**1,578,480.82**
19. MAINTENANCE					
Vehicles		300,000.00	204,318.08	95,681.92	344,103.03
Plant, machinery & equipment		575,000.00	700,645.99	(125,645.99)	456,185.24
Buildings		600,000.00	640,458.00	(40,458.00)	195,192.00
Furniture		10,000.00	26,000.00	(16,000.00)	27,980.00
Others		-	-		-
Total		**1,485,000.00**	**1,571,422.07**	**(86,422.07)**	**1,023,460.27**

Object	Foot notes	2021 Budgeted	2021 Actual	2021 Variations	2020 Actual
20. CONTRACTUAL SERVICES					
Transport	07	250,000.00	-	250,000.00	4,000.00
Security service		525,000.00	520,808.40	4,191.60	557,107.20
Rental & hire charges			-	-	-
Telecommunication		2,200,000.00	2,377,774.59	(177,774.59)	2,686,873.99
Postal charges		200,000.00	273,659.25	(73,659.25)	168,679.52
Electricity		475,000.00	495,970.78	(20,970.78)	681,650.59
Cleaning services		1,570,000.00	1,266,411.65	303,588.35	1,317,216.79
Rates & taxes to local authorities(VAT)			-	-	-
Water charges		20,000.00	15,539.53	4,460.47	18,342.00
Printing advertising		500,000.00	662,886.44	(162,886.44)	1,068,286.90
Others		15,000.00	11,430.00	3,570.00	10,667.50
Total		**5,755,000.00**	**5,624,480.64**	**130,519.36**	**6,512,824.49**
21. DEPRECIATION OF FIXED ASSETS					
Buildings (Including structures)			5,941,919.36		5,941,919.36
Office equipment			849,587.47		820,281.09
Laboratory & Teaching equipment			1,585,221.33		941,838.84
Library books & periodicals			460,022.62		601,118.59
Furniture & fittings			830,818.35		712,963.15
Motor vehicles			1,960,000.00		1,960,000.00
Computer & Software			4,767,796.36		3,770,900.03
Landscaping Projects			360,057.55		367,332.55
Sports Equipment			196,571.00		195,271.71
Total			**16,951,994.04**		**15,311,625.32**
22. OTHER RECURRENT EXPENDITURE					
Travel grant to university teachers		125,000.00	61,572.00	63,428.00	291,448.80
Special services - council & committees		1,800,000.00	1,858,719.00	(58,719.00)	1,467,588.00
Special services - professional & other fees		600,000.00	656,363.90	(56,363.90)	1,132,577.95
Academic research & publications		60,000.00	207,205.95	(147,205.95)	85,665.00
Staff development		300,000.00	230,197.50	69,802.50	-
Postgraduate research & scholarships		-	-	-	-
Employees Welfare & Medical Assistance		350,000.00	239,800.00	110,200.00	112,000.00
Holiday warrants		-	-	-	3,800.00
Entertainment expenses		200,000.00	209,071.75	(9,071.75)	192,604.25
Sports Activities		-	-	-	-
Bank charges		300,000.00	127,791.33	172,208.67	598,439.75
Awards & indemnities		12,000.00	11,000.00	1,000.00	6,000.00
Co-operate Planning, Governance & Outreach			-	-	-
Examination fees		1,700,000.00	2,312,015.83	(612,015.83)	1,736,667.72
Workshops & Seminars		-	-	-	-
Co-operate Planning, Governance & Outreach			-	-	-
Interest subsidy on property loan		115,000.00	113,235.89	1,764.11	124,426.76
Stamp dues		25,000.00	17,525.00	7,475.00	23,550.00
Orientation Expenses		50,000.00	45,158.00	4,842.00	-
Bench / practicum fees expenses		1,500,000.00	1,097,984.68	402,015.32	63,551.00
Other recurrent expenses		3,000.00	5,325.00	(2,325.00)	-
Other Capital Expenditure - Recurrent Nature			3,180,744.42	(3,180,744.42)	4,396,912.99
Students welfare, Student Councils & Social Harmony		-	-	-	-
Students' Development Initiatives & Community Relati		-	-	-	-
Contributions & Membership Fees		3,000.00	3,000.00	-	3,000.00
Convocation Expenses		-	-	-	-
Colombo Branch Expenditure	**	10,500,000.00	7,772,427.00	2,727,573.00	10,051,705.00
Field Visit		5,000.00	3,010.00	1,990.00	32,835.00
Grants to other Organization		100,000.00	-	100,000.00	-
Audit Fees Expenditure			420,000.00		
		17,748,000.00	18,572,147.25	(404,147.25)	20,322,772.22

23 . COLOMBO BRANCH **

Income & Expenditure Statement for the year ended 31 st December 2021

Income	
Tuition Fee Income & Pre-requisite	8,305,375.00
Semester Fees	476,800.00
Annual Congress	146,000.00
Total Income	**8,928,175.00**
Expenditure	
Orientation & Advertisements	-
Transport	65,527.00
Hiring Lecture Halls	-
Examination fees	194,250.00
Visiting lecture fees	7,509,725.00
Field Visit & Other Payments	2,925.00
	7,772,427.00
Net surplus/(deficit) for the period	**1,155,748.00**

Foot Notes

01 Interest from investments has been exceeded due to new investments made at the end of the previous year and the higher fixed deposits interest rates were received for the deposits matured during second half of the year.

02 Tuition fees income has been exceeded due to increase in number of students registered both in Peradeniya and Colombo branches of PGIA than expected and many students have commenced research projects.

03 Institutional contribution received from workshops and projects has been increased due to completion of the projects which were extended due to Covid 19 pandemic and the balance in the Ghana project has been taken to the income as per the agreement. in which it indicated to consider that receipts as institutional contribution from the students' course fee having deducted some specified expenses mentioned there.

04 Personal emoluments have been reduced due to reduction in visiting lecture fees as only one semester has been conducted during the year 2021 and reduction in gratuity provision than expected with the actuarial valuation of gratuity provision complying with Sri Lanka Public Sector Accounting Standard no. 19.

05 Stationery cost has been reduced as the stationery orders couldn't be delivered by the suppliers on time with the doller crisis of the country.

06 Uniforms including tailoring charges cost has been reduced due to non issuing of uniform materials for the year 2021 to the employees due to the quality related matter.

07 Transport cost has not been arisen with the travel restrictions and health guidelines related to prevention of Covid 19 epidemic.

