



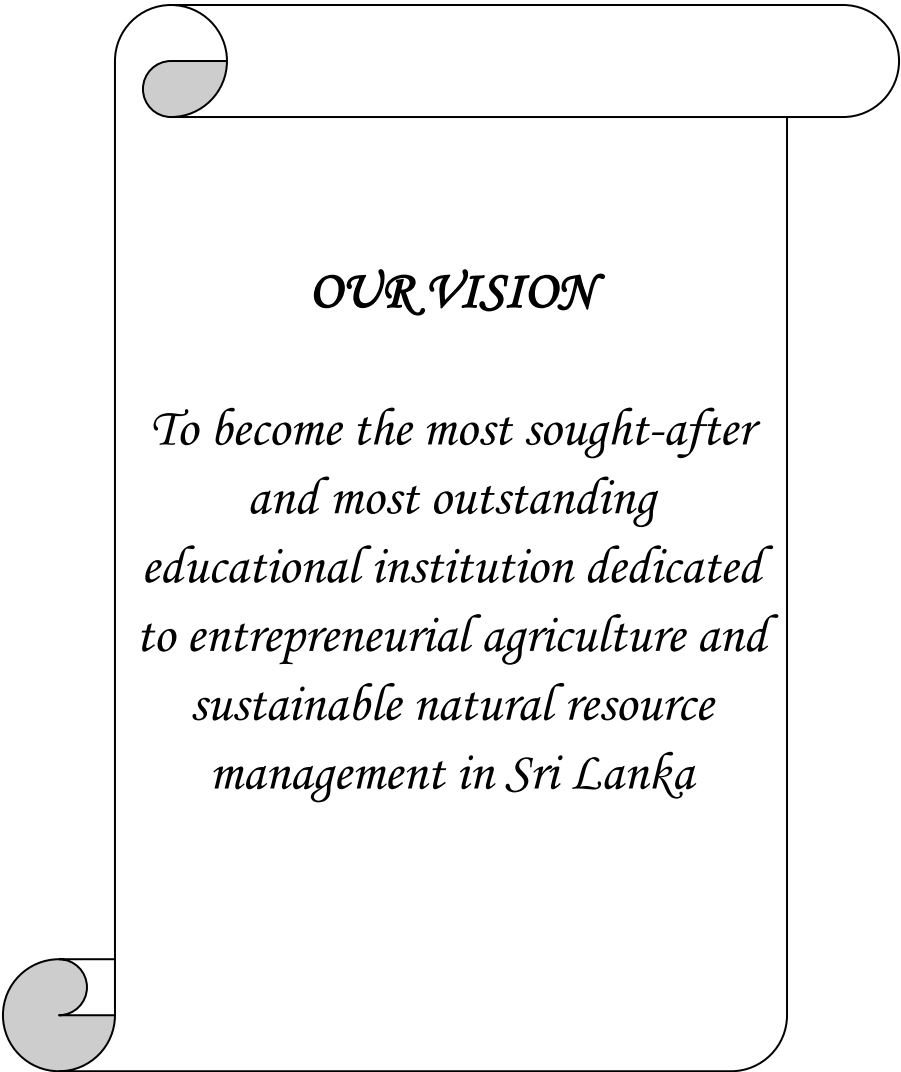
# 2023

## වාර්ෂික වාර්තාව ஆண்டுறிக்கை ANNUAL REPORT



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கொழும்புப் பல்கலைக்கழக கமத் தொழில் தொழில்நுட்பவியல் மற்றும் கிராமிய விஞ்ஞானங்களுக்கான நிறுவனம்  
University of Colombo Institute for Agro-Technology and Rural Sciences

**ANNUAL REPORT**  
**2023**



## **OUR VISION**

*To become the most sought-after  
and most outstanding  
educational institution dedicated  
to entrepreneurial agriculture and  
sustainable natural resource  
management in Sri Lanka*

## **OUR MISSION**

*To establish a widely acclaimed and accessible outcome-based educational system dedicated to academic excellence, high impact research, creative enterprise, strategic industry partnerships and constructive community engagement to produce well-rounded and well-grounded graduates with global perspectives for globally competitive agriculture and sustainable natural resource management in Sri Lanka*

## Director's Review:



The Institute was first established as the Magampura Agro-Technology and Community Services Center in Weligatta, Hambantota affiliated to the University of Colombo in 2000 by the University Grants Commission. The Centre's history dates back to 1998 through which the University researchers were able to build over the years close collaborative links with the community in order to transfer technology/knowledge and know-how directly to the end-users and improve efficiency in agriculture and agro-industry in the region.

The center has upgraded as an institute naming University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS) in 2008 as a pioneering institute of Sri Lanka for awarding agriculture based Bachelor's degree (Bachelor of Agro-Technology) for students who are involving in agriculture and agro-based industries as well as for A/L passed students. All lesson contents are in the online Learning Management system and therefore student contribution for practical and field visit components has increased considerably by applying Blended Learning approaches for lectures. Our academic programs are designed to train students in problem solving, analytical skills as well as to improve writing and communication skills. Therefore, our students have better practical knowledge and skills compared to agricultural graduates produced by the other state universities in Sri Lanka.

With a view of enhancing farm productivity, the UCIARS provides modern agro-technology by producing high-quality planting materials (i.e. high quality tissue cultured banana plants, Hybrid Thumba Kariwila plants etc.) to the farming community. Another important milestone of the UCIARS is its technical input in the promotion of banana, mango and mushroom cultivation to strengthen the Government's drive for poverty eradication by improving the income of the farming community. The institute has 40 acres farm land with several crop and livestock models allowing field practicals and research for students and staff.

As the Director of the UCIARS, it is with profound gratitude that I recall the excellent support and guidance extended to us by our Vice Chancellor/University of Colombo, Board of Management and dedicated and committed staff of the Institute particularly and all others those who have contributed towards achieving the objectives of the UCIARS in our journey keeping the motto 'quality first'.

Prof. Asanga D. Ampitiyawatta

Director

University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS)

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## Goals and Objectives of the University of Colombo Institute for Agro-Technology and Rural Sciences

| Goals         |                                                                        | Objectives                                                                                                                                                 | Strategy                                                                                                                                                                                    |
|---------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GOAL 1</b> | Enhanced production of graduates with the requisites attributes        | <ul style="list-style-type: none"> <li>• Increase intake to existing degree and new degree courses by 10% annually</li> </ul>                              | <ul style="list-style-type: none"> <li>• Introduce dual mode of entry to existing degree</li> </ul>                                                                                         |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Restructure and develop curricula with more space (10%) for development of IT, English and soft skills</li> </ul> | <ul style="list-style-type: none"> <li>• Improve curriculum with subjects which are supported to improve soft skills</li> </ul>                                                             |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Strengthen student-centered learning and outcome-based education and assessment.</li> </ul>                       | <ul style="list-style-type: none"> <li>• Improve curriculum and lecture delivery mode through technology</li> </ul>                                                                         |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Increase Agri-business established by students and alumni</li> </ul>                                              | <ul style="list-style-type: none"> <li>• Improve knowledge of students in entrepreneurship and agri-business development</li> </ul>                                                         |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Improve the study resources and training facilities</li> </ul>                                                    | <ul style="list-style-type: none"> <li>• Improve the student skills and practical knowledge</li> </ul>                                                                                      |
| <b>GOAL 2</b> | Increased industry partnerships and international cooperation          | <ul style="list-style-type: none"> <li>• Establish mutually reinforcing links with industry for training and research collaboration</li> </ul>             | <ul style="list-style-type: none"> <li>• Enhancement of the linkages among different institutions</li> </ul>                                                                                |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Appoint the “movers and shakers” of industry and promising entrepreneurs as Visiting Staff</li> </ul>             | <ul style="list-style-type: none"> <li>• Obtaining novel technologies and knowledge on innovations</li> </ul>                                                                               |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Establishment of Public Private Partnerships (PPP)</li> </ul>                                                     | <ul style="list-style-type: none"> <li>• Providing of facilities and opportunities for the purpose</li> </ul>                                                                               |
| <b>GOAL 3</b> | Enhanced academic profile and impact of research and outreach programs | <ul style="list-style-type: none"> <li>• Provide postgraduate training for 80% the staff by 2024</li> </ul>                                                | <ul style="list-style-type: none"> <li>• Enhance facilities and create interest for postgraduate studies</li> </ul>                                                                         |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Recruit senior staff up to 50% to the new academic cadre by 2024</li> </ul>                                       | <ul style="list-style-type: none"> <li>• Increase the percentage of Recruitment and promotion of senior staff</li> </ul>                                                                    |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Conduct high impact research with regional focus and publish findings in indexed journals</li> </ul>              | <ul style="list-style-type: none"> <li>• Expand facilities and build networks for high caliber research culture</li> </ul>                                                                  |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Commercialize research findings and facilitate technology transfer</li> </ul>                                     | <ul style="list-style-type: none"> <li>• Commence collaborations and link programs with local and international organizations to enhance specialized knowledge on new technology</li> </ul> |
|               |                                                                        | <ul style="list-style-type: none"> <li>• Provide new technology and information services through ICT to the community</li> </ul>                           | <ul style="list-style-type: none"> <li>• Improve technology to have sound communication with community</li> </ul>                                                                           |
| <b>GOAL 4</b> | Improved infrastructure facilities and amenities                       | <ul style="list-style-type: none"> <li>• To upgrade and expand academic infrastructure by 20% annually</li> </ul>                                          | <ul style="list-style-type: none"> <li>• Improve academic facilities through novel technology</li> <li>• Improve infrastructure facilities for staff and students</li> </ul>                |

|               |                                                             |                                                                                                                                                                                                    |                                                                                                                                                                                                              |
|---------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               |                                                             | <ul style="list-style-type: none"> <li>• To upgrade and expand research facilities by 20% annually</li> </ul>                                                                                      | <ul style="list-style-type: none"> <li>• Enhance facilities and create interest for research activities</li> </ul>                                                                                           |
|               |                                                             | <ul style="list-style-type: none"> <li>• Increase accommodation facilities of students and staff by 50% by 2024</li> </ul>                                                                         | <ul style="list-style-type: none"> <li>• Expand accommodation facilities</li> </ul>                                                                                                                          |
|               |                                                             | <ul style="list-style-type: none"> <li>• Green space/Green technology</li> </ul>                                                                                                                   | <ul style="list-style-type: none"> <li>• Improve green environment</li> </ul>                                                                                                                                |
| <b>GOAL 5</b> | Improved governance and financial management and discipline | <ul style="list-style-type: none"> <li>• Capacity building of academic, administrative and technical staff</li> </ul>                                                                              | <ul style="list-style-type: none"> <li>• Strengthen the competencies of academic and non-academic staff and effective management system</li> <li>• Providing opportunities for service promotions</li> </ul> |
|               |                                                             | <ul style="list-style-type: none"> <li>• Introduce a fully computerized integrated MIS by 2025</li> </ul>                                                                                          | <ul style="list-style-type: none"> <li>• Linking all the sections with fully computerized integrated MIS</li> </ul>                                                                                          |
|               |                                                             | <ul style="list-style-type: none"> <li>• Reduce audit queries and improve accountability by 10% annually</li> </ul>                                                                                | <ul style="list-style-type: none"> <li>• Acknowledging all the staff on Administration regulations, Financial regulations, procurement guidelines and Capital works</li> </ul>                               |
|               |                                                             | <ul style="list-style-type: none"> <li>• Improve economy, efficiency and effectiveness (3Es)</li> </ul>                                                                                            | <ul style="list-style-type: none"> <li>• Outsourcing, rationalization and sharing of resources (Physical, human and financial)</li> </ul>                                                                    |
|               |                                                             | <ul style="list-style-type: none"> <li>• Increase net income through (training, advice, consultancy, information services, patents, licenses, sale of elite planting material and farm)</li> </ul> | <ul style="list-style-type: none"> <li>• Increase Net income through income generating activities</li> </ul>                                                                                                 |

## **1. OVERVIEW**

### **1.1 Introduction**

The Institute was first established as the Magampura Agro-Technology and Community Services Center in Weligatta, Hambantota affiliated to the University of Colombo in 2000 by the University Grants Commission. The Centre's history dates back to 1998 through which the University researchers were able to build close collaborative links with the community over the years to transfer technology/knowledge and know-how directly to the end-users and improve efficiency in agriculture and agro-industry in the region. The founder of this institute was the former Vice-Chancellor of the University of Colombo and the former Chairperson of the University Grants Commission, Professor Kshanika Hirimburegama.

The University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS) was established as a Higher Educational Institute affiliated to the University of Colombo, under Section 24A of the Universities Act No.16 of 1978 and the University of Colombo Institute for Agro-Technology and Rural Sciences Ordinance No.02 of 2008 (published in The Order came into operation with effect from 25<sup>th</sup> August 2008).

UCIARS conducts a Bachelor of Agro-Technology Honors Degree programme which is blended with a distance mode of teaching to provide opportunities for higher education to the farming community across barriers of age, space, time, and academic background. The Institute has a mandate to provide, promote, and develop among persons presently engaged in Agriculture and Agro-Technology, higher education in the discipline of Agro-Technology and Rural Sciences. It will cater to the changing individual and social needs by taking education through a blended learning mode to the doorstep of the farming community who never dreamed of entering the portals of higher education. They have aspirations and potential to pursue higher education but cannot utilize the opportunities due to their personal, family, or economic backgrounds. With the flexibility in the entry requirements and choice of courses, the Institute demonstrates that it is possible to impart quality higher education using modern Information Communication Technologies to learners of the farming communities of poor rural sectors to pursue education at a pace and place convenient to them and realize their academic, professional and social aspirations.

In addition to the Academic Programme, the Institute produces tissue-cultured banana plantlets for the local farming community at very reasonable rates and has generated income for the Institute as well. The Institute is conducting workshops, and seminars to transfer the tissue-cultured banana technology to the rural farmers scattered within the island. The institute participates in various national-level exhibitions using its resources to make aware the people of the new technology affixed to rural sciences.

## 1.2 The Board of Management

The Board of Management of the Institute is constituted in terms of Section 05 of the University of Colombo Institute for Agro-Technology and Rural Sciences Ordinance No. 02 of 2008. According to Section 10 of the said Ordinance which is repealed by the amendment to the Ordinance (published in Gazette Extraordinary dated 27.05.2022, the Board of Management shall be the academic and executive body of the Institute and shall consist of Ex-officio members and other members as mentioned in the below table.

**Table 01: The composition of the Board of Management in 2023**

| <b>Ex-officio members (as specified in the Ordinance)</b> |                                                                                                                                                     |                                                                                                                                                                                                        |
|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                         | Director – Chairman/UCIARS                                                                                                                          | Prof. A.D.Ampitiyawatta<br>Director/UCIARS (up to 01.11.2023)<br><br>Prof. D.M.C.C. Gunathilake<br>Acting Director/UCIARS (From 02.11.2023 to 19.12.2023)<br>Director/UCIARS (From 20.12.2023 to date) |
| 2                                                         | The Deputy Director                                                                                                                                 | No cadre provision for the Deputy Director post                                                                                                                                                        |
| 3                                                         | The Secretary to the Ministry of the Minister assigned the subject of Higher Education or his nominee                                               | Ms. T.K.W.T.P.Premarathne<br>Assistant Director (Student loan scheme), Ministry of Education                                                                                                           |
| 4                                                         | The Secretary to the Ministry of the Minister assigned the subject of Agriculture or his nominee                                                    | Dr (Mrs.) E.R.S.P. Edirimanna<br>Additional Secretary (Agri-Technology), Ministry of Agriculture                                                                                                       |
| 5                                                         | The Secretary to the Ministry of the Minister assigned the subject of Finance or his nominee                                                        | Ms. D.M.S. De Silva<br>Director (cover up), Dept. of Management Services<br>Ministry of Finance, Economic Stabilization & National Policies                                                            |
| 6                                                         | The Dean of the Faculty of Science of the University                                                                                                | Prof. D.U.J. Sonnadara                                                                                                                                                                                 |
| 7                                                         | The Dean of the Faculty of Technology of the University                                                                                             | Prof. R.U.K. Piyadasa                                                                                                                                                                                  |
| 8                                                         | The Heads of the Departments of Study of the Institute                                                                                              | Dr. (Mrs.) N.P.Vidanapathirana, Department of Agro-Technology/UCIARS<br><br>Prof. D.M.C.C. Gunathilake<br>Head of the Department of Food Technology                                                    |
| 9                                                         | The Head of the Department of Plant Sciences of the Faculty of Science of the University or his nominee with the concurrence of the Vice Chancellor | Dr (Mrs).H.S.Kathriarachchi                                                                                                                                                                            |
| <b>Other members (as specified in the Ordinance)</b>      |                                                                                                                                                     |                                                                                                                                                                                                        |

|                                             |                                                                                                      |                                                                                                                                                   |
|---------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                           | Two members appointed by the Commission to represent the Agro-Technology and Agribusiness Industries | Prof. P.M.A.S. Karunaratne, Dean/Faculty of Agriculture, Sabaragamuwa University of Sri Lanka<br>Mr. Niranjan Kolitha de Silva<br>Attorney at Law |
| 2                                           | Two members appointed by the Council from among its members                                          | Prof. S. Karunaratne<br>Mr. Mahinda Madihahewa                                                                                                    |
| 3                                           | The District Secretary of the Hambantota District or his nominee                                     | Mr. H.P.Sumanasekara                                                                                                                              |
| 4                                           | One member appointed by the Academic Syndicate from among its members                                | Ms. S.A.P.Nelka<br>Course Coordinator/UCIARS                                                                                                      |
| 5                                           | Two Agricultural Experts appointed by the Council, on the recommendation of the Vice Chancellor      | Prof. S.Subasinghe                                                                                                                                |
| <b>Secretary to the Board of Management</b> |                                                                                                      |                                                                                                                                                   |
| Senior Assistant Registrar/UCIARS           |                                                                                                      | Ms. S.A.S.Priyadarshani                                                                                                                           |

The Board of Management of the institute met regularly during the year to review academic and administration matters. The Board of Management has met twelve (12) times during the year 2023.

### 1.3 Academic Syndicate of the Institute

The Academic syndicate was formed for the institute in 2021 to look into the academic matters of the institute and make recommendations to the Board of Management. As per section 13 (1) of the UCIARS Ordinance no.02 of 2008, the member composition of the academic syndicate is as follows;

**Table 02: The composition of the Academic Syndicate in 2023**

|   |                                                                                                                                             |                                                                                                                                                                                                        |
|---|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Director – Chairman/UCIARS                                                                                                                  | Prof. A.D.Ampitiyawatta<br>Director/UCIARS (up to 01.11.2023)<br><br>Prof. D.M.C.C. Gunathilake<br>Acting Director/UCIARS (From 02.11.2023 to 19.12.2023)<br>Director/UCIARS (From 20.12.2023 to date) |
| 2 | Head of each Department of Study                                                                                                            | Dr. (Mrs.) N.P.Vidanapathirana<br>Head of the Department of Agro-Technology<br><br>Prof. D.M.C.C. Gunathilake<br>Head of the Department of Food Technology                                             |
| 3 | Two officers to represent Ministries of Agriculture and Irrigation respectively, nominated by the respective Secretaries of such Ministries | Dr (Mrs.) E.R.S.P. Edirimanna<br>Additional Secretary (Agri-Technology), Ministry of Agriculture<br><br>No representative from Ministry of Irrigation                                                  |

|                                            |                                                                                                                                         |                                                                                                  |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 4                                          | A member nominated by each Department of Study                                                                                          | -                                                                                                |
| 5                                          | The Coordinators of each Course of Study                                                                                                | Ms. S.A.P.Nelka, Course Coordinator/ UCIARS<br>Ms. S.L.Nawarathne, Course Coordinator/<br>UCIARS |
| 6                                          | The Senior Professors , Professors and Associate Professors from each Department of Study                                               | -                                                                                                |
| 7                                          | Two members elected from amongst the permanent staff of the institute engaged in teaching, who are not members falling within (6) above | Mr. L.M.Rifnas -Lecturer (Probationary)<br>Ms. K.G.Ketippearachchi - Lecturer<br>(Probationary)  |
| <b>Secretary to the Academic Syndicate</b> |                                                                                                                                         |                                                                                                  |
| Senior Assistant Registrar/UCIARS          |                                                                                                                                         | Ms. S.A.S.Priyadarshani                                                                          |

The Academic Syndicate of the institute met regularly during the year after its establishment to review the academic matters. The Academic Syndicate has met twelve (12) times during the year 2023.

#### 1.4 Audit Committee

The Audit Committee of the institute is a sub-committee that assists the Board of Management of the institute in relation to the matters of the internal audit reports and external (government) audit reports to make decisions. The audit committee is chaired by a nominated member of the Board of Management. The Director, Head of the Department of Agro-Technology, Assistant Bursar and the Senior Assistant Registrar are the invitees to the committee while the convener to the meeting is Senior Assistant Internal Auditor of the Internal audit branch, University of Colombo. Representatives of the Auditor General's Department and the Internal Auditor of the University Grants Commission are invited to the meetings of the Audit committee.

The Audit Committee of the institute met quarterly during the year. The Audit Committee has met two (02) times during the year 2023.

The composition of the Audit Committee in 2023 is as follows:

**Table 03: The composition of the Audit Committee in 2023**

|   |                                                        |                                                                                                                                                                                        |
|---|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Chairman (Nominated member of the Board of Management) | Mr. N.K.De Silva<br>Lawyer, Member of Board of Management/<br>Ms. D.M.S. De Silva<br>Treasury Representative                                                                           |
| 2 | Two other members nominated by the Board of Management | Dr (Mrs.) E.R.S.P. Edirimanna<br>Additional Secretary (Agri-Technology), Ministry of Agriculture<br><br>Prof. D.U.J. Sonnadara<br>Dean of the Faculty of Science/University of Colombo |

|   |                                                  |                                                                                                                                                                                                                                                                                                                               |
|---|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Treasury Representative                          | Mr. W.G.N. Abeywickrama<br>Chief Accountant, District Secretariat/Hambantota<br>Ms. D.M.S. De Silva<br>Treasury Representative                                                                                                                                                                                                |
| 4 | Representative from Auditor General's Department | Mr. W.A.A. Anuruddha/Mr S P Prathapage<br>Superintendent of Audit, Government Audit Division, District Secretariat, Hambanthota                                                                                                                                                                                               |
| 5 | Representative from University Grants Commission | Mr. Janaka Bogamuwa<br>Internal Auditor/UGC                                                                                                                                                                                                                                                                                   |
| 6 | Representatives from UCIARS                      | Prof. A.D. Ampitiyawatta<br>Director/UCIARS (from 02.03.2022)<br><br>Prof D M C C Gunathilake<br>Professor/UCIARS<br><br>Dr. (Mrs.) N.P.Vidanapathirana<br>Head of the Department of Agro-Technology<br><br>Ms. A.D.P.De Zoysa<br>Assistant Bursar/UCIARS<br><br>Ms. S.A.S.Priyadarshani<br>Senior Assistant Registrar/UCIARS |
| 7 | Secretary to the Audit Committee                 | Mr. K.E.W. Jayasiri / Mr. S.P.G.Nihal<br>Senior Asst. Internal Auditor, University of Colombo                                                                                                                                                                                                                                 |

### 1.5 Finance committee

Finance committee is an advisory body and a subcommittee to make recommendations to the Board of Management to streamline the financial activities of the institute. Since the provisions are not available in the UCIARS Ordinance No.02 of 2008 for the establishment of Finance committee for the institute, the Board of Management at its 96<sup>th</sup> meeting held on 27.05.2022 recommended to set up a Finance committee for UCIARS with the member composition below (hold office as a member for a period of three years from the date of nomination/appointment) as a subcommittee to the Board of Management as per the UGC Internal Audit Circular Letter No.01/2021 of 06.10.2021. The Council at its 597<sup>th</sup> meeting held on 20.07.2022 further recommended the decision of the Board of Management to establish a Finance Committee and the University Grants Commission has granted its approval at its 1087<sup>th</sup> meeting held on 06.10.2022.

**Table 04: The composition of the Finance Committee in 2023**

|   |                                      |                                                                                                                                                                                                        |
|---|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Director of the institute (Chairman) | Prof. A.D.Ampitiyawatta<br>Director/UCIARS (up to 01.11.2023)<br><br>Prof. D.M.C.C. Gunathilake<br>Acting Director/UCIARS (From 02.11.2023 to 19.12.2023)<br>Director/UCIARS (From 20.12.2023 to date) |
|---|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|   |                                                                                                                                                                       |                                                                                                                                                     |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Minimum of two (02) members of the Board of Management (BOM) [nominated by the BOM out of appointed members (one with financial expertise if available)]              | 1.Mr. M.Madihahewa<br>2.Ms. T.K.W.T.P.Premarathne, Ministry of Education<br>3. Ms D.M.S. De Silva                                                   |
| 3 | All Heads of the Departments of the institute - Members                                                                                                               | Dr. N.P.Vidanapathirana<br>Head of the Department of Agro-Technology<br><br>Prof. D.M.C.C. Gunathilake<br>Head of the Department of Food Technology |
| 4 | Deputy Registrar/Senior Assistant Registrar/Assistant Registrar of the institute (as applicable) – Member                                                             | Ms. S.A.S. Priyadarshani, Senior Assistant Registrar                                                                                                |
| 5 | Deputy Bursar/Senior Assistant Bursar/Assistant Bursar of the institute (as applicable) – Member and the convener                                                     | Ms. A.D.P.De Zoysa, Assistant Bursar                                                                                                                |
| 6 | Deputy Internal Auditor/Senior Assistant Internal Auditor/Assistant Internal Auditor (as applicable) of the main University of which institute is attached – Observer | Mr. K.E.W.Jayasiri / Mr. S.P.G. Nihal<br>Senior Asst. Internal Auditor, University of Colombo                                                       |
| 8 | A representative of the Bursar, University of Colombo as the Observer                                                                                                 | Ms. K.S.T.S.Jayasooriya /Ms J T L Dharmasena, Bursar/UOC                                                                                            |

The 1<sup>st</sup> meeting of the Finance Committee of the institute was held on 13.09.2022. The Finance Committee has met three (03) times during the year 2023.

### 1.6 Investment Committee

The Board of Management has approved the establishment of investment committee for UCIARS with the following member composition to get the maximum benefits from investments of the institute.

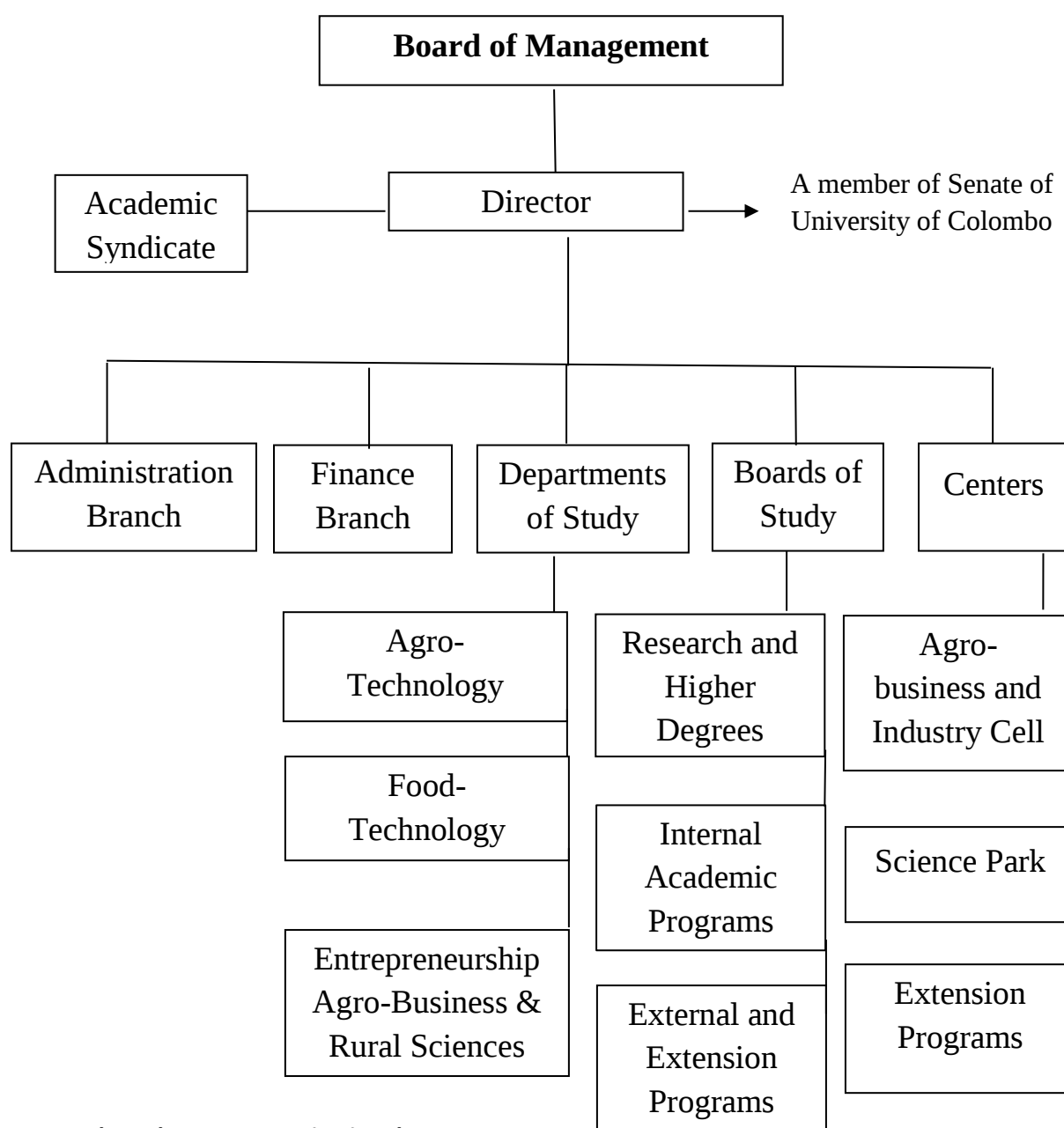
**Table 05: The composition of the Investment Committee in 2023**

|   |                                                       |                                                                                                                                                                                                        |
|---|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Director of the institute (Chairman)                  | Prof. A.D.Ampitiyawatta<br>Director/UCIARS (up to 01.11.2023)<br><br>Prof. D.M.C.C. Gunathilake<br>Acting Director/UCIARS (From 02.11.2023 to 19.12.2023)<br>Director/UCIARS (From 20.12.2023 to date) |
| 2 | A member nominated by the Board of Management         | Mr. M.Madihahewa, Council nominee to the BOM                                                                                                                                                           |
| 3 | A representative from Registrar/University of Colombo | Ms. T.D.D.Pathiranage, Deputy Registrar, Faculty of Science, University of Colombo                                                                                                                     |

|   |                                                                                                                   |                                                                                                                                           |
|---|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | A representative from Bursar/University of Colombo                                                                | Mr. G.H.Gamini, Deputy Bursar, Finance Branch, University of Colombo<br>Ms S A N D Abeysundara , Deputy Bursar/MFU, University of Colombo |
| 5 | Deputy Bursar/Senior Assistant Bursar/Assistant Bursar of the institute (as applicable) – Member and the convener | Ms. A.D.P.De Zoysa, Assistant Bursar                                                                                                      |

The 1<sup>st</sup> meeting of the Investment Committee of the institute was held on 28.09.2022. The Investment Committee has met one (01) time during the year 2023.

