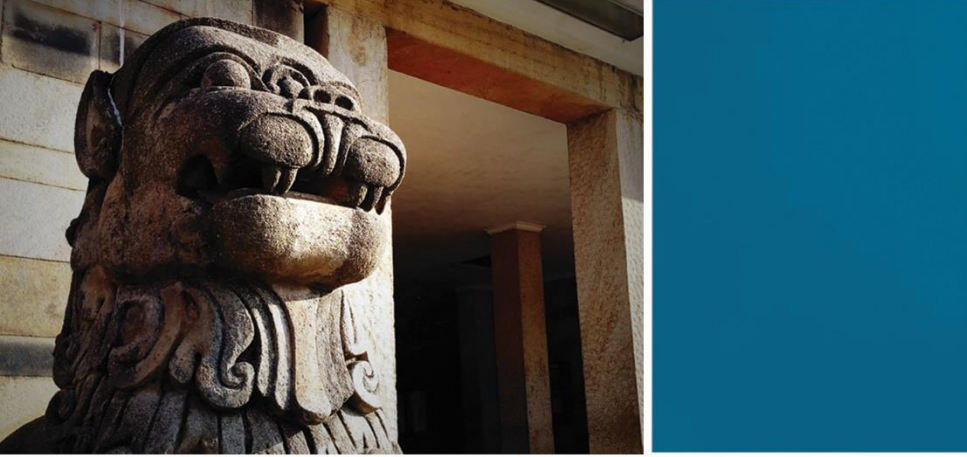




PGIHS
UNIVERSITY OF PERADENIYA

වාර්ෂික වාර්තාව ஆண்டறிக்கை ANNUAL REPORT 2020



මානවශාස්ත්‍ර සහ සමාජීය විද්‍යා පශ්චාත් උපාධි ආයතනය
சேராசேனிய விஸ்வවිத்யாலය

மனிதப் பண்பியல் மற்றும் சமூக விஞ்ஞானக் கற்கைகளுக்கான பட்ட மேற்படிப்பு நிறுவகம்
பேராதனைப் பல்கலைக்கழகம்

**Postgraduate Institute of Humanities and Social Sciences
University of Peradeniya**



PGIHS
UNIVERSITY OF PERADENIYA

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ஆண்டறிக்கை
ANNUAL REPORT

2020

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பேராதனைப் பல்கலைக்கழகம்

Postgraduate Institute of Humanities and Social Sciences
University of Peradeniya

Vision

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

Mission

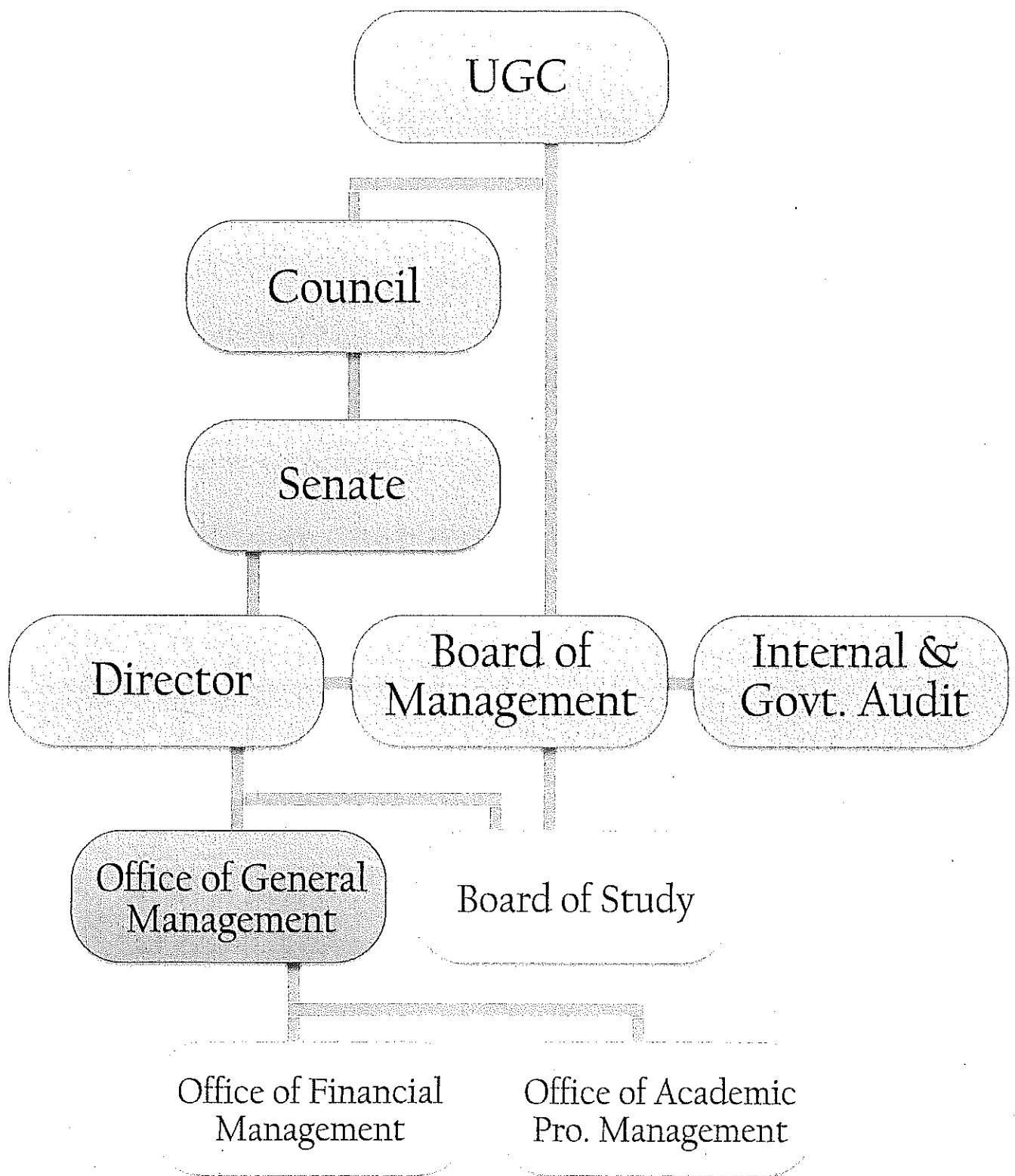
To provide high quality postgraduate education aimed at producing scholars, researchers and professionals who possess knowledge, skills and competencies in their respective fields of study

Values

- Equality of opportunity
- Academic integrity and professionalism
- Critical pursuit of knowledge
- Social sensitivity and mutual respect
- Respect for diversity and freedom of expression.
- Democratic governance and management
- Accountability and transparency

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ORGANIZATIONAL STRUCTURE



COMPOSITION OF THE BOARD OF MANAGEMENT
(As at 31st December 2020)

S. N	Name of the Member	Affiliation	Membership
1	Prof. J.M. Aananda Jayawickrama	Director/ PGIHS	Ex-officio (Chairman)
2	Prof. O.G. Dayaratne Banda	Dean/ Faculty of Arts, University of Peradeniya UoP	Ex-officio
3	Prof. S.R. Kodituwakku	Dean/Faculty of Science, UoP	Ex-officio
4	Prof. D.K.N.G. Pushpakumara	Dean/Faculty of Agriculture, UoP	Ex-officio
5	Mr. W.K.L.E. Walallawita	Ministry of Higher Education and Highways	Nominee
6	Ms. H. Samarasinghe	Ministry of Finance	Nominee
7	Director	National Centre for Advanced Studies in Humanities and Social Sciences	Ex-officio
8	Director/Research	University of Peradeniya (the post is currently not-available)	Ex-officio
9	Mr. M.A.M. Yaseer	Head/Department of Arabic & Islamic Civilization, UoP	Ex-officio
10	Prof. M.W.C.N.K. Rambukwella	Head/Department of Archaeology, UoP	Ex-officio
11	Dr. R.P. Senevirathna	Head/ Department of Classical Languages, UoP	Ex-officio
12	Prof. H.M.W.A. Herath	Head/ Department of Economics & Statistics, UoP	Ex-officio
13	Dr. E.M.P.C.S. Ekanayake	Head/ Department of Education, UoP	Ex-officio
14	Dr. M. Kalugampitiya	Head /Department of English, UoP	Ex-officio
15	Dr. S. Mantillake	Head/ Department of Fine Arts, UoP	Ex-officio
16	Prof. K.W.G.R. Nianthi	Head/ Department of Geography, UoP	Ex-officio
17	Dr. K.M.R. Dasanayake	Head/ Department of History, UoP	Ex-officio
18	Prof. D. Udagama	Head/ Department of Law, UoP	Ex-officio
19	Ven. Prof. K. Rahula	Head/ Department of Pali & Buddhist Studies, UoP	Ex-officio
20	Prof. P.M. Jamahir	Head/ Department of Philosophy, UoP	Ex-officio
21	Dr. A. Withanawasam	Head/ Department of Political Science, UoP	Ex-officio
22	Mr. D.M.M.K. Dissanayake	Head/ Department of Sinhala, UoP	Ex-officio
23	Dr. W.M.S.M.K. Thoradeniya	Head/ Department of Sociology, UoP	Ex-officio
24	Prof. S. Pirashanthan	Head/ Department of Tamil, UoP	Ex-officio
25	Dr. G.R.K. Dissanayake	Head/ Department of Psychology, UoP	Ex-officio
26	Prof. G.D.R.U.U. Abeyrathne	Chairperson, Board of Study for Social Sciences	Ex-officio
27	Prof. W.A. Liyanage	Chairperson, Board of Study Languages and Literature Studies	Ex-officio

28	Dr. S.J.S. De Mel	Chairperson, Board of Study for Economics & Management	Ex-officio
29	Prof. P. Sethunga	Chairperson, Board of Study for Psychology, Philosophy & Education	Ex-officio
30	Ven. Prof. M. Gnanananda	Chairperson, Board of Study Religious and Cultural Studies	Ex-officio
31	Dr. V. Nanayakkara	Member appointed by the University Grants Commission	Appointed
32	Dr. J.M. Gunadasa	Member appointed by the Board of Management of the Institute	Appointed
33	Prof. P.D. Premasiri	Member appointed by the Board of Management of the Institute	Appointed
34	Prof. K.T. Silva	Member appointed by the Board of Management of the Institute	Appointed

SECTION 1 DIRECTOR'S STATEMENT/REVIEW OF THE INSTITUTE FOR THE YEAR 2020

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



The Institute currently conducts postgraduate diplomas, master's degrees by coursework and research degrees such as Master of Philosophy and Doctor of Philosophy. The disciplines that it provides training include: Arabic, Accounting, Archaeology, Buddhist Studies, Economics, Education, Physical Education, English, Fine Arts, Geography, Greek and Roman Studies, Hindu Civilization, History, Islamic Civilization, Law, Management, Pali, Philosophy, Political Science, Psychology, Sanskrit, Sinhala, Sociology, Statistics and Tamil. Further, the Institute has recently introduced new postgraduate diploma/masters' degree programmes in the following fields: International Relations, Sustainable Tourism, Human Rights and Multiculturalism, Social Work, Environment Management and Community Development and Planning. The Institute also conducts short-term training programmes such as Certificate Course in Applied GIS to improve skills of sectoral workforce.

It has an annual student intake of about 1200 students, but in 2020, it was limited to around 750 due to COVID-19 situation. About 180 well qualified resource persons are involved as visiting teaching and supervisory staff. On average, more than 550 students complete postgraduate diploma and degree programmes at the Institute annually.

During the year 2020, the Institute continued the process of improving its general administrative operations which was started in the later part of 2018 and 2019. The recruitment of additional carders on contract basis has helped the Institute to distribute administrative and financial jobs and responsibilities as specified in job lists and monitoring and checking of effective delivery of assigned jobs and responsibilities. During the year 2020, the Institute continued its capacity building through the purchase of equipment and furniture for office and class rooms required for the delivery of programmes online under the COVID-19 pandemic situation. The capacity development also included the preparation of action based on the corporate plan, research policy and regulations, and standard operating procedures of the Institute.

The financial performance of the Institute declined in 2020 compared to the previous year due to the pandemic. The total operating revenue of the Institute was 120,101 million rupees in 2020. About 84% of operating revenue was collected from fees and charges paid by students for programmes. In the year, the total operating expenditure of the Institute amounted to 76,978 million rupees. The reported net surplus of the Institute amounted to 43,123 million rupees in 2020.