TRIAL BALANCE AS AT 31. 12 .2021

Ldg No	Name of Account	Debit Rs.	Credit Rs.
01	Capital Grant Spent A/C		6,889,055.85
02	Capital Grant Reserve - Library Books	-	
03	Capital Grant Reserve - Lab &Teaching Equipment	-	
04	Capital Grant Reserve - Office Equipment	-	
05	Capital Grant Reserve - Furniture & Fittings	-	
06	Capital Grant Reserve - Sports Good	-	
07	Capital Grant Reserve - Telephone Systems	-	
08	Capital Grant Reserve - Motor Vehicle A/C	-	
09	Capital Grant Reserve - Computer & Software	-	
10	Capital Grant Reserve - Rehabilitation Building (2601)	-	
11	Capital Grant Reserve - Rehabilitation(2602)	-	
12	Capital Grant Reserve - Rehabilitation Vehicle(2604)	-	
13	Capital Grant Reserve - Rehabilitation Landscaping Project(2609	-	
14	Capital Grant Reserve - Construction Project		-
15	Contribution to Capital Outlay		-
16	General Reserve of the Institute (B/F)		665,721,064.15
17	NSF Grant - Prof. BFA Basnayake		-
18	CAP NET Project		3,107,361.07
19	APAARI Project		238,626.89
20	I.D.R.C. Grant (Dr Dayawansa)		1,260,629.19
21	Utilization of crop wild relative - Egg Plant		49.60
22	Jochim Memorial Account		300,000.00
23	Annual Congress Expenses (Strengthening Research) A/C		-
24	Course materials (Student Centered Learning) A/C		-
25	Research Facilitation Fund (Strengthening Research)		-
26	Leadership Deva. Outbound Training		-
27	Competency Building & Capacity Enhancement (HRCD)		-
28	Ministry of Plantation Industries		354,200.93
29	I.D.R.C. Grant (NEW) (Dr. Dayawansa)		7,497,996.11
30	Food Security & Vulnerability Project		1,654,423.69
31	FAO Project		1,487,091.90
32	TAMAP Workshop		-
33	STaRR Project		1,132,440.42
34	Main Building (Building No. 01)	39,079,980.93	
35	Class Room Building (Building No. 02)	70,212,700.90	
36	Lands Garage & Cycle Shed	100,000.00	
37	Office Equipment	10,903,081.51	
38	Lab. & Teaching Equipment	12,861,730.93	
39	Furniture & Fittings	14,952,385.84	
40	Library Books & Periodicals	38,317,825.14	
41	Telephone Systems	461,243.17	
42	Motor Vehicles - No. 56 - 9016	1,100,000.00	
43	Motor Vehicles - No. CP KI 1342	3,200,000.00	
44	Motor Vehicles - No. CP NB 3381	5,500,000.00	
	C/F	196,688,948.42	689,642,939.80

B/F	196,688,948.42	689,642,939.80
45 PGIA Guest House	5,886,681.75	
46 PGIA Toilet Block	3,656,058.37	
47 Landscaping Project	7,201,151.03	
48 Computer & Software	49,841,861.25	
49 Sports Goods	982,855.00	
50 Other Capital Assets - Recurrent Nature	-	
51 Work in Progress -Account Software	1,050,000.00	
52 Work in Progress - Renovation of Building & Construction	1,147,146.00	
53 Fixed Deposits Accounts - (057600100016492-9) A/C	20,000,000.00	
54 Fixed Deposits Accounts - (057600100014817-2) A/C	300,000.00	
55 Fixed Deposits Accounts - (057600100010606-5) A/C	5,000,000.00	
56 Fixed Deposits Accounts - (057600100003911-0)	25,192,630.54	
57 Fixed Deposits A/c BOC (1344279) 773545 (2-001585-1)	1,416,355.69	
58 Fixed Deposits Account - (05760010008453-3) A/C	5,000,000.00	
59 Fixed Deposits Accounts- (057600100014576-3) A/C	20,000,000.00	
60 Fixed Deposits Accounts- (057600100010799-2) A/C	31,642,731.69	
61 Fixed Deposits Account BOC (8826295)	6,600,000.00	
62 Fixed Deposits Accounts(057600100012025-4) A/C	25,000,000.00	
63 Call Deposits Account Recurrent Account	-	
64 Fixed Deposits Accounts- (057600100009281-9)	10,000,000.00	
65 Fixed Deposits Accounts- - (057600100009545-1)	29,700,000.00	
66 Fixed Deposits Accounts- (057600100016494-7)	8,000,000.00	
67 Fixed Deposits Accounts- PB (057600100017204-6) A/C	12,000,000.00	
68 Fixed Deposits Accounts- (057600100017230-4)	6,000,000.00	
69 Fixed Deposits Accounts- D.G.C.N. Perera (Store Keeper)	5,000.00	
70 Fixed Deposits Accounts- P.B (057600100015286-1) A/C	7,000,000.00	
71 Call Deposits Account - BOC (83658525 -1357704)	-	
72 Call Deposits Account - BOC (83658554 -1357705)	-	
73 Fixed Deposits Accounts- (057600100016493-8)	10,000,000.00	
74 Fixed Deposits Accounts- P.B (057600100017205-5) A/C	3,000,000.00	
75 Fixed Deposits Accounts- 2/0015/18/83615 (294361 NSB) A/C	17,500,000.00	
76 Fixed Deposits Accounts- 2/0015/03/23039 (294301 NSB) A/C	22,000,000.00	
77 Fixed Deposits Accounts- (057600100013163-4) A/C	16,070,724.62	
78 Fixed Deposits Accounts- P.B (057600100016776-6) A/C	75,000,000.00	
79 Fixed Deposits Accounts- (057600100017293-8) A/C	7,000,000.00	
80 Fixed Deposits Accounts- (83657683 BOC) A/C	22,000,000.00	
81 Fixed Deposits Accounts- 2/0015/18/49824 (NSB) A/C	24,480,850.19	
82 Fixed Deposits Accounts- 057600100018276-7	20,000,000.00	
83 Fixed Deposits Accounts- 057600100018277-6	20,000,000.00	
84 Fixed Deposits Accounts- P.B (057600100017292-9) A/C	23,000,000.00	
85 Fixed Deposits Accounts- P.B (057600100017516-9) A/C	20,000,000.00	
86 Fixed Deposits Accounts- BOC 85326689 (1452427) A/C	48,000,000.00	
87 Call Deposits Accounts- 057600100022884-3 (Recurrent)	-	
88 Call Deposits Accounts- 057600100022885-2 (Recurrent)	-	
89 Fixed Deposits Accounts- P.B (057600100022883-4) A/C	73,000,000.00	
90 Fixed Deposits Accounts-BOC 86884779 - (1452524) A/C	12,000,000.00	
C/F	892,362,994.55	689,642,939.80

