



මානව සම්පත් අභිවර්ධන ආයතනය  
කොළඹ විශ්වවිද්‍යාලය, ශ්‍රී ලංකාව  
වාර්ෂික වාර්තාව සහ වාර්ෂික ගිණුම්

2013

முனிதவள மேம்பாட்டு நிறுவகம்  
கொழும்புப் பல்கலைக்கழகம், ஸ்ரீலங்கா  
ஆண்டறிக்கை மற்றும் வருடாந்த கணக்குகள்

2013

INSTITITUE OF HUMAN RESOURCE ADVANCEMENT  
UNIVERSITY OF COLOMBO, SRI LANKA  
ANNUAL REPORT AND ANNUAL ACCOUNTS

2013



## පටුන

	පිටුඅංකය
1 2013 දෙසැම්බර් 31 දිනෙන් අවසන් වූ වර්ෂය සඳහා වාර්ෂික වාර්තාව	01 - 20
2 2013 දෙසැම්බර් 31 දිනට ශේෂ පත්‍රය	21
3 2013 දෙසැම්බර් 31 දිනෙන් අවසන් වූ වර්ෂය සඳහා ආදායම් හා වියදම් ගිණුම	22
4 විගණකාධිපති වාර්තාව	23 - 29
5 2013 වර්ෂයට අදාළ විගණන වාර්තාව පිළිබඳ ආයතනයේ අදහස්	30 - 37

## පොරොගුණාදායක

	පිටුඅංකය
1. 2013 ජූනි මාසයේදී සිදු වූ වෙනස්කම්	38 - 56
2. 2013 ජූනි මාසයේදී සිදු වූ වෙනස්කම්	57
3. 2013 ජූනි මාසයේදී සිදු වූ වෙනස්කම්	58
4. පොදු කටයුතු සම්බන්ධව පවතින අනවුලු කටයුතු	59 - 66
5. 2013 ම් ජූනි මාසයේදී සිදු වූ වෙනස්කම්	67 - 76

## Contents

	Page No.
1 Annual Report for the year 2013	77 - 95
2 Balance Sheet as at 31 <sup>st</sup> December, 2013	96
3 Income and Expenditure Account for the year Ended 31 <sup>st</sup> December, 2013	97
4 Auditor General's Report	98 - 104
5 Comments of the IHRA on the Auditor General's Report in the year 2013	105 - 112

**INSTITUTE OF HUMAN RESOURCE ADVANCEMENT (IHRA)**

**UNIVERSITY OF COLOMBO**

**ANNUAL REPORT - 2013**

**01. Introduction**

The Institute of Human Resource Advancement was established under the Ordinance No. 01 of 2006 which is the amendment of Institute of Workers Education ordinance No.11 of 1979. The Institute of Human Resource Advancement (IHRA) has made progress according to the global and local developments through the "knowledge economy".

The main objective of educating the employed "work-groups" remains the same although the term "knowledge workers" was not used in the past when this Institute was established. However, the present knowledge-worker category includes both the management categories as well as the traditional worker groups, and the present objectives of the institute are applicable to develop any category of "knowledge workers" *i.e.* human resource.

The basic concept of IHRA is, to serve the country by educating "knowledge workers" while keeping the international University organizational standards.

## 02. Vision

### Vision

"The Institute  
of  
Human Resource Advancement (IHRA),  
having evolved  
from  
the Institute of Workers' Education (IWE)  
which produces  
'knowledge-workers',  
strives to be:  
an  
institute  
of excellence  
totally committed  
to advance the human resource  
as mature, intelligent  
'knowledge-users'  
equipped  
to face challenging global situations  
and fortify  
the human foundation  
of  
our national development"

### 03. Mission

#### Mission

Facilitate

to obtain a comprehensive higher-level education through total quality management process so that the capabilities of all "earn and learn" work-groups consisting employees, employers and entrepreneurs would be developed.

Further

facilitate the advancement of their analytical and critical thinking capabilities, ethical standards, entrepreneurship skills, leadership qualities, and the understanding that their responsibilities and rights are interdependent.

Endeavour

to produce knowledge-work groups as an advanced human resource entity set to make an effective contribution to the 'knowledge-economy' of the country.

#### 04. Director's Review

The Institute of Human Resource Advancement is a unique institution which imparts functional and non formal education as well as formal and higher learning for adults and workers. The Institute has developed six major academic programmes and it is functioning under the guidance of coordinators.

- Bachelor of Labour Education.
- Human Resources Education Programme
- Service Management Programme
- Extension Programmes Programme
- Languages Teaching Programme
- Information Technology Programme

The Academic Syndicate and the Boards of Study are statutory bodies functioning with ex-officio members and appointed members.

A total number of 7061 students have been registered in the year 2013 for a various courses offered by the Institute of Human Resource Advancement.

The Institute of Human Resource Advancement in the year 2013 has enrolled a number of students for the following Master Degrees: Human Resource Management, Business Management, Service Management, Geo informatics and Disaster Analysis Management & Mitigation offered in order to enhance the professional Knowledge-Workers of the country. During the year 2013 a number of new courses were introduced and also a number of workshops were conducted for the students to enhance their subject related knowledge.

Presently, land availability is not sufficient to expand the existing facilities to cater to the ongoing demand for the courses offered by IHRA. A new building to increase space for the Institute is much needed.