The Institute recorded a substantial progress in the general management and management its finances and accounts during the year. Based on its performance and operational management in the year 2020, the Auditor General of Sri Lanka reported that the operations, finances and

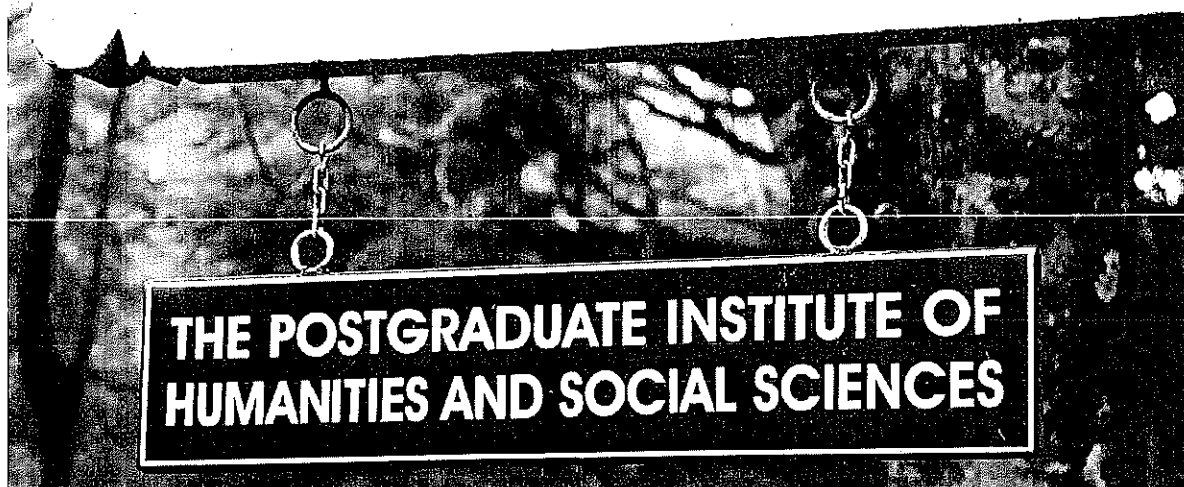
accounts of the Institute in 2020 are *true and fair* (the best audit opinion achievable) which is a great achievement for the Institute. The Institute receives the best audit opinion for the last consecutive four years. However, the Institute is making further adjustments in its operational procedures to improve upon weak areas and to consolidate the position it achieved.

In 2020, the Institute has initiated activities to improve and enhance its research capacity and output. The Institute continued to publish its research journal, *Journal of Humanities and Social Sciences (JHS)*, mainly for the benefit of the students of the Institute. The Institute called Abstracts and Extended Abstracts for the fourth Research Congress scheduled in March 2020. More than 75 papers submitted by the postgraduate students of the Institute and it was rescheduled to held in March, 2021 due to COVID-19 situation. In the year 2020, the Institute continued collaborations with foreign universities and institutes and local bodies such as ministries, departments and public and private agencies. Collaborations with foreign institutions provide opportunities for student and staff exchange and joint research projects. In order to address the issue of lack of accommodation facilities for foreign students, the initiatives were taken to build a hostel. Further, an extension of the administrative building was also initiated this year. There are certain areas of operation which need improvements to reach the full potential of the Institute. Attention is required to avoid delays in the releasing of results. In 2020, measures were implemented to reduce the time taken to release results of examinations. However, further monitoring is needed to minimize the delays. Though the Institute continues with the process of development of new degree programmes as identified in the Corporate Plan, the time taken in the approval process delays the commencement of such new programmes.

I reckon the progress made by Institute in its administrative and financial management, programme conduct, academic and research development, capacity development and the overall conduct and the performance of the Institute in 2020 and within the five-year period of operation since its inception as highly satisfied and commendable. This progress and experience achieved and path set forth in the Corporate Plan 2018-22 will provide opportunities for the Institute to become a centre of academic excellence in the areas of the Humanities and the Social Sciences.

Professor J.M. Ananda Jayawickrama
Director/PGIHS

SECTION 2 BACKGROUND OF THE INSTITUTE



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

In 2017, the Institute prepared its first five-year Corporate Plan setting the platform of the Institute. The Corporate Plan has identified 6 goals to achieve under three key areas of operation. It focuses on the following three key operational areas: Improving quality and standards of teaching and research; Promoting efficiency in administration and financial management; and Strengthening good governance and ethical conduct. The Corporate Plan 2018-2022 plans to implement seventy-eight actions under forty-four strategies and eighteen objectives under the following six goals:

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

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

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

Postgraduate Diploma;

Master of Arts;
Master of Philosophy; and
Doctor of Philosophy.

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

The Institute offers the following thematic postgraduate diploma and masters' degree programmes by 2020:

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

Master's degree programmes in Social Work, Master of Environmental Management and Postgraduate diploma programme in Community Development and Planning were introduced in 2020. Postgraduate Diploma in Social Work is offered as exit point option of the relevant master's degree programme.

In the later part of the year 2020, the Institute obtained approval from the UGC to offer the following postgraduate programmes:

Master of Social Work;
Postgraduate Diploma in Social Work (exit point)
Postgraduate Diploma in Community Development and Planning.

The Institute has called for applications for the above programmes and is expected to commence the programmes in 2019. Further, the Institute has developed the following professional and short-term training programmes during the year 2020:

Executive Diploma in Taxation
Certificate Course in Applied Geographical Information Systems
Certificate Course in Writing and Communication Skills for Academic Purposes.

The Institute plans to commence these programmes in 2020.

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

SECTION 3: STUDENT INTAKE

Tables 1-5 give the number of students registered for the postgraduate diploma and degree programmes of the Institute as available at 31st December 2020. During the year 2020, the Institute has admitted 934 students for its postgraduate diploma and degree programmes. Compared to the year 2019, the student intake of the Institute has decreased by 304 students in 2020. (This significant drop is due to the non-admission of students to the Postgraduate Diploma in Education Weekend degree programme)

The offering of new master's degree programmes such as Master of Science in Sustainable Tourism, Master of Sustainable Tourism, Master of International Relations and Master of Human Rights and Multiculturalism and revisions made to the structure of Master of Arts in Applied Economics and intake of students for Master of Philosophy in Education have mainly contributed to the increase of student intake in the year 2019. However, there was a significant drop in the student intake of postgraduate diploma programmes in all disciplines except in Education in the year 2019. This drop is due to the opportunity provided for first degree holders without a class from the relevant discipline to directly enrol in Masters' degree programmes through the revised eligibility criteria as per Sri Lanka Qualification Framework (SLQF).

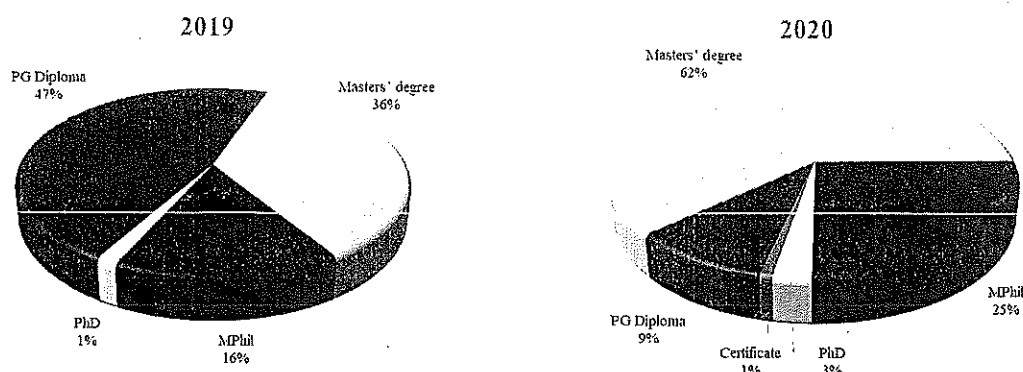
Table 1
Student Intake by Programme, 2018 -2020 (As at 31st December)

Programme	2018	2019	2020
Certificate Programmes	--	--	8
Postgraduate Diploma programmes	592	583	89*
Masters' degree programmes	403	440	575
Master of Philosophy	69	197	238
Doctor of Philosophy	12	18	24
Total	1076	1238	934

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

The Masters' degree programmes of the Institute include Master of Arts degree in 21 disciplines, Master of Education, Master of Development Practice, Master of Arts in Applied Economics, Master of Science in Sustainable Tourism, Master of Sustainable Tourism, Master of International Relations, Master of Human Rights and Multiculturalism and Master of Social Work degree programmes. The student intake of the Masters' degree programme in 2019 stood as 440 students. Compared to 2019, the student intake of master's degree programmes increased by about 135 students in 2020. The Institute admitted 197 students for its Master of Philosophy degree programme in the year 2019. The number has increased to 238 in 2020. This increase is mainly due to recommencement of Master of Philosophy programme in Education in 2019 and more students were enrolled in other disciplines as well. The number of students registered for the Doctor of Philosophy degree programme also reported an increase from 18 students in 2019 to 24 students in 2020. The Institute plans to pay more attention on the PhD programme to attract more students through advertising more and providing scholarships opportunities and facilities and incentives.

Figure 1
Percentage Distribution of Student Intake by Programme, 2019 and 2020



Source: Based on Table 1.

Figure 1 gives the percentage distribution of student intake by study programme. The percentage distribution of student intake by programmes shows a significant change between the two years 2019 and 2020. The percentage student distribution of Postgraduate Diploma programmes dropped from 47% in 2019 to 9% in 2020, the percentage of 9% was achieved in the absence of offering postgraduate diploma in Education (Weekend programme) in the year. Percentage student distribution of master's programmes increased markedly from 36% in 2019 to 62% in 2020. As discussed earlier, the increase is mainly due to offering of new master's degree programmes.

However, the percentage student share of Master of Philosophy degree programmes increased from 16% in 2019 to 25% in 2020. As discussed earlier, the increase is mainly due to increased student intake through Master of Philosophy programme in Education and other disciplines. Further, percentage share of PhD students also increased slightly in 2020. The increase indicates the expansion of the research degree programmes of the Institute for which the Institute paid more attention in the recent past.

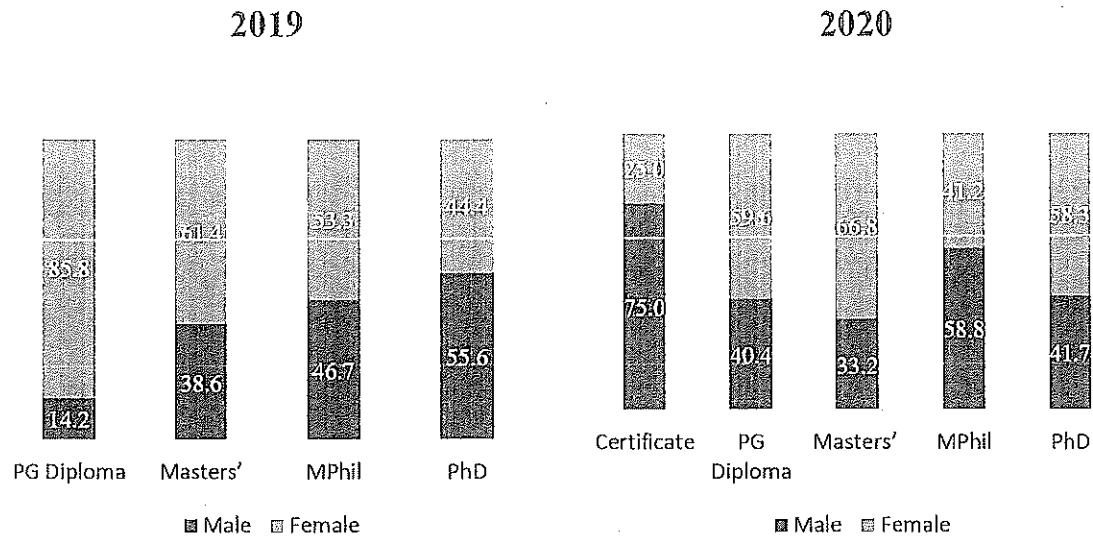
Table 2 gives the student intake by programme and gender for the academic years 2018, 2019 and 2020. In the year 2020, the female student share of total research degree student intake increased significantly due to the large female student intake in education programmes.

Table 2
Student Intake by Programme and Gender, 2018 – 2020 (As at 31st December)

Programme	2018		2019		2020	
	Male	Female	Male	Female	Male	Female
Certificate programmes	--	--	--	--	6	2
Postgraduate Diploma programmes	141	463	83	500	36	53
Master's degree programmes	135	256	170	270	191	384
Master of Philosophy	39	30	92	105	140	98
Doctor of Philosophy	10	2	10	8	10	14
Total	325	751	355	883	383	551

Source: Registrar's Office, PGIHS.

Figure 2
Student Intake (%) by Programme and Gender, 2019 – 2020



Source: Based on Table 2.

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

Certificate programme in Applied GIS

Postgraduate Diploma in Archaeology

Postgraduate Diploma in Geography

Postgraduate Diploma in History

Postgraduate Diploma in Political Science

Postgraduate Diploma in International Relations (Exit option)

Postgraduate Diploma in Human Rights and Multiculturalism (Exit option)

Postgraduate Diploma in Community Development and Planning

Master of Arts in Archaeology

Master of Arts in Geography

Master of Arts in History

Master of Arts in Political Science

Master of International Relations

Master of Human Rights and Multiculturalism.