### 1.7 Organizational Structure



Flow Chart 1 – Organizational Structure

## 2 OVERALL PERFORMANCE

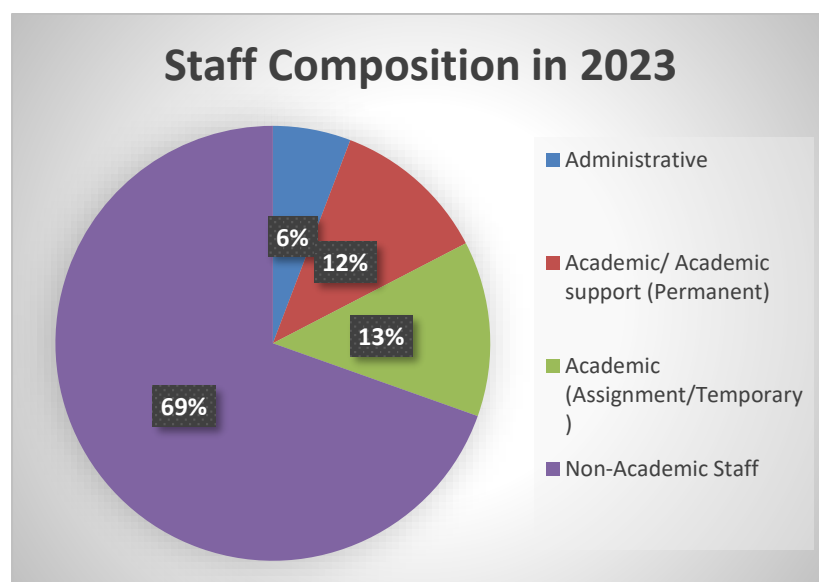
The Institute is mainly involved with offering Bachelor of Agro-technology Honours degree program, Tissue Cultured Banana plant production and producing other farm products.

In the year 2023, the Institute continued its academic activities through Department of Agro-Technology and produced Tissue cultured plants using laboratories and the nurseries.

The Institute worked towards its goals with the assistance of 69 Staff members comprising 6% Administrative, 12% Academic/Academic support (Permanent), 13% Academic (Assignment/Temporary) and 69% Non-academic (Permanent/Assignment) staff (Table 06 and Figure-01). Table 07 describes the approved cadre and the existing cadre of UCIARS as at 31.12.2023.

**Table 06: Staff of the UCIARS in 2023**

| Staff Category                         | No. of Employees |
|----------------------------------------|------------------|
| Administrative                         | 04               |
| Academic/ Academic support (Permanent) | 08               |
| Academic (Assignment/Temporary)        | 09               |
| Non-Academic Staff                     | 48               |
| <b>Total Staff</b>                     | <b>69</b>        |



**Figure-01: Staff of the UCIARS in 2023**

**Table 07 : Approved cadre & existing cadre of UCIARS as at 31.12.2023**

| Designation |                                                          | Service          | Grade        | Salary code    | Service Level   | DMS Approved Cadre |          |        | Existing Cadre |          |        |            |
|-------------|----------------------------------------------------------|------------------|--------------|----------------|-----------------|--------------------|----------|--------|----------------|----------|--------|------------|
|             |                                                          |                  |              |                |                 | Permanent          | Contract | Casual | Permanent      | Contract | Casual | Assignment |
| 1           | Director                                                 | Academic         |              | U-AC 5         | Senior Level    | 1                  |          |        | 0              |          |        |            |
| 2           | Professor                                                | Academic         |              | U-AC 5         | Senior Level    | 8                  |          |        | 1              |          |        |            |
| 3           | Associate Professor                                      | Academic         |              | U-AC 4         | Senior Level    |                    |          |        | 0              |          |        |            |
| 4           | Senior Lecturer/<br>Lecturer/ Lecturer<br>(Probationary) | Academic         |              | U-AC 3         | Senior Level    |                    |          |        | 7              |          |        |            |
| 5           | Scientific Assistant                                     | Academic Support |              | U-AS 1         | Tertiary Level  | 1                  |          |        | 1              |          |        |            |
| 6           | Temporary Demonstrator                                   | Contract         |              | U-AC 1 (Fixed) | -               |                    | 4        |        |                | 4        |        |            |
| 7           | Senior Assistant Registrar                               | UA & FS          | II/I         | U-EX 2         | Senior Level    | 1                  |          |        | 1              |          |        |            |
| 8           | Assistant Bursar                                         | UA & FS          | II/I         | U-EX 1         | Tertiary Level  | 1                  |          |        | 1              |          |        |            |
| 9           | Farm Manager                                             | Dept.            | II/I         | U-EX 1         | Tertiary Level  | 1                  |          |        | 0              |          |        |            |
| 10          | Sub Warden                                               | Dept.            | III/II/I     | U-MN 3         | Secondary Level | 1                  |          |        | 1              |          |        |            |
| 11          | Technical Officer (ICT)                                  | UTS              | III/II/I     | U-MT 1         | Secondary Level | 1                  |          |        | 0              |          |        |            |
| 12          | Technical Officer                                        | UTS              | III/II/I     | U-MT 1         | Secondary Level | 2                  |          |        | 0              |          |        |            |
| 13          | Field Supervisor                                         |                  | III/II/I     | U-MT 1         | Secondary Level | 1                  |          |        | 1              |          |        |            |
| 14          | Management Assistant                                     | UMAS             | III/II/I     | U-MN 1         | Secondary Level | 7                  |          |        | 4              |          |        |            |
| 15          | Management Assistant (Store Keeping)                     | UMAS             | III/II/I     | U-MN 1         | Secondary Level | 2                  |          |        | 1              |          |        |            |
| 16          | Management Assistant (Book Keeping)                      | UMAS             | III/II/I     | U-MN 1         | Secondary Level | 1                  |          |        | 1              |          |        |            |
| 18          | Driver                                                   | UDS              | III/II/I/Spl | U-PL 3         | Primary Level   | 2                  |          |        | 2              |          |        |            |
| 19          | Electrician                                              | Dept.            | III/II/I/Spl | U-PL 3         | Primary Level   | 1                  |          |        | 0              |          |        |            |
| 20          | Lab Attendant                                            | Dept.            | III/II/I/Spl | U-PL 2         | Primary Level   | 26                 |          |        | 21             |          |        |            |
| 21          | Tractor Operator                                         | Dept.            | III/II/I/Spl | U-PL 2         | Primary Level   | 1                  |          |        | 0              |          |        |            |
| 22          | Nurseryman                                               | Dept.            | III/II/I/Spl | U-PL 1         | Primary Level   | 2                  |          |        | 0              |          |        |            |
| 23          | Works Aide                                               | UWAS             | III/II/I/Spl | U-PL 1         | Primary Level   | 18                 |          |        | 14             |          |        |            |

| **           | Existing employees on Assignment basis  |  |  |  |  |           |          |          |           |          |          |          |
|--------------|-----------------------------------------|--|--|--|--|-----------|----------|----------|-----------|----------|----------|----------|
|              | Course Coordinator                      |  |  |  |  |           |          |          |           |          |          | 3        |
|              | Temporary Lecturer                      |  |  |  |  |           |          |          |           |          |          | 2        |
|              | Farm Manager                            |  |  |  |  |           |          |          |           |          |          | 1        |
|              | Computer Operator cum IT Lab Technician |  |  |  |  |           |          |          |           |          |          | 1        |
|              | IT Officer (Part-Time)                  |  |  |  |  |           |          |          |           |          |          | 1        |
| <b>Total</b> |                                         |  |  |  |  | <b>78</b> | <b>4</b> | <b>0</b> | <b>57</b> | <b>4</b> | <b>0</b> | <b>8</b> |

**Table 08: Administrative Staff of the Institute as of 31.12.2023**

| S/n | Name                       | Designation                                                                                         |
|-----|----------------------------|-----------------------------------------------------------------------------------------------------|
| 1   | Prof. A.D.Ampitiyawatta    | Director/UCIARS (up to 01.11.2023)                                                                  |
|     | Prof. D.M.C.C, Gunathilake | Acting Director/UCIARS (from 02.11.2023 to 19.12.2023)<br>Director/UCIARS (From 20.12.2023 to date) |
| 2.  | Mrs. S.A.S.Priyadarshani   | Senior Assistant Registrar                                                                          |
| 3.  | Mrs. A.D.P.De Zoysa        | Assistant Bursar                                                                                    |
| 4.  | Mr. D.K.I.P. Kumara        | Farm Manager (On Assignment) (w.e.f.21.08.2023)                                                     |

**Table 09: Non-Academic Non-Administrative Staff of the Administrative/Finance divisions as at 31.12.2023****Administrative division**

| S/n | Name                      | Designation                                       |
|-----|---------------------------|---------------------------------------------------|
| 1   | Ms. K.G.M. Samarawickrama | Sub Warden (Full Time)                            |
| 2   | Ms. W.K.K.R. Nilangani    | Management Assistant Grade III (up to 28.02.2023) |
| 3   | Mr. R.V.P.N.P.Kumara      | Management Assistant Grade III                    |
| 4   | Ms. R.A.M.Dilhari         | Laboratory Attendant III                          |
| 5   | Mr. P.B.Darshana          | Works Aide III                                    |
| 6   | Mr. K.S.R.Sampath         | Works Aide III                                    |
| 7   | Mr. W.M.Chaminda          | Works Aide III                                    |
| 8   | Mr. B.G.S. Kumara         | Laboratory Attendant III                          |
| 9   | Mr. S.V.Upali             | Driver Grade II                                   |
| 10  | Mr. W.W.K.C.Priyankara    | Driver Grade I                                    |

**Finance Division**

| S/n | Name                      | Designation                                    |
|-----|---------------------------|------------------------------------------------|
| 1   | Ms. U.M.A.A.M. De Silva   | Management Assistant Grade III                 |
| 2   | Mr. J.A.U.S. Jayawardhana | Management Assistant (Store Keeping) Grade III |
| 3   | Mr. M.G.J.P.S. Sandaruwan | Works Aide Grade III                           |

|   |                     |                                               |
|---|---------------------|-----------------------------------------------|
| 4 | Ms. K.D.C.Ariyasena | Management Assistant Grade I                  |
| 5 | Ms. N.A.I.Dilhara   | Management Assistant (Book Keeping) Grade III |
| 6 | Ms. W.H.U.Kaushalya | Laboratory Attendant III                      |

### Special Events of the University of Colombo Institute for Agro-Technology and Rural Sciences in 2023

#### 1. The fifth (5<sup>th</sup>) Director (full-time) of UCIARS assumed duties

Prof. D.M.C.C. Gunathilake assumed duties as the fifth Director (full time) of UCIARS from 20<sup>th</sup> December 2023 after the completion of the term of office of Prof. A.D. Ampitiyawatta as the former Director. The new Director, Prof. D.M.C.C. Gunathilake is a Professor in Post-Harvest Technology in the Department of Food Technology of the UCIARS.

#### 2. Launching the Department of Food Technology

University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS) made a significant step in educational excellence with the introduction of the new Department of Food Technology on 31<sup>st</sup> January 2023. This establishment marked the 70<sup>th</sup> academic Department in the University. The Vice Chancellor, Senior Professor (Chair) H.D. Karunaratne presided over as the Chief Guest for the launching event and the Director of UCIARS, Professor A. D. Ampitiyawatta, Heads of the Departments, Academic staff, Senior Assistant Registrar, Assistant Bursar and Non-academic staff attended for the event.

#### 3. Inauguration of the English Language Resource Centre

The inauguration ceremony of the English Language Resource Centre, which was established as part of the AHEAD – ELTA ELSE project at UCIARS, took place on the 26<sup>th</sup> of July 2023. This momentous event marked a significant milestone in the endeavor to promote English language proficiency. The resource center is thoughtfully equipped with an array of essential resources to facilitate effective language learning. It consisted a total of 25 computers, providing ample opportunities for students and learners to engage in interactive language activities and exercises. Additionally, the center features the Wordsworth English language learning software, a tool designed to enhance language skills through innovative digital lessons and exercises. In line with modern educational needs, the center also provides WiFi connectivity, ensuring that students have access to a wealth of online resources and materials to support their English language journey. Beyond this, the center is furnished with other necessary facilities that create an optimal learning environment. It is anticipated that this center will play a pivotal role in fostering language skills, empowering individuals, and promoting educational excellence.

#### 4. Inauguration of the Communication Centre

A significant milestone was achieved at UCIARS with the establishment and inauguration of a Communication Center on the 26<sup>th</sup> of July 2023. This momentous occasion marked the fulfillment of a long-standing need within our institution. It enhances the convenience and accessibility of resources for our student community. Students can now readily access printouts, copies of study materials, and other essential documents, thereby supporting their learning and research endeavors. Moreover, this establishment underscores our commitment to providing a conducive and well-

equipped learning environment for our students. It reflects our dedication to continuously improving and enhancing the educational needs at UCIARS. The inauguration of the Communication Center signifies a positive step forward in our ongoing efforts to meet the evolving needs of our student community. We anticipate that this center will become an integral part of our institute, serving as a hub for various communication-related activities and facilitating seamless access to essential resources for all our stakeholders.

#### 5. JICA Chair Programme 2023/2024 at UCIARS, Weligatta

Participants in the Japan International Cooperation Agency (JICA) Chair Programme 2023/2024 visited the Institute of Agro-technology and Rural Sciences (UCIARS), University of Colombo in Weligatta, Hambantota on 23<sup>rd</sup> of November 2023 for an enthralling field excursion. The presence of the JICA team and Vice Chancellor Senior Professor (Chair) H.D. Karunaratne enhanced the day's agenda. A series of enlightening lectures on agricultural development in Japan constituted the pinnacle of the excursion. Kyushu University Emeritus Professor Dr. Kazuo Ogata provided insights into the innovative practices that have propelled the agricultural sector of Japan forward. Dr. Indika Palihakkara, professor of agriculture at the University of Ruhuna, delivered an additional enlightening session.

#### 6. Book launch programme

UCIARS proudly launched two insightful books, "Basics of Plant Biology" and "Plant Morphology" on 14<sup>th</sup> of December 2023. These books were authored by Dr. N.P. Vidanapathirana and L.M. Rifnas, represent significant contributions to the academic landscape of the institute. All the staff members of UCIARS participated in this event. The launch event marked a proud moment for UCIARS, showcasing its commitment to advancing knowledge in the field of plant biology. The books promise to serve as valuable resources for students and researchers, fostering a deeper understanding of plant sciences within the academic community.

#### 7. Memorandum of Understanding (MOU) for Advancing Agricultural Machinery Training and Collaboration

This Memorandum of Understanding (MOU) between Browns Agriculture Company PLC and the Institute for Agro-Technology and Rural Sciences (UCIARS), an affiliate of the University of Colombo, signifies a pivotal step towards fostering a synergistic partnership. The MOU was signed by the Cluster Chief Operations Officer, Mr. Sanjaya Nissanka on behalf of Browns Agriculture Company PLC and the Snr. Prof. H.D. Karunaratne, Vice Chancellor, University of Colombo on behalf of UCIARS on 28<sup>th</sup> August 2023. The purpose of this collaboration is to establish a strong foundation for the development of an innovative agricultural machinery training program in Sri Lanka. The MOU outlines a range of collaborative activities that draw upon the unique strengths of UCIARS, further reinforcing their commitment to academic excellence and practical application in the realm of agriculture.

- I. Establishment of Agricultural Machinery Training and Research Centre in the Southern Region
- II. Training Programs for Various Stakeholders and Farming communities
- III. Integration of Industrial Training in Degree Programs

- IV. Collaborative Research Projects for Agricultural Machinery Development
- V. Promotion of Commercialization and Patenting
- VI. Dissemination of Knowledge and Outreach
- VII. Teacher Training Program for Agricultural Machinery Education
- VIII. Demonstration Unit for Machineries and Materials

Browns Agriculture Company's commitment to this partnership is unwavering. The company will provide the necessary machinery for training, facilitate the dissemination of educational resources such as lectures and materials, and offer theoretical knowledge and hands-on training to all participants. At the culmination of the training programs, certificates will be awarded as a testament to the participants' newfound skills and expertise.

- 8. The MOU between University of Colombo and Indurusiri Furniture, Walpola Gamage Chandrasena for producing a machine for fabricating bio plates with Banana leaves using the left over leaves resulted as waste materials signed on 24.02.2023.

## 2.1 Academic Programme Performance

The University of Colombo Institute for Agro-Technology and Rural Sciences, established in 2008 as a pioneering institute of Sri Lanka for awarding agriculture-based **Bachelor of Agro-Technology Honors** degree approved by the University Grants Commission (UGC) for students who are involved in agriculture and agro-based industries as well as A/L passed students. All lesson contents are in Online Learning Management System (LMS) and therefore student contribution for practical and field visit components has increased considerably by applying Blended Learning approaches for lectures. There are seven batches of students who have completed the Degree and they are making remarkable contribution to agricultural development in Sri Lanka providing direct inputs for the national economy. At present, there are about 1000 students following the degree programme of this institute.

***Revised curriculum of the Bachelor of Agro-Technology Honors (BAgroTechHons) in line with OBE/LCT (Full-time and Part-time courses) of University of Colombo Institute for Agro-technology and Rural Sciences (UCIARS)***

### ***Graduate profile***

- 1. Disseminate and demonstrate specific knowledge and skills in agriculture
- 2. Identifying, analyzing and finding acceptable solutions to agriculture-related issues scientifically
- 3. Creative entrepreneur
- 4. Community leader with sound communication and ICT skills
- 5. Self-motivated lifelong learner
- 6. Personal, social and environmental manager

### ***Programme Learning Outcomes (PLOs)***

- 1. Use and demonstrate specific theories, concepts principles, technologies and skills in crop and animal production.
- 2. Identify burning issues related to agriculture and find acceptable solutions for those through scientific methods.
- 3. Collect, summarize, and analyze data and information in agriculture and wider conclusion.

4. Demonstrate entrepreneurial and managerial skills towards to sustainable agribusiness ventures and make viable industrial partnerships and community engagements.
5. Demonstrate salient leadership qualities and work in teams with sound communication, ICT, analytical and innovative skills and engage in lifelong learning.
6. Perform effectively as an individual and as a team towards sustainable social and environment development.

### **Entry Requirements**

#### **1. Normal entry:**

##### **Group A students**

Three passes in G.C.E (A/L) in Science Stream or Technology Stream subjects.

And

Pass the selection examination conducted by the Institute.

##### **Group B students**

Three (03) passes in GCE (A/L) in any subject stream and three year experience in the field of Agriculture (Certified by Agriculture Instructor and Development Officer in Agrarian Center in relevant area of residence)

Or

Pass in the GCE (O/L) (06 subjects with 03 credits) including Science and Mathematics subjects and five year experience in the field of Agriculture (Certified by Agriculture Instructor and Development Officer in Agrarian Center in relevant area of residence)

And

Pass the selection examination conducted by the Institute.

#### **2. Lateral entry students:**

Applicants who have completed a Diploma (NVQ Level 05) in Agriculture from recognized institutes can enter to the second year after completing 30 credits Bridging course.

Or

Applicants who have completed a Higher Diploma (NVQ Level 06) in Agriculture from recognized institutes can enter to the third year after completing 60 credits Bridging course.

### **Bachelor of Agro-technology Honours (BAgroTechHons)**

The following gives the Course Codes, Course Names, GPA Credit Courses, Non GPA Credit Courses, and Contact hours of each Course of the Compulsory Courses of the programme leading to the Degree of Bachelor of Agro-Technology Honours.

The first two letters of the course code denote the department which will offer the course (AT - Department of Agro-Technology, FT – Department of Food Technology) or Common Course –CC. First and second digits of the course number denote the Year and Semester in which the course is offered, third digit is the number given by the respective department for that course and the last digit denotes the number of GPA credits allocated for that course.

Total contact hours for a course are given by the allocated Theory –T, Practical – P, and Independent Learning - IL through LMS (Table 10 and 11).

**Table 10 : Theory –T, Practical – P, and Independent Learning - IL**

| Course code | Department | Course Name | GPA credits | NGPA credits | Total contact hours<br>T:P:IL |
|-------------|------------|-------------|-------------|--------------|-------------------------------|
|-------------|------------|-------------|-------------|--------------|-------------------------------|

**Level 3 (Year 1) - Semester I**

|        |               |                                                    |           |          |                    |
|--------|---------------|----------------------------------------------------|-----------|----------|--------------------|
| AT1112 | AT            | Principles of Agronomy and Horticulture            | 2         |          | 15:30:55           |
| AT1123 | AT            | Principles of Crop Biology                         | 3         |          | 15:60:75           |
| AT1132 | AT            | Commercial Nursery Management                      | 2         |          | 15:30:55           |
| AT1142 | AT            | Principles of Soil Science                         | 2         |          | 15:30:55           |
| AT1152 | AT            | Principles of Agricultural Economics and Extension | 2         |          | 30:00:70           |
| FT1112 | FT            | Anatomy and Physiology of Farm Animals             | 2         |          | 15:30:55           |
| FT1122 | FT            | Agro-meteorology and Applied Hydrology             | 2         |          | 15:30:55           |
| FT1132 | FT            | Mathematics                                        | 2         |          | 30:00:70           |
| CC1110 | CC            | English                                            |           | 2        | 15:30:55           |
|        | Total Credits |                                                    | <b>17</b> | <b>2</b> | <b>165:240:545</b> |

**Level 3 (Year 1) - Semester II**

|        |                          |                                                       |           |          |                     |
|--------|--------------------------|-------------------------------------------------------|-----------|----------|---------------------|
| AT1213 | AT                       | Production and Management of Vegetables & Field Crops | 3         |          | 15:60:75            |
| AT1222 | AT                       | Pest and Disease Management                           | 2         |          | 15:30:55            |
| AT1233 | AT                       | Commercial Floriculture and Landscape Horticulture    | 3         |          | 15:60:75            |
| AT1242 | AT                       | Soil and Plant Nutrient Management                    | 2         |          | 15:30:55            |
| FT1212 | FT                       | Ruminant Management                                   | 2         |          | 15:30:55            |
| FT1223 | FT                       | Farm Power and Mechanization                          | 3         |          | 15:60:75            |
| FT1232 | FT                       | Introduction to Food and Nutrition                    | 2         |          | 15:30:55            |
| CC1210 | CC                       | Information Communication Technology                  | 0         | 2        | 00:30:70            |
| CC1220 | CC                       | English                                               | 0         | 2        | 15:30:55            |
|        | Total Credits            |                                                       | <b>17</b> | <b>4</b> | <b>120:360:570</b>  |
|        | Total Credits at Level 3 |                                                       | <b>34</b> | <b>6</b> | <b>285:600:1115</b> |

**Level 4 (Year 2) - Semester I**

|        |    |                                               |   |  |          |
|--------|----|-----------------------------------------------|---|--|----------|
| AT2113 | AT | Production and Management of Plantation Crops | 3 |  | 30:30:90 |
| AT2122 | AT | Principles of Genetics                        | 2 |  | 15:30:55 |
| AT2132 | AT | Production and Management of Fruit Crops      | 2 |  | 15:30:55 |
| AT2142 | AT | Agribusiness Management                       | 2 |  | 15:30:55 |
| AT2152 | AT | Basic Statistics                              | 2 |  | 15:30:55 |
| FT2112 | FT | Non-Ruminant Management                       | 2 |  | 15:30:55 |

|        |               |                                          |           |          |                    |
|--------|---------------|------------------------------------------|-----------|----------|--------------------|
| FT2121 | FT            | Introduction to Aquaculture              | 1         |          | 15:00:35           |
| FT2133 | FT            | Food Processing & Postharvest Technology | 3         |          | 30:30:90           |
| CC2110 | CC            | English                                  | 0         | 2        | 15:30:55           |
|        | Total Credits |                                          | <b>17</b> | <b>2</b> | <b>165:240:545</b> |

## Level 4 (Year 2) - Semester II

|        |                          |                                                        |           |          |                     |
|--------|--------------------------|--------------------------------------------------------|-----------|----------|---------------------|
| AT2212 | AT                       | Production and Management of Export Agricultural Crops | 2         |          | 15:30:55            |
| AT2222 | AT                       | Plant In-vitro Propagation Technology                  | 2         |          | 15:30:55            |
| AT2232 | AT                       | Protected Agriculture                                  | 2         |          | 15:30:55            |
| AT2242 | AT                       | Agricultural Extension and Communication Technology    | 2         |          | 30:00:70            |
| FT2213 | FT                       | Animal Breeding and Genetics                           | 3         |          | 30:30:90            |
| FT2222 | FT                       | Farm Planning and Designing                            | 2         |          | 15:30:55            |
| FT2232 | FT                       | Irrigation and Water Resource Engineering              | 2         |          | 15:30:55            |
| FT2242 | FT                       | Agrostology and Grassland Management                   | 2         |          | 15:30:55            |
| CC2210 | CC                       | Life-Skills Development                                | 0         | 2        | 00:30:70            |
| CC2220 | CC                       | English                                                | 0         | 2        | 15:30:55            |
|        | Total Credits            |                                                        | <b>17</b> | <b>4</b> | <b>165:270:615</b>  |
|        | Total Credits at Level 4 |                                                        | <b>34</b> | <b>6</b> | <b>330:510:1160</b> |

## Level 5 (Year 3) - Semester I

|        |               |                                                          |           |          |                    |
|--------|---------------|----------------------------------------------------------|-----------|----------|--------------------|
| AT3112 | AT            | Agro-ecology                                             | 2         |          | 15:30:55           |
| AT3122 | AT            | Applications of Crop Improvements and Biotechnology      | 2         |          | 15:30:55           |
| AT3132 | AT            | Crop Modeling                                            | 2         |          | 15:30:55           |
| AT3142 | AT            | E-Commerce and E-Agriculture                             | 2         |          | 15:30: 55          |
| AT3152 | AT            | Agricultural Project Analysis & Management               | 2         |          | 15:30:55           |
| AT3162 | AT            | Elective course 1<br>Agro Forestry and Silviculture      | 2         |          | 15:30:55           |
| AT3172 | AT            | Elective course 1<br>Apiculture                          |           |          |                    |
| FT3112 | FT            | Elective Course 1<br>Renewable Energy                    |           |          |                    |
| FT3122 | FT            | Elective Course 1<br>Cereal Chemistry and Bakery Science |           |          |                    |
| FT3132 | FT            | Animal Product Processing Technology                     | 2         |          | 15:30: 55          |
| FT3142 | FT            | IoT and Electronics for Agriculture                      | 2         |          | 15:30:55           |
| FT3152 | FT            | Precision Agriculture                                    | 2         |          | 15:30:55           |
| CC3110 | CC            | Principles of Humanities and Social Sciences             | 0         | 2        | 15:30:55           |
| CC3120 | CC            | English                                                  | 0         | 2        | 15:30:55           |
|        | Total Credits |                                                          | <b>18</b> | <b>4</b> | <b>165:330:605</b> |

## Level 5 (Year 3) - Semester II

|        |                          |                                                                    |    |   |              |
|--------|--------------------------|--------------------------------------------------------------------|----|---|--------------|
| AT3214 | AT                       | Crop Production Practices                                          | 4  |   | 00:120:80    |
| AT3221 | AT                       | Research Methodology and Proposal Development                      | 1  |   | 15:00:85     |
| AT3232 | AT                       | Entrepreneurship & Business Planning                               | 2  |   | 30:00:70     |
| AT3242 | AT                       | Agricultural Experimentation and Data Analysis                     | 2  |   | 15:30:55     |
| AT3252 | AT                       | Elective course 2<br>Production and Management of Medicinal Plants | 2  |   | 15:30:55     |
| AT3262 | AT                       | Elective course 2<br>Agro-Tourism                                  |    |   |              |
| FT3212 | FT                       | Elective course 2<br>Waste Management                              |    |   |              |
| FT3222 | FT                       | Elective course 2<br>Industrial Fermentation Technology            |    |   |              |
| FT3233 | FT                       | Livestock Production Practices                                     |    |   |              |
| FT3242 | FT                       | Agriculture Engineering Practices                                  | 2  |   | 00:60:90     |
| CC3210 | CC                       | English                                                            | 0  | 2 | 15:30:55     |
|        | Total Credits            |                                                                    | 16 | 2 | 90:360:600   |
|        | Total Credits at Level 5 |                                                                    | 36 | 6 | 255:690:1205 |

