POST GRADUATE INSTITUTE OF ENGLISH

POSTGRADUATE INSTITUTE OF ENGLISH

THE OPEN UNIVERSITY OF SRI LANKA

ANNUAL REPORT AND ACCOUNTS

2022

VISION

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

MISSION

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

Goal 1: Ensure high quality postgraduate education in English studies

Objectives

1.1. Develop and offer new and innovative programs responsive to national needs
1.2. Improve and maintain quality of existing study programs and course delivery

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

Objectives

2.1 Improve administrative processes
2.2 Develop the capacity and competencies of administrative and non-academic staff
2.3 Enhanced use of ICT in administrative processes
2.4 Developing systems for data protection and backup
2.5 Implementing green practices in the institute to make the institute more environmentally friendly and energy efficient
2.6 Ensure the smooth functioning of processes to support an efficient and streamlined service to PGIE clientele

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

Objectives

3.1 Enhance opportunities for academic staff members to engage, produce and disseminate innovative research
3.2 The continuous professional development of academic staff
3.3 Provide opportunities for dissemination of student research
3.4 Develop and conduct institutional research which can help address national priorities.

Goal 4: Be a center for intellectual discourse, debate and progressive thought, contributing to national policy and development

Objectives

4.1 Create a space for and disseminate progressive thought regarding English studies research and research methodology in the Humanities and Social Sciences.
4.2 Contribute to national development by engaging with key institutions involved in policy formulation and implementation

Message from Director

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

2022 was a particularly challenging year for the PGIE because while still facing the impacts of the COVID 19 pandemic, it had to deal with the consequences of the unprecedented political and economic crisis faced by Sri Lanka. However, as this Annual Report outlines, the proactive actions the PGIE management took during the initial period of the Covid pandemic enabled it to successfully navigate the challenges of 2022 as well. We are aware of the challenges faced by our staff and students during this difficult year. However, the PGIE has responded to these trials proactively by conducting its academic sessions using a combination of online and face-to-face measures and by increasing its visibility in the field of English Studies in Sri Lanka. Using strategies that combined forward-thinking and on-the-spot decision-making, the PGIE has faced the year with relative success and resilience.

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

Postgraduate Institute of English

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

POSTGRADUATE INSTITUTE OF ENGLISH

ANNUAL REPORT & ACCOUNTS

2022

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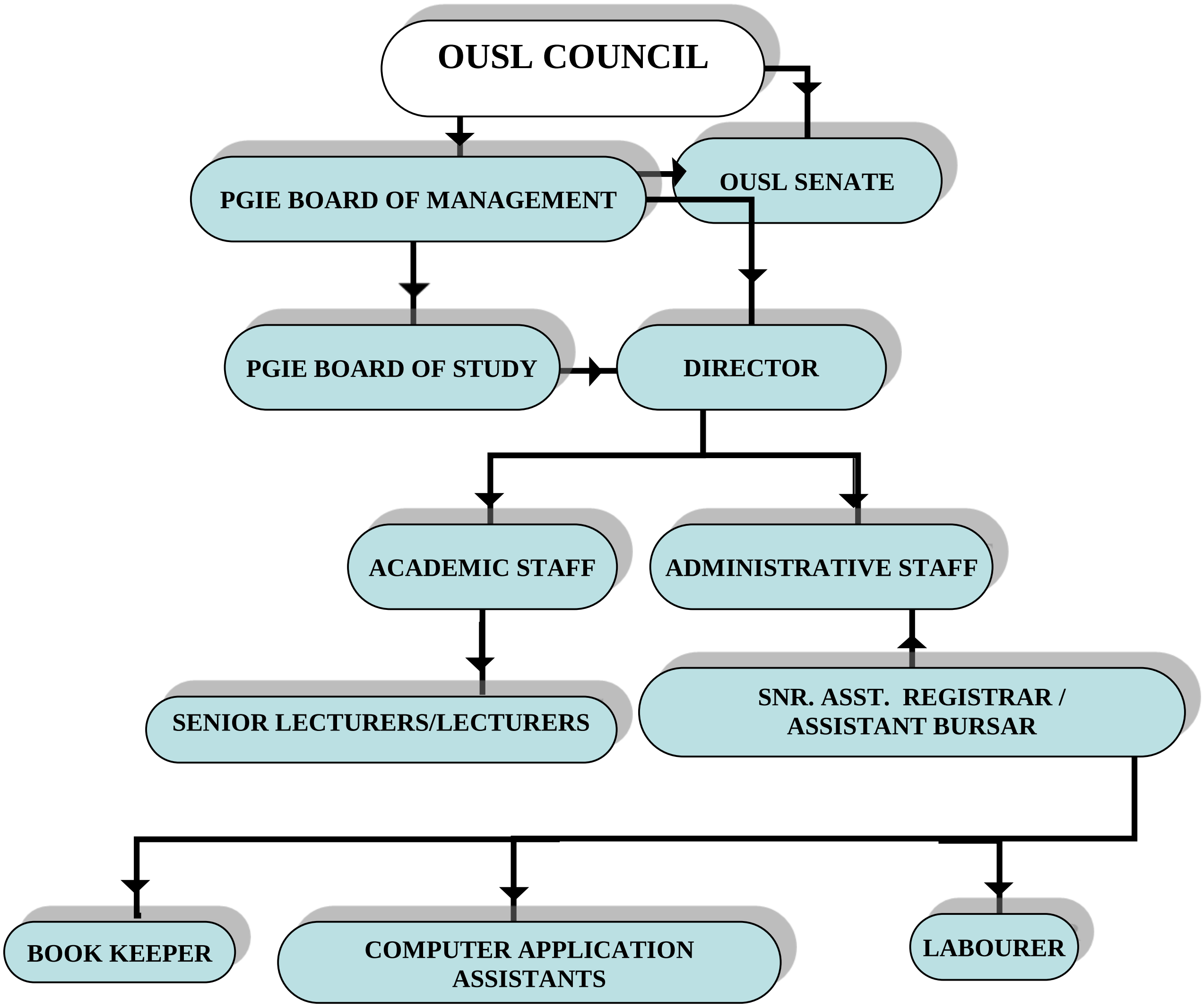
1. Organizational structure



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

	NAME	DESIGNATION
1	**Prof. H.S. Rambukwella** (01.1.2022 – 28.2.2022) **Dr. Romola Rassool** (01.3.2022 – 31.12.2022)	**Chair, Director/PGIE**
9.1.(b) the Secretary to the Ministry of the Minister in charge of the subject of Higher Education or the Secretary to such other Ministry to which the subject of Higher Education may be assigned		
2	**Mr. A.K. Senevirathna** (01.1.2022 – 28.2.2022)	**Additional Secretary , Ministry of Higher Education**
9.1.(d) the Head of the Department of English of the University ;		
3	**Dr. N.K. Abeysekara** (01.1.2022 – 30.09.2022) **Dr. S.A.A.K. Satharasinghe** (01.10.2022 – 31.12.2022)	**Head/Department of Language Studies OUSL**
9.2.((a) representative of the Council		
4	**Prof. L.R. Jayasekera**	**Professor Emeritus, Dept. of Plant and Molecular Biology, University of Kelaniya**
9.2. (b) five professors in English or the Heads of the Departments in charge of teaching the subjects of English, English Language Teaching and Linguistics (as may be applicable), nominated by the Commission		
5	**Prof. Neloufer de Mel**	**Senior Professor in English (Chair), University of Colombo**
6	**Prof. J. Manatunga**	**Dept. of Civil Engineering, University of Moratuwa ,**
7	**Prof. Neluka Silva**	**Professor, Dept. of English, University of Colombo**
8	**Prof. M. Lalith Ananda**	**Former Head, Dept. of English, Uni. of Sri Jayewardenepura**
9	**Ms. P. Nagasundaram**	**Former Head, Dept. of English, Uni. of Sri Jayewardenepura**
9.2. (c) member elected by the Senate of the University		
10	**Prof. C.E. Gunaratne**	**Head/ Dept. of Legal Studies, OUSL (from February, 2020)**
9.2. (d) two members elected by the Boards of Study from amongst their members		
11	**Dr. H.V.M. Ratwatte**	**Senior Lecturer/Department of Language Studies /OUSL** **Member- BOS/ TLSC**
12	**Ms. M.I. Jansz**	**Senior Lecturer/PGIE (w.e.f. 14/7/2021)**
9.2. (e) two members appointed by the Commission from among persons who have rendered distinguished service in the technological, educational or administrative spheres		
13	**Dr. Upali Sedara**	**Rector, Sri Lanka International Buddhist Academy**
14	**Deshabandu Prof. M.A.D.S.J.S. Niriella**	**Dept. of Public & International Law, University of Colombo**
9.2.(f) one nominee of the National Institute of Education to represent Teacher Education		
15	**Dr. S.A.D. Samaraweera**	**Deputy Director General/ NIE**
Representative of the General Treasury		
16	**Mr. H.M.C.K. Herath**	**Director, Dept. of Fiscal Policy, General Treasury (Treasury Representative)**

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

	NAME	DESIGNATION
12. (1) (a) The Director who shall be the Chairperson;		
1	**Prof. H.S. Rambukwella** (01.1.2022 – 28.2.2022) **Dr. Romola Rassool** (01.3.2022 – 31.12.2022)	**Chair, Director/PGIE** **(with effect from 01-03-2016)**
12. (1) (b) The Person in charge of the learning resources of the Institute, which shall include the library and other media resources relating to information technology;		
2	**Ms. R. Amarasekera** (01.1.2022 – 31.10.2022) **Dr. I.M. Nawarathna** (01.11.2022 – 31.12.2022)	**Librarian/OUSL**
12. (1) (c) The permanent teachers of the Institute as are relevant to the Particular Board or Boards of Study as determined by the academic staff of the Institute;		
3	**Dr. H.D. Wijesekera**	**Senior Lecturer/PGIE**
4	**Ms. M.I. Jansz**	**Senior Lecturer/PGIE**
12. (1) (d) Two Student elected by the students of the Institute;		
5	**Ms. R.T. Surenthiraraj**	**TESL**
6	**Ms. J. Ranasinghe**	**BE**
12. (1) (e) Two members who are not staff of the Institute, who shall be elected by the relevant Board of Study from among persons of eminence in the area of studies relevant to the Institute;		
7	**Ms. L.K. Cumaranatunge**	**Visiting Academic/MA in TESL, OUSL (Member)**
8	**Dr. Romola Rasool** (01.1.2022 – 28.2.2022) Vacant (w.e.f. 01.3.2022	**Senior Lecturer, Dept. of English Language Teaching (DELT), University of Kelaniya**
12. (1) (f) Two persons who are teaching subjects under the purview of the Board, selected by the Commissions Standing Committee on the Teaching of English;		
9	**Dr. P.M.K. Perera**	**Senior Lecturer/Dept. of English, University of Colombo**
10	**Dr. N.K. Abeysekara**	**Dept. of Language Studies, OUSL**
12. (1) (g) Two teachers not falling within any of the above categories selected by the Commissions Standing Committee on the Teaching of English;		
11	**Dr. V.V. Medawattegedara**	**Senior lecturer/Dept. of Language Studies, OUSL (with effect from 01-04-2021)**

12	**Ms. P. Nanayakkara**	**Former Director of Bilingual Education, Ministry of Education (with effect from 01-04-2021)**