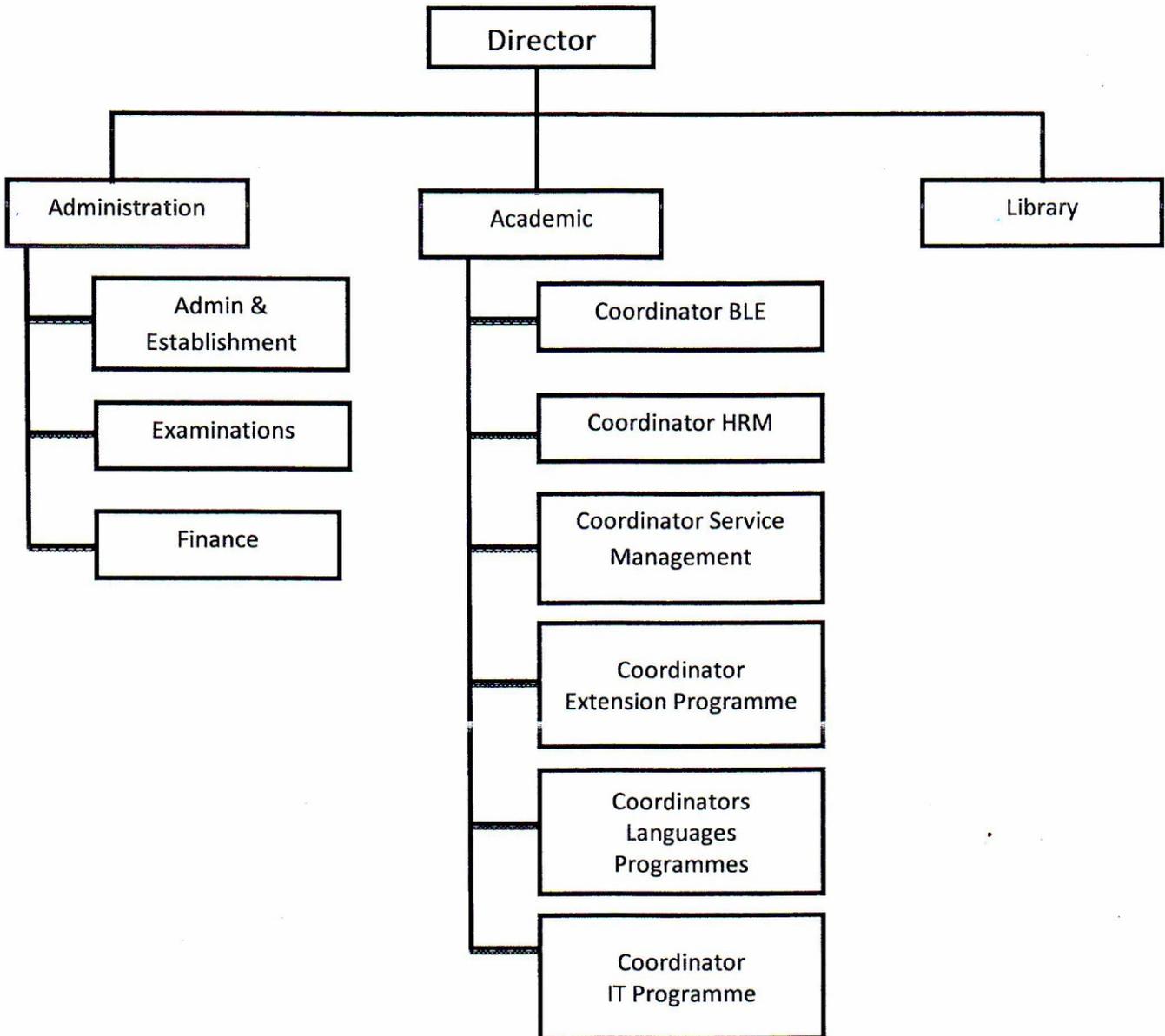
Dr. Rohan P Perera  
Director

  
Sgd: Deputy Registrar  
IHRA

**05. Management**

In accordance with the "Institute of Workers' Education Ordinance No. 11 of 1979" which was amended by "Ordinance No. 01 of 2006" the Director shall be appointed by the Vice Chancellor with the concurrence of the Council of the University of Colombo on the recommendation of the Academic Syndicate of the Institute of Human Resource Advancement. Director is a full time officer and functions as the Academic and Administrative Head of the Institute. He is also the Accounting Officer of the Institute and the Chairman of the Academic Syndicate. Dr. Rohan P. Perera has been appointed as the Director with effect from 14<sup>th</sup> May 2012.

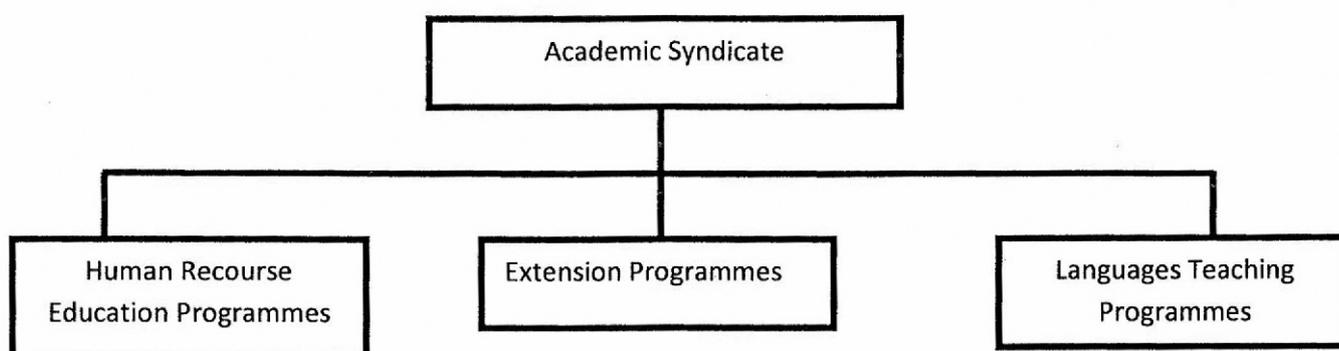
**05.1 Administrative Structure of the IHRA**



The Institute of Human Resource Advancement has two Boards.

1. Academic Syndicate
2. Boards of Study
  - a) Board of Study on Human Resources Education
  - b) Board of Study on Extension Programme
  - c) Board of Study on Languages Teaching Programme

### STRUCTURE OF THE BOARD MEETINGS



#### 05.2.1. Academic Syndicate

The Academic Syndicate is a Statutory Body which is in accordance on the ordinance No 11 1979. Twelve (12) monthly meetings were conducted during the year under review. Details of members are as follows.

- |                               |                                     |
|-------------------------------|-------------------------------------|
| 1. Dr.RohanP.Perera           | Chairman                            |
| 2. Prof.AthulaRanasinghe      | Ex-Officio Member                   |
| 3. Prof. M.E.S. Perera        | Ex-Officio Member till August, 2013 |
| Prof W.Chandradasa            | Ex-Officio Member from August, 2013 |
| 4. Prof.T.R.Ariyaratne        | Ex-Officio Member                   |
| 5. Dr. PalithaMaheepala       | Appointed member, UGC               |
| 6. Mr.A.P.Gunaratne           | Appointed member, UGC               |
| 7. Maj. Gen. K.Hendavitharana | Appointed member, UGC               |
| 8. Mr. PremachandaraEpa       | Appointed member, UGC               |
| 9. Mr.R.A.U.Ranaweera         | Appointed member, UGC               |
| 10. Mr. K.R. Uduwawela        | Appointed member, UGC               |
| 11. Mr.K.Gamage               | Appointed member, UGC               |
| 12. Ms. Bhadrane Jayawardena  | Appointed member, UGC               |
| 13. Mr.A.M.P.M.B. Atapattu    | Treasury Representative             |
| 14. Mr. M.G.G. Hemakumara     | Board of Study Representative       |
| 15. Mr.R.M.R.B. Rajapaksha    | Board of Study Representative       |
| 16. Ms.K.P.Mathotaarachchi    | Board of Study Representative       |
| 17. Ms. B.K.P. Abeyasooriya   | Board of Study Representative       |

### 05.2.2. Details of Board of Studies

The members of the three Boards of Study and the number of meetings held during the year under review are as follows.

#### Board of Study on Human Resource Education (10 meetings)

- |                            |          |
|----------------------------|----------|
| 1. Mr.M.G.G. Hemakumara    | Chairman |
| 2. Ms.K.P.Mathotarachchi   | Member   |
| 3. Dr.P.Mahanamahewa       | Member   |
| 4. Dr.N.N.J.Navarantne     | Member   |
| 5. Dr. (Ms).P.Kailasapathy | Member   |
| 6. Mr.R.M.R.B. Rajapaksha  | Member   |

#### Board of Study on Extension Programme (8 meetings)

- |                           |             |
|---------------------------|-------------|
| 1. Ms.K.P.Mathotaarachchi | Chairperson |
| 2. Mr.M.G.G.Hemakumara    | Member      |
| 3. Mr.K.Gamage            | Member      |
| 4. Dr.C.M.Edirisinghe     | Member      |
| 5. Mr.W.S. Chandrasekara  | Member      |

#### Board of Study on Languages Teaching Programmes (8 meetings)

- |                          |             |
|--------------------------|-------------|
| 1. Ms.B.K.P. Abeysooriya | Chairperson |
| 2. Mr. L.P.Ariyasena     | Member      |
| 3. Mr.R.M.Thilakaratne   | Member      |
| 4. Mr. T.Rajendram       | Member      |
| 5. Mr. W.S.Chandrasekara | Member      |

## 06. Study Programmes

### 06.01 Bachelor in Labour Education Degree Programme

This is a three year Degree Programme offered by the Institute of Human Resource Advancement for the working community. This program has two components a Degree & a Diploma. Those who are not qualified to enter the Degree Programme directly have to complete Diploma Programme as an entry requirement. The programme is funded by the Government Treasury. There were a total number of 592 registered students in the year 2013 in different levels of this academic program. The performance of last five years is as follows.