Master of Philosophy and

Doctor of Philosophy

degree programmes in above disciplines or inter-disciplinary area.

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

Postgraduate Diploma in Sinhala

Postgraduate Diploma in Tamil

Postgraduate Diploma in English

Master of Arts in Sinhala

Master of Arts in Tamil
Master of Arts in English.

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

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

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

Master of Arts in Economics
Master of Arts in Applied Economics
Master of Development Practice
Master of Sustainable Tourism
Master of Science in Sustainable Tourism
Master of Social Work

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

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

Postgraduate Diploma in Psychology
Postgraduate Diploma in Philosophy
Postgraduate Diploma in Education
Postgraduate Diploma in Physical Education

Master of Arts in Philosophy
Master of Education.

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

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

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

Postgraduate Diploma in Buddhist Studies
Postgraduate Diploma in Pali
Postgraduate Diploma in Sanskrit

Postgraduate Diploma in Greek and Roman Studies
 Postgraduate Diploma in Hindu Civilization
 Postgraduate Diploma in Islamic Civilization
 Postgraduate Diploma in Fine Arts

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

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

Table 3 gives the student intake by the above five Boards of Study of the Institute.

Table 3
 Student Intake by Boards of Study, 2018 – 2019 (As at 31st December)

Board of Study	2018	2019	2020
Social Sciences	166	151	330
Languages and Literature Studies	67	41	69
Economics and Management	131	187	142
Psychology, Philosophy and Education	621	763	276
Religious and Cultural Studies	91	96	117
Total	1076	1238	934

Source: Registrar's Office, PGIHS.

SECTION 4 FOREIGN STUDENT INTAKE



Table 4 gives the number of foreign students registered for the postgraduate diploma and degree programmes of the Institute. In year 2019, the Institute admitted 29 foreign students for its degree programmes. The number has decreased to 13 in the year 2020. These 13 students were distributed among programmes as 9 for Master of Arts degree and 4 for Master of Philosophy degree programmes. There were no students directly admitted to the PhD degree programmes in 2018, 2019 and 2020. The majority of foreign students pursue postgraduate studies and research in Pali and Buddhist Studies.

Table 4
Foreign Student Intake by Programme, 2017 -2019 (As at 31st December)

Programme	2018	2019	2020
Postgraduate Diploma	3	0	0
Master's degree programme	19	22	9
Master of Philosophy	1	7	4
Doctor of Philosophy	0	0	0
Total	23	29	13

Source: Registrar's Office, PGIHS.

SECTION 5 PROGRAMME COMPLETION

Table 5 gives the details of the completion of degree programmes in the years 2018, 2019 and 2020. The number of students completed postgraduate programmes at the Institute increased from 568 in 2018 to 575 in 2019. However, the figure stood as 208 in the year 2020. In the year 2020, 9 students completed the Postgraduate Diploma, 178 students completed master's degree programme, 18 students completed Master of Philosophy degree programme and 03 students completed Doctor of Philosophy degree programme.

Table 5
Number of Students who Completed the Programme 2018-2020
(As at 31st December)

Programme	2018		2019		2020	
	No.	No.	No.	%	No.	%
PG Diploma programmes	242	42.60	265	46.09	9	4.33
Master of Arts/MEd/MDP programmes	307	54.04	298	51.83	178	85.58
Master of Philosophy	13	2.28	11	1.91	18	8.65
Doctor of Philosophy	6	1.08	1	0.17	3	1.44
Total	568	100.00	575	100.00	208	100.00

Source: Registrar's Office, PGIHS.

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

SECTION 6: ACADEMIC STAFF

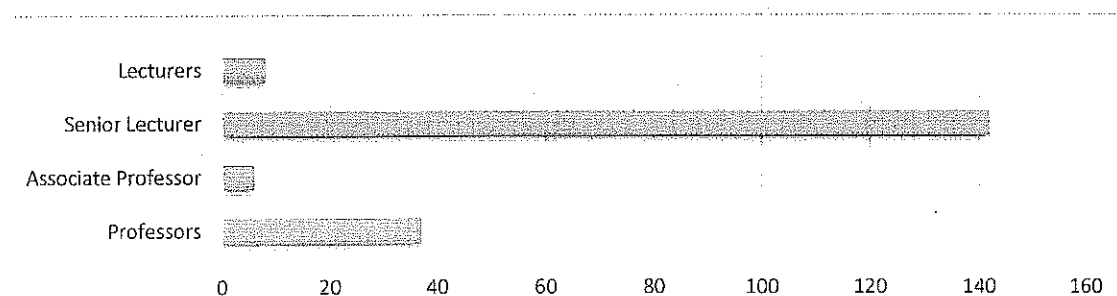
The PGIHS obtained the service of 192 academic staff on visiting basis to offer its degree programmes in 2020. As given in Table 6, this includes 36 Professors, 6 Associate Professors, 142 Senior Lecturers (Gr. I and II), and 8 Lecturers with postgraduate level qualifications. The visiting academic staff are drawn from the Faculty of Arts and other faculties of the University of Peradeniya, other universities in Sri Lanka, research and other higher educational institutes in Sri Lanka and abroad and retired academics. Figure 3 gives the % distribution of visiting staff by categories of academic staff. The number of professors engaged in teaching and thesis supervision was about 22% of total academic staff involved. Further, academic staff in the grade of Senior Lecturer accounted for about 70% of total visiting staff. The rest will be in the category of Lecturer grade with postgraduate level qualifications, especially MPhil or above. Of the total visiting staff 70% are male and 30% are female.

Table 6
Visiting Academic Staff of the PGIHS (as at 31st December 2020)

Subject	Professors		Associate Professors		Senior Lecturers		Lecturers		Total	
	M	F	M	F	M	F	M	F	M	F
Staff involved in teaching, supervision of postgraduate programmes of the PGIHS	31	5	5	1	94	48	5	3	135	57

Source: Registrar's Office, PGIHS

Figure 3
Percentage Distribution of Visiting Staff - 2020



Source: Based on Table 6.

SECTION 7 EMPLOYEE CLASSIFICATION

The PGIHS has 13 approved cadre posts including a Director, an Assistant Registrar, an Assistant Bursar, a Stenographer, an Audio-Visual Technical Officer, a Technical Officer, 04 Management Assistants, a Shroff, a Driver and a Labourer. All approved cadre posts were filled by 2019. On the recommendation of the audit and management committee of the Institute, the Board of Management has identified 12 additional cadre requirements for smooth functioning of the Institute and forwarded it to the Ministry of Finance for approval.

Table 7
Employee Classification (as at 31st December 2019)

Service Category	Salary Code	Permanent		Total
		Male	Female	
Senior Level				
Professor/ Senior Professor	U-AC 5	1		1
Tertiary Level				
Junior Executives/ Managers	U-EX 1	2		2
Secondary Level				
Associate Officers – Segment 1	U-MN 3	1		1
Management Assistant – Technical	U-MT 1	1		1
Management Assistant – Non - Technical	U-MN 1	1	5	6
Primary Level				
Primary Grade – Skilled	PL-3	1		1
Primary Grade – Unskilled	PL-1	1		1

Source: Registrar's Office, PGIHS

With inadequate number of permanent cadre posts, the Institute obtained the service of 14 contractual staff from its generated funds to cover up duties and responsibilities and reduce the extra workload of the permanent cadres. These posts include a Programme Officer, Secretary to the NORAPART Project, technical officer and a labourer. Further, programmes assistants were hired for programmes with specific requirements such as Master of Development Practice, Postgraduate Diploma in Education and Master of Education programmes under the budget of such programmes.

SECTION 8 RESEARCH PUBLICATIONS AND PRESENTATIONS

Promoting research and dissemination of knowledge in the fields of the Humanities and the Social Sciences is one important goal of the PGIHS. At present it engages mainly in research through research projects of its students in PhD programme, MPhil programme and MA with coursework and research programme. Table 8 gives the number of research publications and presentations made in 2020 by the students and researchers of the Institute. In 2020, 18 research students completed their theses and presented them at the Institute. These completed theses include 01 PhD theses, 11 MPhil theses and 06 MA theses. Table 9 gives the details of theses completed in the year 2020.

Table 8
Research Publications and Presentations, 2020

Subject	Completed/ Published	Presented
Theses	18	18
Articles	13	---
Other	---	---
Total	31	18

Source: Registrar's Office, PGIHS

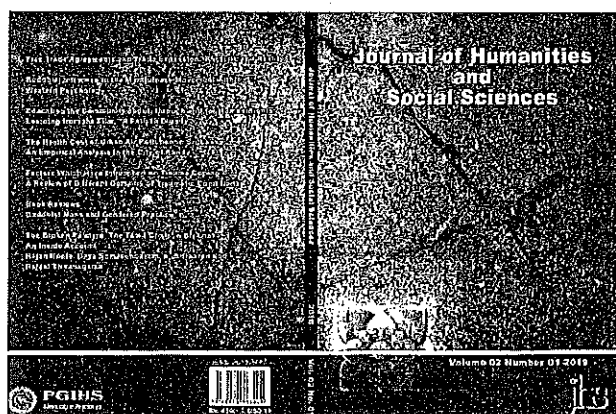
Table 9
Details of Theses Completed in 2020

S.N	Name of the Student	Title of the Thesis	Degree	Board of Study
1	Sumungala Rev.	An analytical approach to the concept of the disappearance of Buddha-Sasana as reflected in Theravada Literature	PhD	Religious and Cultural Studies
2	Sandamali, WSC Philosophy	An Analysis of Madness and Clinical Practice in Modern Sri Lanka special reference to Michel Foucault	MPhil	Philosophy, Psychology and Education
3	Galgodage, IK Education	An Analytical Study on Teaching Methods used by Junior Secondary School Teachers in Teaching Sinhala Language	MPhil	Philosophy, Psychology and Education
4	Nanda, S. Rev Pali	A Comparative and Critical Study on Identical Features Existing in the Dhātumāla Section of Mahā saddanītippakarāna	MPhil	Religious and Cultural Studies
5	Farween, ARFS Arabic	Usage of Mother Tongue in Teaching Arabic Language in Ladies Arabic Colleges in Sri Lanka	MPhil	Language and Literature Studies
6	Jayaweera, PM English	A Critical Analysis of the ESP Teaching/Learning Scenario at the Faculty of Agriculture, University of Peradeniya	MPhil	Language and Literature Studies
7	Vijitha, M. Rev Buddhist Studies	A Critical Study of the Dhamma Discourses of the Majjhimanikāya Preached by the Buddha's Disciples	MPhil	Religious and Cultural Studies
8	Siriwardhana, GKC Philosophy	An Analysis of the Sri Lankan Constitutional Reform of 1978 based on Derridean Principle of Deconstruction	MPhil	Philosophy, Psychology and Education
9	Upananda, A. Rev Sanskrit	Jagannātha's Definition of Poetry: A Critical Study in the Light of his <i>Rasagādhara</i>	MPhil	Religious and Cultural Studies
10	Suman, P Tamil	The Development of Tamil Research in Sri Lanka: A Critical Evaluation of the Contribution of P. Poologasingam	MPhil	Language and Literature Studies
11	Marapana, NMCS History	A Historical Study on Commercial Activities of Ancient Sri Lanka from Ancient Time to 15 th Century A.D.	MPhil	Social Sciences
12	Samaranayake, DIJ Economics	Underemployment and Shadow Economy: Is there a Structural Relationship?	MPhil	Economics and Management

13	Yang Dan, Rev	The Implications of the Emptiness Concept in Madhyamika and Yogachara Texts from the Perspective of Vinaya (Based on Chinese Translations)	MA	Religious and Cultural Studies
14	Wang Lili, Rev	An Application of the Transformation of Consciousness into Wisdom to the Method of Practice Utilized by the Weiyang School of Chan Buddhism	MA	Religious and Cultural Studies
15	Wang Xiao Gang, Rev	An Investigation into the Origin and Evolution of Chan Painting	MA	Religious and Cultural Studies
16	Zhang Humei, Rev	A Comparative Study of the Buddhist Doctrine of <i>Skandha-Āyatana-Dhātu</i> in the <i>Abhidharmakosabhāṣya</i> and <i>Nyāyānusāra</i>	MA	Religious and Cultural Studies
17	Yang Song, Rev	A Study on Women's Enlightenment as Depicted in Āgamas	MA	Religious and Cultural Studies
	Zhang Xue Hua	A Comparative Study of the Concept of Retrogression or Non-Retrogression of Arhant in Theravada Abidhamma and the Yogachara Tradition	MA	Religious and Cultural Studies

The Institute started the publication of its own academic journal in 2017. The main objective of this bi-annual research journal, the Journal of Humanities and Social Sciences (JHS), is to provide a platform for research students of the PGIHS and other researchers to publish their research work. The paper presenters at the PGIHS Research Congress also have the opportunity to submit their full research papers for the publication in this journal. In 2018, the Institute publish two issues of the JHS. Total of 10 research papers and two book reviews were published in Issue I and Issue II of Volume 1 of the journal. In the first half of 2019, the Issue I of the Volume 2 of the JHS was published including five research papers and two book reviews. The Issue II of the Volume 2 was published with 6 research articles and a book review in 2019. In 2020, Issue I, Volume 3 of the Journal published 7 articles and a book review. In the same year, under Issue II, Volume 3, the journal published 6 invited papers focussed on Covid 19. The papers and book reviews published in the JHS are in high standard and very useful especially for young researchers in the fields.