## Level 6 (Year 4) – Semester I

|        |                                                    |                                                     |   |   |           |
|--------|----------------------------------------------------|-----------------------------------------------------|---|---|-----------|
|        | <b>Specialized Module – Crop Science</b>           |                                                     |   |   |           |
| AT4112 | AT                                                 | Technologies for Small Scale Enterprise Development | 2 |   | 15:30:55  |
| AT4122 | AT                                                 | Advanced Landscape Horticulture                     | 2 |   | 15:30:55  |
| AT4132 | AT                                                 | Phytochemistry of Export Agriculture Crops          | 2 |   | 15:30:55  |
|        | <b>Total Credits</b>                               |                                                     | 6 | 0 | 45:90:165 |
|        | <b>Specialized Module – Agricultural Biology</b>   |                                                     |   |   |           |
| AT4142 | AT                                                 | Advanced Plant Physiology                           | 2 |   | 15:30:55  |
| AT4152 | AT                                                 | Nematology and molecular plant pathology            | 2 |   | 15:30:55  |
| AT4162 | AT                                                 | Advanced Plant Breeding and Biotechnology           | 2 |   | 15:30:55  |
|        | <b>Total Credits</b>                               |                                                     | 6 | 0 | 45:90:165 |
|        | <b>Specialized Module – Agricultural Economics</b> |                                                     |   |   |           |
| AT4172 | AT                                                 | Agricultural Resource Management                    | 2 |   | 15:30:55  |
| AT4182 | AT                                                 | Econometrics                                        | 2 |   | 15:30:55  |
| AT4192 | AT                                                 | International Business and Trade                    | 2 |   | 15:30:55  |
|        | <b>Total Credits</b>                               |                                                     | 6 | 0 | 45:90:165 |
|        | <b>Specialized Module – Animal Science</b>         |                                                     |   |   |           |
| FT4112 | FT                                                 | Advanced Aquaculture Production Technology          | 2 |   | 15:30:55  |
| FT4122 | FT                                                 | Animal Health Management and Welfare                | 2 |   | 15:30:55  |

|                   |                                                     |                                             |           |          |                   |
|-------------------|-----------------------------------------------------|---------------------------------------------|-----------|----------|-------------------|
| FT4132            | FT                                                  | Applied Animal Nutrition                    | 2         |          | 15:30:55          |
|                   | <b>Total Credits</b>                                |                                             | <b>6</b>  | <b>0</b> | <b>45:90:165</b>  |
|                   | <b>Specialized Module – Agriculture Engineering</b> |                                             |           |          |                   |
| FT4142            | FT                                                  | Post-harvest Engineering                    | 2         |          | 15:30:55          |
| FT4152            | FT                                                  | Watershed Management and Advanced Hydrology | 2         |          | 15:30:55          |
| FT4162            | FT                                                  | Mechanics of Machinery and Instrumentation  | 2         |          | 15:30:55          |
|                   | <b>Total Credits</b>                                |                                             | <b>6</b>  | <b>0</b> | <b>45:90:165</b>  |
|                   | <b>Specialized Module – Food Science</b>            |                                             |           |          |                   |
| FT4172            | FT                                                  | Food Hygiene, Safety and Standards          | 2         |          | 15:30:55          |
| FT4182            | FT                                                  | Food Physics                                | 2         |          | 15:30:55          |
| FT4192            | FT                                                  | Advanced Food Analysis                      | 2         |          | 15:30:55          |
|                   | <b>Total Credits</b>                                |                                             | <b>6</b>  | <b>0</b> | <b>45:90:165</b>  |
| AT4116/<br>FT4116 | AT/FT                                               | Internship and Case Study                   | 6         | 0        | 00:360:430        |
|                   | <b>Total Credits</b>                                |                                             | <b>12</b> | <b>0</b> | <b>75:330:595</b> |

## Level 6 (Year 4) – Semester II

|                   |                                 |                                  |           |          |                     |
|-------------------|---------------------------------|----------------------------------|-----------|----------|---------------------|
| AT4216/<br>FT4216 | AT/FT                           | Agro-Technology Research Project | 6         |          | 150:270:660         |
|                   | <b>Total Credits</b>            |                                  | <b>6</b>  | <b>0</b> | <b>150:270:660</b>  |
|                   | <b>Total Credits at Level 6</b> |                                  | <b>18</b> | <b>0</b> | <b>225:600:1255</b> |

**Table 11 : Total Credit allocation**

| Year     | GPA Credits |             | Total | Non GPA Credits |             | Total |
|----------|-------------|-------------|-------|-----------------|-------------|-------|
|          | Semester I  | Semester II |       | Semester I      | Semester II |       |
| Year I   | 17          | 17          | 34    | 2               | 4           | 6     |
| Year II  | 17          | 17          | 34    | 2               | 4           | 6     |
| Year III | 18          | 16          | 34    | 4               | 2           | 6     |
| Year IV  | 12          | 6           | 18    | 0               | 0           | 0     |
|          | Total       |             | 120   |                 | Total       | 18    |

**Specialization Modules (06)**

During the fourth (4<sup>th</sup>) year of study, students can specialize in one of the following modules. Each department offers three specialization modules.

1. Crop Science - AT
2. Agricultural Biology - AT
3. Agriculture Engineering - FT
4. Animal Science - FT
5. Agricultural Economics - AT
6. Food Science - FT

**Table 12 : Elective Courses**

| Course Code                    | Department | Course Name                                   | GPA credit | NGPA credit | Total contact hours<br>T:P:IL |
|--------------------------------|------------|-----------------------------------------------|------------|-------------|-------------------------------|
| Level 5 (Year 3) – Semester I  |            |                                               |            |             |                               |
| AT3162                         | AT         | Agroforestry and silviculture                 | 02         | -           | 15:30:55                      |
| AT3172                         | AT         | Apiculture                                    | 02         | -           | 15:30:55                      |
| FT3112                         | FT         | Renewable Energy                              | 02         | -           | 15:30:55                      |
| FT3122                         | FT         | Cereal Chemistry and Bakery Science           | 02         | -           | 15:30:55                      |
| Level 5 (Year 3) – Semester II |            |                                               |            |             |                               |
| AT3252                         | AT         | Production and Management of Medicinal plants | 02         | -           | 15:30:55                      |
| AT3262                         | AT         | Agro-Tourism                                  | 02         | -           | 15:30:55                      |
| FT3212                         | FT         | Waste Management                              | 02         | -           | 15:30:55                      |
| FT3222                         | FT         | Industrial Fermentation Technology            | 02         | -           | 15:30:55                      |

**Structure of the Bridging Course****Table 13 : Second-year Bridging course**

| Course                              | Subject Code | Subjects                                  | Credit allocation |
|-------------------------------------|--------------|-------------------------------------------|-------------------|
| Agronomy                            | LEAT 2112    | Principles of Crop production             | 02                |
|                                     | LEAT 2122    | Principles of Crop protection             | 02                |
|                                     | LEAT 2132    | Principles of Horticulture                | 02                |
| Livestock Management                | LEFT 2113    | Anatomy of Farm Animals                   | 03                |
|                                     | LEFT 2123    | Management of Farm Animals                | 03                |
| Agriculture Economics and Extension | LEAT 2143    | Principles of Agriculture Economics       | 03                |
|                                     | LEAT 2153    | Principles of Agriculture extension       | 03                |
| Agriculture Engineering             | LEFT 2133    | Irrigation and water resource engineering | 03                |
|                                     | LEFT 2142    | Farm power and Mechanization              | 02                |
|                                     | LEFT 2151    | Agriculture meteorology                   | 01                |
| Food and Post-Harvest Technology    | LEFT 2163    | Food Technology                           | 03                |
|                                     | LEFT 2173    | Post-Harvest Technology                   | 03                |
|                                     |              |                                           | <b>30</b>         |

**Table 14 : Third-year Bridging course**

| Course               | Subject Code | Subjects                                    | Credit allocation |
|----------------------|--------------|---------------------------------------------|-------------------|
| Agronomy             | LEAT 3114    | Principles and practices of Crop production | 04                |
|                      | LEAT 3124    | Principles and Practices of Crop protection | 04                |
|                      | LEAT 3134    | Principles and practices of Horticulture    | 04                |
| Livestock Management | LEFT 3116    | Anatomy of Farm Animals                     | 06                |
|                      | LEFT 3126    | Management of Farm Animals                  | 06                |

|                                     |                                     |                                                                                                      |                |
|-------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------|----------------|
|                                     |                                     |                                                                                                      |                |
| Agriculture Economics and Extension | LEAT 3146<br>LEAT 3156              | Principles of Agriculture Economics<br>Principles of Agriculture extension                           | 06<br>06       |
| Agriculture Engineering             | LEFT 3136<br>LEFT 3144<br>LEFT 3152 | Irrigation and water resource engineering<br>Farm power and Mechanization<br>Agriculture meteorology | 06<br>04<br>02 |
| Food and Post-Harvest Technology    | LEFT 3166<br>LEFT 3176              | Food Technology<br>Post-Harvest Technology                                                           | 06<br>06       |
|                                     |                                     |                                                                                                      | <b>60</b>      |

All the components of this programme such as, practical, assignments, theoretical contributions, and learner support services have highly contributed towards the personal and professional development of rural farming communities to develop as agricultural entrepreneurs.

Further, this Degree programme provides a motivational opportunity for the young generation to remain in agriculture having gained social recognition in the society.

**Table 15 : Total Number of Students in the year 2023 for the Bachelor of Agro-Technology Honors Degree program**

| Programme of Study                 | Year of Study                                                                                     | Year of Intake                                   | No. of Students |        |             |
|------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------|--------|-------------|
|                                    |                                                                                                   |                                                  | Male            | Female | Total       |
| Bachelor of Agro-Technology Honors | 1 <sup>st</sup> Year (13 <sup>th</sup> , 14 <sup>th</sup> )                                       | 2021/2022<br>2022/2023                           | 198             | 272    | 470         |
|                                    | 2 <sup>nd</sup> Year (11 <sup>th</sup> , 12 <sup>th</sup> , 13 <sup>th</sup> , 14 <sup>th</sup> ) | 2019/2020<br>2020/2021<br>2021/2022<br>2022/2023 | 127             | 164    | 291         |
|                                    | 3 <sup>rd</sup> Year (10 <sup>th</sup> , 11 <sup>th</sup> , 13 <sup>th</sup> , 14 <sup>th</sup> ) | 2018/2019<br>2019/2020<br>2021/2022<br>2022/2023 | 117             | 155    | 272         |
|                                    | 4 <sup>th</sup> Year (8 <sup>th</sup> , 9 <sup>th</sup> , 10 <sup>th</sup> , 11 <sup>th</sup> )   | 2016/2017<br>2017/2018<br>2018/2019<br>2019/2020 | 89              | 61     | 150         |
| <b>Total</b>                       |                                                                                                   |                                                  |                 |        | <b>1183</b> |

The staff of the Academic Program as of 31.12.2023 is as follows.

#### **Department of Agro-Technology**

**Table 16 : Academic (Permanent) staff description**

| S/n | Name                         | Designation                                                 |
|-----|------------------------------|-------------------------------------------------------------|
| 1   | Dr.(Mrs.)N.P.Vidanapathirana | Senior Lecturer Grade I, Head/Department of Agro-Technology |
| 2   | Mr. L.M.Rifnas               | Lecturer (Probationary)                                     |

|   |                           |                         |
|---|---------------------------|-------------------------|
| 4 | Mr. K.G. Ketippearachchi  | Lecturer (Probationary) |
| 4 | Mr. A.J.M.C.M.Siriwardana | Lecturer (Probationary) |
| 8 | Mr. B.S. Bandusekara      | Lecturer (Probationary) |

**Table 17 : Academic (Assignment Basis)/Academic (Temporary)/Academic support (Permanent) staff description**

| S/n | Name                     | Designation                               |
|-----|--------------------------|-------------------------------------------|
| 1   | Ms. S.A.P. Nelka         | Course Coordinator                        |
| 2   | Ms. S.L. Nawarathna      | Course Coordinator                        |
| 3   | Mr. B.P. Siriwardena     | Course Coordinator                        |
| 4   | Mr. T.G.B. Dhanushka     | Course Coordinator                        |
| 5   | Mr. H. Rohanadeera       | Scientific Assistant II                   |
| 6   | Ms. R.M.N.K. Wilbagedara | Temporary Demonstrator                    |
| 7   | Mr. W.C.M.S. Madhushanka | Temporary Demonstrator                    |
| 8   | Ms. K.L.O. Dhanushka     | Temporary Demonstrator (from 24.07.2023)  |
| 9   | Ms. A.O.T. Thathsarani   | Temporary Demonstrator (up to 19.10.2023) |
| 10  | Ms. K.B. Madhushani      | Temporary Demonstrator (w.e.f.11.12.2023) |

**Table 18 : Non-Academic staff description**

| S/n | Name               | Designation                             |
|-----|--------------------|-----------------------------------------|
| 1   | Ms. A.G.U.Wasanthi | Management Assistant III                |
| 2   | Mr. S.A.R.Lakmal   | Computer Operator cum IT Lab Technician |
| 3   | Ms. W.I.Chathumali | Works Aide III                          |
| 4   | Ms. I.C. Dodampe   | Laboratory Attendant III                |

### ***Department of Food Technology***

**Table 19 : Academic (Permanent) staff description**

| S/n | Name                       | Designation                                   |
|-----|----------------------------|-----------------------------------------------|
| 1   | Prof. D.M.C.C. Gunathilake | Professor, Head/Department of Food Technology |
| 2   | Ms. U.R. Chandimala        | Lecturer (Probationary)                       |

**Table 20 : Academic (Assignment Basis)/Academic (Temporary) staff description**

| S/n | Name                | Designation                                                                                         |
|-----|---------------------|-----------------------------------------------------------------------------------------------------|
| 1   | Mr. H.K.R.S. Kumara | Course Coordinator                                                                                  |
| 2   | Ms. K.C. Kaushalya  | Temporary Demonstrator (from 19.06.2023-23.07.2023)<br>Temporary Lecturer (from 24.07.2023 to date) |
| 3   | Ms. J.A.N. Gimhani  | Temporary Lecturer (from 28.08.2023 to date)                                                        |
| 4   | Ms. M.R. Prathibani | Temporary Demonstrator (up to 19.10.2023)                                                           |

**Table 21 : Non-Academic staff description**

| S/n | Name                 | Designation              |
|-----|----------------------|--------------------------|
| 1   | Ms. W.H.D. Sandamali | Laboratory Attendant III |

- Mr. H. R. Chamara served as IT Officer of UCIARS on part-time assignment basis during the year 2023.
- Subject Experts (Visiting Lecturers) were appointed by the Senate of University of Colombo with the recommendation of Board of Management/UCIARS for some courses of the academic program to get the expertise knowledge in each subject area as well to maintain the standard of each course.

### **Special Events in the Department of Agro-Technology (2023)**

- **Admissions for the academic year 2023 and accomplishment of the academic programme (15<sup>th</sup> intake)**

Applications were called for the new academic year and over 442 applications had been received. There were applicants from all districts. All eligible applicants were called for the admission test on 09<sup>th</sup> of December 2023 at the institute premises. The students were categorized into two groups considering the access and the convenience to follow the academic programme as full-time students (group A) and part-time students (group B) who attend studies during weekdays and only during weekends. The total registered number of students in the 2023/2024 intake (15<sup>th</sup> batch) was 198 students.

- **Welcome ceremony for 14<sup>th</sup> Intake of Bachelor of Agro-Technology Honors Degree program**

University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS) admitted 240 students for the 14<sup>th</sup> intake of the Bachelor of Agro-Technology Honors degree program on the 31<sup>st</sup> of January 2023. Vice Chancellor, Senior Professor (Chair) H.D. Karunaratne attended as the Chief Guest. Professor A. D. Ampitiyawatta, Director of UCIARS, Heads of the Departments, Academic staff, Senior Assistant Registrar, Assistant Bursar and Non-academic staff attended the event. The ceremony marked the admission of the students from the 640 applications received for the new intake.

- **National Virtual Symposium 2023**

The fourth (4<sup>th</sup>) National Symposium on Agro-Technology and Rural Sciences (NSATRS 2023). Institute for Agro-Technology & Rural Sciences hosted its 4<sup>th</sup> National Symposium on Agro-technology and Rural Sciences (NSATRS 2023) on June 28, 2023 in a virtual format, focusing on the theme of 'EXPLORING PATHS FOR FOOD SECURITY AND SAFETY THROUGH INNOVATIVE AGRICULTURE.' The symposium featured forty-two research articles under five key tracks: Food Processing & Post-Harvest Technologies, Livestock, Fisheries, and Aquaculture, Innovations for Sustainable Agriculture, Agricultural Economics, Extension & Entrepreneurship, and Crop Production and Protection Technologies. Senior Professor H.D. Karunaratne, the Vice Chancellor of the University of Colombo, graced the event as the Chief Guest of NSATRS 2023. The distinguished keynote speakers for NSATRS 2023 were Professor Buddhi Marambe from the Department of Crop Science, Faculty of Agriculture, University of Peradeniya, and Professor Rajeev Bhat, Professor & Chair Holder, ERA-Chair in VALORTECH, Estonian University of Life Sciences (EMU), Estonia, European Union. The

symposium provided opportunities to steer existing agriculture towards eco-friendly practices, promoting global food security and sustainable rural development.

- **Students qualified for graduation in the General Convocation (held in 2023)**

25 students graduated in 2023 from 6<sup>th</sup> and 7<sup>th</sup> batches of the Bachelor of Agro-Technology degree programme at the BMICH.

- **Social Events/Programs**

1. *Farm machinery training for students*

A training on farm machinery was conducted for 3<sup>rd</sup> year farm practice course students by the Brown & Company PLC on 18<sup>th</sup> and 19<sup>th</sup> May 2023 to provide practical knowledge on agricultural farm machineries. The training was conducted by experienced Browns & Company technicians under ‘Sisu Nena Pahana’ project which covered a wide range of topics, including; different types of farm machineries, operation and maintenance, safety precautions that should be taken when operating farm machineries and latest technologies in farm machinery. The training was very well-received by the students. They found the training to be very informative also helpful and appreciated the opportunity to learn from experienced Brown & Company PLC. The training was a great success. It helped the students to gain the practical knowledge and skills that they need to operate and maintain farm machinery safely and effectively. The training also helped the students to stay up-to-date on the latest technologies in farm machinery. The training was part of Brown & Company's commitment to supporting the development of the agriculture sector in Sri Lanka. Brown & Company believes that by providing training, they can help to improve the productivity and profitability of the agriculture sector.

2. *Vesak day celebration 2023*

On the 5<sup>th</sup> of May 2023, the students of UCIARS came together to organize a special event known as the 'Vesak Dansal.' This event took place at the Weligatta Junction, located on the Hambantota-Wellawaya main road. The 'Vesak Dansal' is a traditional practice during the Buddhist festival of Vesak, which commemorates the birth, enlightenment, and passing away of Lord Buddha. The purpose of the 'Vesak Dansal' organized by the UCIARS students was to extend their generosity and kindness to the public. It is a noble act that symbolizes compassion, selflessness, and sharing. The students enthusiastically served a soft drink to all those who visited the 'Vesak Dansal,' regardless of their background or social status. The event aimed to create a sense of unity, harmony, and joy among the community. By partaking in this event, the students not only showcased their commitment to cultural and religious traditions but also demonstrated their dedication to serving others and spreading goodwill.

3. *Annual Iftar event 2023*

On the 19<sup>th</sup> of May 2023, the UCIARS community came together to celebrate the annual iftar event. This event was organized with the objective of fostering social harmony and cultural unity among the members of the UCIARS community. The iftar event is a significant occasion observed during the Islamic holy month of Ramadan. It marks the breaking of the fast at sunset and is traditionally shared with family, friends, and members of the community. By celebrating the iftar event, the UCIARS

community showcased their commitment to inclusivity, respect for diversity, and the promotion of intercultural understanding. The participation of the Director, staff members, and students in the iftar event demonstrates the unity and harmony that exists within the UCIARS community, transcending religious and cultural differences. It symbolizes the institution's dedication to creating an inclusive and supportive environment for all individuals. During the celebration, various customs and traditions associated with iftar were likely observed. This may have included the recitation of prayers, the breaking of the fast with dates and water, followed by a shared meal that typically includes a variety of traditional dishes. The event provided an opportunity for members of different backgrounds to engage in interfaith dialogue, cultural exchange, and the sharing of experiences. Overall, the celebration of the annual iftar event at UCIARS serves as a meaningful and enriching experience for the entire community. It strengthens the bonds of unity, respect, and cultural harmony among the members and reinforces the institution's commitment to diversity and inclusion. The event contributes to creating a supportive and welcoming environment where individuals from various backgrounds can come together, learn from one another, and build lasting connections.

#### *4. Sinhala and Tamil new year celebrations 2023*

UCIARS students organized and successfully conducted the celebrations for the Sinhala and Tamil New Year On 6<sup>th</sup> of April 2023. This important cultural festival, which marks the beginning of the traditional New Year in Sri Lanka, was celebrated under the name 'UCIARS ape awurudda'. The UCIARS students took the initiative to organize the event, showcasing their dedication to preserving and promoting the cultural traditions of Sri Lanka. The celebrations aimed to bring the UCIARS community together in a joyous and festive atmosphere, allowing students from different backgrounds to participate and appreciate the rich heritage of the Sinhala and Tamil New Year. The event likely featured a variety of activities and festivities that are traditionally associated with the Sinhala and Tamil New Year. These may have included cultural performances, traditional music and dance, traditional games, and food stalls offering a wide array of delicious New Year delicacies. The successful execution of the 'UCIARS ape awurudda' celebrations reflects the students' organizational skills, teamwork, and enthusiasm. Their efforts in planning and coordinating the event contributed to its success and created a memorable and enjoyable experience for all participants. The 'UCIARS ape awurudda' celebrations not only commemorated the Sinhala and Tamil New Year but also served as a platform for cultural exchange and appreciation. The event encouraged students to learn about and respect each other's traditions, fostering a sense of unity and harmony within the UCIARS community.

#### *5. Skills development and leadership development programme*

On the 17<sup>th</sup> and 18<sup>th</sup> of May 2023, the second-year students of UCIARS had the opportunity to participate in a comprehensive life skills and leadership development program. This program took place at the National Youth Corps center located in Weerawila. The aim of the program was to provide the participating students with valuable skills and knowledge that would contribute to their personal growth, enhance their leadership abilities, and equip them for future challenges. By focusing on life skills and leadership development, the organizers aimed to empower the students to become well-rounded individuals capable of effectively navigating various aspects of their lives. The program likely encompassed a range of activities designed to foster personal and interpersonal skills. These activities may have included interactive workshops, group discussions, practical exercises, and hands-on learning experiences. The students were likely exposed to various topics such as effective communication, problem-solving, critical thinking, decision-making, time management, self-motivation, and conflict

resolution. Moreover, the leadership development component of the program aimed to cultivate essential leadership qualities among the students. This may have involved sessions focused on leadership styles, team building, goal setting, strategic thinking, and inspiring others. By providing these students with a foundation in leadership principles, the program aimed to nurture their potential as future leaders in their respective fields. Overall, the participation of the second-year students of UCIARS in the life skills and leadership development program reflects their proactive approach towards personal and professional development. By engaging in this program, the students had the opportunity to acquire valuable skills and knowledge that would benefit them both in their academic pursuits and future careers.

#### *6. Counselling session for students*

An outstanding motivational program was conducted by Mrs. Sumudu Weerawarna, Instructing Officer, Divisional Secretariat Office, Tangalle. The programme was held on 06<sup>th</sup> of June 2023 at the request of the Student Counseling Unit and the Alumni of the University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS). Her dedication and expertise made the event a resounding success, leaving a lasting impact on all participated students. The program was truly remarkable, encompassing a wide range of topics and activities that greatly benefitted our students. Her ability to engage the audience and deliver insightful content in an inspiring manner was truly commendable. The feedback received from the students has been overwhelmingly positive, with many expressing gratitude for the invaluable guidance and encouragement they received from this session. Her expertise in psychological counselling shone through, providing students with valuable insights and practical strategies to navigate their personal and professional lives. Her commitment to making a positive difference in the lives of others is truly admirable, and we hope to have the opportunity to collaborate with her again in the future.

#### *7. English Day – Flemingo 2023*

As a testament to our commitment to fostering language proficiency and encouraging students to actively engage with the English language, we proudly hosted an event called "Flemingo" on the 23<sup>rd</sup> of June 2023 at the new auditorium of UCIARS. This exciting and innovative event was organized as an integral component of the AHEAD ELTA ELSE project at our institution. "Flemingo" served as a dynamic platform for students to showcase their diverse talents in English. It was a day dedicated to celebrating the beauty and versatility of the English language, providing students with an opportunity to express themselves in creative and meaningful ways. The event witnessed an array of activities that highlighted the multifaceted nature of language usage. Students, both individually and in groups, participated in various competitions, performances, and presentations, all conducted exclusively in English. These activities encompassed areas such as drama and musical performances, all of which showcased the students' linguistic skills, creativity, and confidence. By organizing "Flemingo," we aimed not only to promote linguistic proficiency but also to encourage self-expression, critical thinking, and effective communication among our students. It was truly inspiring to witness the enthusiasm and talent displayed by our student body throughout the event.

#### *8. Harvesting night*

In an excellent end of their farm practice course, the 11th intake group A students organized a memorable "Harvesting Night" on 24<sup>th</sup> of July 2023. This event was a vibrant celebration of their

collective success and achievements in the farm practice. It not only marked the conclusion of their practical agricultural training but also provided a platform for students to showcase their talents and creativity. The "Harvesting Night" was a tribute to the students' dedication and hard work throughout their farm practice course. It served as an opportunity to reflect on their journey, highlighting the valuable lessons they had learned, the challenges they had overcome, and the successes they had achieved on the farm. Traditional elements such as songs, drama, and poems were interwoven into the evening's program, adding cultural depth and significance to the celebration. These performances not only showcased the students' artistic talents but also conveyed their gratitude, joy, and pride in their accomplishments.

#### *9. Sports achievement of Mr. Savindu Rodrigo*

Savindu Rodrigo, a 2020/2021 (12<sup>th</sup>) Batch student at UCIARS, has achieved a remarkable feat by securing the Silver Medal at the prestigious SLUG XIV Wrestling Championship 2023. This outstanding achievement is a testament to his dedication and endurance in the sport of wrestling. UCIARS extend heartfelt congratulations to Savindu for this incredible win. His fearless effort and unwavering commitment to his athletic goals have truly paid off. His achievements in the world of sports are truly commendable, and we have no doubt that his future holds even greater accomplishments. His determination and passion for wrestling are truly inspiring, and we look forward to witnessing your continued success.

#### *10. Annual sports meet 2023*

The UCIARS annual sportsmeet, held from 15<sup>th</sup> to 17<sup>th</sup> of September 2023, highlighted the institute's athletic talent. Students from different batches participated in events like Marathon, Chess, Carrom, Table Tennis, Elle, Cricket, Netball, and Volleyball. It was more than just a competition; it was a celebration of sportsmanship, skill, and unity within the UCIARS community. The diverse range of sports showcased the students' abilities and created a sense of emphasizing teamwork and mutual support among the participants.

#### *11. Beach cleaning campaign at Hambantota*

The 11<sup>th</sup> batch Group A students organized a beach cleaning campaign on 21<sup>st</sup> of October 2023 to commemorate their fourth year anniversary at UCIARS. Choosing the Hambantota seashore as their cleanup site, the students dedicated themselves to the task of removing garbage. This initiative not only reflected their commitment to environmental stewardship but also served as a meaningful way to mark their time and contributions to UCIARS.

#### *12. Tree planting programme*

On October 21<sup>st</sup>, 2023, the 11<sup>th</sup> Batch of Group A students at UCIARS organized a tree planting campaign to mark their four years at the institute. The campaign involved the planting of perennial trees within the UCIARS premises. This environmentally conscious initiative not only added greenery to the institute but also symbolized the students' commitment to sustainability and leaving a positive impact on their academic home.

### 13. Navarathiri function 2023

The Navarathri function took place at UCIARS on 28<sup>th</sup> of October 2023 organized by Tamil students with support from their peers. The event was skillfully coordinated and this function highlighted the diverse cultural engagement within the UCIARS community.

## 2.2 Progress of the UCIARS Farm during 2023

The farm of the University of Colombo Institute for Agro-Technology and Rural Sciences serves as an integral part of agricultural education and research within the institute, and it is being planned to gradually develop the farm on a commercial basis to earn income for the sustainability of the farm.

There is a requirement for undergraduates to conduct a Farm Practice Course for the third-year students to fulfil their practical component specifically in relation to crop husbandry, animal husbandry and agriculture engineering. Farm practice course for 2018/2019 Group B and 2019/2020 Group A completed in the year 2023 as a fulfillment of their academic programme.

Uniqueness of the University Experimental Station :

- *Topography of the land:*  
The farm occupies 40 acres of land which extends from a slightly sloppy landscape to a flat landscape.
- *Range of vegetation:*  
A range of vegetation can be observed on the farm.

Farm activities are being continued under the direct supervision of the Farm Manager.

