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2015

මනිතවள මේம்பාட்டு நிறுவகம்  
கொழும்புப் பல்கலைக்கழகம், ஸ்ரீலங்கா  
ஆண்டறிக்கை மற்றும் வருடாந்த கணக்குகள்  
2015

INSTITUTE OF HUMAN RESOURCE ADVANCEMENT  
UNIVERSITY OF COLOMBO, SRI LANKA  
ANNUAL REPORT AND ANNUAL ACCOUNTS  
2015

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**INSTITUTE OF HUMAN RESOURCE ADVANCEMENT (IHRA)  
UNIVERSITY OF COLOMBO, SRI LANKA**

**ANNUAL REPORT - 2015**

**01. Introduction**

The Institute of Human Resource Advancement (IHRA), an affiliated institute to the University of Colombo which was established in 2006 by Ordinance under the Universities Act No. 16 of 1978 is the only institute in the Island, awarding the Degree in Bachelor of Labour Education to the working community. The Institute of Workers Education Act No: 68/10 dated 26.12.1979 was renamed as the Institute of Human Resource Advancement by Act No: 01 /2006 dated 22.06.2006.

Over a period of a decade, the IHRA has accumulated a wealth of experience in adult education, research and training programmes. Most of the lecturers of the Institute are from other higher education institutes and they are highly qualified and experienced in their academic fields.

The Bachelor of Labour Education (BLE) was the first academic programme of the IHRA and it is now streamlined with necessary changes to suit the modern requirements of the knowledge worker.

Though the IHRA is a relatively young institute, it caters to a large student population. The IHRA offered 01 Bachelor Degree programme, 05 Postgraduate Programmes, 13 Diploma programmes and 11 Certificate courses for the working community and school leavers in 2015. (Table 1.1 Academic Programmes conducted by the IHRA in 2015)

**01.1 Academic Programmes Conducted by the IHRA in 2015**

<b>Course Category</b>	<b>No</b>	<b>Name of the Course</b>
Bachelor Degree Programme	01	Bachelor of Labour Education & Diploma in Labour Education
Postgraduate Degree Programmes	02	Masters in Business Management
	03	Masters in Human Resource Management
	04	Master of Science in Service Management
	05	Master of Science in Geoinformatics
	06	Master of Science in Disaster Analysis, Management and Mitigation
Executive Diploma	07	Executive Diploma in Human Resource Management
	08	Executive Diploma in Service Management
	09	Executive Diploma in Disaster Analysis Management
	10	Executive Diploma in Project Management
	11	Executive Diploma in Tourism Events & Hospitality Management
	12	Higher Diploma in Audio Video Production & Media Technology
Diploma	13	Diploma in Service Management
	14	Diploma in Drug Abuse Management
	15	Diploma in Counseling Psychology
	16	Diploma in Medical Laboratory Science
	17	Diploma in Tamil as an Additional Language
	18	Diploma in IT Management
	19	Diploma in Management
Certificate Courses	20	Certificate Course in English Language
	21	Foundation Course in English
	22	Certificate Course in English for Teachers
	23	Certificate Course in Spoken English
	24	Short Course in English for School Leavers
	25	Certificate Course in Computer Applications
	26	Certificate Course in Management
	27	Certificate Course in Tamil Language - Basic
	28	Certificate Course in Tamil Language – Intermediate
	29	Certificate Course in Computer Applications in Business
	30	CCNA Course

## 02. Vision

### Vision

*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

It is with great pleasure that I present the Annual Report for the year 2015. During the said period, IHRA continued to serve the nation as a leading academic institute providing a wide range of programmes in all areas in education from the certificate level to postgraduate level. What is noteworthy in the said year is the initiative taken to restructure academic programmes with the direction of its Academic Syndicate.

In the year 2015, approximately 208 new students registered in the Bachelor of Labor Education (BLE) Programme - the flagship programme of IHRA totaling around 516 students in that programme. Furthermore, around 428 students who were at senior management level or professionals were reading for their respective postgraduate programmes, namely Masters in Business Management, Masters in Human Resource Management, Master of Science in Service Management, Master of Science in Geoinformatics and Master of Science in Disaster Analysis, Management and Mitigation.

During the year 2015 there was a total number of 606 students enrolled for the Diploma Courses to enhance their subject related knowledge and also a total number of 6470 students were enrolled for the Certificate Courses during this academic year. During the said year IHRA conducted 22 workshops and a number of 1353 students participated in these workshops to increase their knowledge in a professional discipline.

In the year 2015 IHRA introduced a new diploma programme in Management with 22 registered students. This was mainly a collaborative programme with outside institutions, but later discontinued in its effort to offer its own academic programmes.

We look forward to making 2016 a new beginning for the IHRA, as a year of developing its human resource facilities and quality of output. Our belief is that our society can and must progress which will guide us in 2016 as it did before. The progress that we are looking for will be continuous and gradual and will benefit all of our stakeholders. As in the past, the progress that we aim in 2016 is holistic; embracing our own economic, social, cultural and political aspirations; so that, the members of the IHRA community can be happy that we contribute to the realization of the aspirations of our nation and can stand staff with pride at the end of 2016.



**Prof. JASK Jayakody**  
Director

## 05. Management

The Director of the Institute, its Administrative & Academic Head, who is a full time officer, shall be appointed by the Vice Chancellor with concurrence of the Council of the University of Colombo on the recommendation of the Academic Syndicate of the Institute of Human Resource Advancement.

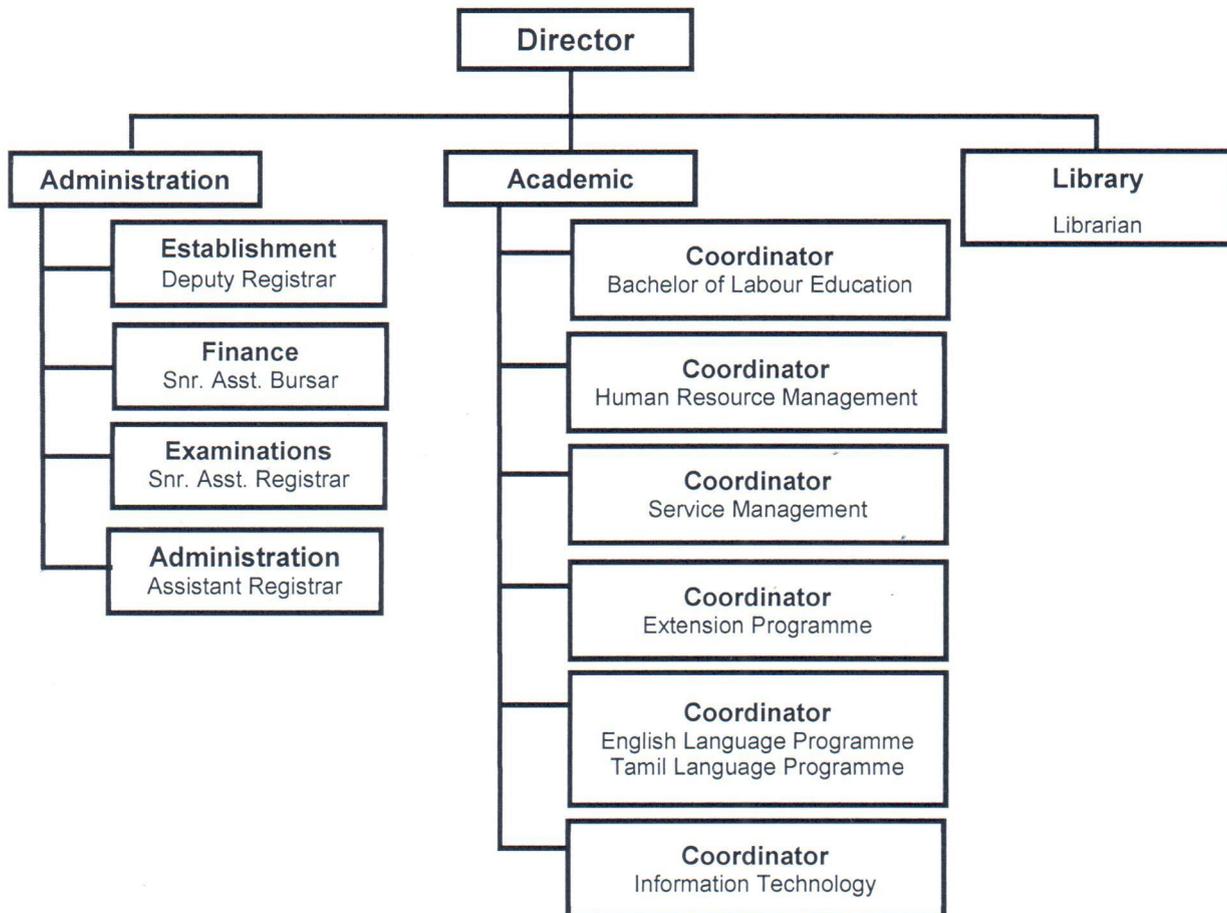
The Director is the Chairman of the Academic syndicate, an ex-officio member of the Boards of Studies. He is the Chief Accounting Officer of the institute and is responsible for the maintenance of discipline within the Institute.

In 2015, the management was changed, and three Directors were appointed on an acting basis; namely, Mr. MGG Hemakumara (with effect from 19<sup>th</sup> August 2014 to 18<sup>th</sup> January, 2015).

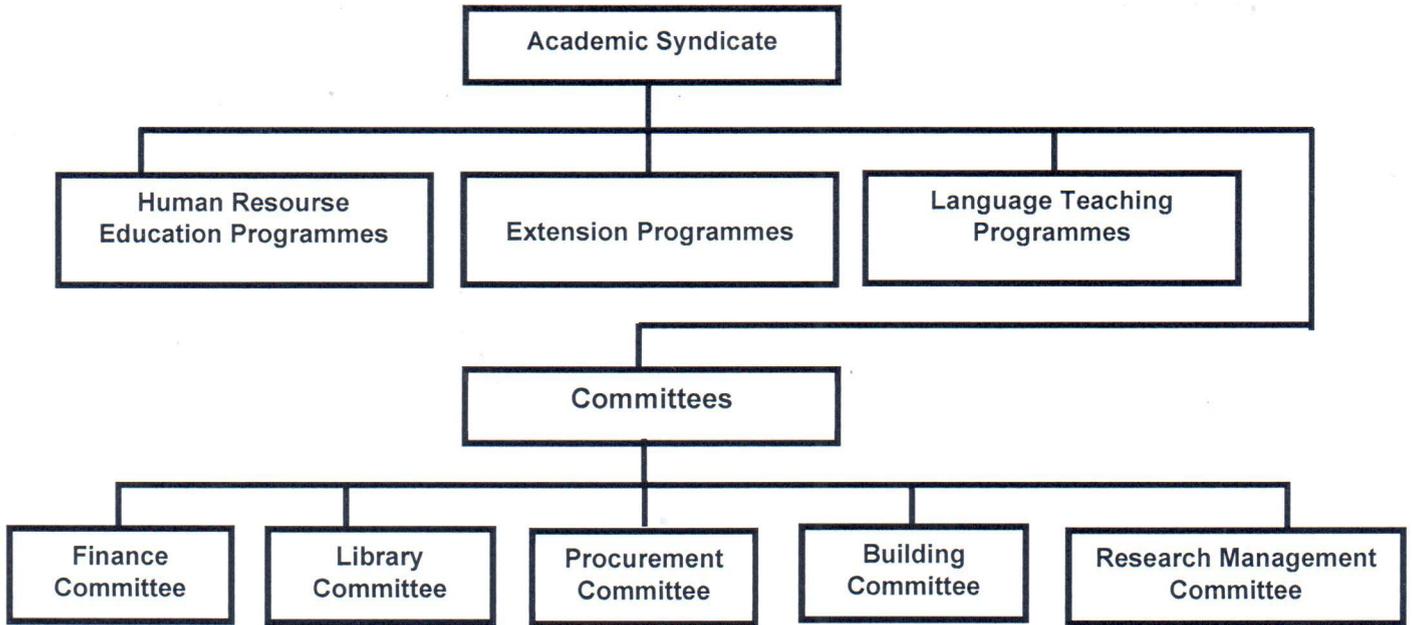
Prof. HD Karunaratne (with effect from 19<sup>th</sup> January, 2015 to 26<sup>th</sup> May, 2015) and Prof. JKDS Jayaneththi with effect from 27<sup>th</sup> May 2015 to 24<sup>th</sup> August, 2015.

