

ANNUAL REPORT 2022



**Postgraduate Institute of Agriculture
University of Peradeniya**

VISION

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

MISSION

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

GOALS

Ensure quality and relevance of all postgraduate degrees complying with national and international standards

Enhance opportunities for postgraduate education by ensuring postgraduate programs being more flexible, accessible, innovative, and open

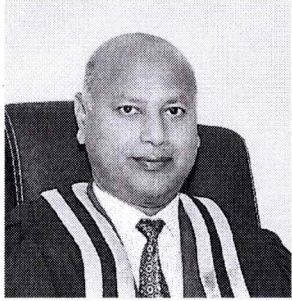
Promote high quality research, innovation and capacity building leading to vibrant research culture

Strengthen administrative and financial management within a sustainable good governance framework

Ensure cadre of competent and committed academic, administrative, technical, and support staff, and a student community with ethical and moral values and leadership qualities

Enhance capacity and range of outreach engagements

DIRECTOR'S STATEMENT



The Ordinance No. 9 of 1979 led to establish the Postgraduate Institute of Agriculture (PGIA) as the pioneering institution of postgraduate education in Agriculture within the University of Peradeniya, under the direction of its Board of Management. The main objective of establishing the PGIA was in-country capacity development in Agriculture at postgraduate level and to produce appropriately trained scientific personnel to cater to the rapidly expanding agricultural sector of the country. The PGIA has lived up to its national expectation for nearly four decades blossoming into a centre of excellence for postgraduate education and research in the country regionally and globally.

Currently, under the Sri Lanka Qualification Framework (SLQF) Guidelines, the PGIA offers 30 M.Sc. (including MBA) degree programs by Course Work (SLQF L9) and 30 M.Sc. (including MBA) programmes by Course Work & Research (SLQF L10) and research degree (M.Phil., Ph.D) programmes under 11 Boards of Study. The PGIA is unique in its teaching as almost all courses and programs are conducted by visiting staff with wide teaching and research experience from national universities, government institutes and non-government organizations, international institutes, private sector firms, etc. The practical knowledge and skills are imparted through well-equipped laboratories mostly through the Faculty of Agriculture, University of Peradeniya providing the state-of-the-art technologies. Now the focus of the PGIA is to attract more research students conducting innovative and impactful research.

During the past four decades the Institute has made considerable progress in annual student enrolments from 19 students at the inception to over 500 annually. So far over 6000 postgraduates have been produced by the Institute in a wide spectrum of disciplines in agriculture. Many foreign graduates have already completed their postgraduate degrees at the PGIA and currently students from Thailand and Maldives are reading for their research degrees. The PGIA has successfully expanded its delivery to offer 04 M.Sc. degree programmes in the capital city of Colombo, to cater to a wider group of the society. Some PhD degrees are awarded jointly with Queensland University of Technology, Australia.

With the Covid 19 Pandemic Situation followed by fuel and economic crisis, the PGIA swiftly changed its on ground teaching methodology to online delivery and assessment. All Thesis Defense Examinations were also completed using online and hybrid mode without delay. Currently the PGIA offers almost all the programmes on-line with necessary practical classes, field visits and examinations being held on ground, and plans continue in the future for introducing latest techno based infrastructural development strategies.

Prof. C.M.B. Dematawewa
Director

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MEMBERS OF THE BOARD OF MANAGEMENT -2022

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3. Mr. K.G.P. Pushpakumara, Addl. Director General, Dept. of National Budget, Ministry of Finance
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12. Dr. G.V.T.V. Weerasooriya, Dean/ Agriculture, Rajarata University
13. Prof. J.C. Edirisinghe, Dean/Agriculture, Wayamba University
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15. Prof. S.D. Wanniarachchi, Dean/Agriculture, University of Ruhuna
16. Dr. M. Pagthinathan, Dean/Agriculture, Eastern University
17. Dr. S. Vasantharuba, Dean/Agriculture, University of Jaffna

Elected Members of the Faculty of Agriculture

18. Prof. S.A.C.N. Perera, Board of Study in Agric. Biology, Univ. of Peradeniya.
19. Prof. D.V.P. Prasada, Board of Study in Agric. Economics, Univ. of Peradeniya.
20. Prof. M.I.M. Mowjood, Board of Study in Agric. Engineering, Univ. of Peradeniya.
21. Dr. U.I. Dissanayeke, Board of Study in Agric. Extension, Univ. of Peradeniya.
22. Prof. J.K. Vidanarachchi, Board of Study in Animal Science, Univ. of Peradeniya.
23. Prof. B.M.L.D.B. Suriyagoda, Board of Study in Bio-Statistics, Univ. of Peradeniya.
24. Dr. S.D.S. Hemachandra, Board of Study in Business Administration, Univ. of Peradeniya.
25. Prof. C.K. Beneragama, Board of Study in Crop Science, Univ. of Peradeniya.
26. Mr. P.C. Arampath, Board of Study in Food Sc. & Tech., Univ. of Peradeniya.
27. Prof. K.S. Hemachandra, Board of Study in Plant Protection, Univ. of Peradeniya.
28. Prof. R.S. Dharmakeerthi, Board of Study in Soil Science, Univ. of Peradeniya.

UGC Appointed Members

29. *VidyaNidhi* Prof. H.P.M. Gunasena, Emeritus Professor of Crop Sc., Univ. of Peradeniya
30. Prof. R.P. De Silva, Vice-chancellor, University of Vocational Technology
31. Dr. L.S.K. Hettiarachchi, Director, Tea Research Institute
32. Prof. G. Mikunthan, Dept. of Agric. Biology, Univ. of Jaffna
33. Prof. M.B. Ranathilaka, Dept. of Economics & Statistics, Univ. of Peradeniya

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ANNUAL REPORT – 2022

POSTGRADUATE INSTITUTE OF AGRICULTURE UNIVERSITY OF PERADENIYA (As at 31st of December 2022)

A. Introduction

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

Academic Programmes

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

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

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

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

Panel of Teachers

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

Student Registrations and Degree Awarded

During 2022, 511 students were registered under 11 Boards of Study, particulars of which are as follows;

M.Sc. - 461	MBA - 29	M.Phil - 10	Ph.D. - 8	Casual - 3
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Students are to be conferred degrees at the General Convocation of 2022 are as follows;

Ph.D. - 16	M.Phil. - 14	PGD - 21
M.Sc. - 156	MBA - 12	

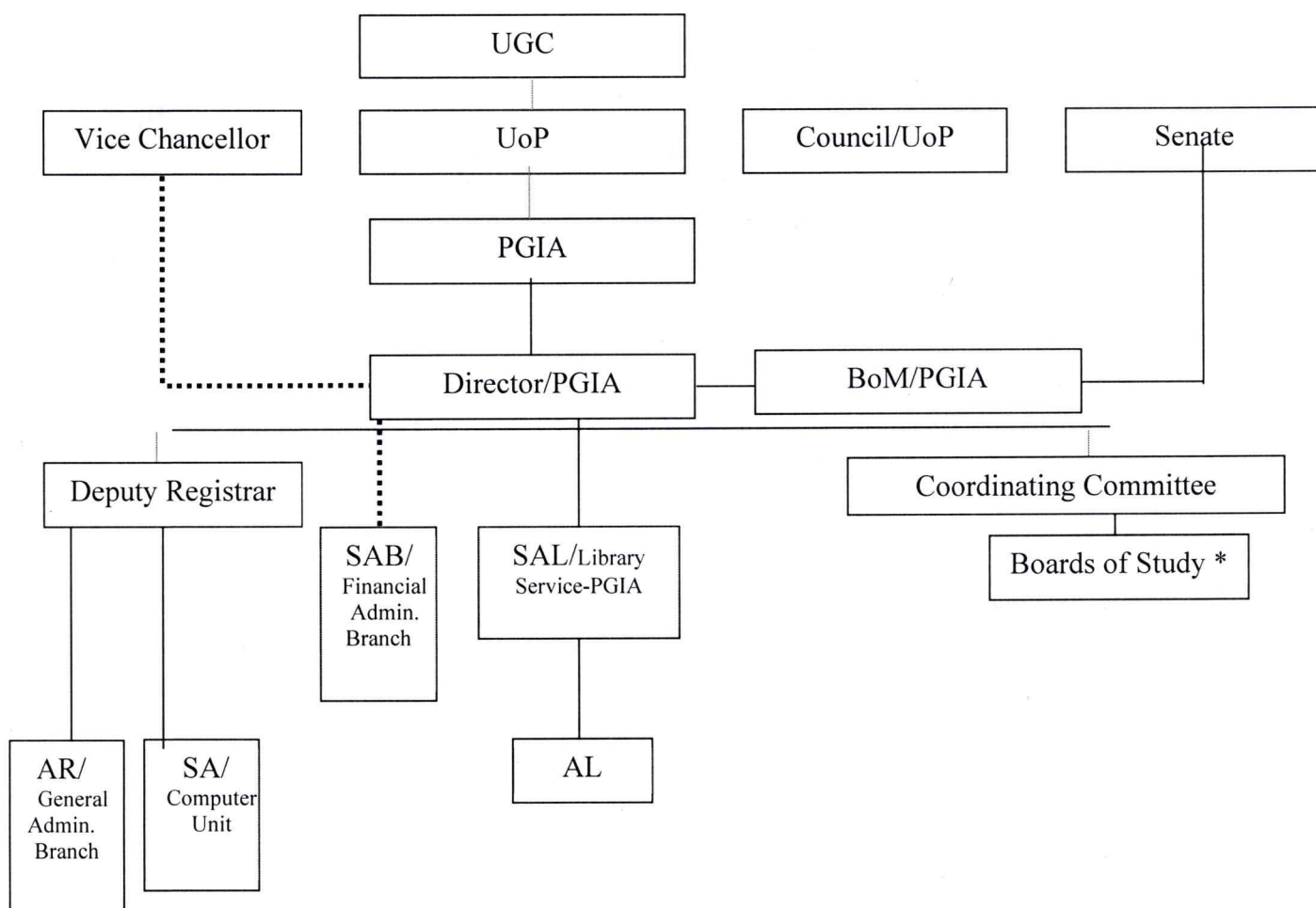
Annual Congress

The PGIA Annual Congress is a scientific forum for researchers to present, discuss and disseminate their scholarly research findings in agriculture and allied disciplines to a wider national and international scientific community. The 34th Annual Congress of the PGIA was held from 17-18 November, 2022 as a virtual conference at the Postgraduate Institute of Agriculture, University of Peradeniya.

It provided an opportunity for postgraduate students and budding scientists to showcase their research findings to an virtual audience comprised of academics, researchers, PGIA alumni and other stakeholders. In this year, 30 oral and 17 poster presentations were made under 7 scientific sessions: Oral technical sessions were Tools for climate resilient agriculture, Molecular approaches for improving plant performances, Curbing losses in production and products, Social dimensions in food and environment and Soil and water resource management. Poster sessions were on Resource Management in Agriculture and Forestry, and Society Attributes in Agriculture. Inaugural session was held on 18th November 2022 with a very limited number of on-ground participants. Ms. Anouk Baron, Deputy Ambassador of the Kingdom of the Netherlands to Sri Lanka and Maldives graced the inaugural session as the Chief Guest. Distinguished Professor Owen Atkin, Director, Centre for Entrepreneurial Agricultural Technology; Australian National University, delivered the keynote speech on "Using advances in technology to develop climate-ready crops for the future". Professor Gordon A. Gow, Acting Director, Media & Technology Studies, University of Alberta, Edmonton, Canada and Professor Emmanuel Frossard, Institute of Agricultural Science, Lindau, Switzerland delivered invited speeches. Professor Lasantha Weerasinghe coordinator of the 34th Annual Congress and Mr. Lahiru Chathuranga, President of the Postgraduate Student Association (PASA) also addressed at the inaugural session.

In order to improve the communication skills and effective dissemination of scientific findings by budding scientists, four pre-congress workshops were also held on different topics related to publications and presentations. These workshops and technical sessions were well attended by the participants.

Organizational Structure



Abbreviations:

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

*Boards of Study:

Agricultural Biology
 Agricultural Economics
 Agricultural Engineering
 Agricultural Extension
 Animal Science
 Business Administration
 Bio-Statistics
 Crop Science
 Food Science & Technology
 Plant Protection
 Soil Science

B. Achievements

Dr A.W.R. Joachim memorial award

Dr. A.W.R. Joachim Memorial Award which was initiated in the year 2001, is awarded to the most meritorious student who has completed the Comprehensive Examination satisfactorily in the penultimate year of study securing the highest G.P.A. The following student has obtained the highest G.P.A. of 4.00 for her degree programme and awarded with a cash price at the 34th Annual Congress held on 25th November 2022.

Name	Board of study	Degree Programme
Ms. WDEPA Withana	Soil Science	M.Sc. in Environmental Soil Science

C. Shortcomings

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

D. Plans for the Future

1. Increasing the number of annual student admissions for all courses by increasing the visibility by regularly updating the website of the institute and publishing the PGIA Newsletter/occasional publications at frequent intervals and their wider circulation by normal and electronic means.
2. Improve ICT facilities for hybrid offering of degree programmes to enhance the services of academics from overseas universities, research centers and industry personnel.
3. Facilitating the dissemination of research outputs of postgraduate students to general public by strengthening the in-house publishing capacity and widening the access for peer reviewed and indexed scientific journals.
4. More involvement of local/foreign professionals for teaching and supervision of postgraduate students, academic program development and appraisal and in the organization and delivery of short training courses in leadership development.
5. Develop a state -of-the-art Learning Management system equipped with plagiarism software facilitating a synchronous teaching and outcome-based learning.
6. Recognizing and rewarding the contributions of both postgraduate students and supervisors for impact-oriented publications and national/international patents arising from outstanding research projects.

7. Development of the infrastructure, mainly student accommodation, particularly for foreign students and visiting staff and recreation.
8. Digitalize the Agricultural Library Resources.
9. Organizing training programs on ICT and English Language proficiency for staff of the Institute for enhancing efficiency and service quality for long-term sustainability of the institute. All strategies to be implemented while protecting and minimizing damage to the environment in line with sustainable development policies and make all the stakeholders aware of it.

B. NEW ENTRANTS & STUDENT ENROLMENT

B.1 DETAILS OF RESOURCES AND STUDENTS – (As AT 31st DECEMBER 2022)

Programme of Study	Total No. of Students	Distribution of Staff (Permanent Staff Only)			
		Academic Staff	Non-Academic Staff	Academic Support Staff	Total
Casual	3	2	39	1	42
M.Phil (CW&R)	0				
M.Phil (R)	10				
M.Sc. (CW)	370				
M.Sc.(CW&R)	91				
MBA.(CW)	23				
MBA.(CW&R)	6				
Ph.D (CW&R)	0				
Ph.D(R)	8				
Total	511	2	39	1	42

B.2 DETAILS OF LOCAL STUDENTS REGISTRATION FOR POSTGRADUATE DEGREE PROGRAMMES - 2022

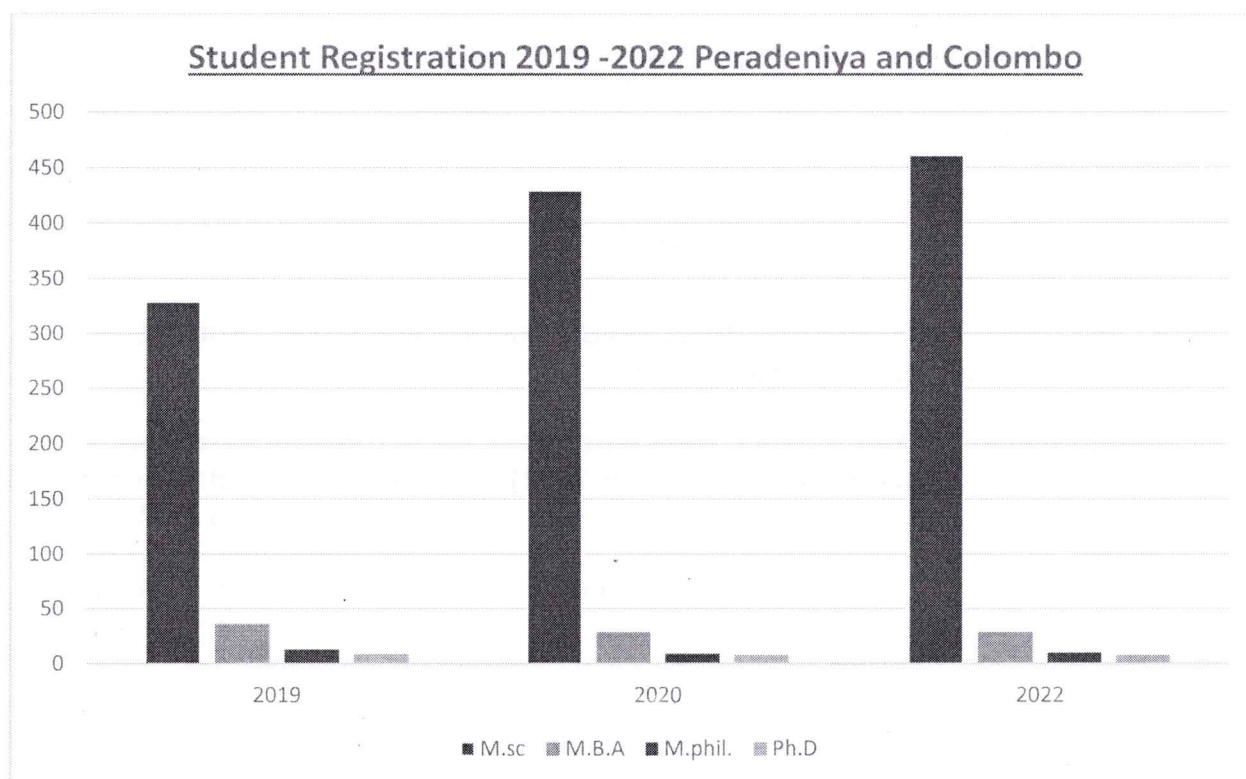
Programme of Study	Full Time/Part Time	New Entrants (Jan-Dec 2022)			Student Enrolment (Total No. of Registered Students as at 31 st December 2022)			No. of Graduated
		Male	Female	Total	Male	Female	Total	
Casual	Part Time	0	3	3	3	3	3	0
M.Phil (CW&R)	Full Time	0	0	0	9	15	24	2
M.Phil (R)	Full Time	3	7	10	23	51	74	6
M.Sc.(CW)	Full Time	105	265	370	427	978	1405	88+2*
M.Sc.(CW&R)	Full Time	32	59	91	83	216	299	3+2*
MBA.(CW)	Full Time	14	9	23	79	67	146	7