	B/F	892,362,994.55	689,642,939.80
91	Fixed Deposits Accounts- P.B (057600100025019-4) A/C	42,000,000.00	
92	Call Deposits Accounts- P B (057600100025020-1) (Recurrent)	2,000,000.00	
93	Fixed Deposits Accounts- BOC 88307480 (1452783) A/C	5,000,000.00	
94	Interest Receivable	7,964,027.99	
95	Tuition Fees Receivable	15,864,083.33	
96	Registration & Other Fees Receivable	1,079,100.00	
97	Transport Charges Receivable	-	
98	Income Receivable	-	
99	Payee Tax Receivable	36,216.48	
100	Security and Other Deposits	192,800.00	
101	Stock	2,337,121.93	
102	Text Books & PGIA Publication	974,073.00	
103	Staff Loans	27,540.00	
104	Distress Loans	4,236,827.99	
105	Transport Loans	51,589.50	
106	Festival Advance	-	
107	Computer Loan	177,000.00	
108	PF Loan	-	
109	Books in Transitive A/C	-	
110	Research Advances	-	
111	Miscellaneous Advances	-	
112	Capital Advance	-	
113	Cash Book Balance A/ -057-1-001-3-1338027 (Recurrent)	3,006,063.59	
114	Cash Book Balance A/C - 0001273337 (Research)	2,184,463.53	
115	Cash Book Balance A/C- 0571-00-1-3-1338032 (Capital)	125,902.24	
116	Pre Payment	68,167.68	
117	Library Deposits		10,927,827.00
118	Science Deposits		-
119	Cancelled Cheque A/C		-
120	Other Deposit - DGNC Perera (store keeper)		5,475.00
121	Outstanding Liabilities-Visiting Lecture Fees		34,884,456.00
122	Outstanding Liabilities-Examination Fees A/C		937,900.00
123	Outstanding Liabilities-Special Service		144,500.00
124	Outstanding Liabilities-Salary & Wages		344,462.26
125	Outstanding Liabilities- Holiday Pay		3,465.75
126	Outstanding Liabilities- Communication Expenses		198,289.69
127	Outstanding Liabilities-Travelling Expenses Local		1,950.00
128	Outstanding Liabilities-Employees Trust Fund		11,937.90
129	Outstanding Liabilities-Exam Fees (Comprehensive/Thesis Defense)		3,000.00
130	Security Deposits A/C		1,668.00
131	Tender Deposits A/C		12,000.00
132	Security Deposits (Bid Bond)		119,357.34
133	Outstanding Liabilities- Cost of Living Allowance		53,467.74
134	Outstanding Liabilities- Provident Fund		59,689.50
135	Outstanding Liabilities- Security Service		87,291.00
136	Outstanding Liabilities- Electricity Charges		25,651.25
	C/F	979,687,971.81	737,465,328.23

B/F	979,687,971.81	737,465,328.23
137 Outstanding Liabilities- Overtime		221,861.75
138 Outstanding Liabilities-Travel Grants to Teachers		-
139 Outstanding Liabilities- Staff Development		8,385.00
140 Outstanding Liabilities- Minor Repairs Equipment		14,237.50
141 Outstanding Liabilities-Research Facilitation Fund		64,802.50
142 Outstanding Liabilities-Water Charges		1,494.00
143 Provisions For - Gratuity Expenses		15,436,262.00
144 Outstanding Liabilities- Audit Fees Expenditure		425,000.00
145 Outstanding Liabilities- Special Services professional & others A/C		102,778.40
146 Outstanding Liabilities- Fuel Supplies		46,698.00
147 Outstanding Liabilities- Cleaning Service		140,201.85
148 Outstanding Liabilities- Uniform Supplies		-
149 Outstanding Liabilities- Congress Expenses		207,500.00
150 Outstanding Liabilities- Additional Allowance		-
151 Outstanding Liabilities- Stamp Duty		6,550.00
152 Outstanding Liabilities- Other Supplies		-
153 Outstanding Liabilities- Colombo Branch Expenses		-
154 Outstanding Liabilities- Entertainment Expenses		-
155 Outstanding Liabilities- M C Allowance		-
156 Outstanding Liabilities- Printing & Advertisement		-
157 Outstanding Liabilities- University Pension		-
158 Outstanding Liabilities- Employees Welfare		25,000.00
159 Outstanding Liabilities- CAP NET Project		222,659.98
160 Outstanding Liabilities- Repairs Vehicles		15,255.00
161 Outstanding Liabilities- Practicum Fee Expenses		82,268.00
162 Outstanding Liabilities- NSF Grant (Prof BFA Basnayake)		-
163 Outstanding Liabilities- FAO Project		465,000.00
164 Outstanding Liabilities- IDRC Project		94,840.00
165 Outstanding Liabilities- Food Security Project		-
166 Outstanding Liabilities- Course Materials		-
167 Outstanding Liabilities- Gratuity Payments		-
168 Outstanding Liabilities- Communication Allowance		-
169 Outstanding Liabilities- Postal Charges		350.00
170 Accumulated Depreciation-Buildings		38,219,969.71
171 Accumulated Depreciation-Office Equipment		9,231,982.42
172 Accumulated Depreciation - Lab & Teaching Equip		7,844,881.69
173 Accumulated Depreciation - Landscaping Project		1,472,095.13
174 Accumulated Depreciation -Library books		37,670,758.90
175 Accumulated Depreciation -Furniture & fittings		6,925,193.66
176 Accumulated Depreciation- Telephone Systems		461,243.17
177 Accumulated Depreciation- Motor Vehicle		9,800,000.00
178 Accumulated Depreciation- Computer Software		29,904,545.69
179 Accumulated Depreciation- Sports Equipment		570,607.55
180 Amortization of Govt. Grant on Value of Fixed Assets		3,397,800.94
181 Amortization of Revaluated Surplus		10,345,707.34
182 Retention Payable A/C		-
C/F	979,687,971.81	910,891,258.41