Prof. JASK Jayakody who is an Associate Professor in the Department of Management and Organizing Studies, Faculty of Management and Finance, University of Colombo has been appointed as the permanent Director for a period of three years with effect from 25<sup>th</sup> August, 2015.

### 05.1 Administrative Structure of the IHRA



### 05.2 Boards & Committees of the IHRA



### 05.3 Academic Syndicate

The Academic Syndicate is a Statutory Body, and the details of the members are as follows.

01	Prof. HD Karunaratna	Actg. Chairman (from January, 2015 to May, 2015)
02	Prof. Athula Ranasinghe	Ex-Officio Member
03	Prof. W Chandradasa	Ex-Officio Member
04	Prof. KRR Mahanama	Ex-Officio Member
05	Dr. Palitha Maheepala	Appointed member, UGC
06	Maj. Gen. K. Hendavitharana	Appointed member, UGC
07	Mr. Premachandra Epa	Appointed member, UGC
08	Mr. RAU Ranaweera	Appointed member, UGC
09	Mr. KR Uduwawela	Appointed member, UGC
10	Ms. Bhadrani Jayawardena	Appointed member, UGC
11	Mr. K Gamage	Appointed member, UGC
12	Mr. AP Gunaratne	Appointed member, UGC
13	Mr. AMPMB Atapattu	Treasury Representative
14	Mr. MGG Hemakumara	Board of Study Representative
15	Dr. CM Edirisinghe	Board of Study Representative
16	Ms. KP Mathotaarachchi	Board of Study Representative
17	Ms. BKP Abeyasooriya	Board of Study Representative

The UGC has appointed new members and they have been appointed for a period of three years with effect from 13<sup>th</sup> May, 2015. The details of the members are as follows;

01	Prof. JKDS Jayaneththi Prof. JASK Jayakody	Actg. Chairman (from June, 2015 to August, 2015) Chairman (from September, 2015)
02	Prof. Athula Ranasinghe	Ex-Officio Member
03	Prof. W Chandradasa	Ex-Officio Member
04	Prof. KRR Mahanama	Ex-Officio Member
05	Prof. K Gunawardhana	Appointed member, UGC
06	Prof. Jayadewa Uyangoda	Appointed member, UGC
07	Prof. (Ms) Nayani Melagoda	Appointed member, UGC
08	Prof. M Somathilaka	Appointed member, UGC
09	Dr. (Ms) Dinuka Wijethunga	Appointed member, UGC
10	Mr. HMN Warakaulle	Appointed member, UGC
11	Mr. N Selvakumaran	Appointed member, UGC
12	Mr. DMS Dassanayaka	Appointed member, UGC
13	Mr. KA Vimalendrarahah	Treasury Representative
14	Mr. MGG Hemakumara	Board of Study Representative
15	Ms. KP Mathotaarachchi	Board of Study Representative
16	Ms. BKP Abeyasooriya	Board of Study Representative

#### 05.4 Details of the Boards of Studies

The details of the Boards of Studies and the members are as follows.

##### ▪ Board of Study on Human Resource Education

01	Mr. MGG Hemakumara	Chairman
02	Prof. JASK Jayakody	Member (Director/ IHRA)
03	Dr. NNJ Nawarathne	Member
04	Ms. KP Mathotaarachchi	Member
05	Dr. DAC Silva	Member
06	Dr. S Coperahewa	Member

##### ▪ Board of Study on Extension Programme

01	Ms. KP Mathotaarachchi	Chairman
02	Prof. JASK Jayakody	Member (Director/ IHRA)
03	Mr. MGG Hemakumara	Member
04	Mr. KDN Hewage	Member
05	Mr. K Gamage	Member

- **Board of Study on Language Teaching Programmes**

01	Ms. BKP Abeysooriya	Chairman
02	Prof. JASK Jayakody	Member (Director/ IHRA)
03	Mr. LP Ariyasena	Member
04	Mr. WW De Silva	Member
05	Ms. W Jayawardena	Member

## 05.5 Details of the Committees

- **Audit Committee (An Independent Body)**

01	Prof. W. Chandradasa	Chairman
02	Prof. K. Gunawardhana	Member
03	Mr. HMN Warakulle	Member
04	Mr. KA Vimalendrarajah	Treasury Representative

- **Procurement Committee**

01	Prof. JASK Jayakody	Chairman (Director/ IHRA)
02	Mr. MGG Hemakumara	Member
03	Ms. JSVNT Soysa	Member
04	Ms. HGD Sriyani	Member

- **Finance Committee**

01	Prof. JASK Jayakody	Chairman (Director/ IHRA)
02	Ms. JSVNT Soysa	Member (Secretary)
03	Mr. DMS Dassanayaka	Member
04	Mr. MGG Hemakumara	Member
05	Ms. KP Mathotaarachchi	Member
06	Ms. BKP Abeysooriya	Member
07	Ms. HGD Sriyani	Member

- **Library Committee**

01	Prof. JASK Jayakody	Chairman (Director/ IHRA)
02	Ms. RMSN Ratnayake	Member (Secretary)
03	Mr. MGG Hemakumara	Member
04	Ms. KP Mathotaarachchi	Member
05	Mr. RMB Rajapaksha	Member
06	Mr. KDN Hewage	Member
07	Ms. HGD Sriyani	Member
08	Ms. JSVNT Soysa	Member
09	Ms. DC Perera	Member
10	Mr. VNP Liyanage	Member
11	Mr. ENC Perera	Member
12	Mr. PBPD De Silva	Member

▪ **Building Committee**

01	Prof. JASK Jayakody	Chairman (Director/ IHRA)
02	Ms. HGD Sriyani	Member
03	Mr. HMN Warakaulle	Member
04	Mr. KA Vimalendrarajah	Treasury Representative

▪ **Research Management Committee**

01	Prof. KRR Mahanama	Dean/ Faculty of Science
02	Prof. W Chandradasa	Dean/ Faculty of Education
03	Prof. Athula Ranasinghe	Dean/ Faculty of Arts

## 06. Performance of the IHRA during the year 2015

### 06.1 Academic Programmes

In 2015, the IHRA conducted 30 academic programmes as outlined in the section 1.1.

1. Bachelor Degree Programme
2. Postgraduate Programmes
3. Executive Diploma Programmes
4. Diploma Programmes
5. Certificate Programmes

#### 06.1.1 Bachelor of Labour Education (BLE) Degree

The Bachelor of Labour Education degree programme is the only programme supported by State funds conducted for over 36 years by the IHRA. This programme has two components Bachelor of Labour Education (BLE) and Diploma in Labour Education (DLE). The duration of Bachelor of Labour Education (BLE) Programme is 3 years including six (06) semesters. The duration of the Diploma Programme in Labour Education Programme (DLE) is one year. Candidates who are not eligible to enroll in the degree programme directly could be allowed to pursue the one year diploma programme. Placement test and interview are applicable to both programmes as entry criteria.

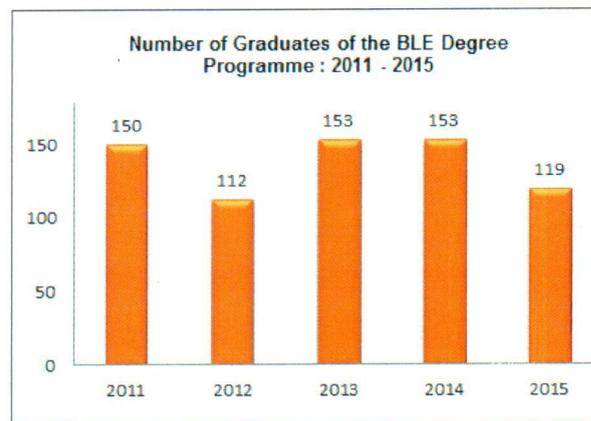
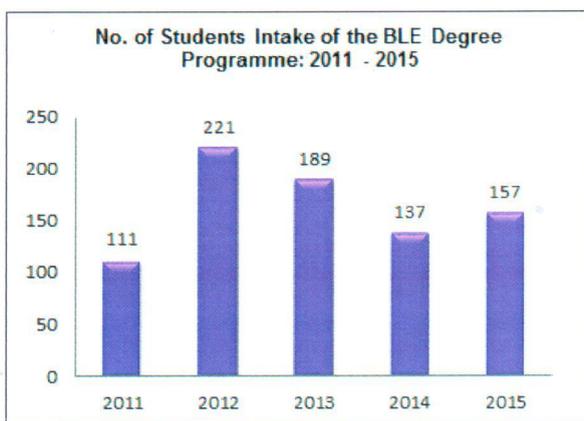
There were a total number of 516 registered undergraduates at different levels of this academic programme during the year 2015. In the year the total student intake was 157 which was approximately 15% increase in comparison to the year 2014.

According to the analysis of last 5-year period starting from the year 2011, annual intake shows a gradual decline until the year 2014, but again shows an upward movement in the year 2015.

**Performance of the Bachelor of Labour Education Programme from 2011 – 2015**

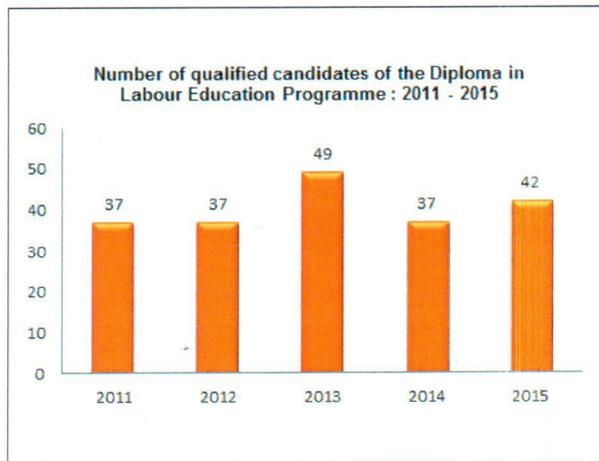
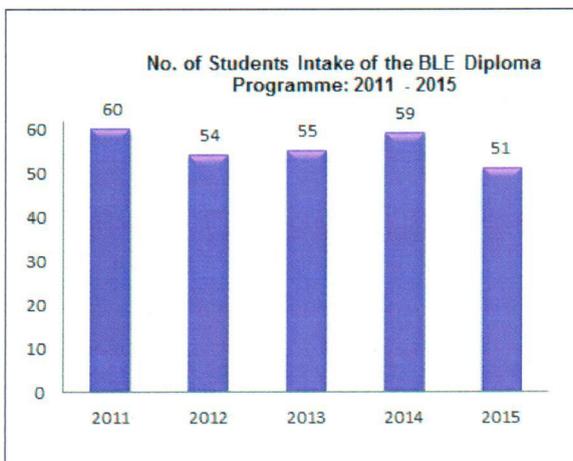
Programme	No. of Students Intake					No. of Students Graduated/ Qualified <sup>1</sup>				
	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
Bachelor of Labour Education	111	221	189	137	157	150	112	153	153	119
Diploma in Labour Education	60	54	55	59	51	37	37	49	37	42

**Performance of the Bachelor of Labour Education Programme: 2011 – 2015**



Source: collected data, 2011 - 2015, IHRA

**Performance of the Diploma in Labour Education Programme: 2011 – 2015**



Source: collected data, 2011 - 2015, IHRA

<sup>1</sup> The data shown in the table/chart indicates the number of students graduated or obtained relevant qualification during the year. This does not make reference to the annual intake of the respective year.