MBA.(CW&R)	Full Time	5	1	6	40	29	69	2
Ph.D (CW&R)	Full Time	0	0	0	1	5	6	0
Ph.D(R)	Full Time	5	3	8	39	39	78	8
PG Dip.	Full Time	0	0	0	0	0	0	0
Total		164	347	511	705	1403	2104	

*Early exit PGD Holders

B.3 DETAILS OF FOREIGN STUDENTS REGISTRATION FOR POSTGRADUATE DEGREE PROGRAMMES - 2022

Programme of Study	Full Time/Part Time	New Entrants (Jan-Dec 2022)			Student Enrolment (Total No. of Registered Students as at 31 st December 2022)		
		Male	Female	Total	Male	Female	Total
Ph. D	Full Time					4	4



C. STAFF DETAILS

Service Category	Salary Code	Approved as at 31/12/2017	Existing Cadre
Primary Level		19	
Primary Grade – Unskilled	PL- 1		8
Primary Grade – Semi Skilled	PL - 2		4
Primary Grade – Skilled	PL - 3		3
Secondary Level		21	
Management Assistant – non – Technical	U - MN 1		15
Management Assistant – Technical	U –MT 1		-
Associate Officers – Segment 2	U – MN 2		-
Associate Officers – Segment 1	U – MN 3		-
Staff Assistant - /Supra & Senior Staff Assistant	U – MN 4		6
Tertiary Level		2	
Academic Support – Segment 2	U – AS 1		-
Junior Executive/ Managers	U – EX 1		1
Academic Support – Segment 1	U – AS 2		1
Senior Level		13	
Medical Officer	U – MO 1		-
Chief Medical Officer	U – MO 2		-
Middle Level Executives	U – EX 2		1
Middle Level Executives	U – EX 2 (a)		1
Senior Executives	U – EX 3		-
Lecturer	U – AC 3		10
Associate Professors	U – AC 4		-
Professors/Senior Professors	U – AC 5		1

D. RESEARCH OUTPUT DATA

D.1 PUBLICATION OUTPUT IN 2022

D.1 (a) List of Publication in referred (Indexed and Non-Indexed) Journals in 2022- Since the Institute does not have permanent academic cadre except the Director/PGIA and the Assistant Librarian and the fact that all academic and research activities of the Institute are carried out by permanent academic staff members of the Faculty of Agriculture, University of Peradeniya, publications done by them have been listed under the University of Peradeniya.

Faculty	Publication Category		Number		Remarks
			Published -Local-	Published - International-	
PGIA	No. of Full Papers published in indexed journals*			4 2 2	Dr. H.M.S.Wasana Dr. D.N. Balagalla S.P.Mihindukulasooriya
	No. of Full Papers published in non-indexed refereed journals				
	No. of Full Papers published in non-refereed Journals				
	No. of conference Papers published as full papers in Conference Proceedings			1	Dr. H.M.S.Wasana
	No. of Abstract Publications			2	Dr. H.M.S.Wasana
	No. of Book Chapters published				
	No. of Books Published	By a publisher			
		By the Author			

D.1 (b) LIST OF FULL PAPERS PUBLISHED IN INDEXED JOURNALS IN 2022

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

Name of the Article	Name of the Authours	Co-Authours
Development and Validation of a Model to Simulate Phenology, Canopy Growth and Yield of Maize, Mungbean and Tomato under Tropical Farming Systems	J. B. D. A. P. Kumara	L. D. B. Suriyagoda, W.A.J.M. De Costa, M.A.P.W.K. Malaviarachchi, K.M.R.D. Abhayapala, R. M. S. Fonseka.
Comparative Assessment of Soil Chemical Characteristics in Two Contrasting Vegetable Cultivation Systems of Sri Lanka	H. A. N. Upekshani	R. S. Dharmakeerthi, P. Weerasinghe, W.S. Dandeniya
Vulnerability of Other Field Crop (OFC) Cultivating Farmers to Climatic Variability – A Study in Palugaswewa Cascade and Mahaweli System H in Anuradhapura, Sri Lanka	S. D. N. M. Senadeera	N. D. K. Dayawansa, R. P. De Silva
Development of Liquid Culture System for Rapid Multiplication of <i>Gyrinops walla</i>	D. B. R. Kaushalya	J. P. Eeswara, L. Jayasinghe
Evaluation and Characterization of Saccharum Germplasm for Sugarcane Breeding in Sri Lanka	A. M. M. S. Perera	A. Wijesuriya, A. N. W. S. Thushari, D. P. S. T. G. Attanayaka, N. D. Wijesuriya
Possibility of utilizing Inter Simple Sequence Repeat regions, bark powder morphology and floral morphometry to characterize the <i>Cinnamomum</i> species in Sri Lanka	H. A. B. M. Hathurusinghe	B. S. Bandusekara, D. K. N. G. Pushpakumar, R. A. A. K. Ranawaka, P. C. G. Bandaranayake

D.2
NATIONAL & INTERNATIONAL AWARDS RECEIVED IN 2022 -
PGIA Annual Congress 2022

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper)	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Resource Management in Agriculture and Forestry	Best Poster	Local	P.A.M. Dias	Student	PGIA
Society Attributes in Agriculture	Best Poster	Local	W.C.S. Wanasinghe	Student	PGIA
Tool For Climate Resilient Agriculture	Best Oral Presenter	Local	J.B.D.A.P. Kumara	Student	PGIA
Molecular Approaches For Improving Plant Performances	Best Oral Presenter	Local	K.A.P. Dalpathadu	Student	PGIA
Curbing losses in production and products	Best Oral Presenter	Local	B.S. Bandusekara	Student	PGIA
Social dimensions in food and environment	Best Oral Presenter	Local	W. A. M. Lowe	Student	PGIA
Soil and water resource management	Best Oral Presenter	Local	P. Kowshayini	Student	PGIA
PGIA Alumni Association Awards	PGIA Alumni Association Awards – 3rd place	Local	B.S. Bandusekara	Student	PGIA
PGIA Alumni Association Awards	PGIA Alumni Association Awards- 2nd place	Local	P. Kowshayini	Student	PGIA
PGIA Alumni Association Awards	PGIA Alumni Association Awards- 1st place	Local	J.B.D.A.P. Kumara	Student	PGIA

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Overall Best Presenter	Overall Best Presenter	Local	J.B.D.A.P. Kumara	Student	PGIA
Hanthana Essence	Hanthana Essence -3rd place	Local	Ms. H.M.P.S. Kumari	Student	PGIA
Hanthana Essence	Hanthana Essence -2nd place	Local	Ms. H.A.N. Upekshani	Student	PGIA
Hanthana Essence	Hanthana Essence -1st place	Local	Ms. S.A.D. Thakshila	Student	PGIA

D.3 DETAILS OF KNOWLEDGE DISSEMINATION TO THE GENERAL PUBLIC DURING THE YEAR 2022

Institute	Programme Category (workshops/training programmes/field demonstrations/media programmes)	Title of the Programme	Organized by Fac./Dep./Center/Unit	Date of held	Duration	Target group	No. of Participants
Cap-Net Lanka - PGIA	Training programs (02)	Training Programme youths on construction of Rainwater Harvesting System	Cap-Net Lanka & Lanka Rainwater Harvesting Forum (LRWHF), Sri Lanka	3-5 March 2022	3 Days	youths	47
Cap-Net Lanka- PGIA	Awareness program	Awareness program and art competition to mark the World Water Day (WWD) - 2022	Cap-Net Lanka & Kothmale International Training Institute of Irrigation and Water Management (KITI-IWM), Sri Lanka	22 March 2022	One Day	schoolchildren, diploma students of KITI and teachers	78

Institute	Programme Category (workshops/training programmes/field demonstrations/media programmes)	Title of the Programme	Organized by Fac./Dep./Center/Unit	Date of held	Duration	Target group	No. of Participants
Cap-Net Lanka- PGIA	Training workshop	Training workshop for small landholders on soil erosion control and water conservation through establishment of small block plantations of bamboo	Cap-Net Lanka & Research for Development Innovations Alliance Lanka (ReDI), Polgasowita, Sri Lanka	29 July 2022	One Day	Youths aged 18 – 28 from the Kandy area	22
Cap-Net Lanka- PGIA	National Symposium	National Symposium for Learning Exchange in Community Water Supply in Sri Lanka	Cap-Net Lanka & World Vision Lanka (WVL), Postgraduate Institute of Agriculture (PGIA), Plantation Human Development Trust (PHDT), Department of National Community Water Supply (DNCWS), and Lanka Jalani (SLWP)	12 September 2022	One Day	Water Sector Practitioners, Academia/Res earchers, Government Officials, Public Water Sector Employees, Non- Profit/Non- Governmental /International Organizations	119
PGIA	Workshop	Data Analysis Using SAS	PGIA	3 rd , 4 th , 10 th , 1 1 th and 17 th June 2022	5 Days	Postgraduate students	30
PGIA	Workshop	Tips for presenting research data	PGIA	4 th July 2022	1 Day	Open	27
PGIA	Workshop	Effective Research Paper Writing	PGIA	20 th August 2022	1 Day	Open(Undergr aduate and Postgraduate)	63

Institute	Programme Category (workshops/training programmes/field demonstrations/media programmes)	Title of the Programme	Organized by Fac./Dep./Center/Unit	Date of held	Duration	Target group	No. of Participants
PGIA	Workshop	Effective Research Presentation Skills	PGIA	02 nd November 2022	1 Day	Open(Undergr aduate and Postgraduate)	38
PGIA – PASA (Postgraduates Agriculture Student' s Association	Campaign	The Blood Donation	Faculty of Agriculture	13 th October 2022	1 Day	Students and Staff	250
PGIA	Short Course	ICT Stewardship for Agricultural Extension	The Board of Study in Agricultural Extension	06 September to 15 th November	10 weeks	Extension professionals of Government and Private sector	29

E. INTERNATIONALISM

E.1 DETAILS OF INTERNATIONAL CONFERENCES AND WORKSHOPS CONDUCTED BY THE INSTITUTE in 2022

No	Theme	Organized by (Faculty/Dept./Centre/ Unit)	Date of held/ Duration	Target Group	No. of Participants
1	Annual Congress	PGIA	18.11.2022	Students	200

E.2 INFORMATION ON INTERNATIONAL STAFF VISITS FOR UNDERGRADUATE TEACHING/POSTGRADUATE TEACHING/SYMPOSIUM/WORKSHOPS IN THE YEAR 2022

Institute	Name of the Programme	Country	No. of Staff
PGIA	Annual Congress	India	01
		Nigeria	01

F. SUSTAINABILITY RELATED PROGRAMMES TARGETED FOR THE YEAR 2022

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

Ms. Aganthe
A

Agriculture Library Annual Report – 2022

Library Allocations received in 2022

PGIA Allocation	-	Rs. 500000.00
Faculty Allocation	-	Rs. 180440.88
Total Allocation	-	Rs. 680440.88

Acquisitions - Books

During the year 2022, 14 books were added to the Library Collection, which comprised textbooks recommended by teaching staff of both the Faculty of Agriculture and the PGIA to suit the teaching programmes of the two institutions.

Details of the books added to the collection

Number of books purchased by PGIA finances	Books - 08
Value	Rs. 56890.00
Number of books purchased by Faculty allocation	Books - 06
Value	Rs. 49290.00
Total number of books purchased (PGIA & Faculty)	Books - 14
Number of PGIA Theses added to the collection	07

Donations

Number of books received from other donors	86
Value	Rs. 32083.50

Significant Donors of Books and Periodicals During the Year

<u>Donor</u>	<u>Value</u>
Dept. of Census and Statistics, Colombo	Rs. 1148.00
HARTI, Colombo	Rs. 7060.50

Periodicals

One (01) periodical title was subscribed in 2022 from the PGIA funds.

Library User Categories

The registered Library users in 2022 were 2618. Details are shown below.

Postgraduate Students	1084
Undergraduate Students	1392
Academic Staff (Permanent)	127
Academic Staff (Temporary)	11
Emeritus Professors	01
Visiting Lecturers	01
Clerical and similar services	02

Total	2618
--------------	-------------

Usage of Library Books

Number of Lending items Borrowed	-	328
Number of Reference items Borrowed	-	08
Number of items used in house	-	574

Inter- Library Loans

We received 37 requests for articles from other libraries.
We sent 31 articles to other libraries.

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

Literature Searching

CAB CD- ROM database was used for literature searched by research students both in the Faculty and PGIA. Two (2) CAB searches were carried out during the Year 2022.

Library Orientation and other training programmes

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

No.	Date	Designation	No. of Staff members
01	11.02.2022	Library Information Assistant	02

Library orientation programmes

No.	Date	Venue	No. of Students
01	25.01.2022	Mahailluppallama sub campus	316
02	19.02.2022	Postgraduate Institute of Agriculture	493
03	05.09.2022	Mahailluppallama sub campus	235

Library training programmes (Information Literacy)

No.	Date	Department	Topic	No. of students
01	05.05.2022	Agric. Biology	Information Literacy	4 th Year Students
02	31.05.2022	Food Science & Technology	Chemistry for Food Science chemical information	34

H. N. K. Dissanayake

Mrs.H.N.K. Dissanayake
Senior Asst. Librarian/Agriculture Library
04.01.2023

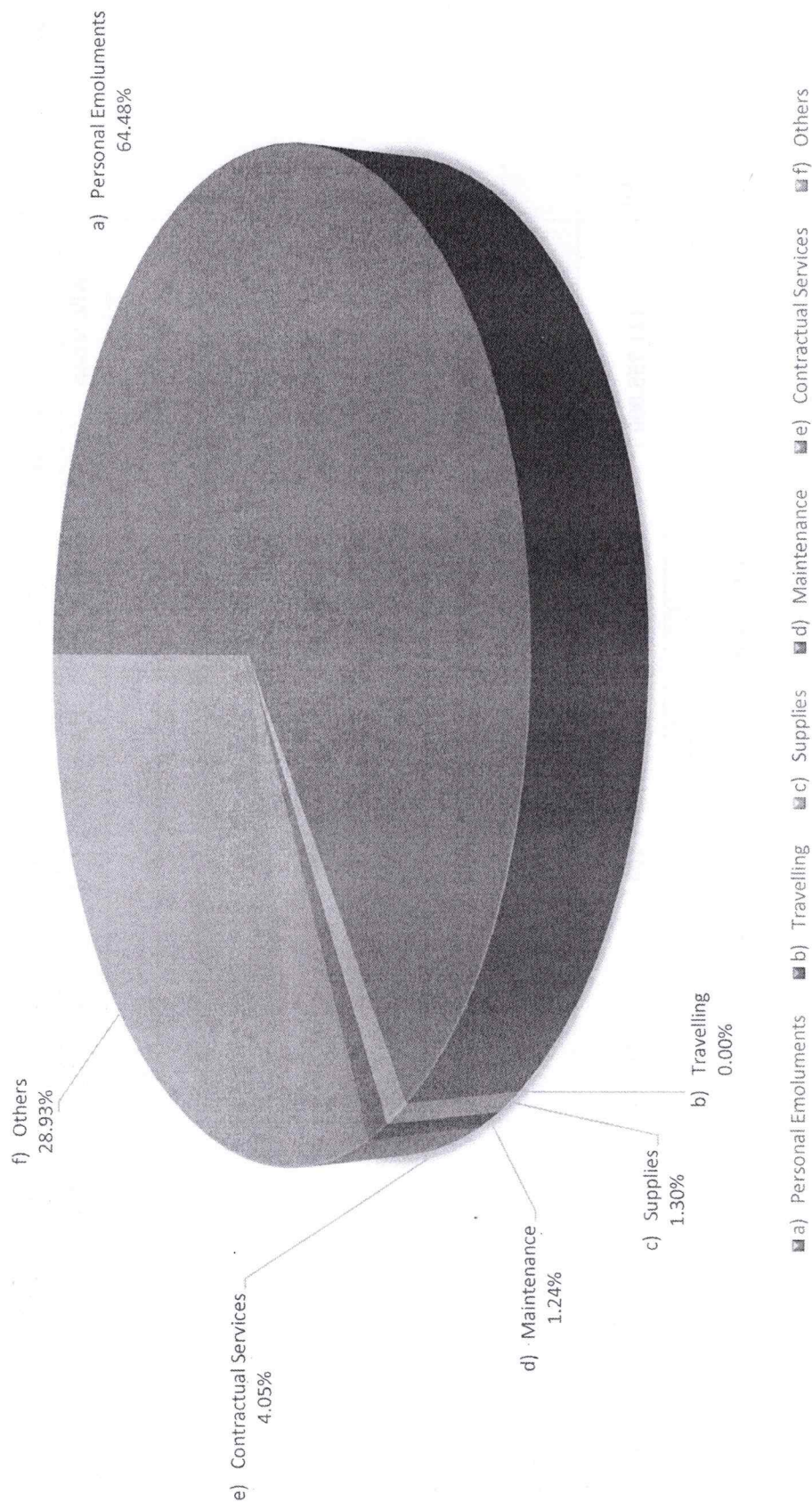
Senior Assistant Librarian
Agriculture Library
University of Peradeniya
Br-LA-23