#### Annual Intake of the Bachelor in Labour Education Programme for 2009 – 2013

Programmes	Annual Intake				
	2009	2010	2011	2012	2013
Diploma in Labour Education Programme	60	54	60	54	55
Bachelor in Labour Education Programme	189	125	111	221	189
Total	249	179	171	275	244

**Diploma & Degree holders of the Bachelor in Labour Education Programme for 2009 – 2013**

Programmes	Passed Out				
	2009	2010	2011	2012	2013
Diploma in Labour Education Programme	69	39	37	37	49
Bachelor in Labour Education Programme	213	145	150	112	153

**06.02 Human Resource Education Programme**

The Institute of Human Resource Advancement, University of Colombo offers new Management courses for the Managers and the potential Managers in Sri Lanka. The IHRA believes that the participants should be able to develop their knowledge, skills and attitudes through class room work, field visits, training and workshops. It is an academic path newly designed for the candidates to complete their Masters Degree from the very basic level. An important characteristic of this structure is that the candidates could join at any step in the path and could leave at any stage according to their qualification and needs. Most needed, most practical and modern subject units have been included with excellent teaching facilities. These are self funded programmes. It consists of three types of courses; Masters Degree, Executive Diploma and Certificate Course. There were a total number of 1106 registered students in the year 2013 in different courses of this academic program. The performance of programmes is as follows.

**Masters Degrees conducted by the Human Resource Education Programme for the Years of 2012 – 2013**

Programme (Duration : 02 years)	2012 & 2013							
	1 <sup>st</sup> Semester		2 <sup>nd</sup> Semester		3 <sup>rd</sup> Semester		4 <sup>th</sup> Semester	
	Registered	Passed out						
Masters Degree in Business Management-01	104	86	96	88	-	-	-	-
Masters Degree in Business Management-02	160	137	-	-	-	-	-	-
Masters Degree in Human Resource Management-02	-	-	-	-	-	-	72	64
Masters Degree in Human Resource Management-03	184	142	160	133	165	124	-	-
Masters Degree in Human Resource Management-04	170	134	-	-	-	-	-	-

**Executive Diplomas conducted by the Human Resources Education Programme for the Year 2013**

Programme (Duration : 01 year)	2013			
	1 <sup>st</sup> Semester		2 <sup>nd</sup> Semester	
	Registered	Passed out	Registered	Passed out
Executive Diploma in Human Resource Management-02	-	-	68	38
Executive Diploma in Human Resource Management-03	51	46	-	-

**Certificate Courses conducted by the Human Resources Education Programme for the Year 2013**

Programme (Duration : 07 months)	2013	
	Registered	Passed out
Certificate Course in Management – 02	-	13
Certificate Course in Management –03	20	-

**06.03 Service Management Programme**

Institute of Human Resource Advancement launches Service Management Programme aspiring to provide high quality customer oriented employees to the service sector. This Service Management Programme will address the service market and provide organization with the skills to meet the needs of today and tomorrow. The Service Management Programme is highly designed for professionals who wish to improve the predictability, productivity and quality of services by applying management and scientific disciplines to service. It has four categories of courses conducted by the Service Management Programme. There were 423 students registered to follow the courses during the year 2013 under this academic programme and the performance of the programmes is as follows.

**Masters Degrees conducted by the Service Management Programme for the Years of 2012 & 2013**

Programme (Duration : 02 years)	2012 & 2013	
	1 <sup>st</sup> Semester	
	Registered	Passed out
Masters of Science in Service Management (Sinhala)	65	-
Masters of Science in Service Management (English)	49	-

**Executive Diplomas/ Diplomas conducted by the Service Management Programme for the Year 2012 & 2013**

Programme (Duration : 01 year)	2012 & 2013	
	1 <sup>st</sup> Semester	
	Registered	Passed out
Executive Diploma in International Business No. 01	35	-
Executive Diploma in Service Management No. 02	81	62
Diploma in International Business No. 04	29	-
Diploma in Service Management No. 02	105	-

**Certificate Courses conducted by the Service Management Programme for the Years 2012 & 2013**

Programme	2012 & 2013	
	Registered	Passed out
Certificate in Service Management - 02	26	12
Certificate in Customer Care – No. 01	8	8
Preliminary Certificate in Service Management - 02	25	16

**06.04 Extension Programmes.**

In keeping with the view of vision and mission of IHRA, the extension courses were expanded to meet the highest standard of professional excellence. Most of the courses were offered in collaboration with other institutions. The course modules were designed to suit students needs to develop their knowledge and skills which will help them to improve their well – being and alleviate, distress and maladjustment, resolve crises and increase their ability to live more highly productive lives. These are self-funded programmes. Though the students are educated through the IHRA at a very high international standard, the course fee is very low compared with international rates of courses of similar standard. In the year 2013 it has a total number of 1195 students registered to follow the courses at Human Resource Advancement conducted by the Extension Programme. The performance of the programme is as follows.

**Masters Degrees conducted by the Extension Programmes for the years of 2012 & 2013**

Programme (Duration : 02 years)	2012 & 2013	
	Registered	Passed out
Masters of Science in Geo informatics – No. 01 A	26	11
Masters of Science in Geo informatics – No. 01 B	21	-
Masters of Science in Geo informatics – No. 01 C	50	-
Masters of Science in Disaster Analysis Management & Mitigation - No. 01	65	-

**Executive Diplomas/ Diplomas conducted by the Extension Programmes for the years of 2012 & 2013**

Programmes	2012 & 2013 - 2013/2014			
	1 <sup>st</sup> Semester		2 <sup>nd</sup> Semester	
	Registered	Passed out	Registered	Passed out
Executive Diploma in Disaster Analysis Management No. 01	41	-	-	-
Diploma in Drug Abuse Management Studies No. 06	-	-	37	11
Diploma in Drug Abuse Management Studies No. 07	44	-	-	-
Diploma in Health Promotions – No. 04	62	-	-	-
Diploma in Counseling Psychology – No. 01	30	28	-	-
Diploma in Counseling Psychology – No. 02	25	25	-	-

**Certificate Courses conducted by the Extension Programmes for the Year 2013**

Programme	2013	
	Registered	Passed out
Certificate Course in Computer Application - No. 05 A	79	71
Certificate Course in Computer Application - No. 05 B	106	96
Certificate Course in Computer Application - No. 06	286	-
Certificate Course in Counseling Psychology - Intermediate Level - No. 02	50	48
Certificate Course in Counseling Psychology – Basic Level – No. 03	70	67
Certificate Course in Counseling Psychology – Intermediate Level – No. 03	62	-
Certificate Course in Counseling Psychology – Basic Level – No. 04	83	-
Certificate Course in TV News Reporting and Documentary Production –No. 02	16	

### 06.05 Languages Teaching Programme

The Institute of Human Resource Advancement has commenced languages programmes in English, Tamil, Japanese and Chinese for School leavers and Job seekers. The Certificate Course in English and English for Teachers Course, Foundation Course in English and a Spoken English Courses were offered to develop their skills. Diploma in Tamil as an Additional Language Programme was offered to prepare students for the national examinations to be held by the Official Languages Department according to a common syllabus for Sinhala speaking students. The students were charged an affordable course fee and highest standards were maintained as these programmes are important in national Service. These are self-funded programmes. The last five years performance is as follows.