**Table 22: Permanent Staff Members of the Farm**

| S/N. | Name                  | Designation              |
|------|-----------------------|--------------------------|
| 1    | Mr. L. Sameera        | Works Aide III           |
| 2    | Mr. K.P. Ravindra     | Works Aide III           |
| 3    | Mrs. E.A. Sudarshani  | Works Aide III           |
| 4    | Mr. H.K.G. Wasantha   | Works Aide III           |
| 5    | Mrs. M.A. Deepika     | Works Aide III           |
| 6    | Mr. M.A.C. Jayalath   | Works Aide III           |
| 7    | Mr. H.W. Rathnasiri   | Works Aide III           |
| 8    | Mrs. I.G.D. N. Kumari | Laboratory Attendant III |

**Table 23: Temporary Hired Workers**

| S/N | Name                         | Designation       |
|-----|------------------------------|-------------------|
| 1   | Mr .N. Thilakarathna         | Temporary Laborer |
| 2   | Mr. D.G. Dharmadhasa         | Temporary Laborer |
| 3   | Mr. S.K.U.J Wijewikrama      | Temporary Laborer |
| 4   | Mr. S.T. Galappaththi        | Temporary Laborer |
| 5   | Mr. H.V. Ajith pushpa Kumara | Temporary Laborer |

|   |                              |                   |
|---|------------------------------|-------------------|
| 6 | Mr. A.N. Ajith Priyantha     | Temporary Laborer |
| 7 | Mr. W.G.P. Subash Madushanka | Temporary Laborer |
| 8 | Mr. J.P.M. Dilshan           | Temporary Laborer |

### Performance in the year 2023 of the Farm

Performance during the year 2023 of the farm including crop production and livestock production activities are indicated in the table and the graph.

**Table 24: Performance in the year 2023**

| Month     | Total Income (Rs.) |
|-----------|--------------------|
| January   | 846,891.00         |
| February  | 1,586,850.00       |
| March     | 1,118,431.00       |
| April     | 1,345,431.00       |
| May       | 1,055,004.00       |
| June      | 478,867.00         |
| July      | 400,305.00         |
| August    | 655,313.00         |
| September | 719,858.00         |
| October   | 1,042,996.00       |
| November  | 1,095,506.00       |
| December  | 932,455.00         |



**Figure 02 : Performance in the year 2023**

Farm products are sold through the sales center of the farm. In February, the income reached 1.6 million as a result of bulk livestock sales. Even though there was a significant drop in June and July due to the severe drought conditions.

### The land use in the Farm

1. Research Plots: The farm is most likely made up of several research plots dedicated to studying various aspects of agriculture, such as crop varieties, soil management, pest control, and irrigation techniques.
2. Crop Fields: Fields usually belong to growing various crops, both for research purposes and to provide hands-on experience to agricultural students.
3. Livestock Facilities: Some agricultural farms have facilities for raising livestock like cows, goats, and poultry. These facilities can be used for research, education, or to generate revenue for the university.
4. Protected houses: Protected houses are often found on agricultural farms for controlled environment research and for growing plants that may not thrive in outdoor conditions.
5. Sale Center: farm products are sold through the sale center.
6. Water Management Infrastructure: The whole farm is nourished about 3 acre extended lake. Given the importance of water in agriculture, the farm may have infrastructure for water storage, irrigation systems, and drainage management.
7. Student Training: The farm serves as a practical training ground for students studying agriculture, allowing them to apply theoretical knowledge in a real world setting.

Overall, the Institute farm plays a crucial role in agricultural education, research, and community outreach, contributing to the advancement of agricultural practices and the development of the agricultural sector in Sri Lanka.

### 2.3 Plant Nursery/Laboratories Performance

Even though the Institute for Agro-Technology and Rural Sciences was established in 2008 according to the Ordinance, the Tissue Culture Unit was started in 1998 as a project of the University of Colombo by aiming poor and rural farming communities to encourage the development of their socioeconomic status. In 2001, the Department of Plant Sciences, Faculty of Science/UOC introduced Tissue Cultured banana and yam plantlets at the Institute as a demonstration. Since 2003, the Institute was able to carry out its own production under the guidance and supervision of the University of Colombo. Table 25 shows the staff contributed to the smooth functioning of the plant laboratory and nursery during 2023.

**Table 25: Staff of the Plant Nursery and Laboratory as at 31.12.2023**

| S/n | Name                       | Designation                                  |
|-----|----------------------------|----------------------------------------------|
| 1   | Mr. H. Rohanadheera        | Scientific Assistant (Production Supervisor) |
| 2   | Mr. H.K.S. Ishara          | Field Supervisor (Nursery In-charge)         |
| 3   | Mrs. A.N. Abeygunawardhana | Laboratory Attendant                         |
| 4   | Mrs. H.K.S.N. Kumari       | Laboratory Attendant (Lab In-charge)         |
| 5   | Mrs. M.G.C. Sudarshani     | Laboratory Attendant                         |
| 6   | Mrs. A. P. Sudarshi        | Laboratory Attendant                         |
| 7   | Mrs. U. A. Ruwani          | Laboratory Attendant                         |
| 8   | Mrs. O.P. N. Subashini     | Laboratory Attendant                         |
| 9   | Mrs. D. I. Nimalga         | Laboratory Attendant                         |
| 10  | Mrs. K.P.U. Nisansala      | Laboratory Attendant                         |
| 11  | Mrs. N.S.Perera            | Laboratory Attendant                         |
| 12  | Mrs. H.R.A. Madumali       | Laboratory Attendant                         |
| 13  | Mrs. S.M.Weerasuriya       | Laboratory Attendant                         |
| 14  | Mrs. P.M. T. Piumali       | Laboratory Attendant                         |

|    |                          |                      |
|----|--------------------------|----------------------|
| 15 | Mrs. W.H.V.Kalpani       | Laboratory Attendant |
| 16 | Mrs. K.L.A.A.Thathsarani | Laboratory Attendant |
| 17 | Mrs. W.K.M.S.Sewwandi    | Laboratory Attendant |
| 18 | Mr. N.S. Pradeep         | Works Aide Grade III |
| 19 | Mr. T.A.K.Y. Indunil     | Work Aide Grade III  |

### Performance in the year 2023

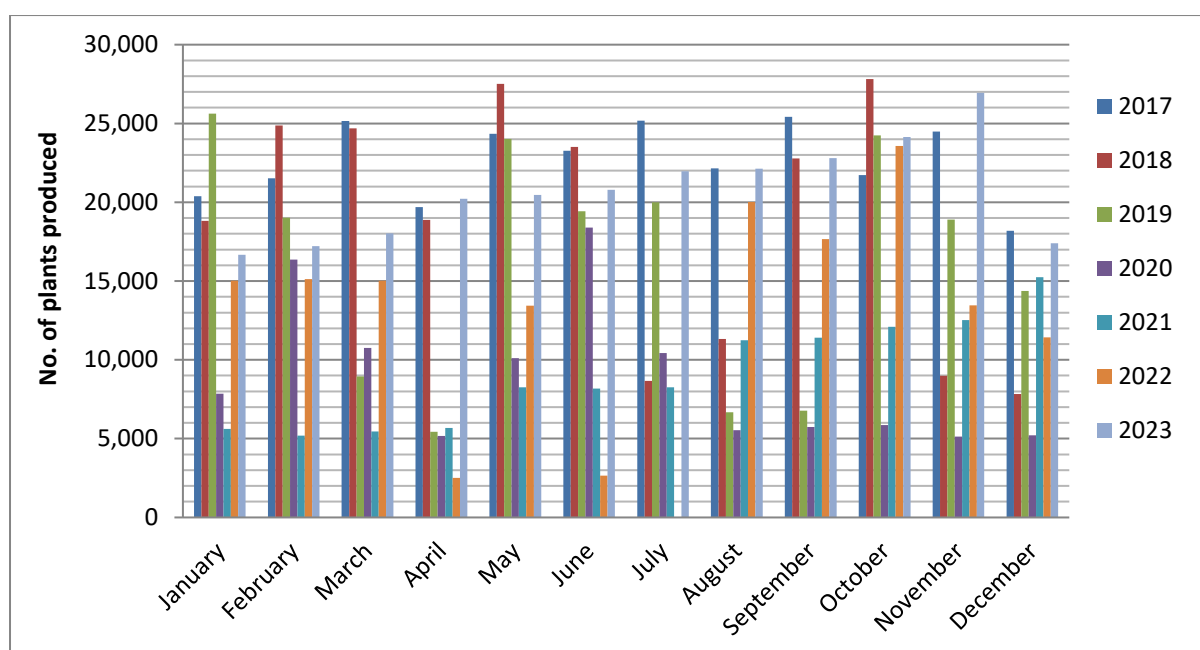
Performance during the year 2023 of the tissue cultured plant production and sales are indicated in below tables and figures.

**Table 26: Plant Production Records from Tissue Culture Laboratory (Nos.)**

| Month        | Banana plants  |
|--------------|----------------|
| January      | 16,675         |
| February     | 17,221         |
| March        | 18,029         |
| April        | 20,218         |
| May          | 20,456         |
| June         | 20,789         |
| July         | 21,965         |
| August       | 22,130         |
| September    | 22,797         |
| October      | 24,148         |
| November     | 26,934         |
| December     | 17,388         |
| <b>Total</b> | <b>248,750</b> |

**Table 27: Comparison of Banana plant production for last seven years (Nos.)**

| Month        | 2017           | 2018           | 2019*          | 2020*          | 2021           | 2022           | 2023           |
|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| January      | 20,386         | 18,826         | 25,628         | 7,861          | 5,609          | 15,027         | 16,675         |
| February     | 21,527         | 24,882         | 19,025         | 16,360         | 5,185          | 15,129         | 17,221         |
| March        | 25,150         | 24,680         | 8,949          | 10,751         | 5,465          | 15,013         | 18,029         |
| April        | 19,703         | 18,873         | 5,429          | 5,166          | 5,678          | 2,513          | 20,218         |
| May          | 24,351         | 27,514         | 24,023         | 10,097         | 8,257          | 13,447         | 20,456         |
| June         | 23,260         | 23,504         | 19,425         | 18,384         | 8,182          | 2,659          | 20,789         |
| July         | 25,184         | 8,673          | 20,005         | 10,437         | 8,250          | 0              | 21,965         |
| August       | 22,151         | 11,318         | 6,669          | 5,538          | 11,237         | 20,011         | 22,130         |
| September    | 25,420         | 22,770         | 6,774          | 5,750          | 11,412         | 17,655         | 22,797         |
| October      | 21,732         | 27,810         | 24,243         | 5,854          | 12,100         | 23,566         | 24,148         |
| November     | 24,481         | 8,993          | 18,891         | 5,126          | 12,528         | 13,464         | 26,934         |
| December     | 18,180         | 7,822          | 14,374         | 5,211          | 15,246         | 11,422         | 17,388         |
| <b>Total</b> | <b>271,525</b> | <b>225,665</b> | <b>193,435</b> | <b>106,535</b> | <b>109,149</b> | <b>149,906</b> | <b>248,750</b> |



**Figure 03: Plant Production Comparisons 2017 - 2023**

The data collected during the period of last seven years, it showed the pattern of high demanding period during the month of January to April and September to December. However, in 2021 and 2022, COVID 19 pandemic situation and fuel crisis in 2022 adversely affected on plant production respectively. But in 2023, there is no such production fluctuation and average number of plants produced was 20,980.

#### Banana Production Comparison in the year 2023

79 % of the total production accounts for Embul Banana and 14 %, 5% and 2% represents by Kolikuttu banana, Draft Cavendish banana and Red banana varieties respectively.

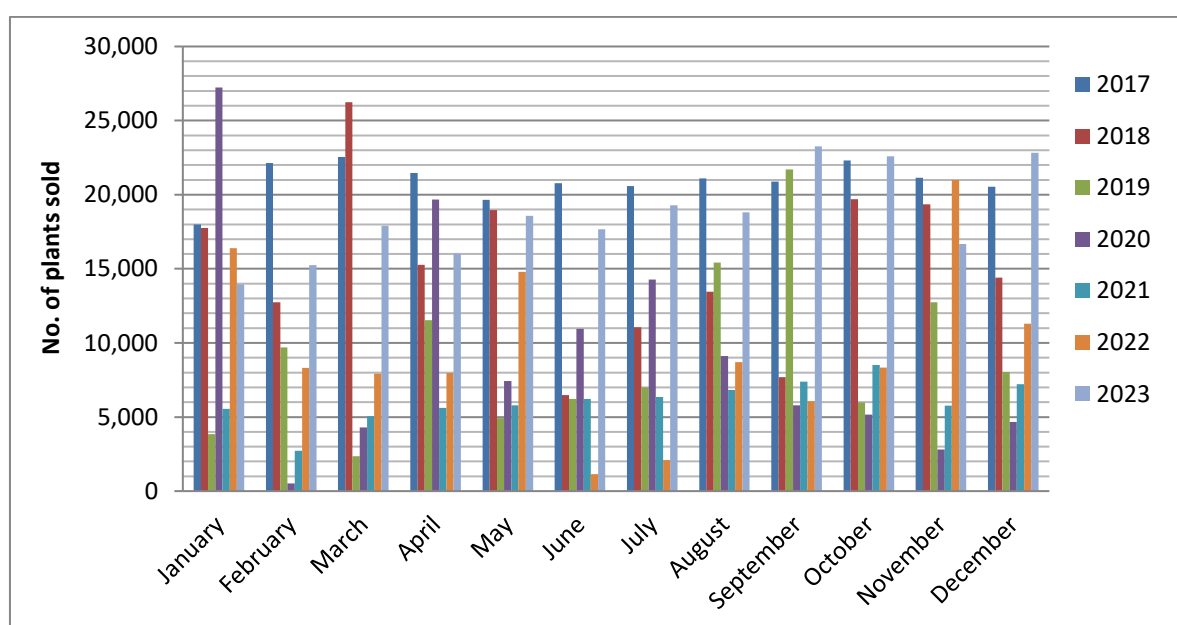
#### Plant Sale Comparison

Typically, demand for the Tissue Cultured banana is highly depend on the climatic conditions while highest demand is recorded in the rainy season (September to April) and low demand in the dry season (May to August). Raining pattern directly influence on cultivation; farmers cultivate bulk quantity of Tissue Cultured banana plants on rainy season. High demand for banana bunches occurs in this season especially targeting December and April festivals. Therefore, farmers purchase more tissue cultured banana plants considering these favorable climatic conditions and demand in the market. However, in 2023, plants sales scattered off throughout the year in same amounts.

**Table 28: Comparison of plant sale for last seven years (Nos.)**

| Month    | 2017   | 2018   | 2019   | 2020   | 2021  | 2022   | 2023   |
|----------|--------|--------|--------|--------|-------|--------|--------|
| January  | 17,980 | 17,759 | 3,851  | 27,222 | 5,551 | 16,392 | 13,954 |
| February | 22,141 | 12,738 | 9,704  | 526    | 2,712 | 8,312  | 15,256 |
| March    | 22,536 | 26,232 | 2,344  | 4,292  | 5,048 | 7,916  | 17,899 |
| April    | 21,467 | 15,259 | 11,524 | 19,668 | 5,617 | 7,967  | 16,015 |
| May      | 19,652 | 18,968 | 4,923  | 7,434  | 5,785 | 14,800 | 18,565 |

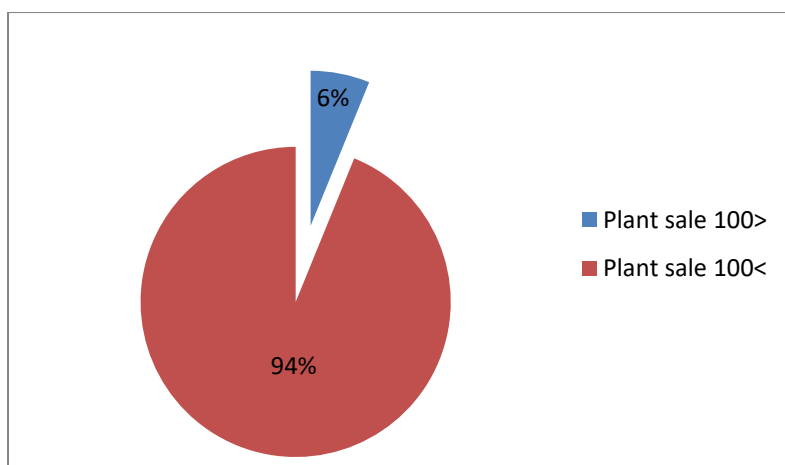
|              |                 |                 |                |                |               |                |                |
|--------------|-----------------|-----------------|----------------|----------------|---------------|----------------|----------------|
| June         | 20,780          | 6,489           | 6,211          | 10,956         | 6,222         | 1,149          | 17,663         |
| July         | 20,576          | 11,049          | 7,008          | 14,276         | 6,348         | 2,100          | 19,280         |
| August       | 21,097          | 13,454          | 15,425         | 9,106          | 6,820         | 8,712          | 18,815         |
| September    | 20,877          | 7,697           | 21,701         | 5,791          | 7,384         | 6,062          | 23,253         |
| October      | 22,302          | 19,692          | 5,988          | 5,169          | 8,514         | 8,326          | 22,597         |
| November     | 21,137          | 19,349          | 12,744         | 2,810          | 5,759         | 20,996         | 16,665         |
| December     | 20,530          | 14,405          | 8,027          | 4,658          | 7,212         | 11,285         | 22,830         |
| <b>Total</b> | <b>2,51,075</b> | <b>1,83,091</b> | <b>109,450</b> | <b>111,908</b> | <b>72,972</b> | <b>114,017</b> | <b>222,792</b> |



**Figure 04 : Plant Sale Comparison 2017 - 2023**

**Table 29: Plant sale comparison in no. of plants sale basis – 2023**

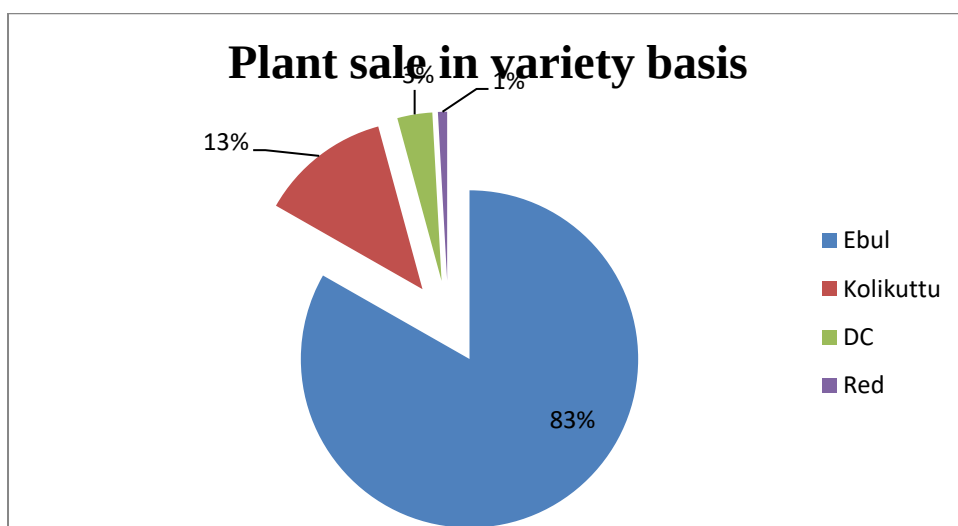
| Description            | No. of Plants |
|------------------------|---------------|
| Plant sale >100 plants | 209,056       |
| Plant sale <100 plants | 13,736        |



**Figure 05: Plants sale - 2023**

**Table 30: Plant Sale in Variety Basis – 2023**

| Variety                | No. of Plants |
|------------------------|---------------|
| Embul banana           | 185,462       |
| Kolikuttu banana       | 27,906        |
| Draft Cavendish banana | 7,471         |
| Red banana             | 1,953         |



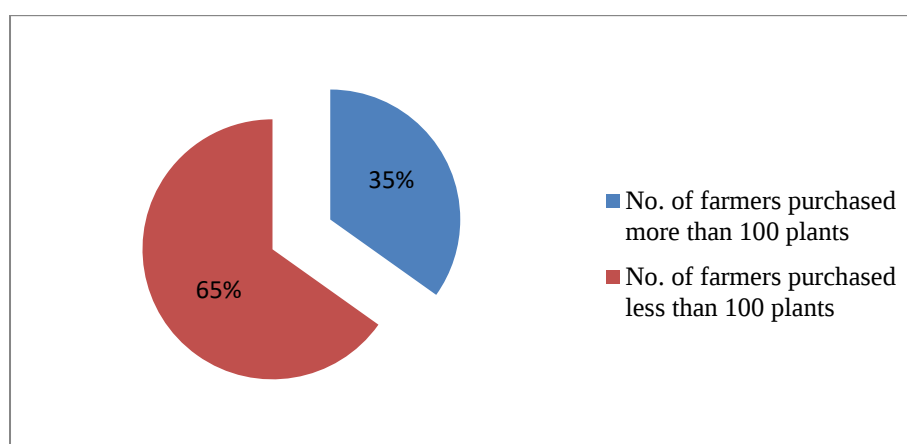
**Figure 06 : Plant sale in variety basis**

Income generation through Tissue cultured banana sale was 26.6 Mn in 2023. Embul banana (Sour banana) is the highest demanded variety due to low disease incidence in the field level and continues high yielding capacity up to five years. Farmers cultivate Kolikuttu banana in single plant management system due to severe *Fusarium* wilt disease conditions in second generation. Draft Cavendish banana has recommended only for wet zone shows low demands with limited number of wet zone farmers facilitate by the Institute.

Demand for the tissue cultured banana is higher than conventional plant productions and farmer's major requirement was Embul banana (Sour Banana) due to higher long term profitability and less disease susceptibility. Majority of farmers engaged with the Institute were low purchasing power farmers (65%) while engaged low percentage of high purchasing power farmers (35%).

**Table 31: Purchasing power of the farmers - 2023**

| Purchasing power of the farmers               | No. of farmers |
|-----------------------------------------------|----------------|
| No. of farmers purchased more than 100 plants | 216            |
| No. of farmers purchased less than 100 plants | 404            |

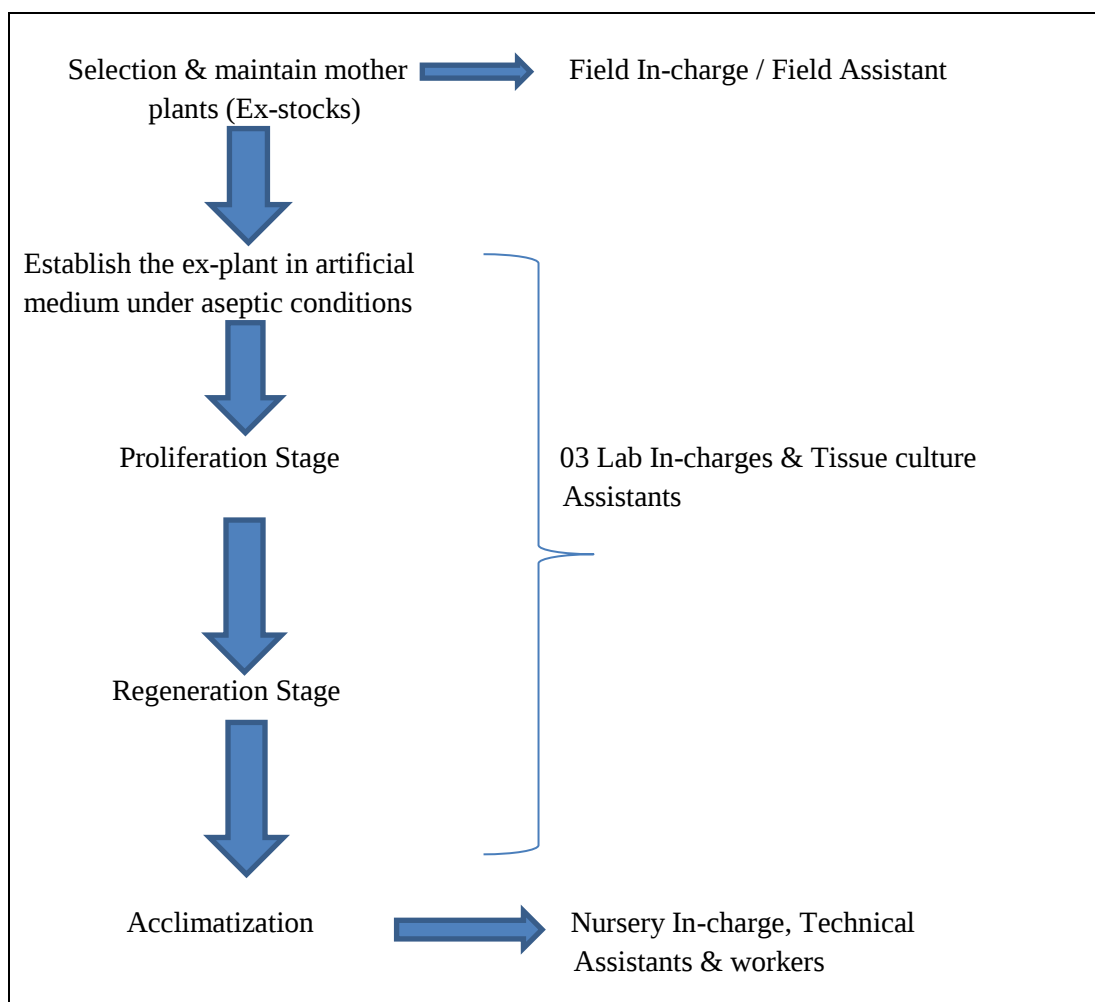


**Figure 07: Purchasing power of the farmers - 2023**

The Institute provides banana plants to the local farmers with low cost and farmers are engaged with the institution representing remote areas in Sri Lanka. Field staffs regularly monitor their cultivations and provide necessary instructions and guidance they need. Field officers attached to the institute have arranged regular field visits to expand Tissue Culture banana farming community in the country.

### **Production Process of the Tissue Culture Banana plants**

Plant Tissue culture technology is production of virus free samplings using artificial medium under aseptic conditions. So, the technology is specific, and it is needed competent and skilled staff for handle all activities from ex-plant establishment to hardening initiation. In generally, Tissue culture plant production process divides in to five stages as Selection of healthy and vigorous mother plant, establish the ex-plant in artificial medium, Multiplication/proliferation stage, Regeneration/rooting stage and Acclimatization stage. The Institute produces of Tissue cultured banana samplings through meristem culture and utilizes strategies to keep quality of the products and reduce mutations. Highly recognized standards are followed in sterilization process, in handle propagation stage (8 subculture stages) and maintain all records to trace back if necessary. Staff of the unit has recruited in every stage of the process according to their suitability and capacity.



**Figure 08 : Production Process of Tissue Culture Banana Plants**

### 3. RESEARCH PUBLICATIONS AND INNOVATIONS

#### Publications in 2023

##### Abstracts

1. I.S. Hettiarachchi, K.G. Ketippearachchi, N.P. Vidanapathirana, S. Subasinghe, B.P. Siriwardena (2023) Morphological Characterization of Turmeric (*Curcuma longa*) in Gampaha and Kalutara Districts, Sri Lanka, National Symposium on Agro technology and Rural Sciences (NSATRS - 2024), University of Colombo Institute for Agro-technology and Rural Sciences 28th of June 2023, Pp 15
2. Mahaulpatha, W.M.J.C.B, Gunathilake, D.M.C.C. & Chandimala, U.R. (2023). Development of Cookies from Chayote (*Sechium edule*) Fruit and Wheat (*Triticum aestivum*) Flour Mixture. International Conference on Building Resilience in Tropical Agro-Ecosystems, Faculty of Agriculture, University of Ruhuna, pp. 127
3. B.P. Siriwardena\*, W.M.D.M. Samarasinghe, K.G. Ketippearachchi (2023), Small and medium-sized farmers' perspectives on rubber production; A case study in Monaragala district, Sri

- Lanka, International Symposium on Agriculture and Environment (2023) University of Ruhuna, Sri Lanka, 18th of May 2023, Pp 90
4. B.P. Siriwardena\*, D. Sanjayan, K.G. Ketipearachchi, Knowledge and Adoption Levels of Entrepreneurs in Relation to the Palmyrah Non Food Based Production; A Case Study in Trincomalee District, Sri Lanka, 4th National Symposium on Agro-Technology and Rural Sciences (2023) University of Colombo Institute for Agro-Technology and Rural Sciences – Sri Lanka, 28th June 2023, Pp 05.
  5. JL Edirisooriya, SL Nawarathna and GG Bandula (2023), Effect of Plucking Methods on Efficiency of Plucking, Yield and Quality of Tea (*Camellia sinensis* L.), 4th National Symposium on Agro-Technology and Rural Sciences – 2022, University of Colombo Institute for Agro-Technology and Rural Sciences – Sri Lanka.
  6. RMI Gayathri and SL Nawarathna (2023), A review study of Panchagavya application on vegetable crops, International Conference on Building Resilience in Tropical Agro-ecosystems-2023, Sri Lanka.
  7. Nelka S.A.P\*, S. Subasinghe, N.P. Vidanapathirana, R. Hewawasam, growth, yield and nitrogen use efficiency of maize crop as affected by different sources of nitrogen fertilizer and soil amendments, 4th National Symposium on Agro-Technology and Rural Sciences (2023) University of Colombo Institute for Agro-Technology and Rural Sciences – Sri Lanka, 28th June 2023.