Financial Performance

13. Details of Recurrent Expenditure

Subject	2020 (Rs.)		2021 (Rs.)		2022 (Rs.)	
	Allocation	Actual	Allocation	Actual	Allocation	Actual
a) Personal Emoluments	93,491,000	78,037,775	102,168,100	78,873,620	107,257,000	112,961,174
b) Travelling	55,000	23,749	20,000	17,990	15,000	7,910
c) Supplies	2,055,000	1,578,481	2,715,000	1,129,825	3,950,000	2,283,400
d) Maintenance	1,255,000	1,023,460	1,485,000	1,571,422	1,700,000	2,167,828
e) Contractual Services	6,785,000	6,512,824	5,755,000	5,624,481	6,925,000	7,092,112
f) Others	18,114,000	35,634,398	17,748,000	35,524,141	42,346,531	50,679,688
Total	121,755,000	122,810,687	129,891,100	122,741,479	162,193,531	175,192,112
<u>Financed By:</u>						
Government Grant		58,500,000		64,507,000		52,411,000
As a %		48%		53%		30%
Generated Funds		64,310,687		58,234,479		112,781,112
As a %		52%		47%		70%

Composition of Recurrent Expenditure - 2022



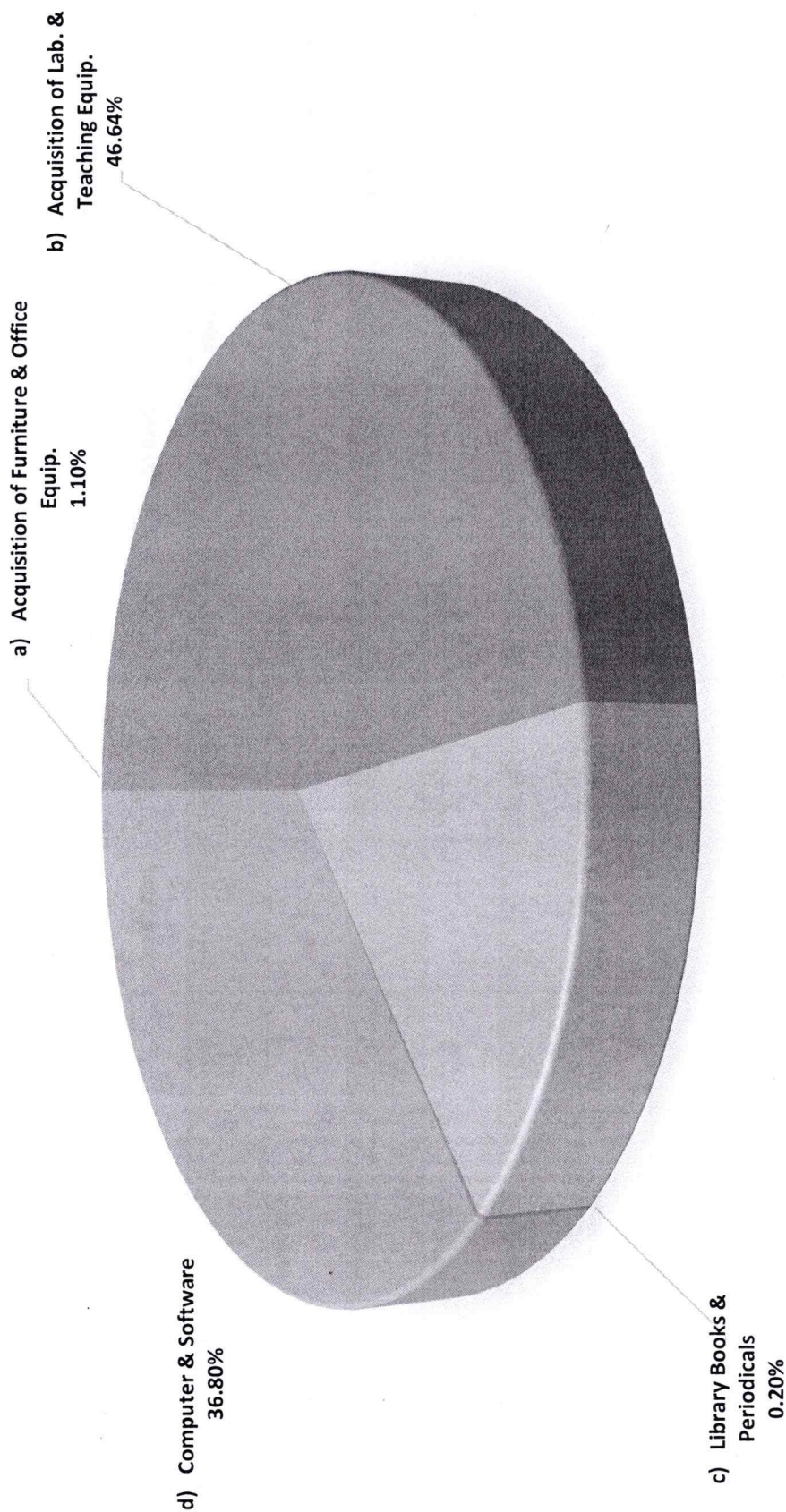
The treasury allocation for the recurrent expenditure of the Institute in the year 2022 is Rs. 52.4 million and no allocation for capital expenditure. It was around Rs.12.1 million reduction compared to the last year recurrent allocation. Total actual recurrent and the capital expenditure for this year is Rs.175.19 million and Rs.31.72 million respectively. The total recurrent expenditure was financed primarily by the generated funds (70%) and the remainder by consolidated fund (30%). 64.48% of recurrent expenditure is for the personal emoluments including salaries & wages of the permanent staff and the visiting lecture fees. Other recurrent expenditure including course materials, special services, travel grants to university teachers, annual congress...etc. is around 28.93 % of the total recurrent expenditure of the year under review. The composition of the recurrent expenditure is given in the above pie chart.

14. Details of Capital Expenditure

Subject	2020 (Rs.)			2021 (Rs.)			2022 (Rs.)		
	Allocation	Gov. Grant Received	Actual	Allocation	Gov. Grant Received	Actual	Allocation	Gov. Grant Received	Actual
a) Rehabilitation and improvement of Building & Structures	3,000,000	-	97,035	-	-	-	5,000,000	-	4,842,649
b) Acquisition of Lab. & Teaching Equipment	8,000,000	500,000	5,724,115	1,000,000	-	108,392	13,500,000	-	14,797,111
c) Acquisition of Furniture & Office Equipment	3,000,000	-	1,559,095	8,850,000	-	4,213,147	7,000,000	-	350,542
d) Library Books & Periodicals	250,000	-	163,709	500,000	-	273,124	300,000	-	61,890
e) Computer & Software	6,700,000	-	5,909,605	14,500,000	3,800,000	11,209,708	15,000,000	-	11,676,282
f) Sports Goods	150,000	-	12,480	60,000	-	-	-	-	-
Total	21,100,000	500,000	13,466,038	24,910,000	3,800,000	15,804,371	34,500,000	-	31,728,474

Around 15.26% of the capital investment i.e. nearly Rs.5.00 million was for the Rehabilitation of Building of the institute and 84.54% of the actual capital expenditure i.e. nearly Rs.26.83 million was set aside for acquisition of furniture and office equipment, upgrading the facilities in the class rooms and computer laboratories. Further an amount of nearly Rs.0.06 million was spent for acquisition of books and periodicals for the Agriculture library of the Institute. The composition of capital expenditure is given in the below figure.

COMPOSITION OF CAPITAL EXPENDITURE - 2022



STATUTORY REPORT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE FINANCIAL STATEMENTS OF THE POSTGRADUATE INSTITUTE OF AGRICULTURE (PGIA), UNIVERSITY OF PERADENIYA FOR THE YEAR ENDED 31ST DECEMBER 2022

1. General

The Financial Statements of the Postgraduate Institute of Agriculture for the year ended 31st December 2022 have been prepared in terms of section 12 (3) (c) and 19 (1) of the Postgraduate Institute of Agriculture Ordinance No. 9 of 1979, 106 (1) and 107 (b) of the Universities Act No.16 of 1978 and as amended by the subsequent legislation and in pursuance of the Finance Act. No 38 of 1971.

2. Significant Accounting Policies

2.1 Basis of Accounting

Statement of Financial Position, Statements of financial Performance, Statement of Changes in Equity and Cash Flow Statement together with the Accounting Policies and Notes (“Financial Statements”) are a general-purpose financial report which have been prepared on an accrual basis and in accordance with generally accepted accounting principles, applicable Sri Lanka Public Sector Accounting Standards (SLPSAS) – Volume I published in 2009 & Volume –II published in 2012, and Volume III published in 2018 in terms of the Universities Act No. 16 of 1978 and Finance Act No. 38 of 1971 and Department of Public Enterprises guidelines for the preparation and presentation of financial statements.

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

3. Property, Plant & Equipment (PPE)

3.1. Property, Plant and Equipment are stated at Revaluation and the depreciation is provided in terms of the UGC Circulars No. 649 of 5th October 1995. And Subsequent issue of UGC Circulars no 09/2022 of 05th May 2022. Depreciation is charged to the statements of financial performance, on a straight line method.

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

<u>Property, Plant and Equipment</u>	<u>Rate of Depreciation</u> <u>per annum (%)</u>
Building & Structure	- 05
Office Equipment	- 20
Computer & Software	- 20
Computer Equipment / Accessories	- 20

Furniture and Fittings	-	10
Laboratory, Teaching Equipment	-	20
Motor Vehicles	-	20
Library Books and Periodicals	-	20
Sports Equipment	-	25
Landscaping Project	-	05
Generators & Power Supply Systems	-	10
Drainage & Sewerage Systems	-	10

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

- 3.2 The ownership of the land in which the buildings of the Institute are constructed is not legally vested to the PGIA as the Institute operates as an affiliated Institute to the University of Peradeniya. The cost of the land has been accounted in the financial statements of University of Peradeniya (This is for the information). Hence, the value of the land is not considered in preparation of financial statements of the Institute. Buildings value of Rs. 118,939,421.95 is only shown in the financial statements.
- 3.3 Property, Plant & Equipment were revalued separately in class wise as at 01.01.2022 complying with the SLPSAS 07 and the revaluation surplus of Rs. 36,361,026.48 has been created. Amortization of revaluation surplus has been identified to the date of 31.12.2022 as the difference between the depreciation based on the revalued carrying amounts of the assets and depreciation based on the assets original cost, as per the SLPSAS 07. Detailed figures are explained in note no 07.
- 3.4 The fixed assets purchased by the Grant are entered in the Inventory but not the fixed assets register as the ownership of the assets would not be transferred to PGIA at the end of the grant period. The expenses are recorded in the relevant Research Grant account to keep the balance updated. Note F related to the details of research grants.

4. Current Assets

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

4.1 Inventories/ Stocks

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

4.2 Trade & Other Receivables

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

4.2.1 Income Recognition Policy

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

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

Activities in the academic year of 2020 has been functioned during the financial year ending 31.12.2022.

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

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

All the details of these removed students are available with the Accounts Division for follow up actions.

Actual Loan Balances to be recovered from the staff as at 31st December 2022 are considered as loans receivable.

4.3 Cash and Cash Equivalents

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

5. Liabilities & Provisions

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

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

5.1 Employee Benefits

5.1.1 Defined Contribution Plans

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

The PGIA contributes 15% and 3% of gross emoluments to employees as Provident Fund and Trust Fund contributions respectively.

5.1.2 Defined Benefit Plans

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

5.2 Provisions

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

Provision for dropouts

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

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

5.3 Trade and Other Payables

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

6. Capital Expenditure on other Capital Activities

The expenditure for other capital activities such as human capital & other development project introduced by the University Grants Commission has been accounted as recurrent expenditure.

7. Contingent Liabilities and Assets

7.1 Contingent Liabilities

No contingent liabilities have been recognised by the Postgraduate Institute of Agriculture as at 31.12.2022.

7.2 Contingent Assets

No contingent assets have been recognised by the Postgraduate Institute of Agriculture as at 31.12.2022.

8. Statements of financial Performance

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

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

9. Taxation

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

10. Government Grants

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

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

Description	2022 Amount Allocated (Rs.)	2022 Amount Released (Rs.)	Balance (Rs.)
<u>Recurrent Grant</u>			
1. Personal Emoluments	64,000,000	52,411,000	11,589,000
<u>Rehabilitation & Improvements</u>			
1. Buildings	-	-	-
2. Vehicles	-	-	-
3. Equipment	-	-	-
4. Others	-	-	-
<u>Acquisition of Assets</u>			
1. Books & Periodicals	-	-	-
2. Lab & Teaching Equipment	-	-	-
3. Office Equipment	-	-	-
4. Furniture & Fittings	-	-	-
5. IT - (System / Software)	-	-	-
6. Sports Goods	-	-	-
Total	64,000,000	52,411,000	11,589,000

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA
STATEMENT OF FINANCIAL POSITION AS AT 31 ST DECEMBER 2022

	Note	As at 31/12/2022		As at 31/12/2021	
ASSETS		Rs.	Rs.	Rs.	Rs.
Current Assets				Rstated	
(a) Cash & cash equivalents	01	18,690,464		7,316,429	
(b) Trade & other receivables	02	84,229,282		15,222,428	
(c) Inventories/Stocks	03a	3,764,162		2,337,122	
Text Books & PGIA Publications	03b	942,587		974,073	
(d) Prepayments / Periodicals	04	58,122		68,168	
(e) Loans & advances	05.1	1,550,684		1,377,450	
(f) Short Term Investment	06.1	658,695,737		656,532,568	
(g) Security and Other Deposits		192,800	768,123,836	192,800	684,021,038
Non-current Assets					
(a) Staff Loans & advances	05.1	3,707,525		3,115,507	
(b) Long Term Investment	06.2	17,219,438		16,375,725	
(c) Property, plant & equipment	07	167,616,627		122,131,541	
(c) Work in Progress	07a	2,197,146	190,740,736	2,197,146	143,819,919
Total Assets			958,864,573		827,840,957
LIABILITIES					
Current Liabilities					
(a) Deferred Income	08.1	5,838,166		15,498,690	
(b) Payables	09	16,077,230		11,230,710	
(c) Accrued expenses/provisions	10	62,587,126	84,502,523	37,381,918	64,111,318
Non-current Liabilities					
(a) Deferred Income	08.1	505,434		1,392,292	
(b) Provision for gratuity	11	13,990,929	14,496,363	15,436,262	16,828,554
Total Liabilities			98,998,886		80,939,872
Total Net Assets			859,865,687		746,901,085
NET ASSETS/EQUITY					
Accumulated fund	12	6,408,725		6,889,056	
Revaluation Surplus	13a	29,261,774		-	
Surplus/(Deficit) - B/ B/F	13	816,644,297		722,979,210	
Restricted funds	14	7,550,892	859,865,687	17,032,820	746,901,085
Total Net Assets/Equity			859,865,687		746,901,085

"The Accounting policies on pages II to VI and Notes on pages 11 to 23 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf,"

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

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

On behalf of the Board of Management:

01. Name:

Signature:

02. Name:

Signature:

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 ST DECEMBER 2022

		As at 31/12/2022	As at 31/12/2021
	Note	Rs.	Rs.
Operating Revenue			
Recurrent Government Grants		52,411,000	64,507,000
Internal Income- Generated Income	15	209,010,498	100,492,946
Amortization of Govt. Grant	7	480,331	3,397,801
Amortization of Revaluation Surplus	13a	7,099,253	10,345,707
Amortization of Research Grant	F	15,191,132	15,560,026
		284,192,214	194,303,480
Operating Expenses			
Personal emoluments	16	112,961,174	78,873,620
Travelling	17	7,910	17,990
Supplies and consumables	18	2,283,400	1,129,825
Maintenance	19	2,167,828	1,571,422
Contractual services	20	7,092,112	5,624,481
Depreciation	21	22,460,531	16,951,994
Other Recurrent expenses	22	28,219,158	18,572,147
Research Grant Expenditure	F	15,191,132	15,560,026
Assets Disposal Accounts		143,883	11,717
Total operating expenses		190,527,127	138,313,222
Net surplus for the period		93,665,087	55,990,259

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

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

POSTGRADUATE INSTITUTE OF AGRICULTURE

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 ST DECEMBER 2022

	Accumulated Fund	Revaluation Reserve	Total
Balance as at 31 December 2020	<u>690,134,959</u>	<u>10,345,707</u>	<u>700,480,666</u>
	690,134,959	10,345,707	700,480,666
Capital Grant spent & unspent during the year	(3,397,801)		(3,397,801)
Capital Grant Receipts during the year	3,800,000		3,800,000
Decrease in Specific Internal Funds	(890,425)		(890,425)
Previous years Decrease in Accrued Expenses - Lecturer payment & Exam payment 2018-2019	14,288,711		14,288,711
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2017- 2019	(4,753,830)		(4,753,830)
Refundable Library and Science Deposit -added to previous year income	(28,500)		(28,500)
Previous years Decrease in Accumulated Depreciation - (Retention payable)	13,339		13,339
Previous years decrease in Payee Tax Receivable	(25,121)		(25,121)
Amortization of Revaluation Surplus		(10,345,707)	(10,345,707)
Surplus/(deficit) for the period	<u>55,990,259</u>		<u>55,990,259</u>
Balance as at 31st December 2021	755,131,590	-	755,131,590
Previous years Decrease in Accrued Expenses - Lecturer payment & Exam payment -2019	1,589,025		1,589,025
Previous years Increase in Accrued Expenses - Audit Fees	(70,000)		(70,000)
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2018- 2020	(9,721,000)		(9,721,000)
Previous year Fixed Assets Disposal Loss	(28,530)		(28,530)
Balance as at 01st January 2022	746,901,085	-	746,901,085
Capital Grant spent & unspent during the year	(480,331)		(480,331)
Capital Grant Receipts during the year	-		-
Decrease in Specific Internal Funds	(9,481,928)		(9,481,928)
Net surplus/(deficit) for Revaluation Surplus		36,361,026	36,361,026
Previous years decrease in Payee Tax Receivable			
Amortization of Revaluation Surplus		(7,099,253)	(7,099,253)
Surplus/(deficit) for the period	<u>93,665,087</u>	<u>-</u>	<u>93,665,087</u>
Balance as at 31st December 2022	830,603,913	29,261,774	859,865,687