#### Number of registered students for the Languages Teaching Programmes conducted by the Institute for the years 2009 – 2013

Programmes	Registered				
	2009	2010	2011	2012	2013
Certificate Course in English Language	2479	3865	3831	2986	1806
Certificate Course in English Language for Teachers	189	264	146	112	74
Certificate Course in Spoken English	-	-	590	740	570
Foundation Course in English Language.	-	-	-	340	141
Short Course in English for School Leavers	-	-	-	-	60
Diploma in Tamil as an Additional Language	375	1100	1212	1059	1095
Certificate Course in Business Japanese				24	16
Certificate Course in Business Chinese				12	5

#### Number of Diploma/ Certificate holders of the Languages Teaching Programmes conducted by the Institute for the years 2009 – 2013

Programmes	Passed out				
	2009	2010	2011	2012	2013
Certificate Course in English Language	1912	2797	2808	2737	2392
Certificate Course in English Language for Teachers	87	180	102	105	71
Certificate Course in Spoken English	-	-	-	325	540
Foundation Course in English Language.	-	-	-	225	229
Certificate Course in Tamil Language	458	751	822	682	679
Diploma in Tamil as an Additional Language	14	22	22	91	96
Certificate Course in Business Japanese	-	-	-		16
Certificate Course in Business Chinese	-	-	-		5

**06.06 Information Technology Programme**

The Institute of Human Resource Advancement, University of Colombo offers Cisco Certified Network Professional courses in collaboration with the Cisco Networking Academy, USA. The CCNA Routing and Switching curriculum is designed for students who are seeking entry-level jobs in the ICT industry or hope to fulfill prerequisites to pursue more specialized ICT skills. The Cisco CCNA Security curriculum provides a next step for individuals who want to enhance their CCNA-level skills set and help meet the growing demand for network security professionals. These courses help prepare students for entry-level security career opportunities and the globally recognized Cisco CCNA Security certification.

In the year 2013 Institute offers 3 IT professional courses in collaboration with Microsoft IT Academy. The performance of last year is as follows.

**Performance of the ICT Courses conducted by the Institute of Human Resource Advancement - 2013**

Programmes	2013	
	Registered	Passed out
Routing and switching - No 01	26	15
Routing and switching - No 02	27	17
Routing and switching	26	16
Cisco Certify Network Professional	07	-
Microsoft IT Academy IHRA/MS/687/13/01	12	10
MCSA Server 2012 IHR/MS/MCSA/13/02	24	19
MCSA Server 2012 IHRA/MS/MCSA/13/03	16	11

In addition to that, Institute of Human Resource Advancement offered two (02) courses in collaboration with the Orient Academy.

Programmes	2013	
	Registered	Passed out
Certificate Course in Computer Application in Business -No 09	182	155
Certificate Course in Computer Application in Business -No 10	186	164
Certificate Course in Computer Application in Business -No 11	84	73
Diploma in Information Technology and Management -No 01	87	-

**07. Workshops Conducted in 2013**

The Institute of Human Resources Advancement has conducted a number of workshops successfully.

Place	Course/ Workshop	Dates	Heading	No. of Participants
Kandy	Master Degree in Business Management	24 <sup>th</sup> & 25 <sup>th</sup> Feb. 2013	Human Resource Management	89
Kandy	Master Degree in Human Resource Management – 03	14 <sup>th</sup> , 15 <sup>th</sup> & 16 <sup>th</sup> June, 2013	Human Resource Management	145
		16 <sup>th</sup> & 17 <sup>th</sup> Oct. 2013		35
Kandy	Master Degree in Business Management – 02	09 <sup>th</sup> , 10 <sup>th</sup> & 11 <sup>th</sup> Aug. 2013	Human Resource Management	144
Kandy.	Master Degree in Human Resource Management - 04 (Batch 02)	23 <sup>rd</sup> & 24 <sup>th</sup> Nov. 2013	Human Resource Management	63
Kandy.	Master Degree in Human Resource Management - 04 (Batch 01)	29 <sup>th</sup> , 30 <sup>th</sup> & 01 <sup>st</sup> Dec. 2013	Human Resource Management	72
IHRA	Master Degree in Service Management – 01 (English Medium)	02 <sup>nd</sup> & 03 <sup>rd</sup> March, 2013	Presentation of Assignments on "Strategic Management for Service Organizations"	41
IHRA	Master Degree in Service Management – 01 (Sinhala Medium)	02 <sup>nd</sup> & 03 <sup>rd</sup> March, 2013	Presentation of Assignments on "Strategic Management for Service Organizations"	55
IHRA	Capacity Building Workshop – 01	07.03.2013 to 02.05.2013	Capacity building programme for senior and middle level management and trade union representatives of Sri Lanka Post	45
IHRA	Capacity Building Workshop – 02	01.07.2013 to 26.07.2013	Capacity building programme for senior and middle level management and trade union representatives of Sri Lanka Post	48
IHRA	Capacity Building Workshop – 03	12.08.2013 to 13.09.2013	Capacity building programme for senior and middle level management and trade union representatives of Sri Lanka Post	40
IHRA	Capacity Building Workshop – 04	26.09.2013 to 05.12.2013	Capacity building programme for senior and middle level management and trade union representatives of Sri Lanka Post.	40
Piliyandala	Residential Workshop for Management and Trade Union representatives of Sri Lanka Post – 01	07 <sup>th</sup> & 08 <sup>th</sup> Dec, 2013		
Piliyandala	Residential Workshop for Management and Trade Union representatives of Sri Lanka Post – 02	21 <sup>st</sup> & 22 <sup>nd</sup> Dec, 2013		

Ratnapura & Pelmadulla	Diploma in Counseling Psychology – 04 Basic Level	02 <sup>nd</sup> & 03 <sup>rd</sup> Feb., 2013	Counseling	75
Alawwa & Nelumdeniya	Diploma in Counseling Psychology – 04 Intermediate Level	01 <sup>st</sup> & 02 <sup>nd</sup> Nov. 2013	Counseling	55

## 08. Details of Research, Innovation and Publications

Name of the Researcher	Topic	Dates	Place
Mr. MGG Hemakumara	Team cohesiveness and employee motivation presented at 6 <sup>th</sup> international Business Research Conference	21 <sup>st</sup> & 22 <sup>nd</sup> Feb., 2013	IES, Mumbai, India
	Knowledge Management practice in service sector organizations in Sri Lanka at International Research Conference	22 <sup>nd</sup> Oct, 2013	IHRA

## 09. Academic staff, Administrative and Non Administrative Staff

### 09.01 Details of Academic Staff

There are four Permanent Academic staff in IHRA and one Academic staff from the University of Colombo. Currently, there are only 4 permanent lecturers in the institute, and the entire courses are being conducted with external lecturers and these 4 academics.