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



SECTION 9 TRAINING SESSIONS AND WORKSHOPS

Curriculum Development/Revision Workshops

The PGIHS started the revision of the curriculum of its existing postgraduate degree programmes in 2019. The curriculum revision process has two main components:

- (i) Introduction of common courses into the MA and MPhil and PhD programmes; and
- (ii) Revision of course structure and syllabi of discipline-wise degree programmes.

The Director's office of the PGIHS and Chairpersons of the Boards of Study coordinates the curriculum development of the common courses. In 2019, the first draft of the syllabi of all common courses to be introduced was developed and tabled at the Boards of Study for discussions. The Chairpersons of Board of Study and the Postgraduate Programme Coordinators with the guidelines from the Director, coordinates the syllabi revision of discipline-wise programmes. The Postgraduate Programme Coordinators started the syllabi revision process in the year and conducted few curriculum development workshops. Table 10 gives the details of the curriculum development workshops held in 2020. Accordingly, the curriculum workshops in the following disciplines held in 2020: Philosophy, Pali and Buddhist Studies, Political Science, Economics, Sociology, Geography, History were successfully held. The first draft of the revised syllabi of the MA in History programme is already completed.

Table 10
Curriculum Development Workshops held in 2020

Event/ Title	Date(s)
Curriculum Development Workshop on Postgraduate programmes in Economics	28 th Feb, 2020

SECTION 10 GENERAL CONVOCATION AND DIPLOMA AWARDING CEREMONY

The annual General Convocation and the Diploma Awarding ceremony for year 2020 were not held due to the current Covid 19 pandemic situation.

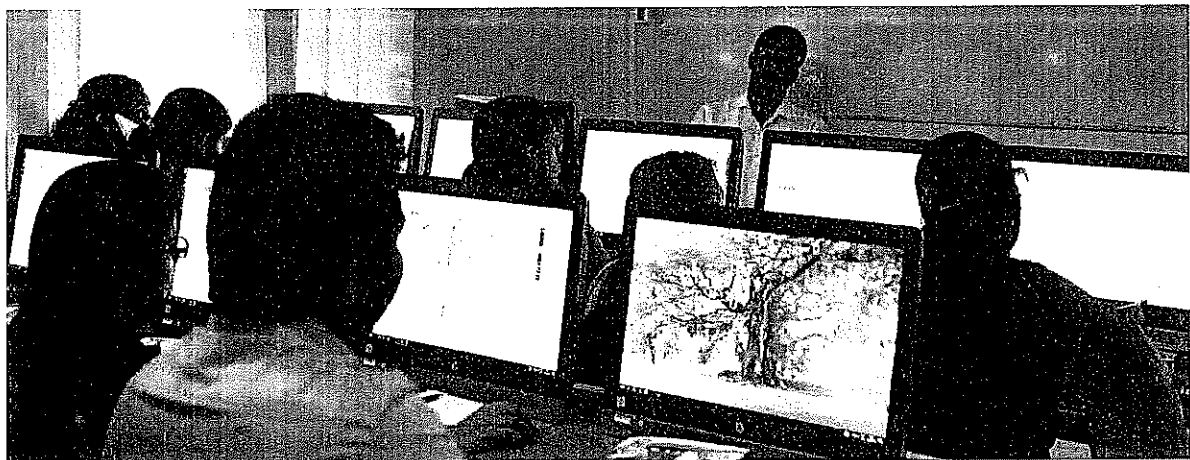
SECTION 11 CAPACITY DEVELOPMENT

In the year reviewed, the Institute expanded the use of the Computer Laboratory and provided internet facilities for its postgraduate students and staff. Further, the Institute continued to purchase furniture, equipment such as computers, printers for the office, Conference Hall, Board Room and lecture rooms and installed the sound system in the Board Room and the Conference Hall. The Institute made temporary arrangements to provide canteen, common room and support services such photocopying, printing, etc. for students until proper arrangements are made with adequate space.

One of the important issue that the Institute is currently facing is inadequate space to provide facilities to students such as common rooms, reading rooms, canteen facilities, labs and teaching and research activities and administrative purposes. The Institute continued to persuade the UGC to grant approval and funds for the building proposal submitted. This was not successful as the UGC insisted that the PGIHS should provide such infrastructure facilities through the generated funds. Though this policy of the UGC is appropriate for a postgraduate institute operated for 10 years or more, an institute like the PGIHS which operated only for three financial years faced serious hardships in finding savings for large infrastructure requirements. The lack of sufficient space and facilities at the existing building hinders the effective operations and future development plans of the Institute.

Another main problem faced by the students of the PGIHS, especially foreign students is the lack of accommodation facilities. Non-availability of suitable and safe accommodation facilities has an adverse impact on the enrolment of students. At present the number of overseas student intake is about 25 and many are Buddhist monks and nuns from Southeast Asian and East Asian countries. Being in the priestly order, they cannot live in any available accommodation. Accommodation for lay students from overseas is also a problem as there are only limited opportunities of suitable and affordable student accommodation in and around the University. The lack of accommodation facilities adversely affects the student-staff exchange programmes of the Institute too. For example, visiting Norwegian students under the NORPART project of the PGIHS face serious difficulties in finding proper accommodation. The PGIHS has a large number of students from places where daily travel is not possible. Lack of affordable accommodation for their weekend stay is a major issue. Teaching work of the Institute is also adversely affected as it often forces teachers to start their classes late and/or end their classes early to allow for students to travel back to their homes. The failure to provide accommodation facilities severely restricts our efforts to absorb more local and foreign students thus hindering future development plans of the Institute.

The Institute has made plans to develop capacities through infrastructure projects mainly through self-financing and donor financing. The proposal of the phase I of the proposed office and academic building was prepared in 2019 and sent to the UGC for approval. The Director/PGIHS initiated discussions with the Buddhist College of Minnan to obtain their financial support to construct a hostel for postgraduate students.



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

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

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

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

The following degree programmes in accordance with the sustainable goals were introduced by the Postgraduate Institute of Humanities and Social Sciences.

1. The Postgraduate Degree on Environmental Management
2. The Postgraduate Degree on Sustainable Tourism
3. The Postgraduate Degree on Human Rights and Multiculturalism
4. The Postgraduate Degree on Community Development and Planning

Apart from the above, the degree programmes provide knowledge and training concerning a wide range of subjects including, Disaster Management, Water Resources Conservation.

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

SECTION 13 GENERAL ADMINISTRATION

The institute implemented measures to streamline the general administration process considering managerial and functioning shortcomings/issues related to operational activities. Some of the issues were taken up as audit queries in the previous year. Regulatory requirements for sub-committees and other administrative functions and programme bylaws approved by the Board in 2019 and were implemented in 2020. The Audit and Management Committee of the Institute met three times and the Finance Committee met four times in the year 2020. The institute completed the activities of preparation of fixed asset register and reconciliation of assets. Preparation of the Inventory Book of the Institute was completed by the year and the process of reconciliation of value of assets was completed.

The Institute recorded a better progress in the general management and conduct of the Institute and management of its finances and accounts in the year. Based on its performance of the year 2020, the Auditor General Department reported that the financial position and accounts of the Institute are true and fair (the best audit opinion achievable) which was a great achievement for the Institute within its first four years in operation. However, the Institute implemented further adjustments to improve its weak areas of operation and consolidate the position it

achieved. The institute conducted meetings of decision-making bodies such as Board of Management, Boards of Study and sub-committees regularly during the year 2020 though the Boards of Study failed to have minimum six meetings in the year due to the Covid 19 situation of the country.

SECTION 14 FINANCIAL PERFORMANCE

This section highlights the financial position of the Institute in the year 2020. Table 11 gives details of operating revenue, operating expenditure and surplus of the Institute in 2019 and 2020. The operating revenue of the Institute mainly consists of fees and charges collected from students, interest income and recurrent grants from the Treasury. The operating revenue of the Institute decreased to 130,426 million rupees in 2019 from 120,101 million rupees in 2020 by nearly 10 million rupees due to decrease of operations in 2020.

Table 11
Operating Revenue and Expenditure and Surplus of the PGIHS 2019 and 2020
(By 31st December)

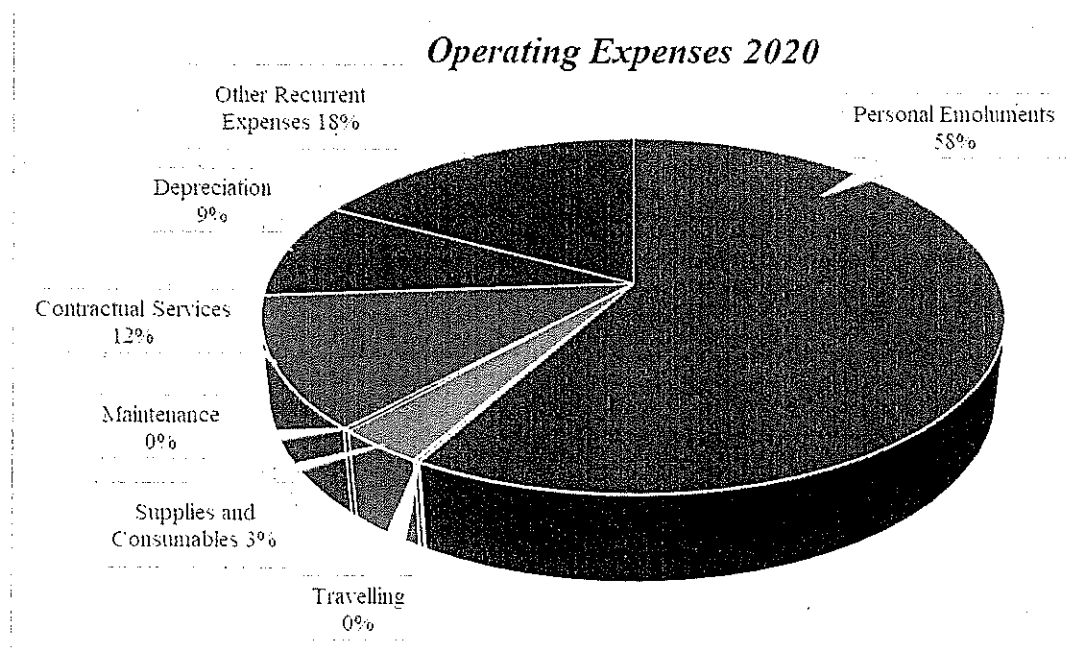
Revenue/ Expenditure	2019		2020	
	Rs.	%	Rs.	%
Operating Revenue				
Internal Income (Programme Fees and Charges such as registration, academic, examination, etc. and interest income)	106,037,503.58	81.30	101,498,433.75	84.51
Recurrent Grants	24,000,000.00	18.40	18,600,000.00	15.49
Amortization of Government Grants	389,315.07	0.30	3,287.67	0.00
Total Operating Revenue	130,426,818.65	100.00	120,101,721.42	100.00
Operating Expenses				
Personal Emoluments	44,348,553.85	54.46	44,737,003.34	58.12
Travelling	933,174.92	1.15	193,324.00	0.25
Supplies and Consumables	2,677,420.51	3.29	2,523,081.89	3.28
Maintenance	274,370.30	0.34	198,898.00	0.26
Contractual Services	11,063,944.65	13.59	9,188,816.18	11.94
Depreciation	5,738,036.49	7.05	6,794,175.15	8.83
Other Recurrent Expenses	16,398,101.74	20.14	13,342,810.19	17.33
Total Operating Expenses	81,433,602.46	100.00	76,978,108.75	100.00
Net Surplus	48,993,216.19		43,123,612.67	

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

Source: Finance Division, PGIHS

Table 10 and Figure 4 also give the details of operating expenditure of the Institute. Payments of personal emoluments, contractual services and other recurrent spending remain as major components of operating expenditure of the Institute. Payment of personal emoluments includes salaries and wages of permanent administrative staff and contractual staff and payment of visiting lecture fees, supervision fees, etc. Contractual services payments include payment for security services, cleaning and sanitary services, vehicle hires, telecommunication and internet services, etc. The operating expenditure of the Institute stood as 76.978 million rupees in 2020. It reported a 10% increase compared to 2019 figure of 81.433 million rupees.