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

	NAME	DESIGNATION
12. (1) (a) The Director who shall be the Chairperson;		
1	**Prof. H.S. Rambukwella** (01.1.2022 – 28.2.2022) **Dr. Romola Rassool** (01.3.2022 – 31.12.2022)	**Chair, Director/PGIE**
12. (1) (b) The Person in charge of the learning resources of the Institute, which shall include the library and other media resources relating to information technology;		
2	**Ms. R. Amarasekera** (01.1.2022 – 31.10.2022) **Dr. I.M. Nawarathna** (01.11.2022 – 31.12.2022)	**Acting Librarian/OUSL**
12. (1) (c) The permanent teachers of the Institute as are relevant to the Particular Board or Boards of Study as determined by the academic staff of the Institute;		
3	**Dr. H.D. Wijesekera**	**Senior Lecturer/PGIE**
5	**Ms. M.I. Jansz**	**Senior Lecturer/PGIE**
12. (1) (d) Two Student elected by the students of the Institute;		
5	**Mr. J. Perera**	**Student Representative (TLSC)**
6	**Mr. P. Hemasinghe**	**Student Representative (PPE)**
12. (1) (e) Two members who are not staff of the Institute, who shall be elected by the relevant Board of Study from among persons of eminence in the area of studies relevant to the Institute;		
7	**Dr. D.E. Devendra**	**Senior Lecturer/Dept. of Language Studies, OUSL**
8	**Dr. H.V.M. Ratwatte**	**Senior Lecturer/Dept. of Language Studies, OUSL**
12. (1) (f) Two persons who are teaching subjects under the purview of the Board, selected by the Commissions Standing Committee on the Teaching of English;		
9	**Dr. P. Manuratne**	**Head/Dept. of English, University of Kelaniya**
10	**Vacant**	
12. (1) (g) Two teachers not falling within any of the above categories selected by the Commissions Standing Committee on the Teaching of English;		

11	**Prof. R.M.C. Jayatilake**	**Head/Dept. of English and Linguistics, USJP**
13	***Vacant***	

(iv) Members of the PGIE Staff

PERMANENT STAFF MEMBERS

	NAME	DESIGNATION
1	**Prof. H.S. Rambukwella** *PhD (Hong Kong)* (01.1.2022 – 28.2.2022) **Dr. Romola Rassool** (01.3.2022 – 31.12.2022) *PhD (Australia)*	**Director**
2	**Dr. H.D. Wijesekera** *PhD (QUT, Australia)*	**Senior Lecturer**
3	**Ms. M.I. Jansz** *MA in TESL (PGIE/OUSL), MPhil (Kelaniya)*	**Senior Lecturer**
4	**Mr. W.D.T. Tilakaratne** *BSc (OUSL)*	**Senior Assistant Registrar**
5	**Ms. S.C. Munasinghe** *BSc in Business Administration (J'apura)*	**Assistant Bursar**
6	**Ms. G.P.I.D. Siriwardhana**	**Management Assistant**
7	**Mr. H.N.N. Perera**	**Management Assistant**
8	**Ms. A.R.S.K. Rajapakshe**	**Management Assistant - Book Keeping**
9	**Ms. A.G.R.M.D.K. Ranaweera**	**Management Assistant**
10	**Mr. W.M.D.R.B. Weerasinghe**	**Labourer**
11	**Mr. R.U. Jayasinghe**	**Works Aide**

Employee Classification				
Service Category	Salary Code	Approved cadre	Actual Cadre as at 31/12/2022	Vacnacies as at 31/12/2022
Primary Level				
Primary Grade - Unskilled	PL - 1	2	1	1
Secondary Level				
Management Assistant – Non - Technical	U – MN 1	5	4	1
Tertiary Level				
Junior Executive/ Managers	U – EX 1	1	1	
Senior Level				
Middle Level Executives	U – EX 2	1	1	
Lecturer	U – AC 3	3	2	1
Professors/ Senior Professors	U – AC 5	2	2	
Total		**14**	**11**	**3**

CONTRACT STAFF MEMBERS

	NAME	DESIGNATION
1	**Dr. Agra Rajapakse** *PhD (Arizona State University)*	**Senior Lecturer**
2	**Ms. S. Senavirathne** *MA (University College London, UK)*	**Lecturer**
3	**Ms. N.T. Wijegoonewardena** *MA (University of Giessen, Germany)*	**Lecturer**
4	**Ms. S.L. Ranasinghe** *BSc. (Peradeniya)*	**Academic Coordinator**
5	**Mr. A.N.S. Silva** *BTEC (OUSL)*	**Academic Coordinator**
6	**Ms. S.S. Edirisinghe** *BA (OUSL)*	**Project Assistant**
7	**Ms. U.M. Kankanamge** *BSc (USJP)*	**Project Assistant**

2. Director's Review

(a) Brief introduction

While the PGIE (and Sri Lanka as a whole) was still trying to recover from the consequences of the Covid pandemic, the country faced unprecedented political, social, and economic instability during most of 2022. This made both the macro and micro operating contexts for the PGIE extremely challenging. Both the public and private sectors in Sri Lanka were severely impacted and there were frequent disruptions to the normal work schedule due to countrywide instability and unrest. In addition, students were directly impacted by the economic downturn and the Institute faced challenges due to power cuts and fuel shortages.

However, the PGIE took proactive measures to meet these multiple challenges effectively and advertised and conducted the selection tests for all main four (04) programs during 2022. Subsequently, students were enrolled for two masters' programs - Master of Arts in Teaching English as a Second Language (MA TESL) and Master of Arts in Teaching Literature in a Second Language Context (MA TLSC) - and for the Postgraduate Diploma in Professional Practice in English (PGDip PPE). These students are successfully following the programs which commenced in 2022. The PGIE has concluded all preparations to enroll the third batch of students to the Postgraduate Diploma in Bilingual Education (PGDip BE) program but is awaiting the release of funds from the Ministry of Education for the 40 students selected for the program.

Building on this early success of mitigating the impact of the Covid pandemic, the PGIE has been able to maintain its momentum in 2022 as well. The Institute registered nearly 100 students as the second batch of the MA TESL program and was able to register approximately the same number of students as in previous years for all of its other programs as well. This is a significant achievement given the devastating impact the social and political instability has had on the country's economy as a whole. The PGIE, however, made a strategic decision to reduce the number registering for the MA TESL to maintain the program in a more sustainable manner. The institute was also not able to register a third batch for the Postgraduate Diploma in Bilingual Education (PGDip BE) program because the Ministry of Education, which funds this program, did not have budgetary provision in 2021 due to shrinking of government revenue. However, the PGIE expects to register a third batch for this program in 2022 and is currently exploring different options to do so, including registering private candidates who are not channeled through the Ministry of Education.

The online work culture and the systems put in place in 2020 and 2021 served the institution well in 2022. As online teaching and assessment became more acceptable and mainstreamed within the university system as a whole, the PGIE was able to effectively function despite the lockdowns and the general disruption caused by the economic downturn. The institution is taking steps to fill the vacancy created by the resignation of one academic staff member. The recruitment for this position is currently being processed while a contract academic staff member was recruited to meet the immediate shortfall in human resources. The outlook for the immediate future for the institution is challenging, given the overall difficulties Sri Lanka is experiencing as a country. However, given the manner in which the institution navigated the two years during which the pandemic was at its height the institution has demonstrated that it has the resilience and adaptability to operate in an unpredictable and challenging macro environment.

The student numbers and financials for the year under review are given below.

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

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

Student output

Year	TESL			TLSC		PPE	BE	Total
	PGDip	MTESL	MA	PGDip	MA	PGDip	PGDip	
2018 (2017/18)	02	-	12	-	02	-	-	**16**
2019 (2018/19)	07	-	17	01	01	-	-	**26**
2020 (2019/20)	08	-	06	01	03	41	-	**59**
2021 (2020/21)	16	-	07	02	-	33	29	**87**
2022 (2021/22)	13	12	15	19	-	25	37	**121**

(b) Snapshot of 2022

This section provides an overview of significant institutional achievements made by the PGIE in the year (2022) under review. More detailed and disaggregated statistical data about the PGIE's performance is provided in later sections of this Annual Report.

- The institute developed a comprehensive Google Classroom system during 2020 for all of its programs. In 2022 the PGIE continued to improve these classrooms and enhance the material available to students and also improved the interactive potential. Along with this system all existing and new students at the PGIE now receive a unique PGIE email address with 'ousl.lk' domain. Using this unique email address they can access the Google Classrooms which have rich video, audio and visual and printed content in addition to multiple assessment options such as: discussion forums, MCQ's, short answer quizzes, surveys, Jamboards etc.

- The PGIE used Zoom online platform to deliver its academic activities and other presentations etc. This enabled the PGIE to hold viva voce examinations, student presentations and some specially arranged examinations for the students who were abroad, far away from the PGIE and the examiners and dissertation supervisors who are residing overseas. The PGIE facilitated its Board of Management and Board of Study meetings too through this online platform for the external members who had busy schedules due to other activities and were unable to attend in person. This increased the member participation for the meetings amidst of the travel interruptions, curfew situations, general strikes and other difficulties aroused in the year 2022.

- During the latter part of 2022, the PGIE introduced a highly successful series of monthly research sessions titled "R&R" – "Research and Reflection". Three sessions were held from September – November with Dr. Agra Rajapakse, Ms Dinali Fernando and Dr. Shashikala Assella as resource persons. These sessions were conducted in hybrid mode and were well attended by present and past PGIE students and colleagues from other universities. The aim of the sessions is to introduce the PGIE students to contemporary research trends in the various areas related to teaching English language and literature in Sri Lanka.

"R&R" – "Research and Reflection"

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

Program inaugurations

- The PGIE held the Selection Test for the PGDip PPE program on 14th August, 2022. 73 applicants sat for the online Selection Test where online proctoring methods were used and a pre-test orientation was carried out to familiarize students. The entire process was done with no physical contact with students. Applications were taken using a Google Form and students faced the online Selection Test conducted using Google Classroom. The inauguration and online learning orientation was conducted for students. Registration was conducted on 29th September, 2022 along with student counselling. 44 students were registered for the program.

- The Selection Test for the third batch for the PGIE's restructured MA TESL program was held 6th August, 2022. 176 applications were received and they sat for the selection test which was conducted at the Open University examination hall. The inauguration and registration for this program was held on 14th October. 60 students were registered for the 2022/ 23 batch.

Inauguration of MA TESL program

- For the MA in Teaching English as a Second Language (MA in TLSC) program registration was carried out on 17th November, 2022. Applications were called from July to August, 2021. 58 applications were received. 45 applicants were qualified from the selection test. Registration and orientation was carried out on 17rd November, 2022. 23 students registered.

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

<u>General academic activities</u>

- Seven MA Viva –Voce examinations were conducted during the year. A few viva voce examinations were facilitated thorough online platforms due to the prevailing situation in the country and some members participated from overseas.
- 59 students graduated at the Convocation (2020 - II) held on 05th January 2022.
- 87 students graduated at the Convocation (2021 - II) held on 13th September 2022. This is the highest number to ever graduate from the PGIE. This includes students from the all four programs conducted at the PGIE.

<u>Administrative activities and initiatives</u>

The year 2022 began with the lifting of the restrictions of the health guidelines imposed due to COVID 19. All the staff were required to report to the office with effect from 3rd January 2022. However, this was considerably disrupted due to the extended power cuts since March 2022 and the fuel shortages that followed. This was followed by the need to return to work-from-home arrangements due to transport difficulties. The PGIE provided teaching and student support services, and conducted essential meetings such as Board meetings through online means during this period. Applications were processed for three programs and the selection of qualified students to the programs was finalized using hybrid mode. Online staff meetings were held to discuss guidelines regarding the work from home system on a weekly basis.

The 2021 Financial Report was submitted to the Auditor general on 28th February along with the Annual Report 2021. Annual verification for the year 2022 is also completed. The 2020 Annual Report was handed over to the Parliament on 23th August 2022.

A senior lecturer was recruited on contract because of to the inability to recruit a permanent lecturer due to the restrictions imposed by the government on new recruitments of permanent cadre. This had to be done since the total academic staff cadre was reduced to 50% due to vacancies and the granting of prior approved sabbatical leave. One permanent non-academic staff member was granted a transfer at her request. However, this permanent management assistant position remained vacant throughout the year due to recruitment restrictions. Further, one office aide was promoted to another position in another university creating another permanent cadre vacancy.

Dr. Romola Rassool assumed duties as the new Director/ PGIE with effect from 01.3.2022 as the previous Director's tenure ended on 28.02.2022.

The PGIE Board of Management met on 11 occasions during the year 2022. Members were facilitated to join online through Zoom technology. This enabled the PGIE to obtain the views, observations and instructions of almost all the members when taking decisions during the numerous difficulties experienced in the country during various parts of the year.

Nine meetings were held of the Board of Study for TESL/ BE and Board of Study for TLSC/ PPE for the year 2022.

Official discussions were initiated to introduce an MIS to the PGIE since the most of the student services and administrative processes that could be automated or facilitated through computerized mechanisms are still carried out manually and these processes are time consuming. The initial discussions were held with the approval of the Board of Management of the PGIE to obtain the assistance of the

Open University through the Vice Chancellor for an MIS for the PGIE to be linked to the IT system of the OUSL.