Name	Designation	Subject	Medium
Dr. Rohan P. Perera	Senior Lecturer	Research Methodology	Sinhala & English
Mr. MGG Hemakumara	Senior Lecturer	Management & Account.	Sinhala & English
Ms. KP Mathoarachchi	Senior Lecturer	Economics	Sinhala & English
Mr. KDN Hewage	Lecturer (Probationary)	Statistics & Mathematics	Sinhala & English
Mr. WS Chandrasekara	Lecturer (Probationary)	Community Informatics	Sinhala & English

### 09.02 Details of Executive Staff

There are three Executive staff members were served in the institute in 2013. Details are follows:

Name	Designation	Divisions Attached
Mr. S Sathiyaseelan	Deputy Registrar	Administration & Establishment
Ms. JVNT Soyza	Senior Assistant Bursar	Finance
Mr. JP Wipularathne	Assistant Registrar	Examination

**09.03 Details of Non Academic Staff**

There are twenty two Non Academic staff in 2013.

	<b>Name</b>	<b>Designation</b>	<b>Division Attached</b>
1	Ms DAS Indrani	Snr. Staff Assistant (Stenography)	Examination Branch
2	Ms SK Mudunkotuwa	Snr. Staff Assistant (Stenography)	Admin Branch
3	Ms DDA Malini	Snr. Staff Assistant (Clerical)	Finance Branch
4	Ms RMB Menike	Snr. Staff Assistant (Clerical)	Finance Branch
5	Ms PMS Perera	Snr. Staff Assistant (Clerical)	Examination Branch
6	Ms IAG Chandramali	Snr. Staff Assistant (Clerical)	Examination Branch
7	Mr SS Rupasinghe	Snr. Staff Assistant (Clerical)	Finance Branch
8	Ms SAPM Gunasekera	Staff Assistant(Clerical)	Finance Branch
9	Ms SAPN Dissanayake	Clerk, Gr. I	Admin Branch
10	Mr RMMP Karunaratne	Book Keeper, Gr.II	Finance Branch
11	Ms AACT Karunaratne	Com.App. Assistant, Gr. II	Admin Branch
12	Ms JAD Geethika	Com.App. Assistant, Gr. II	Admin Branch
13	Mr KDD Gunasena	Machine Operator, Gr.I	Admin Branch
14	Mr MSC Perera	Cycle Orderly (Higher Grade)	Admin Branch
15	Mr WH SugathSenaka	Driver, SpGr.	Admin Branch
16	Mr IAW Hemakumara	Driver, Gr. I	Admin Branch
17	Mr MDMU Samarasekera	Library Attendant, Gr. II	Library
18	Mr HD Jayaweera	Labourer, Sp. Gr.	Finance Branch
19	Mr KG MunidasaThelis	Labourer, Gr. I	Library
20	Mr SDHU Sirirathne	Labourer, Gr. III	Admin Branch
21	Mr KMIM Perera	Labourer, Gr. III	Examination Branch
22	Mr KLM Priyananda	Labourer, Gr.II	Admin Branch

**09.04 Details of Temporary Staff**

The IHRA outsourced 42 numbers of Temporary Staff in 2013 under various capacities as mentioned below,

<b>No.</b>	<b>Name</b>	<b>Designation</b>	<b>Division Attached</b>
1	Ms BKP Abeysooriya	Academic Coordinator - English Programmes	English Unit
2	Mr EN ChinthakaPerera	Coordinator - Extension Programmes	Extension Programme
3	MrTRajendram	Academic Coordinator - Tamil Language Programme	Tamil Unit
4	Mr PBP de Silva	Instructor in Computer Technology	Cisco Networking Academy
5	Mr SAG Chandrakumara	Senior Technical Assistant	Admin Branch
6	Ms A Rupasinghe	Senior Project Assistant	Service Management Unit
7	Ms WDN Asangika	Research Assistant	Tamil Unit
8	Mr D MonojThewaraperuma	Research Assistant	Extension Programme
9	Ms PARP Abewardhana	Research Assistant	Service Management Unit
10	Mr SAKumara Dharmadasa	Technical Assistant	Extension Programme
11	Mr UB Bandara	Project Assistant	HRM Unit
12	Mr JHS Priyadarshana	Project Assistant	Service Management Unit

13	Ms DSNR Ratnayake	Project Assistant	Finance Branch
14	Ms BMC Cooray	Project Assistant	Examination Branch
15	Mr WAN Viduranga	Project Assistant	Extension Programme
16	Ms DWMR Dahanayake	Project Assistant	Examination Branch
17	Ms HAS Wickramasinghe	Project Assistant	HRM Unit
18	Mr KADKS Kalugampitiya	Project Assistant	Tamil Unit
19	Ms GADC Rasangika	Project Assistant	Library
20	Mr NAAA Niroshan	Project Assistant	Extension Programme
21	Ms KGU Sanjeevani	Project Assistant	English Unit
22	Mr MI Ifthikar	Project Assistant	Cisco Networking Academy
23	Ms SLP Vithanage	Project Assistant	Extension Programme
24	Ms RAM Priyadarshani	Project Assistant	Admin Branch
25	Ms KTC Karunanayake	Project Assistant	Tamil Unit
26	Ms BKR Dulmi	Project Assistant	Service Management Unit
27	Ms KH Dilrukshi	Project Assistant	English Unit
28	Mr RAU Ranawaka	Project Assistant	Admin Branch
29	Mr RL GihanMaduranga	Office Assistant	HRM Unit
30	Mr JADI Niranga	Trainee Research Assistant	BLE Programme
31	Mr TNDS Ginige	Research Assistant	SAEGIs Campus
32	Ms DTR Sherifa	Project Assistant	Library
33	Ms GS Ayesha	Project Assistant	Exam Branch
34	Ms MSSR Weerasinghe	Project Assistant	English Unit
35	Ms DS Murage	Project Assistant	Finance Branch
36	Ms JK Abeysinghe	Trainee Research Assistant	Service Management Unit
37	Mr Suresh Gamage	Trainee Research Assistant	Service Management Unit
38	Mr KDP Kurugama	Driver	Admin Branch
39	Ms KPBN Nirmani	Project Assistant	HRM Unit
40	Ms SRMI Sandamali	Project Assistant	HRM Unit
41	Ms DVAKL Senarathna	Project Assistant	Finance Branch
42	Ms KSN Asoka	Sanitary Labourer	Admin Branch

## 10. Library

The IHRA has a library itself since 1975, it has a collection of 23,000 books and functioning at temporary location within University of Colombo premises. This too valuable resource with rare collection relevant to labour education needs urgent reorganization for a maximum utilization by the university community.

In 2013, there were 03 members on the permanent staff, comprising one academic staff member and two minor employees. In addition to that, there were 02 Project Assistants appointed on assignment basis.

There are 1575 students got registration with the library up to end 2013. It has purchased 19 new books by spending Rs. 7,477.50 to the library. In 2013, 01 book was received to the library as a donation. The Institute has spent amount of Rs. 79,215/- for purchasing periodicals during the year 2013.