Figure 4
Percentage Distribution of Operating Expenses – 2020



During the year 2019, the Institute reported a net surplus of 48.993 million rupees. The net surplus of Institute has decreased to 43.123 million rupees in 2020 by about 5.5 million rupees.

Table 12 gives the Financial Position of the Institute in 2018 and 2019. The net assets and equity of the Institute increased from 105.693 million rupees in 2018 to 158.501 million rupees in 2019. These numbers indicate that the Institute has achieved a better financial performance and financial position over the last two years, 2018 and 2019. Further, the Board of Management of the Institute has decided to utilize the accumulated surplus funds for the construction of new academic and administrative capacities and to provide more facilities and incentives for the students. The Institute also plans use these surplus funds to enhance its research capacities by way of creating scholarship schemes and establishing research grant scheme.

Table 12
Financial Position of the Institute, 2019 and 2020 (By 31st December)

Item	2019	2020
	Rs.	Rs.
Assets		
Current Assets	165,132,230.11	203,570,027.03
Non- current Assets	27,110,971.05	28,804,996.86
Total Assets	192,243,201.16	232,375,023.89
Liabilities		
Current Liabilities	30,941,567.89	23,912,244.75
Non-Current Liabilities	2,800,564.00	2,824,050.00
Total Liabilities	33,742,131.89	26,736,294.75
Net Assets	158,501,069.27	205,638,729.14
Equity		
Capital Grants	16,575,783.03	17,072,495.36
Accumulated Funds	83,065,040.11	131,797,402.43
Other Components of Equity	2,841,836.08	6,646,022.82
Surplus	48,993,216.19	43,123,612.67
Grants - Minnan Buddhist College	6,999,195.86	6,999,195.86
Net Equity	158,475,071.27	205,638,729.14

Source: Finance Division, PGIHS

SECTION 15 POTENTIALS AND PROSPECTS

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

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

The Institute intends to provide more resources and facilities to encourage and support research undertaken by postgraduate students of the Institute while maintaining a productive and high quality profile of research through publication and presentation. The effort will broaden the current engagement of the Institute in research and development activities by creating effective links in higher education and research programs with local and/or foreign individuals, groups

and reputed organizations. Links and collaborations with local bodies such as ministries, departments and agencies, NGOs, private sector and other higher educational and training institutes will be established to enhance the quality of degree programs and the research of the Institute. Links and collaborations with foreign institutions will provide opportunities for the Institute to internationalize its degree programmes and provide foreign training and exposure to its students. The successful implementation of the Corporate Plan 2018-22 and successive actions plans is expected to raise the Institute as a leading higher education and research institute in the country and the region.



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



CLP/KD/J/PGIHS/01/2021/13

13 May 2021

The Director,
Postgraduate Institute of Humanities and Social Science.
Report of the Auditor General on the Financial Statements of the Postgraduate Institute of Humanities and Social Sciences affiliated to the University of Peradeniya for the year ended 31 December 2020 in terms of Sub-section 12 of the Universities Act, No. 19 of 2018.

1. Financial Statements

1.1. Opinion

The audit of financial statements of the Postgraduate Institute of Humanities and Social Sciences affiliated to the University of Peradeniya, comprising the financial position as at 31 December 2020, statement of financial performance, statement of changes in equity and cash flow statements 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 Section 19 of 2018 and No. 38 of Finance Ordinance of 1971.

In my opinion, the financial statements give a true and fair view of the financial position of the Postgraduate Institute of Humanities and Social Sciences affiliated to the University of Peradeniya as at 31 December 2020 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Background for the opinion

The audit has been done in accordance with the Sri Lanka auditing standards. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information in the Annual Report 2020 of PGIHS

The information included in the Annual Report 2020, but not included in this report are known as other information.

The opinion of me will not cover any other information and I have no recommendation nor opinion.

My responsibility is to read and tally the information given with the financial reports and other audits.

1.3 Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control 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.

The Institute's ability to continue its services is to be decided by the Management.

Proper Book Keeping of the Income and Expenses is a responsibility of the Management as per the Sub-section 16 (1) of No. 19 Audit Ordinance of 2018.

1.4 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- The fairness of the Accounting principles and Estimations that have been used by the management is appreciated.
- The constant continuity of the institute can be occurred due to any future action. But if it is reflected I the auditing reports, I will inform the said institution. If such disclosure is inadequate.

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

2. The Report for the need of Further Rules and Regulations.

Special allocations are included for the requirements that have been mentioned below in accordance with the No. 19 Finance Ordinance of 2018.

- I have obtained all the necessary documents for the audit done at the PGIHS, and according to my knowledge, proper records of finance have been maintained by the institute.
- The figures of the past year's expenses are similar to that of the last year.
- The recommendations that I have provided are mentioned in the Finance records.
- According to the actions, and received proof and descriptions no such evidence is there to mention statements mentioned here.

- 2.1 The possibility of having a further relationship other than any business regarding the institute between the institute and a member of the Administrative Board of the institute according to the Section (D) of No. 19 of 2018 Finance Ordinance.
- 2.2 The possibility of doing actions against the said rules and regulations introduced by the Board of Administration of the institute except in the following instances.

Rules and Regulations

- a. **09/2009 State Administration Circular dated 2009 April 16**-A quarterly report was expected from all internal audit sections but the institute has provided none.
 - b. **4.2 paragraph of the Government's Guidelines for procurements**-It is expected that a procurement plan for three years should be compiled, such was not undertaken.
- 2.2.3 As per the Section (E) of No. 19 of 2018, the Resources of the Institute had not been regulated productively within the said time periods except for the following instances.

2.3 Other

- a. The institute has not taken measures to get the approval from the UGC for 51 of its courses.
- b. Collecting of money, Shroff and Computerizing such data was handled by a single officer.
- c. Rs. 1,926,474 has been allocated for purchasing software and restoring the building for years 2018 and 2019, but such were not utilized.
- d. A contract of Rs. 4,666,843 to widen the entrance and the building of a garage was supposed to be completed by 27 May 2019, but such was not completed until 31 December 2021.
- e. A funding of Rs. 6, 699,195 for building a hostel complex for foreign students was not utilized for three years.
- f. A total of Rs. 6, 067,134 has been paid as salary for 09 permanent, 13 temporary and 16 contract members of staff.

W.P.C. Wickramaratne
Auditor General

June 07, 2021

Assistant Auditor General,
Office of the Assistant Auditor General,
Ministry of Power and Energy Building,
Yatinuwara Street,
Kandy.

C.L.P./K.D./J/P.G.I.H.S./2021/13

Audit Report of the Postgraduate Institute of Humanities and Social Sciences for the year ended in December 31, 2020 in accordance with Sub-section 12 of the Universities Act, No. 19 of 2018.

This letter is in reference to the above Audit Report.

This letter will answer the queries put forward by you for the year ended on 31st December 2020. The documents and reports necessary to prove the following have been attached.

2.

- a. An internal audit unit has not been established since the beginning of the institute. The necessary staff has been requested from the University Grants Commission. Human resources for internal auditing were taken from the Internal Audit Division of the University of Peradeniya up until now. On the absence of necessary staff, it has been unable to act in accordance with the DM/2009/(I), Management Circular. We informed that, the Internal Audit Division of University of Peradeniya could not undertake auditing as UGC has not given proper permission for the Internal Audit Division of the university over the activities of the institute because the postgraduate institutes of the University of Peradeniya are independent institutions. After considering the above, the University Grants Commission in a circular dated 2019.01.10 permitted the internal audit departments of the universities to audit the affiliated postgraduate institutes. Hence, we would like to inform that, once the internal audit departments are established with the allocation of necessary staff, the institute will be able to audit effectively.

This has been informed to University Grants Commission and the necessary staff has been requested with the recommendation of the Secretary, Ministry of Higher Education and this request has been forwarded to the Department of Management Services.

- b) It is true that the institute has not compiled the procurement plan for three years, measures has been taken for compilation

2.2.3.) Expenses and Income depends on different variables. Such are unable to be predicted 100%. To avoid risks, generally an over-estimation will be done.

a.3 . Other

- a) These courses have been taught at the university under the recommendation of the Senate of the university even before the UGC. The information regarding these courses have been presented to the UGC on 4th December 2019, and the approval is expected to be received soon.(Attachment 1)
- b) There is a significant lack of officers at the Accounts section of the institute and measures have been taken to recruit permanent members to the institute, once such is successful, officers will be positioned at the Accounts section.
- c) The estimated Rs. 756,449 has been used to purchase Software for the Institute. Identifying the necessary requisites of all sectors of the institute took a long time it has been completed and this item has been listed under the Procurement plan for year 2020 and expecting to complete the purchasing.
Implementation of a language lab and an audio-visual library in 2019, The necessary audio-visual applications were received as a donation and the allocated funds will be used to purchase other audio-visual apparatus.
The audio-visual library of the institute was established in 2019, the necessary audio-visual tools for the lab were donated by the University and others. Hence, the funds allocated were not used. These will be used to purchase more tools for the lab in future.
- d) Widening the entrance of the institute was supervised by the Works Department of the University of Peradeniya, upon the partial construction, the contractor produced a bill on 2nd April, 2019 to the institute, and it was forwarded to the Works Engineer of the University on 6th April 2019. Due to an administrative issue at the Works Department, the estimation of the works completed was delayed until 1st August 2019. Hence, payment for the contractor was delayed which resulted the contractor to discontinue the construction (Approval for overtime payment was given on 30th December 2019). With the appointment of the new Works Engineer, he agreed to approve and pay the contractor. The contract period was extended and plan to complete the contract soon.
- e) The Funds received from Minan Buddhist College, China is to be used for development of the institute. It was agreed to use the amount of funds to build a student hostel. These have been invested in Fixed Deposits until the completion of the basic initiatives necessary for the construction. Discussions are underway with the authorities and the University of Peradeniya concerning the construction. Only the collection of data has begun under the research done by the institute with the India-Sri Lanka Foundation in the year 2019. Hence, no expenses have been met in years 2018 and 2019. A request has been made to the India-Sri Lanka Foundation via email to extend the time frame of the research which has gone unanswered to date.
- f) It is true that the institute has used the service of 16 members of staff under contract basis. The number depends on the number of students enrolled. A request has been presented to the UGC for approval of new cadre. Until such is ment, the institute will recruit members on contract basis.

Director

Postgraduate Institute of Humanities and Social Sciences

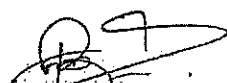
NOTES

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

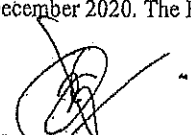
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2020

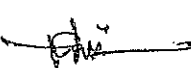
As at 31st December	Note	2020	2019
ASSETS			
Current Assets			
Cash & cash equivalents	01	1,234,794.32	1,314,477.55
Trade & other receivables	02	77,705,976.12	53,166,579.54
Inventories/Stocks	03	3,443,108.74	2,371,231.82
Loans & advances	04.1	661,543.00	625,824.00
Investment	05	120,516,154.85	107,654,117.20
Prepayments - Tax		8,450.00	-
		203,570,027.03	165,132,230.11
Non-current Assets			
Loans & advances	04.2	1,877,577.41	1,663,238.41
Property, plant & equipment	06	26,927,419.45	25,447,732.64
		28,804,996.86	27,110,971.05
Total Assets		232,375,023.89	192,243,201.16
LIABILITIES			
Current Liabilities			
Deferred Income	07.1	13,503,636.04	16,703,373.02
Payables	08	5,294,981.23	4,744,008.43
Accrued expenses	09	4,533,627.48	8,520,184.44
Provision for Audit Fees		580,000.00	1,000,000.00
		23,912,244.75	30,967,565.89
Non-current Liabilities			
Deferred Income	07.2	73,792.00	373,333.00
Provision for gratuity		2,750,258.00	2,427,231.00
		2,824,050.00	2,800,564.00
Total Liabilities		26,736,294.75	33,768,129.89
Total Net Assets		205,638,729.14	158,475,071.27
NET ASSETS/EQUITY			
Capital Grants (spent & unspent)	10	17,072,495.36	16,575,783.03
Grants - Minan Buddhist College - China	10	6,999,195.86	6,999,195.86
Accumulated fund	11	131,797,402.43	83,065,040.11
Surplus/(Deficit)		43,123,612.67	48,993,216.19
Other components of equity	12	6,646,022.82	2,841,836.08
		205,638,729.14	158,475,071.27
Total Net Assets/Equity		205,638,729.14	158,475,071.27

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


M.H.M. Riyas
Assistant Bursar

The members of the Board of Management is responsible for the preparation and presentation of these Financial Statements for the year ended 31st December 2020. The Board of Management approved the Financial Statements and signed on their behalf.


Prof. J.M.A. Nayawickrama
Director/Accounting Officer


W.K.L.B. Welalatte


Prof. B.D.R.U.U. Abeyaratne

The Accounting policies on pages 6 to 10 and Notes on pages 11 to 17 form an integral part of these Financial Statements.

POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2020

Amount in Rupees (Lakhs)	Note	2020	2019
		Rs.	Rs.
Operating Revenue			
Recurrent Grant		18,600,000.00	24,000,000.00
Internal Income	13	101,498,433.75	106,037,503.58
Amortization of Government Grant		3,287.67	389,315.07
		<u>120,101,721.42</u>	<u>130,426,818.65</u>
Operating Expenses			
Personal emoluments	14	44,737,003.34	44,348,553.85
Travelling	15	193,324.00	933,174.92
Supplies and consumables	16	2,523,081.89	2,677,420.51
Maintenance	17	198,898.00	274,370.30
Contractual services	18	9,188,816.18	11,063,944.65
Depreciation	19	6,794,175.15	5,738,036.49
Other Recurrent expenses	20	13,342,810.19	16,398,101.74
Total operating expenses		<u>76,978,108.75</u>	<u>81,433,602.46</u>
Net surplus for the period		<u>43,123,612.67</u>	<u>48,993,216.19</u>

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2020

<i>For the year ended 31st December</i>	Capital Funds Rs.	Accumulated Funds Rs.	Other Component of Equity Rs.	Total Rs.
Balance as at 31 st December 2019 (retrospectively corrected)	23,574,978.89	132,058,256.30	2,841,836.08	158,475,071.27
Net movement of Funds	-	(260,853.87)	3,804,186.74	3,543,332.87
Net movement of Capital Grants	496,712.33	-	-	496,712.33
Surplus/(deficit) for the period	-	43,123,612.67	-	43,123,612.67
Balance as at 31 st December 2020	24,071,691.22	174,921,015.10	6,646,022.82	205,638,729.14

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2019

For the year ended 31st December	Capital Funds		Accumulated Funds		Other Components of Equity		Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Balance as at 31 st December 2018 (retrospectively corrected)	18,030,799.43		84,448,207.11		3,060,751.15		105,539,757.69
Net movement of Funds	2,433,494.53				(218,915.07)		2,214,579.46
Net movement of Capital Grants	3,110,684.93						3,110,684.93
Research Congress Expenses	-			(1,357,167.00)	-		(1,357,167.00)
Surplus/(deficit) for the period	-			48,993,216.19	-		48,993,216.19
Balance as at 31 st December 2019:	23,574,978.89		132,084,256.30		2,841,836.08		158,501,071.27

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020

<i>For the year ended 31st December</i>	<i>2020</i>	<i>2019</i>
	<i>Rs.</i>	<i>Rs.</i>
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/(deficit) from ordinary activities	Rs. 43,123,612.67	48,993,216.19
Non -cash movements		
Depreciation	6,794,175.15	5,738,036.49
Provision for gratuity	323,027.00	1,001,413.00
Provision for audit fees	(420,000.00)	-
Transfer to Directors Vote	(260,853.87)	-
Received Interest from loans	(87,498.94)	(86,798.45)
Received Interest on investments	(9,730,741.55)	(6,887,866.73)
Amortization of government grant	(3,287.67)	(389,315.07)
Total non-cash movements	(3,385,179.88)	(624,530.76)
Cashflow from operating activities	39,738,432.79	48,368,685.43
Working Capital		
Increase in inventories	(1,071,876.92)	69,193.87
Increase in deferred tuition fees income	(3,499,277.98)	10,351,203.98
Increase in payables	550,972.80	867,497.56
Increase in accrued expenses/provisions	(3,986,556.96)	(2,393,626.52)
Increase in loans and advances	(250,058.00)	(711,365.33)
Increase in trade & other receivables	(25,980,043.98)	(5,883,502.65)
Increase in pre payments	(8,450.00)	-
Increase/(Decrease) in Working Capital	(34,245,291.04)	2,299,400.91
Net cash flows from operating activities	5,493,141.75	50,668,086.34
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(8,273,861.96)	(9,407,122.95)
Deposit of investments	(37,862,037.65)	(63,798,068.28)
Withdrawals of investment	25,000,000.00	14,000,000.00
Interest on investments	11,171,388.95	4,814,908.63
Received Interest from loans	87,498.94	86,798.45
Net cash flows from investing activities	(9,877,011.72)	(54,303,484.15)
	(4,383,869.97)	(3,635,397.81)
CASH FLOW FROM FINANCING ACTIVITIES		
Government grant for Capital	500,000.00	3,500,000.00
Funds received for self Financing Projects (Research and Funds)	5,692,464.87	7,463,228.31
Funds received for Research Congress	-	139,500.00
Expenses of Self Financing Projects (Research and Funds)	(1,888,278.13)	(7,682,143.38)
Expenses of Research Congress	-	(1,496,667.00)
Grants received - Minan Buddhist College - China	-	2,433,494.53
Net cash flows from financing activities	4,304,186.74	4,357,412.46
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(79,683.23)	722,014.65
Cash & cash equivalents at the beginning of the Period	1,314,477.55	592,462.90
Cash & cash equivalents at the end of the Period	1,234,794.32	1,314,477.55

NOTES TO THE FINANCIAL STATEMENTS

	2020	2019
	R	R
01. CASH & CASH EQUIVALENTS		
People's Bank A/C No. 057-1001-6002-7421 (Current)	1,000,000.00	1,314,477.55
People's Bank A/C No. 057-2002-3002-7421 (Savings)	234,794.32	
Total	<u>1,234,794.32</u>	<u>1,314,477.55</u>
02. TRADE & OTHER RECEIVABLES		
Tuition fees receivable (Schedule A)	73,508,365.81	49,381,204.83
Interest receivable (Schedule B)	2,319,727.31	3,760,374.71
Nonpart Project Receivable *	1,852,883.00	-
Refundable Deposits - Fuel	25,000.00	25,000.00
Total	<u>77,705,976.12</u>	<u>53,166,579.54</u>
* Funds received on 07.01.2021		
03. INVENTORIES / STOCKS		
Stationery & office requisites	3,122,558.74	2,287,681.82
T-shirt Stock	4,550.00	4,550.00
Bags stock	316,000.00	79,000.00
Total	<u>3,443,108.74</u>	<u>2,371,231.82</u>
04. LOANS AND ADVANCES (Schedule C)		
4.1 Less than 01 year		
Distress loan	641,748.00	591,744.00
Computer loan	7,000.00	12,000.00
Staff Loan	2,040.00	2,040.00
Vehicle Loan	10,755.00	20,040.00
	<u>661,543.00</u>	<u>625,824.00</u>
4.2 More than 01 year - 04 years		
Distress loan	1,853,257.41	1,619,123.41
Computer loan	11,000.00	18,000.00
Staff Loan	3,400.00	5,440.00
Vehicle Loan	9,920.00	20,675.00
	<u>1,877,577.41</u>	<u>1,663,238.41</u>
Total	<u>2,539,120.41</u>	<u>2,289,062.41</u>
05. INVESTMENT		
Fixed Deposit - (Schedule D)	120,516,154.85	107,654,117.20
Since the investments encash within 01 year, classified as current assets. These are re-investable.		
Total	<u>120,516,154.85</u>	<u>107,654,117.20</u>

For the year ended 31st December	2020	2020	2020	2020	2020
	Rs.	Rs.	Rs.	Rs.	Rs.

06. PROPERTY, PLANT & EQUIPMENT

	Buildings	Furniture & Fittings	Office Equipment	Lab & Teaching Equipment	Total
<u>Cost</u>					
As at 1st January 2020	3,856,404.82	6,732,769.85	24,849,804.46	3,407,228.00	38,846,207.13
Less/Add: Acquisitions	476,860.28	1,388,380.50	226,784.00	6,181,837.18	8,273,861.96
Disposal/Transfer	-	-	-	-	-
Cost as at 31st December 2019	4,333,265.10	8,121,150.35	25,076,588.46	9,589,065.18	47,120,069.09
<u>Less: Depreciation</u>					
Accumulated Depreciation as at 1st January 2020	(389,112.10)	(1,454,171.59)	(9,732,070.47)	(1,823,120.33)	(13,398,474.49)
Disposal /Transfer	-	-	-	-	-
Depreciation charged for the period	(192,820.24)	(717,998.14)	(4,987,531.97)	(895,824.80)	(6,794,175.15)
Accumulated depreciation as at 31st December 2020	(581,932.34)	(2,172,169.73)	(14,719,602.44)	(2,718,945.13)	(20,192,649.64)
Net Book Value as at 31st December 2020	3,751,332.76	5,948,980.62	10,356,986.02	6,870,120.05	26,927,419.45

For the year ended 31st December

2019 2019 2019 2019 2019

Rs. Rs. Rs. Rs. Rs.

06. PROPERTY, PLANT & EQUIPMENT

	Buildings	Furniture & Fittings	Office Equipment	Lab & Teaching Equipment	Total
<u>Cost</u>					
As at 1st January 2019	2,479,429.82	6,400,877.60	17,151,548.76	3,407,228.00	29,439,084.18
Less/Add: Acquisitions	1,376,975.00	331,892.25	7,698,255.70	-	9,407,122.95
Disposal /Transfer	-	-	-	-	-
Cost as at 31st December 2019	3,856,404.82	6,732,769.85	24,849,804.46	3,407,228.00	38,846,207.13
<u>Less: Depreciation</u>					
Accumulated Depreciation as at 1st January 2019	(224,816.43)	(804,752.07)	(5,489,194.77)	(1,141,674.73)	(7,660,438.00)
Disposal /Transfer	-	-	-	-	-
Depreciation charged for the period	(164,295.67)	(649,419.52)	(4,242,875.70)	(681,445.60)	(5,738,036.49)
Accumulated depreciation as at 31st December 2019	(389,112.10)	(1,454,171.59)	(9,732,070.47)	(1,823,120.33)	(13,398,474.49)
Net Book Value as at 31st December 2019	3,467,292.72	5,278,598.26	15,117,733.99	1,584,107.67	25,447,732.64

For the year ended 31st December	2020	2019
	Rs.	Rs.

07. DEFERRED INCOME (Schedule E)

Opening Balance	17,076,706.02	6,725,502.04
<u>Less</u>		
Amount related to the current Year	(16,703,373.02)	(6,725,502.04)
	373,333.00	-
<u>Add</u>		
Deferred course fee amount	13,204,095.04	17,076,706.02
	13,577,428.04	17,076,706.02
7.1 Less than 01 year	13,503,636.04	16,703,373.02
7.2 More than 01 year	73,792.00	373,333.00
Total	13,577,428.04	17,076,706.02

08. PAYABLES

Library deposits - refundable (Schedule F)	4,806,538.86	* 4,727,510.98
*(reported 4,701,510.98 + un-accounted amount 26,000.00 = 4,727,510.98)		
Payable to University of Peradeniya	7,867.09	16,497.45
Payable - Supplier Creditors	476,860.28	-
Tax Payable	3,715.00	-
Total	5,294,981.23	4,744,008.43

* Retrospectively corrected due to un-accounted entries related to library deposits in previous year

09. ACCRUED EXPENSES

Balance B/F (unpaid amount in previous years)	-	350,750.00
Visiting lecture fees	2,820,125.00	5,387,987.50
Examination expenses	278,725.00	708,075.00
Tele communication expenses	31,373.79	200,599.37
Overtime - Dec 2020	22,523.95	236,599.84
Railway Warrant	5,000.00	5,400.00
Fuel & Lubricant	5,616.00	4,264.00
Salaries & Wages - Dec 2020	455,545.00	291,675.16
Cost of Living - Dec 2020	101,400.00	-
Employees Provident Fund - Dec 2020	62,654.40	39,681.01
Employees Trust Fund - Dec 2020	15,663.60	7,850.25
Security charges	124,416.00	234,983.00
Special services - Professional & others	509,000.00	323,000.00
Travelling	-	105,913.00
Holiday Payments - Dec 2019	-	4,865.30
Special services- Council and others	-	47,000.00
Cleaning Services	-	114,180.84
Other Recurrent Expenses	-	2,710.00
Norpart Project - ongoing	101,584.74	114,900.17
Workshop & Seminar	-	493,750.00
Paid amount related to previous years	-	(154,000.00)
Total	4,533,627.48	8,520,184.44

Particulars	2018	2019
Rs.	Rs.	Rs.

10. CAPITAL FUNDS

Capital grant spent		15,902,470.36	15,405,758.03
Capital Grant Unspent - Building	10.1	1,170,025.00	1,170,025.00
Grants Received from Minan Buddhist College - China	10.2	6,999,195.86	6,999,195.86
Total		24,071,691.22	23,574,978.89

10.1

Rs. 2.5 million was received in October 2018 for rehabilitation works of the Institute. The procurement works for the same works were done during the year 2018 and the construction works were started from January 2019 and Rs. 1,329,975/- was paid during the year 2019. A bill for Rs. 1,256,454.69 was received in September 2020 and only Rs. 529,844.76 was recommended by the Works Engineer on 12.01.2021. Rs. 529,844.76 will be paid in 2021.

