

ANNUAL REPORT 2024



**Postgraduate Institute of Agriculture
University of Peradeniya**

VISION

To be a globally recognized center of excellence for postgraduate education, innovative research, and development in agriculture and related fields.

MISSION

To foster the development of a globally recognized society characterized by social responsibility, ethical integrity, and economic prosperity by promoting innovative teaching, research, and outreach activities in agriculture and related fields within an intellectually enriching academic environment.

GOALS

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

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

Enhance capacity for innovative research, scholarly work and partnerships targeting knowledge creation and socio-economic development with a global impact and visibility

Strengthen administrative and financial management within a sustainable good governance framework

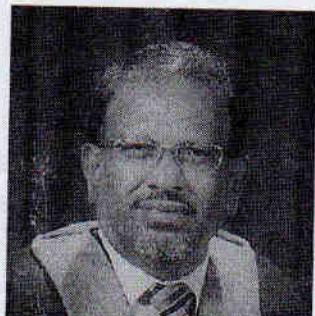
Upgrade learning, working and living environments conducive for high-quality academic pursuits, professional development and productivity

Enhance capacity and range of outreach engagements

OUR CORE VALUES

Academic Freedom; Critical Thinking; Integrity & Ethical Values; Creativity & Innovation; Professionalism; Collegiality; Lifelong Learning; Good Governance, Responsibility & Accountability; Diversity, Inclusiveness, Equal Opportunity & Mutual Respect; Teamwork, Leadership, Efficiency & Commitment; Good Citizen beyond Education.

MESSAGE FROM DIRECTOR



Established under Ordinance No. 9 of 1979, the Postgraduate Institute of Agriculture (PGIA) at the University of Peradeniya is the pioneering institution for postgraduate agricultural education in Sri Lanka. Guided by its Board of Management, PGIA was founded to build in-country capacity by producing highly trained scientific professionals to support the country's rapidly expanding agricultural sector. Over the past five decades, it has grown into a national, regional, and global center of excellence for postgraduate education and research.

Under the Sri Lanka Qualification Framework (SLQF) Guidelines, PGIA currently offers:

- 30 Master's (including MBA) programmes by coursework (SLQF L9)
- 30 M.Sc. (including MBA) programmes by coursework & research (SLQF L10)
- Research degrees (M.Phil. & Ph.D.) under 11 Boards of Study

PGIA's unique teaching model relies on an expert visiting academic staff from national and international universities, government institutions, NGOs, private sector firms, and research institutes. Practical training is conducted in state-of-the-art laboratories at the Faculty of Agriculture, University of Peradeniya. The institute is now focused on attracting more full-time research students to conduct innovative and impactful research.

Since its inception, PGIA has expanded significantly, growing from 19 students to over 500 annual enrolments. To date, it has produced over 6,000 postgraduates across diverse agricultural disciplines, including international students from countries such as Thailand and the Maldives. PGIA has also broadened its reach by offering four M.Sc. programmes in Colombo and awarding joint Ph.D. degrees with Queensland University of Technology, Australia.

Adapting to modern educational needs, PGIA has transitioned to online learning and assessment for most programmes, with thesis defenses conducted in onground, online and hybrid modes. While most courses are now delivered online, practical sessions, field visits, and examinations continue on-site to ensure comprehensive learning. Quality assurance is maintained under UGC guidelines and directives, reinforcing PGIA's commitment to academic excellence.

Prof. DKNP Pushpakumara
Director

CONTENTS

		Pages
A	Introduction	1
B	Achievements	2
C	Shortcomings	6
D	Plans for the Future	7
E	Internationalism	20
F	Sustainability Related Programmes targeted for the year 2024 at PGIA	21
	Agriculture Library Report	22
	Financial Performance	24
	Statutory Report and Disclosure of Significant Accounting Policies	28
	Report of the Auditor General on the Financial Statements of the Postgraduate Institute of Agriculture affiliated to the University of Peradeniya for the year ended 31 December 2024 in terms of Sub-Section 108(1) of the Universities Act, No. 16 of 1978 & Answers	61