Financial

The PGIE's financial performance approved appreciably within the same period with the PGIE reporting a surplus income of Rs. 17,750,951 in 2022. The total income for the period was Rs. 36,445,000 and the total recurrent expenditure, excluding salaries of permanent staff, was Rs 10,778,292.

(c) Challenges

Despite the Coronavirus pandemic that adversely impacted societies and economies across the world and Sri Lanka in particular, the PGIE was able to meet this challenge with a significant degree of institutional resilience. The most telling indication of this was the PGIE's ability to continue its academic work uninterrupted by shifting online and also registering a record number of students for the MA TESL program and in turn earning a record income. Further, the PGIE was able to ensure the smooth functioning of the institution during the economic crisis of 2022 and its consequences.

However, despite this ability to meet these challenges, the situation of the institution remains somewhat vulnerable due to a number of factors. Sri Lanka's economic challenges of 2022 were the worst since its independence and their effects will be felt over the next several years. This resulted in a slightly lower student demand for PGIE academic programs though the institute was still able to register historically high numbers of students for all its program and retain a robust financial performance. However, the situation for the year 2023 and onwards appears extremely challenging. Given the severe economic impact Sri Lanka is facing the PGIE will need further innovation and strategic thinking to meet the challenges ahead.

(d) Future plans

The PGIE sees 2023 as a particularly challenging year during which the social and economic prospects of the country of the will be dire. Given this situation the PGIE will actively explore ways and means of making its programs more attractive to potential students and also adopt flexible strategies to ensure that students are able to continue their academic work.

The institution sees the future of higher education at postgraduate level as something that will very likely follow a hybrid model and a complete return to exclusively face-to-face teaching and learning is unlikely.

This is due to the fact that most postgraduate students are employed professionals and also given that the PGIE registers students from all across the country, the flexibility offered by a hybrid model is attractive to them.

The hybrid model also provides opportunities for the PGIE to draw on the expertise of non-Sri Lanka based scholars and resource persons and these avenues will be actively explored. It is also expected that the postgraduate institutional review process will happen in 2023 and the PGIE will actively prepare for the evaluation process.

(e) Programs Conducted at PGIE and Details of Students

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

Full time programs

a. Postgraduate Degrees by Research

1. Doctor of Philosophy
2. Master of Philosophy

a. Postgraduate Degrees with a Coursework and Research component

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

b. Postgraduate Diploma Programmes

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

Student numbers registered for each program

Programme	Total Students
Doctor of Philosophy	02
Master of Arts in Teaching English as a Second Language (MA in TESL)	26
Master in Teaching English as a Second Language (M in TESL)	-
Postgraduate Diploma/Master of Arts in Teaching English as a Second Language (PG Dip./MA in TESL) – New	169
Postgraduate Diploma/Master of Arts in Teaching English as a Second Language (PG Dip./MA in TESL) – Old	87
Master of Arts in Teaching Literature in a Second Language Context (MA in TLSC)	113
Postgraduate Diploma in Bilingual Education (PGDip. in BE)	52
Postgraduate Diploma in Professional Practice in English	45
Total	**494**

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

<table>
<tr><th colspan="2">Course</th><th>Intake 2023</th><th>1st Year Students (Part I)</th><th>2nd Year Students (Part II)</th><th>No. Graduated</th></tr>
<tr><td colspan="2">Mphil/PhD</td><td>-</td><td>-</td><td>02</td><td>-</td></tr>
<tr><td colspan="2">PG Dip./MA in TESL</td><td>59</td><td>128</td><td>95</td><td>PGDip – 13
MTESL – 12
MA in TESL – 15</td></tr>
<tr><td colspan="2">MA (in TLSC)</td><td>23</td><td>52</td><td>38</td><td>PGDip – 19
MA in TLSC – 0</td></tr>
<tr><td colspan="2">PGDip in BE</td><td>-</td><td>44</td><td>8</td><td>PGDip – 37</td></tr>
<tr><td colspan="2">PGDip in PPE</td><td>43</td><td>2</td><td>-</td><td>PGDip – 25</td></tr>
<tr><td>Total</td><td>05</td><td>125</td><td>226</td><td>143</td><td>PGDip – 94
M – 12
MA – 15</td></tr>
</table>

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

Student Performance – 2021/22

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

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

Table 1 – Student Performance at the Final Evaluations 2021/22
Master of Arts in Teaching English as a Second Language – (MA TESL) (N/S)

Course Code	**Course Title**
PGP8201	Philosophical and Sociological Bases of Second Language Education
PGP8202	Educational Psychology for Second Language Education
PGP9404	Applied Linguistics
PGP8312	Methodology in Language Teaching
PGP9302	Curriculum Design and Material Development
PGP9303	Assessment and Evaluation for English as a Second Language
PGP8503	Teaching Practicum
PGP8313	Technology in English Language Teaching
PGP8314	Teacher Professional Development, Mentoring and Supervision
PGP9502	Sociolinguistic Context of Teaching English as a Second Language
PGPA402	Research Communication
PGPA602	Research Methodology

Course Code	Reg. (a)	Elig. (b) (b/a%)	Sat (c) (c/b%)	Passed (d) (d/c%)	Completion Rate (d/b%)
PGP8201	91	84 (92.3%)	70 (83.3%)	67 (95.7%)	**79.8%**
PGP8202	120	96 (80%)	69 (71.9%)	69 (100%)	**71.9%**
PGP9404	133	110 (82.7%)	85 (77.3%)	73 (85.9%)	**66.4%**
PGP8312	96	89 (92.7%)	66 (74.2%)	66 (100%)	**74.2%**
Course Code	**Reg. (a)**	**Elig. (b) (b/a%)**	**Sat (c) (c/b%)**	**Passed (d) (d/c%)**	**Completion Rate (d/b%)**
PGP9302	105	70 (66.7%)	39 (55.7%)	Pending Results	
PGP9303	109	61 (56%)	Pending Final Evaluation		
PGP8503	64	57 (89.1%)	Pending Final Evaluation		
PGP8313	57	45 (78.9%)	31 (68.9%)	28 (90.3%)	**62.2%**
PGP8314	28	22 (78.6%)	15 (68.2%)	15 (100%)	**68.2%**
PGP8315	07	05 (71.4%)	Pending Final Evaluation		
PGP8316	19	14 (73.7%)	Pending Final Evaluation		
PGP9502	51	50 (98%)	49 (98%)	48 (98%)	**96%**
PGPA402	36	35 (97.2%)	34 (97.1%)	Pending Results	
PGPA602	36	35 (97.2%)	33 (94.3%)	Pending Results	

Table 2 – Student Performance at the Final Evaluations 2021/22
Postgraduate Diploma/Master of Arts in Teaching English as a Second Language – (PGDip./MA in TESL)
(Old Syllabus)

Course Code	**Course Title**
ELP1301	The Psycho-Social Context of Teaching/Learning English in Sri Lanka
ELP1201	Applied Linguistics
ELP1202	Issues and Developments in Methodology
ELP1203	Testing and Evaluation

ELP1101	Teaching Grammar and the Four Skills
ELP1102	Curriculum and Material Design
ELP1103	Technology in ELT
ELP1104	Management in ELT
ELP1105	Teacher Developments and Supervision
ELP2101	Research Methods and Design
ELP2102	Research Communication
ELP2301	Portfolio

Course Code	**Reg. (a)**	**Elig. (b) (b/a%)**	**Sat (c) (c/b%)**	**Passed (d) (d/c%)**	**Completion Rate (d/b%)**
ELP1301	10	01 (10%)	0	-	**-**
ELP1201	07	04 (57.1%)	01 (25%)	01 (100%)	**25%**
ELP1202	06	02 (33.3%)	01 (50%)	01 (100%)	**50%**
ELP1203	06	02 (33.3%)	01 (50%)	Pending Results	
ELP1101	06	05 (83.3%)	02 (40%)	01 (50%)	**20%**
ELP1102	08	05 (62.5%)	02 (40%)	Pending Results	
ELP1103	02	0	-	-	**-**
ELP1104	02	0	-	-	**-**
ELP1105	01	0	-	-	**-**
ELP2101	11	07 (63.6%)	07 (100%)	07 (100%)	**100%**
ELP2102	13	11 (84.6%)	10 (90.9%)	10 (100%)	**90.9%**
ELP2301	13	11 (84.6%)	10 (90.9%)	10 (100%)	**90.9%**

Table 3 – Student Performance at the Final Evaluations 2021/22
Master of Arts in Teaching Literature (in a Second Language Context) (New Syllabus)

Course Code	Course Title
PGP8304	Reading Critically
PGP9401	Basic Literary Concepts and Introduction to Literary Theory
PGP8101	Academic Writing
PGP9402	Novel and Short Fiction
PGP8305	Poetry
PGP9403	Drama
PGP9501	Pedagogical Issues in Teaching Literature
PGP9301	Assessment and Evaluation in Literature
PGP8306	Teaching Literature in an ELT Context
PGPA601	Research Methodology
PGPA401	Advanced Research Communication

Course Code	Reg. (a)	Elig. (b) (b/a%)	Sat (c) (c/b%)	Passed (d) (d/c%)	Completion Rate (d/b%)
PGP8304	40	32 (80%)	28 (87.5%)	26 (92.9%)	**81.3%**
PGP9401	38	32 (84.2%)	27 (84.4%)	27 (100%)	**84.4%**
PGP8101	40	37 (92.5%)	30 (81.1%)	28 (93.3%)	**75.7%**
PGP9402	41	30 (73.2%)	24 (80%)	23 (95.8%)	**76.7%**
PGP8305	39	31 (79.5%)	27 (87.1%)	27 (100%)	**87.1%**
PGP9403	45	34 (75.6%)	30 (88.2%)	21 (70%)	**61.8%**
PGP9501	37	26 (70.3%)	24 (92.3%)	24 (100%)	**92.3%**
PGP9301	35	17 (48.6%)	16 (94.1%)	16 (100%)	**94.1%**
PGP8306	36	22 (61.1%)	20 (90.9%)	20 (100%)	**90.9%**
PGPA601	43	33 (76.7%)	33 (100%)	31 (93.9%)	**93.9%**
PGPA401	41	38 (92.7%)	33 (86.8%)	29 (87.9%)	**76.3%**

Table 4 – Student Performance at the Final Evaluations 2021/22
Master of Arts in Teaching Literature (in a Second Language Context) (Old Syllabus)

Course Code	**Course Title**
LTP1201	Reading Critically
LTP1202	Basic Literary Concepts and Introduction to Literary Theory
LTP1101	Academic Writing
LTP1102	The Novel and Short Fiction I
LTP1103	The Novel and Short Fiction II
LTP1104	Poetry I
LTP1105	Poetry II
LTP1203	Drama
LTP1204	Pedagogical Issues in Teaching Literature
LTP1106	Assessment and Evaluation in Literature
LTP1107	Teaching Literature in an ELT Context
LTP2101	Research Methodology
LTP2102	Curriculum Design and Development for Literature
LTP2103	Advanced Research Communication

Course Code	**Reg. (a)**	**Elig. (b) (b/a%)**	**Sat (c) (c/b%)**	**Passed (d) (d/c%)**	**Completion Rate (d/b%)**
LTP1201	No Registered Students				
LTP1202	No Registered Students				
LTP1101	No Registered Students				
LTP1102	No Registered Students				
LTP1103	01	01 (100%)	0	-	-
LTP1104	01	0	-	-	-
LTP1105	No Registered Students				
LTP1203	03	02 (66.7%)	01 (50%)	01 (100%)	**50%**
LTP1204	01	0	-	-	-
LTP1106	No Registered Students				
LTP1107	No Registered Students				
LTP2101	No Registered Students				
LTP2102	No Registered Students				
LTP2103	01	0	-	-	-

Table 5 – Student Performance at the Final Evaluations 2021/22
Postgraduate Diploma in Professional Practice in English (PGDip. in PPE)