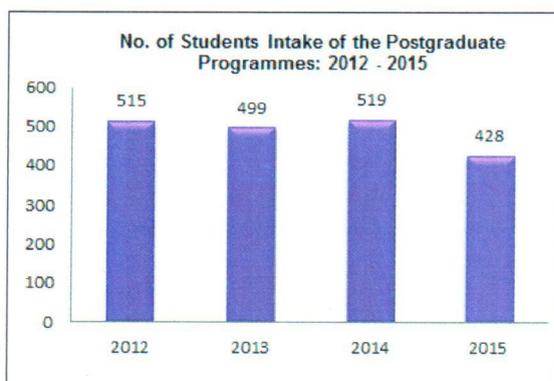
### 06.1.2 Postgraduate Programmes

The IHRA offered five Postgraduate programmes in different subject areas during the year 2015. The objective of these programmes is to improve knowledge, skills and attitude of professionals in their relevant fields. A total number of 428 professionals were admitted to the five Postgraduate Programmes during the year and it has shown that highest intake was for the Masters in Business Management and Masters in Human Resource Management respectively.

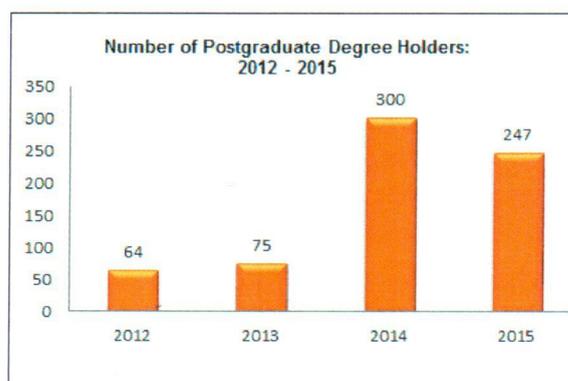
**Student Performance at the Postgraduate Programmes Conducted by the IHRA: 2012 – 2015**

Programme		No. of Students Intake				No. of Students Graduated <sup>2</sup>			
		2012	2013	2014	2015	2012	2013	2014	2015
01	Masters in Business Management	104	162	160	172	-	-	155	87
02	Masters in Human Resource Management	181	173	146	135	64	64	113	85
03	Master of Science in Service Management	114	114	112	121	-	-	-	43
04	Master of Science in Geoinformatics	51	50	51	-	-	11	07	07
05	Master of Science in Disaster Analysis, Management and Mitigation	65	-	50	-	-	-	25	25
<b>Total</b>		<b>515</b>	<b>499</b>	<b>519</b>	<b>428</b>	<b>64</b>	<b>75</b>	<b>300</b>	<b>247</b>

**Student Performance at Postgraduate Programmes Conducted by the IHRA: 2012 – 2015**



Source: collected data, 2012 - 2015, IHRA



<sup>2</sup> The data shown in the table/chart indicates the number of students graduated or obtained relevant qualification during the year. This does not make reference to the annual intake of the respective year.

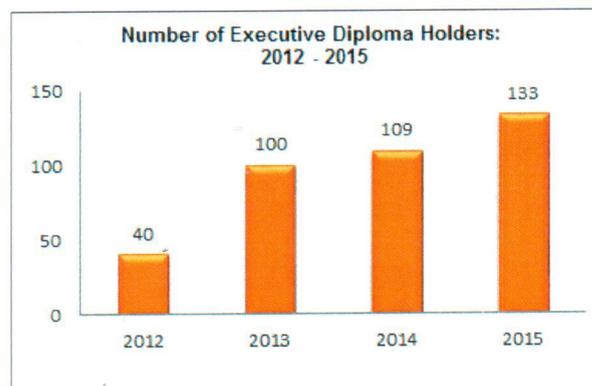
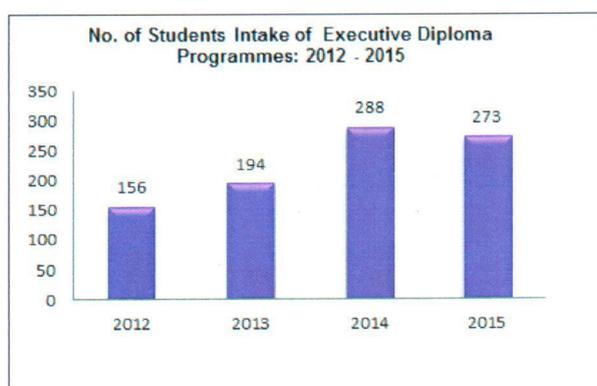
### 06.1.3 Executive Diploma Programmes

An Executive Diploma is a unique qualification for a professional who engages in the relevant field of work. The main objective of the programme is providing opportunities to the managers to improve and update their knowledge in the sectors which they are assigned. These programmes have been designed for middle level executives who need to improve their knowledge. Executive Diploma in Disaster Analysis Management and the Higher Diploma in Audio Video Production & Media Technology programmes were temporarily discontinued during the year with an aim of streamlining the programmes of IHRA.

**Student Performance at the Executive Diploma Programmes Conducted by the IHRA: 2012 – 2015**

Programme		Number of Students Intake				Number of Students Qualified <sup>3</sup>			
		2012	2013	2014	2015	2012	2013	2014	2015
01	Executive Diploma in Service Management	81	81	83	94	-	62	50	59
02	Executive Diploma in Human Resource Management	75	68	95	113	40	38	34	61
03	Executive Diploma in Disaster Analysis Management	-	45	43	-	-	-	25	-
04	Executive Diploma in Project Management	-	-	29	31	-	-	-	13
05	Executive Diploma in Tourism Events & Hospitality Management	-	-	-	35	-	-	-	-
06	Higher Diploma in Audio Video Production & Media Technology	-	-	38	-	-	-	-	-
<b>Total</b>		<b>156</b>	<b>194</b>	<b>288</b>	<b>273</b>	<b>40</b>	<b>100</b>	<b>109</b>	<b>133</b>

**Student Performance at Executive Diploma Programmes Conducted by the IHRA: 2012 – 2015**



Source: collected data, 2012 - 2015, IHRA

<sup>3</sup> The data shown in the table/chart indicates the number of students graduated or obtained relevant qualification during the year. This does not make reference to the annual intake of the respective year.

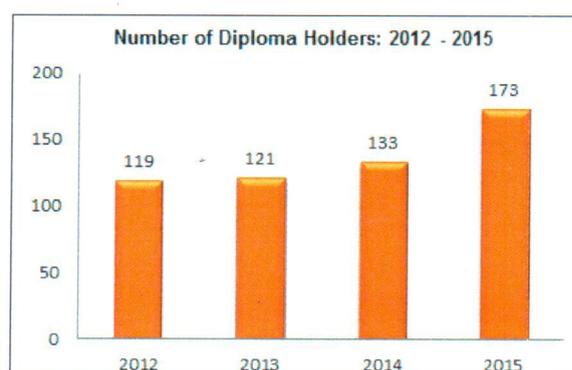
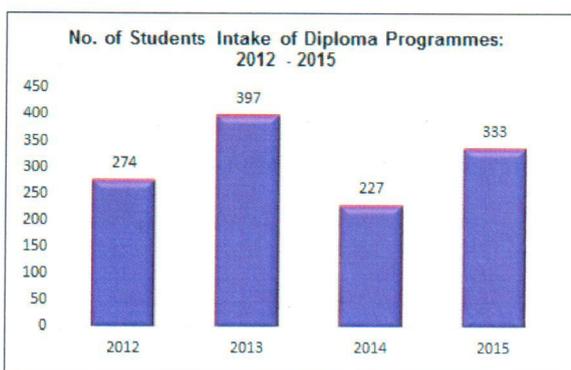
### 06.1.4 Diploma Programmes

These programmes are designed to facilitate beginner level staff/ students to advance their knowledge, analytical thinking, build up their capabilities, ethical standards and enhance leadership and responsibilities in their respective fields. During the year some collaborative programmes with external parties were temporarily discontinued in order to streamline the academic programmes.

**Student Performance at the Diploma Programmes Conducted by the IHRA: 2012 – 2015**

Programme		No. of Students Intake				No. of Students Qualified <sup>4</sup>			
		2012	2013	2014	2015	2012	2013	2014	2015
01	Diploma in Service Management	105	72	-	58	-	-	7	23
02	Diploma in Drug Abuse Management	-	44	-	50	-	-	32	11
03	Diploma in Counseling Psychology	30	25	50	34	28	25	36	24
04	Diploma in Medical Laboratory Science	-	45	-	-	-	-	-	16
05	Diploma in Health Promotions	-	62	-	-	-	-	37	-
06	Diploma in International Business	-	29	-	-	-	-	21	-
07	Diploma in Tamil as an Additional Language	139	120	120	163	91	96	-	93
08	Diploma in IT Management	-	-	57	-	-	-	-	-
09	Diploma in Information System	-	-	-	06	-	-	-	06
10	Diploma in Management	-	-	-	22	-	-	-	-
<b>Total</b>		<b>274</b>	<b>397</b>	<b>227</b>	<b>333</b>	<b>119</b>	<b>121</b>	<b>133</b>	<b>173</b>

**Student Performance at Diploma Programmes Conducted by the IHRA: 2012 – 2015**



Source: collected data, 2012 - 2015, IHRA

<sup>4</sup> The data shown in the table/chart indicates the number of students graduated or obtained relevant qualification during the year. This does not make reference to the annual intake of the respective year.

### 06.1.5 Certificate Programmes

IHRA offers Certificate Programmes in various disciplinary to nurture the learners of towards professional growth. In 2015, 11 certificate programmes were conducted. The Institute of Human Resource Advancement has offered certificate level courses in English for over 30 years. Five courses were in English Language at different levels. In addition to this, a course in Tamil Language, a course in Management and two courses in Information Technology were conducted. The total intake for these courses is 6470 students in the year 2015. There is a continual increase in the intake over the last 4 year period.