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

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

INDIRECT METHOD CASH FLOW STATEMENT

POSTGRADUATE INSTITUTE OF AGRICULTURE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST DECEMBER 2022

Cash Flows from Operating Activities	Note / Schedule	2022 Actual Rs.	2021 Actual Rs.
Surplus/(deficit) from ordinary activities	13	93,665,087	55,990,259
Non -cash movements		93,665,087	55,990,259
Depreciation on property, plant and equipment	21	22,460,531	16,951,994
Provision for gratuity	16	2,999,386	537,825
Interest on Investments	15	(84,603,586)	(31,557,178)
Amortization of Govt. Grant	07	(480,331)	(3,397,801)
Amortization of Revaluation Surplus	13a	(7,099,253)	(10,345,707)
Loss on sale of property, plant and equipment	15	143,883	11,717
Increase/Decrease in working capital			
(Increase)/decrease in inventories	03	(1,395,554)	(789,040)
(Increase)/decrease in trade & other receivables	02	(28,773,611)	(7,993,525)
(Increase)/decrease in Pre-payments	04	10,046	(21)
(Increase)/decrease in loans & Advances	05	(765,251)	44,560
Increase/(decrease) in Deferred Tuition Fees Income	08	(10,547,382)	1,286,539
Increase/(decrease) in payables	09	4,846,521	(2,651,777)
Increase/(decrease) in Accrued expenses	10	25,700,208	4,138,611
Increase/(decrease) in Provisions expenses	11	(2,699,771)	
Net cash in flow from operating activities		13,460,921	22,226,455
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	E	(31,728,474)	(15,804,371)
Withdrawal in investments	05	2,000,000	(47,000,000)
Interest on investments	15	39,363,462	27,746,595
Net cash in flow from investing activities		9,634,989	(35,057,776)
CASH FLOW FROM FINANCING ACTIVITIES			
Gov't grant: Capital		-	3,800,000
Payment of Audit fees		(495,000)	(420,000)
Payment of Gratuity	11	(1,744,948)	(908,703)
Research Grants Received	F	5,709,204	14,669,601
Research Grants Payments	F	(15,191,132)	(15,560,026)
Net cash out flow from financing activities		(11,721,875)	1,580,872
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		11,374,034	(11,250,449)
Cash & Cash Equivalents at the beginning of the Period		7,316,429	18,566,878
Cash & Cash Equivalents at the end of the Period		18,690,464	7,316,429

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

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

POSTGRADUATE INSTITUTE OF AGRICULTURE
APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31 ST DECEMBER 2022

	2022 Rs.	2021 Rs.
B/F Excess of Income over expenditure	93,665,087	55,990,259
Balance B/F from previous year	722,979,210	675,219,456
	816,644,297	731,209,715
ADD :		
01 Previous years Decrease in Accrued Expenses - Lecturer payment -2019		1,540,525
02 Previous years Decrease in Accrued Expenses - Exam payment -2019		48,500
	816,644,297	732,798,740
LESS :		
01 Previous years Decrease in Accrued Expenses - Audit Fees		70,000
02 Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2018- 2020		9,721,000
03 Previous year Fixed Assets Disposal Loss		28,530
	816,644,297	722,979,210

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

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

Note to the Financial Statements for the year 2022

	2022 Rs.	2021 Rs.
01. CASH & CASH EQUIVALENTS		
a. Bank balances		
People's Bank A/C No. 057100131338027	14,731,194.37	3,006,063.59
People's Bank A/C No. 057100131338032	1,987,141.24	125,902.24
Bank of Ceylon A/C No. 0001273337	(27,871.85)	2,184,463.53
	16,690,463.76	5,316,429.36
b. SHORT TERM INVESTMENTS		
Call Deposits Accounts- P B (057600100025020-1) (Recurrent)	2,000,000.00	2,000,000.00
	2,000,000.00	2,000,000.00
Total	18,690,463.76	7,316,429.36

Closing balances of above bank accounts as at 31st December 2022 were reconciled with respective cash books. And there is no overdraft in the bank a/c of 0001273337 though it happens in the Research cash book of PGIA

			Rstated
02. TRADE & OTHER RECEIVABLES (Schedule A)			
Tuition Fees Receivable as at 01.01.2022	6,644,283.33		15,864,083.33
Add; Current Year Receivable (old Students)	19,461,458.33		
2022 Academic Year Receivable (New Students)	16,917,933.00		
Less; Recovery of Receivable fees	(8,735,500.00)		
Previous years Tuition Fee Receivables which were not received within the minimum period 2018-2020			(9,219,800.00)
Tuition Fees Receivable as at 31.12.2022	34,288,174.66	34,288,174.66	6,644,283.33
Registration & Other Fees Receivable 01.01.2022	577,900.00		1,079,100.00
Add; Current Year Receivable (old Students)	2,791,400.00		
2022 Academic Year Receivable (New Students)	250,100.00		
Less; Recovery of Receivable fees	(1,910,700.00)		
Previous years Registration and Other Receivables which were not received within the minimum period 2018-2020			(501,200.00)
Registration & Other Fees Receivable as at 31.12.2022	1,708,700.00	1,708,700.00	577,900.00
		35,996,874.66	7,222,183.33
			Rstated
Interest Receivable	48,197,270.44		7,964,027.99
Other Income Receivable	-		-
Paye Tax Paid- Receivable from visiting lecturers	35,136.48		36,216.48
Total	84,229,281.58		15,222,427.80

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

Tuition Fees & Registration & Other Fees Receivable 31.12.2021	16,943,183.33
Less; Previous years Registration and Other Receivables which were not received within the minimum period 2018-2020	(9,721,000.00)
Tuition Fees & Registration & Other Fees Receivable 31.12.2021	7,222,183.33

03. INVENTORIES / STOCKS**(a) Stock A/C**

	2022 Rs.	2021 Rs.
Stationery & Office Requisites	3,533,845.94	1,969,225.13
Other Supplies	190,838.10	275,290.80
Repairs & Maintenance of Building Structure	39,478.00	92,606.00
	3,764,162.04	2,337,121.93

(b) Text Books & PGIA Publication

MBA Books & Course Materials	725,190.00	725,190.00
Academic Research & Publications	217,397.00	248,883.00
	942,587.00	974,073.00

Total

4,706,749.04	3,311,194.93
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04 . PREPAYMENTS/ PERIODICALS

Pre-payments (Schedule D)	58,121.78	68,167.68
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Total

58,121.78	68,167.68
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05. LOANS AND ADVANCES (Schedule B)**Staff loans & Advances**

1. Staff loans	29,240.00	27,540.00
2. Distress loans	4,758,683.73	4,236,827.99
3. Transport loans	314,985.00	51,589.50
4. Festival advances	-	-
5. Computer loans	154,500.00	177,000.00
6. Special advances	800.00	
	5,258,208.73	4,492,957.49

Sub Total**Miscellaneous Advances**

1. General advances	-	-
2. Capital advance	-	-
3. Research advance	-	-
	-	-

Total

5,258,208.73	4,492,957.49
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05.1 Summary of Aging Analysis**Less than 01 Year (Loan & Advance)**

1. Staff loans	10,880.00		
2. Distress loans	1,432,355.73		
3. Transport loans	61,648.00		
4. Computer loans	45,000.00		
5. Special advances	800.00	1,550,683.73	1,377,450.49

More than 01 year (Loan)

1. Staff loans	18,360.00		
2. Distress loans	3,326,328.00		
3. Transport loans	253,337.00		
4. Computer loans	109,500.00	3,707,525.00	3,115,507.00
	5,258,208.73	4,492,957.49	

06 - INVESTMENTS

06.1 SHORT TERM INVESTMENTS - FIXED DEPOSITS (Schedule C)

Bank & Deposit Number

	2022 Rs.	2021 Rs.
1. FD Peoples Bank No. 346483 (57600100003911-0)	26,515,243.64	25,192,630.54
2. FD Peoples Bank No. 783532 (057600100016493-8)	-	10,000,000.00
3. FD Peoples Bank No. 057600100016492-9	-	20,000,000.00
4. FD Peoples Bank No. 964239 (057-60-01-00010606-5)	-	5,000,000.00
5. FD Peoples Bank No. 057-60-01-00014576-3	20,000,000.00	20,000,000.00
6. FD Bank of Ceylon No. (1344279) 773545(2-001585-1)	1,416,355.69	1,416,355.69
7. FD Bank of Ceylon No. 8826295	6,600,000.00	6,600,000.00
8. FD Peoples Bank No. 57600100009281-9	-	10,000,000.00
9. FD Peoples Bank No. 57600100009545-1	-	29,700,000.00
10. FD Peoples Bank No. 57600100017230-4	6,000,000.00	6,000,000.00
11. FD Peoples Bank No. 57600100016494-7	-	8,000,000.00
12. FD Peoples Bank No. 057600100012025-4	25,000,000.00	25,000,000.00
13. FD Peoples Bank No. 057600100015286-1	7,000,000.00	7,000,000.00
14. FD Peoples Bank No. 057600100017204-6	-	12,000,000.00
15. FD Peoples Bank No. 57600100010799.2	33,243,944.01	31,642,731.69
16. FD Peoples Bank No. 057600100008453-3	-	5,000,000.00
17. FD National Savings Bank No. 2/0015/18/83615 (294361)	17,500,000.00	17,500,000.00
18. FD National Savings Bank No. 2/0015/03/23039 (294301)	22,000,000.00	22,000,000.00
19. FD Peoples Bank No. 057600100016776-6	-	75,000,000.00
20. FD Bank of Ceylon No. 83657683	22,000,000.00	22,000,000.00
21. FD National Savings Bank No. 2/0015/18/49824 (143061)	25,720,193.23	24,480,850.19
22. FD Peoples Bank No. 057600100018276-7	-	20,000,000.00
23. FD Peoples Bank No. 057600100018277-6	-	20,000,000.00
24. FD Peoples Bank No. 057600100017205-5	-	3,000,000.00
25. FD Peoples Bank No. 057600100017293-8	-	7,000,000.00
26. FD Peoples Bank No. 057600100017292-9	-	23,000,000.00
27. FD Peoples Bank No. 057600100017516-9	-	20,000,000.00
28. FD Bank of Ceylon No. 85326689 (1452427)	-	48,000,000.00
29. FD Peoples Bank No. 057600100022883-4	-	73,000,000.00
30. FD Bank of Ceylon No. 86884779- (1452524)	-	12,000,000.00
31. FD Peoples Bank No. 057600100025019-4	-	42,000,000.00
32. FD Bank of Ceylon No. 88307480- (1452783)	5,000,000.00	5,000,000.00
33. FD Bank of Ceylon No. 89177057- (1752221)	5,000,000.00	
34. FD Peoples Bank No. 057600100028287-3	20,000,000.00	
35. FD Peoples Bank No. 057600100028286-4	73,000,000.00	
36. FD Peoples Bank No. 057600100028285-5	47,000,000.00	
37. FD Peoples Bank No. 057600100028283-7	5,000,000.00	
38. FD Peoples Bank No. 057600100028507-7	75,000,000.00	
39. FD Peoples Bank No. 057600100028508-6	15,000,000.00	
40. FD Peoples Bank No. 057600100028523-7	10,000,000.00	
41. FD Bank of Ceylon No. 85326689 (1452427)	48,000,000.00	
42. FD Peoples Bank No. 057600100030664-2	38,000,000.00	
43. FD Peoples Bank No. 057600100030665-1	59,700,000.00	
44. FD Peoples Bank No. 057600100031376-9	40,000,000.00	
45. FD Peoples Bank No. 057600100031664-0	5,000,000.00	
Total	658,695,736.57	656,532,568.11

06.2 LONG TERM INVESTMENT

Bank & Deposit Number

01. FD Peoples Bank No. 57600100010436-1 Store Keeper	5,000.00	5,000.00
02. FD Peoples Bank No. 057600100013163-4 (Gratuity)	16,914,437.66	16,070,724.62
03. FD Peoples Bank No. 057600100014817-2	300,000.00	300,000.00
Total	17,219,437.66	16,375,724.62

NOTES TO THE FINANCIAL STATEMENTS

07. PROPERTY, PLANT & EQUIPMENT

	Land & Buildings	Furniture & Fittings	Office Equipment	Motor Vehicles	Telephones	Library Books & Periodicals	Laboratory & Teaching Equipments	Landscaping Project	Computer & Software	Sports Goods	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	2022	2021
Cost												Rstated
As at 1st January 2022	118,935,421.95	14,952,385.84	10,903,081.51	9,800,000.00	461,243.17	38,317,825.14	12,861,730.93	7,201,151.03	49,841,861.25	982,855.00	263,248,935.15	248,486,435.21
Previous Year Adjustment		(145,006.25)	(151,125.00)				(630,938.42)		(81,551.00)			(1,008,620.67)
Less/Add: Capitalized												
Less: Revaluation Adjustment		(14,807,379.59)	(10,751,956.51)	(9,800,000.00)	(461,243.17)		(12,230,792.51)		(49,760,310.25)	(982,855.00)	(98,794,537.03)	
Add : Revaluation Value		9,560,600.00	6,245,350.00	15,100,000.00	280,000.00		7,196,000.00		32,230,800.00	784,450.00	71,397,200.00	
Transfer							(605,000.00)		605,000.00			
Disposal /Transfer		(43,500.00)							(111,400.00)		(154,900.00)	(33,250.00)
Additions	4,842,649.43	166,402.00	184,140.00			61,890.00	14,797,110.55		11,676,281.68		31,728,473.66	15,804,370.61
Cost as at 31 st December 2022	123,778,071.38	9,683,502.00	6,429,490.00	15,100,000.00	280,000.00	38,379,715.14	21,388,110.55	7,201,151.03	44,400,681.68	784,450.00	267,425,171.78	263,248,935.15
Less: Depreciation												
Accumulated Depreciation as at 1st January 2022	38,219,969.71	6,925,193.66	9,231,982.42	9,800,000.00	461,243.17	37,670,758.90	7,844,881.69	1,472,095.13	29,904,545.69	570,607.55	141,117,393.98	125,167,023.62
Previous Year Adjustment		(116,476.25)	(151,125.00)				(630,938.42)		(81,551.00)			(980,090.67)
Less: Revaluation Adjustment		(6,808,717.41)	(9,080,857.42)	(9,800,000.00)	(461,243.17)		(7,213,943.27)		(29,822,994.69)	(570,607.55)	(63,758,363.51)	
Disposal /Transfer		(1,799.59)							(9,217.21)		(11,016.80)	(21,533.01)
Depreciation of the Year	6,055,484.00	959,378.51	1,110,468.95	3,020,000.00	56,000.00	327,108.79	2,510,587.18	360,057.55	7,865,333.14	196,112.50	22,460,530.62	16,951,994.04
Accumulated as at 31 st December 2022	44,275,453.71	957,578.92	1,110,468.95	3,020,000.00	56,000.00	37,997,867.69	2,510,587.18	1,832,152.68	7,856,115.93	196,112.50	99,808,544.29	141,117,393.98
Net Book Value as at 31 st December 2022	79,502,617.67	8,725,923.08	5,319,021.05	12,080,000.00	224,000.00	381,847.45	18,877,523.37	5,368,998.35	36,544,565.75	588,337.50	167,616,627.49	122,131,541.17

07A. WORK IN PROGRESS

Accounting Software
Renovation of Building & Construction

2022 Rs.	2021 Rs.
1,050,000.00	1,050,000.00
1,147,146.00	1,147,146.00
2,197,146.00	2,197,146.00

08. DEFERRED INCOME

Deferred Tuition Fees Income
Deferred Registration & Other Fees Income
Deferred Administrative Fees Income

6,199,400.00	16,422,683.33
127,900.00	468,298.70
16,300.00	
6,343,600.00	16,890,982.03

08.1 Summary of Aging Analysis

Less than 01 Year
More than 01 year

5,838,166.33	15,498,690.03
505,433.67	1,392,292.00
6,343,600.00	16,890,982.03

09. PAYABLES (Schedule D)**(a) Deposits**

1. Science deposits
2. Library deposits
3. Tender deposits
4. Retention Payable
5. Security Deposits (Bid Bond)

-	-
13,098,166.75	10,927,827.00
7,000.00	12,000.00
222,420.25	-
60,857.34	119,357.34
13,388,444.34	11,059,184.34

(b) Others

6. Foreign Student Payments
7. Others (Security deposits)
8. Other deposit - DGNC Perera (store keeper)
09.Creditor's A/c Alpha Industries (pvt) Ltd
10.Creditor's A/c Engineering Design Centre (EDC) UOP
11.Creditor's A/c K.T. Office Automation (pvt) Ltd
12.Creditor's A/c Base hp (pvt) Ltd
13.Creditor's A/c Scientific Instrument (pvt) Ltd
14.Creditor's A/c Research Instrument (pvt) Ltd
15.Creditor's A/c M.D. Gunasena and Company (pvt) Ltd
16.Creditor's A/c Sarasavi Bookshop (pvt) Ltd
17.Creditor's A/c Powernet (pvt) Ltd