10.2 The Board of Management of the PGIHS has approved a Residential Facility Complex to provide accommodation for foreign students of the PGIHS. The total value of the project is approximately Rs. 341.5 million. Around Rs. 7.0 million was received from the Minan Buddhist College, China for Development activities of the PGIHS. The Board of Management of the PGIHS has granted approval to utilize these funds for this project and the project works will be commenced from 2021.

11. ACCUMULATED FUND

Accumulated Fund Account	102,311,594.62	* 62,233,400.98
*(reported 62,259,400.98 - un-accounted amount 26,000.00 = 62,233,400.98)		
Research Congress Expenses	-	(1,357,167.00)
Contribution to Capital outlay from generated funds	29,485,807.81	22,188,806.13
Total	131,797,402.43	83,065,040.11

* Retrospectively corrected due to un-accounted entries related to library deposits in previous year

12. OTHER COMPONENTS OF EQUITY

Research Grants and Other Funds (Schedule G)	6,646,022.82	2,841,836.08
Total	6,646,022.82	2,841,836.08

13. INTERNAL INCOME

Registration Fee	5,240,060.09	7,291,957.25
Course fees	82,997,590.83	86,789,251.75
Examination fees	339,933.34	231,500.00
Interest from Investments	9,730,741.55	6,887,866.73
Interest from Loans and Advances	87,498.94	86,798.45
Library Subscription	896,920.00	-
Application Fees	1,752,258.05	-
Others Receipts (Schedule H)	453,430.95	4,750,129.40
Total	101,498,433.75	106,037,503.58

14. PERSONAL EMOLUMENTS

Salaries & wages	11,382,927.14	9,739,357.29
UPF Contribution	1,252,410.11	1,074,477.13
University Pension Fund	710,255.97	596,750.00
BPF	506,576.81	418,787.02
ETF Contribution	527,401.75	438,941.13
Academic allowance	2,543,724.00	2,218,867.78
Cost of Living Allowance	2,113,800.00	1,124,676.13
Research Allowance	549,570.00	479,385.01
20% Additional Allowance	1,383,315.82	1,160,237.53
45% Monthly Compensatory Allowance	2,405,870.56	1,994,182.27
Overtime	1,315,565.15	1,892,421.32
Holiday pay	90,344.03	122,600.55
Fuel Allowance	246,600.00	239,850.00
Transport Allowance (Vehicle)	600,000.00	600,000.00
Entertainment Allowance	188,424.00	164,360.58
Other allowance	3,387.00	102,272.11
Visiting lecture fees	18,593,804.00	20,979,975.00
Gratuity *	323,027.00	1,001,413.00
Total	44,737,003.34	44,348,553.85

15. TRAVELING

Travelling expenses (Domestic)	193,324.00	454,781.00
Travelling expenses (Foreign)	-	478,393.92
Total	193,324.00	933,174.92

16. SUPPLIES

Stationery & office requisites	2,085,533.89	1,989,408.08
Fuel & Lubricant	129,608.00	160,369.00
Uniforms including tailoring charges	-	14,891.18
Mechanical & electrical goods	-	105,225.00
Others	307,940.00	407,527.25
Total	2,523,081.89	2,677,420.51

17. MAINTENANCE

Plant, machinery & equipment	198,898.00	193,271.50
Buildings & Structure	-	50,000.00
Furniture	-	31,098.80
Total	198,898.00	274,370.30

For the year ended 31/12/2019	2018	2019
	2018	2019

18. CONTRACTUAL SERVICES

Transport	51,740.00	450,365.77
Telecommunication	2,609,741.67	-
Postal Charges	104,784.00	3,685,082.81
Electricity	96,241.88	29,221.41
Water	19,170.00	-
Rental & Hire Chagres	2,203,200.00	2,377,110.00
Security service	1,273,190.40	1,354,795.50
Cleaning service	1,480,873.08	1,201,508.54
Printing advertising	1,349,875.15	1,965,860.62
Total	9,188,816.18	11,063,944.65

19. DEPRECIATION OF FIXED ASSETS

Buildings	192,820.24	164,295.67
Furniture & fittings	717,998.14	649,419.52
Office Equipment	4,987,531.97	4,242,875.70
Lab & Teaching equipment	895,824.80	681,445.60
Total	6,794,175.15	5,738,036.49

20. OTHER RECURRENT EXPENDITURE

Special services - council & committees	1,444,166.70	1,915,118.24
Special services - professional & other fees	3,614,177.50	2,343,557.15
Workshops & Seminars	408,463.90	1,493,190.47
Academic Research & Publications	26,550.00	64,700.00
Staff Development	110,000.00	55,600.00
Student Welfare	-	363,870.00
Employee Welfare & Medical Assistance	54,600.00	-
Grants to other organization	100,000.00	300,000.00
Holiday Warrants Season Tickets	25,040.00	16,520.00
Convocation	-	500,000.00
Entertainment expenses	755,307.42	1,487,366.50
Bank charges	19,376.24	45,523.96
Awards & Indemnities	-	833,865.00
Contribution & Memberships Fees	407,096.56	413,180.45
Examination fees	5,270,195.67	6,009,919.97
Other recurrent expenses	1,107,836.20	555,690.00
Total	13,342,810.19	16,398,101.74

10518-81

Schedule A

Tuition Fees Receivable

Aging Analysis

Programme	Less than 1 Year	1 - 2 Years	2 - 3 Years	3 - 4 Years	4 - 5 Years	> 5 Years	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ph. D Programmes	-	691,624.00	422,500.00	1,352,375.30	928,643.53	679,616.15	4,074,758.98
M. Phil Programmes	22,456.00	5,872,034.64	2,045,414.50	3,380,524.70	1,891,843.25	7,692,880.86	20,905,153.95
Masters Programmes	1,583,335.00	12,193,983.13	4,063,882.70	3,224,468.00	1,712,675.00	5,495,480.54	28,273,824.37
Postgraduate Diploma Programmes	191,002.00	9,201,500.00	4,064,924.20	2,150,918.00	1,325,000.00	3,361,224.31	20,294,568.51
TOTAL	1,796,793.00	27,959,141.77	10,596,721.40	10,108,286.00	5,858,161.78	17,229,201.86	73,548,305.81

Schedule B**Fixed Deposit Interest Receivable**

1 Bank of Ceylon 17.03.2020 - 31.12.2020	85724813	3,000,000.00	290 days	9.10%	216,904.11
2 Peoples Bank 16.05.2020 - 31.12.2020	057600100019860-7	2,857,437.26	230 days	8.50%	153,049.04
3 Peoples Bank 29.05.2020 - 31.12.2020	057600100021522-3	10,000,000.00	217 days	8.50%	505,342.47
4 Peoples Bank 01.06.2020 - 31.12.2020	057600100021682-9	2,987,508.17	214 days	8.50%	148,884.31
5 Peoples Bank 01.06.2020 - 31.12.2020	057600100021685-6	1,243,576.30	214 days	8.50%	61,974.39
6 Peoples Bank 01.06.2020 - 31.12.2020	057600100021683-8	1,243,576.30	214 days	8.50%	61,974.39
7 Bank of Ceylon 09.07.2020 - 31.12.2020	82889149	5,492,846.57	176 days	6.50%	172,159.36
8 Bank of Ceylon 09.07.2020 - 31.12.2020	82889315	5,492,846.57	176 days	6.50%	172,159.36
9 National Savings Bank 31.07.2020 - 31.12.2020	2-0148-01-12127	16,474,500.00	154 days	5.80%	403,151.33
10 Bank of Ceylon 17.08.2020 - 31.12.2020	84732182	2,674,017.79	137 days	5.75%	57,711.16
11 Peoples Bank 30.09.2020 - 31.12.2020	057600100022290-1	10,000,000.00	93 days	5.75%	146,506.85
12 Peoples Bank 16.10.2020 - 31.12.2020	057600100022395-5	6,233,136.99	77 days	5.75%	75,608.81
13 Peoples Bank 26.11.2020 - 31.12.2020	057600100022634-6	5,000,000.00	36 days	5.50%	27,123.29
14 National Savings Bank 29.11.2020 - 31.12.2020	2-0148-01-14278	11,033,000.00	33 days	5.35%	53,366.47
15 Bank of Ceylon 14.12.2020 - 31.12.2020	85247855	16,587,945.20	18 days	5.50%	44,991.96
16 National Savings Bank 18.12.2020 - 31.12.2020	2-0127-01-76486	7,458,750.00	14 days	5.50%	15,734.90
17 Bank of Ceylon 30.12.2020 - 31.12.2020	85319032	7,737,013.70	2 days	5.50%	2,331.70
18 Peoples Bank 31.12.2020 - 31.12.2020	057600100022888-9	5,000,000.00	1 day	5.50%	753.42
Total					2,319,727.31

Schedule C

Staff Loans

No:	Name	Distress Loan	Computer Loan	Vehicle Loan	Staff Loan	Total
1	Prof.J.M.A.Jayawickrama	216,672.00	-	-	-	216,672.00
2	Mr.M.H.M.Riyas	212,506.00	-	-	-	212,506.00
3	Mr.K.M.C.U.Champika	212,506.00	-	-	-	212,506.00
4	Ms.A.G.T.N.Nilmini	250,000.00	-	-	-	250,000.00
5	Mr.A.M.L.Abeykoon	154,182.00	-	-	-	154,182.00
6	Mr.R.G.D.K.Rajapakshe	162,514.00	-	-	-	162,514.00
7	Mr.R.M.S.K.Ranasinghe	241,666.00	1,000.00	735.00	-	243,401.00
8	Ms.M.W.W.Jayarathne	175,012.00	-	19,940.00	-	194,952.00
9	Ms.W.N.S.Nadeeka	200,008.00	17,000.00	-	5,440.00	222,448.00
10	Mr.S.P.B.Senevirathne	129,157.00	-	-	-	129,157.00
11	Ms.K.M.D.Hemakumara	175,012.00	-	-	-	175,012.00
12	Mr.S.S.Premathilake	140,766.41	-	-	-	140,766.41
13	Ms.D.M.Gamage	225,004.00	-	-	-	225,004.00
Total		2,495,005.41	18,000.00	20,675.00	5,440.00	2,539,120.41

Staff Loans
Aging Analysis

No	Name	Distress Loan		Computer Loan		Vehicle Loan		Staff Loan	
		< 1 Year	> 1 year	< 1 Year	> 1 year	< 1 Year	> 1 year	< 1 Year	> 1 year
1	Prof.J.M.A.Jayawickrama	49,992.00	166,680.00	-	-	-	-	-	-
2	Mr.M.H.M.Riyas	49,992.00	162,514.00	-	-	-	-	-	-
3	Mr.K.M.C.U.Champika	49,992.00	162,514.00	-	-	-	-	-	-
4	Ms.A.G.T.N.Nilmini	49,992.00	200,008.00	-	-	-	-	-	-
5	Mr.A.M.L.Abeykoon	49,992.00	104,190.00	-	-	-	-	-	-
6	Mr.R.G.D.K.Rajapakshe	49,992.00	112,522.00	-	-	-	-	-	-
7	Mr.R.M.S.K.Ranasinghe	46,944.00	194,722.00	1,000.00	-	735.00	-	-	-
8	Ms.M.W.W.Jayarathne	49,992.00	125,020.00	-	-	10,020.00	9,920.00	-	-
9	Ms.W.N.S.Nadeeka	49,992.00	150,016.00	6,000.00	11,000.00	-	-	2,040.00	3,400.00
10	Mr.S.P.B.Senevirathne	50,004.00	79,153.00	-	-	-	-	-	-
11	Ms.K.M.D.Hemakumara	49,992.00	125,020.00	-	-	-	-	-	-
12	Mr.S.S.Premathilake	44,868.00	95,898.41	-	-	-	-	-	-
13	Ms.D.M.Gamage	50,004.00	175,000.00	-	-	-	-	-	-
Total		641,748.00	1,853,257.41	7,000.00	11,000.00	10,755.00	9,920.00	2,040.00	3,400.00

Rs.