**Student Performance at the Certificate Programmes Conducted by the IHRA: 2012 – 2015**

Programme		No. of Students Intake				No. of Students Qualified <sup>5</sup>			
		2012	2013	2014	2015	2012	2013	2014	2015
01	Certificate Course in English Language	2986	2737	2206	2149	2737	2392	1665	1688
02	Foundation Course in English	340	141	259	187	225	229	132	120
03	Certificate Course in English for Teachers	112	74	99	99	105	71	67	62
04	Certificate Course in Spoken English	740	570	1707	1705	325	540	544	1261
05	Short Course in English for School Leavers	-	60	215	251	-	-	45	314
06	Certificate Course in Computer Applications	230	471	549	354	-	167	213	246
07	Certificate Course in Management	32	20	92	59	19	12	11	54
08	Certificate Course in Tamil Language - Basic	634	749	658	316	444	503	-	411
09	Certificate Course in Tamil Language – Intermediate	301	251	322	262	147	197	-	200
10	Certificate Course in Computer Applications in	-	452	-	1051	-	392	-	579
11	CCNA Courses	-	98	103	37	-	48	14	31
<b>Total</b>		<b>5375</b>	<b>5623</b>	<b>6210</b>	<b>6470</b>	<b>4002</b>	<b>4551</b>	<b>2691</b>	<b>4906</b>

<sup>5</sup> The data shown in the table/chart indicates the number of students graduated or obtained relevant qualification during the year. This does not make reference to the annual intake of the respective year.

**Student Performance at Certificate Programmes Conducted by the IHRA: 2012 – 2015**



Source: collected data, 2012 - 2015, IHRA

**06.2 Details of Training Workshops in 2015**

**06.2.1 Workshops Conducted by the IHRA**

IHRA has conducted 22 training workshops under various postgraduate/ degree/ diploma programmes during the year with the objective of enhancing knowledge, skills, attitudes of students, public/ private sector employees.

▪ **Workshops Conducted by the Human Resource Management Unit**

Place	Course/ Workshop	Dates	Heading	No. of Participants
Kothmale	Executive Diploma in Human Resource Management	03 <sup>rd</sup> - 06 <sup>th</sup> March, 2015	Business Communication	80
Kothmale	Master Degree in Human Resource Management	28 <sup>th</sup> & 29 <sup>th</sup> March, 2015	Strategic Management	123
Kothmale	Master Degree in Business Management	27 <sup>th</sup> , 28 <sup>th</sup> & 29 <sup>th</sup> June, 2015	Human Resource Management	119
Chillaw	Master Degree in Business Management	30 <sup>th</sup> & 31 <sup>st</sup> July, 2015	Strategic Management	98
Oruthota	Master Degree in Human Resource Management	19 <sup>th</sup> , 20 <sup>th</sup> , 21 <sup>st</sup> & 22 <sup>nd</sup> September, 2015	Managing Organization People	126
Total Number of Participants				546

▪ **Workshops Conducted by the Service Management Unit**

Place	Course/ Workshop	Dates	Heading	No. of Participants
Kaluthara	Diploma in Service Management	19 <sup>th</sup> & 20 <sup>th</sup> November, 2015	Outbound Training Programme	45
Kaluthara	Executive Diploma in Service Management	19 <sup>th</sup> & 20 <sup>th</sup> December, 2015	Outbound Training Programme	75
Total Number of Participants				120

▪ **Workshops Conducted by the Extension Programme Unit**

Place	Course/ Workshop	Dates	Heading	No. of Participants
Diyathalawa	M.Sc in Disaster Analysis, Management and Mitigation	05 <sup>th</sup> , 06 <sup>th</sup> & 07 <sup>th</sup> June, 2015	Academic Field Visit	50
Polgolla	Diploma in Counseling Psychology	14 <sup>th</sup> June, 2015	Academic Study Visit	40
Diyathalawa	Executive Diploma in Disaster Analysis Management	20 <sup>th</sup> & 21 <sup>st</sup> June, 2015	Academic Field Visit	40
NPLT, Faculty of Science	M.Sc in Disaster Analysis, Management and Mitigation	29 <sup>th</sup> August, 2015	Colombo Municipal Council Fire Management	40
Uwa Kudaoya	M.Sc in Geoinformatics	03 <sup>rd</sup> & 04 <sup>th</sup> October, 2015	Academic Field Visit	40
Kaluthara	Executive Diploma in Project Management	24 <sup>th</sup> & 25 <sup>th</sup> October, 2015	Out Bound Training Programme	31
Geo-center/ IHRA	M.Sc in Disaster Analysis Management and Mitigation	13 <sup>th</sup> December, 2015	Workshop on Analytical Techniques	50
Total Number of Participants				291

▪ **Workshops Conducted by the Library**

Place	Course/ Workshop	Dates	Heading	No. of Participants
IHRA	Library, IHRA	24 <sup>th</sup> February, 2015	Workshop on Attitudes & Skills Development	23
IHRA	Library, IHRA	27 <sup>th</sup> February, 2015	Workshop on Attitudes & Skills Development	62
HARTI, Colombo 07	Library	24 <sup>th</sup> April, 2015	Workshop on Attitudes & Skills Development	57
Faculty of Education, UoC	Library	26 <sup>th</sup> June, 2015	Workshop on Attitudes & Skills Development	60
Faculty of Education, UoC	Library	28 <sup>th</sup> August, 2015	Workshop on Attitudes & Skills Development	59
Faculty of Education, UoC	Library	9 <sup>th</sup> September, 2015	Workshop on Attitudes & Skills Development	28
Faculty of Arts, UoC	Library	30 <sup>th</sup> October, 2015	Workshop on Attitudes & Skills Development	61
Faculty of Education, UoC	Library	11 <sup>th</sup> December, 2015	Workshop on Attitudes & Skills Development	46
Total Number of Participants				396

**06.2.2 Training for the IHRA Staff**

Program	Name/ Position of Participant	Duration	Provider
International Conference on Strengthening Co-operation among National Libraries	Ms. RMSN Rathnayake Senior Asst. Librarian	19 <sup>th</sup> June, 2015	National Library & Documentation Services Board
Quality Assurance Workshop	All Academic, Executive and Other IHRA Staff	05 <sup>th</sup> November, 2015	Quality Assurance Unit, IHRA

### 06.3 Details of Research, Innovation and Publications

Name of the Researcher	Topic	Dates	Place/ Publication
Mr. WS Chandrasekara	Mental Disorders and Stigma: Its Impact on help seeking behavior	8 <sup>th</sup> & 09 <sup>th</sup> June, 2015	Asian Journal of Humanities and Social Sciences
Mr. MGG Hemakumara	Study on the knowledge dissent environment of public sector organizations	In progress	-
Mr. KDN Hewage	Mathematical modeling for forecasting and prediction for lightning	In progress	-
Ms. KP Mathotaarachchi	The study on Impact of personality types on job satisfaction	In progress	-
Ms. RMSN Rathnayake	Impact of Electronic Media on reading habits of teenagers in Sri Lanka: A pilot project	In progress	-
Ms. DC Perera	An empirical analysis on the use of information technology for the success of the secondary educational organizations in Sri Lanka	In progress	-

### 07. Details of Academic Staff, Administrative and Non Administrative Staff

#### 07.1 Details of Academic Staff of IHRA in 2015

Name	Designation	Subject	Medium
Prof. JASK Jayakody	Director/ IHRA	N/A	N/A
Mr. MGG Hemakumara	Senior Lecturer- Grade I	Management & Accounts	Sinhala & English
Ms. KP Mathotaarachchi	Senior Lecturer- Grade I	Economics	Sinhala & English
Mr. KDN Hewage	Lecturer (Probationary)	Statistics & Mathematics	Sinhala & English
Mr. WS Chandrasekara (on Study Leave)	Lecturer (Probationary)	Community Informatics	Sinhala & English
Ms. RMSN Rathnayake	Senior Assistant Librarian	N/A	N/A

#### 07.2 Details of Administrative Staff of IHRA in 2015

Name	Designation	Division Attached
Mr. S Sathiyaseelan (on no pay Sabbatical Leave)	Deputy Registrar	Administration Branch
Ms. JVNT Soyza	Senior Assistant Bursar	Finance Branch
Ms. DC Perera	Senior Assistant Registrar	Examination Branch
Ms. HGD Sriyani	Assistant Registrar	Administration Branch

**07.3 Details of Non Academic Staff in 2015**

No.	Name	Designation	Division Attached
1	Ms. SK Mudunkotuwa	Snr. Staff Assistant (Stenography)	DICO
2	Ms. DDA Malini (up to March)	Snr. Staff Assistant (Clerical)	FINB
3	Ms. RMB Menike	Snr. Staff Assistant (Clerical)	FINB
4	Ms. PMS Perera	Snr. Staff Assistant (Clerical)	EXMB
5	Ms. IAG Chandramali	Snr. Staff Assistant (Clerical)	EXMB
6	Mr. SS Rupasinghe	Snr. Staff Assistant (Clerical)	FINB
7	Ms. SAPM Gunasekera	Staff Assistant (Clerical)	FINB
8	Ms. SAPN Dissanayake	Clerk, Gr. I	EXMB
9	Mr. RMMP Karunaratne	Book Keeper, Gr.II	FINB
10	Ms. AACT Karunaratne	Com.App. Assistant, Gr. II	ADMB
11	Ms. JAD Geethika	Com.App. Assistant, Gr. II	ADMB
12	Ms. PJ Weerakkodiarachchi	Shroff - Grade III	FINB
13	Mr. HD Jayaweera	Labourer, Sp. Gr.	FINB
14	Mr. WHS Senaka	Driver, Sp. Gr.	ADMB
15	Mr. MSC Perera	Cycle Orderly (Higher Grade)	ADMB
16	Mr. KGM Theelis (up to May)	Labourer, Gr. I	LIBY
17	Mr. MDMU Samarasekera	Library Attendant, Gr. II	LIBY
18	Mr. KLM Priyananda	Labourer, Gr.II	ADMB
19	Mr. KMIM Perera	Labourer, Gr. III	EXMB
20	Mr. SDHU Sirirathne	Labourer, Gr. III	ADMB
21	Mr. KDP Kurugama	Driver , Gr. III (Probation)	ADMB

Footnote: **ADMB**- Administration Branch, **EXMB**- Examination Branch, **FINB**- Finance Branch, **DICO**- Director's Office, **LIBY**- Library

**07.4 Details of Temporary Staff in 2015**

No.	Name	Designation	Division Attached
1	Mr. VNP Liyanage	Academic Coordinator - BLE Programme	BLEU
2	Mr. PBP de Silva	Coordinator - Cisco Networking Academy & Microsoft Advanced IT Academy	CCNA
3	Ms. BKP Abeysooriya	Academic Coordinator - English Programmes	ELTU
4	Mr. ENC Perera	Coordinator - Extension Programmes	EPU
5	Mr. KAM Maduranga	Instructor in Cisco Networking Academy & Trainer in Microsoft Advanced IT Academy	CCNA
6	Ms. T Surendran	Academic Coordinator - Tamil Programme	TLTU
7*	Ms. DAS Indrani (from August)	Senior Project Assistant	EXMB
8*	Ms. A Rupasinghe	Senior Project Assistant	SMGU
9*	Mr. SAG Chandrakumara	Senior Technical Assistant	ADMB
10*	Mr. KDD Gunasena (till August)	Senior Office Assistant	ADMB
11	Ms. PARP Abewardhana	Research Assistant	SMGU
12	Mr. JADI Niranga	Trainee Research Assistant	BLEU
13	Mr. SAK Dharmadasa	Technical Assistant	EPU
14	Mr. UB Bandara	Project Assistant	HRMU
15	Mr. JHS Priyadarshana	Project Assistant	SMGU