1,634.40	1,634.40
1,668.00	1,668.00
5,475.00	5,475.00
-	62,748.00
100,000.00	100,000.00
289,000.00	-
63,000.00	-
333,500.00	
564,333.75	
683,025.00	
577,650.00	
69,500.00	
16,077,230.49	11,230,709.74

10. ACCRUED EXPENSES

1. Visiting lecture fees
2. Special services council
3. Examination expenses
4. Fuel supplies
5. Communication expenses
6. Holiday pay
7. Electricity charges
8. Uniform cloth supplies
9. Travelling expenses
10. Overtime
11. Staff Development
12. Cleaning Service

2022 Rs.	2021 Rs.
	Rstated
54,769,918.50	33,343,931.00
257,500.00	144,500.00
1,315,343.50	892,400.00
86,556.90	46,698.00
236,202.92	198,289.69
10,841.25	3,465.75
66,124.38	25,651.25
153,498.40	-
600.00	1,950.00
301,552.00	221,861.75
-	8,385.00
168,220.00	140,201.85

13. Congress Expenses	64,500.00	207,500.00
14. Minor Repairs Equipment	52,475.00	14,237.50
15. Stamp Duty	8,525.00	6,550.00
16. Salaries & Wages	474,240.00	344,462.26
17. Provident Fund	80,496.00	59,689.50
18. Employees Trust Fund	16,099.20	11,937.90
19. Other supplies	36,100.00	-
20. Entertainment expenses	17,885.00	-
21. Security charges	145,475.00	87,291.00
22. Water charges	1,620.00	1,494.00
23. Monthly Allowance	40,000.00	-
24. Research Facilitation Fund	60,910.00	64,802.50
25. Employees Welfare - Agrahara	37,723.71	25,000.00
26. Special services professional & others	173,247.00	102,778.40
27. CAP NET Project	93,500.00	222,659.98
28. Repairs Vehicles	60,018.11	15,255.00
29. FAO Project	-	465,000.00
30. Practicum Fee Expenses	200,879.72	82,268.00
31. APN Project	256,563.34	-
32. Cost of Living Allowance	62,400.00	53,467.74
33. Colombo Branch Expenses	111,260.00	-
34. Cancelled Cheque	20,680.00	-
35. IDRC Project	-	94,840.00
36. Gratuity Payments	2,699,771.25	-
37. Holiday Warrants	6,400.00	-
38. Audit Fees Expenditure	500,000.00	495,000.00
39. Postal Charges	-	350.00
	62,587,126.18	37,381,918.07

Outstanding Liabilities for Visiting lecture fees Summary

1. Outstanding Liabilities- Visiting lecture fees -2020 - Peradeniya	15,200,268.50
2. Outstanding Liabilities- Visiting lecture fees -2022 - Peradeniya	29,291,275.00
3. Outstanding Liabilities- Visiting lecture fees -2020 - Colombo	2,418,375.00
4. Outstanding Liabilities- Visiting lecture fees -2022 - Colombo	7,860,000.00
	54,769,918.50

Outstanding Liabilities for Examination Fees Summary

1. Outstanding Liabilities- Examination Fees -2020 - Peradeniya	548,123.50
2. Outstanding Liabilities- Examination Fees -2022 - Peradeniya	702,000.00
3. Outstanding Liabilities- Examination Fees -2020 - Colombo	56,150.00
4. Outstanding Liabilities- Examination Fees -(Comprehensive/Thesis Defense)	9,070.00
	1,315,343.50

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

Decrease in Accrued Expenses

1. Outstanding Liabilities - Visiting lecture fees -2019 Colombo	1,540,525.00
2. Outstanding Liabilities - to Examination expenses -2019 Colombo	48,500.00
	1,589,025.00

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

11. PROVISIONS

1. Provisions for Gratuity

2022	2021
Rs.	Rs.
13,990,929.00	15,436,262.00
13,990,929.00	15,436,262.00

Provisions for Gratuity Summary

Balance as at 31.12.2021	15,436,262.00
add: Current Year Provisions	2,999,386.00
Balance as at 31.12.2022	18,435,648.00
Less: Current Year Payments	1,744,947.75
Outstanding Liabilities Gratuity	2,699,771.25
Provisions for Gratuity as at 31.12.2022	13,990,929.00

	2022 Rs.	2021 Rs.
12. ACCUMULATED FUND		
(a) Capital grant spent	6,408,724.58	6,889,055.85
(b) Unspent capital grant	-	-
Unspent capital grant-rehabilitation	-	-
Total	6,408,724.58	6,889,055.85
13. SURPLUS/(DEFICIT) BALANCE A/C		
Balance as at 01st January	722,979,209.67	675,219,456.11
Add;		
Previous years Decrease in Accrued Expenses - Lecturer payment 2018-2019		1,540,525.00
Previous years Decrease in Accrued Expenses - Exam payment 2018-2019		48,500.00
Less;		
Previous years Increase in Accrued Expenses - Audit Fees 2021		70,000.00
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2018- 2020		9,721,000.00
Previous year Fixed Assets Disposal Loss		28,530.00
	722,979,209.67	666,988,951.11
Less: Adjustment during the year		
(a). Previous year adjustment	-	-
Add:		
(a). Amortization of Revaluation Surplus	-	-
(b). Previous year adjustment-Revaluation Surplus	-	-
	722,979,209.67	666,988,951.11
Add: Net surplus/(deficit) for the period	93,665,086.85	55,990,258.56
Surplus/(Deficit) - Balance B/F	816,644,296.52	722,979,209.67
13a. REVALUATION SURPLUS		
Balance as at 01st January	-	10,345,707.34
Net surplus/(deficit) for Revaluation Surplus	36,361,026.48	
(a). Amortization of Revaluation Surplus	(7,099,252.83)	(10,345,707.34)
(b). Previous year adjustment-Revaluation Surplus		
	29,261,773.65	-
14. RESTRICTED FUNDS		
(c) Research grants (Schedule F)	7,250,892.19	16,732,819.80
(d) Gifts & donations (Schedule G)	-	-
(e) Others (Schedule H)	300,000.00	300,000.00
Total	7,550,892.19	17,032,819.80

Object	Foot notes	2022			2021 Actual
		Budgeted	Actual	Variations	
15. OTHER INCOME					
Interest from loans		185,000.00	218,116.19	(33,116.19)	195,641.93
Interest from Investments	01	45,250,000.00	84,603,586.31	(39,353,586.31)	31,557,178.12
Rent from properties		325,000.00	477,287.75	(152,287.75)	42,500.00
Library subscription		3,000.00	3,000.00	-	255,000.00
Miscellaneous receipts		450,000.00	472,906.10	(22,906.10)	407,258.26
Semester fees (Postgraduate)		3,000,000.00	6,259,056.65	(3,259,056.65)	3,750,745.09
Tuition fees (Postgraduate)	02	52,550,000.00	82,942,312.66	(30,392,312.66)	49,656,281.35
Examination fees (Postgraduate)		1,250,000.00	1,506,572.00	(256,572.00)	1,098,100.00
Administrative Fees		7,780,000.00	6,940,998.70	839,001.30	
Sale of publications		1,000,000.00	680,329.25	319,670.75	1,145,250.00
Sale of Old Stocks		-	-	-	-
Library fines		5,000.00	5,210.00	(210.00)	1,200.00
Services rendered to outsiders		225,000.00	329,853.33	(104,853.33)	170,611.05
Workshops & Seminars		90,000.00	24,000.00	66,000.00	-
Annual Congress Fees		950,000.00	1,034,558.80	(84,558.80)	603,903.91
Institution Contribution from workshops & Projects		470,000.00	469,660.56	339.44	2,681,101.61
Others Receipts		-	-	-	-
Colombo Branch Income	03	11,500,000.00	23,043,050.00	(11,543,050.00)	8,928,175.00
Total		125,033,000.00	209,010,498.30	(83,977,498.30)	100,492,946.32

Object	Foot notes	2022			2021 Actual
		Budgeted	Actual	Variations	
16. PERSONAL EMOLUMENTS					
Salaries & wages		27,700,000.00	27,986,211.25	(286,211.25)	26,908,163.78
U.P.F. 15% (Non pensioners)		4,650,000.00	4,661,133.65	(11,133.65)	4,503,613.41
University pension		2,258,000.00	2,133,040.61	124,959.39	2,096,617.71
E.T.F. 3%		1,364,000.00	1,358,833.06	5,166.94	1,320,044.32
Academic allowance		3,800,000.00	3,762,060.28	37,939.72	3,701,338.17
Research allowance		1,675,000.00	1,598,783.18	76,216.82	1,578,210.29
Monthly Allowance		3,000,000.00	2,995,228.49	4,771.51	
Visiting lecture fees		35,250,000.00	43,052,184.36	(7,802,184.36)	17,732,454.21
Cost of living allowance		4,700,000.00	4,672,556.43	27,443.57	4,518,695.16
Overtime		3,500,000.00	3,405,078.22	94,921.78	1,927,451.75
Holiday pay		100,000.00	77,962.50	22,037.50	45,054.75
Other allowances		-	-	-	-
Additional allowance 20%		4,655,000.00	4,450,788.94	204,211.06	4,439,621.07
Entertainment allowance		216,000.00	216,309.60	(309.60)	212,086.80
MC Allowance		9,079,000.00	8,873,682.51	205,317.49	8,865,843.78
Gratuity		4,450,000.00	2,999,386.00	1,450,614.00	537,825.02
Acting allowance		-	-	-	-
Fuel Allowance		650,000.00	594,935.00	55,065.00	264,600.00
Adjustment allowance		-	-	-	-
Communication Allowance		210,000.00	123,000.00	87,000.00	222,000.00
Total	04	107,257,000.00	112,961,174.08	(5,704,174.08)	78,873,620.22

17. TRAVELING					
Travelling expenses (Domestic)		15,000.00	7,910.00	7,090.00	17,990.00
Travelling expenses (Foreign)		-	-	-	-
Total		15,000.00	7,910.00	7,090.00	17,990.00
18. SUPPLIES					
Stationery & office requisites	05	2,600,000.00	870,112.19	1,729,887.81	571,972.58
Fuel & lubricant		825,000.00	733,421.75	91,578.25	252,234.08
Uniforms including tailoring charges	06	125,000.00	196,323.40	(71,323.40)	6,050.00
Chemicals & Glassware		-	-	-	-
Others		400,000.00	483,542.70	(83,542.70)	299,568.17
Total		3,950,000.00	2,283,400.04	1,666,599.96	1,129,824.83
19. MAINTENANCE					
Vehicles		400,000.00	444,096.76	(44,096.76)	204,318.08
Plant, machinery & equipment	07	525,000.00	947,956.02	(422,956.02)	700,645.99
Buildings		775,000.00	775,775.25	(775.25)	640,458.00
Furniture		-	-	-	26,000.00
Others		-	-	-	-
Total		1,700,000.00	2,167,828.03	(467,828.03)	1,571,422.07

Object	Foot notes	2022			2021
		Budgeted	Actual	Variations	Actual
20. CONTRACTUAL SERVICES					
Transport		-	-	-	-
Security service		550,000.00	551,591.50	(1,591.50)	520,808.40
Rental & hire charges			-	-	-
Telecommunication		2,700,000.00	2,884,644.87	(184,644.87)	2,377,774.59
Postal charges		375,000.00	286,317.19	88,682.81	273,659.25
Electricity		1,000,000.00	841,184.82	158,815.18	495,970.78
Cleaning services		1,625,000.00	1,775,184.59	(150,184.59)	1,266,411.65
Rates & taxes to local authorities(VAT)			-	-	-
Water charges		15,000.00	13,680.00	1,320.00	15,539.53
Printing advertising		650,000.00	731,025.08	(81,025.08)	662,886.44
Others		10,000.00	8,484.00	1,516.00	11,430.00
Total		6,925,000.00	7,092,112.05	(167,112.05)	5,624,480.64
21. DEPRECIATION OF FIXED ASSETS					
Buildings (Including structures)			6,055,484.00		5,941,919.36
Office equipment			1,110,468.95		849,587.47
Laboratory & Teaching equipment			2,510,587.18		1,585,221.33
Library books & periodicals			327,108.79		460,022.62
Furniture & fittings			959,378.51		830,818.35
Motor vehicles			3,020,000.00		1,960,000.00
Telephone Systems			56,000.00		-
Computer & Software			7,865,333.14		4,767,796.36
Landscaping Projects			360,057.55		360,057.55
Sports Equipment			196,112.50		196,571.00
Total			22,460,530.62		16,951,994.04

22. OTHER RECURRENT EXPENDITURE					
Travel grant to university teachers		25,000.00	33,048.00	(8,048.00)	61,572.00
Special services - council & committees		2,250,000.00	2,297,644.16	(47,644.16)	1,858,719.00
Special services - professional & other fees		1,050,000.00	1,037,595.85	12,404.15	656,363.90
Academic research & publications		250,000.00	150,341.00	99,659.00	207,205.95
Staff development		50,000.00	7,000.00	43,000.00	230,197.50
Postgraduate research & scholarships		-	-	-	-
Employees Welfare & Medical Assistance		450,000.00	426,893.71	23,106.29	239,800.00
Holiday warrants		5,000.00	15,470.00	(10,470.00)	-
Entertainment expenses		325,000.00	350,737.25	(25,737.25)	209,071.75
Sports Activities		25,000.00	15,150.00	9,850.00	-
Bank charges		100,000.00	142,538.04	(42,538.04)	127,791.33
Awards & indemnities		23,000.00	22,250.00	750.00	11,000.00
Co-operate Planning, Governance & Outreach			-	-	-
Examination fees	08	2,000,000.00	2,750,176.89	(750,176.89)	2,312,015.83
Workshops & Seminars		85,000.00	67,455.00	17,545.00	-
Co-operate Planning, Governance & Outreach			-	-	-
Interest subsidy on property loan		35,000.00	30,215.57	4,784.43	113,235.89
Stamp dues		25,000.00	21,625.00	3,375.00	17,525.00
Orientation Expenses		120,000.00	119,225.00	775.00	45,158.00
Bench / practicum fees expenses		350,000.00	332,454.72	17,545.28	1,097,984.68
Other recurrent expenses		20,000.00	1,000.00	19,000.00	5,325.00
Other Capital Expenditure - Recurrent Nature			9,000,456.84	(9,000,456.84)	3,180,744.42
Students welfare, Student Councils & Social Harmony		-	-	-	-
Contributions & Membership Fees		3,000.00	3,000.00	-	3,000.00
Convocation Expenses		500,000.00	-	500,000.00	-
Colombo Branch Expenditure	**	11,550,000.00	10,797,681.50	752,318.50	7,772,427.00
Field Visit		150,000.00	48,700.00	101,300.00	3,010.00
Grants to other Organization		-	48,499.00	(48,499.00)	-
Audit Fees Expenditure		495,000.00	500,000.00	(5,000.00)	420,000.00
		19,886,000.00	28,219,157.53	(8,333,157.53)	18,572,147.25

23 . COLOMBO BRANCH

**

Income & Expenditure Statement for the year ended 31 st December 2022

Income

Tuition Fee Income & Pre-requisite	21,850,350.00
Semester Fees	1,081,600.00
Annual Congress	111,100.00
Administration Fee	1,086,500.00
Total Income	22,870,250.00

Expenditure

Orientation & Advertisements	193,914.00
Transport	187,805.00
Hiring Lecture Halls	82,960.00
Examination fees	242,525.00
Visiting lecture fees	10,080,477.50
Field Visit & Other Payments	10,000.00
	10,797,681.50

Net surplus/(deficit) for the period

12,072,568.50

Foot Notes

- 01 Interest from investments has been exceeded due to reinvestment of fixed deposits at the higher fixed deposits interest rates at their maturity. There was a significant increase in fixed deposit rates during the second half of the year.
- 02 Tuition fees income has been exceeded due to increase in number of students registered both in Peradeniya and Colombo branches of PGIA than expected and many students have commenced research projects. Further, this includes around Rs. 29 million of receivables
- 03 Colombo branch income has been increased due to increase in number of students registered and completion of two semesters within the financial year.
- 04 Personal emoluments have been increased due to increase in visiting lecture fees as more claims were received related to the years concerned and increase in lecture hour rate. Further reduction in gratuity provision than expected with the actuarial valuation of gratuity provision complying with Sri Lanka Public Sector Accounting Standard no. 19 also affected to it.
- 05 Stationery cost has been reduced as the stationery orders couldn't be delivered by the suppliers on time with the dollar crisis of the country.
- 06 Uniforms including tailoring charges cost has been increased due to issuing of uniform materials for the years 2021 and 2022 together to the employees.
- 07 Plant ,Machinery and Equipment maintenance cost has been increased with the unexpected requirement for parts for computers has been arisen during the month of December 2022.
- 08 Payment for examination fees has been increased with the completion of more examinations during the year.