#### Extended abstracts

1. M.M.U.S. Mannapperu, K.G. Ketipearachchi, D.M.C.C. Gunathilake (2023), Development of Snack using Cassava (*Manihot esculenta*) and Wheat (*Triticum aestivum*) Flour Mixture, 3rd International Symposium on Agriculture 2023, Faculty of Agriculture, Eastern University Sri Lanka 09th March 2023, Pp 124
2. Sumanasekara H.H.N., Rifnas L.M., Vidanapathirana N.P. (2023). Effects of Different Root Inducing Agents on Cutting Propagation of Tea (*Camellia sinensis*). 4th National Symposium on Agro-Technology and Rural Sciences (NSATRS 2023). Pp.13.
3. Rathnayake R. M. K. S., Vidanapathirana N. P., Rifnas L. M. and Siriwardana A. J. M. C. M. (2023). Evaluating the suitability of Manilkara zapota (*Sapodilla*) and *Madhuca longifolia* (Mee tree) seedlings as the rootstock for grafting *Manilkara hexandra* (Palu) in Sri Lanka. International Conference on Building Resilience in Tropical Agro-ecosystems (ICBRITAE). Pp. 13.
4. Ahamed N. N., Rifnas L. M., Vidanapathirana N. P., Rifas A. C., Sutharsan S. and Siriwardana A. J. M. C. M. (2023). Effect of gamma irradiation on growth and yield of red onion (*Allium cepa* L.). Proceedings of International Conference on GB Multidisciplinary Research (ICMR). Pp. 11.
5. B.P. Siriwardena\*, W.H.H. Wijerathna and K.G. Ketipearachchi, Farmers Acceptance to Growing Supplementary Food Crops Organically, 3rd International Symposium on Agriculture 2023

#### Conference full papers

1. Risni, N.A., Rifnas, L.M., Weerasinghe, S.S. and Siriwardana, A.J.M.C.M. (2023). Development of a tool to apply chemical fertilizer for pineapple (*Ananas Comosus*) cultivation. 3rd International Conference on Science and Technology. Pp. 108-113.
2. BP Siriwardena, WHH Wijerathna, KG Ketipearachchi., 2023. FARMERS' ACCEPTANCE TO GROWING SUPPLEMENTARY FOOD CROPS ORGANICALLY. 3rd International Symposium on Agriculture 2023, 225-228.

## Books

1. N.P. Vidanapathirana and L.M. Rifnas (2023). Basics of Plant Biology. Published by University of Colombo Institute for Agro-Technology and Rural Sciences. ISBN : 978-624-6034-03-0.
2. N.P. Vidanapathirana and L.M. Rifnas (2023). Plant Morphology. Published by University of Colombo Institute for Agro-Technology and Rural Sciences. ISBN : 978-624-6034-04-7

## Book chapters

1. Chandimala U.R. & Dhushane S. (2023). Application of nanostructures in active food packaging and preservation In Nanotechnology and Nanomaterials in the Agro-Food industries, Elsevier, USA

## Journal papers

1. KG Ketippearachchi, D.M.C.C. Gunathilake, BP Siriwardena, M.M.U.S. Mannapperu (2023), Development of Snack using Cassava (*Manihot esculenta*) and Wheat (*Triticum aestivum*) Flour mixture, Journal of Agro-technology and Rural Sciences (ATRS), University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS), 3 (1) Pp 24-27
2. Rifnas, L.M., Vidanapathirana, N.P., Dahanayake, N., Subasinghe, S., Weerasinghe, S.S., Madushani, W.G.C. and Nelka, S.A.P., (2023). Impact of Cobalt-60 gamma irradiation on growth, development, and morphology of *Acalypha hispida* (Cat's tail plant). Journal of the University of Ruhuna, 11(2), pp.42-52.
3. Vidanapathirana N.P., Rifnas L.M. and Sumanasekara H.H.N. (2023). Effects of Different Root Inducing Agents on Cutting Propagation of Tea (*Camellia sinensis*). Ann. Res. Rev. Biol, 38(6), pp.30-37.
4. Rifnas L.M., Vidanapathirana N.P., Silva T.D., Dahanayake N., Subasinghe S., Weerasinghe S.S., Nelka S.A.P. and Madushani W.G.C. (2023). Development of Cutting Propagation Technique for Ornamental Plant *Allamanda cathartica* (Rukkathana). Journal of Agro-Technology and Rural Sciences, 3(1), pp.28-33.
5. Weerasinghe P.O.P., Sutharsan S. and Rifnas L.M. (2023). Influence of Intercropping Green Gram with Two Paddy Varieties on Growth, Yield and its Components to Increase Economic Returns. Asian J. Res. Crop Sci, 8(4), pp.436-442
6. Nowe M. F., Sutharsan S., Srikrishnah S. and Rifnas L. M. (2023). Effects of Different Combinations of Cow Dung and Jeewamirtha Application on Growth and Yield of *Vigna Unguiculata* L. Asian Journal of Science and Applied Technology. 12(1). 12-16.
7. Chandimala U.R. and Arampath, P.C. (2023). A mini-review on the association of food additives with non-communicable diseases prevalent in modern societies, International Journal of Research Publications, 139(1), 314-327, DOI: .10.47119/IJRP10013911220235763
8. Samarasinghe S.P.A.K., Chandimala U.R., and Gunathilake D.M.C.C. (2023). Production of plant-based milk from local almond nuts (*Terminalia catappa* L.) and evaluation of its sensory and nutritional properties. Journal of Tropical Agriculture Research and Extension; 26(2), pp.104-110, <https://doi.org/10.4038/tare.v26i2.5663>
9. Singh I R, Nair P N, Gunathilake D M C C., 2023 Assessment of capsicum nutrient levels affected by lime and phosphorus application in Fijian soil. Plant Science Today. 10(1): 74 –79. <https://doi.org/10.14719/pst.1856>
10. Gunathilake, D.M.C.C., Senadeera, W. 2023 Mild hydrothermal treatment for improving the outturn of Basmati Rice. Journal of Agri-Engineering, 5, 992–1004. <https://doi.org/10.3390/agriengineering5020062>
11. Siriwardena, B.P., Abeywickrama, L.M., Sandika, A.L. and Vidanapathirana, N.P., 2023. Freshmen's perspectives towards blended learning in Higher Education-A case study of the

University of Colombo Institute for Agro-Technology and Rural Sciences. *AGRIEAST*, 17(2), pp.31-38.

12. B.P. Siriwardena, W.M.D.M Samarasinghe, N.P. Vidanapathirana, and K.G. Ketippearachchi., 2023. The Impact on Sustainability of Rubber Production by Small and Medium-sized Rubber Farmers in Sri Lanka: A Case Study in Monaragala District, Uva Province. *Sri Lanka Journal of Agriculture Economics*, 24(1), pp.51-68.
13. Siriwardena, B. P., Jathunarachchi, S. S., & Vidanapathirana, N. P. (2023). Enhancing Small and Medium Scale Enterprises Sustainability: Factors Influencing the Pottery Industry in Sri Lanka. *Indonesian Journal of Agricultural Research*, 6(3), 147-158.
14. Bandusekara, B. S., Pushpakumara, D. K. N. G., & Bandaranayake, P. C. G. (2023). Comparison of High-Performance Liquid Chromatography (HPLC) Profiles and Antimicrobial Activity of Different *Cinnamomum* Species in Sri Lanka. *Tropical Agricultural Research*, 34(2).
15. Hathurusinghe, H. A. B. M., Bandusekara, B. S., Pushpakumar, D. K. N. G., Ranawaka, R. A. A. K., & Bandaranayake, P. C. G. (2023). Possibility of utilizing Inter Simple Sequence Repeat regions, bark powder morphology and floral morphometry to characterize the *Cinnamomum* species in Sri Lanka. *Tropical Agricultural Research*, 34(1).

## INVENTIONS/INNOVATIONS

### 1. Bio pellets enriched with paddy husk, tea waste and seaweed extract

The development of an enhanced version of bio pellets made by a student utilizing waste materials like burnt paddy husk, tea waste, and seaweed extract represents a significant advancement in sustainable agriculture. This innovation not only addresses the issue of waste management but also offers practical solutions for portable nurseries aimed at growing vegetable crops. Let's delve deeper into the various aspects of this development. **Utilization of Waste Materials:** By utilizing waste materials such as burnt paddy husk, tea waste this innovation effectively repurposes materials that would otherwise be discarded or contribute to environmental pollution. This aligns with the principles of a circular economy by turning waste into a valuable resource. The adoption of these improved bio pellets in portable nurseries could have positive economic implications for farmers and growers. Increased crop productivity and quality may translate into higher marketable yields and better returns on investment. Moreover, the utilization of waste materials in pellet production could lead to cost savings compared to conventional fertilizers or soil amendments.



## **2. Improved plate making machine**

The introduction of an improved version of a plate making machine signifies a significant advancement in the field of sustainable packaging and waste reduction. This electrically powered machine offers several enhancements over earlier iterations, revolutionizing the process of plate production. Unlike previous versions that might have relied on manual or semi-automatic operation, the electrically powered design of this machine streamlines the plate-making process. This not only increases efficiency but also reduces labor requirements, making it more accessible and cost-effective for businesses.

One of the standout features of this machine is its ability to utilize any plant leaf for plate production. This versatility opens up a wide range of possibilities, allowing for the utilization of abundant plant resources that might otherwise go to waste. By accepting various types of leaves, the machine offers flexibility and adaptability to different regions and seasonal variations in leaf availability. The successful trial of plate production using Banana and Arecanut leaves showcases the versatility and effectiveness of the machine. Banana and Arecanut leaves are readily available in many regions and are often considered waste materials after harvest. By transforming these leaves into eco-friendly plates, the machine adds value to agricultural by-products while simultaneously reducing environmental impact. The successful trial with Banana and Arecanut leaves suggests the potential for further experimentation with other types of leaves, expanding the range of available materials for plate production. Additionally, ongoing technological advancements may lead to further improvements in machine design, efficiency, and compatibility with different leaf types.



## **3. Smart Banana bunch manager**

The development of a smart Banana bunch manager marks a significant advancement in banana cultivation technology, offering growers an efficient and ergonomic solution for managing banana bunches. This innovative machine integrates three essential functions – dehanding, flower removal, and bagging – into a single device, streamlining the entire bunch handling process. Let's delve deeper into the features and benefits of this 3-in-1 machine: One of the standout features of the smart Banana bunch manager is its design for ground-level operation, eliminating the need for growers to climb to the bunch level for handling. This not only improves worker safety by reducing the risk of falls and injuries but also enhances operational efficiency by minimizing time spent on accessing and handling bunches at elevated heights. Ground-level operation makes the machine accessible and user-friendly for growers of varying skill levels and physical abilities.

The ergonomic design of the smart Banana bunch manager prioritizes user comfort and ease of operation. Intuitive controls, adjustable settings, and ergonomic handling features ensure that growers can operate the machine efficiently with minimal physical strain or fatigue. This ergonomic design promotes worker well-being and productivity, contributing to a positive working environment in banana cultivation operations.



#### **4. Milk based soap**

The development of a handy milk-based soap infused with jasmine and rose represents a significant innovation in the personal care industry, particularly for the hotel sector. This unique combination of ingredients offers numerous benefits, and the compact size of the soap makes it especially well-suited for the hospitality industry. Let's explore the features and advantages of this product in more detail:

Providing guests with high-quality amenities, such as a milk-based soap infused with jasmine and rose, contributes to an enhanced guest experience. The luxurious feel and enticing fragrance of the soap add a touch of elegance and sophistication to the hotel's offerings, leaving a lasting impression on guests and encouraging repeat visits. By elevating the guest experience through thoughtful amenities, hotels can differentiate themselves in a competitive market and build customer loyalty.

The use of natural ingredients like milk, jasmine, and rose aligns with consumer preferences for clean and eco-friendly personal care products. Guests are increasingly seeking out products that are free from harsh chemicals and synthetic fragrances, opting instead for natural formulations that are gentle on the skin and environmentally sustainable. By choosing a soap made with natural ingredients, hotels demonstrate their commitment to sustainability and wellness, appealing to environmentally conscious travelers.



## 5. A Plough enable to prepare beds and levelling while ploughing

The introduction of a specially modified plough capable of preparing the beds while ploughing represents a significant innovation in agricultural machinery, offering farmers a more efficient and cost-effective solution for land preparation. One of the key features of this modified plough is its ability to perform two tasks simultaneously – ploughing and bund preparation. Traditionally, these tasks would be carried out separately, requiring additional time, labor, and equipment. By integrating both functions into a single implement, the modified plough streamlines the land preparation process, reducing the need for multiple passes over the field and minimizing downtime between tasks.

By eliminating the need for separate operations to plough and prepare beds, this modified plough significantly reduces both labor costs and time requirements. Farmers can accomplish more work in less time, optimizing their resources and increasing overall productivity. This is particularly beneficial in regions where labor availability may be limited or costly, allowing farmers to allocate their resources more efficiently and focus on other essential tasks.



## 4. TRAINING, WORKSHOPS AND STAFF DEVELOPMENT

During the year 2023, Academic and Non-Academic staff members have participated few training programs and completed post graduate qualifications as detailed below.

**Table 32 : Staff attended programs during 2023**

| S.N. | Name of the Employee       | Designation             | Date of the training/workshop/program | Name of the program and institution that conducted the training program         |
|------|----------------------------|-------------------------|---------------------------------------|---------------------------------------------------------------------------------|
| 1    | Prof. D.M.C.C. Gunathilake | Professor               | 2022.02.10-2023.02.10                 | Certificate of Teaching in Higher Education, SDC, University of Colombo         |
| 2    | Ms. A.D.P. De Zoysa        | Assistant Bursar        | 2023.07.17-2023.07.28                 | Induction Training Program for Administrative and Financial Officers 2023 - UGC |
| 3    | Mr. L.M.Rifnas             | Lecturer (Probationary) | 2022.02.10-2023.02.10                 | Certificate of Teaching in Higher Education, SDC, University of Colombo         |
| 4    | Ms. K.G. Ketipearachchi    | Lecturer (Probationary) | 2022.02.10-2023.02.10                 | Certificate of Teaching in Higher Education, SDC, University of Colombo         |

|   |                            |                         |                         |                                                                                                           |
|---|----------------------------|-------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------|
|   |                            |                         | 2024.01.08              | Workshop on quality assurance, UOC (Online participation)                                                 |
|   |                            |                         | 2024.01.30              | Six months quality assurance progress review workshop at Senate Hall, UOC                                 |
| 5 | Mr. A.J.M.C.M. Siriwardana | Lecturer (Probationary) | 2023.09.04 - 2023.09.16 | Training workshop and consortium meeting of the BRITAE project. University of Central Lancashire, England |
|   |                            |                         | 2022.02.10-2023.02.10   | Certificate of Teaching in Higher Education, SDC, University of Colombo                                   |
| 6 | Ms. U.R. Chandimala        | Lecturer (Probationary) | 2022.02.10-2023.02.10   | Certificate of Teaching in Higher Education, SDC, University of Colombo                                   |
| 7 | Mr. B.S. Bandusekara       | Lecturer (Probationary) | 2022.02.10-2023.02.10   | Certificate of Teaching in Higher Education, SDC, University of Colombo                                   |

**Table 33: Staff who completed Postgraduate courses/Diploma during 2023**

| S.N. | Name of the Employee     | Designation             | Effective date of the course | Name of the course and institution that conducted the program                 |
|------|--------------------------|-------------------------|------------------------------|-------------------------------------------------------------------------------|
| 1    | Mr. B.S. Bandusekara     | Lecturer (Probationary) | 2023 December                | PhD in Crop Science, University of Peradeniya, BOS - Crop Science             |
| 2    | Mr. W.C.M.S. Madhushanka | Temporary Demonstrator  | March 17, 2023               | Master of Philosophy in Engineering Degree, University of Sri Jayewardenapura |

## 5. RENOVATIONS AND CONSTRUCTION PROJECTS

Below table 34 depicts the physical and financial progress of already commenced projects of the institute.

**Table 34: Progress of Renovation and construction projects**

| No.                               | Project Name                                              | Remarks                                                                                                                                                                                                     |
|-----------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Projects commenced in 2022</b> |                                                           |                                                                                                                                                                                                             |
| 01                                | Construction of Layer House                               | Actual Cost : Rs. 6,120,217.00<br>Contractor : through direct labour<br>Physical Progress : 100%<br>Financial Progress : 100%                                                                               |
| 02                                | Proposed Room Partition work in Tissue Culture Laboratory | Project initial contract price : Rs.6.7 Million (without VAT)<br>Actual Cost : Rs. 7,509,962.88 (except retention)<br>Contractor : V.K.Construction<br>Physical Progress : 100%<br>Financial Progress : 95% |

|                                   |                                                               |                                                                                                                                                                                                            |
|-----------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 03                                | Water Purification (RO) System (500LTR/H)                     | Project initial contract price : Rs.1.6 Million (without VAT)<br>Actual Cost : Rs. 1,641,027.03 (except retention)<br>Contractor : Aqua + Solution<br>Physical Progress : 100%<br>Financial Progress : 95% |
| <b>Projects commenced in 2023</b> |                                                               |                                                                                                                                                                                                            |
| 05                                | Construction of Duck Shed                                     | Actual Cost : Rs. 110,187.00<br>Contractor : through direct labour                                                                                                                                         |
| 06                                | Construction of stage for keeping three Tanks near the hostel | Actual Cost : Rs. 148,755.00<br>Contractor : through direct labour                                                                                                                                         |

## 6. FINANCE

### 6.1 Financial Progress

**Table 35 : Details of Recurrent Expenditure**

| Subject                                  | 2023 (Rs)          | 2022 (Rs)          |
|------------------------------------------|--------------------|--------------------|
| Personal emoluments                      | 87,520,620         | 86,921,328.68      |
| Travelling                               | 216,838.00         | 56,895.00          |
| Supplies                                 | 8,777,848.38       | 6,777,743.89       |
| Maintenance                              | 2,505,036.07       | 1,287,087.96       |
| Contractual Services                     | 37,812,538.80      | 26,663,639.91      |
| Other                                    | 21,854,654.51      | 24,028,430.94      |
| Gratuity                                 | 3,130,801          | 3,279,285          |
| Write Off Amount of Deferred Expenditure | 526,653            | 526,653            |
| <b>Total</b>                             | <b>162,344,990</b> | <b>149,541,064</b> |

**Table 36 : Details of Capital Expenditure**

| Subject                                                | 2023 (Rs.)           | 2022 (Rs.)           |
|--------------------------------------------------------|----------------------|----------------------|
| Acquisition and Improvements of Buildings & Structures | 6,404,534.00         | -                    |
| Rehabilitation of Building & Structures                | -                    | 9,313,712.05         |
| Other Infrastructure assets                            | 168,000.00           | -                    |
| Vehicles                                               | -                    | -                    |
| Lab and Teaching                                       | 288,700.00           | 488,888.00           |
| Plant Machinery & Equipment                            | 705,850.00           | 943,544.95           |
| House Hold Equipment's                                 | 747,260.00           | 31,499.00            |
| Office Equipment's                                     | 8,336,167.00         | 6,972,953.40         |
| Furniture & Fittings                                   | 5,158,361.00         | 1,908,219.62         |
| Software                                               | 12,500.00            | -                    |
| <b>Total</b>                                           | <b>21,821,372.00</b> | <b>19,658,817.02</b> |

**Table 37: Details of Construction Projects Expenditure (Local/~~Foreign~~-Funded)**

| Name                                                      | TCE Rs.       | Exp in 2023 Rs.     | Cumulative Exp. as at 31.12.2023 | % of Physical Progress (2023) |
|-----------------------------------------------------------|---------------|---------------------|----------------------------------|-------------------------------|
| <b>Projects commenced in 2019</b>                         |               |                     |                                  |                               |
| Construction of Goat shed                                 | 5,454,840.51  | 327,034.00          | 4,144,940.20                     | 100%                          |
| <b>Projects commenced in 2022</b>                         |               |                     |                                  |                               |
| Construction of Layer House                               | 7,938,036.75  | 3,956,221.00        | 6,120,217.00                     | 50%                           |
| Proposed Room Partition work in Tissue Culture Laboratory | 10,790,080.90 | 1,091,298.28        | 7,116,320.78                     | 75%                           |
| Supply and Installation in water purification system      | 1,579,600.00  | 1,562,047.05        | 1,562,047.05                     | 100%                          |
| <b>Sub Total</b>                                          | 25,762,558.16 | 6,936,600.33        | 18,943,525.03                    |                               |
| <b>Grand Total</b>                                        |               | <b>6,936,600.33</b> | <b>18,943,525.03</b>             |                               |

**Table 38 : Details of Financial Progress (Generated Income)**

|                      | Provision in 2023 Rs. | Collecting in 2023 Rs. | (Deficit)/Surplus Rs. |
|----------------------|-----------------------|------------------------|-----------------------|
| Course Income - IARS | 59,164,000            | 73,017,875             | 13,853,875            |
| Other Income         | 973,000               | 1,148,524              | 175,524               |
| Farm and plant sale  | 15,504,000            | 37,647,079             | 22,143,079            |
| Yoghurt income       | -                     | 603,105                | 603,105               |
| Ice cream income     | -                     | 112,720                | 112,720               |
| Hostel Fee           | 1,239,000             | 7,408,983              | 6,169,983             |
| Interest Income      | 300,000               | 2,650,050              | 2,350,050             |
| <b>Total</b>         | <b>77,180,000</b>     | <b>122,588,336</b>     | <b>45,408,336</b>     |

**Table 39 : Financial Performance Analysis**

| Subject                                | Formula                   | Exp. per Student(Rs)<br>2023 | Exp.per Student(Rs)<br>2022 | Exp.per Student(Rs)<br>2021 | Exp.per Student(Rs)<br>2020 |
|----------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Recurrent Expenditure per Student (RE) | RE/No of Student strength | 162,344.99                   | 109,407.77                  | 115,474.30                  | 156,174.10                  |
| Capital Expenditure per Student (CE)   | CE/No of Student strength | 21,821.37                    | 13,484.36                   | 99,107.79                   | 233,948.07                  |
| <b>Total</b>                           |                           | <b>184,166.46</b>            | <b>122,892.13</b>           | <b>214,582.09</b>           | <b>390,122.17</b>           |

## 6.2 World Bank Funded Projects

**Project Name :** World Bank Funded AHEAD Project/ ELTA ELSE Project

**Project Title :** Initiative for improving English through Blended Learning

### Brief description about the project:

The project is aiming to develop English Language or improve the facilities for learning English Language at UCIARS.

### Goals and Objectives

Goal: To initiate a programme for improving English through Blended Learning.

Objectives:

1. To incorporate English as a subject in every semester.
2. To develop a Computer based English Laboratory.
3. To conduct community based forums.
4. To increase the English Language marks of the students.

**Duration of the project :** 2 Years

**Project value (Mn) -year wise/other way:** 15 Million

### Progress of the Project as at 31.12.2023

**Table 40 : List of KPIs of the project, and details of the KPIs already achieved as of 01st December 2023**

| No | KPI                                                                  | Total Promised | Total achieved |
|----|----------------------------------------------------------------------|----------------|----------------|
| 1  | Number of new English language (with ICT) courses introduced         | 6              | 6              |
| 2  | Number of study guides/supporting materials for students learning in | 6              | 6              |
| 3  | No. of Interactive community based forums which are conducted as     | 6              | 6              |

Outcomes;

1. Establishment of a computer based English Laboratory consisting networked 25 desktop computer, a multifunctional photocopier, multimedia projector with screen, sound system, voice recorder and a camera.
2. Revised curriculum with incorporated English as a subject in 6 semesters including 1<sup>st</sup> year, 2<sup>nd</sup> year and 3<sup>rd</sup> year.
3. Installation of Computer Assisted Language Learning software (Wordsworth) to new laboratory and existing computer laboratory.

## **7. A FUTURE PROJECTION REPORT BASED ON SUSTAINABLE DEVELOPMENT**

University of Colombo Institute for Agro-Technology and Rural Sciences has taken steps to develop the Strategic Management Plan to meet up the Sustainable Development Goals. Accordingly, the following objectives of the Strategic Management Plan of the year 2021-2025 and the Action plan 2023 are set out in a way that it has minimal negative impact on the environment and to protect the environment.

Goal 01: Enhanced production of graduates with the requisites attributes

Goal 02: Increased industry partnerships and international cooperation

Goal 03: Enhanced academic profile and impact of research and outreach

Goal 04: Improved infrastructure facilities and amenities

Goal 05: Improved governance and financial management/discipline and reduced financial dependence

UCIARS is an agriculture-based organization which focuses on protecting the environment in its agriculture practices and modeling agriculture for the community.

Accordingly, the steps taken by the Institute for the protection of the environment and sustainable development during the year 2023 can be summarized as follows.

1. Offering Agro-Technology degree for the farming community without age barriers as well for the Advanced level passed out students those who missed the opportunity to enter national Universities under very reasonable and affordable course fee to all.
2. Since institute is conducting fee-laving courses, the institute is providing accommodation for students at UCIARS hostel into a very low day fee/monthly fee so that all the students can bear the cost.
3. Since no age barriers to follow the degree, it assures the lifelong learning concept.
4. Use of Solar Energy (Solar panels have been installed at the elephant fence and outdoor lighting system to save electricity).
5. Reduce paper usage in office work (by making more frequent use of email) and reuse one-sided paper and having most of the meetings via online.
6. Offer nutritional foods for the students and staff into reasonable price through welfare society canteen of the institute.
7. The LMS administrators of the institute restructured the existed files in the LMS and updated to release the congestion of files within the system of the University of Colombo so that easy access.
8. Introduced a Management Information System (MIS) to support students and staff by providing quick access to get required information about individuals and the institute. This introduction is an immense support for performing prompt and accurate administrative work presently shouldered by an extremely limited number of staff members.

9. UCIARS farm is a multipurpose productive unit provides practical opportunities for undergraduates, gives research opportunities for academics, act as a demonstration unit of modern technologies for the farmers and entrepreneurs and it generates an income to the Institute.
10. Established a Technology Transfer Center attached to the UCIARS with the objective of having two-way communication mechanism in between the institute and the farming community. The dissemination of agriculture related information, direct transformation of technologies generated by the institute, addressing the technical problems faced by the farmers and sharing agriculture related novel experiences with farmers, entrepreneurs, private sector, and students were the mandates of this specific unit.
11. Installed a water purification (RO) system to provide purified water for drinking purpose of students and the staff.
12. Started welfare photocopying center at UCIARS since there are no facilities in the area to get photocopies, printouts, type setting, bookbinding, etc. It provided great support for all the UCIARS students as well the villagers at a reasonable cost.

The steps to be taken by the institute in the future to protect the environment and sustainable development can be summarized as below.

1. Improving health and nutrition through the sale of organic food to the community through the commercial development of organic farming and crop cultivation after the entire development of the institute's 40 acre farm.
2. Introduction of new technologies in Agro-Entrepreneurship through Agro-technical Research.
3. It is planning to save energy by introducing solar power to the entire organization. As the first step, it is being planned to set up Solar PV system for New Tissue Culture Laboratory.
4. It is planning to introduce water treatment technology for the entire organization. This will reduce the cost of obtaining drinking water outside and conserve water.
5. Increasing the introduction of soil conservation plantations that can protect terrestrial ecosystems.
6. Provide Internet access to all essential areas within the premises (including farmland) of the institute and to provide access for the latest technology to students and employees of the institute.
7. To avoid as much as possible the pollution of the environment during the administrative and ceremonial activities of the institution.
8. Directing students to plant trees in agro-practical activities within the institution as much as possible to create a greener environment.
9. Using energy and water resources economically and using all the food waste for feeding pigs.
10. Providing adequate accommodation facilities for the staff and the students.

# **FINANCIAL STATEMENTS-2023**



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கொழும்புப் பல்கலைக்கழக கமத்தொழில் தொழிநுட்பவியல் மற்றும் கிராமிய விஞ்ஞானங்களுக்கான நிறுவனம்  
University of Colombo Institute for Agro-Technology and Rural Sciences

වෙබ් අඩවිය  
இணையத்தளம் } <http://uciars.cmb.ac.lk>  
Web Site

වැලිගත්ත නව නගරය, හම්බන්තොට  
வெலிகத்த புதிய நகரம், ஹம்பாந்தோட்டை  
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எனது இலக்கம் }  
My Ref.

ඔබේ අංකය  
உமது இலக்கம் }  
Your Ref.

දිනය  
திகதி } 28<sup>th</sup> February 2024  
Date

Deputy Auditor General,  
Auditor General's Department,  
No: 306/72, Polduwa Rd,  
Baththaramulla.

Dear Sir,

**Financial Statements – 2023**

I hereby submit financial statements for University of Colombo, Institute for Agro Technology and Rural Sciences for the year 2023, with following statements.

01. Statement of Financial Position as at 31-12-2023
02. Statement of Production and Trade for the year ended 31-12-2023
03. Statement of Financial Performance for the year ended 31-12-2023
04. Statement of Changes in Equity for the year ended 31-12-2023
05. Cash flow statement for the year ended 31-12-2023
06. Statement of Responsibility
07. Notes to Financial Statements

Thanking you,

Prof. D.M.C.C. Gunathike  
Director  
University of Colombo, Institute for Agro Technology and Rural Sciences

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**INSTITUTE OF FOR AGRO - TECHNOLOGY AND RURAL SCIENCES**

**UNIVERSITY OF COLOMBO**

**STATEMENT OF RESPONSIBILITY**

**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**The Accounting policies on pages 01 to 08 and notes on pages 09 to 24 Form and integral part of these Financial Statements. The Board of Directors is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.**

**Prof D.M.C.C. Gunathilake**  
**Director**  
**University Of Colombo**  
**Institute for Agro Technology and Rural Sciences**

**Members of Board of Management**

| <b>Name</b> |  | <b>Signature</b> |
|-------------|--|------------------|
|             |  |                  |
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## **Introduction**

The establishment of the Institute for Agro-technology and Rural Sciences heralded an era of affirmative action on the part of the Government of Sri Lanka to “uplift agro industry in Sri Lanka as a prestigious occupation through arming the rural community with modern knowledge on agro-technology with information technology”<sup>1</sup>.