Less than 01 Year	661,543.00
More than 01 Year	1,877,577.41
Total	2,539,120.41

Fixed Deposits

Investment Details										Renewal Details as at 31st December 2020					Withdrawal details			Balance as at 31st December 2020
No.	Date	Bank	Deposit No. /Account No.	Interest Rate (per annum)	Period	Opening Balance as at 01st January 2020	New Investment during the year 2020	Interest Received during the year 2020	Renewal with Interest Yes /No	Renewal Details			Date	Capital (Rs.)	Interest (Rs.)			
										New Deposit No. /Account No.	Period	Interest Rate (per annum)				Next Maturity Date		
						(Rs.)	(Rs.)	(Rs.)						(Rs.)	(Rs.)	(Rs.)		
1	12.05.2016	Peoples Bank	057600100019866-1	11.25%	1 Year	15,000,000.00	-	1,692,123.29					20.05.2020	15,000,000.00	1,692,123.29	-		
2	11.09.2017	Peoples Bank	057600100019860-7	11.50%	1 Year	2,562,000.05	295,437.21	295,437.21	Yes	057600100019860-7	1 Year	8.50%	16.05.2021	-	-	2,857,437.26		
3	01.06.2018	Peoples Bank	057600100019929-6	11.50%	1 Year	2,678,622.62	308,885.55	308,885.55	Yes	057600100021682-9	1 Year	8.50%	31.05.2021	-	-	2,987,508.17		
4	01.06.2018	Peoples Bank	057600100019932-1	11.50%	1 Year	1,115,000.00	128,576.30	128,576.30	Yes	057600100021685-6	1 Year	8.50%	31.05.2021	-	-	1,243,576.30		
5	01.06.2018	Peoples Bank	057600100019930-3	11.50%	1 Year	1,115,000.00	128,576.30	128,576.30	Yes	057600100021683-8	1 Year	8.50%	31.05.2021	-	-	1,243,576.30		
6	09.07.2018	Bank of Ceylon	82889149	9.83%	1 Year	5,000,000.00	492,846.57	492,846.57	Yes	82889149	1 Year	6.50%	09.07.2021	-	-	5,492,846.57		
7	09.07.2018	Bank of Ceylon	82889315	9.83%	1 Year	5,000,000.00	492,846.57	492,846.57	Yes	82889315	1 Year	6.50%	09.07.2021	-	-	5,492,846.57		
8	15.03.2019	Bank of Ceylon	84045492	12.00%	1 Year	3,000,000.00	-	361,972.60	No	83724813	1 Year	9.10%	16.03.2021	-	-	3,000,000.00		
9	31.07.2019	National Savings Bank	2-0148-01-07069	9.83%	1 Year	15,000,000.00	1,474,500.00	1,474,500.00	Yes	2-0148-01-12127	1 Year	5.80%	31.07.2021	-	-	16,474,500.00		
10	16.08.2019	Bank of Ceylon	84732161	9.83%	1 Year	6,000,000.00	-	593,031.78					17.08.2020	6,000,000.00	593,031.78	-		
11	16.08.2019	Bank of Ceylon	84732182	9.83%	1 Year	2,433,494.53	240,523.26	240,523.26	Yes	84732182	1 Year	5.75%	17.08.2021	-	-	2,674,017.79		
12	12.10.2018	Peoples Bank	057600100019713-6	8.83%	6 months	6,000,000.00	233,136.99	498,762.74	No	057600100022395-5	1 Year	5.75%	15.10.2021	-	-	6,233,136.99		
13	29.11.2019	National Savings Bank	2-0148-01-08871	10.33%	1 Year	10,000,000.00	1,033,000.00	1,033,000.00	Yes	2-0148-01-14278	1 Year	5.35%	29.11.2021	-	-	11,033,000.00		
14	29.11.2019	Peoples Bank	057600100020788-4	5.50%	07 days	4,000,000.00	-	52,438.36					24.02.2020	4,000,000.00	52,438.36	-		
15	12.12.2019	Bank of Ceylon	85247855	10.50%	1 Year	15,000,000.00	1,587,945.20	1,587,945.20	Yes	85247855	1 Year	5.50%	14.12.2021	-	-	16,587,945.20		
16	18.12.2018	National Savings Bank	2-0127-01-66812	10.50%	1 Year	6,750,000.00	708,750.00	708,750.00	Yes	2-0127-01-76486	1 Year	5.50%	18.12.2021	-	-	7,458,750.00		
17	30.12.2019	Bank of Ceylon	85319032	10.50%	1 Year	7,000,000.00	737,013.70	737,013.70	Yes	85319032	1 Year	5.50%	30.12.2021	-	-	7,737,013.70		
18	29.05.2020	Peoples Bank	057600100021522-3	8.50%	1 Year	-	10,000,000.00	-	Yes				28.05.2021	-	-	10,000,000.00		
19	30.09.2020	Peoples Bank	057600100022290-1	5.75%	1 Year	-	10,000,000.00	-	Yes				29.09.2021	-	-	10,000,000.00		
20	26.11.2020	Peoples Bank	057600100022634-6	5.50%	1 Year	-	5,000,000.00	-	Yes				25.11.2021	-	-	5,000,000.00		
21	31.12.2020	Peoples Bank	057600100022889-9	5.50%	1 Year	-	5,000,000.00	-	Yes				30.12.2021	-	-	5,000,000.00		
TOTAL						107,654,117.20	37,862,037.65	10,827,229.43						25,000,000.00	2,337,593.43	120,516,154.85		

Schedule E

Deferred Income

No	Programme	Differed 2020 Rs.	Differed 2020	
			2021 related Rs.	2022 related Rs.
1	Ph. D Programmes	368,250.00	368,250.00	-
2	M. Phil Programmes	3,683,689.80	3,609,897.80	73,792.00
3	Masters Programmes	7,836,405.24	7,836,405.24	-
4	Postgraduate Diploma Programmes	1,629,083.00	1,629,083.00	-
5	Short Courses	60,000.00	60,000.00	-
Total		13,577,428.04	13,503,636.04	73,792.00

Schedule F

Library Deposit

Programme	Balance as at 31/12/2020
	Rs.
Ph. D Programmes	103,464.10
M. Phil Programmes	842,890.00
Masters Programmes	1,350,184.76
Postgraduate Diploma Programmes	2,510,000.00
TOTAL	4,806,538.86

Schedule G

Research Grants and Other Funds

No	Account Name	Opening Balance 1/1/2020 (Rs.)	Receipts (Rs.)	Payments (Rs.)	Balance as at 31/12/2020 (Rs.)
1	Early Childhood Development Program	59,750.00	200,750.00	190,000.00	70,500.00
2	Norpart Project	1,548,478.93	1,852,883.00	1,440,278.13	1,961,083.80
3	Directors Vote	109,032.49	283,853.87	128,000.00	264,886.36
4	Indo Sri Lanka Joint Project	368,125.25	-	130,000.00	238,125.25
5	Funds for Purchasing Software's *	756,449.41	-	-	756,449.41
6	SEDRJC Project	-	3,354,978.00	-	3,354,978.00
7			-	-	-
TOTAL		2,841,836.08	5,692,464.87	1,888,278.13	6,646,022.82

* Purchased STATA software for Rs. 195,376.63 on 06.01.2021 utilizing these funds

Schedule H

Other Receipts

No	Item Description	Amount
		Rs.
1	Certificate Fee	191,500.00
2	Sales of Articles (Papers, T-shirt, Bags)	3,600.00
3	ID Cards	2,160.00
4	Adjustment Allowance	2,258.45
5	Other income	178,550.00
6	Unpresented cheques	75,362.50
Total		453,430.95

**POSTGRADUATE INSTITUTE OF HUMANITIES & SOCIAL SCIENCES
UNIVERSITY OF PERADENIYA**

TRIAL BALANCE FOR THE YEAR ENDED 31ST DECEMBER 2020

<i>Description</i>	<i>Ledger No.</i>	<i>Debit Rs.</i>	<i>Credit Rs.</i>
PGIHS Research and Fund Account - Bank Account	1	1,234,794.32	-
Tuition Fee Receivable	2	73,508,365.81	-
Interest Receivable	3	2,319,727.31	-
Norpart Project Receivable	4	1,852,883.00	-
Refundable Deposits - Fuel	5	25,000.00	-
Stock Account - Stationery and Office Requisites	6	3,122,558.74	-
T-shirt Stock	7	4,550.00	-
Bags stock	8	316,000.00	-
Distress Loan	9	2,495,005.41	-
Computer Loan	10	18,000.00	-
Staff Loan	11	5,440.00	-
Vehicle Loan	12	20,675.00	-
Fixed Deposits	13	120,516,154.85	-
Building	14	4,333,265.10	-
Furniture & Fittings	15	8,121,150.35	-
Office Equipment	16	25,076,588.46	-
Lab. & Teaching Equipment	17	9,589,065.18	-
Accumulated Depreciation-Buildings	18	-	581,932.34
Accumulated Depreciation-Furniture & Fittings	19	-	2,172,169.73
Accumulated Depreciation-Office Equipment's	20	-	14,719,602.44
Accumulated Depreciation-Lab & Teaching Equipment's	21	-	2,718,945.13
Deferred Income	22	-	13,577,428.04
Library Deposits	23	-	4,806,538.86
Payable - University of Peradeniya	24	-	7,867.09
Payable - Supplier Creditors	25	-	476,860.28
Payable - Tax	26	4,735.00	-
Accrued Expenses	27	-	4,533,627.48
Provisions for Spe, Ser, professional & others (Audit Fees)	28	-	580,000.00
Provisions for Gratuity	29	-	2,750,258.00
Capital Grant Spent	30	-	15,902,470.36
Capital Grant Unspent	31	-	1,170,025.00
Grants-Minan Buddhist Collage - China	32	-	6,999,195.86
Accumulated Fund Account	33	-	102,311,594.62
Contribution to Capital Out lay from Generated funds	34	-	29,485,807.81
Early Childhood Development Program	35	-	70,500.00
Norpart Project	36	-	1,961,083.80
Directors Vote	37	-	264,886.36
Indo Sri Lanka Project	38	-	238,125.25
Funds for Purchasing Software's	39	-	756,449.41
Sedric Project	40	-	3,354,978.00
Government Grant Recurrent	41	-	18,600,000.00
Registration Fee	42	-	5,240,060.09
Course fees	43	-	82,997,590.83
Examination Fees	44	-	339,933.34
Interest from Investments	45	-	9,730,741.55
Interest from Distress Loan	46	-	83,410.63
Interest from Computer Loan	47	-	1,029.00
Staff loan Interest	48	-	252.91
Vehicle Loan Interest	49	-	1,324.29
Festival Advance Interest	50	-	1,482.11
Library Subscription	51	-	896,920.00
Application Fees	52	-	1,752,258.05
Other Receipts	53	-	453,430.95

Description	Account No.	Amount	Balance
Amortization Grant Capital	54	-	3,287.67
Salaries & Wages	55	11,382,927.14	-
University Provident Fund	56	1,252,410.11	-
University Pension Fund	57	710,255.97	-
Employees Provident Fund	58	506,576.81	-
Employees Trust Fund	59	527,401.75	-
Academic Allowance	60	2,543,724.00	-
Cost of Living Allowance	61	2,113,800.00	-
Research Allowance (Academic)	62	549,570.00	-
Additional Allowance	63	1,383,315.82	-
Monthly Compensatory Allowance	64	2,405,870.56	-
Overtime	65	1,315,565.15	-
Holiday Payments	66	90,344.03	-
Fuel Allowance	67	246,600.00	-
Transport Allowance	68	600,000.00	-
Entertainment Allowance	69	188,424.00	-
Photocopy Allowance	70	3,387.00	-
Visiting Lecture Fees	71	18,593,804.00	-
Gratuity	72	323,027.00	-
Travelling Expenses (Domestic)	73	193,324.00	-
Supplies & Requisites-Stationary & Office Requisites	74	2,085,533.89	-
Fuel And Lubricant	75	129,608.00	-
Supplies & Requisites-Others	76	307,940.00	-
Plant, Machinery and Equipment - Maintenance	77	198,898.00	-
Transport Charges	78	51,740.00	-
Telecommunication Charges	79	2,609,741.67	-
Postal Charges	80	104,784.00	-
Electricity	81	96,241.88	-
Water	82	19,170.00	-
Rental & Hire Chargers	83	2,203,200.00	-
Security Charges	84	1,273,190.40	-
Cleaning Services	85	1,480,873.08	-
Printing & Advertisements	86	1,349,875.15	-
Depreciation - Buildings	87	192,820.24	-
Depreciation - Furniture & fittings	88	717,998.14	-
Depreciation - Office Equipment	89	4,987,531.97	-
Depreciation - Lab & Teaching equipment	90	895,824.80	-
Special Services Council & Meeting	91	1,444,166.70	-
Special Service professional & Other Activities	92	3,614,177.50	-
Workshops & Seminar Account	93	408,463.90	-
Academic Research & Publications	94	26,550.00	-
Staff Development	95	110,000.00	-
Employee Welfare and Medical Assistance	96	54,600.00	-
Grants To other organization	97	100,000.00	-
Holiday Warrants and Season Tickets	98	25,040.00	-
Entertainment Expenses	99	755,307.42	-
Bank Charges	100	19,376.24	-
Contribution & Memberships Fees	101	407,096.56	-
Examination Expenses	102	5,270,195.67	-
Other Recurrent Expenses	103	1,107,836.20	-
Total		329,542,067.23	329,542,067.23