MEMBERS OF THE BOARD OF MANAGEMENT -2024

Ex-Officio Members

1. Prof. C.M.B. Dematawewa, Director/PGIA
Prof. D.K.N.G. Pushpakumara, Director/PGIA
2. Mr. W.K.L.E. Walallawita, Chief Financial Officer, Ministry of Education
3. Mr. K.G.P. Pushpakumara, Addl. Director General, Dept. of National Budget, Ministry of Finance
Mr. M.J.M. Ifham, Deputy Director General, Dept. of National Budget, Ministry of Finance
4. Dr. E.R.S.P. Edirimanna, Addl. Secretary (Agri Tech.), Ministry of Agriculture
5. Dr. K.M.A. Bandara, Conservator General of Forests
Dr. E.A.P. Edirisinghe, Conservator General of Forests
6. Ms. P. Malathy, Director General, Dept. of Agriculture
Ms. K.N.S. Ranathunga, Director General, Dept. of Agriculture
7. Dr. K.A.C.H.A. Kothalawala, Director General, Dept. of Animal Production & Health
8. Ms. A.P.P. Disna, Director General, Dept. of Export Agriculture
9. Prof. K.A.S.S. Kodithuwakku, Dean/Agriculture, Univ. of Peradeniya
Prof. B.C. Jayawardana, Dean/Agriculture, Univ. of Peradeniya
10. Prof. P.G.A. Pushpakumara, Dean/Vet. Medicine & Animal Sc., Univ. of Peradeniya
Dr. A.W. Kalupahna, Dean/Vet. Medicine & Animal Sc., Univ. of Peradeniya
11. Prof. G.V.T.V. Weerasooriya, Dean/ Agriculture, Rajarata University
12. Prof. J.C. Edirisinghe, Dean/Agriculture, Wayamba University
13. Prof. P.M.A.S. Karunaratne, Dean/Agriculture, Sabaragamuwa University
Prof. M.L.M.C. Dissnayake, Dean/Agriculture, Sabaragamuwa University
14. Prof. S.D. Wanniarachchi, Dean/Agriculture, University of Ruhuna
15. Prof. P. Premandarajah, Dean/Agriculture, Eastern University
16. Dr. S. Vasantharuba, Dean/Agriculture, University of Jaffna
Prof. K. Pakeerthan, Dean/Agriculture, University of Jaffna
17. Mr. W.I. Prabath Wimal Kumara, Secretary/Director, SLCARP

Elected Members of the Faculty of Agriculture

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

UGC Appointed Members

29. Prof. R.P. De Silva, Vice-Chancellor, University of Vocational Technology
30. Dr. K.M. Mohotti, Director, Tea Research Institute
Dr. M.A.B. Ranathunga, Director/ Tea Research Institute of Sri Lanka
31. Prof. G. Mikunthan, Dept. of Agric. Biology, Univ. of Jaffna
32. Prof. H.M.W.A. Herath, Dept. of Economics & Statistics, Univ. of Peradeniya
33. Prof. Gamini Senanayake, Emeritus Professor
34. Ms. T.S. Jayasooriya, Chartered Accountant

Tables

		Page
B.1	Details of Resources and Students	8
B.2	Details of Local Students in Postgraduate Degree Programmes	9
B.3	Details of Foreign Students in Postgraduate Degree Programme	9
C	Staff Details	10
D.1 (a)	List of all Publication in referred (Indexed & Non-Indexed) Journals in 2024	11
D.1 (b)	List of full papers published in indexed journals in 2024	11
D. 1 (c)	List of Research Publications of PGIA 2024	15
D.2	National & International Awards Received in 2024	17
D.3	Details of Knowledge Dissemination to the General Public During the Year 2024	19
D.4	Scholarships, fellowships & training programmes (both local & foreign) received by the institute (as at 31st December 2024) - SAWA Fellowships	20
E.1	Details of International Conferences and Workshops conducted	20
E.2	Information on international staff visits for undergraduate teaching/postgraduate teaching/symposium/workshops in the year 2024	21