	B/F	**979,687,971.81**	**910,891,258.41**
183	Creditor's A/c Alpha Industries (pvt) Ltd		62,748.00
184	Creditor's A/c Engineering Design Centre (EDC) UOP		100,000.00
185	Creditor's A/c D.R. Industries (pvt) Ltd		-
186	Creditor's A/c Base hp (pvt) Ltd		-
187	Surplus on Property revaluation A/C		-
188	Deferred Registration & Other Fees Income		468,298.70
189	Deferred Tuition Fees Income		16,422,683.33
190	Foreign Student Research - Ghana Projects		-
191	Foreign Student Payment		1,634.40
192	Salary Control	-	-
193	Salaries & Wages	26,908,163.78	
194	Other Allowances	-	
195	Additional Allowance	4,439,621.07	
196	Research Allowance (Academic) A/C	1,578,210.29	
197	Book(Academic) Allowance	3,701,338.17	
198	Special Allowance 15% A/C	-	
199	Cost of Living Allowance A/C	4,518,695.16	
200	University Provident Fund	4,503,613.41	
201	Employees Trust Fund	1,320,044.32	
202	University Pension Fund	2,096,617.71	
203	Entertainment Allowance A/C	212,086.80	
204	MC Allowance	8,865,843.78	
205	Fuel Allowance	264,600.00	
206	Acting Allowance	-	
207	Gratuity	537,825.02	
208	Adjustment Allowance	-	
209	Communication Allowance	222,000.00	
210	Awards & Indemnities A/C	11,000.00	
211	Stamp Dues	17,525.00	
212	Salary Advance	-	
213	Overtime A/C	1,927,451.75	
214	Holiday Pay	45,054.75	
215	PG Research & Scholarship A/C	-	
216	Supplies & Requisites-Stationary & Office Requisites	571,972.58	
217	Supplies & Requisites-Fuel & Lubricant	252,234.08	
218	Supplies & Requisites-Chemical & Glassware	-	
219	Supplies & Requisites-Uniforms Supplies & Tailoring Charges A	6,050.00	
220	Supplies & Requisites-Mechanical & electrical goods	-	
221	Supplies & Requisites-Medical	-	
222	Supplies & Requisites-Others	299,568.17	
223	Minor Repairs & Maintenance of Equipment	700,645.99	
224	Minor Repairs & Maintenance of Vehicles	204,318.08	
225	Minor Repairs & Maintenance of Building Structure	640,458.00	
226	Minor Repairs & Maintenance of Furniture	26,000.00	
227	Minor Repairs & Maintenance of Others	-	
228	Transport Charges	-	
	C/F	**1,043,558,909.72**	**927,946,622.84**

B/F	1,043,558,909.72	927,946,622.84
229 Communication Expenses A/C	2,377,774.59	
230 Electricity Charges	495,970.78	
231 Printing & Advertisements	662,886.44	
232 Special Services Mgt.	1,858,719.00	
233 Examination Fees	2,312,015.83	
234 Entertainment Expenses	209,071.75	
235 Security Charges	520,808.40	
236 Holiday Warrants	-	
237 Academic Research & Publications	207,205.95	
238 Staff Development	230,197.50	
239 Bank Charges	127,791.33	
240 Visiting Lecture Fees	17,732,454.21	
241 Travelling Expenses-(local)	17,990.00	
242 Travelling Expenses (Foreign) A/C	-	
243 Other Contractual Services	11,430.00	
244 Special Service professional & Other Activities	656,363.90	
245 Other Recurrent Expenses A/C	5,325.00	
246 Cleaning Charges A/C	1,266,411.65	
247 Water Charges A/C	15,539.53	
248 Travel Grants to University Teachers	61,572.00	
249 Postal Charges	273,659.25	
250 Rental & Hire Charges A/C	-	
251 Rates & Taxes Expenses A/C	-	
252 Workshops & Seminar Account	-	
253 Employees Welfare & Medical Assistance	239,800.00	
254 Sports Activities A/C	-	
255 Corporate Planning	-	
256 Orientation Expenses	45,158.00	
257 Financial Expenditure	-	
258 Bench / practicum fees expenses	1,097,984.68	
259 Interest subsidy on property loan	113,235.89	
260 Other Capital Expenditure - Recurrent Nature	3,180,744.42	
261 Students welfare, Student Councils & Social Harmony	-	
262 Convocation Expenses	-	
263 Colombo Branch Expenditure Account	7,772,427.00	
264 Contributions & Membership Fees	3,000.00	
265 Field Visit Expenditure	3,010.00	
266 Grants to other Organization	-	
267 Audit Fees Expenditure	420,000.00	
268 Assets Disposal Accounts	11,716.99	
269 Government Grant Recurrent Expenditure		64,507,000.00
270 Government Grant Capital Expenditure		-
271 Government Grant Rehabilitation Expenditure		-
272 Interest from Investments		31,557,178.12
273 Interest from Loan & Advances A/C		195,641.93
274 Tuition Fees		49,656,281.35
C/F	1,085,489,173.81	1,073,862,724.24

	B/F	1,085,489,173.81	1,073,862,724.24
275	Semester Fees		3,750,745.09
276	Examination Fees		1,098,100.00
277	Miscellaneous Receipts		407,258.26
278	Sale of Publications		1,145,250.00
279	Library Fines		1,200.00
280	Services rendered to outsiders		170,611.05
281	Other Receipts		-
282	Annual Congress Income		603,903.91
283	Workshops & Seminar		-
284	Rent from Properties		42,500.00
285	Library Subscription		255,000.00
286	Transfer of funds		-
287	Sale of Old Stocks A/C		-
288	Sale of Produce A/C		-
289	Institution Contribution from workshop & Project		2,681,101.61
290	Lost of Library Books A/C		-
291	Colombo Branch Income		8,928,175.00
292	Depreciation - Buildings	5,941,919.36	
293	Depreciation - Office Equipment	849,587.47	
294	Depreciation - Library books	460,022.62	
295	Depreciation - Furniture & fittings	830,818.35	
296	Depreciation - Lab & Teaching equipment	1,585,221.33	
297	Depreciation - Landscaping Project	360,057.55	
298	Depreciation - Motor Vehicles	1,960,000.00	
299	Depreciation - Telephone Systems	-	
300	Depreciation - Computer & Software	4,767,796.36	
301	Retained Earnings Account		9,494,598.69
302	Depreciation - Sports Equipment	196,571.00	
	TOTAL	**1,102,441,167.85**	**1,102,441,167.85**

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NATIONAL AUDIT OFFICE

KDA/D/PGIA/2022/07

Director
Postgraduate Institute of Agriculture

Report of the Auditor General on the Financial statements and other legal and regulatory requirements of the Postgraduate Institute of Agriculture for the year ended 31 December 2021 in terms of sub section 12 of the National Audit Act No. 19 of 2018

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1. Financial Statements

1.1 Opinion

The Audit of the financial statements of the Postgraduate Institute of Agriculture for the year ended 31 December 2021 comprising the Statement of Financial Position as at 31 December 2021 and the Statement of Financial Performance , Statement of Changes in Equity and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the National Audit Act no.19 of 2018 and the Finance Act no. 38 of 1971. My report would be tabled at the Parliament in due dates in complying with section 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion the financial statements give a true and fair view of the financial position of the Postgraduate Institute of Agriculture as at 31 December 2021 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the opinion

I have done the audit in accordance with the Sri Lanka Auditing standards. My responsibility under those auditing standards has been further explained at Auditor's responsibility on auditing financial statements in this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Audit opinion.

1.3 Other information included in the Annual Report for the year 2021 of the Postgraduate Institute of Agriculture

The information included in the Annual Report for the year 2021 which would be expected to handover to me after the date of the Audit Report of the Postgraduate Institute of Agriculture but not included in the financial statements and my audit report on that behalf are expressed as other information. .Management should responsible for these other information.

My opinion on Financial Statements does not cover the other information and I'm not expressed any guaranty or opinion in anyway in that regard.

My responsibility with regard to my audit on financial statements is to read when I received the above identified other information and to consider whether there is any significant inappropriateness in other information with financial statements or auditing or with my knowledge obtained in other way.