Course Code	**Course Title**
PGP8601	Key Language Competencies and Advanced Grammar
PGP8301	Continuous Professional Development (including soft skills and IT skills)
PGP8501	Professional Communication I - Professional Writing Skills
PGP8401	Professional Communication II Skills in Presentation and Technology Mediated Communication
PGP8302	Professional Communication III – Language of Negotiation
PGP8303	Writing and Presenting Project Proposals
PGP8602	Theoretical Paradigms of Communication
PGP8603	English for Finance and Banking Purposes

Course Code	**Reg. (a)**	**Elig. (b) (b/a%)**	**Sat (c) (c/b%)**	**Passed (d) (d/c%)**	**Completion Rate (d/b%)**
PGP8601	34	25 (73.5%)	23 (92%)	23 (100%)	**92%**
PGP8301	38	30 (78.9%)	28 (93.3%)	28 (100%)	**93.3%**
PGP8501	34	22 (64.7%)	22 (100%)	22 (100%)	**100%**
PGP8401	39	31 (79.5%)	26 (83.9%)	26 (100%)	**83.9%**
PGP8302	34	22 (64.7%)	22 (100%)	22 (100%)	**100%**
PGP8303	35	23 (65.7%)	23 (100%)	23 (100%)	**100%**
PGP8602	24	18 (75%)	18 (100%)	18 (100%)	**100%**
PGP8603	08	05 (62.5%)	05 (100%)	05 (100%)	**100%**

Table 6 – Student Performance at the Final Evaluations 2021/22
Postgraduate Diploma in Bilingual Education (PGDip. in BE)

Course Code	**Course Title**
PGP8307	Sociological and Philosophical Bases of Education
PGP8502	Theories, Concepts, Models and Issues of Bilingual Education
PGP8308	Language Art
PGP8607	Methodology, Material Design and Classroom Management in Bilingual Education
PGP8309	Educational Psychology

PGP8310 Assessment and Evaluation
PGP8311 Teaching Practicum
PGP8402 Continuing Teaching Professional Development, Mentoring & Supervision

Course Code	Reg. (a)	Elig. (b) (b/a%)	Sat (c) (c/b%)	Passed (d) (d/c%)	Completion Rate (d/b%)
PGP8307	45	42 (93.3%)	40 (95.2%)	39 (97.5%)	**92.9%**
PGP8502	50	47 (94%)	44 (93.6%)	41 (93.2%)	**87.2%**
PGP8308	45	42 (93.3%)	41 (97.6%)	41 (100%)	**97.6%**
Course Code	**Reg. (a)**	**Elig. (b) (b/a%)**	**Sat (c) (c/b%)**	**Passed (d) (d/c%)**	**Completion Rate (d/b%)**
PGP8607	48	45 (93.8%)	39 (86.7%)	39 (100%)	**86.7%**
PGP8309	47	44 (93.6%)	42 (95.5%)	38 (90.5%)	**86.4%**
PGP8310	48	45 (93.8%)	41 (91.1%)	40 (97.6%)	**88.9%**
PGP8311	46	41 (89.1%)	39 (95.1%)	39 (100%)	**95.1%**
PGP8402	47	42 (89.4%)	38 (90.5%)	38 (100%)	**90.5%**

Learner Support

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

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

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

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

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

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

(g) Human Resources

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

Total permanent staff strength - 14

- Actual cadre - 11 & contract staff - 06
- Vacancies - 03

Details of Academic Staff

Institute	Medium	Senior Prof.	Professor	Senior Lecturer	Lecturer	probationary Lecturer	Lecturer/ Senior Lecturer (on contract)
PGIE	English	-	01	02	-	-	03*
Total	**-**	**-**	**01**	**02**	**-**	**-**	**03**

* Lecturer on contract basis

Details of Non-Academic Staff

Institute	Most Senior	Senior Staff	Junior Staff	Minor Employees	Contract staff
PGIE	-	02	04**	02	03
Total	**-**	**02**	**04**	**02**	**03**

** One Management Assistant transferred on 03/01/2022. One Office Aid was promoted to another university.

Details of Research, Innovation and Publications by Staff

1. **Prof. H.S. Rambukwella - Professor -** *PhD (Hong Kong)*

Publications

Rambukwella, Harshana. 2022. "Patriotic science': The COVID 19 pandemic and the politics of indigeneity and decoloniality in Sri Lanka." *Interventions: International Journal of Postcolonial Studies*. https://doi.org/10.1080/1369801X.2022.2158488

Rambukwella, Harshana. 2022. "Violent places: The politics and poetics of representing postcolonial violence." *Postcolonial Text*, 2022, special issue "Global Literature and Violence", edited by Pavan Kumar Malreddy.
17(2&3) https://www.postcolonial.org/index.php/pct/article/view/2731

Keynotes and other talks

May 26, 2022 "Contested solidarities: Agency and victimhood in Anglophone literatures and Cultures" -- Thirty second German Association for Postcolonial Studies Conference, Goethe University Frankfurt, Germany -- delivered opening keynote address entitled "Deep solidarity? Reflections on post-colonial solidarities in a moment of national and global crisis"

October 31, 2022. "Deep Solidarity?: Reflections on Post-colonial Solidarities in a Moment of National and Global Crisis" delivered for the Cornell University South Asia Program (virtual event)

University of Zurich research colloquium 15 November 2022 on Sri Lanka's political crisis.

17 November 2022, Goethe University, Frankfurt Germany -- presented in a panel at the second annual ConTrust (Trust in conflict -- Political life under conditions of uncertainty) conference.

Organizing of seminars and workshops

Co-convener (with Benedikt Korf) -- Workshop: “The Cultural Life of Democracy” (Zurich, 3-4 Nov 2022)
29 september 2022, Department of Geography, University of Zurich

Awards

Awarded the 2022 annual Research Award for scientific publication by the Open University of Sri Lanka (for scientific publications in 2021)

Awarded a three month fully funded Senior Research Fellowship at the Institute for Democracy (IWM), Vienna, Austria (April through June 2022)

Awarded a six month fellowship by the Swiss National Science Foundation to conduct research on the research project entitled the 'cultural life of democracy' at the Department of Geography, University of Zurich, Switzerland (September through December 2022 -- completed only 3 months due to change of circumstances)

Trustee of the Gratiaen Trust

Associate Editor *Journal of Sociolinguistics* (Wiley)

Editorial Board member *International Journal of the Sociology of Language* (Mouton de Grutyer)

Member State Literature Panel, Ministry of Cultural Affairs

2. **Dr. H.D. Wijesekera – Senior lecturer Gr. I - *PhD (QUT, Australia)***

National Level Contributions

- Program/Curriculum Development – Program designer B.Ed. in ELT to be offered by the National Institute of Education from 2022. An innovative step under new curriculum reforms of secondary/primary education for pre-service professional development of EL teachers
- Course designer/Reviewer **-** 6 courses of the above B.Ed. in ELT
- National Curriculum - Review Panel Member –Secondary English Language Curriculum under new educational reforms of Sri Lanka.
- Advisory committee member to the Academic Affairs Board and the Council of the National Institute of Education and Reviewer: on Bilingual Education policy decisions and implementation: test adaptation, text adaptation and modular curriculum
- Member – Department of Examinations, Proposed English Language Testing System (NELTS) equivalent to IELTS by the Department of Examination of Sri Lanka

- Member of the Education Board, National Institute of Business Management, Sri Lanka
- Member of Professional Consultants/Academic Review Board, *Senehasa Education Resource Research & Information Centre (SERRIC)*, Sri Lanka. An institution for caring and supporting the needs of children with special needs
- Member, CRADE Subcommittee on Professional Development & Faculty Support, OUSL.

Publications

Wijesekera, H. D., & Hamid, M. O. | The dynamics of bilingual education in post-conflict Sri Lanka. In Adinolfi, L., Bhattacharya, U., & Phyak, P. (Eds). Multilingual Education in South Asia: At the Intersection of Policy and Practice. (pp. 4-25). Routledge.

Wijesekera, H.D, | Recognizing Diversity" "Multiethnic" Sinhala- and Tamil-medium schools

Karunanayake, S.P., Weerakoon, W. M. S., Wijesekera, H. D., Nawarathna, N. M. R. K., Ramathass, P. & Weerasinghe M. D. B. P. Towards digital thinking and practices: Experiences of Sri Lankan teachers and students. *Open Praxis*.

Research Grants

Situation Analysis of Bilingual Education in Sri Lanka to propose policy and implementational strategies to the National Education Commissions.

Commonwealth of Learning - C-DELTA Project: Phase 3– An intervention to promote digital literacy among BE teachers and students in Sri Lankan secondary schools in collaboration with the Faculty of Education, OUSL.

"Teacher Agency and Continuing Teacher Professional Development in an era of uncertainty." Invited lecture – Online Training program of Teacher Education organized by the Technical Assistance Project TA-9415 REG: Innovation in Education Sector Development in Asia and Pacific – Teacher Quality Analysis. Asian Development Bank/Finish Consulting Group (FCG). 25-27 January 2022.

"Moving on a par with New Curriculum Reforms: Changing the Examination Culture towards Alternative Assessment". For Teacher Educators and Resources Center Managers. Organized by the National Institute of Education

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

Conferences

in Sri Lanka/ In Christina P. Davis and Chaise LaDousa *(Eds). The Language, Education, and Identity: Medium in South Asia.* Routledge.

Poster presentation abstract accepted for AAAL22
"Negotiating linguistic privilege: Stories of first language English speaker expertise in Sri Lanka"

Was unable to attend due to visa and funding issues

Academic contributions
Journal Paper review
OUSL Journal

Academic contributions
1. OUSL Journal Editorial Board
2. Theme convenor iOURS 22

Member- Ethics Review Committee (OUSL)

International contributions
1. Member of AAAL Conference Committee – Conference Connections
2. Advisory Board Member – TESOL Journal

Review of conference abstracts
1. iOURS 2022
2. International Research Symposium – University of Vocational Technology
3. IRCHSS 2023

Teaching outside PGIE
1. Staff Development Center (OUSL)

South Eastern University of Sri Lanka

4.**Dr. Romola Rassool**

Publications:

Rassool, R. (2022). Preserving the lesser-known languages: the case of Sri Lanka. In Anvita Abbi and Kapila Vatsyayan (Eds). *Linguistic diversity in South and South East Asia.* Primus Books. https://primusbooks.com/linguistic-diversity-in-south-and-southeast-asia-edited-by-anvita-abbi-and-kapila-vatsyayan/.

Presentations:

Rassool, R., Mahawattha, N., & Rathnasiri, O. 'Lifting the Lid': Developing Academic Literacy as a Means of Supporting English Medium Degree Programmes. In Moratuwa Engineering Research Conference (MERCon), University of Moratuwa.

National contribution:

1. Member of the Action Plan Committee of the University Test of the English Language (UTEL), University Grants Commission.

Teaching outside PGIE:

1. Conducted a 15-session course on Language Skills for Research Communication for FGS, University of Moratuwa with Ms Vishwara Perera.
2. Conducted a 5-session course on Academic Writing and Presentation Skills for PhD programme of NSBM.
3. Conducted a workshop on Academic Literacy with Dr Nadee Mahawattha for academic staff of the Faculty of Business, University of Moratuwa.
4. Conducted an academic session on Grammar for Research Writing for programme on Art of Writing Research Papers for the Centre for Banking Studies, Central Bank of Sri Lanka.

Paper-setting, Moderating, Marking for institutions other than PGIE:

1. Moderator and Marker of English language paper for the competitive examination for the recruitment of Trainee Bank Assistants for the Bank of Ceylon – Institute of Bankers, Sri Lanka.

Review of conference abstracts

1. iOURS 2022
2. International Research Symposium – University of Vocational Technology

Collaboration and Partnerships

The PGIE provided teaching, assessment and coordination support for programmes conducted for OUSL staff by the Staff Development Centre of the Open University of Sri Lanka. PGIE staff also provided teaching, evaluation, supervision and examination support to the Department of Language Studies of the OUSL and the Education Faculty and the Departments of English at Colombo, Kelaniya, Sri Jayawardenapura and Jaffna Universities. PGIE staff also supported seminar and conference work at a number of national universities.

The National Institute of Education, the National Education Commission, the Department of English and Foreign Languages of the Ministry of Education and the Bilingual Unit of the Ministry of Education also benefited from PGIE expertise.

PGIE academic staff members also served on the committees and boards of other national universities, and various national entities such as the State Literary Panel, the Gratiaen Trust, on AHEAD projects in national universities, etc.