**Income of the Library – 2013**

<b>Revenue</b>	<b>Rupees (Rs.)</b>
Photocopy Service	Rs. 1239.50
Library fines	Rs. 14351.00
Lost books recoveries	Rs. 371.88
<b>Total</b>	<b>Rs. 15962.38</b>

**11. Development and Achievements by the Institute in 2013**

- By the year 2013, IHRA awarded nearly Five thousand two hundred and twenty seven (5227) qualified certificate holders in 05 categories. It consists of Seventy five (75) Masters Degree Holders, Hundred and fifty three (153) Degree holders, Hundred (100) Executive Diploma holders, One hundred fifty six (156) Diploma holders and Four thousand seven hundred and forty three (4743) Certificate holders.
- Short Course in English for School Leavers – No 01  
This programme is targeted for school leavers & job seekers and it has commenced on 25<sup>th</sup> November, 2013 and 60 students were registered initially in this course
- In 2013, the IHRA introduced 04 CCNA courses and 03 Microsoft courses. These programmes targeted for students who wish to gain world recognized qualifications in the Computer Science field. These programmes conducted with collaboration in CISCO Networking Academy and the Microsoft Academy.
- The IHRA commenced Diploma in Information Technology and Management Course in collaboration with the Orient Academy.
- In the history of IHRA Successfully conducted the first international Conference - "Peace and Development for Science and Management" on 21<sup>st</sup> October, 2013.
- The main auditorium of IHRA renovated with the donation of Wickramarachchi Opticians (Pvt) Ltd.

\*\*\*\*\*

## 12. Financial Activities

The total Government grant for the year 2013 was Rs. 32 million, and the generated income by the institute is Rs. 150 million.

### Main items of the Final Accounts for 2013

Income x Rs 1000			Expenditure x Rs 1000		
01	Govt Grant – recurrent	32,403	01	Emoluments – Academic	8,800
02	Govt Grant – capital	12,000	02	Emoluments – Non Academic	13,567
03	Govt IT grant	-	03	Visiting Lecturer	1,045
04	Extension courses – income	150,251	04	Contractual services	3,029
05	Other earnings (for recurrent exp)	15,694	05	Maintenance expenses	1,179
06	Other earnings (for capital exp)	-	06	Purchases – capital	6,041
			07	Expenses on Extension courses	142,333
			08	Other expenses – convocations etc.	8,667

**INSTITUTE OF HUMAN RESOURCE ADVANCEMENT  
UNIVERSITY OF COLOMBO  
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2013**

	2013	2012
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipments	49,006,665	50,295,699
	<u>49,006,665</u>	<u>50,295,699</u>
<b>Current Assets</b>		
Inventories/Stocks	1,582,625	700,541
Trade and other receivables	19,308,051	6,491,133
Prepayments	141,692	69,345
Short Term Deposits	101,236,292	78,505,488
Cash and Cash equivalents	41,038,774	17,617,875
	<u>163,307,434</u>	<u>103,384,433</u>
<b>Total Assets</b>	<u>212,314,099</u>	<u>153,680,132</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables / Deposit	5,470,134	5,739,148
Accrued Expenses	23,887,115	4,621,207
	<u>29,357,249</u>	<u>10,360,355</u>
<b>Non-Current Liabilities</b>		
Payable	82,891,571	60,201,728
Provision for Gratuity	8,688,060	8,299,113
Differed Income	50,442,363	47,177,837
	<u>142,021,994</u>	<u>115,678,677</u>
<b>Total Liabilities</b>	<u>171,379,243</u>	<u>126,039,032</u>
<b>Total Net Assets</b>	<u>40,934,856</u>	<u>27,641,100</u>
<b>NET ASSETS / EQUITY</b>		
Capital Grant Unspent	7,008,336	1,799,761
Accumulated Fund	28,393,047	24,974,847
Reserves - Donations	8,831	8,331
	<u>25,410,214</u>	<u>25,782,939</u>
<b>Restricted Funds</b>		
IHRA Development Fund	5,107,055	696,652
Insurance Scheme Fund	408,586	152,500
Endowment Fund	9,000	9,000
	<u>5,524,641</u>	<u>858,152</u>
<b>Total Net Assets / Equity</b>	<u>40,934,855</u>	<u>27,641,100</u>

  
Senior Assistant Bursar  
IHRA

Dr. Rohan P Perera  
Director

**INSTITUTE OF HUMAN RESOURCE ADVANCEMENT  
UNIVERSITY OF COLOMBO**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2013**

	NOTE	2013	2012
<b>Operating Revenue</b>			
Recurrent Grant		32,403,000	25,260,000
Amortization of Government Grants - Depreciation		5,730,130	5,773,850
Income -Other Income	10	165,944,607	126,196,511
		<b>204,077,737</b>	<b>157,230,361</b>
<b>Operating Expenses</b>			
Personnel Emoluments	11	23,411,434	20,832,049
Travelling	12	34,758	113,452
Supplies and Consumable	13	3,674,342	1,996,623
Maintenance	14	1,178,482	996,002
Contractual Services	15	3,029,148	3,707,169
Other Operating Expenses	16	4,017,198	2,192,157
Gratuity	17	941,048	959,625
Depreciation	18	10,284,191	8,271,455
Expenditure on Extension Programme	19	142,333,019	98,957,425
Lost from Disposal & Write Offs	20		142,982
<b>Total Operating Expenses</b>		<b>188,903,620</b>	<b>138,168,890</b>
<b>Net Surplus / (deficit) for the period</b>		<b>15,174,117</b>	<b>19,061,471</b>



විගණකාධිපති දෙපාර්තමේන්තුව  
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்  
**AUDITOR GENERAL'S DEPARTMENT**



මගේ අංකය  
எனது இல.  
My No.

EC/C/IHRA/1/13/FA

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

31 January 2015

The Director

Institute of Human Resources Advancement

Report of the Auditor General on the Financial Statements of the Institute of Human Resources Advancement Affiliated to the University of Colombo for the year ended 31 December 2013 in terms of Section 23 of the Institute of Human Resources Advancement Ordinance No. 11 of 1979 and Section 108(1) of the Universities Act, No. 16 of 1978

The audit of financial statements of the Institute of Human Resources Advancement Affiliated to the University of Colombo comprising the statement of the financial position as at 31 December 2013 and the financial performance income statement and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No. 38 of 1971 and Sub-section 107(5) of the Universities Act No. 16 of 1978 and Section 23 of the Institute of Human Resources Advancement Ordinance, No. 11 of 1979 enacted under Section 18 of the Universities Act. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Section 108(1) of the Universities Act, appear in this report. A detailed Report in terms of Sub-section 108(2) of the Universities Act was issued to the Director of Institute on 09 June 2014.

1:2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.



1:3 Auditor's Responsibility

---

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgements, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub - sections (30 and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary power to the Auditor General to determine the scope and the extent of the audit.

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

1:4 Basis for Qualified Opinion

---

My opinion is qualified based on the matters described in paragraph 2:2 of this report.



2. Financial statements

2:1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report the financial statements give a true and fair view of the financial position of Institute of Human Resources Advancement as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2:2 Comments on Financial Statements

2:2:1 Sri Lanka Public Sector Accounting Standards

The following observations are made.