ANNUAL REPORT – 2024

POSTGRADUATE INSTITUTE OF AGRICULTURE UNIVERSITY OF PERADENIYA (As at 31st of December 2024)

A. Introduction

The Postgraduate Institute of Agriculture (PGIA) was established in June 1975 through Statute No. 2 of 1974 under the University of Ceylon Act No. 1 of 1972 and was initially affiliated with the University of Sri Lanka. Following the enactment of the Universities Act No. 16 of 1978, this statute was recognized as an Ordinance, leading to the promulgation of Ordinance No. 9 of 1979 by the University Grants Commission (UGC). This ordinance, effective from January 1, 1980, serves as the legal foundation for PGIA's operations.

The primary objective of establishing this specialized institute was to develop in-country capacity for postgraduate education in agriculture and to train highly skilled scientific professionals to meet the demands of Sri Lanka's rapidly expanding agricultural sector. PGIA is affiliated with the University of Peradeniya and continues to play a pivotal role in advancing postgraduate education and research in agriculture.

Academic Programmes

To fulfill its goals and objectives, the PGIA has developed a diverse range of higher degree programs tailored to meet Sri Lanka's evolving economic and agricultural needs. The curricula are continuously updated and revised to align with changing national demands and emerging global trends in agriculture and related fields.

Currently, PGIA offers Ph.D., DBA, M.Phil., and 30 M.Sc. programs incorporating both coursework and research along with 30 Master's degree programs by coursework. Additionally, the institute provides a Master of Business Administration (MBA) program for professionals, which was introduced in 1998.

PGIA places a strong emphasis on full-time residential training, allowing postgraduate students to actively engage in the academic environment of the university and participate in research initiatives. A key challenge for PGIA is to cultivate disciplined, dedicated, and hardworking students who commit themselves to their studies and research while gaining extensive exposure in their respective fields. Graduates are expected to develop a strong work ethic, which becomes an integral part of their professional identity.

To enhance academic standards, PGIA has revised its regulations in accordance with the Sri Lanka Qualifications Framework (SLQF) Guidelines, ensuring that admissions and degree programs meet national and international quality benchmarks.

The Institute revised its existing regulations equivalent to Sri Lanka Qualifications Framework (SLQF) Guidelines and admitted students accordingly. The available degree programs are:

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

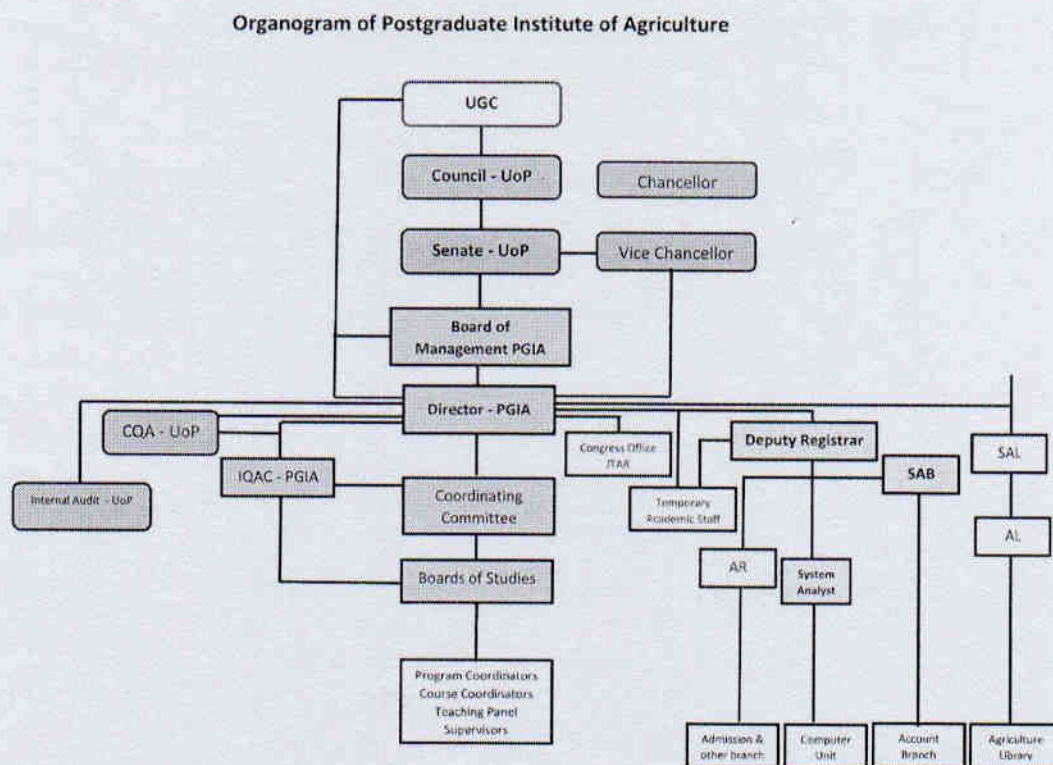
The Masters applicants for above degrees can have an exit at PG Diploma or PG Certificate level satisfying respective credits requirements. Those who complete 25 credits can obtain PG Diploma and those who complete 20 credits can obtain PG certificates. This is the first time the Institute introduced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