TRIAL BALANCE AS AT 31. 12 .2022

Ldg No	Name of Account	Debit Rs.	Credit Rs.
01	Capital Grant Spent A/C		6,408,724.58
02	Capital Grant Reserve - Library Books	-	
03	Capital Grant Reserve - Lab & Teaching Equipment	-	
04	Capital Grant Reserve - Office Equipment	-	
05	Capital Grant Reserve - Furniture & Fittings	-	
06	Capital Grant Reserve - Sports Good	-	
07	Capital Grant Reserve - Telephone Systems	-	
08	Capital Grant Reserve - Motor Vehicle A/C	-	
09	Capital Grant Reserve - Computer & Software	-	
10	Capital Grant Reserve - Rehabilitation Building (2601)	-	
11	Capital Grant Reserve - Rehabilitation(2602)	-	
12	Capital Grant Reserve - Rehabilitation Vehicle(2604)	-	
13	Capital Grant Reserve - Rehabilitation Landscaping Project(2609)	-	
14	Capital Grant Reserve - Construction Project		-
15	Contribution to Capital Outlay		-
16	General Reserve of the Institute (B/F)		731,205,921.40
17	NSF Grant - Prof. BFA Basnayake		-
18	CAP NET Project		2,224,222.35
19	APAARI Project		68,456.89
20	I.D.R.C. Grant (Dr Dayawansa)		1,260,629.19
21	Utilization of crop wild relative - Egg Plant		49.60
22	Jochim Memorial Account		300,000.00
23	Annual Congress Expenses (Strengthening Research) A/C		-
24	Course materials (Student Centered Learning) A/C		-
25	Research Facilitation Fund (Strengthening Research)		-
26	Leadership Development Outbound Training		-
27	Competency Building & Capacity Enhancement (HRCD)		-
28	Ministry of Plantation Industries		354,200.93
29	I.D.R.C. Grant (NEW) (Dr. Dayawansa)		1,412,741.38
30	Food Security & Vulnerability Project		1,234,423.69
31	FAO Project		75.00
32	TAMAP Workshop		-
33	STaRR Project		466.80
34	APN Project		695,626.36
35	Main Building (Building No. 01)	42,791,163.61	
36	Class Room Building (Building No. 02)	70,212,700.90	
37	Lands Garage & Cycle Shed	100,000.00	
38	Office Equipment	6,429,490.00	
39	Lab. & Teaching Equipment	21,388,110.55	
40	Furniture & Fittings	9,683,502.00	
41	Library Books & Periodicals	38,379,715.14	
42	Telephone Systems	280,000.00	
43	Motor Vehicles - No. 56 - 9016	2,400,000.00	
44	Motor Vehicles - No. CP KI 1342	5,200,000.00	
	C/F	196,864,682.20	745,165,538.17

B/F	196,864,682.20	745,165,538.17
45 Motor Vehicles - No. CP NB 3381	7,500,000.00	
46 PGIA Guest House	7,018,148.50	
47 PGIA Toilet Block	3,656,058.37	
48 Landscaping Project	7,201,151.03	
49 Computer & Software	44,400,681.68	
50 Sports Goods	784,450.00	
51 Other Capital Assets - Recurrent Nature	-	
52 Work in Progress -Account Software	1,050,000.00	
53 Work in Progress - Renovation of Building & Construction	1,147,146.00	
54 Fixed Deposits Accounts - (057600100016492-9) A/C	-	
55 Fixed Deposits Accounts - (057600100014817-2) A/C	300,000.00	
56 Fixed Deposits Accounts - (057600100010606-5) A/C	-	
57 Fixed Deposits Accounts - (057600100003911-0)	26,515,243.64	
58 Fixed Deposits A/c BOC (1344279) 773545 (2-001585-1)	1,416,355.69	
59 Fixed Deposits Account - (05760010008453-3) A/C	-	
60 Fixed Deposits Accounts- (057600100014576-3) A/C	20,000,000.00	
61 Fixed Deposits Accounts- (057600100010799-2) A/C	33,243,944.01	
62 Fixed Deposits Account BOC (8826295)	6,600,000.00	
63 Fixed Deposits Accounts(057600100012025-4) A/C	25,000,000.00	
64 Call Deposits Account Recurrent Account	-	
65 Fixed Deposits Accounts- (057600100009281-9)	-	
66 Fixed Deposits Accounts- - (057600100009545-1)	-	
67 Fixed Deposits Accounts- (057600100016494-7)	-	
68 Fixed Deposits Accounts- PB (057600100017204-6) A/C	-	
69 Fixed Deposits Accounts- (057600100017230-4)	6,000,000.00	
70 Fixed Deposits Accounts- D.G.C.N. Perera (Store Keeper)	5,000.00	
71 Fixed Deposits Accounts- P.B (057600100015286-1) A/C	7,000,000.00	
72 Call Deposits Account - BOC (83658525 -1357704)	-	
73 Call Deposits Account - BOC (83658554 -1357705)	-	
74 Fixed Deposits Accounts- (057600100016493-8)	-	
75 Fixed Deposits Accounts- P.B (057600100017205-5) A/C	-	
76 Fixed Deposits Accounts- 2/0015/18/83615 (294361 NSB) A/C	17,500,000.00	
77 Fixed Deposits Accounts- 2/0015/03/23039 (294301 NSB) A/C	22,000,000.00	
78 Fixed Deposits Accounts- (057600100013163-4) A/C	16,914,437.66	
79 Fixed Deposits Accounts- P.B (057600100016776-6) A/C	-	
80 Fixed Deposits Accounts- (057600100017293-8) A/C	-	
81 Fixed Deposits Accounts- (83657683 BOC) A/C	22,000,000.00	
82 Fixed Deposits Accounts- 2/0015/18/49824 (NSB) A/C	25,720,193.23	
83 Fixed Deposits Accounts- 057600100018276-7	-	
84 Fixed Deposits Accounts- 057600100018277-6	-	
85 Fixed Deposits Accounts- P.B (057600100017292-9) A/C	-	
86 Fixed Deposits Accounts- P.B (057600100017516-9) A/C	-	
87 Fixed Deposits Accounts- BOC 85326689 (1452427) A/C	-	
88 Call Deposits Accounts- 057600100022884-3 (Recurrent)	-	
89 Call Deposits Accounts- 057600100022885-2 (Recurrent)	-	
90 Fixed Deposits Accounts- P.B (057600100022883-4) A/C	-	
C/F	499,837,492.01	745,165,538.17

B/F	499,837,492.01	745,165,538.17
91 Fixed Deposits Accounts-BOC 86884779 - (1452524) A/C	-	
92 Fixed Deposits Accounts- P.B (057600100025019-4) A/C	-	
93 Call Deposits Accounts- P B (057600100025020-1) (Recurrent)	2,000,000.00	
94 Fixed Deposits Accounts- BOC 88307480 (1452783) A/C	5,000,000.00	
95 Fixed Deposits Accounts- BOC 89177057 (1752221) A/C	5,000,000.00	
96 Fixed Deposits Accounts- P.B (057600100028287-3) A/C	20,000,000.00	
97 Fixed Deposits Accounts- P.B (057600100028286-4) A/C	73,000,000.00	
98 Fixed Deposits Accounts- P.B (057600100028285-5) A/C	47,000,000.00	
99 Fixed Deposits Accounts- P.B (057600100028283-7) A/C	5,000,000.00	
100 Fixed Deposits Accounts- P.B (057600100028507-7) A/C	75,000,000.00	
101 Fixed Deposits Accounts- P.B (057600100028508-6) A/C	15,000,000.00	
102 Fixed Deposits Accounts- P.B (057600100028523-7) A/C	10,000,000.00	
103 Fixed Deposits Accounts- BOC 85326689 (1452427) A/C	48,000,000.00	
104 Fixed Deposits Accounts- P.B (057600100030664-2) A/C	38,000,000.00	
105 Fixed Deposits Accounts- P.B (057600100030665-1) A/C	59,700,000.00	
106 Fixed Deposits Accounts- P.B (057600100031376-9) A/C	40,000,000.00	
107 Fixed Deposits Accounts- P.B (057600100031664-0) A/C	5,000,000.00	
108 Interest Receivable	48,197,270.44	
109 Tuition Fees Receivable	34,288,174.66	
110 Registration & Other Fees Receivable	1,708,700.00	
111 Payee Tax Receivable	35,136.48	
112 Security and Other Deposits	192,800.00	
113 Stock	3,764,162.04	
114 Text Books & PGIA Publication	942,587.00	
115 Staff Loans	29,240.00	
116 Distress Loans	4,758,683.73	
117 Transport Loans	314,985.00	
118 Festival Advance	-	
119 Computer Loan	154,500.00	
120 PF Loan	-	
121 Books in Transitive A/C	800.00	
122 Research Advances	-	
123 Miscellaneous Advances	-	
124 Capital Advance	-	
125 Cash Book Balance A/ -057-1-001-3-1338027 (Recurrent)	14,731,194.37	
126 Cash Book Balance A/C - 0001273337 (Research)	(27,871.85)	
127 Cash Book Balance A/C- 0571-00-1-3-1338032 (Capital)	1,987,141.24	
128 Pre Payment	58,121.78	
129 Library Deposits		13,098,166.75
130 Science Deposits		-
131 Cancelled Cheque A/C		-
132 Security Deposits A/C		1,668.00
133 Tender Deposits A/C		7,000.00
134 Security Deposits (Bid Bond)		60,857.34
135 Other Deposit - DGNC Perera (store keeper)		5,475.00
136 Outstanding Liabilities-Visiting Lecture Fees		54,769,918.50
C/F	1,058,673,116.90	813,108,623.76

B/F	1,058,673,116.90	813,108,623.76
137 Outstanding Liabilities-Examination Fees A/C		1,306,273.50
138 Outstanding Liabilities-Special Service		257,500.00
139 Outstanding Liabilities-Salary & Wages		474,240.00
140 Outstanding Liabilities- Holiday Pay		10,841.25
141 Outstanding Liabilities- Communication Expenses		236,202.92
142 Outstanding Liabilities-Travelling Expenses Local		600.00
143 Outstanding Liabilities-Employees Trust Fund		16,099.20
144 Outstanding Liabilities-Exam Fees (Comprehensive/Thesis Defense)		9,070.00
145 Outstanding Liabilities- Cost of Living Allowance		62,400.00
146 Outstanding Liabilities- Provident Fund		80,496.00
147 Outstanding Liabilities- Security Service		145,475.00
148 Outstanding Liabilities- Electricity Charges		66,124.38
149 Outstanding Liabilities- Overtime		301,552.00
150 Outstanding Liabilities- Staff Development		-
151 Outstanding Liabilities- Minor Repairs Equipment		52,475.00
152 Outstanding Liabilities-Research Facilitation Fund		60,910.00
153 Outstanding Liabilities-Water Charges		1,620.00
154 Provisions For - Gratuity Expenses		13,990,929.00
155 Outstanding Liabilities- Audit Fees Expenditure		500,000.00
156 Outstanding Liabilities- Special Services professional & others A/C		173,247.00
157 Outstanding Liabilities- Fuel Supplies		86,556.90
158 Outstanding Liabilities- Cleaning Service		168,220.00
159 Outstanding Liabilities- Uniform Supplies		153,498.40
160 Outstanding Liabilities- Congress Expenses		64,500.00
161 Outstanding Liabilities- Additional Allowance		-
162 Outstanding Liabilities- Stamp Duty		8,525.00
163 Outstanding Liabilities- Other Supplies		36,100.00
164 Outstanding Liabilities- Colombo Branch Expenses		111,260.00
165 Outstanding Liabilities- Entertainment Expenses		17,885.00
166 Outstanding Liabilities- Monthly Allowance		40,000.00
167 Outstanding Liabilities- Printing & Advertisement		-
168 Outstanding Liabilities- University Pension		-
169 Outstanding Liabilities- Employees Welfare		37,723.71
170 Outstanding Liabilities- CAP NET Project		93,500.00
171 Outstanding Liabilities- Repairs Vehicles		60,018.11
172 Outstanding Liabilities- Practicum Fee Expenses		200,879.72
173 Outstanding Liabilities- APN Project		256,563.34
174 Outstanding Liabilities- FAO Project		-
175 Outstanding Liabilities- IDRC Project		-
176 Outstanding Liabilities- Food Security Project		-
177 Outstanding Liabilities- Cancelled Cheque		20,680.00
178 Outstanding Liabilities- Gratuity Payments		2,699,771.25
179 Outstanding Liabilities- Holiday Warrants		6,400.00
180 Outstanding Liabilities- Postal Charges		-
181 Accumulated Depreciation-Buildings		44,275,453.71
182 Accumulated Depreciation-Office Equipment		1,110,468.95
C/F	1,058,673,116.90	880,302,683.10

B/F	1,058,673,116.90	880,302,683.10
183 Accumulated Depreciation - Lab & Teaching Equip		2,510,587.18
184 Accumulated Depreciation - Landscaping Project		1,832,152.68
185 Accumulated Depreciation -Library books		37,997,867.69
186 Accumulated Depreciation -Furniture & fittings		957,578.92
187 Accumulated Depreciation- Telephone Systems		56,000.00
188 Accumulated Depreciation- Motor Vehicle		3,020,000.00
189 Accumulated Depreciation- Computer Software		7,856,115.93
190 Accumulated Depreciation- Sports Equipment		196,112.50
191 Amortization of Govt. Grant on Value of Fixed Assets		480,331.27
192 Amortization of Revaluation Surplus		7,099,252.83
193 Retention Payable A/C		222,420.25
194 Creditor's A/c Alpha Industries (pvt) Ltd		-
195 Creditor's A/c Engineering Design Centre (EDC) UOP		100,000.00
196 Creditor's A/c K.T. Office Automation (pvt) Ltd		289,000.00
197 Creditor's A/c Base hp (pvt) Ltd		63,000.00
198 Creditor's A/c Scientific Instrument (pvt) Ltd		333,500.00
199 Creditor's A/c Research Instrument (pvt) Ltd		564,333.75
200 Creditor's A/c M.D. Gunasena and Company (pvt) Ltd		683,025.00
201 Creditor's A/c Sarasavi Bookshop (pvt) Ltd		577,650.00
202 Creditor's A/c Powernet (pvt) Ltd		69,500.00
203 Surplus on Property revaluation A/C		29,261,773.65
204 Deferred Registration & Other Fees Income		127,900.00
205 Deferred Tuition Fees Income		6,199,400.00
206 Deferred Administrative Fees Income		16,300.00
207 Foreign Student Payment		1,634.40
208 Salary Control	-	-
209 Salaries & Wages	27,986,211.25	
210 Other Allowances	-	
211 Additional Allowance	4,450,788.94	
212 Research Allowance (Academic) A/C	1,598,783.18	
213 Book(Academic) Allowance	3,762,060.28	
214 Monthly Allowance A/C	2,995,228.49	
215 Cost of Living Allowance A/C	4,672,556.43	
216 University Provident Fund	4,661,133.65	
217 Employees Trust Fund	1,358,833.06	
218 University Pension Fund	2,133,040.61	
219 Entertainment Allowance A/C	216,309.60	
220 MC Allowance	8,873,682.51	
221 Fuel Allowance	594,935.00	
222 Acting Allowance	-	
223 Gratuity Expenditure A/C	2,999,386.00	
224 Adjustment Allowance	-	
225 Communication Allowance	123,000.00	
226 Awards & Indemnities A/C	22,250.00	
227 Stamp Dues	21,625.00	
228 Salary Advance	-	
C/F	1,125,142,940.90	980,818,119.15

B/F	1,125,142,940.90	980,818,119.15
229 Overtime A/C	3,405,078.22	
230 Holiday Pay	77,962.50	
231 PG Research & Scholarship A/C	-	
232 Supplies & Requisites-Stationary & Office Requisites	870,112.19	
233 Supplies & Requisites-Fuel & Lubricant	733,421.75	
234 Supplies & Requisites-Chemical & Glassware	-	
235 Supplies & Requisites-Uniforms Supplies & Tailoring Charges A	196,323.40	
236 Supplies & Requisites-Mechanical & electrical goods	-	
237 Supplies & Requisites-Medical	-	
238 Supplies & Requisites-Others	483,542.70	
239 Minor Repairs & Maintenance of Equipment	947,956.02	
240 Minor Repairs & Maintenance of Vehicles	444,096.76	
241 Minor Repairs & Maintenance of Building Structure	775,775.25	
242 Minor Repairs & Maintenance of Furniture	-	
243 Minor Repairs & Maintenance of Others	-	
244 Transport Charges	-	
245 Communication Expenses A/C	2,884,644.87	
246 Electricity Charges	841,184.82	
247 Printing & Advertisements	731,025.08	
248 Special Services Mgt.	2,297,644.16	
249 Examination Fees	2,750,176.89	
250 Entertainment Expenses	350,737.25	
251 Security Charges	551,591.50	
252 Holiday Warrants	15,470.00	
253 Academic Research & Publications	150,341.00	
254 Staff Development	7,000.00	
255 Bank Charges	142,538.04	
256 Visiting Lecture Fees	43,052,184.36	
257 Travelling Expenses-(local)	7,910.00	
258 Travelling Expenses (Foreign) A/C	-	
259 Other Contractual Services	8,484.00	
260 Special Service professional & Other Activities	1,037,595.85	
261 Other Recurrent Expenses A/C	1,000.00	
262 Cleaning Charges A/C	1,775,184.59	
263 Water Charges A/C	13,680.00	
264 Travel Grants to University Teachers	33,048.00	
265 Postal Charges	286,317.19	
266 Rental & Hire Charges A/C	-	
267 Rates & Taxes Expenses A/C	-	
268 Workshops & Seminar Account	67,455.00	
269 Employees Welfare & Medical Assistance	426,893.71	
270 Sports Activities A/C	15,150.00	
271 Corporate Planning	-	
272 Orientation Expenses	119,225.00	
273 Financial Expenditure	-	
274 Bench / practicum fees expenses	332,454.72	
C/F	1,190,976,145.72	980,818,119.15