The University of Colombo Institute of Agro-Technology and Rural Sciences (UCIARS) (here-in-referred to as the Institute) was established as an Institute with blended distance mode of teaching to provide opportunities of higher education to agricultural/farming community across barriers of age, space, time and academic background, under Section 24 A and Section 18 of the Universities Act no 16 of 1978 and the University of Colombo Institute of Agro technology and Rural Sciences Ordinance No. 02 of 2008<sup>2</sup>. The Order under Section 24 A came into operation with effect from 23<sup>rd</sup> August 2008.

The Institute incorporated within its system the Magampura Agro-Technology and Community Services Center in Weligatta, Hambantota affiliated to the University of Colombo in 2000 by the UGC. The Institute is located 250 km away from Colombo very close to the Colombo-Kataragama main road. The Centre’s history dates back to 1998 through which the university and researchers were able to build over the years close collaborative links with the community in order to transfer technology / knowledge and know-how directly to the end-users and thereby improve efficiency in agriculture and agro-industry in the region.

The Institute has a mandate to “providing, promoting and developing among persons presently engaged in Agriculture and Agro-Technology, higher education in the discipline of Agro-Technology and Rural Sciences”<sup>2</sup>. It will cater to the changing individual and social needs by taking higher education through a blended learning mode to the doorsteps of the rural agricultural community who never dreamt of entering the portals of higher education. However they have aspiration and potential to pursue higher education but could not utilize the opportunities for personal, family or economic reasons. With the flexibility in the entry requirements and choice of courses the Institute demonstrates that it is possible to impart quality higher education using modern information communication technologies to learners of the agricultural communities of poor rural sectors to pursue education at a pace and place convenient to them and realize their academic, professional and social aspirations.

The will and commitment of the Institute to engage with society is evidenced by clear statements in institutional objectives, strategic planning and, teaching and learning processes.

## **Organization and management**

As the education system moves from elite to mass systems and from emphasis on teaching to a focus on learning, students become more important actors – as primary clients, consumers, and learners. This shift will require the establishment of appropriate organizational and management mechanisms to handle those new roles and the new challenges that they represent. The Organogram illustrates the organizational structure of the Institute.

## **Administrative Organization**

The Institute is headed by the Director who is the Principal Executive Officer and the principal academic officer and accounting officer of the Institute. The Director is also an ex-officio member of the Board of Management, the Academic Syndicate and all Boards of Study of the Institute, and presides at all meetings of the Board. The Director is also a member of the Senate and brief the Senate on the academic performance of the Institute. The Board of Management is the academic and executive body of the Institute. The Institution has the financial autonomy from the University and the Board of Management is responsible for finances. Under the Director is the Deputy Director. Director and Deputy Director are officers of the Institute.

It is the duty of the Director on behalf of the Board of Management to ensure that provisions of the Act, the ordinance or any other instrument, are duly observed. It is also the duty of the Director to give effect to the decisions of the Board and responsible for the maintenance of discipline within the institute.

## **Academic Organization**

The Academic Syndicate chaired by the Director has the control and general direction over instruction, training, research and examinations of the Institute.

There are three Boards of Study chaired by the Director in respect of Research Higher Degrees; Internal Academic Programs; External and Extension Programs. The Boards of Study have control and general direction over instruction, training, research and examinations of the Institute.

There are three Departments of Study in respect of the disciplines of (i) Agro-Technology; (ii) Food Technology; and (iii) Entrepreneurship, Agro-business and Rural Sciences. Each Department of study is led by a Head.

The three Centers, Agribusiness and industry cell; the Science Park; Extension programs, are led by a Coordinator.

Faculty and support staff of the Institute and from collaborating partner institutions and universities assists the development of learning material, delivering and support of academic courses / program.

University of Colombo Institute for Agro Technology and Rural Sciences

Statement Of Financial Position

As at December 31, 2023

|                                       |                | 2023               | Restated           |
|---------------------------------------|----------------|--------------------|--------------------|
|                                       |                | Rs.                | 2022<br>Rs.        |
| <b><u>ASSETS</u></b>                  |                |                    |                    |
| <b><u>CURRENT ASSETS</u></b>          |                |                    |                    |
| Bank Balances                         | <b>Note 01</b> | 10,204,440         | 3,436,393          |
| Inventory                             | <b>Note 02</b> | 13,510,721         | 13,231,589         |
| Interest Receivable                   | <b>Note 03</b> | 1,956,061          | 749,754            |
| Receivable - Loans                    | <b>Note 04</b> | 2,222,712          | 3,039,316          |
| Prepayment Ac                         | <b>Note 05</b> | 898,952            | 417,781            |
| Other current assets                  | <b>Note 06</b> | 18,535,683         | 7,448,624          |
| Short term investments                | <b>Note 07</b> | 12,199,800         | 17,699,800         |
| Live stock                            |                | 649,920            | 456,600            |
|                                       |                | <b>60,178,290</b>  | <b>46,479,859</b>  |
| <b><u>NON CURRENT ASSETS</u></b>      |                |                    |                    |
| Property Plant And Equipment          | <b>Note 08</b> | 495,925,717        | 502,775,999        |
| Live stock                            |                | 4,454,520          | 4,957,650          |
| Deferred Expenditure                  | <b>Note 09</b> | 303,478            | 830,131            |
| Deposit for Transformer               |                | 500,000            | 500,000            |
| Work in Progress                      |                | 207,687            | 2,261,496          |
|                                       |                | <b>501,391,402</b> | <b>511,325,276</b> |
| <b>TOTAL ASSETS</b>                   |                | <b>561,569,692</b> | <b>557,805,134</b> |
| <b><u>LIABILITIES</u></b>             |                |                    |                    |
| <b><u>CURRENT LIABILITIES</u></b>     |                |                    |                    |
| Accrued Expenses                      | <b>Note 10</b> | 8,501,315          | 12,497,482         |
| Other Current Liabilities             | <b>Note 11</b> | 8,765,644          | 11,484,019         |
|                                       |                | <b>17,266,959</b>  | <b>23,981,501</b>  |
| <b><u>NON CURRENT LIABILITIES</u></b> |                |                    |                    |
| Non Current Liabilities               | <b>Note 12</b> | 18,394,405         | 15,309,517         |
|                                       |                | <b>18,394,405</b>  | <b>15,309,517</b>  |
| <b>TOTAL LIABILITIES</b>              |                | <b>35,661,364</b>  | <b>39,291,018</b>  |
| <b>NET ASSETS/EQUITY</b>              |                | <b>525,908,328</b> | <b>518,514,116</b> |
| <b><u>Accumulated Funds</u></b>       |                |                    |                    |
| Accumulated Surpluses /(Deficit)      |                | 506,526,823        | 510,206,919        |
| Revaluation reserves                  |                | 18,961,381         | 7,942,779          |
|                                       |                | <b>525,488,204</b> | <b>518,149,698</b> |
| <b><u>Restricted Funds</u></b>        |                |                    |                    |
| Endowment Fund                        |                | 420,124            | 364,418            |
|                                       |                | <b>420,124.15</b>  | <b>364,418.15</b>  |
| <b>TOTAL NET ASSETS/ EQUITY</b>       |                | <b>525,908,328</b> | <b>518,514,116</b> |

.....  
 Certified by  
 A D P De Zoysa  
 Assistant Bursar (UCIARS)

.....  
 D M C C Gunathilake  
 Director(UCIARS)  
 For and on behalf of the Board of Management

University of Colombo Institute for Agro Technology and Rural Sciences

Statement Of Financial Performance and Other comprehensive income

For the period ended December 31, 2023

|                                               |                | Restated          |                    |
|-----------------------------------------------|----------------|-------------------|--------------------|
|                                               |                | 2023              | 2022               |
| <b>REVENUE</b>                                |                |                   |                    |
| <b>RECURRENT</b>                              |                |                   |                    |
| <b>REVENUE FROM NON EXCHANGE TRANSACTIONS</b> |                |                   |                    |
| Government Grant - Recurrent                  |                | 69,000,000        | 101,421,000        |
| Other Grants (AHEAD)                          |                | 291,500           | 212,510            |
| Gifts and Donations                           |                | 49,000            | -                  |
|                                               |                | <b>69,340,500</b> | <b>101,633,510</b> |
| <b>REVENUE FROM EXCHANGE TRANSACTIONS</b>     |                |                   |                    |
| Revenue from plant sale                       |                | 26,574,015        | 10,158,258         |
| Other Generated Income                        | <b>Note 13</b> | 93,364,270        | 42,739,822         |
| Interest Income                               | <b>Note 14</b> | 2,650,050         | 1,820,310          |
| Gain on revaluation of Live stock             |                | 3,415,237         | 1,788,279          |
|                                               |                | 126,003,573       | 56,506,669         |
| <b>TOTAL REVENUE - RECURRENT</b>              |                | 195,344,073       | 158,140,179        |
| <b>CAPITAL</b>                                |                |                   |                    |
| <b>REVENUE FROM NON EXCHANGE TRANSACTIONS</b> | <b>Note 15</b> |                   |                    |
| Government Grant                              |                | -                 | 12,500,000         |
| Other Grant                                   |                | 10,358,850        | 3,559,890          |
| Gifts and Donations                           |                | 6,004             | -                  |
| <b>TOTAL REVENUE - CAPITAL</b>                |                | <b>10,364,854</b> | <b>16,059,890</b>  |
|                                               |                |                   |                    |
| <b>TOTAL REVENUE</b>                          |                | 275,049,427       | 275,833,580        |
| <b>OPERATION RESULTS</b>                      |                |                   |                    |
| <b>RECURRENT REVENUE</b>                      |                |                   |                    |
| <b>NON EXCHANGE TRANSACTIONS</b>              |                |                   |                    |
| Government Grant - Recurrent                  |                | 69,000,000        | 101,421,000        |
| Other Grants (AHEAD)                          |                | 291,500           | 212,510            |
| Gifts and Donations                           |                | 49,000            | -                  |
|                                               |                | 69,340,500        | 101,633,510        |
| <b>EXCHANGE TRANSACTIONS</b>                  |                |                   |                    |
| Revenue from plant sale                       |                | 26,574,015        | 10,158,258         |
| <b>Cost of sales</b>                          |                | (24,402,011)      | (20,081,634)       |
| <b>Gross Profit</b>                           |                | 2,172,004         | (9,923,376)        |
| Other Generated Income                        |                | 93,364,270        | 51,335,480         |

|                                                   |                |                     |                     |
|---------------------------------------------------|----------------|---------------------|---------------------|
| Interest Income                                   |                | 2,650,050           | 1,820,310           |
| Gain on revaluation of Live stock                 |                | 3,415,237           | 1,788,279           |
|                                                   |                | <b>101,601,562</b>  | <b>45,020,693</b>   |
| <b>EXPENDITURE - NON CAPITAL</b>                  |                |                     |                     |
| Personal Emoluments                               | <b>Note 16</b> | (70,716,050)        | (69,361,300)        |
| Travelling                                        | <b>Note 17</b> | (216,838)           | (56,895)            |
| Supplies                                          | <b>Note 18</b> | (8,777,848)         | (6,990,254)         |
| Maintenance Expenditure                           | <b>Note 19</b> | (2,505,036)         | (1,287,088)         |
| Contractual Services                              | <b>Note 20</b> | (37,812,539)        | (26,663,640)        |
| Other Recurrent Expenses                          | <b>Note 21</b> | (21,854,655)        | (24,028,431)        |
| Gratuity                                          |                | (3,130,801)         | (3,279,285)         |
| Write Off Amount Of Defferd Expenditure           |                | (526,653)           | (526,653)           |
|                                                   |                | (145,540,419)       | (132,193,546)       |
| <b>RECURRENT SURPLUS/(DEFICIT )FOR THE PERIOD</b> |                | <b>25,401,642</b>   | <b>14,460,658</b>   |
| <b>CAPITAL REVENUE</b>                            |                |                     |                     |
| <b>REVENUE FROM NON EXCHANGE TRANSACTIONS</b>     |                |                     |                     |
| Government Grant                                  |                | -                   | 12,500,000          |
| Other Grant                                       |                | 10,358,850          | 3,559,890           |
| Gifts and Donations                               |                | 6,004               | -                   |
| <b>TOTAL REVENUE - CAPITAL</b>                    |                | <b>10,364,854</b>   | <b>16,059,890</b>   |
| <b>EXPENDITURE - CAPITAL</b>                      |                |                     |                     |
| Depreciation                                      |                | (38,355,138)        | (35,458,571)        |
| Amortization - Software                           |                | (139,346)           | (139,000)           |
| Impairment of assets                              |                | -                   | (410,005)           |
| <b>TOTAL EXPENDITURE - CAPITAL</b>                |                | <b>(38,494,484)</b> | <b>(36,007,576)</b> |
|                                                   |                |                     |                     |
| <b>CAPITAL SURPLUS/(DEFICIT )FOR THE PERIOD</b>   |                | <b>(28,129,630)</b> | <b>(19,947,686)</b> |
|                                                   |                |                     |                     |
| <b>TOTAL SURPLUS/(DEFICIT)</b>                    |                | <b>(2,727,988)</b>  | <b>(5,487,028)</b>  |

.....  
**Certified by**  
**A D P De Zoysa**  
**Assistant Bursar (UCIARS)**

.....  
**D M C C Gunathilake**  
**For and on behalf of the Board of**  
**Management**

| Plants production unit             |         |             |                |         |             |             |  |           |           |       |             |
|------------------------------------|---------|-------------|----------------|---------|-------------|-------------|--|-----------|-----------|-------|-------------|
| For the period ended December 31   |         |             |                |         |             |             |  |           |           |       |             |
| Manufacturing cost Account 2023    |         |             |                |         |             |             |  |           |           |       |             |
|                                    | Rs.     | Restated    |                | Rs.     |             | Rs.         |  | Rs.       |           | Rs.   |             |
|                                    | Notes   | Total       |                |         |             |             |  |           |           |       |             |
| Rs.                                | 22      |             |                |         |             |             |  |           |           |       |             |
| For the period ended December 31   |         | 2023        | 2022           |         | Banana      | 2022        |  | Aloe Vera | 2022      |       | Turmeric    |
|                                    |         |             |                |         | 2023        |             |  | 2023      |           |       | 2023        |
|                                    |         |             |                |         |             |             |  |           |           |       | 2022        |
| Cost of Raw materials              |         | 3,292,501   | 1,758,014      |         | 3,253,122   | 1,647,497   |  | -         | -         |       | 39,379      |
| Other Direct cost - Direct labour  |         | 16,675,001  | 17,543,686     |         | 16,475,564  | 16,440,804  |  | -         | -         |       | 199,437     |
| Prime Cost                         |         | 19,967,502  | 19,301,701     |         | 19,728,686  | 18,088,300  |  | -         | -         |       | 238,816     |
| Closing Work In Progress - Opening |         | 571,630     | 170,949        | 21,722  | 510,553     | 170,949     |  | -         | -         | 147   | 61,078      |
| Closing Work In Progress - Closing |         | (782,687)   | (571,630)      | 22,876  | (782,687)   | (510,553)   |  | -         | -         |       | -           |
| Total Prime Cost                   |         | 19,756,446  | 18,901,020     |         | 19,456,552  | 17,748,697  |  | -         | -         |       | 299,893     |
| Indirect / Overhead cost           |         | 3,842,772   | 3,200,371      |         | 3,796,811   | 2,999,180   |  | -         | -         |       | 45,960      |
| Total Cost of Production           |         | 23,599,217  | 22,101,391     |         | 23,253,364  | 20,747,877  |  | -         | -         |       | 345,854     |
| SALES                              |         | 26,574,015  | 10,158,258     |         | 26,574,015  | 10,063,550  |  | -         | 550       |       | -           |
| Cost of Sales                      |         |             |                |         |             |             |  |           |           |       |             |
| Plants as at 01.01.2023            |         | 2,699,440   | 1,429,135      | 10,752  | 2,699,440   | 1,262,260   |  | -         | 166,875   | -     | -           |
| Add: Cost Of Production            | 248,740 | 23,599,217  | 22,101,391     | 248,740 | 23,253,364  | 20,747,877  |  | -         | -         | 3,011 | 345,854     |
| Stocks available for sale          |         | 26,298,657  | 23,530,526     |         | 25,952,804  | 22,010,137  |  | -         | -         |       | 345,854     |
| Plants as at 31.12.2023            |         | (2,653,467) | (2,699,440)    | 28,384  | (2,653,467) | (2,699,440) |  | -         | -         | -     | -           |
| Transfers to Farm                  |         | (21,824)    | (749,451.96)   |         |             |             |  | -         | (166,285) | 190   | (21,824.06) |
| Dead Plants                        |         |             |                |         |             |             |  | -         |           |       | (324,030)   |
| Total cost of sales                |         | 23,623,366  | 20,081,633.60  |         | 23,299,336  | 19,310,697  |  | -         | 590       |       | 770,347     |
| Profit / Loss                      |         | 2,950,649   | (9,923,375.60) |         | 3,274,679   | (9,247,147) |  | -         | (40)      |       | (324,030)   |

|                                                                                                              |                    |                |         |                 |
|--------------------------------------------------------------------------------------------------------------|--------------------|----------------|---------|-----------------|
| <b>Yoghurt production unit</b><br><b>For the period ended December 31</b><br>Manufacturing cost Account 2023 |                    |                |         |                 |
|                                                                                                              | Rs.                |                |         |                 |
|                                                                                                              | Yoghurt Production |                |         |                 |
|                                                                                                              | 2023               |                | 2022    |                 |
| Rs.                                                                                                          | Notes              | Total          | Notes   | Total           |
| For the period ended December 31                                                                             |                    |                |         |                 |
| <b>Cost of Direct materials</b>                                                                              |                    |                |         |                 |
| <b>Opening Stock</b>                                                                                         |                    |                |         |                 |
| Sugar                                                                                                        | 24.9 KG            | 5,603          |         |                 |
| Youghurt cup                                                                                                 | 367                | 4,771          |         |                 |
| <b>Purchases</b>                                                                                             |                    |                |         |                 |
| Sugar                                                                                                        | 73 KG              | 17,581         | 47KG    | 13,521          |
| Milk                                                                                                         | 900 L              | 110,580        | 277.5 L | 33,750          |
| Youghurt cup                                                                                                 | 11000              | 143,000        | 3,192   | 40,831          |
| Discarded cost - yoghurt cups                                                                                | -                  | -              |         | (5,738)         |
| End stock                                                                                                    |                    |                |         |                 |
| Sugar                                                                                                        | 0.55 KG            | (176)          | 24.9    | (5,603)         |
| Youghurt cup                                                                                                 | 1162               | (15,106)       | 367     | (4,771)         |
| Direct Materila cost                                                                                         |                    | 266,252        |         | 71,990          |
| Direct labour                                                                                                |                    | 112,113        |         | 16,342          |
| Prime cost                                                                                                   |                    | 378,365        |         | 88,332          |
| Cost of Indirect materials (Culture yoghurts,Jelly and other materials)                                      |                    | 102,386        |         | 30,908          |
| <b>Total prime cost</b>                                                                                      |                    | 480,751        |         | 119,240         |
| <b>Other cost including overhead cost</b>                                                                    |                    |                |         |                 |
| Small tool items/Maintenance                                                                                 |                    | 28,880         |         | 8,305           |
| Consumables                                                                                                  |                    | -              |         | 1,155           |
| Stickers                                                                                                     |                    | 70,070         |         | 5,930           |
| Fuel (Gas)                                                                                                   |                    | 12,919         |         | 6,780           |
| Electricity - 0.1%                                                                                           |                    | 14,315         |         | 5,923           |
| Other cost born                                                                                              |                    | -              |         | 1,300           |
| Depreciation                                                                                                 |                    | 103            |         | -               |
|                                                                                                              |                    | 126,287        |         | 29,393          |
| Total Production cost                                                                                        |                    | 607,038        |         | 148,633         |
| Sales Income                                                                                                 | 10,197             | 603,105        |         | 138,970         |
| Opening                                                                                                      |                    | 660            |         | -               |
| Cost of production                                                                                           | 10,205             | 607,038        |         | 148,633         |
| Discarded cost - yoghurt production                                                                          |                    | -              |         | (3,634)         |
| End stock as at 31.12.2023                                                                                   |                    | -              |         | (660)           |
| Cost of Sales                                                                                                |                    | 607,698        |         | 144,339         |
| Gross profit                                                                                                 |                    | (4,593)        |         | (5,369)         |
| Selling cost                                                                                                 |                    | -              |         | 5,510           |
| <b>Surplus/Deficit</b>                                                                                       |                    | <b>(4,593)</b> |         | <b>(10,879)</b> |

|                                                                                                                       |                             |               |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------|
| <b>Ice Cream production unit</b><br><b>For the period ended December 31</b><br><b>Manufacturing cost Account 2023</b> |                             |               |
|                                                                                                                       |                             | Rs.           |
|                                                                                                                       | <b>Ice Cream Production</b> |               |
| Rs.                                                                                                                   | Notes                       | 2023          |
| For the period ended December 31                                                                                      |                             |               |
| <b>Cost of Direct materials</b>                                                                                       |                             |               |
| <b>Purchases</b>                                                                                                      |                             |               |
| Sugar                                                                                                                 | 35 kg                       | 9,822         |
| Milk                                                                                                                  | 144 L                       | 19,560        |
| Ice corns                                                                                                             | 1,559                       | 10,465        |
| <b>End stock</b>                                                                                                      |                             |               |
| Sugar                                                                                                                 | 7 KG                        | (2,144)       |
| Ice corns                                                                                                             | 131                         | (10,480)      |
| Direct Materila cost                                                                                                  |                             | 27,223        |
| Direct labour                                                                                                         |                             | 17,456        |
| Prime cost                                                                                                            |                             | 44,679        |
| Cost of Indirect materials (Coun flour , gluucose and jellatine)                                                      |                             | 15,388        |
| <b>Total prime cost</b>                                                                                               |                             | 60,067        |
| <b>Other cost including overhead cost</b>                                                                             |                             |               |
| Consumables                                                                                                           |                             | 2,620         |
| Fuel (Gas)                                                                                                            |                             | 1,531         |
| Electricity - 0.1%                                                                                                    |                             | 14,315        |
| Depreciation                                                                                                          |                             | 16,167        |
| Other                                                                                                                 |                             | 3,485         |
|                                                                                                                       |                             | 38,118        |
| Total Production cost                                                                                                 |                             | 98,184        |
| Sales Income                                                                                                          | 1,409                       | 112,720       |
| Opening                                                                                                               |                             | -             |
| Cost of production                                                                                                    | 1,409                       | 98,184        |
| End stock as at 31.12.2023                                                                                            |                             | -             |
| Cost of Sales                                                                                                         |                             | 98,184        |
| <b>Gross profit</b>                                                                                                   |                             | <b>14,536</b> |

**University of Colombo Institute for Agro Technology and Rural Sciences**

**Statement of Changes In Equity**

**As at December 31, 2023**

**Rs.**

|                                                      | <b>Restricted Funds</b> | <b>Accumulated Surplus</b> | <b>Other Reserves</b> | <b>Total</b>       |
|------------------------------------------------------|-------------------------|----------------------------|-----------------------|--------------------|
| <b>For the year ended December 31, 2022</b>          |                         |                            |                       |                    |
| Balance as at 01.01.2023                             | 4,148,980               | 31,171,572                 | 7,942,779             | 520,790,407        |
| Opening adjustment - Other grants                    |                         | (2,271,328)                |                       | (2,271,328)        |
| Changes to accumulated surplus                       |                         |                            |                       | -                  |
| Opening adjustment - Endowment Fund expenses in 2021 | (5,000)                 |                            |                       | (5,000)            |
| Restatement adjustment to Accumulated surplus        | (4,079,562.34)          | 481,306,638.00             |                       | -                  |
| Endowment Fund                                       | 300,000.00              |                            |                       | -                  |
|                                                      |                         |                            |                       | -                  |
| Restated Balance                                     | 364,418                 | 510,206,882                | 7,942,779             | 518,514,079        |
| <b><u>Changes in Equity for Year 2023</u></b>        |                         |                            |                       |                    |
| Deficit/Surplus For the period                       |                         | (2,727,988)                | 11,018,602            | 8,290,614          |
| Interest Accrual                                     | 55,706                  |                            |                       | 55,706             |
| Revaluation reserve 2023                             |                         |                            | -                     |                    |
| Gratuity Acturia gain / loss                         |                         | (952,071)                  |                       | (952,071)          |
| <b>31.12.2023 Balance carried forward</b>            | <b>420,124</b>          | <b>506,526,823</b>         | <b>18,961,381</b>     | <b>525,908,328</b> |

University of Colombo Institute for Agro Technology and Rural Sciences  
Statement of Cash Flows  
For the year ended December 31, 2023

|                                                               | Restated           |                     |
|---------------------------------------------------------------|--------------------|---------------------|
|                                                               | 2023               | 2022                |
|                                                               | Rs.                | Rs.                 |
| Surplus/(Deficit) for the year - Operating                    | (2,727,988)        | (5,487,028)         |
| <i>Adjustments for items not involving movement of Funds</i>  |                    |                     |
| Depreciation for the year                                     | 38,903,339         | 36,006,293          |
| Write Off Amount of Deffered expenditure                      | 526,653            | 526,653             |
| Amortization                                                  | -                  | -                   |
| Interest Income                                               | (2,650,050)        | (1,820,310)         |
| Loss on disposal                                              | 451,714            | 107,571             |
| Provision for Gratuity                                        | 3,130,801          | 3,279,285           |
| Live stock valuation                                          | (3,415,237)        | (1,788,279)         |
| Donations and Gifts                                           | (315,500)          | (156,710)           |
| Capital grants                                                | (10,364,854)       | (3,559,890)         |
| Impairment of assets                                          | -                  | 410,005             |
| Capital grants                                                | -                  | (12,519,126)        |
| <i>Net Operating cash flow before working capital changes</i> | <b>23,538,878</b>  | <b>14,998,464</b>   |
| <b>Working capital payments</b>                               |                    |                     |
| Increase/Decrease in Inventories                              | (279,132)          | (5,983,879)         |
| Increase/Decrease in Interest Receivables                     |                    | (1,052,046)         |
| Increase/Decrease in Loan Receivable                          | 816,604            | (468,260)           |
| Increase/Decrease in Prepayment                               | (481,170)          | (257,960)           |
| Increase/Decrease in Other current assets                     | (11,087,059)       | (6,725,367)         |
| Increase/Decrease in Live stock assets                        | 3,725,047          | (727,650)           |
| Increase/Decrease in Accrued expenses                         | (3,996,167)        | (2,374,872)         |
| Increase/Decrease in Other current Liabilities                | (2,718,375)        | 2,556,597           |
| <i>Net operating cash flow after working capital changes</i>  | <b>9,518,625</b>   | <b>(34,973)</b>     |
| <i>Net operating cash flows</i>                               | <b>9,518,625</b>   | <b>(34,973)</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                   |                    |                     |
| Acquisition of Fixed Assets                                   | (9,292,522)        | (12,810,237)        |
| Disposal receipts of fixed assets                             | -                  | 5,230               |
| Increase/Decrease of Live stocks                              | 738,683            | (81,800)            |
| Increase/Decrease of Deffered Expenditure                     | -                  | -                   |
| Increase/Decrease Working Progress                            | (110,187)          | (2,261,496)         |
| Increase/Decrease investments                                 | 5,500,000          | 3,600,150           |
| Interest Income For The Year                                  | 1,411,433          | 1,335,667           |
| <i>Net cash flow from Investing activities</i>                | <b>(1,752,594)</b> | <b>(10,212,486)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                   |                    |                     |
| Gratuity Payments                                             | (597,983.96)       | (809,005)           |
| Increase of Borrowings                                        |                    |                     |
| Decrease of borrowings                                        | (400,000)          | -                   |
| Government Grants and other funds for Capital Expenditure     | -                  | 12,519,126          |
| <i>Net cash flow from Financing activities</i>                | <b>(997,984)</b>   | <b>11,710,121</b>   |
| <b>NET INCREASE IN CASH EQUIVALENTS</b>                       | <b>6,768,047</b>   | <b>1,462,662</b>    |
| Cash & cash equivalents at the beginning of the period        | <b>3,436,393</b>   | <b>1,973,732</b>    |
| Cash & cash equivalents at the end of the period              | <b>10,204,440</b>  | <b>3,436,393</b>    |

## Notes to the Financial Statement

### Institute for Agro- Technology and Rural Sciences (IARS)

### University Of Colombo

#### 1. Significant Accounting Policies

##### 1.1 Reporting Entity

IARS has been incorporated under the Ordinance No: 02 of 2008 and gazette on 16<sup>th</sup> October 2008. The main administration is at Weligaththa New Town, Hambantota. The Financial Statement of the IARS is prepared for the year ending 31/12/2023.

##### 1.2 Basis of Preparation

The Financial Statements are prepared on the historical basis of accounting. Whereby the transactions are recorded at values prevailing at the dated when the assets were acquired, the liabilities were incurred and funds obtained in accordance with **Sri Lanka Public Sector Accounting Standards** laid down by the Institute of Chartered Accountants of Sri Lanka.

The financial statements are prepared in Sri Lanka Rupees, which is the functional and presentation currency. Figures and phrases relating to the previous year have been restated where necessary, for comparison with the current year presentation.

##### 1.3 Presentation of Financial Statements

Presentation of Financial Statements were changed according to Alternative treatment to SLPSAS 11- Addendum to SLPSAS Volume III.