While reading the Annual Report – 2021 of the Postgraduate Institute of Agriculture, if I decided that there are substantial misstatements in it, those matters should be communicated to the Controlling Authorities to correct. If there are errors further without correcting, it would be included in the report which I table at the Parliament in due dates complying with section 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

1.4 Responsibility of the Management and Controlling Authorities for the financial statements

It is the responsibility of the management to prepare these financial statements in accordance with Sri Lanka Public sector Accounting Standards and to make fair presentation of them and to decide internal controls as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

It is the responsibility of management to decide the ability of going concern of the Institute in preparing financial statements. Management is responsible for preparing accounts in going concern basis and for disclosing matters related to going concern except in the case of the idea of liquidation of the company by the Management or taken steps to cease the operations as there is no any other alternative.

The responsibility of examining the financial reporting process of the institute should be borne by the controlling parties.

Accounting books and records related to institutional income, expenses, assets and liabilities should be maintained in order, according to sub section 16 (1) of the National Audit Act, No.19 of 2018.

1.5 Auditor's responsibility on Auditing financial statements

My responsibility is to express an opinion and issue the audit report giving assessment on that these financial statements are free from material misstatements arisen from frauds and errors. Reasonable assurance is a high standard certification but it is not always certified for disclosing all the material misstatements in carrying on audit with complying to Sri Lanka Public Sector Accounting standards. Material misstatements can happen due to frauds and errors alone or as a whole and it is expected it would be an effect on economic decisions taken by the end users of the financial statements.

I have done the audit with professional judgement and professional doubtfulness in complying with Sri Lanka Auditing Standards. Further,

- Designing suitable audit procedures for detecting and assessing material misstatements in the financial statements arisen due to frauds and errors and obtain sufficient and appropriate audit evidences to prevent risks related to them is based to my opinion. The effect of fraud is more significant than that of material

  misstatement as the fraud can happen due to disorganization, preparation of fraudulent documents, intentional deviation or deviation from internal controls.

- It has been obtained knowledge on internal control system of the institution to prepare suitable internal control procedures but it is not expressed an opinion on effectiveness of internal controls.

- It was assessed the reasonability of the applied accounting policies and accounting estimates and the suitability of related disclosures made by management.

- It has been decided the relevancy of applying going concern of the institute for accounting purpose, based on audit evidences on whether there was a significant uncertainty of going concern of the institute due to events and situations. If I decided that there was a significant uncertainty, attention of my audit report should be paid on disclosures in the financial statements and if it was not sufficient my audit opinion should be adjusted. But, due to future events and incidents, going concern would be ended.

- It has been appreciated the appropriateness and fairness of the inclusion of transactions and events based to the structure and contents of the financial statements and the whole presentation of financial statements with disclosures.

  Management was informed about the important audit findings and major internal control weaknesses and other matters identified during my audit.

2. Report on other legal and regulatory requirements

2.1 Special provisions are made in the National Audit Act no. 19 of 2018 for the following requirements.

2.1.1 As per requirements mentioned in the sub section 12 (a) in the National Audit Act of no.19 of 2018, I have obtained all the information and explanations required for auditing and can confirm that financial statements were properly maintained by the Institute.

2.1.2 As per sub section 6(1) (d) (iii) of National Audit Act no.19 of 2018, financial statements were consistent with the previous year.

2.1.3 As per sub section 6 (1) (d) (iv) of National Audit Act no.19 of 2018, my recommendations for the previous year were included in the submitted financial statements.

2.2 It has not been noted to my attention to make following expressions within the limits of procedures followed, evidences obtained and significant matters happened.

2.2.1 As per sub section 12 (d) of the National Audit Act no.19 of 2018, a member of the Board of Management has a relationship with the institutional agreements directly or indirectly out of the normal cause of business.

2.2.2 As per sub section 12 (f) of the National Audit Act no.19 of 2018, actions have been taken without complying the relevant written law or common or special orders issued by the Board of Management except to following observations.

Reference to rules and regulations	Observations
(a) Paragraph no. 8.2.2 of the Public Enterprises Circular no. PED/12 dated 02 June 2003	It has been invested Rs. 49,000,000 in 3 fixed deposits without the approval of the Minister of Finance.
.(b) 25th sentence of the University Act No. 16 of 1978.	It has not been obtained the approval from the University Grants Commission for 94 programmes conducted by the Institution though it has lapsed 03 to 46 years in commencement of those programmes.
(c) Paragraph no. 5.1.3 of the Public Enterprises Circular No. PED/12 dated 02nd June 2003.	Corporate plan for a period of not less than 3 years should be prepared and it should be submitted to the Auditor General, treasury, Line Ministry and the Public Enterprises Department, at least 15 days before the commencing of the year, having obtained the Board of Management approval. Though the Corporate Plan prepared for the period 2017 to 2021 has been approved by the Board of Management, it has not been submitted to the Auditor General and other relevant Institutions.
(d) The 07th guidelines of the Manual for Review of degree programmes of Sri Lankan universities and Higher Education Institutions issued by the University Grants Commission in December 2015.	It has not been prepared and taken the approvals from the Council and the University Grants Commission for specific procedures and standards for scheduling the examinations conducted by the Institution, setting the question papers, moderating the papers, Marking the papers, grading and Reviewing and for a formal procedure which has to be prepared with the guidance of the expert visiting lecturers to assess the second marking of answer scripts to maintain the quality and the standard of the evaluation process of the students' activities.

2.2.3 As per the requirement of the sub section 12 (g) of the National Audit Act no.19 of 2018, acted not complying with powers, duties and activities of the Postgraduate Institute.

2.2.4 According to the requirements of the sub section 12 (h) resources of the institute have not been utilized effectively and efficiently within the time limits complying with rules and regulations and making procurements.

2.3 **Other Matters**

(a) As the officers are not transferred according to a proper transferring policy, 31 officers have worked in the same place during a period of 6 years to 39 years.

(b) It has been signed a contract for designing and installation of a computerized accounting package with a private company for a price of Rs.2,100,000.00 and have paid Rs. 1,050,000 as an advance payment. But it has not been established yet though the time lapsed more than 3 years than the contractual period.

(c) The Research grant amounting to Rs. 1,260,629 funded by the International Development Research Centre for research activities has not been utilized during a one year period.

(d) The funds amounting to Rs. 25,016,355 received as research grants for research activities have been invested in fixed deposits without utilizing effectively in relevant activities by 31st December 2021.