B/F	1,190,976,145.72	980,818,119.15
275 Interest subsidy on property loan	30,215.57	
276 Other Capital Expenditure - Recurrent Nature	9,000,456.84	
277 Students welfare, Student Councils & Social Harmony	-	
278 Convocation Expenses	-	
279 Colombo Branch Expenditure Account	10,797,681.50	
280 Contributions & Membership Fees	3,000.00	
281 Field Visit Expenditure	48,700.00	
282 Grants to other Organization	48,499.00	
283 Audit Fees Expenditure	500,000.00	
284 Assets Disposal Accounts	143,883.20	
285 Government Grant Recurrent Expenditure		52,411,000.00
286 Government Grant Capital Expenditure		-
287 Government Grant Rehabilitation Expenditure		-
288 Interest from Investments		84,603,586.31
289 Interest from Loan & Advances A/C		218,116.19
290 Tuition Fees		82,942,312.66
291 Semester Fees		6,259,056.65
292 Administrative Fees Income		6,940,998.70
293 Examination Fees		1,506,572.00
294 Miscellaneous Receipts		472,906.10
295 Sale of Publications		680,329.25
296 Library Fines		5,210.00
297 Services rendered to outsiders		329,853.33
298 Other Receipts		-
299 Annual Congress Income		1,034,558.80
300 Workshops & Seminar		24,000.00
301 Rent from Properties		477,287.75
302 Library Subscription		3,000.00
303 Transfer of funds		-
304 Sale of Old Stocks A/C		-
305 Sale of Produce A/C		-
306 Institution Contribution from workshop & Project		469,660.56
307 Lost of Library Books A/C		-
308 Colombo Branch Income		23,043,050.00
309 Depreciation - Buildings	6,055,484.00	
310 Depreciation - Office Equipment	1,110,468.95	
311 Depreciation - Library books	327,108.79	
312 Depreciation - Furniture & fittings	959,378.51	
313 Depreciation - Lab & Teaching equipment	2,510,587.18	
314 Depreciation - Landscaping Project	360,057.55	
315 Depreciation - Motor Vehicles	3,020,000.00	
316 Depreciation - Telephone Systems	56,000.00	
317 Depreciation - Computer & Software	7,865,333.14	
318 Retained Earnings Account		(8,230,505.00)
319 Depreciation - Sports Equipment	196,112.50	
TOTAL	1,234,009,112.45	1,234,009,112.45

NATIONAL AUDIT OFFICE

CPCG/KD/D/PGIA/2023/06

Director
Postgraduate Institute of Agriculture

Report of the Auditor General on the Financial statements and other legal and regulatory requirements of the Postgraduate Institute of Agriculture for the year ended 31 December 2022 in terms of sub section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Opinion

The Audit of the financial statements of the Postgraduate Institute of Agriculture for the year ended 31 December 2022 comprising the Statement of Financial Position as at 31 December 2021 and the Statement of Financial Performance , Statement of Changes in Equity and Cash Flow Statement for the year that ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the National Audit Act no.19 of 2018 and the Finance Act no. 38 of 1971. My report would be tabled at the Parliament in due dates in complying with section 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion the financial statements give a true and fair view of the financial position of the Postgraduate Institute of Agriculture as at 31 December 2022 and its financial performance and cash flows for the year that ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the opinion

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

1.3 Other information included in the Annual Report for the year 2022 of the Postgraduate Institute of Agriculture

The information included in the Annual Report for the year 2022 which would be expected to handover to me after the date of the Audit Report of the Postgraduate Institute of Agriculture but not included in the financial statements and my audit report on that behalf are expressed as other information. Management should responsible for this other information.

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

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

While reading the Annual Report – 2022 of the Postgraduate Institute of Agriculture, if I decided that there are substantial misstatements in it, those matters should be communicated to the Controlling Authorities to correct. If there are errors further without correcting, it would be included in the report which I table at the Parliament in due dates complying with section 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

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

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

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

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

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

1.5 Auditor's responsibility on Auditing financial statements

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

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

- Designing suitable audit procedures for detecting and assessing material misstatements in the financial statements arisen due to frauds and errors and obtain sufficient and appropriate audit evidences to prevent risks related to them is based to my opinion. The effect of fraud is more significant than that of material misstatement as the fraud can happen due to disorganization, preparation of fraudulent documents, intentional deviation or deviation from internal controls.
- It has been obtained knowledge on internal control system of the institution to prepare suitable internal control procedures but it is not expressed an opinion on effectiveness of internal controls.
- It was assessed the reasonability of the applied accounting policies and accounting estimates and the suitability of related disclosures made by management.
- It has been decided the relevancy of applying going concern of the institute for accounting purpose, based on audit evidences on whether there was a significant uncertainty of going concern of the institute due to events and situations. If I decided that there was a significant uncertainty, attention of my audit report should be paid on disclosures in the financial statements and if it was not sufficient my audit opinion should be adjusted. But, due to future events and incidents, going concern would be ended.
- It has been appreciated the appropriateness and fairness of the inclusion of transactions and events based to the structure and contents of the financial statements and the whole presentation of financial statements with disclosures.

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

2. Report on other legal and regulatory requirements

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

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

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

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

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

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

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

Reference to rules and regulations	Observations
(a) 11 th sentence of the Finance Act No. 38 of 1971	It has been invested the excess funds of the Institute, Rs. 5,000,000 in a fixed deposits without the prior approval of the Minister of Finance and the relevant Minister.
(b) The Public Enterprises Circular No. PE/01/2021 dated 16 th November 2021 1. Paragraph 2.3	Corporate plan for a period of not less than 3 years should be prepared and it should be submitted to the Auditor General , Treasury, Line Ministry and the Public Enterprises Department, at least 15 days before the commencing of the year, having obtained the Board of Management approval. Though the Corporate Plan prepared for

ii. Paragraph 4.2	the period 2022-2026, it has not been submitted to the Auditor General and other relevant Institutions. Though the Institutional Audit report has to be tabled at the Parliament along with the Annual report including the prior year performance, within 5 months having ended the financial year, previous year Annual Report has not been tabled at the Parliament up to now.
(c) Management Service Circular No.02/2014 dated 11 th February 2014	It has been paid Rs. 8,819,379 to 08 officers during the period 01 st January 2015 to 31.December of the year concerned without approval from the Research Committee and without obtaining interim or final research reports.
(c) University Grants Commission Circular no. 04/2016 dated 01 st March 2016.	
i. Paragraph 4.5	Though it has to be prepared financial Statements at the end of the programmes related to the self financing activities, it has not been prepared financial statements for 35 programmes with the generated income of Rs. 318,338,875, conducted during the period 2017 to 2020. Further, it has not been prepared budgets for 60 postgraduate programmes conducted during the year under reviewed.
ii. Paragraph 5.2.1	Though it has to be allocated 15% - 30% of the total indirect cost of the self financing activities as institutional overhead, relevant provisions were not made from the budgeted income of Rs. 125,294,096 included in the 16 budgets prepared for the period from 2018 to 2022.

- 2.2.3 As per the requirement of the sub section 12 (g) of the National Audit Act no.19 of 2018, acted not complying with powers, duties and activities of the Postgraduate Institute.
- 2.2.4 According to the requirements of the sub section 12 (h) resources of the institute have not been utilized effectively and efficiently within the time limits complying with rules and regulations and making procurements.

2.3 Other Matters

- (a) It has been signed a contract for designing and installation of a computerized accounting package with a private company for a price of Rs.2,100,000.00 in the year 2017 and have paid Rs. 1,050,000 as an advance payment within the same year. But it has not been established yet though the time lapsed more than 5 years than the contractual period.
- (b) Though the sufficient equipment are there in the faculty of Agriculture , University of Peradeniya , it has been purchased inventory goods amounting to Rs. 20,573,206 by the Postgraduate Institute of Agriculture and handed over to the Faculty of Agriculture, University of Peradeniya.
- (c) It has not been registered any student for 39 postgraduate degree programmes and Diploma programmes conducted by the Institute during the period 2015 to 2022.
- (d) Funds amounting to Rs. 354,201 received on 30th January 2018 were idle for a 3 years period without utilizing.
- (e) Research grants amounting to Rs. 1,614,830 funded by the International Development Research Centre (IDRC) and the Ministry of Plantation for research activities has not been utilized during 2 years and 3 years periods respectively.
- (f) As the officers are not transferred according to a proper transferring policy, 22 officers have worked in the same place during a period of 5 years to 34 years.

W.P.C. Wickramaratne
Auditor General

Reply to the Auditor General's report under Section 12 of the National Audit Act No. 19 of 2018 on the financial statement and other legal and regulatory requirements of the Postgraduate Institute of Agriculture for the year ending 31 December 2022.

1.2	Opinion on Financial Statements	
(a)	According to paragraphs 43 and 90 of Sri Lanka Public Sector Accounting Standard 07, the valuation of fixed assets should be done by a member of the valuation profession, but the valuation of fixed assets of Rs.56,297,200.00 as at the last day of the year under review was not performed by a qualified professional member. (Reference – CPCG/KD/D/PGIA/2023/06)	According to paragraphs 43 and 90 of Sri Lanka Public Sector Accounting Standards no. 07, the valuation of fixed assets should be done by a member of the valuation profession. But due to the difficulty of completing the valuation work on the due date with the limited staff of the valuation department, the valuation of fixed assets other than land, buildings and motor vehicles can be done by a committee approved by the governing authority in accordance with the circular (Annexure No. 1) issued by the Public Accounts Department. Accordingly, Motor Vehicle valuation was performed by a qualified professional valuer from the Department of Motor Transport and other fixed assets were valued by a qualified team approved by the governing Authority. The approval of Board of Management for this committee was received in November 2022.
(b)	According to the 71st paragraph of the Sri Lanka Public Sector Accounting Standard no.1, it has not been adjusted year end library deposits amounting to Rs. 13,098,167.00 as current and non-current liabilities to the statement of Financial Position. (Reference – CPCG/KD/D/PGIA/2023/06)	Library deposit is a liability which has to be paid on demand. The practical situation of this is that students could complete the postgraduate degree, leave the degree programme, upgrade the degree or downgrade the degree at any time within the minimum and maximum period of the approved academic period. So, it is difficult to decide definite time of the receiving request of refund. Accordingly, if it has been completed a postgraduate degree {M.Sc.(CW&R)} with

		2 years minimum period by one year doing only course work dropping the research part, the non-current liability would become a current liability. That would be a complex process. According to the 71st paragraph of the Sri Lanka Public Sector Accounting Standard no.1, it has been mentioned that the current and non current liabilities have to be identified and shown. But 74th paragraph of the same standard allows to present according to liquidity and 81st paragraph says that if it cannot be identified ordinary operating cycle of the Institute clearly, it can be assumed the time period as 12 months in categorising liabilities. So, it is accurate in presenting library deposits as current liabilities in the Financial Statements because library deposits cannot be identified clearly and accurately as current and non current liabilities.
(c)	According to the University Grants Commission Circular No. 09/2022 and dated May 05, 2022, sport equipment and generators should be identified as separate asset classes and depreciated at the rates of 25% and 10% respectively with effect from 10th May 2022. But in calculation of depreciation in the year under reviewed, sports equipment were depreciated by Rs. 14,023.00 more and generators were depreciated by Rs. 53,864.00 less due to acting contrary to that circular by the Institute.	It has been done the assets revaluation in November 2022, having completed the basic requirements of nomination of the Assets revaluation committee, obtaining the approval, preparation of documents and schedules etc. Here, the values of the assets are related to the date 01.01.2022 and a fair value was given based on the evidences on the market value on that date. Here, in accordance with Section 42 of Sri Lanka Public Sector Accounting Standard No. 07, the property, plant and equipment item should be recognized at its stated value, i.e. its fair value less subsequent accumulated depreciation and subsequent accumulated impairment losses from its fair value as of the date of the

	(Reference – CPCG/KD/D/PGIA/2023/06)	revaluation. Accordingly, the 5% depreciation difference for sports goods is added to the revalued amount on 01.01.2022. The 10% depreciation difference for the generators is deducted from the revaluation amount and the useful life of the asset is based on the straight line method in accordance with section 76 of the standard. We calculated the depreciation based on the new percentage on the basis of charging the same amount of depreciation over the life time.
(d)	As per the financial statements, the cost of property, plant and equipment was Rs.267,425,172.00 as at the end of the year under reviewed , but as per the fixed assets register it was Rs.98,066,234.00, a discrepancy of Rs.169,358,937.00 was observed. (Reference – CPCG/KD/D/PGIA/2023/06)	Excluding fixed assets such as building, library books and periodicals, landscaping project, other fixed assets such as office equipment, laboratory and teaching equipment, furniture and fixtures, computers and software, telephones and automobiles are entered in a computerized register with the separate item details of date of purchasing, item number dates, indent number and dates, invoice number and dates, supplier and relevant information, nature of goods and other details. Thus, the fixed asset register containing only essential information is printed and submitted for audit as a book annually. Its included Rs. 98,066,234 worth of assets. A separate register containing essential information of the fixed assets , buildings, library books and periodicals and landscaping which cost Rs. 169,358,937 is submitted for the audit as it does not contain a large amount of information.

		Apart from that, depreciation of all fixed assets has been calculated and a report has been presented along with the annual depreciation journal.
1.3	Reference to Rules / Directive	
(a)	Section 11 of the Finance Act No. 38 of 1971 and Public Enterprise Circular No. PED /12 dated June 02, 2003. 8.2.2. Although the prior approval of the Minister of Finance should be obtained for investment excess money of the institute, in fixed deposits, treasury bills, short-term deposits and other short-term investments, an amount of Rs. 5,000,000.00 was invested in fixed deposits without such approval. (Reference – CPCG/KD/D/PGIA/2023/06)	In accordance with section 11 of the Finance Act No. 38 of 1971 and paragraph 8.2.2 of the Public Enterprises Circular No. PED /12 dated June 02, 2003, the letter dated 20.10.2022 forwarded to the Secretary, Ministry of Finance through Chairman, University Grants Commission and Secretary, Ministry of Education to obtain the prior approval of the Minister of Finance to invest the surplus money as at 31st December 2022 in a fixed deposit. For this, the approval of the Board of Management of the Post Graduate Institute of Agriculture was received in the 262nd meeting held on 24.07.2022. Then, in the letter dated 09.11.2022, the Chief Accountant of the University Grants Commission requested to provide information in accordance with the form with the provisions of the Act in order to obtain investment approval, and on 11.11.2022, we completed it and forwarded it again to the University Grants Commission (Annexure 2). The approval has not been received until 30th December 2022 and hence according to university Grants Commission Internal Audit Circulars No. 02/2019 and 04/2011, quotations have been called for fixed deposit rates from the state Banks and Rs. 5,000,000 was invested in a fixed deposit at the Peoples

		Bank which offered the highest interest rate for a period of 3 months. Since it takes more than 03 months to obtain the approval of the Minister of Finance and the validity period of a quotation is only 03 days, we have to face the practical difficulties of investing the year-end surplus on the due date. The investment was made with the approval of the Board of Management until the approval of the Minister of Finance is received.
(b)	Public Enterprise Circular PED /12 dated June 02, 2003	
i.	<i>Chapter 5.1.3 Although strategic plan for a period of not less than 03 years must be prepared and approved by the Board of Management and submitted to the Auditor General, Treasury, Line Ministry and Public Enterprise Department at least 15 days before the beginning of each year, the Strategic plan prepared for the years 2022-2026 was not submitted to those Institutions..</i> <i>(Reference – CPCG/KD/D/PGIA/2023/06)</i>	During the preparation of the Strategic plan this time, the institution was required to do it in coordination with the University of Peradeniya and several rounds of discussions were also held for that purpose. Accordingly, the Strategic plan prepared was forwarded to the concerned line institutions on 08.04.2022 with the approval of the Board of Management of the institution. (Annexure No. 3)
ii.	<i>Chapter 6.5.3 Although the annual report including the previous year's performance should be</i>	It was forwarded the annual report to the Ministry of Higher Education on 18.08.2022 to get a date for submitting it to the

	tabled in the parliament along with the audit report of the institution within 150 days after the end of the financial year, the annual report of the last year has not been tabled in the parliament till now. (Reference CPCG/KD/D/PGIA/2023/06) -	Parliament. Accordingly, the Ministry of Higher Education informed to the institution that it submitted the annual report for the approval of the Cabinet on 16.09.2022 and also the institution arranged to submit the annual report to the Parliament on 27.03.2023 as per the date notified by the Ministry. (Annexure No. 4)
(c))	No. 02/2014 Management Service Circulars dated 11 February 2014 Research allowances of Rs.8,819,379 were paid to 08 officers during the period from January 01, 2015 to December 31, 2022 without the approval of the Research Management Committee and without obtaining any interim research report or final research report. (Reference CPCG/KD/D/PGIA/2023/06) -	According to Management Service Circular No. 02/2014 dated 11th February 2014, officers must obtain the approval of a research management committee approved by the University Senate Committee or the University Grants Commission for their research proposals in paying research allowances. In accordance with this, we present the research proposals of all the officers attached to the Postgraduate Institute of Agriculture, who are entitled for research allowances for the approval of the Vice-Chancellor through the Deputy Registrar of the Non-Academic Establishments. The Director and the Assistant Librarian submit their research proposals for the approval of the Vice-Chancellor through the Senior Assistant Registrar of the Academic Establishment Division. In the previous years when the circular was presented, there was a Research Management Committee in the University and payments were made on their recommendations with the approval of the Vice-Chancellor. Although the committee

		has not been active recently, it will be active again from the year 2022, referring to the expert lecturers in the subject related to the research, evaluating the research proposals and pointing out the innovations that should be added and giving approval to the corrected research proposals. A call for interim research reports and final reports will be made as per existing recommendations. The officials who have received the research grants so far have prepared the interim and final reports of the research proposals submitted and will submit if they got the recommendations. All records of research proposals are with the academic and non-academic departments. Only the payment recommendation letter is given to the Accounts Department of the Postgraduate Institute of Agriculture (Annexure No. 05).
(d)	University Grants Commission Circular No. 04/2016 dated 01 March 2016	
i.	4.5 Chapter (a) Budgets of 60 postgraduate courses were not prepared during the year under review. (Reference CPCG/KD/D/PGIA/2022/37(1))	Although our institution offers 60 degree courses, those 60 degree programme are implemented under 11 Boards of study. In the preparation of the budget, all the degree programmes are covered under 11 Boards of Study. Thus, 11 budgets have been prepared and the approval of the Board of Management has been obtained.