16	Ms. BMC Cooray	Project Assistant	EXMB
17	Mr. WAN Viduranga	Project Assistant	EPU
18	Ms. DWMR Dahanayake	Project Assistant	EXMB
19	Ms. HAS Wickramasinghe	Project Assistant	HRMU
20	Ms. GADC Rasangika	Project Assistant	LIBY
21	Mr. NAAA Niroshan	Project Assistant	EPU
21	Ms. KGU Sanjeevani	Project Assistant	ELTU
22	Mr. MI Ifthikar	Project Assistant	CCNA
23	Ms. SLP Vithanage	Project Assistant	EPU
24	Ms. RAM Priyadarshani	Project Assistant	ADMB
25	Ms. KTC Karunanayake	Project Assistant	TLTU
26	Ms. BKR Dulmi	Project Assistant	SMGU
27	Ms. KH Dilrukshi	Project Assistant	ELTU
28	Mr. RAU Ranawaka	Project Assistant	ADMB
29	Ms. DTR Sherifa	Project Assistant	LIBY
30	Ms. GS Ayesha	Project Assistant	EXMB
31	Ms. MSSR Weerasinghe	Project Assistant	ELTU
32	Ms. DS Murage	Project Assistant	FINB
33	Ms. KPBN Nirmani	Project Assistant	HRMU
34	Ms. SRMI Sandamali	Project Assistant	SMGU
35	Ms. DVAKL Senarathna	Project Assistant	FINB
36	Ms. ANTK Abeygunawardana	Project Assistant	HRMU
37	Ms. WSS Indrasena	Project Assistant	LIBY
38	Ms. KS Liyanwalage	Project Assistant	LIBY
39	Ms. WGCP Walpola	Project Assistant	EPU
40	Mr. DPA Dahanayake	Project Assistant	EPU
41	Ms. MLDS Liyanage	Project Assistant	EXMB
42	Ms. TDNS Ariyawansa	Project Assistant	HRMU
43	Mr. TPIU Perera	Project Assistant	TLTU
44	Ms. THP Manohari	Project Assistant	ELTU
45	Ms. RAVIR Wijewardana	Project Assistant	BLEU
46	Ms. CV Ranasinghe	Project Assistant	DICO
47	Mr. JKVN Jayawardana	Project Assistant	FINB
48	Mr. TLH Madusanka	Project Assistant	EPU
49	Ms. NACN Nissanka	Project Assistant	HRMU
50	Mr. RLG Maduranga	Office Assistant	HRMU
51	Mr. KD Dayasiri	Office Assistant	DICO
52	Ms. KSN Asoka	Sanitary Labourer	ADMB

\*Retired and reemployed on assignment basis.

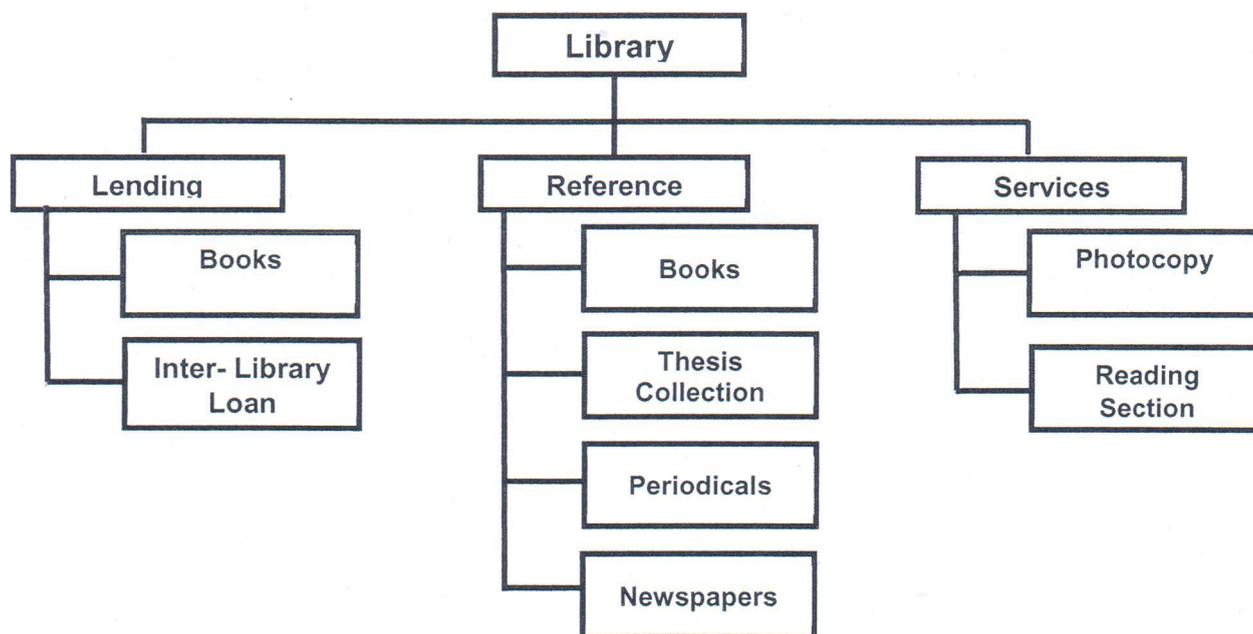
Footnote: **ADMB**- Administration Branch, **EXMB**- Examination Branch, **FINB**- Finance Branch, **DICO**- Director's Office, **LIBY**- Library, **BLEU**- Bachelor of Labour Education Programme Unit, **HRMU**- Human Resource Management Unit, **SMGU**- Service Management Unit, **EPU**- Extension Programme Unit, **ELTU**- English Language Teaching Unit, **TLTU**- Tamil Language Teaching Unit, **CCNA**- Cisco Networking Academy

## 08. Library

The library of the institute is a key resource provider to the students who follow the Bachelor of Labour Education Degree Course, Executive Diploma in Human Resource Management Course and Masters in Human Resource Management, Masters in Business Management, Certificate Course in Service Management, Diploma in Service Management, Executive Diploma in Service Management and M.Sc in Service Management (Sinhala & English) Courses. It consists of nearly 23,000 books. The Library facilities are also available to the staff of IHRA for their knowledge advancement.

The library has purchased 971 new books by spending Rs. 997,781.71. In 2015, 05 books were received as a donation. Moreover, the Institute has spent a sum amounting to Rs. 64,900/- for purchasing periodicals during the year 2015.

### 08.1 Services provided by the Library



### 08.2 Details of the Membership of the Library

Category	Description	Number of Members
Students	Diploma in Labour Education	51
	Bachelor of Labour Education I	197
	Bachelor of Labour Education II	170
	Bachelor of Labour Education III	142
	Human Resource Management	574
	Service Management	325
Permanent Staff	Academic Staff	05
	Non-Academic Staff	20
<b>Total</b>		<b>1484</b>

**08.3 Income of the Library – 2015**

Revenue	Rupees (Rs.)
Penalty Income	7,214.00
Lost book recoveries	540.00
Lost Tickets	140.00
Total	7,894.00

**09. Units/ Department****09.1 Human Resource Management Unit (HRMU)**

This unit was established in 2007 by the institute for the benefit of the students who enrolled to pursue human resource management courses. The objective of the unit is to provide the service and opportunity to the participants to improve and update their knowledge in the field of management, develop a range of skills associated with management functions, give a critical understanding of modern practices in management, to improve research capabilities and create research opportunities in the field of management and also to give an opportunity to organizations to train their own employees by giving them a university background. The Human Resource Management Unit has produced approximately 501 skilled employees in various categories such as Master Degree, Executive Diploma, Diploma and certificate Courses etc.

**09.2 Service Management Unit (SMGU)**

This was established in year 2007 for the benefit of the students who enrolled to pursue Service Management courses. This is the only unit that provides certificates to the employees who have engaged in the service sectors and industries in the Island. The service management programmes are conducted from certificate level to Master level. This range of programmes caters to the needs of all officers at different levels in the company. The Service Management Unit has produced approximately 273 skilled employees under various programmes such as Master Degree, Executive Diploma and Diploma.

**09.3 Extension Programme Unit (EPU)**

In keeping with the vision and mission of IHRA, the extension courses were expanded to meet the highest standards of professional excellence. Most of the courses were offered in collaboration with other institutions and the modules of the courses were designed to suit employees who need to develop their knowledge and skills in their respective fields. There are 504 registered students under this programme in the year 2015.

## **09.4 Language Teaching Unit**

### **09.4.1 English Language Teaching Unit**

English courses were commenced parallel to the BLED programmes when the Institute of Workers Education was established. With the amendments to the act, the Institute of Human Resource Advancement has developed new English programmes namely, Certificate Course in English, English Course for Teachers, Foundation Course in English and a Spoken English Course. There were 4391 students following English Courses at various levels during the year 2015.

### **09.4.2 Tamil Language Teaching Unit**

Tamil language courses commenced in 2007 to benefit the students who wished to develop their knowledge of Tamil as an additional language. In 2010 a separate unit was established to facilitate these courses. This programme consists of three levels; Basic, Intermediate & Higher Level. The students are entitled to obtain the Diploma once they complete the Higher Level. In the year 2015 a total of 741 students registered for the programme. In 2015 IHRA produced 93 diploma holders under this programme.

## **09.5 Information Technology Unit**

### **09.5.1 Cisco Networking Academy**

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 was designed for students who are seeking entry-level jobs in the ICT industry or hoping to fulfill prerequisites to pursue more specialized ICT skills. The Cisco CCNA Security curriculum provides an opportunity for individuals who wish to enhance their CCNA - level skills, It will also help meet the growing demand for network security professionals. These courses help prepare the students for their entry-level security career opportunities and the globally recognized Cisco CCNA Security certification.

### **09.5.2 Microsoft Academy**

In the year 2012 the IHRA introduced two Microsoft Courses targeting the students who wish to gain a world recognized qualification in the field of computer science. This programme was conducted in collaboration with the Microsoft IT Academy.

In addition to these the IT Unit conducted two programmes namely, Certificate Course in Computer Applications in Business and a Diploma in IT Management.

## 10. Achievements of the Institute in 2015

### ❖ Human Resource Development:

- IHRA produced approximately 247 Master Degree holders in the fields of HRM, MBM, M.Sc in Service Management, M.Sc in Disaster Analysis Management & Mitigation and Masters in Geoinformatics.
- 133 Executive Diploma holders in the fields of Human Resource Management, Service Management, Disaster Analysis Management and Project Management and Tourism Events & Hospitality Management graduated.
- 173 Diploma holders were produced by the IHRA in the fields of Service Management, Drug Abuse Management, Counseling Psychology, Medical Laboratory Science, Health Promotion, International Business, Tamil as an Additional Language, IT Management, and Information Systems.
- In 2015 the IHRA produced approximately 4906 Certificate holders in the field of General English, Spoken English, Information Technology, and Tamil Language.
- In 2015, the IHRA introduced a new course, Diploma in Management and 22 students were enrolled.
- In 2015, the IHRA conducted a training programme for all categories of the staff under the theme of Quality Assurance at the Hotel Galadari.