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

Throughout 2022 assistance to the PGIE was given by many individuals and entities at OUSL including the Vice Chancellor, Members of the OUSL Council, the Deputy Vice-Chancellor, the Registrar, Deans of the Faculty of Humanities and Social Sciences and Education, the Bursar, the Librarian and staff of the Library, the Executive officers of the Examination Division, Faculty of Education and Academic staff of the Educational Technology Division.

Director
Postgraduate Institute of English

3. Management and Administrative Progress

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

In response to the COVID 19 pandemic, lockdown and serious disruption of normal office functions during the years 2020 and 2021, the PGIE administration took steps to continue its academic and administrative activities to both the online work practices and general mode as well in 2022.

Further PGIE was able to advertise all the four main programs conducted at the PGIE after the year 2019 and students were enrolled for three programs and awaiting the approval for funding from the Ministry of Education as per the agreement signed between two parties.

Since the PGIE student cohort is distributed throughout the country, the measures taken to extend office and academic services through online platforms, this increased the student activities and interactions with the PGIE than the earlier.

As indicated in the above section 2.b the Institute was able to hold board of study meetings and board of management meetings above the recommended number of meetings in the ordinance.

A series of new seminars were introduced as an extension to the academic activities conducted by the PGIE. Monthly seminars were organized as open to all seminars allowing the senior academics to share their experience in the doctorate research.

A considerable number of PGIE graduands seems tend to apply for new posts and overseas employment and study programs. The PGIE was able to issue relevant academic certifications and recommendations to the institutions and universities concerned.

Infrastructure Progress

Acquisition of Furniture, Equipment and other assets

No major furniture or equipment was procured due to the no capital expenditure allocation and restrictions made on capital expenditure during the year 2022.

However, the PGIE initiated the defect repair of the PGIE building a part of defects which the contractor did not attended. This will be done through the retention money from the final payment to the contractor.

Apart from the above the PGIE had been planning to introduce an MIS for the office and student activities since 2016. This was initiated in the year 2022 by selecting a resource person to conduct a work study regarding the key areas of this project such as Work-Flow analysis, business model and logical design to be covered in the MIS. Discussions were held to obtain the services of the Open University to incorporate into the MIS that is going to develop by the Open University.

Visiting staff who supported the PGIE during the year 2022

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

4. Future expectations of Sustainable Development

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

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

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

<u>Goal 4 – Quality Education</u>

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

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

How the PGIE has contributed to these targets:

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

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

To further improve the relevance and quality of the postgraduate education provided by the PGIE restructured its MA TESL program in 2020. This will provide more flexibility to teachers entering the program as they can leave with a PGDip TESL (Postgraduate Diploma in Teaching English as a Second Language) or MTESL (Masters in Teaching English as a Second Language) qualification without necessarily having to engage in a research project.

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

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

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

Goal 16 – Peace, Justice and Strong Institutions

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

The PGIE has contributed to targets 1 and 2 in 2018 and 2019 by securing a research grant on Arts and Reconciliation from the British Council which has also let a collaboration with the Senator George J Mitchell Institute for Global Security and Peace, Queens University, Belfast. The pandemic prevented the PGIE from actively pursuing these targets in 2020 and 2021 but the institution plans to explore further options when the situation reaches a relative degree of normality.

05 . Audit committee Report

Internal Audit
DivisionOUSL

09.03.2023

Director

PGIE

<u>Internal Audit Report for the Annual Report of the PGIE-2022</u>

I herewith attached the Internal Audit Report for the PGIE for year 2022.

H.K.R.U. Ranasinghe

Snr. Assistant Internal Auditor

Copy: SAR –PGIE
AB- PGIE

Internal Audit Report

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

1. Pre- Audits

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

2. Audit Queries issued on findings

1. Audit Report of Investment and Fixed Assets of PGIE for the year 2021/22-VV/19/AQ/2022/ PGIE /01
2. Audit Report of Performance and Payment Vouchers of PGIE 2021/22-VV/19/AQ/2022/ PGIE /02

3. The Audit Committee

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

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

4. The Staff

The Internal Audit Division comprises the following staff.

- A Senior Assistant Internal Auditor
- An Acting Assistant Internal Auditor
- Five Audit Assistants
- Two Project Assistant
- An Operation Assistant

6. Audited Financial Statements

PGIE
POST GRADUATE INSTITUTE OF ENGLISH

POSTGRADUATE INSTITUTE OF ENGLISH

THE OPEN UNIVERSITY OF SRI LANKA

FINANCIAL STATEMENTS

2022

Postgraduate Institute of English

Statement of Financial Position as at 31st December 2022

ASSETS	Note	2022 (Rs.)	2021 (Restated) (Rs.)
Current Assets			
Cash at Bank	1	3,332,628	9,314,050
Loans & Advances to Staff	2	1,684,193	1,191,550
Receivables From Student	3	884,750	1,412,250
Short Term Investments	4	108,831,800	94,831,800
Inventories		457,670	326,959
Pre payments and Receivables	5	1,293,096	77,257
Receivable from Research grant interest		39,401	26,267
Receivable from investment interest	21	405,742	-
		116,929,279	107,180,134
Non-Current Assets			
Furniture & Fittings	6	2,209,996	2,322,334
Office Equipments		2,046,789	323,220
Library books & Periodicals		1,009,031	1,513,547
Computer & Accessories		6,819,168	4,240,271
Foot Bicycle		-	-
Cloaks		-	-
Other assets		55,534	
Plant & Machinery		5,873,308	1,437,773
Land			
Building		63,912,303	66,965,009
Intangible Assets	7	472,000	10,992
Staff Insurance Deposit		500,000	500,000
Long Term Investment		650,000	650,000
		83,548,129	77,963,146
Total Assets		200,477,409	185,143,280
LIABILITIES			
Current Liabilities			
Accrued Expenses	8	2,813,158	5,309,290
Research Grant Accrued		-	580,115
Sundry creditors	9	210,625	2,392,297
Student Fees In Advance	10	3,920,240	7,017,655
Retention on Constructions		2,011,359	2,011,359
Interest in Advance		1,489,775	558,032
		10,445,156	17,868,749
Non - Current Liabilities			
Provision for Gratuity	11	7,298,884	6,745,148
Total Liabilities		17,744,041	24,613,897
Net Assets		182,733,368	160,529,383
NET ASSETS / EQUITY			
Capital Grant - Spent	12	67,780,438	76,519,635
Capital Grant - Unspent	13	-	110,554.00
Valuation Reserve		14,716,266	2,527,516
PGIE Development Fund		4,547,616	3,967,500
Research Grant Fund		650,000	650,000
PGIE General Reserve		95,039,048	76,896,185
Total net Assets / Equity		182,733,368	160,671,390

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

Dr. A R Rassool			Mr W D T Tilakaratne	Ms S C Munasinghe
Director	Member of BOM	Member of BOM	Senior Assistant Registrar	Assistant Bursar

1

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

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

S. C. Munasinghe
Assistant Bursar
Postgraduate Institute of English
The Open University of Sri Lanka
P.O. Box 21, Nawala, Nugegoda.

Postgraduate Institute of English
Statement of Financial Performance
For the Year Ended 31st December 2022

	Note	Budget 2022 (Rs.)	2022 (Rs.)	2021 (Restated) (Rs.)
Revenue				
Government Recurrent Grant		35,000,000	30,214,000	32,650,000
Application Fees		377,000	311,000	385,500
Registration Fees		526,000	429,100	507,830
Tuition Fees	21	21,127,000	17,214,135	22,030,517
Examination Fees	21	1,691,000	1,388,795	3,039,296
Supplementary Fees		350,000	269,980	329,065
Dissertation Fees		905,000	824,900	1,058,800
Portfolio fee		88,000	75,000	168,000
Tuition Fees from Short Course		-	-	-
Interest Income	14, 21	3,900,000	15,911,089	4,424,976
Miscellaneous Receipts		50,000	41,001	13,090
Amortization of Capital Grant			8,849,750.46	8,859,896
Revaluation Surplus				
Total Revenue		64,014,000	75,528,750	73,466,970
Expenses				
Personnel Emoluments	15	38,755,000	37,419,087	32,561,642
Traveling Expenses	16	80,000	116,150	44,958
Supplies and Consumables	17	1,350,000	1,027,875	121,765
Maintenance Expenditure	18	849,000	890,702	580,410
Contractual Services	19	2,450,000	1,165,649	1,507,414
Other Recurrent Expenses	20	11,195,000	7,577,916	7,690,630
Depreciation		-	8,908,684	8,902,650
Gratuity Expenses		-	553,736	552,732
Amoratization Intangible Assets		-	118,000	118,000
Human Captal expenses				
Revaluation Deficit				
Total expenses		**54,679,000**	**57,777,799**	**52,080,201**
Surplus / (Deficit) for the period		**9,335,000**	**17,750,951**	**21,386,768**

Postgraduate Institute of English

Statement of changes in Net Assets / Equity for the Year Ended 31st December 2022

(Rs.)

	PGIE General Reserve	Revaluation Surplus	PGIE Development Fund	Research Grant Fund	Capital Grant Spend	Capital Grant Unspent	Total
Balance as at 31st December 2020	**55,321,444**	**2,527,516**	**3,967,500**	**650,000**	**82,545,845**	**-**	**145,012,305**
Previous year adjustment	45,965						45,965
Capital Grant Spent during the year					2,839,446	(2,839,446)	-
Funds Received During the year						2,950,000	2,950,000
Amortization of Capital grants					(8,865,656)		(8,865,656)
Relauation gain/ loss							-
Surplus / (Deficit) for the period	21,528,776						21,528,776
Balance as at 31st December 2021	**76,896,185**	**2,527,516**	**3,967,500**	**650,000**	**76,519,635**	**110,554**	**160,671,390**
Previous year adjustment	391,911						391,911
Capital Grant Spent during the year							-
Funds Received During the year			580,115		110,554	(110,554)	580,115
Amortization of Capital grants					(8,849,750)		(8,849,750)
Relauation gain/ loss		12,188,750					12,188,750
Surplus / (Deficit) for the period	17,750,951						17,750,951
							-
							-
Balance as at 31st December 2022	**95,039,048**	**14,716,266**	**4,547,616**	**650,000**	**67,780,438**	**-**	**182,733,368**

Postgraduate Institute of English
Cash Flow Statement for the Year Ended 31st December 2022

	2022 (Rs.)	2021 (Restated) (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus / (Deficit) from ordinary activities	17,750,951	21,386,768
Interest Income from Short Term Investments	(15,911,089)	(4,237,688)
Non Cash Movements		
Depreciation	8,908,684	8,902,650
Depreciation Adjustment		
Gratuity Expenses	553,736	552,732
Gratuity Adjustment - prior year		
Amortization of Capital Grants	(8,849,750)	(8,859,896)
Amortization of Capital Grants Adjustment		
Amortization Intangible Assets	118,000	118,000
Amortization of Donations		
Prior year Adjustments	391,911	45,965
PPE Adjustment		
Revaluation Surplus		
Net Surplus before working capital changes	**2,972,676**	**17,908,532**
(Increase) / Decrease in Working Capital		
(Increase) / Decrease in Inventories	(130,711)	(150,972)
Increase/(Decrease) in payables	(7,423,592)	(4,789,928)
(Increase)/Decrease in Receivable	(965,207)	2,579,519
(Increase)/Decrease in Loan & Advance to Staff	(492,643)	172,815
Gratuity payment		
Net Cash Flows from operating Activities	**(6,039,477)**	**15,719,966**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & equipment	(2,507,906)	(586,500)
Purchase of Books and Periodicals		
Purchase Intangible assets		
PGIE Building project		
Interest from Investments	15,924,938	2,901,200
Payment to Constructor		
Fund received for specific purposes		
Cash Outflow for specific purposes		(500,000)
Expenditure Rehabilitation Recurrent		
Land		
Withdrawals of Short Term Investments		42,889,625
New Short Term Investments	(13,358,977)	(55,157,903)
Net Cash Flows from Investing Activities	**58,055**	**(10,453,578)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital Grants from Treasury		2,950,000
Capital Grants unspend		(110,554)
Net Cash Flows from Financing Activities	**-**	**2,839,446**
Net Increase / (Decrease) in Cash & Cash Equivalents	**(5,981,423)**	**8,105,834**
Cash & Cash Equivalents at the beginning of period	9,314,050	1,208,216
Cash & Cash Equivalents at the end of period	**3,332,628**	**9,314,050**

Postgraduate Institute of English
Notes to the Financial Statement – 2022

Significant Accounting Policies

01. Reporting Entity

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

02. Statement of Compliance

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

03. Government Grants

The total government grants received for the year was Rs. 30,214,000/=. The recurrent Grant of Rs. 32,650,000 /= has been recognized as revenue in the Statement of Financial Performance.