(e) The total value of the fixed deposits of the Institution by the end of 31st December 2017 was Rs. 444,427,072 and it has been increased up to Rs. 692,976,053 to the date of 31st December 2021 by Rs. 248,548,981 i.e by 55% as a percentage. The total grants received from the Treasury during the year 2017 was Rs. 45,659,896 and it has been increased up to Rs. 68,307,000 during the year 2021, by Rs. 22,647,104 i.e. 50% as a percentage. Accordingly, though the total value of the fixed deposits belongs to the Institution has been increased by Rs. 248 Million approximately during the last 5 years period, it has been increased the government grants obtained from the Treasury also by Rs. 22 Million.

W.P.C. Wickramarathne
Auditor General

Postgraduate Institute of Agriculture, University of Peradeniya
Replies made to the Report of the Auditor General – 2021

Your Ref	:	KDA/D/PGIA/2022/07
Our Ref	:	Auditor General, National Audit office
Subject	:	Audit Report – 2021 (Draft)

Replies to the draft audit report of the Auditor General on the Financial statements and other legal and regulatory requirements of the Postgraduate Institute of Agriculture for the year ended 31 December 2021 in terms of sub section 12 of the National Audit Act No. 19 of 2018

1.2	**Sri Lanka Public sector Accounting Standard no. 03 & 07**	**Answer to the Auditor Generals' Report**
(a)	According to the paragraph no. 65 of the Sri Lanka Public Sector Accounting Standard no. 07, the effective life time of the non current assets were not reviewed annually and fully depreciated 03 motor vehicles amounting to Rs. 9,800,000 and telephone system valued Rs. 461,243 are being used. Accordingly, it has not been taken actions to correct the estimation error as per Sri Lanka Public Sector Accounting Standard no.03.	According to the 65th paragraph of the Sri Lanka Public Sector Accounting Standard no.07, the residual value and the useful life of an asset shall be reviewed at least at each annual reporting date but considering the practical difficulties in obtaining the professional valuation service, time and cost, it has been allocated the depreciable amount of asset on a systematic basis over its useful life complying with the paragraph no.64 of the Sri Lanka Public Sector Accounting Standards no. 07 and later the depreciation charge for the period has been recognised in surplus or deficit based on the 62nd paragraph of this standard. The three motor vehicles and the telephone accessories have been revaluated as at 01.01.2015. That value was there until 31.12.2021 and the net value would be zero having adjusted the depreciation for the year 2021 but there was a value during the accounting year. Accordingly, these assets are revaluated during the year 2022 considering the useful life time and steps are taken to enter new values to the

		accounts and carrying forward by adjusting depreciation. It is not been required to change the estimates as per Sri Lanka Public Sector Accounting Standards No.03 as the zero valued assets were not utilised during the year 2021 and hence no change in the accounting estimate.
(b)	According to the section 88 (O) of the Sri Lanka Public Sector Accounting Standard no. 1, provisions have to be shown separately on the face of the statement of financial position but it was mentioned provisions for Audit fees amounting to Rs. 420,000 under accrued expenditure.	It has been mentioned in the section 88 (a) of the Sri Lanka Public Sector Accounting Standard no.01 simply a list of items that are sufficiently different in nature or function to warrant separate presentation on the face of the statement of financial position. Further, section 90 (b) illustrates that the descriptions used and the ordering of items or aggregation of similar items may be amended according to the nature of the entity and its transactions to provide information that is relevant to an understanding of the entity's financial position. Complying to it and considering the audit fees paid during the past years after the implementation of the new Audit Act, it has been clearly identified the payable Audit fee for the year 2022 and it has been shown in note no. 10 as accrued expenditure separately based on its nature. It is impossible to show all the accrued expenditure and provisions (45 items) on the face of the statement of Financial Position but the value of the accrued expenditure and the provisions mentioned on the face of it has been supported by the additional descriptions. As per paragraph (e) of the 94^{th} sentence of the Sri Lanka Public Sector Accounting Standard No.01, provisions are disaggregated into provisions for employee benefits and other items. It has not been mentioned that the Audit fee should be mentioned on the face of the financial statement and it is mandatory.

(c)	It has not been identified and adjusted in the Statement of Financial Position the library deposits valued as at 31.12.2021 amounting to Rs. 10,927,827 as current and non current liabilities separately as per section 71 of the Sri Lanka Public Sector Accounting Standard no.01	Library deposit is a liability which has to be paid on demand. The practical situation of this is that students could complete the postgraduate degree, leave the degree programme, upgrade the degree or downgrade the degree at any time within the minimum and maximum period of the approved academic period. So, it is difficult to decide definite time of the receiving request of refund. Accordingly, if it has been completed a postgraduate degree {M.Sc.(CW&R)} with 2 years minimum period by one year doing only course work dropping the research part, the non-current liability would become a current liability. That would be a complex process. According to the 71st paragraph of the Sri Lanka Public Sector Accounting Standard no.1, it has been mentioned that the current and non current liabilities have to be identified and shown. But 74th paragraph of the same standard allows to present according to liquidity and 81st paragraph says that if it cannot be identified ordinary operating cycle of the Institute clearly, it can be assumed the time period as 12 months in categorising liabilities. So, it is accurate in presenting library deposits as current liabilities in the Financial Statements because library deposits cannot be identified clearly and accurately as current and non current liabilities.
(d)	Over provision of prior year Audit fees amounting to Rs. 5,000 has not been adjusted to the Accumulated Fund.	It has been accounted Rs. 425,0000 as provisions for the year 2021 but the actual expenditure was Rs. 420,000. So the remaining balance of Rs. 5000 has been added to the current year provision and shown in the accounts without adjusting to the previous year profit as it was insignificant. That was not affected to the profit shown to the date 31.12.2021.

(e)	Though the capital grant received during the year under review was Rs. 4,870.000 as per the Treasury balance Confirmation letters, the actual receipt to the institution was Rs. 3,800,000 and there was a difference of Rs. 1,070,000 in the Capital grant received.	Though the National Budget Department of the Treasury has recommended to release Rs. 4.87 million to our Institution as the Government capital Grant, the same amount would not be released and the amount to be released is decided by the Treasury Operations department. Accordingly, Rs. 3.8 million has been actually released to our Institution as capital expenditure and it was confirmed by the relevant documents. Relevant supporting document sent by the Treasury has been forwarded to National Audit section.
2	**Reference to rules and regulations**	
(a)	**University Act No.16 of 1978** 25th Sentence **Observation** It has not been obtained the approval from the University Grants Commission for 94 programmes conducted by the Institution though it has lapsed 03 to 46 years in commencement of those programmes.	It can be said that the approval of the University Grants Commission has been obtained for programmes conducted by our Institution in February 2017.
(b)	**Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka** Financial Regulation No.168 (1) **Observation** When any Officer receives money on behalf of the Government, he has to issue an official receipt in a prescribed form with the electronic punched number immediately , subject to the conditions in the Financial Regulation No.169.. But it has not been issued receipts for the research grants	If any grant is received by cheques or cash to the Institution, official receipt numbered in electronically is issued immediately subject to the Financial regulations no. 168 (1) and 169. But, when the funds are transferred by using modern electronic money exchange methods, funds are directly credited to Institutional Accounts and inform the coordinator by an email. Then the Coordinator of the particular Research Grant gets confirmations from the Accounts Division on the receipt of funds and informs to the donor Institute by an email. All the receipts from research grants mentioned in the audit query have been entered in the receipt book and taken to the