	(b) In relation to self-financing activities, financial statements should be prepared at the end of the minimum period in which the courses must be completed, but financial statements for 35 courses with the income of Rs.318,338,875.00 has not been prepared from the year 2017 to 2020. (Reference - CPCG/KD/D/PGIA/2022/37(1))	It is practically not possible to complete the courses within the minimum period of time. There are many cases where these expenses exceed the minimum period and also exceed the maximum period as the students complete their courses according to their choice. But the expenditure records identified under each expenditure head are maintained separately and checked to see if it exceeds the limit. But the expenses related to the money allocated under these headings cannot be identified in a short period of time like in other short courses (Workshop, Short Course etc.). For example, • Lecture fees are claimed for years after they have taught • Not offering some practical subjects for several years until a sufficient number of students enroll and settle. (Field Visit, Outbound Training Programme) Under this, the Field visit which was to be conducted during the period of the last covid 19 epidemic has been arranged in the year 2023, combining all the academic years 2019, 2020, 2022. (there was no academic year for 2021) • Non-application of Refundable Deposits for years after students have completed their degree programme.
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ii.	Chapter 5.2.1 Although 15% to 30% percent of the total indirect cost of self-financing activities should be allocated for the overhead cost of the institution, the budgeted income amount of Rs. 125,294,096.00 included in the 16 budgets prepared from the year 2018 to 2022 has not been provided for the relevant overhead. (Reference - CPCG/KD/D/PGIA/2022/37(1))	Due to these reasons, although the maximum period has been exceeded, preparing the relevant financial statements remains a difficult task in practice. But currently, the basic information required to prepare the financial statements for the academic years 2016 and 2017 is being prepared. According to Section 5.3 of Circular 04/2016, a percentage subject to a minimum of 20% and a maximum of 35% of the income of each Board of Study is obtained for all institutional expenses including infrastructure development of the institution. This percentage will be determined by summing up all the headings 5.1.5, 5.2.1 and 5.2.2.. According to the income of each Board of Study (as a higher percentage from higher income earned Board of Study) we will get the relevant percentage under 5.1.5 heading, and no allocation is required again according to paragraph 5.2.1. There are also cases where the institution itself bears the minor expenses incurred on behalf of the Boards of study.
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2.2.3	According to the requirement mentioned in Section 12(h) of the National Audit Act bearing No. 19 of 2018, apart from the following observations, the resources of the institution have not been procured and used in accordance with the relevant rules in a timely, efficient and effective manner.	
(a)	Although a contract of Rs.2,100,000.00 was made with a private company for the installation of an accounting system and an advance of Rs.1,050,000.00 was paid, although more than 05 years had passed since the end of the contractual period, the computerized accounting system has not been installed. (Reference – CPCG/KD/D/PGIA/2022/60)	After discussions with the production company at the earlier of this year regarding the problems faced by the end users of the accounting system, they are currently working on solving those problems and about 60% of them have been completed. Also, the end users decided to use the system to run their daily activities during a sample period and are expecting a confirmation of the ability to use the system permanently. Also, the results of this will be forwarded to the production company and the audit division and before the end of the year, it is expected to add the accounting system for the data management of the accounting department..
(b)	Although the university had provided the necessary equipment to the Faculty of Agriculture of the University of Peradeniya, this institution has purchased inventory items worth Rs.20,573,206.00 and given them to the Faculty of Agriculture. (Reference – CPCG/KD/D/PGIA/2022/60)	As the Post Graduate Institute of Agriculture does not have laboratory facilities, the institute has to get the laboratory facilities of the Faculty of Agriculture of the University of Peradeniya as a solution to the problem of carrying out practical training and research activities of postgraduate students. Since the construction of a laboratory for the institute as well as the appointment of qualified officers is a high-cost task, it is more appropriate to use the shared laboratories of the faculty under the current situation and according to the requests made by the boards of study, the necessary scientific equipment for post-graduate and research and practical work which is not available in the

		said laboratories were purchased. The basic aim of this was to provide an opportunity for the students to have the most suitable practical training and research activities by adhering to the initial objective of the institute. Also, the equipment thus purchased are temporarily kept in the laboratories, the ownership of them is held by the institute. In this way, an annual board of survey is carried out for the goods kept in the Boards of study and after the construction of a laboratory for the institute, all the equipment will be installed there.
(c)	According to the approved procurement plan, 05 procurements of Rs. 14,150,000.00, which were planned to be purchased during the reviewed year, were left unexecuted. (Reference – CPCG/KD/D/PGIA/2022/60)	A significant number of purchases included in the procurement plan were made during that year and the purchases specified in the audit query could not be made at the end of the year because the government restricted the procurement activities of public sector in the middle of that year.
(d)	No student was registered for 25 postgraduate and diploma courses conducted by the institution between 2015 and 2022 and another 15 courses between 2018 and 2022. (Reference – CPCG/KD/D/PGIA/2022/60)	Students are not registered for the post-graduate diploma courses indicated in the audit query and it is a degree offered under Early Exit and Fall Back option method according to SLQF system for students who do not complete the postgraduate course (MSc) but who complete 25 Credits. Postgraduate Institute of Agriculture continuously implements promotional programs related to all the post-graduate courses i.e. Master of Science (MSc.), Master of Philosophy (MPhil), Doctorate (PhD) offered by the Postgraduate Institute of Agriculture. All the courses

		mentioned in the audit query are covered in the promotional work related to the Master of Science (Research). But for some courses, there are ups and downs in demand and when less number of students apply for those courses, the courses cannot be offered economically, so those few students are registered for other courses according to their Boards of study nature. Also, in promoting all postgraduate courses, the institute's website will be used to help, and e mails, text messages and social media related modern communication tools will be used to send electronic messages to the students related to the subject area. Also, in order to educate the students, the institution is constantly contributing to the promotion programs held at the university level, and is working primarily to promote the degree courses. As worked accordingly, the Institute could be able to register more than 500 students for the postgraduate courses during the year 2022 while undergoing economical and social difficulties heavily.
(e)	As of the last day of the year under reviewed, the lecture fees of Rs. 28,608,077.00, which had been overdue for a period of 03 to 06 years, had not been settled. (Reference – CPCG/KD/D/PGIA/2022/60)	The unpaid amount at the end of the two academic years from the value of the outstanding lecture fees for the period 2015 to 2019 stated in the audit query has been taken to the revenue accounts in the respective years in accordance with the financial regulations. Also, in the case of submissions for payment related to the amounts to be paid, according to Financial Regulation No. 115, the approval of the Finance Committee, Board of Management Committee and the

	Secretary of the Ministry of Education has been received and the payments have been made in the year 2022. An explanation is given below. <table><tr><th>academic year</th><th>Year of income</th><th>Amount taken as income (Rs.)</th><th>Amount due on 31.12.2022 (Rs.)</th></tr><tr><td>2015</td><td>2017</td><td>3,933,813.00</td><td>3,346,822.38</td></tr><tr><td>2016</td><td>2018</td><td>6,785,100.00</td><td>6,017,437.68</td></tr><tr><td>2017</td><td>2019</td><td>6,440,075.00</td><td>4,303,010.67</td></tr><tr><td>2018</td><td>2020</td><td>10,162,950.00</td><td>5,761,613.67</td></tr><tr><td>2019</td><td>2021</td><td>13,698,310.00</td><td>9,176,193.00</td></tr></table>	academic year	Year of income	Amount taken as income (Rs.)	Amount due on 31.12.2022 (Rs.)	2015	2017	3,933,813.00	3,346,822.38	2016	2018	6,785,100.00	6,017,437.68	2017	2019	6,440,075.00	4,303,010.67	2018	2020	10,162,950.00	5,761,613.67	2019	2021	13,698,310.00	9,176,193.00
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(f)	Rs.354,201.00 received from the Ministry of Plantation Industry on 30th January 2018 for research work remained idle for a period of 03 years. (Reference – CPCG/KD/D/PGIA/2023/06) Since the year 1978, the Ministry of Plantation Industry has been given an annual grant to the Faculty of Agriculture, University of Peradeniya and the Post Graduate Institute of Agriculture for agricultural studies and field trips in the Department of Crop Science. It is not a research grant. The last monetary grant received here was in January 2018. It was Rs. 250,000.00. The remaining amount from previous years is Rs.354,200.93 as on 31.12.2022. The last time an amount of Rs.23,860.00 was incurred as a field trip expense in the year 2019, and due to the Corona epidemic situation that followed, there was no field trip or related activities for the past 3 years, so no expenses were incurred. But when the country gradually recovers, this money will be used in the future studies of the Board of study in Crop Science.																								

(g)	Rs. 1,260,629.00 received for research activities under International Development Research Center (I.D.R.C) grants had not been utilized for a period of 02 years. (Reference – CPCG/KD/D/PGIA/2023/06)	The International Development Research Center (IDRC) continuously awards grants to the Agricultural Engineering Board of study for various research projects. Currently, researches are being conducted in three IDRC research projects. Here, for several students of the Agricultural Engineering Board of Study who are reading for post-graduate Degree programme, course fees and all related payments, monthly stipends of Rs.37,000.00 and all research expenses are incurred. Currently, the students related to this research have completed their researches and are in the final stage. Accordingly, there is a possibility that IDRC will complete the first research activities in the year 2023 after paying all the expenses. It has also incurred, Rs.53,824.00 in 2020 and Rs. 22,026.00 in 2022 from this research fund as research expenses.
(h)	It has not been entered the excess stock in the stores as at the last day of the year under reviewed amounting to Rs. 208,693 to the stock book. (Reference – CPCG/KD/D/PGIA/2022/60)	According to the stock verification report as on 31.12.2022, goods amounting to Rs.208,693.00, which had not been entered in the stock books until then, were entered in the stock book and the final stock was calculated correctly in preparation of the final accounts. This stock also includes very old stocks that are not in high demand.
(i)	Due to non-transfer of officers as per formal transfer policy, 22 officers were employed in the same place for a period of 05 to 34 years.	Although the Post Graduate Institute of Agriculture is attached to the University of Peradeniya, the transfer of the staff working in the institution cannot be done directly with

	(Reference – CPCG/KD/D/PGIA/2022/60)	the University of Peradeniya and it has to be done through the University Grants Commission, which is the main problem faced by the institution in preparing a permanent transfer policy. Also, the internal transfer system has already been implemented based on the needs of the organization and as a method of increasing the efficiency of various sections.
(j)	Due to management of research expenses of the institute without proper attention and supervision, Rs. 27,872.00 had been spent in excess of the amount of money received in the current account number 0001273337 of the Bank of Ceylon maintained for it. (Reference – CPCG/KD/D/PGIA/2023/06)	In the account number 0001273337 of the Bank of Ceylon, where payments are made for research work, a cheque has been written for an excess payment only in the cash book of the Institute in December 2022. It was not presented to the bank and hence no overdraft in the bank account. These extra cheques have been written due to the use of the company's vehicles for the transportation of the APN project, CAPNET project, and IDRC project. Since these settlements are essential for the final accounting of the year (payment and receipt of income), the relevant cheques have been written and not submitted to the bank. The cheques have been presented to the bank in January 2023. Thus, there was no overdraft in the bank account.
(k)	That despite the revision of the budget prepared for the year under review on 25 th November 2022, there was a variation of 32% to 209% between the budgeted income / actual income and budgeted expenditure / actual expenditure in 24 heads, and therefore it was observed	The budget for the year under review was prepared considering the amount sanctioned by the Treasury and the fund assumed to be available as revenue. But in the wake of severe economic crisis in the country, the sanctioned provision for recurrent expenditure was also cut, and no

	that the budget was not used as an effective control tool. (Reference – CPCG/KD/D/PGIA/2022/60)	money was received from the capital expenditure allocation. Thus, the income had to be revised further. Also, the suppliers acted to provide our institution with the expensive equipment and machines that were ordered in December 2021 and the first months of 2022 but did not receive any response until November. Also many recurrent expenses had to be incurred unexpectedly in December. Thus the expenditure heads also changed after the amendment. Due to the extraordinary economic crisis in the country, the dollar crisis, high inflation and taxation, this time we were not able to use the budget document as a control tool. Budgetary control Reasons for budget variances can be explained as follows Investment Income – Fixed Deposits matured in 2022 was reinvested at higher fixed deposit interest rates. It exceeded the interest on investments. Further, it could be seen that the marked increase in interest rates on fixed deposits during the second half of the year. Property rental - In the last semester of the academic year 2022, this income will increase due to the increase Guest House income with the improvement in the economic situation of the country.
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	Semester fees - Due to the cancellation of the academic year 2021, the number of registered students in the year 2022 has increased significantly, so the semester fee income paid by them has increased. Course Fees - As the number of registered students in the year 2022 has increased significantly the income paid by them has increased. Publications - As estimated, there has been a decrease in income due to the decrease in the number of external parties and students coming to the institution physically and not buying publications as in previous years. Services provided to external institutions - The main income here is money earned through the provision of vehicles to external organizations and individuals. This income increased due to lump sum payments for the services rendered to the students studying under the research grants funds of the institute. Workshops and Seminars - Due to the reduction and suspension of the workshops and conferences due to the economic situation in the country throughout the year 2022, the amount of income received from holding workshops and conferences decreased.
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	Income of the Colombo branch - Since the number of students registered for the Colombo branch increased for the year 2022, both the income received from the students registered in the previous years and the income of this year were taken, so the income of the Colombo branch has been increased. Gratuities - Gratuities are estimated by taking into consideration the employees who have completed 05 years of service and taking into account the previous year's expenditure. Though the estimates were prepared accordingly, this expenditure was reduced due to the reduction of the value given in the calculation under actuarial valuation as per Sri Lanka Public Sector Accounting Standard No. 19. . Communication Allowances - There has been a decrease in communication expenses during the year due to the reduction of the percentages of the allowances paid based on the estimated government policies. Domestic travelling expenses - There has been a decrease in the related expenses during the year due to the fact that the trips were not carried out in the year as estimated. Stationery and office requirements - Due to increase in stationery prices in 2022, all sections reused the stationery
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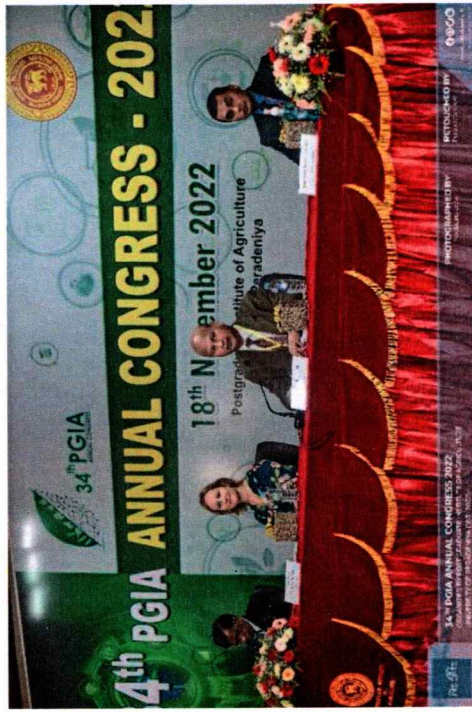
	in making copies and it lead to reduce the purchasing cost. despite preparing estimates taking into account the expenses of the previous years, and the procurement plan entered purchase of stationery twice a year ,by buying only once with the increase of stationery prices, there is a saving in related costs. Uniform expenses - Although the bills related to the uniforms of the year 2021 were not submitted to the institution, the bill submitted in the year 2022 is related to both years and it cannot be separated, the expenses related to the two years have been included in the expenses of the year 2022. There has been an increase in the related expenses. Maintenance of Machinery - The photocopiers in our Institution are old and need to be repaired frequently and several other machines including the printer need to be replaced due to malfunctioning and worn out parts and annual service contracts cost more than the estimated amount and so the actual cost increased. University Lecturers' Travel Grants - This is the travel expenses of external lecturers who come to teach at the Postgraduate Institute of Agriculture. Although the estimate has been reduced due to the very low cost of the previous few years, the cost has increased due to the increase in travel expenses requests.
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	Academic Research and Publications - Expenditure has been reduced due to lower than expected demand for expenditure on academic research and publications. Employee Development - Although the estimates were compared to the previous years, there was a decrease between the estimated amount and the actual cost due to the non-implementation of the relevant activities in the year 2022. Holidays, Railway Warrants - Although estimates were made compared to previous years, there was an increase between the estimated amount and the actual cost due to the increase in the number of season tickets in the year 2022. Sports activities - Director Trophy cricket tournament and other sports activities couldn't be organized as planned due to the economic crisis of the Country. Bank Charges - Although estimation has prepared based on to previous years, there has been an increase between the estimated amount and the actual cost in 2022 due to increase in payment by debit and credit cards and increase in foreign transactions. Examination Fees - Although estimates were done compared to previous years, due to the increase in
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	examination activities in the year 2022, there was an increase in the actual cost than the estimated amount. Other Recurring Expenditure – The amount allocated for the same has been reduced due to reduction of expenditure which may come from outside the statutory expenditure heads. Graduation Ceremony Expenses – As the request has not been received from the University of peradeniya related to the graduation ceremony, the allocated amount was remained. Field Visit Expenses - Although estimated amount was taken compared to the expenditure in previous years, there was a decrease in the actual cost due to the decrease in number of field visits in the year 2022.
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Director
Post Graduate Institute of Agriculture

34th Annual Congress - 2022



Blood Donation Campaign - 2022