### ❖ Improvement of Physical Facilities:

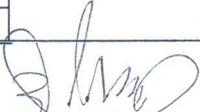
- In 2015 the IHRA received a new motor vehicle (car) under the Treasury allocation.

## 11. Financial Activities

**INSTITUTE OF HUMAN RESOURCE ADVANCEMENT, UNIVERSITY OF COLOMBO**  
**REVISED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2015**

	2015 (Rs)	2015 (Rs)	2014 (Rs)	2014 (Rs)
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	72,204,336		64,941,137	
Trade & Other Receivables	24,090,478		15,775,110	
Prepayments	613,234		17,995	
Inventories/Stocks	1,133,529		1,279,375	
		98,041,576		82,013,617
<b>Non-current Assets</b>				
Loans & Advances to Staff	3,670,340		3,976,376	
Short Term Deposit	217,018,297		143,855,658	
Property Plant and Equipment	44,284,221		44,769,425	
		264,972,858		192,601,459
<b>Total Assets</b>		363,014,434		274,615,076
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accrued Expenses	5,745,856		126,402,304	
Deposit	1,698,775		1,156,925	
		7,444,631		127,559,229
<b>Non-Current Liabilities</b>				
Payable	1,405,143		1,352,218	
Differed Income	147,935,205		17,426,850	
Provision For Gratuity	9,416,890		9,827,950	
		158,757,238		28,607,018
<b>Total Liabilities</b>		166,201,869		156,166,247
<b>Total Net Assets</b>		196,812,565		118,448,829
<b>NET Assets/Equity</b>				
Capital Grant Spent	51,372,647		47,070,927	
Capital Grant Unspent	24,152,861		15,668,896	
Reserves - Donations	6,742		6,742	
		75,532,250		62,746,565
<b>Accumulated Fund</b>				
General Reserve A/c	49,176,205		29,164,344	
Income & Expenditure A/c	12,605,594		11,340,232	
Revaluation Reserve A/c	3,000,000		-	
		64,781,800		40,504,576
<b>Restricted Fund</b>				
IHRA Development Fund	56,489,516		11,190,716	
Insurance Scheme Fund	-		3,997,972	
Endowment Fund	9,000		9,000	
		56,498,516		15,197,688
<b>Total Net Assets / Equity</b>		196,812,565		118,448,829

  
 JSVNT Soysa  
 Senior Assistant Bursar/ IHRA

  
 Prof. JASK Jayakody  
 Director/ IHRA

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

**REVISED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2015**

Description	2015	2014
<b>Operating Revenue</b>		
Recurrent Grant	31,200,000	25,000,000
Amortization of Government Grants	3,963,826	9,296,416
Other Income	21,126,390	17,086,117
Income from Extension Programmes	181,440,095	162,515,433
<b>Total Operating Revenue</b>	<b>237,730,311</b>	<b>213,897,966</b>
<b>Operating Expenses</b>		
Personnel Emoluments	32,140,937	26,042,169
Travelling	225,167	326,724
Supplies and Consumables	2,119,349	1,228,813
Maintenance	1,238,292	1,176,058
Contractual Service	3,150,265	3,861,535
Other Operating Expenses	3,428,474	3,032,310
Gratuity	584,267	0
Depreciation	11,954,752	10,076,171
Expenditure on Extension Programme	158,447,477	156,813,954
Write-Off A/C	3,975	
<b>Total Operating Expenses</b>	<b>213,292,956</b>	<b>202,557,734</b>
<b>Net Surplus / (Deficit) for the Period</b>	<b>24,437,356</b>	<b>11,340,232</b>



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



මගේ අංකය  
எனது இல.  
My No.

HED/B/IHRA/6/15/02

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

30 September 2016

The Director,

Institute of Human Resource Advancement

**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 December 2015 in terms of Section 23 of the Institute of Human Resource Advancement Ordinance No.11 of 1979 and Sub-section 108 (1) of the Universities Act, No.16 of 1978**

The audit of financial statements of the Institute of Human Resource Advancement affiliated to the University of Colombo for the year ended 31 December 2015, comprising the statement of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 of the Institute of Human Resource Advancement Ordinance, No. 11 of 1979 and Sub-section 108(1) of the Universities Act enacted under Sub-section 107 (5) and Section 18 of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Sub-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 will be issued to the Director of the Institute in due course.

## 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.





## 2. Financial statements

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### 2.1 Qualified Opinion

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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 the Institute of Human Resource Advancement affiliated to the University of Colombo as at 31 December 2015 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

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#### 2.2.1 Sri Lanka Public Sector Accounting Standards

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The following observations are made.

##### (a) Sri Lanka Public Sector Accounting Standard – 01

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Even though the assets used by the Institute should be disclosed in the financial statements, action had not been taken to revalue and account the value of the land with an extent of 27.86 perches transferred by the University of Colombo.

##### (b) Sri Lanka Public Sector Accounting Standard – 07

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Even though the depreciable amount of an asset shall be allocated on a systematic basis over its useful life, depreciation had been computed on the old rates of depreciation without estimating the useful life of assets revalued at Rs. 3,000,000 without re-estimating the effective useful life of revalued assets.

## 2.2.2 Accounting Principles

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The Accounting Policy in accounting the income and expenditure of the courses and Deferred Income in the courses in which the duration of the course exceeds an accounting year, had not been disclosed in the financial statements.

## 2.2.3 Accounting Deficiencies

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The following observations are made.

- (a) Out of the income of the Certificate Course in Spoken English, a sum of Rs. 4,394,087 had been transferred to various Funds and as such, the income for the year under review had been understated by that amount.
- (b) Even though the appropriation of profit of Rs. 11,831.762 shown in the Statement of Changes in Equity should be credited to the Institutional Development Fund, it had been brought to account as a deferred income.
- (c) Deposits of Rs. 4,096,475 unidentified for a long time in the bank account maintained for the short term courses in the institute had been brought to account as accrued expenses in the year under review without identifying the source of income.
- (d) A total of Rs. 52,841,001 including the income for the year under review had been credited to a Deferred Income Account without identifying income and expenditure of the courses as income of each period based on the age basis with a course duration exceeding an accounting year. The income of Rs.3,729,821 relating to 12 courses completed in the year 2014 and the income amounting to Rs. 20,387,455 relevant to 18 courses completed in the year under review had been brought to account under Deferred Income without accounting to the accumulated income and accounting as an income of the year under review respectively..

- (e) Expenditure of Rs.348,513 incurred for interim courses had been brought to account as accrued expenses instead of posting between those accounts.
- (f) Even though amortization should be computed based on annual depreciation by identifying the source from which funds had been received for the assets in the computation of amortization, amortization had been computed only for the assets purchased after the year 2011.

**2.2.4 Unexplained Differences**

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A difference of Rs. 832,711 was observed in the comparison of the balance in the Incurred Capital Account shown in the statement of financial position with the statement of changes in equity.

**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

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(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

(i) Financial Regulation 371

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(i) Advances totalling Rs.4,557,244 had been granted to 06 Officers of Non- Staff Grade in 62 instances in the year under review.

(ii) Even though advances obtained should be settled immediately after the completion of



the purpose, advances totalling Rs.3,941,315 obtained in the year under review in 35 instances had not been settled even after a delay ranging from 30 days to 275 days.

- (iii) Even though another advance should not be granted until the advance previously obtained is settled, advances had been granted again in 12 instances to three officers who had not settled the advances, already taken.

A Board of Survey had not been conducted for the year under review.

Even though the maximum amount of advance that can be granted at a time is Rs.100,000, advances totalling Rs. 26,211,702 had been granted ranging from Rs.105,000 to Rs. 842,265 by the Institute in 52 instances.

Even though the approval of the General Treasury should be obtained for the investments of Public Enterprises such approval had not been obtained by the Institute for the investments amounting to Rs.69,500,000.

A Register of Fixed Assets had not been maintained in terms of the Circular.

Even though all academic and non-academic officers should record the time of arrival and departure, payments of Rs. 7,903,304 had been made to 05

- (ii) Financial Regulation 756
- (b) Public Finance Circular No. 03/2015 of 14 July 2015
- (c) Public Enterprises Circular No. PED/25 of 29 July 2004.
- (d) Treasury Circular No. 842 of 19 December 1978 and the University Grants Commission Circular No. 49 of 13 November 1979.
- (e) Sections 3.1 and 3.2 of Chapter XX of the Universities Establishments Code

academic officers as salaries and allowances without confirming their arrival.

- (f) Circular No.2004/ප්‍රස/01 of 26 January 2004 of the National Library and Documentation Services Board

A survey on library books had not been conducted for the year under review.

#### 2.4 Transactions not Supported by Adequate Authority

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The following observations are made.

- (a) Out of the income from the courses of the Institute, a total sum of Rs. 6,195,480 had been paid as allowances to 24 employees of the Institute in the year under review without a proper approval.
- (b) Allowances totalling Rs. 2,589,272 had been paid in the year under review to 12 lecturers of the academic staff of the Institute without an approval of the Ministry of Finance, extraneous to the salaries and allowances approved by the University Grants Commission.
- (c) Allowances of Rs. 689,750 had been paid without a proper approval in the year under review for the employees who participated in the duties of examinations held during normal working hours relating to 03 courses conducted by the Institute.
- (d) Transport allowances totalling Rs. 1,064,250 had been paid in the year under review to 06 staff officers who were not entitled to transport facilities by the Circulars of the University Grants Commission.

### 3. Financial Review

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#### 3.1 Financial Results

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According to the financial statements presented, the financial result of the Institute for the year ended 31 December 2015 had been a surplus of Rs.24,437,356 as compared with the corresponding surplus of Rs. 11,340,232 for the preceding year. The increase in the income of short term courses by Rs.13,097,124 in the year under review had mainly attributed to the improvement of the financial result as compared with the preceding year.

In analyzing the financial results of the year under review and 04 preceding years, the surplus of the Institute had improved continuously from the year 2011 up to the year 2013. Even though a slight decrease had been shown in the year 2014, it had improved again by 115 per cent in the year 2015. The contribution of the Institute for the years 2014 and 2015 had been shown as Rs. 47,458,572 and Rs. 68,533,045 respectively after paying employees' remuneration and making adjustments for depreciation of non-current assets and the increase in the contribution in the year under review was 44 per cent as compared with the preceding year.

#### 3.2 Analytical Financial Review

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According to the statement of financial position presented, the current ratio and the quick ratio in the year under review were 13.2:1 and 13:1 respectively and cash and cash equivalents at 72.6 per cent is represented in the current assets. Maintaining cash balances of Rs. 72,204,336 in the year under review had resulted in the increase of liquidity ratios.

#### 4. Operating Review

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##### 4.1 Management Activities

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Even though the approval should be obtained from the University of Colombo and the University Grants Commission for the commencement of a new course in accordance with Sections (a) and (b) of paragraph 06 of the Ordinance of the Institute, a one year Diploma Course named as “Transportation & Logistics Management” had been commenced and two batches of students had been enrolled without such an approval. Releasing the results of the first batch of students had been delayed and the money obtained from the second batch of students had been repaid due to failure in obtaining the approval of the University for this Course. As such, the expenditure on publicity and interviews amounting to Rs. 202,250 incurred by the Institute had been a fruitless expenditure due to actions taken superseding the Ordinance.

##### 4.2 Operating Inefficiencies

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The following observations are made.