	received during the year under review amounting to Rs. 11,891,205.	accounts thereafter. Furthermore, when some Donor Institutions requested official receipts, they have been issued by the PGIA. Mostly, Cap Net Project makes this request. As these financial transactions are done in between two bank accounts with a third party involvements and those documents can be used as evidences, Donor Institutions do not pay more attention on these receipts.
(c)	**Xi sentence of the Finance Act No. 38 of 1971 and Para no. 8.2.2 of the Public Enterprise Circular No. PED/02 dated 02nd June 2003.** **Observation** Though all excess funds have to be invested in call deposits, short term deposits, treasury bills, fixed deposits or any investment with the approval of Minister of Finance, investment of Rs.49,000,000.00 in 3 fixed deposits has been made in 2021 without getting such approval.	According to the University Grants Commission Internal Audit Circulars number 02/2019 and 04/2019, it has been obtained the recommendation of the 67th institutional Finance Committee held on 17.12.2021 and the approval of the Board of Management held on same day itself to invest excess funds in the current accounts in fixed deposits effectively and subject to that Rs. 49,000,000 has been invested in short term fixed deposit. This has been forwarded for the approval of the Minister of Finance through University Grants Commission and the Ministry of Education. The approval of the University Grants Commission has been received in February 2022.(Annexure 1) The Ministry of Education has requested to inform the branch of the Bank where the investment was made to submit for the approval of the Minister by its letter dated 09th March 2022.(Annexure 2 & 3). Accordingly, the process of obtaining approval is gong on. As it would take more than 3 months to obtain the approval of the Minister of Finance but the validity period of a bank quotation is only 3 days ,practical difficulties are encountered in investing year end excess funds on the due date if it has to be done having got the approval. So, having made the investments subject to institutional approvals, it has been forwarded for the approval of the Minister of Finance.

(d)	**Paragraph no. 5.1.3 of the Public Enterprises Circular No. PED/12 dated 02nd June 2003.** **Observation** Corporate plan for a period of not less than 3 years should be prepared and it should be submitted to the Auditor General. treasury, Line Ministry and the Public Enterprises Department, at least 15 days before the commencing of the year, having obtained the Board of Management approval. Though the Corporate Plan prepared for the period 2017 to 2021 has been approved by the Board of Management, it has not been submitted to the Auditor General and other relevant Institutions.	Agreed with the Audit observation. But the Corporate Plan now in action and prepared for the period 2022 -2026 has already been forwarded for relevant authorities .
(e)	**The 07th guidelines of the Manual for Review of degree programmes** **of Sri Lankan universities and Higher Education Institutions issued by the University Grants Commission in December 2015.** **Observation** It has not been prepared and taken the approvals from the Council and the University Grants Commission for specific procedures and standards for scheduling the examinations conducted by the Institution, setting the question papers, moderating the papers, Marking the papers, grading and Reviewing and for a formal procedure which has to be prepared with the guidance of the expert visiting lecturers to assess the second marking of answer scripts to maintain the	Setting of papers, marking and grading of the examinations conducted by the Institution are done by visiting Lecturers. These activities are done by the lecturers who teach the relevant subjects collectively and grading is done by the relevant Board of Study. Those results are approved by the council having obtained the approval from the Board of Management. This process is being done by the Postgraduate Institutes separately and plans are now being prepared to do this procedure in a common way within the university, by the Committee consisted with Directors of the Postgraduate Institutes.

	quality and the standard of the evaluation process of the students' activities.	
2.2.4	**Un utilization of Institutional resources in efficient and effective manner while complying with rules and regulations**	
(a)	The generated income from the PGIA guest house maintained by the Institute was Rs. 623,570 during the last 3 years period but the total expenditure incurred during that period was Rs. 2,915,046. Hence, during the last 3 years it had to be borne Rs. 2,291,476 as over expenditure than the income.	Restrictions imposed on the attendance of guests by the Health Authorities under the epidemic condition prevailed during the past years was one of the major reasons to go down the income of this.Burt now it can be seen an improvement of number of visitors. Now, it has been commenced the rehabilitation of PGIA Guest House and improvement of other facilities to make it possible to provide accommodation for all the foreign students, lecturers and Researchers of the Institute as well as of the University of Peradeniya based on the necessity and it is expected to improve the income. Further it would be more helpful to attract more foreign students to the Institute and the University. It has to be further explained that this Guest House is not opened for open market. This Guest House is run with the aim of providing infrastructure facilities for the personnel engaging in the postgraduate activities, acts as a unit of promoting Institutional programmes indirectly making a contribution to the Institutional income. So it has to be explained that it is not accurate to consider matters applied for a common business in a similar nature in this regard.

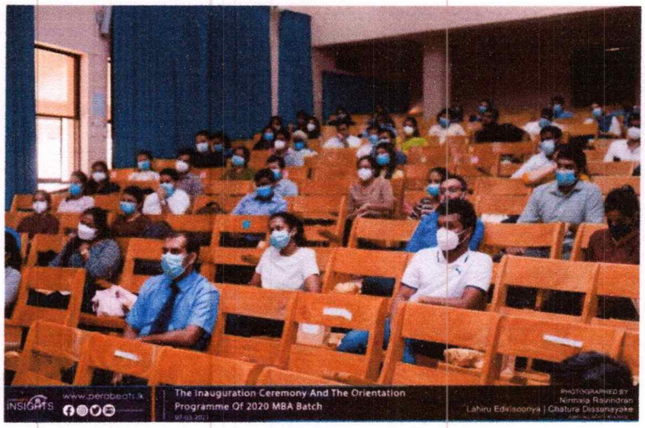
(b)	As the officers are not transferred according to a proper transferring policy, 31 officers have worked in the same place during a period of 6 years to 39 years.	It is clearly accepted that there should be a proper transfer policy. But our Institution has been established separately as an National Institute external from the University of Peradeniya creating separate carders. So, the University is not considered our staff for the transfer procedures followed by the University of Peradeniya. It would be taken steps in future in this regard having discussed with the Management.
(c)	It has been signed a contract for designing and installation of a computerized accounting package with a private company for a price of Rs.2,100,000.00 and have paid Rs. 1,050,000 as an advance payment. But it has not been established yet though the time lapsed more than 3 years than the contractual period.	According to the agreement , though the Accounting package had to be established within a one year period, it couldn't complete on due dates due to the strikes and covid 19 epidemic prevailed during the last four years. But, at the Audit and Management Committee held on December 2021, having considered the matters from both the parties, it has been recommended to accept and proceed with the accounting package having compared the quarterly accounts ending 31.03.2022 generated from the computerised accounting package with that of manual and if satisfied with the validity and the accuracy of the system. Accordingly, it is expected to complete the establishment of Accounting package by the end of the year 2022.
(d)	Though the 05 members of the Board of Management had not attended consistently for the 6 Board of meetings held on the year under reviewed, it has not been taken any action to remove them as per rule no.11 (5) of the constitution of the Postgraduate Institute of Agriculture No.09 of 1979.	Agreed with the audit observation. It is confused with the matter that it cannot be appointed another office bearer instead of them as per the regulations in the constitution. In future, continuous attention is paid on this regard and inform the relevant parties accordingly and decisions could be taken having discussed within the Board of Management.