- (a) Two motor vehicles costing Rs.2,961,340 brought to account in the financial statements for the year under review at zero value had not been revalued and shown in the financial statements.
- (b) Adjustments amounting to Rs.11,755,919 relating to the preceding year had been adjusted to the Accumulated Fund of the year under review instead of being brought to account as restatements with retrospective effect.

2:2:2 Accounting Deficiencies

A motor cycle and a bicycle costing Rs.75,553 had been sold during the year under review and the money received from the sale had been credited to the sundry income without making the necessary adjustments for the computation of the results accruing from the sale.

2:2:3 Accounts Receivable and Payable

Even though the loan granted by the Institute to a lecturer should have been recovered in 05 years, the sum not so recovered amounted to Rs.191,000.



2:2:4 Lack of Evidence for Audit  
 -----

The information such as the dates of commencement of the courses, the number of students enrolled and the payment of course fees relating to two courses conducted by the Institute had not been furnished to audit.

2:3 Non-compliance with Laws, Rules, Regulations and Management Decisions  
 -----

The following non-compliances were observed.

Reference to Laws, Rules, Regulations and Management Decisions	Non-compliance
-----	-----
(a) Section 26 of the Universities Act, No16 of 1979 and Section 6 of the Ordinance of the Institute.	Even though the approval of the University Grants Commission should be obtained for the conduct of Postgraduate and other Courses, such approval had not been obtained for 14 Postgraduate Courses and 114 other Courses conducted by the Institute.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka.	
----- Financial Regulation 371(2)	(i) Even though the advances obtained should be settled immediately after the completion of the purpose, the settlement of advances amounting to Rs.910,500 obtained by three officers in 08 instances had been delayed by 14 days to 152 days.



(ii) An advance older than 05 years amounting to Rs.218,679 had not been settled up to the date of audit. No action whatsoever had been taken to identify and recover the past due advances or for the determination of the officers responsible for the non-recovery.

(c) Treasury Circular No. 842 of 19 December 1978 and the University Grants Commission Circular No. 49 of 13 November 1979.

Even though the Registers of Fixed Assets should be maintained properly, out of the 04 Registers of Fixed Assets maintained by the Institute from the year 2012, three registers had not been maintained properly.

(d) Public Enterprises Circular No. PED/25 of 29 July 2004.

Even though the approval of the General Treasury should be obtained for the investments of Public Enterprises such approval had not been obtained for the investments amounting to Rs.28,211,292.

2:4 Transactions without Adequate Authority

Even though the limit specified by the Financial Regulations for the grant of advances is Rs.20,000, the approval of the Secretary to the Treasury had not been obtained for the following revisions made to that limit based on the post of the officer.

Post of Officer	Limit of Advances
	Rs.
Co-ordinator	1,000,000
Deputy Registrar / Deputy Bursar	500,000
Senior Assistant Registrar/ Senior Assistant Bursar	300,000
Assistant Registrar/ Assistant Bursar	250,000
Clerk / Permanent	100,000



3. Financial Review

3:1 Financial Results

According to the financial statements presented the financial results of the Institute for the year ended 31 December 2013 amounted to a surplus of Rs.15,174,119 as compared with the corresponding surplus of Rs.19,061,471 for the preceding year. The decrease of the financial results for the year under review as compared with the preceding year by a sum of Rs.3,887,352 had been mainly due to the increase of employees' salaries by a sum of Rs.2,579,385 and external courses expenditure by a sum of Rs.3,627,498.

4. Operating Review

4:1 Performance

4:1:1 Conduct of Examinations and Release of Results

The test check carried out revealed that the results of 06 courses out of 34 courses conducted by the Institute had not been released despite the elapse of over one year after the conduct of the examinations.

4:2 Idle and Underutilized Assets

A sum of Rs.23 million (approximately) belonging to the Institute had been retained in the Bank Current Account without the management paying attention to use the money for a useful purpose.



5. Accountability and Good Governance

5:1 Draft Annual Report

A copy of the draft Annual Report had not been furnished to the Auditor General with the annual financial statements in terms of the Public Enterprises Circular No. PED/12 of 02 June 2003.

6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of control.

- (a) Assets Management
- (b) Accounting
- (c) Financial Management

W.P.C. Wickramaratne  
Acting Auditor General

Report of the Auditor General on the Financial Statements of the Institute of Human Resource Advancement Affiliated to the University of Colombo for the year ended 31<sup>st</sup> December 2013 in terms of Section 108(2) of the Universities Act No. 16 of 1978 and Section 13 (7) A of the Finance Act No. 38 of 1971.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
<p>2 Financial Statements</p> <p>2.1 Qualified Opinion</p>	<p>In my opinion, except for the effects of the matters described in paragraph 2.2 of this report the financial statements give a true and fair view of the financial position of Institute of Human Resources Advancement as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.</p>		
<p>2.2 Comments on Financial Statements</p> <p>2.2.1 Sri Lanka Public Sector Accounting Standards</p>	<p>The following observations are made.</p> <p>(a) Two motor vehicles costing Rs. 2,961,340 brought to account in the financial statements for the year under review at zero value had not been revalue and shown in the financial statements.</p>	<p>Two vehicles, Toyota Echo GD 8862 and Hiace van 61- 8813 have been sent to the valuation department for valuation. The report regarding of the vehicles has not been received by us so far.</p>	<p>Revalued amount has been submitted to the Finance Department in the year 2015. Therefore in the final accounts of the year 2015 revaluated amount has been given.</p>