- (a) A sum of Rs. 1,108,450 from the income of other Courses had been spent in the year under review for using a hotel, without using the lecture halls of the Institute for presentations relating to two subjects of the Course despite the unavailability of provisions for the Labour Education Bachelor's Degree Course.
- (b) A high coordinating allowance up to Rs. 80,000 had been paid to the coordinators of the Courses implemented by the Institute and the same lecturer had obtained coordinating allowances for several courses, by obtaining separate coordinating allowances for each batch of students. As such, out of the total coordinating allowances amounting to Rs. 3,500,000 incurred in the year under review, allowances of Rs. 3,000,000 had been obtained by two lecturers.



- (c) The opportunity had been provided for 25 students who had failed to pay the complete course fees up to the final semester of the "MSc in Disaster Analysis & Management Mitigation No.01" Course comprising three semesters, to sit for the last semester examination without charging a total sum of Rs. 1,325,000 and for 30 registered students of 04 one year certificate courses to sit for the failed examinations as well without charging a total sum of Rs. 525,000. Even though a period of over one year had lapsed after conducting the final semester examination, the Institute had not taken any action whatsoever to recover the outstanding course fees.
- (d) Even though a sum of Rs. 2,670,013 had been spent for the publication of newspaper advertisements for the advancement of courses in the year under review, advertisements had been made to publish through an agent without being connected with the main newspaper publishing institutions.
- (e) Even though a period from 01 year to 10 years had lapsed after externally borrowing 65 books valued at Rs. 40,816 by 14 persons of the academic and non-academic staff, they had not been returned. It was observed that out of these 65 books, 28 books alone had been borrowed by one lecturer and the Institute had not taken a follow up action in respect of those books.
- (f) Even though a sum of Rs. 155,771 had been paid to 9 institutions of service contracts in the year under review for service of printers and photocopying machines used in the Institute, no evidence whatsoever had been made available to audit that services had been obtained during the year.
- (g) It was observed in audit test check that advances totalling Rs. 689,500 had been granted in 12 instances for the expenditure of Rs. 180,399 during the year under review without properly forecasted estimates of expenditure.

#### 4.3 Underutilization of Funds

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As it was observed that a considerable amount of a cash balance is continuously maintained in the Institute during the year under review, that money had remained underutilized without using for fulfilling the objectives of the Institute.

#### 4.4 Idle and Underutilized Assets

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The following observations are made.

- (a) A sum of Rs. 10,000,000 had been received as capital grants from the Treasury in the year under review. As the capital grants spent amounted to Rs. 1,516,035, capital grants of Rs. 8,483,965 received for the year had been saved. The accumulated balance of the unspent Capital Grants Account as at 31 December of the year under review amounted to Rs. 24,152,861 and as such, it was observed as well that continuous fulfilment of objectives was not possible without utilizing public funds effectively.
- (b) A section of the stores had been abandoned as a leakage of water into the stores existed due to the decay in the stores roof from a long time. Even though a considerable amount of damage had been caused to the stores by termites, no steps whatsoever had been taken to repair it.

#### 4.5 Identified Losses

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Provident funds had not been paid to an officer who served on contract basis in terms of the Employees' Provident Fund Act. As the employee's contribution of Rs 243,199 had not been paid on the due dates according to the order of the Commissioner of Labour, a total sum of Rs. 607,996 had to be paid including a surcharge of Rs. 364,797 as well.



## 5. Systems and Controls

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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.

Areas of Systems and Control	Observations
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(a) Contract Administration	Purchasing not made according to the Procurement Plan.
(b) Fixed Assets Control	Non preparation of a proper Register of Fixed Assets, Non revaluation of assets
(c) Stock Control	Failure in conducting a Board of Survey
(d) Financial Control	(i) Granting of advances exceeding the limit (ii) Non adherence to the limit of petty cash, issuing receipt books to the cashier without control, investing of money without the approval of the Treasury and granting the income from courses to the employees without approval.

H.M. Gamini Wijesinghe

Auditor General

<b>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 December 2015 in terms of section 23 of the Institute of Human Resource Advancement Ordinance No. 11 of 1979 and sub - section 108 (1) of the Universities Act, No. 16 of 1978</b>				
<b>Effects on the Financial Statements</b>		<b>Observation of the Auditor General</b>	<b>Opinions already presented to the Auditor General</b>	<b>Steps taken by year 2016 present status and development</b>
<b>2</b> <b>2.1</b>	<b>Financial Statements</b> <b>Qualified Opinion</b>	<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 the Institute of Human Resource Advancement affiliated to the University of Colombo as at 31 December 2015 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.</p>	<p>Agreed</p>	
<b>2.2</b> <b>2.2.1</b>	<b>Comments on Financial Statements</b> <b>Sri Lanka Public Sector Accounting Standards</b> <b>(a)</b> <b>Sri Lanka Public Sector Accounting Standard - 01</b>	<p>The following observations are made.</p> <p>Even though the assets used by the Institute should be disclosed in the financial statements, action had not been taken to revalue and account the value of the land with an extent of 27.86 perches transferred by the University of Colombo.</p>	<p>Collecting relevant information regarding possession of the plot of land is being processed.</p>	<p>Information is being gathered</p>

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
(b) Sri Lanka Public Sector Accounting Standard - 07	Even though the depreciable amount of an asset shall be allocated on a systematic basis over its useful life, depreciation had been computed on the old rates of depreciation without estimating the useful life of assets revalued at Rs. 3,000,000 without re-estimating the effective useful life of revalued assets.		The effective useful life span of the relevant assets after assessing has been included in the financial report in 2016.
2.2.2 Accounting Principles	The Accounting Policy in accounting the income and expenditure of the courses and Deferred Income in the courses in which the duration of the course exceeds an accounting year, had not been disclosed in the financial statements.		Accounting Policies have been included in the financial statements in 2016.
2.2.3 Accounting Deficiencies	The following observations are made.		
(a)	Out of the income of the Certificate Course in Spoken English, a sum of Rs. 4,394,087 had been transferred to various Funds and as such, the income for the year under review had been understated by that amount.	Measures taken to present the changes in financial reports correctly from 2016.	corrected.
(b)	Even though the appropriation of profit of Rs. 11,831,762 shown in the Statement of Changes in Equity should be credited to the Institutional Development Fund, it had been brought to account as a deferred income.	Measures will be taken to present correctly from 2016.	Rectified in the year 2016.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
	(c) Deposits of Rs. 4,096,475 unidentified for a long time in the bank account maintained for the short term courses in the institute had been brought to account as accrued expenses in the year under review without identifying the source of income.	An amount of million rupees out of these sources of income has been identified and corrected	
	(d) A total of Rs. 52,841,001 including the income for the year under review had been credited to a Deferred Income Account without identifying income and expenditure of the courses as income of each period based on the age basis with a course duration exceeding an accounting year. The income of Rs. 3,729,821 relating to 12 courses completed in the year 2014 and the income amounting to Rs. 20,387,455 relevant to 18 courses completed in the year under review had been brought to account under Deferred Income without accounting to the accumulated income and accounting as an income of the year under review respectively.	Accurate differed accounting will be done from 2016	
	(e) Expenditure of Rs. 348,513 incurred for interim courses had been brought to account as accrued expenses instead of posting between those accounts.	Measures taken to redress from 2016.	Corrected.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
	(f) Even though amortization should be computed based on annual depreciation by identifying the source from which funds had been received for the assets in the computation of amortization, amortization had been computed only for the assets purchased after the year 2011.	Actions will be taken to redress from 2016.	
2.2.4 Unexplained Differences	A difference of Rs. 832,711 was observed in the comparison of the balance in the Incurred Capital Account shown in the statement of financial position with the statement of changes in equity.		
2.3 Non - compliance with Laws, Rules, Regulations and Management Decisions	The following non - compliances were observed.		
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
(i) Financial Regulation - 371	(i) Advances totalling Rs. 4,557,244 had been granted to 06 Officers of Non - Staff Grade in 62 instances in the year under review.	Despite the fact that only the staff assistants are entitled for advanced payments according to the circular non staff assistants too are paid with the approval of the Academic Syndicate, as only the staff assistants are not sufficient to deal with the number of courses available.	Minimized the advanced payment for the non staff assistants and further the amount of advanced payment too have been reduced.

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
	(ii) Even though advances obtained should be settled immediately after the completion of the purpose, advances totalling Rs. 3,941,315 obtained in the year under review in 35 instances had not been settled even after a delay ranging from 30 days to 275 days.	Settling advanced payments have been delayed due to certain problems like not receiving the bills in time, and some other practical constraints, though the balance of the advance payments have been duly paid. The advanced payments received at present will be paid soon.	Settling of the advanced payments is completed during the relevant period itself
	(iii) Even though another advance should not be granted until the advance previously obtained is settled, advances had been granted again in 12 instances to three officers who had not settled the advances, already taken.	As the present number of permanent staff members is not sufficient to handle all the course available, one staff member might have to look after several courses, Therefore more than one advanced payment have to be granted to the staff members.  As there has not been any breach of trust regarding advanced payments on the part of the staff members who so received such payment, the available number of staff members has to be employed in order to accomplish the task.	Measures taken for enrolment of new members for the working staff.  Number of courses have been reduced so as to be able to manage successfully.
(ii) Financial Regulation - 756	A Board of Survey had not been conducted for the year under review.	Planned to complete by the end of 2016	

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
(b) Public Finance Circular No. 03/2015 of 14 July 2015	Even though the maximum amount of advance that can be granted at a time is Rs. 100,000, advances totalling Rs. 26,211,702 had been granted ranging from Rs. 105,000 to Rs. 842,265 by the Institute in 52 instances.	No advanced payments made exceeding Rs. 100,000 after the decision taken in the mid 2015. Before that advance payment exceeding such amount had been made both in cash and cheques.	At present no advance payments exceeding Rs. 100,000 are made.
(c) 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 by the Institute for the investments amounting to Rs. 69,500,000.	Letter for approval have been sent to the Treasury.	
(d) Treasury Circular No. 842 of 19 December 1978 and the University Grants Commission Circular No. 49 of 13 November 1979	A Register of Fixed Assets had not been maintained in terms of the Circular.	A list of fixed assets is being prepared.	A counter calculation of the assets is on progress; 75% complete.
(e) Sections 3.1 and 3.2 of Chapter XX of the Universities Establishments Code	Even though all academic and non - academic officers should record the time of arrival and departure, payments of Rs. 7,903,304 had been made to 05 academic officers as salaries and allowances without confirming their arrival.	Instructions given for a proper maintenance of a finger print machine for punctual marking of arrival and departure time.	

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
(f) Circular No. 2004/ges/ 01 of 26 January 2004 of the National Library and Documentation Services Board	A survey on library book had not been conducted for the year undue review.	Library book survey is complete	
2.4 Transactions not Supported by Adequate Authority	The following observations are made.		
(a)	Out of the income from the courses of the Institute, a total sum of Rs. 6,195,480 had been paid as allowances to 24 employees of the Institute in the year under review without a proper approval.	These payments are made out of the income received from external courses, and to the staff involved in management of those courses. Under the circular No.2016/11 such payments have been recommended for those who are directly involved in conducting the levied courses apart from the bachelor of Labour Education degree course which is the major course of the institute.	Action have been taken according to the Circular No. 2016/01.
(b)	Allowances totalling Rs. 2,589,272 had been paid in the year under review to 12 lecturers of the academic staff of the Institute without an approval of the Ministry of Finance, extraneous to the salaries and allowances approved by the University Grants Commission.	Until recently there had not been a circular approved either by the treasure or the UGC, but based on the budget approved by the Academic Syndicate. According to the guidelines recommended by the new director, a reduction of payment up to 80% has been effected. There will be further reduction s as has been expected. Payments are made according to the circular no 2016/11.	Action have been taken according to the Circular No. 2016/01.