(e)	Though the budget prepared for the year under review has been revised on 30th November 2021, it was observed that the variances were there from 22% to 245% between actual income/ expenditure and budgeted income/ expenditure in 29 votes items showing that the budget has not been used as an effective control measure.	Our Institution couldn't gain the income expected or to make recurrent and capital expenditure as planned due to Covid 19 pandemic prevailing in the country. Under normal condition in the country, budget has been revised having completion of the six months period and faced it more realistically. But this year it has to be revised the budget on 30th November due to critical financial condition in the country with doller crisis, inflation, import restrictions etc. which were directly affected to the budget and mostly the effect on economic activities by Covid 19 epidemic. We are making proper budget with required revisions having completed 6 months period when the country has become normal with the stable economy.
(f)	The Research grant amounting to Rs. 1,260,629 funded by the International Development Research Centre for research activities has not been utilized during a one year period.	IDRC grant is given for the postgraduate student to promote the researches. The selected postgraduate students are paid monthly allowances (stipens) and research expenditure. As these students are still engaging in their research activities and the cost should be covered. Accordingly grant cannot be closed yet.
(g)	The funds amounting to Rs. 25,016,355 received as research grants for research activities have been invested in fixed deposits without utilizing effectively in relevant activities by 31st December 2021.	It has been taken actions to invest the research funds granted for long periods in fixed deposits in the same bank where the research account is maintained more effectively without keeping them idling in a current account without any gain. When the funds are required for the research activities, fixed deposits can be withdrawn and money can be transferred to the Research Account. Further, Research Coordinator is taking actions to utilise the

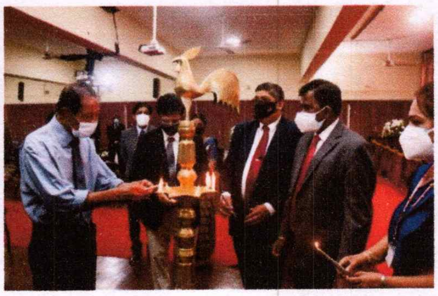
		funds only for the target and activities to which the research grant is given. The progress of the research is being reviewed by the Donor of the grant having obtained the progress report. There is a control over them. Expected research activities couldn't be completed as planned during the financial year 2021 due to Covid 19 pandemic. But under this critical condition also it has been recorded the total research receipts as Rs. 14,669,601.08 and research expenditure as Rs. 15,560,025.76 during the year 2021. So, it is not accurate to report that the research grants are not utilised for relevant research activities but keeping as funds within the Institution.
(h)	The total value of the fixed deposits of the Institution by the end of 31st December 2017 was Rs. 444,427,072 and it has been increased up to Rs. 692,976,053 to the date of 31st December 2021 by Rs. 248,548,981 i.e by 55% as a percentage. The total grants received from the Treasury during the year 2017 was Rs. 45,659,896 and it has been increased up to Rs. 68,307,000 during the year 2021, by Rs. 22,647,104 i.e. 50% as a percentage. Accordingly, though the total value of the fixed deposits belongs to the Institution has been increased by Rs. 248 Million approximately during the last 5 years period, it has been increased the government grants obtained from the Treasury also by Rs. 22 Million.	Postgraduate Institute of agriculture is allocated treasury funds only for personnel emoluments under recurrent expenditure category and small allocation is for capital expenditure. Those allocations were spent on the relevant categories only. All the other recurrent expenditure and capital expenditure have to be borne by the Institutional earnings. Accordingly, those expenses are covered mainly by the fixed deposit interest income and institutional income of 20% from the programme fee and other insignificant receipts. Fixed deposits consist with differed expenditure for 2 – 7 years period from the programme fees and other fees paid by the students from Peradeniya and Colombo branch of PGIA, unclaimed lecture fees up to date but payable on demand, refundable library deposits prevailing maximum period of 10 years etc. that capital fund cannot be utilised for operational activities.

		It has been increased the Recurrent Grant allocation from Treasury due to the recruitment of academic staff by filling the approved carder positions which were not filled up to that but it has been limited the Capital allocation. Out of the total operational expenditure amounting to Rs. 138 million during the year 2021, Rs. 73 million (53% of the total operational expenses) were covered by the institutional earnings. Further more, 75% of the total capital expenditure was borne by the institutional earnings. Accordingly, it can be seen that the Treasury grants were allocated and released having identified the institutional requirements and only for that purpose.

Prof. C.M.B. Dematawewa
Director
Postgraduate Institute of Agriculture
University of Peradeniya



MBA Orientation



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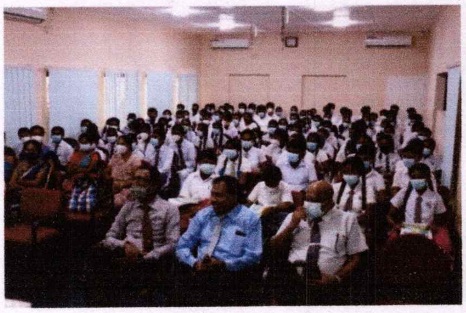

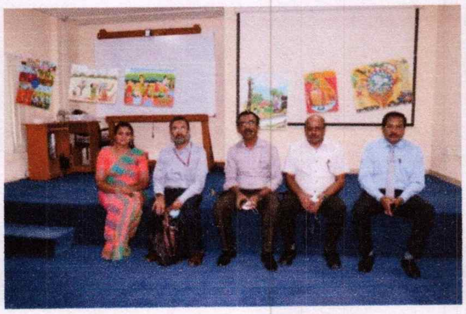

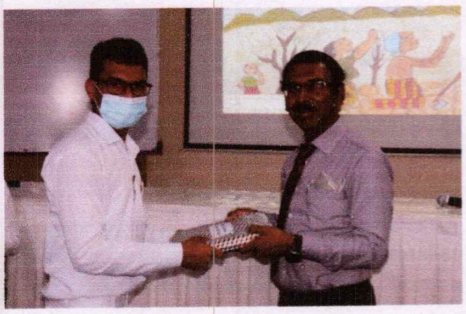

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