##### 1.4 Assets and the bases of their valuation

###### 1.4.1 Property Plant and Equipment (PPE)

Land is occupied to The Divisional Secretariat, Lunugamwehera. It is rented out by the Institute since 1998, for 30 years lease basis. Hambantota Land Utilization committee has sent their agreement to transfer legal ownership of 50 Acres and District Secretariat Hambantota has made relevant acknowledgement by way of their letter dated 28 October 2013. Value of Buildings and Structures are shown based on the valuation is given by Department of Valuation.

Property Plant and Equipment and Lab & Teaching Equipment's include the items purchased out of government grant, research grants and internally generated funds.

Property Plant and Equipment are recorded at cost of purchase together with any incidental expenses thereon. The assets are shown at cost less accumulated depreciation.

###### 1.4.2 Subsequent Cost.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the institute and the cost of items can be measured reliably. All other repairs and maintenance are charged to income statement during the financial period in which they are incurred.

#### **1.4.3 Revaluation of Property Plant and Equipment**

When an asset records zero net value, full class of asset being revalued and stated on revalued amount as per SLSPAS 07 – Property Plant and Equipment.

#### **1.4.4 Separating Depreciable assets and Non depreciable assets**

Reclassifications between Land and Building were identified and it made asset recognition policy was changed accordingly. Born cost for Development to the land for preparation and initialization the land for cultivation were recognized under Land.

And where buildings, structure or infrastructure can be found as depreciable were classified under Building structure and rehabilitation from Land. ie Boundry Fence and Irrigation systems. Further where it is directly cannot be identified as buildings structure and rehabilitation but depreciable were classified under Infrastructure assets.

#### **1.4.5 Depreciation**

Depreciation has been charged to the Statement of Financial performance on all Property Plant & Equipment and Lab & Teaching Equipment's on the straight line basis over their estimated useful lives.

| <b><u>Description</u></b>                                        | <b><u>Estimated useful Life</u></b> |
|------------------------------------------------------------------|-------------------------------------|
| • Building & Structures and Rehabilitation Infrastructure Assets | - 20Years                           |
| • Hostel Projects                                                | - 20 Years                          |
| • Fixtures & Fittings                                            | - 10 Years                          |
| • Vehicles                                                       | - 5 Years                           |
| • Laboratory & Teaching Equipment's                              | - 5 Years                           |
| • Electrical Equipment's                                         | - 5 Years                           |
| • House Hold Equipment's                                         | - 10 Years                          |
| • Computer /Office Equipment's                                   | - 10 Years                          |
| • Software                                                       | - 05 Years                          |
| • Furniture & Fittings                                           | - 10 Years                          |
| • Plant Machinery And Equipment's                                | - 10 Years                          |
| • Books                                                          | - 10 years                          |
| • Sports Goods/Musical Instruments                               | - 10 Years                          |

Depreciation is provided from the year of purchased and up to the year of sale based on the period used, with full depreciation being provided in the from the date of purchase.

#### **1.4.6 Deferred Expenditure**

Expenditure incurred for plant Transformer from Ceylon Electricity Board has being identified as Deferred Expenditure, Which will be written off to Statement of Financial Performance equally.

#### **1.4.7 Stocks**

Stock of Raw Materials and consumables, Stock of Work in Progress, Stock of Tissue Culture Banana Plats as at 31.12.2023 are measured at the lower of cost and Net Realizable value. Net Realizable value is the estimated selling price minus selling expenses. Stock Valuation method is First in First out (FIFO) method.

#### **1.4.8 Receivables**

Receivables are stated at the amounts that they are estimated to realize. Receivables were identified for bad debts which were allocated for course fee income based on cancellation of registration which are approved by the Board of Management.

#### **1.4.9 Live stock and Harvest**

##### **Operations and principal activities**

UCIARS is engaging in Livestock activities and entity itself is doing the management of biological transformation. UCIARS is engaging with milk production with cows, breeding of pig lets, egg production, broiler production and goat milk production. Bearer animals used for more than one year is mentioned as Non current assets.

Livestock are measured at fair value less cost to sell. The fair value of the livestock is determined based on the market prices live stock.

Harvest is recognized based on the fair value less cost to sell as at 31.12.2023

Quantity and value verified by Farm Manager / UCIARS Farm

| Category     | Opening    | Born      | Purchased    | Sold      | Slaughtered | Dead         | Closing     |
|--------------|------------|-----------|--------------|-----------|-------------|--------------|-------------|
| Swine        | 13         | 14        | 6            | 12        |             | 3            | 18          |
| Cattle       | 10         | 7         |              | 3         |             | 2            | 12          |
| Goat         | 30         | 3         |              | 20        |             | 1            | 12          |
| Sheep        |            |           | 6            |           |             |              | 6           |
| Fish         |            |           | 20,000       |           |             | 14,000       | 6,000       |
| Layers       | 62         |           | 500          |           | 57          | 91           | 414         |
| Broilers     | 200        |           | 570          |           | 520         | 5            | 245         |
| <b>Total</b> | <b>315</b> | <b>24</b> | <b>21082</b> | <b>35</b> | <b>577</b>  | <b>14102</b> | <b>6707</b> |

| Category     | Opening          | Born           | Purchased      | Sold               | Slaughtered      | Dead             | Closing          | Valuation to market price | Fair value changes to P/L |
|--------------|------------------|----------------|----------------|--------------------|------------------|------------------|------------------|---------------------------|---------------------------|
| Swine        | 1,126,250        | 16,800         | 120,000        | (1,039,615)        |                  | (3,600)          | 219,835          | 1,228,250                 | 1,008,415                 |
| Cattle       | 3,025,000        | 123,200        |                | (900,000)          |                  | (600,000)        | 1,648,200        | 2,339,870                 | 691,670                   |
| Goat         | 806,400          | 5,400          |                | (629,760)          |                  | (2,400)          | 179,640          | 380,000                   | 200,360                   |
| Sheep        | -                |                | 117,600        |                    |                  |                  | 117,600          | 258,000                   | 140,400                   |
| Fish         | -                |                | 96,680         |                    |                  | (59,500)         | 37,180           | 450,000                   | 412,820                   |
| Layers       | 55,800           |                | 270,000        |                    | (51,300)         | (50,940)         | 223,560          | 248,400                   | 24,840                    |
| Broilers     | 400,800          |                | 151,300        |                    | (489,600)        | (8,100)          | 54,400           | 199,920                   | 145,520                   |
| <b>Total</b> | <b>5,414,250</b> | <b>145,400</b> | <b>755,580</b> | <b>(2,569,375)</b> | <b>(540,900)</b> | <b>(724,540)</b> | <b>2,480,415</b> | <b>5,104,440</b>          | <b>2,624,025</b>          |

#### 1.4.10 Cash and Cash Equivalents

Cash and Cash equivalents comprise bank balances.

#### 1.4.11 Current Assets

Current Assets classified in the balance sheet are those which will be recovered within one year after the Balance Sheet date.

### 1.5 Liabilities and their valuations

#### 1.5.1 Gratuity

- Provision is made in the accounts for retirement of gratuities at rates applicable under the payment of gratuity act No 12 of 1983 although employees should complete a minimum period 05 years of continued employment to qualify for Gratuity payment under the act. Provision is made at the complete one year of employment on the assumption that all employees indent to continue in employment to act last 05 years.
- Gratuity calculation results are based on LKAS 19 Employee Benefits.
- And from the year 2021 onwards Actuarial valuation is done by a professional actuarial organization. Disclosures for the year 2022 is as follows.

**UNIVERSITY OF COLOMBO INSTITUTE FOR AGRO TECHNOLOGY AND RURAL SCIENCES**  
**Actuarial Valuation of Gratuity Liabilities as at 31 December 2023**

Accounting Disclosures :

|                                                                                      |   | Rs.               |
|--------------------------------------------------------------------------------------|---|-------------------|
| <b><u>Change in the Present Value of The Defined Benefit Obligation (PV-DBO)</u></b> |   |                   |
| Provision for PV-DBO as at 01 January 2023                                           | = | 10,224,514        |
| Interest Cost for the period                                                         | = | 1,840,413         |
| Current Service Cost for the period                                                  | = | 1,290,388         |
| Gratuity paid/payable for those who left during the period                           | = | (522,981)         |
| Gratuity payments made for those employees who transferred out                       | = | -                 |
| Gratuity payments received for those employees who transferred in                    | = | -                 |
| Actuarial (Gain)/Loss on PV-DBO                                                      | = | 952,071           |
| Provision for PV-DBO as at 31 December 2023                                          | = | <u>13,784,405</u> |

**AMOUNTS RECOGNIZED IN THE BALANCE SHEET AND INCOME STATEMENT**

**Liability recognised in the balance sheet**

|                                                                  |   |                   |
|------------------------------------------------------------------|---|-------------------|
| Provision for Gratuity as at 31 December 2023                    | = | 13,784,405        |
| Unrecognized actuarial Gains/(Losses) as at 31 December 2023     | = | -                 |
| Liability recognized in the balance sheet as at 31 December 2023 | = | <u>13,784,405</u> |

**Expenses recognised in the income statement**

|                                             |   |                  |
|---------------------------------------------|---|------------------|
| Interest Cost                               | = | 1,840,413        |
| Current Service Cost                        | = | 1,290,388        |
| Expences recognized in the Income Statement | = | <u>3,130,801</u> |

**Expenses recognised in Other Comprehensive Income statement**

|                                                             |   |                |
|-------------------------------------------------------------|---|----------------|
| Net Actuarial (Gain)/Loss recognized immediately            | = | 952,071        |
| Expenses recognised in Other Comprehensive Income statement | = | <u>952,071</u> |

**Movements in the Net Liability Recognised in the balance sheet**

|                                                             |   |                   |
|-------------------------------------------------------------|---|-------------------|
| Opening Net Liability as at 01 January 2023                 | = | 10,224,514        |
| Expences recognized in the Income Statement                 | = | 3,130,801         |
| Expenses recognised in Other Comprehensive Income statement | = | 952,071           |
| Gratuity paid/payable for those who left during the period  | = | (522,981)         |
| Net Gratuity payments made/received for those transferred   | = | -                 |
| Closing Net Liability as at 31 December 2023                | = | <u>13,784,405</u> |

**1.5.2 Current Liabilities**

Liabilities classified as current liabilities in the balance sheet are those that fall due for payment within one year from the Balance Sheet date. All known liabilities have been accounted for in preparing the final statements.

## **1.6 Income and Expenditure**

### **1.6.1 Government Grant and other grants**

The Recurrent Grants that have been used for the operational activities for the year was 69.34 (Government Grants 69 Mn and Other grants 0.34 Mn) have been recognized as revenue in the Income Statement.

Other Capital Grants received Rs. 10.3 Mn have been recognized as revenue in the Income Statement.

### **1.6.2 Revenue Recognition**

#### **(a) Government Grants (Recurrent)**

The Government Recurrent grants are recognized in the period in which they are received.

#### **(b) Course Fees**

Up to 2021 Course fees were recognized over the period of instruction. Where adequate information is not available to make such allocation to different financial periods, fees are recognized as income on a cash basis.

With the concern of Government auditor and the audit committee course fee income recognition policy was changed to Accrual basis and applied from 2022 onwards considering the enhancement of Financial statements.

And for the enhancement of comparativeness 2022 Financial statements are restated as to apply Accrual basis retrospectively.

#### **( c ) Hostel fee income**

Since hostel records were updated with the relevant responsible staff was hired, billed/earned revenue was identified and revenue is recognized on accrual basis retrospectively.

#### **( d) Investment Income**

Interest income received out of Investment is accounted on accrued basis.

## **1.7 Cash Flow Statement**

The Cash flow statements have been prepared using the “Indirect Method” for the purpose of the statement of Cash flow. Cash & Cash equivalents are comprised bank balances.

## **2. Disclosure Note**

Burnout of Air conditioner units

### **Description**

07.10.2023 – 02 Air conditioner units fixed to the staff office room in the 1st floor of the TC Lab building. Asset damages were recorded for 01 computer and 02 Air conditioner units.

## Notes to the Financial Statements - 2023

### Note - 01

#### Bank Balances

##### Current Accounts

|                                                                                         |                   |                  |
|-----------------------------------------------------------------------------------------|-------------------|------------------|
| BOC Bank - (Plant Sale Collection)/87319817                                             | 5,066,488         | 123,729          |
| Peoples Bank - (Plant Sale Collection)/007100146432005                                  | -                 | -                |
| Peoples Bank - (Certificate Course Collection)/007100130005888                          | 1,243,340         | 1,736,754        |
| Peoples Bank - (Government Grant (Capital) Collection and Disbursement)/007100120005006 | 884,956           | 210,371          |
| Peoples Bank - (Farmers Trust Fund Collection)/007100130012515                          | 102,095           | 52,495           |
| Peoples Bank - (Personal Emolument Remittance)/007100326432005                          | -                 | -                |
| Peoples Bank - (Disbursement Account (Recurrent))/007100236432005                       | 2,830,264         | 1,313,045        |
| Cash in Hand                                                                            | 77,297            |                  |
|                                                                                         | <b>10,204,440</b> | <b>3,436,393</b> |

### Note - 02

#### Inventory

|                                       |                   |                   |
|---------------------------------------|-------------------|-------------------|
| Stock - Coir Pellets                  | 37,894            | 112,712           |
| Work In Progress - Banana plants      | 782,687           | 571,630           |
| Finished Goods - Banana Plants        | 2,653,467         | 2,699,440         |
| Aloevera                              | -                 | -                 |
| Stocks at Farm and Yoghurt production | 514,832           | 272,796           |
| Stationery                            | 2,998,179         | 3,201,755         |
| Chemical                              | 1,413,396         | 693,223           |
| Electrical & Hardware                 | 2,258,316         | 1,604,940         |
| Consumables & Glassware               | 2,729,743         | 3,955,293         |
| Fuel stock                            | 62,300            | 119,800           |
| Yoghurt Production - Materila stock   | 24,914            |                   |
| Ice cream Production - Materila stock | 34,993            |                   |
|                                       | <b>13,510,721</b> | <b>13,231,589</b> |

### Note - 03

#### Interest Receivable

|                              |                  |                |
|------------------------------|------------------|----------------|
| Interest receivable - Repo   | -                | -              |
| Farmers Trust Fund           | 53,400           | 67,900         |
| 3 months investment interest | -                | -              |
| Fixed deposit interest       | 1,902,661        | 681,854        |
|                              | <b>1,956,061</b> | <b>749,754</b> |

**Notes to the Financial Statements - 2023 (Contd.)**

| <b>Note - 04</b>          | <b>2023</b>      | <b>2022</b>      |
|---------------------------|------------------|------------------|
| <b>Receivable - Loans</b> | <b>Rs.</b>       | <b>Rs.</b>       |
| Farmers Trust Fund Loan   | 506,290          | 617,890          |
| Distress Loan             | 1,716,422        | 2,421,426        |
|                           |                  |                  |
|                           | <b>2,222,712</b> | <b>3,039,316</b> |

| <b>Note - 05</b>           | <b>2023</b>    | <b>2022</b>    |
|----------------------------|----------------|----------------|
| <b>Prepayments</b>         | <b>Rs.</b>     | <b>Rs.</b>     |
| Insurance                  | 94,626         | 103,690        |
| Other Contractual services | 804,326        | 314,091        |
|                            | <b>898,952</b> | <b>417,781</b> |

| <b>Note - 06</b>            | <b>2023</b>       | <b>2022</b>      |
|-----------------------------|-------------------|------------------|
| <b>Other current assets</b> | <b>Rs.</b>        | <b>Rs.</b>       |
| Refundable Deposit          | 200,000           | 200,000          |
| Receivable Revenue          | 153,600           | 102,900          |
| UPF/Pension/ETF Receivable  | 529,117           | 560,186          |
| Other receivable            | 7,000             | 394,725          |
| Receivable course Income    | 16,006,297        | 3,363,418        |
| Receivable Hostel Fee       | 1,639,670         | 2,827,395        |
|                             | <b>18,535,683</b> | <b>7,448,624</b> |

| <b>Note - 07</b>              | <b>2023</b>       | <b>2022</b>       |
|-------------------------------|-------------------|-------------------|
| <b>Short term investments</b> | <b>Rs.</b>        | <b>Rs.</b>        |
| Opening Balance               | 17,699,800        | 21,299,950        |
| Withdrawn : Fixed deposits    | (10,500,000)      | (7,300,000)       |
| Withdrawn : Treasury bills    | -                 | (4,999,950)       |
| Withdrawn : Repo              | -                 | (689,200,000)     |
| Add : Repo investments        |                   | 673,200,000       |
| Add : Fixed deposits          | 5,000,000         | 24,699,800        |
|                               |                   |                   |
| <b>Closing balance</b>        | <b>12,199,800</b> | <b>17,699,800</b> |

Note - 08  
Property Plant & Equipments

Table I

| Rs.                                           | Electrical Equipments | Hostel Project     | Buliding & Structures | Buliding & Structures Rehabilitation | Other Infrastructure assets | Vehicles          | Lab and Teaching Equipment | Plant Machinery & Equipment | Musical Instruments | Total              |
|-----------------------------------------------|-----------------------|--------------------|-----------------------|--------------------------------------|-----------------------------|-------------------|----------------------------|-----------------------------|---------------------|--------------------|
| <b>Cost / Valuation</b>                       |                       |                    |                       |                                      |                             |                   |                            |                             |                     |                    |
| Balance as at January 01, 2023                | 311,816               | 222,422,928        | 310,852,070           | 46,480,044                           | 11,503,457                  | 11,076,270        | 5,217,137                  | 7,444,437                   | 373,925             | 615,682,085        |
| Adjusted Opening Balance                      |                       |                    | (648,421)             | (162,722)                            |                             |                   |                            | 15,823,673                  |                     | 15,012,530         |
| Adjusted Opening Balance                      |                       |                    | (15,823,673)          |                                      |                             |                   |                            | (45,969)                    |                     | (15,869,642)       |
|                                               | 311,816               | 222,422,928        | 294,379,976           | 46,317,322                           | 11,503,457                  | 11,076,270        | 5,217,137                  | 23,222,141                  | 373,925             | 614,824,972        |
| Additions/Improvements                        | -                     |                    |                       |                                      | 168,000                     |                   | 288,700                    | 705,850                     | -                   | 1,162,550          |
| Revaluation                                   |                       |                    |                       |                                      |                             | 11,018,602        |                            |                             |                     | 11,018,602         |
| Culverts                                      |                       |                    | 135,562               |                                      |                             |                   |                            |                             |                     | 135,562            |
| Layer House                                   |                       |                    | 6,120,217             |                                      |                             |                   |                            |                             |                     | 6,120,217          |
| Water tank stand                              |                       |                    | 148,755               |                                      |                             |                   |                            |                             |                     | 148,755            |
| Remove                                        | -                     |                    |                       |                                      |                             | -                 | -                          | (170,278)                   | -                   | (170,278)          |
| <b>As at December 31, 2023</b>                | 311,816               | 222,422,928        | 300,784,510           | 46,317,322                           | 11,671,457                  | 22,094,872        | 5,505,837                  | 23,757,714                  | 373,925             | 633,240,381        |
| <b>Accumulated Depreciation</b>               |                       |                    |                       |                                      |                             |                   |                            |                             |                     | -                  |
| <b>Rate of Depreciation</b>                   | 20%                   | 5%                 | 5%                    | 5%                                   | 5%                          | 20%               | 20%                        | 10%                         | 10%                 | -                  |
| Balance as at January 01, 2023                | 248,510               | 89,265,743         | 61,967,020            | 5,385,500                            | 973,010                     | 5,706,181         | 1,011,779                  | 711,961                     | 158,069             | 165,427,774        |
| Adjusted Opening Balance                      |                       |                    | 579,256               | (579,256)                            |                             |                   |                            | 4,745,314                   |                     | 4,745,314          |
| Adjusted Opening Balance                      |                       |                    | (171,438)             |                                      | 171,438                     |                   |                            | (12,002)                    |                     | (12,002)           |
| Changing within the categories                |                       |                    |                       |                                      |                             |                   |                            |                             |                     | -                  |
| Removal of depreciation                       |                       |                    | (2,193,221)           |                                      |                             |                   |                            |                             |                     | (2,193,221)        |
|                                               | 248,510               | 89,265,743         | 60,181,617            | 4,806,244                            | 1,144,448                   | 5,706,181         | 1,011,779                  | 5,445,273                   | 158,069             | 167,967,865        |
| Remove                                        | -                     |                    |                       |                                      |                             | -                 | -                          | (55,189)                    | -                   | (55,189)           |
| Depreciation for the Year                     | 34,799                | 11,121,146         | 14,822,242            | 2,315,866                            | 581,473                     | 1,707,502         | 1,087,247                  | 2,334,951                   | 37,393              | 34,042,619         |
| <b>As at December 31, 2023</b>                | 283,309               | 100,386,889        | 75,003,859            | 7,122,110                            | 1,725,921                   | 7,413,684         | 2,099,026                  | 7,725,036                   | 195,462             | 201,955,295        |
|                                               |                       |                    |                       |                                      |                             |                   |                            |                             |                     | -                  |
| <b>Net book value As at December 31, 2023</b> | <b>28,507</b>         | <b>122,036,039</b> | <b>225,780,651</b>    | <b>39,195,212</b>                    | <b>9,945,536</b>            | <b>14,681,188</b> | <b>3,406,811</b>           | <b>16,032,678</b>           | <b>178,463</b>      | <b>431,285,085</b> |

*Notes to the Financial Statements - 2023(Contd..)*

**Note - 08**  
**Property Plant and Equipments**

**Table II**

| Rs.                                           | House Hold Equipments | Office /Computer Equipment | Furnitures And Fittings | Sport Goods    | Books          | Pack Software  | Land Initial Cost | Total from Table II | Total from Table I | Total              |
|-----------------------------------------------|-----------------------|----------------------------|-------------------------|----------------|----------------|----------------|-------------------|---------------------|--------------------|--------------------|
| <b>Cost / Valuation</b>                       |                       |                            |                         |                |                |                |                   |                     |                    |                    |
| Balance as at January 01, 2023                | 1,203,733             | 15,050,169                 | 21,958,007              | 222,000        | 643,498        | 695,000        | 19,903,164        | 59,675,571          | 615,682,085        | 675,357,656        |
| Adjusted Opening Balance                      |                       |                            |                         |                |                |                |                   | -                   | 15,012,530         | 15,012,530         |
| Adjusted Opening Balance                      |                       |                            |                         |                |                |                |                   | -                   | (15,869,642)       | (15,869,642)       |
|                                               |                       |                            |                         |                |                |                |                   | -                   | -                  | -                  |
|                                               | 1,203,733             | 15,050,169                 | 21,958,007              | 222,000        | 643,498        | 695,000        | 19,903,164        | 59,675,571          | 614,824,972        | 674,500,543        |
| Additions/Improvements                        | 747,260               | 8,336,167                  | 5,158,361               | -              | -              | 12,500         |                   | 14,254,288          | 1,162,550          | 15,416,838         |
| Revaluation                                   |                       |                            |                         |                |                |                |                   | -                   | 11,018,602         | 11,018,602         |
| Culverts                                      |                       |                            |                         |                |                |                |                   | -                   | 135,562            | 135,562            |
| Layer House                                   |                       |                            |                         |                |                |                |                   | -                   | 6,120,217          | 6,120,217          |
| Water tank stand                              |                       |                            |                         |                |                |                |                   | -                   | 148,755            | 148,755            |
| Remove                                        | -                     | (551,256)                  | (842)                   | -              | -              | -              |                   | (552,098)           | (170,278)          | (722,375)          |
| <b>As at December 31, 2023</b>                | <b>1,950,993</b>      | <b>22,835,080</b>          | <b>27,115,527</b>       | <b>222,000</b> | <b>643,498</b> | <b>707,500</b> | <b>19,903,164</b> | <b>73,377,761</b>   | <b>633,240,381</b> | <b>706,618,142</b> |
| <b>Accumulated Depreciation</b>               |                       |                            |                         |                |                |                |                   |                     |                    | -                  |
| <b>Rate of Depreciation</b>                   | 10%                   | 10%                        | 10%                     | 10%            | 10%            | 20%            |                   |                     |                    | -                  |
| Balance as at January 01, 2023                | 120,071               | 1,025,848                  | 2,027,525               | 111,182        | 411,278        | 223,500        |                   | 3,919,404           | 165,427,774        | 169,347,178        |
| Adjusted Opening Balance                      |                       |                            |                         |                |                |                |                   | -                   | 4,745,314          | 4,745,314          |
| Adjusted Opening Balance                      |                       |                            |                         |                |                |                |                   |                     | -                  | -                  |
| Changing within the categories                |                       |                            |                         |                |                |                |                   |                     | -                  | -                  |
| Removal of depreciation                       |                       |                            |                         |                |                |                |                   |                     | (2,193,221)        | (2,193,221)        |
|                                               | 120,071               | 1,025,848                  | 2,027,525               | 111,182        | 411,278        | 223,500        | -                 | 3,919,404           | 167,967,865        | 171,887,269        |
| Remove                                        | -                     | (59,178)                   | (84)                    | -              | -              | -              |                   | (59,262)            | (55,189)           | (114,450)          |
| Depreciation for the Year                     | 141,589               | 2,014,253                  | 2,495,253               | 22,200         | 64,350         | 139,346        |                   | 4,876,991           | 34,042,619         | 38,919,610         |
| <b>As at December 31, 2023</b>                | <b>261,660</b>        | <b>2,980,923</b>           | <b>4,522,694</b>        | <b>133,382</b> | <b>475,628</b> | <b>362,846</b> | <b>-</b>          | <b>8,737,133</b>    | <b>201,955,295</b> | <b>210,692,428</b> |
|                                               |                       |                            |                         |                |                |                |                   | -                   | -                  | -                  |
| <b>Net book value As at December 31, 2023</b> | <b>1,689,333</b>      | <b>19,854,156</b>          | <b>22,592,833</b>       | <b>88,618</b>  | <b>167,870</b> | <b>344,654</b> | <b>19,903,164</b> | <b>64,640,628</b>   | <b>431,285,085</b> | <b>495,925,714</b> |

**Notes to the Financial Statements - 2023 (Contd.)**

**Note - 09**

**Deferred Expenditure**

|                                        | <b>2023</b>    | <b>2022</b>    |
|----------------------------------------|----------------|----------------|
|                                        | <b>Rs.</b>     | <b>Rs.</b>     |
| Transformer - Ceylon Electricity Board | -              | 259,860        |
| Electrical Equipments                  | 303,478        | 570,271        |
|                                        | <b>303,478</b> | <b>830,131</b> |

**Note - 10**

**Accrued Expenses**

|                                            | <b>2023</b>      | <b>2022</b>       |
|--------------------------------------------|------------------|-------------------|
|                                            | <b>Rs.</b>       | <b>Rs.</b>        |
| Electricity                                | 1,127,876        | 618,026           |
| Water                                      | 276,311          | 24,846            |
| Internet Service                           | 368,639          | 737,278           |
| ETF                                        | 12,153           | -                 |
| EPF                                        | 81,018           | -                 |
| Salaries & Wages                           | 54,095           | -                 |
| Holiday Payments                           | -                | 24,098            |
| Domestic Travelling                        | 93,800           | 25,610            |
| Telephone                                  | 35,150           | 27,829            |
| UPF                                        | -                | -                 |
| Over Time                                  | 105,761          | 102,857           |
| Examination fee                            | 383,566          | 195,334           |
| Consultancy fee                            | 55,000           | 515,363           |
| Visiting Lectures Fee                      | 166,500          | 193,500           |
| Janitorial Service                         | 655,600          | 1,510,932         |
| Printing & Advertising                     | -                | 124,890           |
| Security Service                           | 462,023          | 460,350           |
| Trainees Allowance VTA                     | 72,350           | 9,500             |
| Expenditure on Degree program              | -                | 3,806             |
| Translation                                | -                | 62,580            |
| Animal Husbandry                           | 405,138          | 152,450           |
| Farm Development-Pomegranate               | -                | 166,400           |
| Farm & Irrigation expenses                 | 277,426          | 130,000           |
| Expenses on Other Projects                 | 25,000           | -                 |
| Other Supplies                             | 49,250           | -                 |
| Special Services                           | 87,000           | 131,500           |
| Vehicle (Maintenance)                      | -                | 21,050            |
| Office Equipment (Maintenance)             | 23,287           | -                 |
| License, Registrations & Insurance Charges | 977              | 114,893           |
| Field Visit                                | 1,250            | 1,750             |
| Photocopies, Air Conditioners & Lift       | 10,010           | 10,010            |
| Auditor fee                                | 826,944          | 336,000           |
| Postage                                    | 550              | 2,197             |
| EX on plant sale                           | -                | 3,825             |
| Building & Structure (Maintenance)         | 131,785          | 227,500           |
| Network Materials                          | -                | 4,500             |
| Cost of Uniforms                           | -                | 99,710            |
| Railway Warrant                            | 21,250           | 5,075             |
| WIP - Pig Shed                             | -                | 97,500            |
| Building & Structure                       | 216,749          | 552,546           |
| Water Purification System                  | 78,980           | 1,641,027         |
| Rehabilitation & Extension                 | 393,642          | 1,647,663         |
| Irrigation System                          | 286,025          | 286,025           |
| Accrued salary expenses                    | 1,716,209        | 2,229,065         |
|                                            | <b>8,501,315</b> | <b>12,497,482</b> |