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
	(b) Adjustments amounting to Rs. 11,755,919 relating to the preceding year had been adjusted to the Accumulated Fund of the year under review instead of being brought to account as refreshments with retrospective effect.	In the year 2014 the income has been accounted correctly.	Is being done correctly.
2.2.2 Accounting Deficiencies	A motor cycle and a bicycle costing Rs. 75,553 had been sold during the year under review and the money received from the sale had been credited to the sundry income without making the necessary adjustments for the computation of the results accruing from the sale.	The final accounting in 2014 has been corrected in Journal No. (T/F 036, 037, 038, 039	Has been corrected.
2.2.3 Accounts Receivable and Payable	Even though the loan granted by the Institute to a lecturer should have been recovered in 05 years, the sum not so recovered amounted to Rs. 191,000.	A loan given to a former lecturer of the Institute who has been now interdicted has been delayed to be collected as legal action is pending until the case is over.	The court procedure is not over.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
	(b) Adjustments amounting to Rs. 11,755,919 relating to the preceding year had been adjusted to the Accumulated Fund of the year under review instead of being brought to account as refreshments with retrospective effect.	In the year 2014 the income has been accounted correctly.	Is being done correctly.
2.2.2 Accounting Deficiencies	A motor cycle and a bicycle costing Rs. 75,553 had been sold during the year under review and the money received from the sale had been credited to the sundry income without making the necessary adjustments for the computation of the results accruing from the sale.	The final accounting in 2014 has been corrected in Journal No. (T/F 036, 037, 038, 039	Has been corrected.
2.2.3 Accounts Receivable and Payable	Even though the loan granted by the Institute to a lecturer should have been recovered in 05 years, the sum not so recovered amounted to Rs. 191,000.	A loan given to a former lecturer of the Institute who has been now interdicted has been delayed to be collected as legal action is pending until the case is over.	The court procedure is not over.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
2.2.4 Lack of Evidence for Audit	The information such as the dates of commencement of the courses, the number of students enrolled and the payment of course fees relating to two courses conducted by the Institute had not been furnished to audit.	The respective division have been advised to present the audit evidence	Whenever the audit department needed assistance we have always given the assistance to them. In the future similar situations will be reduced.
2.3 Non – compliance with Laws, Rules, Regulations and Management Decisions	The following non – compliances were observed. Reference to Laws, Rules, Regulations and Management Decisions		
(a) Section 26 of the Universities Act, No 16 of 1979 and Section 6 of the Ordinance of the Institute	Even though the approval of the University Grants Commission should be obtained for the conduct of Postgraduate and other courses, such approval had not been obtained for 14 Postgraduate Courses and 114 other Courses conducted by the Institute.	In future, prior permission will be obtained for the syllabuses for the coming years.	prior permission is sought.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
<p>(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 371 (2)</p>	<p>(i) Even though the advances obtained should be settled immediately after the completion of the purpose, the settlement of advances amounting to Rs. 910,500 obtained by three officers in 08 instances had been delayed by 14 days to 152 days.</p>	<p>This situation has occurred due to delay in receiving the bills. All officers have been informed in writing that within 02 weeks from 23<sup>rd</sup> April all advances will be closed from 2014.</p>	<p>Paying of advances is at a satisfactory level.</p>
	<p>(ii) An advance older than 05 years amounting to Rs. 218,679 had not been settled up to the date of audit. No action whatsoever had been taken to identify and recover the past due advances or for the determination of the officers responsible of the officers responsible for the non – recovery.</p>	<p>All advances taken before year 2000 but not traceable, costing Rs. 297,829.00 have been forwarded to the audit committee of the Academic Syndicate and has been forwarded to the University Grants Commission. The advance taken to purchasing Library Journals in the year 2006 of Rs. 20,850.00 paid. We have sent letters to the relevant institutions, We have not received any satisfactory responses. The rate of receiving these journals are at a very low level. We intend to take steps to release them this year.</p>	<p>Actions are being prepared.</p>

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development												
(c) Treasury Circular No. 842 of 19 December 1978 and the University Grants Commission Circular No. 49 of November 1979.	Even though the Registers of Fixed Assets should be maintained properly, out of the 04 Registers of Fixed Assets maintained by the Institute from the year 2012, three registers had not been maintained properly.	The standard income record prepared according to the prevalent financial and on receiving the new documents steps will be taken to continue them properly.	They are being prepared properly.												
(d) Public Enterprises Circular No. PED/25 of 29 July 2004	Even though the approval of the General Treasury should be obtained for the investments of Public Enterprises such approval had not been obtained for the investments amounting to Rs. 28,211,292.	The relevant consent has been received for the year 2014.	The permission has been received.												
2.4 Transactions without Adequate Authority	<p>Even though the limit specified by the Financial Regulations for the grant of advances is Rs. 20,000.00 the approval of the Secretary to the Treasury had not been obtained for the following revisions made to that limit based on the post of the officer.</p> <table border="1" data-bbox="1098 860 1359 1541"> <thead> <tr> <th>Post of Officer</th> <th>Limit of Advances (Rs)</th> </tr> </thead> <tbody> <tr> <td>Co-ordinator</td> <td>1,000,000</td> </tr> <tr> <td>Deputy Registrar/ Deputy Bursar</td> <td>500,000</td> </tr> <tr> <td>Senior Assistant Registrar/ Senior Assistant Bursar</td> <td>300,000</td> </tr> <tr> <td>Assistant Registrar/Assistant Bursar</td> <td>250,000</td> </tr> <tr> <td>Clerk/ Permanent</td> <td>100,000</td> </tr> </tbody> </table>	Post of Officer	Limit of Advances (Rs)	Co-ordinator	1,000,000	Deputy Registrar/ Deputy Bursar	500,000	Senior Assistant Registrar/ Senior Assistant Bursar	300,000	Assistant Registrar/Assistant Bursar	250,000	Clerk/ Permanent	100,000	According to the financial regulation 371 although the limit of advances was Rs. 20,000.00, the workshops, projects, interviews to be conducted satisfactorily (Specially for paying lecturers and hotel fees) we need a higher rate of advance the present level of 02 lakhs (Rs. 200,000.00) is also discussed by the auditing committee and accepted.	The limit is changed the financial advance is reduced to Rs. 100,000.00
Post of Officer	Limit of Advances (Rs)														
Co-ordinator	1,000,000														
Deputy Registrar/ Deputy Bursar	500,000														
Senior Assistant Registrar/ Senior Assistant Bursar	300,000														
Assistant Registrar/Assistant Bursar	250,000														
Clerk/ Permanent	100,000														

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
<p>3. Financial Review</p> <p>3.1 Financial Results</p>	<p>Observation of the Auditor General</p> <p>According to the financial statements presented the financial results of the Institute for the year ended 31 December 2013 amounted to a surplus of Rs. 15,174,119 as compared with the corresponding surplus of Rs. 19,061,471 for the previous year. The decrease of the financial results for the year under review as compared with the preceding year by a sum of Rs. 3,887,352 had been mainly due to the increase of employees' salaries by a sum of Rs. 2,579,385 and external courses expenditure by a sum of Rs. 3,627,498.</p>	<p>Consented</p>	<p>Consented</p>
<p>4. Operating Review</p> <p>4.1 Performance</p> <p>4.1.1 Conduct of Examinations and Release Results</p>	<p>The test check carried out revealed that the results of 06 courses out of 34 courses conducted by the Institute had not been released despite the elapse of over one year after conduct of the examinations.</p>	<p>The results of Diploma in International Business No. 04 (1<sup>st</sup> Semester) and (2<sup>nd</sup> Semester) have been released on 07<sup>th</sup> August 2014. Diploma in Health Promotion No. 04 (1<sup>st</sup> Semester and 2<sup>nd</sup> Semester) results have been released on 12<sup>th</sup> February 2015. The results of Master of Science in Geoinformatics (2010/2011) No. 01 B (3<sup>rd</sup> Semester) has been released on 07<sup>th</sup> April 2015.</p>	<p>Results have been released</p>

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
4.2 Idle and Underutilized Assets	A sum of Rs. 23 million (approximately) belonging to the Institute had been retained in the Bank Current Account without the management paying attention to use the money for a useful purpose.	According to your Audit directives we will take steps to follow financial regulation, and the surplus money shall be deposited.	Steps are taken to retain the necessary money and the surplus money will be deposited.
5. Accountability and Good Governance 5.1 Draft Annual Report	A copy of the draft Annual Report had not been furnished to the Auditor General with the annual financial statements in terms of Public Enterprises Circular No. PED/12 of 02 June 2003.	A rough copy of the Annual Report will be sent to you very soon.	It is being prepared.
6. Systems and controls	Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of control. (a) Assets Management	From the year 2015 steps will be taken to follow the necessary regulations and your directives to organise the income	Advise has been given to follow the directives.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2015 present status and development
	(a) Accounting	Advice has been given to utilize the respective sections and to keep accounts at a high level using the directives given.	Has been advised to do them properly.
	(b) Financial Management	Has been advised to follow you audit directives and to follow the financial management and to use the surplus finance in deposits.	Has been advised to do them properly.