	Amount Received in year 2022 (Rs.)	Amount Unspent in year 2022 (Rs.)
Recurrent Grants	30,214,000	
Capital Grants		
	30,214,000	-

Amortization of Capital Grants

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

04. Property, Plant and Equipment

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

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

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

Generator has been depreciation 10% effective from 10.05.2022, accordingly UGC Commission circular 09/22

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

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

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

(f). The Ownership of the Land in which the Building of the Institute constructed is not legally vested with the PGIE as the Institute operates as an affiliated Institute of the Open University and there is no legal provision in the Ordinance of the Institute to account the Land. However, in the Financial Statements for the year 2016, 15 perches of the Land that has been valued by the Department of Valuation as Rs 22,500,000/= is recorded as an asset of the PGIE. In the year 2021 Financial Statements, it has been decided to disclose the value of the land as Rs. 22,500,000/= complying with the Public Sector Accounting Standard No.07.

05. Short Term Investment

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

06. Valuation of stocks

Stocks in the Store have been valued on a Cost using First in First out (FIFO) basis.

07. Liabilities

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

08. Cash at Bank

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

09. Intangible Assets

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

10. Provisions

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

11. Revenue Recognition

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

12. Expenditure Recognition

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

13. Taxation

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

14. Cash Flow Statement

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

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 01

Cash at Bank	2022 Rs.	2021 Rs.
People's Bank A/C No. 174100 156 838310	1,706,557	4,202,237
People's Bank A/C No. 174100 246 838310	36,600	100,000
People's Bank A/C No. 174100 336 838310	(1,478,285)	100,000
People's Bank A/C No. 174200 226 838310	1,139,418	4,900,933
People's Bank A/C No. 174200 136 838310	1,928,338	10,880
	3,332,628	**9,314,050**

Note - 02

Loans and Advances to Staff	2022 Rs.	2021 Rs.
Distress Loan	1,612,193	1,099,550
Vehicle Loan	72,000	92,000
	1,684,193	**1,191,550**

Note- 03

Receivables From Student	2022 Rs.	2021 Rs.
Portfolio fees Receivable TESL Old		500
Tuition Fees Receivable - TESL Old	375,500.00	990,750
Tuition Fees Receivable - TESL New	197,100.00	63,550
Tuition Fees Receivable - TLSC	18,900.00	207,900
Dissertation Fees Receivable TESL	37,000.00	
Examination Fees Receivable PPE	38,750.00	
Tuition Fees Receivable - PPE	217,500.00	149,550
	884,750	**1,412,250**

Note - 04

Short Term Investments

	2022 Rs.	2021 Rs.
Opening Balance	94,831,800	81,331,800
Withdraw during the year - FD		
Withdraw during the year - TB		(42,931,800)
New Investments - TB	14,000,000	56,431,800
	108,831,800	**94,831,800**

Note - 05

Pre payment and Receivables

	2022 Rs.	2021 Rs.
Interest Receivable	159	
Pre-payment	896,918	77,257
Recievable OUSL	396,019	
	1,293,096	**77,257**

Postgraduate Institute of English
Notes to the Statement of Financial Position

Note - 06

Non- current assets

	Furniture & Fittings	Office Equipment	Computers & Accessories	Library Books & Periodicals	Plant & Machinery	Other Assets	Building	Land	Total
Cost									
Balance as at 01/01/2022	3,543,243	2,835,648	9,239,382	2,522,578	7,878,631	67,457	92,132,917		118,219,856
(+/-) Adjustments						(20,607)			(20,607)
(+) Purchases during the year	251,571	5,150	196,000			22,000	1,556,285		2,031,006
(-) Transfer to revaluation		(2,835,648)	(9,239,382)		(7,878,631)	(46,850)			(20,000,511)
(-) Disposal during the year									-
Balance as at 31/12/2022	3,794,814	5,150	196,000	2,522,578	-	22,000	93,689,202	-	100,229,744
Depreciation									
Balance as at 01/01/2022	1,220,909	2,512,428	4,999,111	1,009,031	6,440,858	67,457	25,167,908	-	41,417,702
(+/-)Adjustments		44,441	(436,352)			(20,607)			(412,518)
(+) Depreciation for the Year	363,909			504,516			4,608,991		5,477,416
(-) Transfer to revaluation		(2,556,869)	(4,562,759)		(6,440,858)	(44,622)			(13,605,108)
(-) Disposal during the year									-
Balance as at 31/12/2022	1,584,818	-	-	1,513,547	-	2,228	29,776,899	-	32,877,492
Net Book Value as at 01/01/2022	2,322,334	323,220	4,240,271	1,513,547	1,437,773		66,965,009	-	76,802,154
Net Book Value as at 31/12/2022	**2,209,996**	**5,150**	**196,000**	**1,009,031**	-	**19,772**	**63,912,303**	-	**67,352,252**

	Furniture & Fittings	Office Equipment	Computers & Accessories	Library Books	Plant & Machinery	Other Assets	Total
Revaluation							
Balance as at 01/01/2022		**2,552,084**	**8,315,444**		**7,090,768**	**46,850**	**18,005,145**
Balance as at 31/12/2022		2,552,084	8,315,444	-	7,090,768	**46,850**	**18,005,145**
Depreciation							
Balance as at 01/01/2022	-					-	-
(+) Depreciation for the Year	-	510,445	1,692,276		1,217,460	11,088	3,431,268
(-) Disposal during the year							
Balance as at 31/12/2022	-	510,445	1,692,276	-	1,217,460	11,088	3,431,268
Net Book Value as at 01/01/2022	-	2,552,084	8,315,444	-	7,090,768	46,850	18,005,145
Net Book Value as at 31/12/2022	-	**2,041,639**	**6,623,168**	-	**5,873,308**	**35,762**	**14,573,877**

Note - 07

Intangible Assets	2022	2021
	Rs.	Rs.
Computer Software	590,000	128,992
Amoratization for the year	(118,000)	(118,000)
	472,000	10,992

Note - 08

Accrued Expenses	2022	2021
	Rs.	Rs.
Audit Fees for the Year 2019		410,400
Audit Fees for the Year 2020		504,000
Audit Fees for the Year 2021	554,400	500,000
Audit Fees for the Year 2022	529,000	
Telecommunication expenses	17,457	17,178
Overtime	12,813	44,312
Sitting Allowances	1,000	12,000
Visiting Lecture fees	115,250	198,350
Entertainment Expenses	15,378	15,378
Stamp Duty & PAYE	4,750	5,975
Other Payable	30,300	16,600
Security Services	43,400	218,943
PGIE Lecture Fees	118,570	44,000
Cleaning services	72,189	69,871
Examination	185,380	233,978
Academic Salary Contract	302,404	161,031
Non Academic Salary Contract	186,269	138,000
Temporary EPF	97,739	65,007
Temporary ETF	14,661	9,751
Evaluation Committee Payment	15,000	15,000
Air Tickets	306,224	306,224
PPE Expenditure		29,600
BE Expenditure	475	55,200
New MA TESL Expenditute		152,318
Staff Development	16,500	16,500
Course Material Writing	24,000	24,000
Academic Staff Salary		1,767,916
Universities Provident Fund		108,017
Universities Pension Fund		123,448
Employees Trust Fund		46,293
MIS Consultation	100,000	
Building Consultation	50,000	
	2,813,157.91	5,309,290

Note - 09

Sundry creditors	2022	2021
	Rs.	Rs.
Payable to OUSL	44,199	27,926
Lanka Security (Pvt) Ltd	5,337	5,337
Souther Fire	5,500	5,500
Craft Lanka Engineers (Pvt) Ltd	42,730	42,730
Ewis	25,904	25,904
Abans		2,252,946
Heyles	28,955	28,955
Saman Advertizing		3,000
Frostair	58,000	
	210,625	2,392,297

Note - 10

Student Fees In Advance

	2022 Rs.	2021 Rs.
Tuition Fees in Advance TESL Old		348,750
Tuition Fees in Advance TESL New	1,560,490	2,671,325
Tuition Fees in Advance TLSC	1,102,500	2,190,630
Teaching Practicum Fees in Advance- TESL	1,062,000	1,656,000
Registration Fees in Advance TESL		100
Tuition Fees in advace - PPE	5,250	132,100
Exam Fees in advace - PPE		14,970
Registration Fees in advace - PPE		2,000
Supplimentary Fees in advance- PPE		1,780
Application Fee in advance -BE	190,000	
	3,920,240	**7,017,655**

Note - 11

Provision for Gratuity

	2022 Rs.	2021 Rs.
Opening Balance	6,745,148	6,192,417
Gratuity payment during the Year	-	-
Provision for the Year	553,736	552,732
	7,298,884	**6,745,148**

Note - 12

Capital Grants Spent

	2022 Rs.	2021 Rs.
Opening Balance	76,519,635	82,545,844
Capital Expenses	110,554	2,839,446
Amortization for the year	(8,849,750)	(8,859,896)
	67,780,438	**76,519,635**

Note - 13

Capital Grants Unspent

	2022 Rs.	2021 Rs.
Opening Balance	110,554	-
Grant from the Treasury	-	2,950,000
Capital Expenses	(110,554)	(2,839,446)
	-	**110,554**

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Note - 14

Interest Income	2022 Rs.	2021 Rs.
Interest from Savings Accounts	101,230	104,683
Interest from FD	45,634	26,267
Interest from TB	15,709,125	4,237,688
Interest from Loan & Advance to Staff	55,100	56,338
	15,911,089	**4,424,976**

Note - 15

Personnel Emoluments	2022 Rs.	2021 Rs.
Academic		
Salaries and Wages		
Salaries and Wages	7,624,993	7,394,220
University Provident Fund	1,463,435	1,189,079
University Pension	1,072,191	998,200
ETF 3%	480,862	421,673
Visiting Lectures Fees	1,452,500	430,000
PGIE Lecturers Fees	408,500	143,000
	12,502,480	10,576,171
Other Allowances		
Academic Allowance	8,006,140	6,430,238
Research Allowance	1,739,350	1,461,004
Cost of Living Allowance	358,800	329,865
Monthly Allowance	230,000	
Additional Allowances	1,014,456	761,293
Entertainment Allowance	181,944	153,780
Adjustment Allowance		
Interim Allowance		
Other Allowances	1,180,230	846,960
	12,710,920	9,983,141
Personal Emolument - Academic	**25,213,400**	**20,559,312**

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Non - Academic	2022 Rs.	2021 Rs.
Salaries and Wages		
Salaries and Wages	5,953,389	5,828,434
University Provident Fund	933,874	931,165
University Pension	474,573	505,942
ETF 3%	199,482	212,881
Acting Pay		
	7,561,318	7,478,422
Other Allowances		
Research Allowance	312,299	307,393
Cost of Living Allowance	745,026	826,540
Monthly Allowance	477,258	
Additional Allowance	811,086	941,065
Telephone Allowance	99,000	174,870
Interim Allowance		
MCA	1,832,885	1,940,364
Adjustment allowance		
	4,277,554	4,190,231
Personal Emolument - Non-Academic	**11,838,872**	**11,668,653**
Overtime and Holiday Payment		
Over Time	68,484	43,509
Technical Support	227,850	257,250
Holiday Payments	70,481	32,918
	366,815	333,677
Total Personal Emoluments	**37,419,087**	**32,561,642**

Note - 16

Traveling Expenses	2022 Rs.	2021 Rs.
Domestic	116,150	44,958
Foreign	-	
	116,150	**44,958**

Postgraduate Institute of English
Notes to the Statement of Financial Performance