**Notes to the Financial Statements - 2023 (Contd.)**

**Note - 11**

**Other Current Liabilities**

|                               | <b>2023</b>      | <b>2022</b>       |
|-------------------------------|------------------|-------------------|
|                               | <b>Rs.</b>       | <b>Rs.</b>        |
| Tax payable                   | 8,305            | 8,880             |
| Loan-Employee                 | 7,389            | 7,389             |
| Other Liability               | 25,881           | 33,081            |
| Bid -Security(Payable)        | 131,960          | 106,580           |
| Advance paid - Course fee     | 6,352,779        | 11,046,479        |
| Advance paid - Hostel fee     | 1,537,115        | 28,300            |
| Non-Reganized Income          | 128,910          | 253,310           |
| Other Advance received income | 573,305          | -                 |
|                               | <b>8,765,644</b> | <b>11,484,019</b> |

**Note - 12**

**Non Current Liabilities**

|                            | <b>2023</b>       | <b>2022</b>       |
|----------------------------|-------------------|-------------------|
|                            | <b>Rs.</b>        | <b>Rs.</b>        |
| Farmers Trust fund         | -                 | 75,000            |
| Provision for gratuity     | 13,784,405        | 10,224,514        |
| Refundable Deposit         | 10,000            | 10,000            |
| Repayable - Grant from UOC | 4,600,000         | 5,000,000         |
|                            | <b>18,394,405</b> | <b>15,309,517</b> |

**Note - 13**

**Generated Income**

|                           | <b>2023</b>       | <b>2022</b>       |
|---------------------------|-------------------|-------------------|
|                           | <b>Rs.</b>        | <b>Rs.</b>        |
| Certificate Course - IARS | 73,017,875        | 36,425,291        |
| Other Income              | 1,148,524         | 684,053           |
| Farm and Irrigation       | 11,073,064        | 10,128,846        |
| Yoghurt income            | 603,105           | 138,970           |
| Ice cream income          | 112,720           | -                 |
| Hostel Fee                | 7,408,983         | 3,958,320         |
|                           | <b>93,364,270</b> | <b>51,335,480</b> |

**Note - 14**

**Interest Income**

|                         | <b>2023</b>      | <b>2022</b>      |
|-------------------------|------------------|------------------|
|                         | <b>Rs.</b>       | <b>Rs.</b>       |
| Distress Loan Interest  | 88,073           | 86,829           |
| Interest in REPO        | -                | 155,827          |
| Interest income - other | 2,561,977        | 1,577,653        |
|                         | <b>2,650,050</b> | <b>1,820,310</b> |

*Notes to the Financial Statements - 2023 (Contd.)*

| <b>Note - 15</b>                                        | <b>2023</b>       | <b>2022</b>       |
|---------------------------------------------------------|-------------------|-------------------|
| <b>Revenue from Non Exchange transactions - Capital</b> | <b>Rs.</b>        | <b>Rs.</b>        |
| <b>Grants</b>                                           |                   |                   |
| Government Grant                                        | -                 | 12,500,000        |
| AHEAD ELTSE Grant                                       | 8,175,000         | 3,559,890         |
| AHEAD ICE Grant                                         | 2,183,850         | -                 |
|                                                         | <b>10,358,850</b> | <b>16,059,890</b> |
| <b>Gifts and Donations</b>                              |                   |                   |
| UCSC Donation                                           | 6,004             | -                 |
|                                                         | <b>6,004</b>      | <b>-</b>          |

| <b>Revenue from Non Exchange transactions - Recurrent</b> | <b>2023</b>       | <b>2022</b>        |
|-----------------------------------------------------------|-------------------|--------------------|
| <b>Grants</b>                                             | <b>Rs.</b>        | <b>Rs.</b>         |
| Government Grant                                          | 69,000,000        | 101,421,000        |
| AHEAD ELTSE Grant                                         | 291,500           | 212,510            |
|                                                           | <b>69,291,500</b> | <b>101,633,510</b> |
| <b>Gifts and Donations</b>                                |                   |                    |
| SLT Mobitel                                               | 25,000            | -                  |
| Govi Jana Sewa - Free issues of fertilizer                | 24,000            | -                  |
|                                                           | <b>49,000</b>     | <b>-</b>           |

| <b>Note - 16</b>           | <b>2023</b>       | <b>2022</b>       |
|----------------------------|-------------------|-------------------|
| <b>Personal Emoluments</b> | <b>Rs.</b>        | <b>Rs.</b>        |
| Salaries & Wages           | 61,622,844        | 61,204,981        |
| E.P.F                      | 1,381,028         | 504,756           |
| UPF                        | 3,311,263         | 3,432,985         |
| Pension                    | 2,233,420         | 2,001,478         |
| E.T.F.                     | 1,370,927         | 1,347,640         |
| Extra Working Day Payments | 56,693            | 56,498            |
| Over Time                  | 739,876           | 812,963           |
|                            | <b>70,716,050</b> | <b>69,361,300</b> |

| <b>Note - 17</b>  | <b>2023</b>    | <b>2022</b>   |
|-------------------|----------------|---------------|
| <b>Travelling</b> | <b>Rs.</b>     | <b>Rs.</b>    |
| Foriegn           | -              | -             |
| Domestic          | 216,838        | 56,895        |
|                   | <b>216,838</b> | <b>56,895</b> |

**Notes to the Financial Statements - 2023 (Contd.)**

| <b>Note - 18</b>                | <b>2023</b>      | <b>2022</b>      |
|---------------------------------|------------------|------------------|
|                                 | <b>Rs.</b>       | <b>Rs.</b>       |
| <b>Supplies</b>                 |                  |                  |
| Mechanical and Electrical Goods | 2,477,231        | 940,434          |
| Stationery & Office Requisites  | 2,101,441        | 2,041,251        |
| Uniform                         | 21,380           | 752,570          |
| Fuel and Lubricant              | 2,208,968        | 2,424,172        |
| Consumable and Glassware        | 1,094,360        | 204,128          |
| Other                           | 865,633          | 351,562          |
| Chemical                        | 8,835            | 63,627           |
|                                 | <b>8,777,848</b> | <b>6,777,744</b> |

| <b>Note - 19</b>               | <b>2023</b>      | <b>2022</b>      |
|--------------------------------|------------------|------------------|
|                                | <b>Rs.</b>       | <b>Rs.</b>       |
| <b>Maintenance Expenditure</b> |                  |                  |
| Plant, Machinery Equipment     | 805,910          | 406,793          |
| Vehicles                       | 689,228          | 324,246          |
| Buildings & Structures         | 626,519          | 488,605          |
| Other                          | 383,379          | 67,444           |
|                                | <b>2,505,036</b> | <b>1,287,088</b> |

| <b>Note - 20</b>            | <b>2023</b>       | <b>2022</b>       |
|-----------------------------|-------------------|-------------------|
|                             | <b>Rs.</b>        | <b>Rs.</b>        |
| <b>Contractual Services</b> |                   |                   |
| Transport                   |                   |                   |
| Postal & Telecommunication  | 1,377,591         | 2,020,546         |
| Electricity                 | 5,184,954         | 4,481,232         |
| Water                       | 13,021,523        | 4,732,227         |
| Security Service            | 2,273,772         | 1,612,229         |
| Cleaning Service            | 5,524,743         | 4,863,594         |
| Other Contractual Services  | 7,764,555         | 6,411,016         |
| Printing, Advertising etc.  | 1,400,283         | 1,135,230         |
|                             | 1,265,119         | 1,407,567         |
|                             | <b>37,812,539</b> | <b>26,663,640</b> |

**Notes to the Financial Statements - 2023 (Contd.)**

**Note - 21**

| <b>Other Recurrent Expenditure</b>            | <b>2023<br/>Rs.</b> | <b>2022<br/>Rs.</b> |
|-----------------------------------------------|---------------------|---------------------|
| Visiting Lecturers Fee                        | 308,250             | 284,700             |
| Special Services - Board Meeting & Committees | 1,045,095           | 803,482             |
| Workshops and Seminars                        | 5,000               | 67,660              |
| Bank Charges                                  | 3,000               | 267,609             |
| Expenditure on Certificate Courses UCIARS     | 1,048,230           | 568,518             |
| Entertainment Expenditure                     | 71,564              | 80,568              |
| Staff Development                             | 9,740               | 203,625             |
| Farm & Irrigation Expenses                    | 4,680,997           | 8,516,659           |
| Examination Expenditure                       | 2,088,618           | 2,461,877           |
| Animal Husbandry                              | 8,627,477           | 7,179,571           |
| Licence and Insurance Charges                 | 312,381             | 342,667             |
| Loss on Disposal                              | 451,714             | 107,571             |
| Research of Termaric Finger                   | -                   | -                   |
| Symposium Expenditure                         | 276,603             | 109,950             |
| Trainee Allowance                             | 1,016,050           | 1,044,150           |
| Audit fee                                     | 413,472             | 336,000             |
| Consultancy fee                               | 115,582             | 861,373             |
| Donation                                      | -                   | 55,800              |
| Other                                         | 1,013,730           | 586,804             |
| Bad debts                                     | 68,636              | -                   |
| Fake note                                     | 1,000               | -                   |
| Expenses on other projects                    | 210,000             | -                   |
| Yoghurt cost of production                    |                     | 149,848             |
| WHT expenses                                  | 87,517              | -                   |
|                                               | <b>21,854,655</b>   | <b>24,028,431</b>   |

**Note - 22****Notes to the Cost calculation****Direct cost****Cost of Raw materials****3,292,501****1,758,014**

| Description                          | 2023                |                     | 2022              |                     |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|
|                                      | Chemicals           | Coir pellets        | Chemicals         | Coir pellets        |
| Opening stock                        | 165,470.36          | 112,712.00          | 125,836.82        | 3,282.50            |
| Issues to Lab and Nursery            | 1,141,109.77        | 2,096,950.00        | 669,577.26        | 1,237,500.00        |
| Closing stock                        | (185,847.49)        | (37,893.75)         | (165,470.36)      | (112,712.00)        |
| Cost of raw materials for production | <b>1,120,732.64</b> | <b>2,171,768.25</b> | <b>629,943.72</b> | <b>1,128,070.50</b> |

**Production Personnel Emoluments**

|         | 2023              | 2022              |
|---------|-------------------|-------------------|
| Salary  | 14,590,826        | 15,294,841        |
| UPF     | 869,093           | 922,553           |
| Pension | 867,720           | 951,484           |
| ETF     | 347,363           | 374,808           |
|         | <b>16,675,001</b> | <b>17,543,686</b> |

**Indirect expenses / Other overhead**

| Description                    | 2023             | 2022             |
|--------------------------------|------------------|------------------|
| Telephone - 5%                 | 19,796           | 15,734           |
| Water - 20%                    | 568,443          | 403,057          |
| Electricity - 20%              | 1,074,309        | 1,184,538        |
| Maintaince Expenses            | 180,700          | 90,570           |
| Hardware and consumable items  | 1,548,613        | 1,070,676        |
| Depreciation for Lab equipment | 408,855          | 408,722          |
| Other indirect expenses        | 42,056           | 27,075           |
|                                | <b>3,842,772</b> | <b>3,200,371</b> |

Director  
Institute for Agro – Technology and Rural Sciences

**Report of the Auditor General on the Financial Statements and other Regulatory Requirements of the Institute for Agro – Technology and Rural Sciences Affiliated to the University of Colombo for the year ended 31<sup>st</sup> of December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018.**

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**1. Financial Statements**

**1.1 Opinion**

The audit of the financial statements of the Institute for Agro – Technology and Rural Sciences Affiliated to the University of Colombo for the year ended 31<sup>st</sup> December 2023 comprising the statement of financial position as at 31<sup>st</sup> December 2023 and the Financial Performance Statement, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in the National Audit Act No. 19 of 2018 and sub section 107(5) of the University Act No. 16 of 1978 to be read in conjunction with Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka . My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described under the basis for qualified opinion in my report , the financial statements give a true and fair view of the financial position of the institute as at 31<sup>st</sup> of December and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles in the public sector.

**Basis for the Opinion**

- (a) During the year under review, the expenses of Rs. 1,102,672 borne for earning other income were deducted in calculation of the income from the sale of banana plants and in consequence gross profit from the sale of banana plant and other income earned have been understated and overstated respectively.
- (b) Due to the failure in production of turmeric plants, instead of writing off the cost of Rs. 324,030 incurred for it as a loss in the statement of financial performance, it had been accounted under the cost of banana plant production.

- (c) Even though the change in interest receivable under working capital changes should have been stated as Rs. 1,206,307, when preparing the cash flow statement, that change was not shown in the cash flow statement.
- (d) Although the sales and purchases of live stock during the year under review were Rs. 2,569,375 and Rs. 755,580 respectively, when preparing the cash flow statement, it was stated as Rs. 738,683 under cash inflows under investing activities and therefore the same value was stated in the cash flow statement as only Rs. 1,830,692.
- (e) Although the annual depreciation was Rs. 38,355,138 according to the financial performance statement, since the cash flow statement had shown that value as Rs. 38,903,339 under non-financial transactions, in the cash flow statement that value had been overstated as Rs. 548,201.
- (f) The depreciation was Rs. 139,346 as per the statement of financial performance, the same value was not stated under non-financial transactions in the cash flow statement.

I conducted the audit as per the Audit Standards of Sri Lanka. My responsibility under these audit standards further explained under the auditor's responsibility in respect of auditing of financial statements of this report. I am in the view that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### 1.3 Other information included in the Annual Report 2023

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 Other information means, financial statements and information which are not included in my audit report even though included in the Annual Report 2023 of the institute which is expected to be submitted me after the date of this audit report. The management is responsible for this other information.

Other information is not included in my opinion on financial statements and I do not express any certification or opinion in whatever way in this regard.

My responsibility in respect of my audit of the financial statements is to read the above identified other information and to consider whether they are quantitatively mismatched when auditing other information with financial statements .

If I determine that other information is material misstatements based on the other information I received before the date of this Audit Report and the tasks I performed, I am required to report that matter. I had nothing to report in this regard.

#### **1.4 Responsibilities of Management and Those Charged with Governance 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 and error.

When preparing financial statements, it is a responsibility of the management to determine the ability of going concern of the Institute and in case the management determines to liquidate the Institute or unless take action to cease the operations in the absence of other alternative, the management is responsible for accounting based on the going concern and to disclose the matters on the going concern of the institute in future.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

As per sub section 16(1) of the National Audit Act No. 19 of 2018, the Institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Institute.

#### **1.5 Auditor's Responsibility on Audit of Financial Statements**

My objective is to express a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the Summary Report of the Auditor General that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the fairness of the accounting policies and accounting estimates used and the appropriateness of the related disclosures made by the management.

- Conclude on the appropriateness of the use of going concern basis of accounting based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## **2. Report on the other legal and regulatory requirements**

2.1 National Audit Act, No. 19 of 2018 includes specific provisions in respect of the following requirements.

- 2.1.1 I have obtained all the information and explanations for the purpose of audit, as per the requirement of Section 12(a) of the National Audit Act, No. 19 of 2018 except for the effects of the matters described in the section of basis for qualified opinion of this report and as per revelations from my examination, proper financial records have been maintained by the Institute.
- 2.1.2 The financial statements of the Institute are consistent with that of the preceding year as per the requirement of Section 6(1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- 2.1.3 Any recommendation made by me in the preceding year as per the requirement of Section 6(1) (d) (iv) of the National Audit Act, No. 19 of 2018 had been included in financial statements.
- 2.2 Based on the procedures which had been adopted and the evidence obtained which limited to matters that are material, nothing has come into my consideration to express following statements.
  - 2.2.1 As per the requirement of Section 12 (d) of the National Audit Act, No. 19 of 2018, whether any member of the governing body of the institute has any direct or indirect interest in any contract entered into by the Institute beyond the normal course of business.
- 2.3 Except for the below mentioned observation, whether Institute has not complied with any applicable written law or other general or special directions issued by the governing body

of the Institute as per the requirement of Section 12 (f) of the National Audit Act, No. 19 of 2018.

| <b>Reference to rules and regulations/<br/>direction</b>                                                                                              | <b>Observation</b>                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) University Grants Commission Circular No. 636 dated 14 <sup>th</sup> July 1995                                                                    | The delay in the issuing results of 35 examinations held in 2022 and 2023 was from 36 to 424 days.                                                                                                                                                                                                    |
| (b) Section 11 of the Finance Act No. 38 of 1971                                                                                                      | Excess funds of Rs. 12,199,800 had been invested in 11 fixed deposits without the approval of the Minister in charge of the subject and the Minister of Finance.                                                                                                                                      |
| (c) Section 3.1 of the Chapter XX in the Establishments Code which is applicable for University Grants Commission and the Higher Education Institutes | Although every person being employed in the relevant institution is required to record their arrival and departure times, neither attendance register nor lecture notes were maintained for the academic staff of the institution.                                                                    |
| (d) Section 4 (a) of the regulations of the institute                                                                                                 | Although the necessary library facilities should be maintained for the affairs of the institution, sufficient facilities had not been provided for the students to use the 1150 books which have been donated to the and 162 books values at Rs. 643,498/- purchased by the institution for 05 years. |

2.2.3 As per the requirement of section 12(g) of the National Audit Act No 19 of 2018, except for the following observations, the Institute has performed not complying with its powers, functions and duties.

2.2.4 As per the requirement in section 12(h) of the National Audit Act No. 19 of 2018, the resources of the authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

### **2.3 Other Observations**

(a) In accordance with the course fee schedule, out of 1048 students studying as at 31<sup>st</sup> of December 2023, 115 students had not submitted their registration applications to the Administration Division.

(b) From the loans given to students by the Agrarian Trust Fund in the years 2014 and 2015, Rs. 559,690 had not been recovered as at 31<sup>st</sup> of December in the year under review.

(c) 100 students which is 37 percent, out of 268 students who had been enrolled for the Bachelor of Agricultural Technology degree programme, from the year 2009 to 31<sup>st</sup> of December of the year under review had quitted the degree course and the management has informed economic difficulties is the major reason behind it.

(d) Concerning the academic affairs, 2600 students participated in 25 examinations held in the year 2022 and the year under review, 1141 students failed the examination. Accordingly, the examination failure rate ranged from 12 percent to 97 percent.

(e) In compliance with letter No. UGC/IDD/GEN/10 (07) dated 11th August 2020 of the University Grants Commission, although the institution is to take legal ownership of the lands utilized by it, no steps had been taken to take ownership of 50 acres of land. Further, during the year under review, Rs. 6,404,534 had been spent on construction activities on those lands for which the institution does not have legal ownership.

(f) In compliance with letter No. UGC/IDD/GEN/10 (07) dated 11th August 2020 of the University Grants Commission, although the institution is to take legal ownership of the lands utilized by it, no steps had been taken to take ownership of 50 acres of land. Further, during the year under review, Rs. 6,404,534 had been spent on construction activities on those lands for which the institution does not have legal ownership.

(g) A backhoe had been rented on 02 occasions in the year under review and the previous year without preparing a formal estimate and identifying the number of machine hours required for the development of the farm. Rs. 988,000 had been paid to an external party for 152 machine hours as Rs. 6,500 per machine hour. Accordingly, the maximum fee payable for machine hours in the 2022 and 2023 District Price Committees had been paid in excess of Rs. 198,700.

(h) The amount of Rs. 50,700 that should have been obtained from renting out the canteen owned by the institution and Rs. 91,352 that had been overpaid to 07 employees who had left the service as University Provident and Pension Funds had not been recovered as at the audit date of 13th March 2023.

(i) The payment bill for the tissue culture plant for the division of the plant into segments had been overpaid by Rs. 944,623.00 for 2 items. Furthermore, the standard building prices on which the estimates were based were not up to the relevant time.

(j) A value amounting Rs. 1,107,415 has been overpaid exceeding the value of civil work related to the construction of automated permanent house.

W.P.C.Wickramarathna  
**Auditor General**

**Financial Audit - 2023****Auditor General's Report****Your No. - SPCG/HM/C/FA/IARS/2023/02****Institute for Agro – Technology and Rural Sciences Affiliated to the University of Colombo**

| <b>Audit Para.</b> | <b>Audit Observation</b>                                                                                                                                                                                                                                                                                                                  | <b>Answers to the Audit Observation</b>                                                                                                                                                                                  |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.</b>          | <b>Financial Statements</b>                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                          |
| <b>1.2</b>         | Basis for qualified opinion                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                          |
| <b>(a)</b>         | During the year under review, the expenses of Rs. 1,102,672 borne for earning other income were deducted in calculation of the income from the sale of banana plants and in consequence gross profit from the sale of banana plant and other income earned have been understated and overstated respectively.                             | No income earned from soybean and turmeric production in the year under review and the production costs have been deducted from the gross profit to indicate the operating loss generated by such activities.            |
| <b>(c)</b>         | Due to the failure in production of turmeric plants, instead of writing off the cost of Rs. 324,030 incurred for it as a loss in the statement of financial performance, it had been accounted under the cost of banana plant production.                                                                                                 | Action will be taken to correct it in the financial year 2024.                                                                                                                                                           |
| <b>(d)</b>         | Even though the change in interest receivable under working capital changes should have been stated as Rs. 1,206,307, when preparing the cash flow statement that change was not shown in the cash flow statement.                                                                                                                        | The change in interest receivable during the year under review of Rs. 1,411,433 has been adjusted against cash receipts from investing activities.                                                                       |
| <b>(e)</b>         | Although the sales and purchases of live stock during the year under review were Rs. 2,569,375 and Rs. 755,580 respectively, when preparing the cash flow statement, it was stated as Rs. 738,683 under cash inflows under investing activities and therefore the same value was stated in the cash flow statement as only Rs. 1,830,692. | The sales of livestock during the year under review was at the value of Rs. 1,388,880 and the purchases were at the value of Rs. 755,580. Hence, its net value is Rs. 633,300 only a difference of Rs. 105,383 is shown. |
| <b>(f)</b>         | Although the annual depreciation was Rs. 38,355,138 according to the financial performance statement, since the cash flow statement had shown that value as Rs. 38,903,339 under non-financial transactions, in the cash flow statement that value had been overstated as Rs. 548,201.                                                    | Action will be taken to correct it in the financial year 2024.                                                                                                                                                           |

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| (g)   | Although the depreciation was Rs. 139,346 as per the statement of financial performance, the same value was not stated under non-financial transactions in the cash flow statement.                                                                                                                                                                                                                | Action will be taken to correct it in the financial year 2024.                                                                                                                                          |
| 2.    | <b>The report on other legal and regulatory requirements</b>                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                         |
| 2.2.2 | <b>Reference to rules and regulations/ orders</b>                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                         |
| (a)   | <b>University Grants Commission Circular No. 636 dated 14<sup>th</sup> July 1995</b><br><br>The delay in the issuing results of 35 examinations held in 2022 and 2023 was from 36 to 424 days.                                                                                                                                                                                                     | Action will be taken to correct it in the financial year 2024.                                                                                                                                          |
| (b)   | <b>Section 11 of the Finance Act No. 38 of 1971</b><br><br>Excess funds of Rs. 12,199,800 had been invested in 11 fixed deposits without the approval of the Minister in charge of the subject and the Minister of Finance.                                                                                                                                                                        | Measures are being taken to obtain Treasury approval and an investment policy has been established with the approval of the Management Committee based on the recommendations of the Finance Committee. |
| (c)   | <b>Section 3.1 of the Chapter XX in the Establishments Code which is applicable for University Grants Commission and the Higher Education Institutes</b><br><br>Although every person being employed in the relevant institution is required to record their arrival and departure times, neither attendance register nor lecture notes were maintained for the academic staff of the institution. | The relevant documents are being maintained at present.                                                                                                                                                 |
| (9)   | <b>Section 4 (a) of the regulations of the institute</b><br><br>Although the necessary library facilities should be maintained for the affairs of the institution, sufficient facilities had not been provided for the students to use the 1150 books which have been donated to the and 162 books values at Rs. 643,498/- purchased by the institution for 05 years.                              | Action has been taken to recruit a Library Assistant (Male/ Female) on temporary basis.                                                                                                                 |

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| <b>2.3</b> | <b>Other Matters</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>(a)</b> | In accordance with the course fee schedule, out of 1048 students studying as at 31 <sup>st</sup> of December 2023, 115 students had not submitted their registration applications to the Administration Division.                                                                                                                                                                                                                                | The institution is in the process of introducing a Student Information System (SIS) and once it is established, semester payments and registration can be made at once without any delay.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>(b)</b> | From the loans given to students by the Agrarian Trust Fund in the years 2014 and 2015, Rs. 559,690 had not been recovered as at 31 <sup>st</sup> of December in the year under review.                                                                                                                                                                                                                                                          | Letters have been sent on 15.11.2023 giving the final notice in respect of this loan amount and required documents have been submitted to the Government Auditor to provide observations on writing off of these amounts from the books as per the Audit Committee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>(c)</b> | 100 students which is 37 percent, out of 268 students who had been enrolled for the Bachelor of Agricultural Technology degree programme, from the year 2009 to 31 <sup>st</sup> of December of the year under review has quitted the degree course without completing it.                                                                                                                                                                       | This course is a paid degree course and it has been found that the main factor affecting the rate of quitting the course is the difficulty of paying the fees. In addition, the opportunity to quit the course is provided at various stages of the degree course.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>(d)</b> | Concerning the academic affairs, 2600 students participated in 25 examinations held in the year 2022 and the year under review, 1141 students failed the examination. Accordingly, the examination failure rate ranged from 12 percent to 97 percent.                                                                                                                                                                                            | The students are enrolled for this course are those engaged in the agricultural sector and those with low academic performance who have not achieved university admission because of not reaching sufficient level of Z scores in their A/L examinations. The failure rate may increase in the early years of study due to this matter. This may gradually decrease in the years to come.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>(e)</b> | In compliance with letter No. UGC/IDD/GEN/10 (07) dated 11 <sup>th</sup> August 2020 of the University Grants Commission, although the institution is to take legal ownership of the lands utilized by it, no steps had been taken to take ownership of 50 acres of land. Further, during the year under review, Rs. 6,404,534 had been spent on construction activities on those lands for which the institution does not have legal ownership. | The institution has taken all the measures required to acquire the legal ownership of the nearly 50 acres of land currently occupied by the institution and the lease agreement has also been signed by the director of the institution at the Land Commissioner's Department in the year 2017. However, the Land Commissioner's Department has not made necessary arrangements to transfer the legal ownership of the land to date and it is a matter beyond the control of the institution. However, the institution has sent reminders to the Land Commissioner's Department in this regard and has also informed the Hambantota District Secretary and the Lunugamvehera Divisional Secretary and requested them to take necessary action.<br>Therefore, as informed by the Land Commissioner's Department, the institution has signed the lease agreement for the 50 acres once again on 2024.03.07. |

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| (f) | A backhoe had been rented on 02 occasions in the year under review and the previous year without preparing a formal estimate and identifying the number of machine hours required for the development of the farm. Rs. 988,000 had been paid to an external party for 152 machine hours as Rs. 6,500 per machine hour. Accordingly, the maximum fee payable for machine hours in the 2022 and 2023 District Price Committees had been paid in excess of Rs. 198,700. | <p>Formal approval was obtained for 140 machine hours and although there was a variation of 12 machine hours due to practical variations when working in the field, proper approval was obtained for that payment.</p> <p>The institute has called tenders according to proper procurement procedures and selected the service provider who submitted the lowest price. The lowest price submitted for hiring a backhoe was Rs. 6,500 per machine hour.</p>                                                                                                                                                                                                                                                                                                      |
| (g) | The amount of Rs. 50,700 that should have been obtained from renting out the canteen owned by the institution and Rs. 91,352 that had been overpaid to 07 employees who had left the service as University Provident and Pension Funds had not been recovered as at the audit date of 13 <sup>th</sup> March 2023.                                                                                                                                                   | <p>A complaint was lodged at the Hambantota Police Station in respect of the canteen (06.06.2023) and reminders have been sent to the owner of the canteen (21.12.2022 /03.04.2023). The Hambantota Police Station is taking relevant steps in this regard.</p> <p>After obtaining recommendations of the Finance Committee/Management Committee of the institution regarding the recovery of overpayments made to 07 employees who have left the service (03.11.2022/09.11.2023), reminders have been sent to the said employees (01.01.2023/25.09.2023). In addition, awareness was also made through telephone calls and steps will be taken to send reminders again and updated information regarding payments will be submitted to the Audit Committee.</p> |
| (h) | The payment bill for the tissue culture plant for the division of the plant into segments had been overpaid by Rs. 944,623.00 for 2 items. Furthermore, the standard building prices on which the estimates were based were not up to the relevant time.                                                                                                                                                                                                             | <p>A contractor was selected for the project on division of tissue culture into segments under national competitive bidding and the substantially responsive bidder who submitted the lowest bid was selected. Only the prices mentioned in the BOQ of the relevant contract agreement have been paid.</p> <p>The prices of the year 2022 have been taken as the basis for preparing the estimates.</p>                                                                                                                                                                                                                                                                                                                                                          |
| (i) | A value amounting Rs. 1,107,415 has been overpaid exceeding the value of civil work related to the construction of automated permanent house.                                                                                                                                                                                                                                                                                                                        | <p>The actual cost of this construction is Rs. 6,120,217.</p> <p>The engineering estimate has been prepared by estimating the possible variations that may occur when carrying out the construction work. Accordingly, a percentage of 25% has been allocated for variations in the estimate as 15% for price variations and 10% for physical variations.</p>                                                                                                                                                                                                                                                                                                                                                                                                    |

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|  |  | <p>Variations occur normally during the execution of construction work and during that period there have been severe price fluctuations in the market for raw materials and the allocated price variation of 15% is not sufficient. However, the excess cost incurred of Rs. 1,107,415.00 has been covered within the variation percentage.</p> <p>A summary letter has been sent by the Central Engineering Consultancy Bureau since construction cost has been increased a file consists of that letter has been submitted for audit.</p> |
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