Effects on the Financial Statements	Observation of the Auditor General		Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
	(c)	Allowances of Rs. 689, 750 had been paid without a proper approval in the year under review for the employees who participated in the duties of examinations held during normal working hours relating to 03 courses conducted by the Institute.	These payments have been stopped at present.	
	(d)	Transport allowances totalling Rs. 1,064,250 had been paid in the year under review to 06 staff officers who were not entitled to transport facilities by the Circulars of the University Grants Commission.	These payments have been stopped at present.	
<b>3</b> <b>3.1</b> <b>Financial Review</b> <b>Financial Results</b>	<p>According to the financial statements presented, the financial result of the Institute for the year ended 31 December 2015 had been a surplus of Rs. 24,437,356 as compared with the corresponding surplus of Rs. 11,340,232 for the preceding year. The increase in the income of short term courses by Rs. 13,097,124 in the year under review had mainly attributed to the improvement of the financial result as compared with the preceding year.</p> <p>In analyzing the financial results of the year under review and 04 preceding years, the surplus of the Institute had improved continuously from the year 2011 up to the year 2013. Even though a slight decrease had been shown in the year 2014, it had improved again by 115 per cent in the year 2015. The contribution of the Institute for the years 2014 and 2015 had been shown as Rs. 47,458,572 and Rs. 68,533,045 respectively after paying employees' remuneration and making adjustments for depreciation of non-current assets and the increase in the contribution in the year under review was 44 per cent as compared with the preceding year.</p>		Agreed.	

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
3.2 Analytical Financial Review	According to the statement of financial position presented, the current ratio and the quick ratio in the year under review were 13.2.1 and 13.1 respectively and cash and cash equivalents at 72.6 per cent is represented in the current assets. Maintaining cash balances of Rs. 72,204,336 in the year under review had resulted in the increase of liquidity ratios.	Agreed.	
4 4.1 Operating Review Management Activities	Even though the approval should be obtained from the University of Colombo and the University Grants Commission for the commencement of a new course in accordance with Sections (a) and (b) of paragraph 06 of the Ordinance of the Institute, a one year Diploma Course named as "Transportation and Logistics Management" had been commenced and two batches of students had been enrolled without such an approval. Releasing the results of the first batch of students had been delayed and the money obtained from the second batch of students had been repaid due to failure in obtaining the approval of the University for this Course. As such, the expenditure on publicity and interviews amounting to Rs. 202,250 incurred by the Institute had been a fruitless expenditure due to actions taken superseding the Ordinance.	New Course will not be started without approval.	

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
4.2 Operating Inefficiencies	<p>The following observations are made.</p> <p>(a) A sum of Rs. 1,108,450 from the income of other Courses had been spent in the year under review for using a hotel, without using the lecture halls of the Institute for presentations relating to two subjects of the Course despite the unavailability of provisions for the Labour Education Bachelor's Degree Course.</p>	<p>An amount of 2% of the income from the levied courses conducted by the institution is allocated for training and development programmes of the Labour Education degree course as recommended by the academic board as it is a government sponsored, free levied course. Training programmes and presentations of the students following that course are conducted at weekends and they are fulltime workers, and the classes for them are held from 5.00p.m to 7.30pm. in week days.</p> <p>The IHRA has only one small lecture hall. The classes of Labour Education course are held at the Faculty of Education premises. But at weekends it is not possible as the buildings are kept occupied for the purposes of the Faculty. Presentations of the students of the course I have been made at 9 places and those of course II at 6 places. Such a number of places are hard to find within the university premises at weekends.</p> <p>Apart from presentations there have been other activities like inaugural lectures, introductory speeches and activities to develop knowledge, attitudes and skills are included. A large number of lecturers have to be employed for supervising presentations and it is only at weekends they can attend.</p>	

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
		<p>Facilities for such lectures had to be provided as presentations require long periods. As the students of Labour Education course are fulltime workers, they have to face practical constraints due to lack of time. Certain essential skills such as team skills, communication skills, leadership qualities, were expected to improve through those activities, and they are today considered positive qualities. Therefore, in order to improve such qualities in students, an environment different from that of the familiar is recommended by university academia. Accordingly, such training programmes were decided to conduct in a hotel.</p> <p>Further, the relevant expenses borne are for the payments of the resource persons, working staff.</p>	
(b)	<p>A high coordinating allowance up to Rs. 80,000 had been paid to the coordinators of the Courses implemented by the Institute and the same lecturer had obtained coordinating allowances for several courses, by obtaining separate coordinating allowances for each batch of students. As such, out of the total coordinating allowances amounting to Rs. 3,500,000 incurred in the year under review, allowances of Rs. 3,000,000 had been obtained by two lecturers.</p>	<p>According to the new budget guidelines prepared internally by the institute, an agreement has been made regarding all the expenses. The future actions will be following the UGC recommendations and the new circular. The courses of two batches are separately conducted. Coordination related payments has been stopped, admeasures have been taken for enrolment of new lecturers and the number of the courses these lecturers coordinate will be reduced,</p>	<p>Currently, separate payments of coordination for each course is completely stopped, The maximum payment for one course has been cut down up to Rs. 25,000.00</p>

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
	<p>(c)</p> <p>The opportunity had been provided for 25 students who had failed to pay the complete course fees up to the final semester of the "MSc in Disaster Analysis &amp; Management Mitigation No. 01" Course comprising three semesters, to sit for the last semester examination without charging a total sum of Rs. 1,325,000 and for 30 registered students of 04 one year certificate courses to sit for the failed examinations as well without charging a total sum of Rs. 525,000. Even though a period of over one year had lapsed after conducting the final semester examination, the Institute had not taken any action whatsoever to recover the outstanding course fees.</p>	<p>The majority of the students, by now, have paid the complete amount (course fee) to the institute. Some have left the country without completing the course. For some a disciplinary case is pending and on completion of the procedure therein, their fees will be charged. There were inconveniences regarding collecting fees with the courses being held at weekends. Now arrangement have been made that the fees are charged before the commencement of the course, as decided by the academic board, which has recommended a guideline regarding charging course fee. Those who have not paid the course fee have been duly informed. In the case of the students who were allowed to sit the examination on the ground that their results to be issued once their payment of the fees is complete, have paid what was due. Confusion has been created due to the non-availability of the receipts of certain students without which the conformation of payments could not be verified.</p>	<p>Results of five students, who have not paid the balance, have been suspended.</p>
	<p>(d)</p> <p>Even though a sum of Rs. 2,670,013 had been spent for the publication of newspaper advertisements for the advancement of courses in the year under review, advertisements had been made to publish through an agent without being connected with the main newspaper publishing institutions.</p>	<p>Since it is profitable to publish advertisements through a news paper agency than getting it done directly through a news paper publication institute, and therefore the courses were advertised accordingly. As the newspaper agency designs the advertisement on their own to suit the purpose well, it is an additional advantage too.</p>	<p>Presently, tenders are called from both newspaper publications and newspaper agents.</p>

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
	(e) Even though a period from 01 year to 10 years had lapsed after externally borrowing 65 books valued at Rs. 40,816 by 14 persons of the academic and non - academic staff, they had not been returned. It was observed that out of these 65 books, 28 books alone had been borrowed by one lecturer and the Institute had not taken a follow up action in respect of those books.	Books (ledgers) handed over	
	(f) Even though a sum of Rs. 155,771 had been paid to 9 institutions of service contracts in the year under review for service of printers and photocopying machines used in the Institute, no evidence whatsoever had been made available to audit that services had been obtained during the year.	Evidence can be provided	
	(g) It was observed in audit test check that advances totalling Rs. 689,500 had been granted in 12 instances for the expenditure of Rs. 180,399 during the year under review without properly forecasted estimates of expenditure.	Advanced payments have not been made following a well-scheduled estimate, hitherto. At present advanced payments are issued according to a schedule.	

Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
4.3 Underutilization of Funds	As it was observed that a considerable amount of a cash balance is continuously maintained in the Institute during the year under review, that money had remained underutilized without using for fulfilling the objectives of the Institute.	Agreed	
4.4 Idle and Underutilized Assets	<p>The following observations are made.</p> <p>(a) A sum of Rs. 10,000,000 had been received as capital grants from the Treasury in the year under review. As the capital grants spent amounted to Rs. 1,516,035 capital grants of Rs. 8,483,965 received for the year had been saved. The accumulated balance of the unspent Capital Grants Account as at 31 December of the year under review amounted to Rs. 24,152,861 and as such, it was observed as well that continuous fulfilment of objectives was not possible without utilizing public funds effectively.</p>	<p>This money has been allocated for the construction work of the institute building. Continuous delaying has prevented the use of that amount so far and now having the construction work has started, the allocated amount could be used.</p>	
Effects on the Financial Statements	Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development

	(b)	A section of the stores had been abandoned as a leakage of water into the stores existed due to the decay in the stores roof from a long time. Even though a considerable amount of damage had been caused to the stores by termites, no steps whatsoever had been taken to repair it.	According to the plan to restructure (refurbish) it will be started soon. The store has been established at a suitable place.		
<b>4.5</b>	<b>Identified Losses</b>	Provident funds had not been paid to an officer who served on contract basis in terms of the Employees' Provident Fund Act. As the employees' contribution of Rs. 243,199 had not been paid on the due dates according to the order of the Commissioner of Labour, a total sum of Rs. 607,996 had to be paid including a surcharge of Rs. 364,797 as well.	Agreed. Installments of EPF are sent to the EPF Department of the Central Bank. B cards of the workers issued by the EPF Department have been received by the institute.		
<b>5</b>	<b>Systems and Controls</b>	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.			
	<b>Areas of Systems and Control</b>	Observations			
	<b>(a)</b>	<b>Contract Administration</b>	Purchasing not made according to the Procurement Plan.	Purchasing is made according to a Procurement Plan.	

Effects on the Financial Statements		Observation of the Auditor General	Opinions already presented to the Auditor General	Steps taken by year 2016 present status and development
(b)	Fixed Assets Control	Non preparation of a proper Register of Fixed Assets, Non revaluation of assets.	Fixed assets are updated. Measures taken to counter revaluation.	
(c)	Stock Control	Failure in conducting a Board of Survey	Actions have been taken to conduct the Board of Survey for the year 2016	
(d)	Financial Control	(i) Granting of advances exceeding the limit.  (ii) Non adherence to the limit of petty cash, issuing receipt books to the cashier without control, investing of money without the approval of the Treasury and granting the income from courses to the employees without approval.	The limits of advanced payments not exceeded following UGC Finance circular No. 2015/05  Owing to the delay that might occur regarding the approval of the Treasury, the monies in excess are invested. The interest gained through such investment is totally used for the maintenance of the Labour Education degree programme, thereby relieving the government from bearing expenses on that course.  The receipt books are kept under the custody of the senior Asst. Finance authority, and a register is maintained to that effect.  Petit cash limits are abided by the UGC circular No.05/2015.	