Note - 17

Supplies and Consumables

	2022 Rs.	2021 Rs.
Stationery & Office Requisites	165,605	38,810
Fuel & Lubricant	187,590	4,440
Machanical &Electrical Goods	292,500	6,040
Uniforms	7,200	21,000
Other Supplies	374,980	51,475
	1,027,875	**121,765**

Note - 18

Maintenance Expenditure

	2022 Rs.	2021 Rs.
Plant, Machinery Equipment	703,138	411,308
Building & structures	48,564	28,145
Other Maintenance Expenditure	139,000	140,956
	890,702	**580,410**

Note - 19

Contractual Services

	2022 Rs.	2021 Rs.
Cleaning Services	389,569	309,113
Security Services	490,961	369,198
Postal Charges	37,275	19,905
Telecommunication	183,308	218,324
Electricity	5,852	8,333
Water	11,375	9,240
Printing Advertising	47,309	573,302
Transport		
Other		
	1,165,649	**1,507,414**

Postgraduate Institute of English

Notes to the Statement of Financial Performance

Note - 20

Other Recurrent Expenses	2022 Rs.	2021 Rs.
Travel Grant to University	901,234	70,027
Stamp Duty	9,350	10,475
Special Services - Council & Committees	934,936	603,879
Special Services - Professionals	679,000	554,400
Workshops ,Seminars	29,120	
Staff Insurance	150,628	155,566
Staff Development	675,000	100,000
Holiday Warrants & Season Tickets	66,850	9,450
Entertainment Expenses	172,110	19,892
Bank Charges	750	3,575
Contributions & Membership Fees		9,979
Examination Fees	1,289,292	816,577
Property loan Interest	88,916	85,671
Other	275,428	595,964
Course Materials for students		118,000
PPPE Expenses	682,971	1,702,302
BE Expenses	465,677	861,620
New TESL Expenditure	1,136,654	1,965,251
PhD Expenditure	20,000	8,000
	7,577,916	**7,690,630**

Note - 21

Restate of final accounts 2021

	Dr	Cr
a		
Tuition Fee BE	312,500	
Examination Fee BE		312,500
(Correction of Journal no 76 by trasfering examination fee of BE from tuition fee account)		
	312,500	**312,500**
b		
TB interest income	142,008	
TB interest recievable		142,008
(Correction of Journal no 45 by reversing additional TB interest recievable)		
	142,008	**142,008**

Postgraduate Institute of English

		Tral Balance as at 31.12.2022		Audited Trial Balance as at 31.12.2021	
		Debit	Credit		
111001	Capital grant spent		67,780,438.40		76,519,634.86
111012	Capital grant unspent	-			110,554.00
121005	PGIE general reserve		95,039,048		76,896,185.51
122001	Provision for gratuity		7,298,884		6,745,148.13
122004	Revaluation reserves		14,716,266.29		2,527,516.00
122008	Reserve for research award		650,000		650,000.00
161002	Insurance deposit	500,000		500,000	-
161004	Retention - constructions		2,011,359	-	2,011,359
161008	OUSL payable a/c		44,199	-	27,926
162001	Accrual expenditure		2,813,158	-	5,309,290
162002	Sundry creditors		166,426	-	2,364,372
162003	Research grant-accrued a/c			-	580,115
166011	PGIE Development Fund		4,547,616	-	3,967,500
168010	Tuition fee in advance-New TESL		1,560,490	-	2,671,325
1681001	Tuition fee in advance- Old TESL	-			348,750
1681005	Supplementary Fees In Advance - Old TESL				
1681006	Registration fees in advance- Old TESL	-			100
1681008	Teaching practicum in advance-TESL New		1,062,000		1,656,000
1682001	Tuition fees in advance -TLSC		1,102,500		2,190,630
1684001	Registration fee in advance	-			
1684002	Examination fee in advance-	-			
1684003	Supplementary fee in advance	-			
1684001	Registration Fee In Advance- PPPE				2,000
1684002	Examination Fee In Advance - PPPE				14,970
1684004	Tuition fee in advance-PPE		5,250		132,100
1684003	Supplementary Fee In Advance - PPPE				1,780
1685001	Application fee in advance -BE		190,000		
3138	Interest fees in advance -TB		1,489,775		558,032
210102	Building capital nature	93,689,202		92,132,917	
210201	Office furniture	3,794,814		3,543,243	
210202	Office equipment	2,557,234		2,835,648	
210207	Cloaks, Garlands	-		21,000	
210210	Books & periodicals	2,522,578		2,522,578	
210213	Plant & fixes	7,090,768		7,878,631	
210225	Computer & accessories	8,511,444		9,239,382	
210226	Other assets	68,850		67,457	
210227	Computer software	590,000		590,000	
210230	Foot bicycle	-		5,000	
221001	Provision for Depreciation-Building		29,776,899		25,167,908
221002	Provision for Depreciation- Office Equipment		510,445		2,512,428
221003	Provision for Depreciation Furniture & Fitting		1,584,818		1,220,909
221008	Provision for Depreciation -Plant& Machinery		1,217,460		6,440,858
221010	Provision for Depreciation -Books &Periodic		1,513,547		1,009,031
221011	Provision for Depreciation -Clocks& Garland	-			21,000
221014	Provision for Depreciation-Computers & Accessories		1,692,276		4,999,111
221015	Provision for Depreciation -Other assets		13,315.81		67,457
221016	Provision for Depreciation. -foot bicycle	-			5,000
221017	Provision for Depreciation- computer software		118,000		579,008
2310002	PB Nugegoda 174100156838310	1,706,557		4,202,237	
2310003	PB Nugegoda 174100246838310	36,600		100,000	
2310004	PB Nugegoda 174100336838310		1,478,285	100,000	
2310005	PB Nugegoda A/C 17420022683	1,139,418		4,900,933	

Postgraduate Institute of English

		Tral Balance as at 31.12.2022		Audited Trial Balance as at 31.12.2021	
		Debit	Credit		
2310006	PB Nugegoda A/C 17420013683	1,928,338		10,880	
231102	Petty cash imp rest	-		-	
235002	Receivable interest from in FD	39,401		26,267	
235003	Receivable interest from in TB	405,742		142,008	
235004	Pre-payment	896,918		77,257	
235005	Receivable OUSL	396,019		-	
235008	Receivable interest from Distress Loan	159			
235010	Tuition fee receivable -New TESL	197,100		63,550	
2351001	Tuition fees receivable-TESL Old	375,500		990,750	
2351002	Portfolio fees receivable-TESL Old	-		500	
2351003	Dissertation fees receivable- TESL Old	37,000			
2352001	Tuition fees receivable-TLSC	18,900		207,900	
2353001	Tuition fee receivable-PPE	217,500		149,550	
2353004	Examination fee receivable-PPE	38,750			
236001	Distress loan	1,612,193		1,099,550	
236004	Vehicle loan	72,000		92,000	
237001	Miscellaneous advance	-			
2396	Investment-TB	108,831,800		94,831,800	
2397	Investment-FD	650,000		650,000	
2398	Inventories	457,670		326,959	
		238,382,454	**238,382,454**	**227,307,997**	**227,307,997**

7 . Report of the Auditor General

Director,
Postgraduate Institute of English.

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of English for the year ended as at 31st December 2022, in terms of section 12 of the National Audit Act, No. 19 of 2018.

Aforesaid Report has been sent together with attested Account.

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

Copy:-
1. Secretary, Ministry of Education
2. Secretary, Ministry of Finance, Economic Stabilization and National Policies
3. Chairman, University Grants Commission.

Director,
Postgraduate Institute of English

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of English for the year ended as at 31st December 2022, in terms of section 12 of the National Audit Act, No. 19 of 2018.

1.		**Financial Statements**
1.1		Qualified Opinion Financial Statements of the Postgraduate Institute of Englishfor the year ended as at 31st December 2022 comprising of the Statement of Financial Positionas at 31.12.2022, the Financial Performance Statement,Statement of Changes in Equityand the Cash Flow Statement for the year ended as at the same date Notes relating to the Financial Statements and summarized significant accounting policies were audited under my order in terms of provisions containing Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, section 18 of the Postgraduate Institute of English Ordinance No. 04 of 2005 enacted under section 18 of the University Act No. 107(5) of 2005 and Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read with the provisions of the National Audit Act No. 19 of 2018. My Report will be tabled in Parliament in due course in terms of Article 154 (6) of the Constitution. I am of the view that the financial positionof the instituteas at 31st December 2022 and financial performance and cash flow statement for the year ended from that date presenta true and fair conditionin accordance with Sri Lanka Public Sector Accounting Standards, except the impactcaused under matters described in the section of basis for the qualified opinion of my report
1.2		**The basis for the qualified opinion**
		(a) Although, assets and liabilities should not be set off except when required or permitted in accordance with paragraph 48 of Sri Lanka Public Sector Accounting Standards 1, cash and bank balance of current assets and current liabilities had been understated in the Financial Statements due to the fact that the bank overdraft amounting to Rs.1,478,285 has been set off against the cash balance as on 31st December 2022. (b) In accordance with Sri Lanka Public Sector Accounting Standard 2, the sources of cash inflows and items of cash expenditure during the reporting period were not accurately stated to represent the cash

		balance as at the reporting date. Accordingly, errors such as existence of addition error of Rs.10,233 in operating activities, understatement of working capital variance by Rs.142,007, indication of advance of Rs.476,900 in both operating and investment activities and Investment interest income Rs.54,752 overstatement etc. were in the Cash Flow Statement presented to the date of 31st December of the year under review . (c) According to paragraph 47 of Sri Lanka Public Sector Accounting Standard 3, corrections of quantitative errors related to previous years should be adjusted retrospectively by restating the comparative values presented for the period in which the error occurred, but the previous year adjustments related to the sum of Rs.635,768 were not adjusted retrospectively. (d) According to paragraph 14 of Sri Lanka Public Sector Accounting Standard 7, given that the fingerprint machine worth Rs. 117,040, which should be identified under property, plant and equipment, has been written off as recurring expenses, less property, plant and equipment and overstatement of the deficit of the year has been included in the Financial Statements. (g) In accordance with paragraph 39 of Sri Lanka Public Sector Accounting Standard 10, without disclosing the accounting policy for the identification of revenue, out of the income of Rs.4,956,800 received for 03 courses in the year 2022, Rs.2,319,450 had been accounted as income of the year under review and Rs.2,637,350 had been accounted as an income received earlier. (h) It was not possible to check the correctness of 04 journal vouchers with a total value of Rs.732,793 due to non-submission of relevant evidence. (i) According to the financial statements of the institute, there was a balance of Rs.396,019 due from the Open University of Sri Lanka, but according to the financial statements of the Open University, the balance due to the institution was Rs.33,002, whereby a discrepancy of Rs.363,017 had existed. (j) According to the ledger accounts, the income of the 03 courses related to the year under review was Rs.15,442,305, but according to the relevant schedules, the said income was Rs.14,676,745, creating a discrepancy of Rs.765,560.

		(k) Although Rs.8,561,799 had been paid for the purchase of Treasury Bills, due to the fact that the face value of Rs.9,000,000 was stated as investment, the Treasury Bills Investment Account and the Treasury Bills Interest Income Account were overstated by Rs.438,201 in the year under review. (l) the treasury bill interest income of Rs.142,008 which was over-accounted in the year 2021 had been deducted from the income of the year under review instead of adjusting it to the income of the previous year, so the income of the year under review had been indicated in the financial statements less than that amount. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities under these auditing standards are further described in the section of Auditor's Responsibility on the Audit of Financial Statements of this Report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.
1.3		**Other information included in the Annual Reportof the Institute for the year 2022** Other information means the information which I obtained before the date of this audit report included in the Annual Report-2022, but not included in the Financial Statements and audit report related thereto. Management is responsible for this other information. My opinion on the financial statements does not cover other information and I do not express any kind of assurance or opinion thereon. My responsibility in connection with my audit pertaining to the Financial Statements is to read the other information identified above when available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained during the audit or otherwise. If, I conclude that there are material misstatements based on the other information I obtained before the date of this Audit Reportand activities made by me, the same should be reported by me. I have nothing to report in this regard.
1.4		**Responsibilities of theManagement and Administrative bodieson the Financial Statements** It is the responsibility of the management to determine the necessary internal control to prepare financial statements in accordance with Sri

		Lankan Public Sector Accounting Standards and present the same fairly and enabling to prepare financial statements free from material misstatements that may result from fraud or error. In preparing Financial Statements, it is the responsibility of the management to determine the entity's ability to continues operation of the institute and to disclose matters relating to the entity's continues operation, unless the management intends to liquidate or, in the absence of any other alternative, cease operations. Administrative parties are responsible for the inspection process of the financial reporting process of the institute. According to sub-section 16 (1) of the National Audit Act No. 19 of 2018, the Institute must maintain proper books and records of its income, expenses, assets and liabilities enabling to prepare annual and periodic Financial Statements.
1.5		**Auditor's Responsibility on the Audit of Financial Statements** My objective is to provide a reasonable assurance to the effect that the Financial Statements, as a whole, are free from material misstatements that may arisedue to frauds and errors and to issue the Audit Report containing my opinion. Reasonable assurance is an advanced assurance but it will not always be an assurance that material misstatements will be detected when conducting an audit in accordance with the Sri Lanka Auditing Standards. The effect of the frauds and errors, individually or collectively, can result in material misstatements, the materiality of which depends on the effect on the economic decisions made by users on the basis of these Financial Statements. I,during the audit, acted with professional judgment and professional skepticism as part of the audit in accordance with the Sri Lanka Auditing Standards, I further, • developed and implemented appropriate audit procedures as occasion demands, to identify and evaluate the risk of arising material misstatements in the Financial Statements due to the frauds and errors in obtaining a basis for the expressed audit opinion. The effect of material misstatements caused by a fraud is stronger than the effect resulting from mispresentations due to the reasons of preparing fake documents, intentional omission, mispresentation or circumvention of internal controls. • gained a knowledge on the internal control to prepare suitable audit procedures as appropriate even not with the intention of expressing an opinion on the effectiveness of internal control.

		• evaluated the appropriateness of the accounting policies adopted, reasonability of accounting estimates and related disclosures made by the management. • determined the applicability of the Institution's continues operation for accounting based on the audit evidence obtained regarding whether there is material uncertainty about institute's continues operation due to the incidents and conditions. If I determined that there is an adequate uncertainty, attention of my audit report should be drawn to the disclosure in that regard in the Financial Statements. if such disclosures are inadequate, my opinion should be modified. However, continues operation may terminate upon the future incidents and conditions. • appraised that transactions and incidents underlying the structure and the content of the Financial Statements have been included fairly and appropriately in the Financial Statements and the overall presentation of the Financial Statements including disclosures. I make the administrative bodies aware of significant audit findings, main internal control shortcomings and other matters identified during my audit.
2 2.1 2.1.1 2.1.2 2.1.3		**Report on other legal and regulatory requirements** Special provisions pertaining to the following requirements are included in the National Audit Act No. 19 of 2018. I have obtained all the information and explanations necessary for the audit in accordance with the requirements set out in Section 12 (a) of the National Audit Act No. 19 of 2018, except for the effect of the matters described in the section of the basis for qualifiedopinion of my report and as it appeared through my investigation, the institution had maintained proper financial reports. According to the requirement mentioned in Section 6(i)(d)(iii) of the National Audit Act No. 19 of 2018, the Financial Statements of the Institute are consistent with the previous year. The recommendations made by me in the last year are included in the presented Financial Statements except observations stated under (a),(b),(j),(k),(l) in the section of the basis for the qualified opinion as per the requirement mentioned in Section 6 (i) (d) (iv) of the National Audit Act No. 19 of 2018.

2.2		In the course of action followed and the evidence taken and confined to the material facts, nothing has come to my notice to make the following statements.	
2.2.1		According to the requirement mentioned in Section 12 (d) of the National Audit Act No. 19 of 2018, any member of the AdministrativeBoard of the Institute has a relationship, directly or otherwise, out of the ordinary course of business in relation to any contract with which the institution is involved.	
2.2.2		In accordance with the requirement mentioned in Section 12 (f) of the National Audit Act No. 19 of 2018, except the following observations, that it has acted inconsistent with any relevant written law or other general or special provisions issued by the Administrative Board of the Institute.	
		Reference to Rules and Regulations/Order	Description
		(a) Section 11(a) of the Finance Act No. 38 of 1971 and University Grants Commission Internal Audit Circular Letter No. 04/2019 dated 29 July 2019	The institution had invested Rs. 108,831,800 as on December 31, 2022 without obtaining the prior approval of the Minister in charge of the subject of Finance.
		(b) National Budget Circular No. 03/2022 dated 26 April 2022 and Treasury Secretary's letter No. BD/HRD/126/214/19/2023 dated 18 January 2023	Contrary to the Circular, Rs. 901,234 had been spent on buying air tickets for a lecturer and hisspouse who are going to take sabbatical leave from March 1, 2023, 103 days before the respective foreign trip, i.e. on November 17, 2022.
		(c) University Grants Commission Circular No. 636 dated 14 July 1995.	Issuance of results of 12 examinations out of 45 examinations conducted under 04 courses in the year under review had been delayed from 15 days to 95 days and action had not been taken to issue results even by 23 March 2023.
		(d) section 2.3 of the Public Enterprise Circular No.	Action Plan and its progress had not been submitted for the audit.

		Operational Manual (01/2021) dated 16 November 2021.	
2.2.3		It has acted non compliance with the powers, duties and functions of the Board as per the requirement mentioned in Section 12 (g) of the National Audit Act No. 19 of 2018	
2.2.4		That the resources of the institution have not been procured and used effectively and fruitfully within time frames as per the requirement mentioned in Section 12 (h) of the National Education Act No. 19 of 2008.	
2.3		Other Matters (a) The balance of Rs. 3,967,500 in the PGIE Development Fund had not been utilized for the related purposes for a period of 07 years. (b) 07 officers had been recruited on contract basis only upon the approval of the Board of Management for posts not included in the to the approved cadre and salaries amounting to total of Rs. 5,449,707 had been paid during the year under review.	

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

8. Reply to the Auditor General's Report

07.06.2023
Audit Superintendent
Government Audit Office
Sri Lanka Open University Branch

<u>Auditor General's Report on the Financial Statements and other regulatory requirements of the Postgraduate Institute of English for the year ended as at 31st December 2022, in terms of section 12 of the National Audit Act No. 19 of 2008.</u>

With reference to the Audit Report your No. HED/F/1/PGIE/2022/FA/12.

1. Financial Statements

1.2 Basis for the qualified opinion

(a) The value shown in the audit is not a bank overdraft and because the account numbers 174200136838310, 174100336838310 are linked accounts (swift facility), this is not a set-off of assets and liabilities. Because this negative value will be shifted from the other account. Therefore, the value shown by the audit cannot be reflected in the accounts as a current accountability.

(b) Action will be taken in future to prepare cash flow statements in accordance with the accounting standards indicated by the audit thereby avoiding mathematical errors.

(c) As shown in the audit, the interest income of Rs. 243,768.00 included in Rs. 635,680.00, the amount to be adjustedretroactively,has already been retroactively adjusted in the accounts and action will be taken in future to adjust retroactively the value of 391,912 .00 adjusted to the accumulated profit of Rs. 391,912.00.

(d) In a background where the company's fingerprint machine was not working properly, the company that installed it came and fixed the operation of the machine, and since it did not properly work, only the relevant machine was replaced. Since it is a part of the maintenance of the fingerprint machine, the cost is shown in the accounts under maintenance expenses. If the value is included in the property equipment, the cost of the fingerprint machine is reflected in an abnormal value.

(g) According to the distance education system used in the Open University system, the students who register at the Postgraduate Institute of English have full freedom to choose their registered subjects and the that process is complicated.

Accordingly, the revision of the course fees has to be done consistently, so it is practically a very difficult task to precisely identify the limit of recognition of student income in accordance with the subjects that are registered. However, these calculations have been done in such a way as to give maximum fairness to the accumulated basis. Arrangements will be made to include the debit recognition policy in the notes while preparing future accounts.

(h) As pointed out by the audit, arrangements will be made to provide the relevant evidence to the audit in the future and action will be made to prevent such late errors in the future.

(i) Payables and receivables regarding the Open University of Sri Lankahave been taken from the values given by the Open University and efforts will be made to eliminate such errors in the future.

(j) In the year 2017, the audit indicated that the difference between the face value and the cost in the investment of treasury bills during the year should be matched to the Treasury Bills Investment Account and the Treasury Bills Interest Income Account through a journal. Due to not making those adjustments, differences are shown with the balance of the Treasury Bill Investment Account and the balance of the Treasury Bill Investment Balance Confirmation Letter issued by the bank. However, the audit has already been verbally informed that the balances should be equal and the balance of the Treasury Bill Investment Account and the balance of the balance confirmation letter are matched by the journal 119. However, as per the instructions of the audit, arrangements will be made to remove this adjustment from the accounts when preparing future accounts.

(k) In the year 2021, the audit pointed out that if the treasury bill investments made at the end of the year mature in the next year, the interest related to those investments should be taken as the interest receivable on 31December of the relevant year and the interest related to the next year should be ignored. Accordingly, the relevant adjustment amount of Rs 142,008.00 has been retroactively adjusted in the Financial Statements. (As per Financial Statement Page No. 1,13,16)

2 Report on other legal and regulatory requirements

2.2.2 (a) The amount earned by the Institute has been invested in the treasury bills and the approval of the Board of Management has been obtained for such investment.

(b) The observations contain errors. The relevant lecturer has taken leave from 01.03.2023. As she requested, the relevant quotations were requested in November 2022 and these air tickets have been issued after obtaining the approval of the Ministry of Education and restrictions have not been made during the relevant year as stated.

(c) In this regard, as explained in our HED/F/PGIE/2020/A.Q./03 dated 07.04.2020, I think it would be useful to explain the followingin the context of the Postgraduate Instituteof English with regard to the issue of the examination results which was the basis for this audit inquiry.

The total permanent academic staff of this institute is only three. Lectures and studies here should be considered differently from traditional universities. Accordingly, in marking the answer sheets of a university, all the examiners of a relevant course may belecturers working permanently in one department or one faculty. This will help speed up the marking/evaluation process of the answer sheets. But most of the persons who have been appointed as examiners in this institute are academics holding positions in other universities, institute of higher education and in the main places of administration of such institutions. Therefore, although it is problematic for the institute to allocate their time, their contribution is also based on the feedback given to the students on their answer sheets to provide a better wealth of knowledge to our students according to their skills. Therefore, there may be a delay in the release of results based on the above and some other external factors.

For example, due to the unfavorable situation which prevailed in the countryin the year 2022, there were difficulties in opening and maintaining offices on a daily basis, and there were times when the academic calendar had to be revised according to the demands made by the student groups who were inconvenienced in the aforementioned adverse situation, and all these matters impacted on the evaluation of answer sheets.

Also, care has been taken to ensure that the dates of the release of certain examination results mentioned above will minimize the impact on the date of release of the final result of the course.

But every effort is made to minimize such delays as much as possible.

(d) A copy of the Action Plan has been submitted to the Government Audit Division at the beginning of the year. Progress reports had been prepared separately for the quarters and the reports for the first two quarters had been approved by the Management Board. Due to the unfavorable situation in the country during the third quarter, the preparation of third and fourth quarter reports was delayed and as the tenure of the Board of Management of the Instituteended in January 2023 resulting a delay of holding of the next meeting whereby these reports could not be got approved and due to the above reason these Reports could not be submitted for audit.

2.3 Other Matters

(a) Based on the recommendations of the Audit Committee and the approval of the Board of Management, this amount is expected to be utilized for the InformationManagement System created for the Institute. The initial work related to the creation of the management information system has already been started.

(b) There has been a shortage of staff in this institute for several years. The Department of Management Services has not granted approval for the provision of academic support staff, office staff and work support staff as requested to cover the heavy workload of the institute due to the lack of teaching staff and office staff due to the increasing number of students annually. Apart from that, no approval has been given to fill up the vacancies for transfers approved by the University Grants Commission. Despite of these reasons, in order to fulfill the duties that must be performed by the institute, these appointments were made ana maintained by the institutefollowing a temporary recruitment procedure approved by the Board of Governors of the Open University of Sri Lanka.The University Grants Commission had given a temporary approval for this under self-financing.

Director,
Postgraduate Institute of English.

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

Copy

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