Panel of Teachers

The Panel of Teachers consists of over 350 outstanding academic staff with wide teaching and research experience, the majority of whom are from the Faculty of Agriculture, Peradeniya and the others from other Faculties of the University System, Government Departments, Research Institutes, Corporations, Private Sector Firms, International Institutions and Non-governmental Organizations.

Organogram of the PGIA

The organogram of the PGIA is given below indicating its management structure.



B. Achievements

Academic Programmes: Student Registrations and Degree Awarded

In 2024, a total of 287 students were registered under 11 Boards of Study (see table below). Additionally, 189 students graduated under these Boards of Study during the same year, as shown in the table below.

Degree Programme	No of Students registered	No of Students Graduated
Ph.D.*	03	06
M.Phil.	03	03
M.Sc.	06	129
MBA	12	19
Masters	263	13
PG Dip.	00	19
Total	287	189

*Among Ph.D. students graduated one from Thailand and one under the joint Ph.D. programme with QUT, Australia.

36th Annual Congress of PGIA

The 36th Annual Congress of the PGIA was held on 22nd November 2024, with Dr. D.N. Vidana Gamage from the Department of Soil Science, University of Peradeniya, serving as the Congress Coordinator.

The inaugural session was attended by esteemed guests, including the Prof. Terrence Madhujith, Vice-Chancellor, Prof. Ranjuth Pallegama, Deputy Vice-Chancellor, Deans of Faculties, Prof. B.C. Jayawardena, Dean of Faculty of Agriculture and Prof. D.K.N.G. Pushpakumara, Director of PGIA, along with approximately 200 participants. The event was graced by the Chief Guest, H.E. Mr. Eric Walsh, High Commissioner for Canada in Sri Lanka and the Maldives. Prof. Viacheslav Adamchuk from McGill University, Canada, delivered the keynote address, while Dr. Shamen Vidanage, Country Representative of the International Union for Conservation of Nature (IUCN), participated as the Alumnus Speaker.

The Congress received 44 research papers from students affiliated with local and international institutions. After a rigorous review process, 30 oral presentations were delivered across five technical sessions, and 11 posters were presented. A total of 10 awards were presented to recognize the most outstanding research presentations.

A poster competition was also organized to represent the 11 Boards of Study at PGIA, with the Board of Study in Plant Protection winning the competition.

A major highlight of the closing session of the congress was a panel discussion featuring distinguished dignitaries: Mr. Abdur Rahim Siddiqui, Country Director, World Food Program, Sri Lanka; Mr. Nalin Munasinghe, Assistant Representative (Program), FAO, Sri Lanka; Dr. Athula Senaratne, Senior Agriculture Specialist, World Bank, Sri Lanka; Mr. Mizuno Tsuyoshi, Representative, JICA, Sri Lanka; Dr. Buddika Hapuarachchi, Policy Specialist and Team Lead (Climate and Environment), UNDP, Sri Lanka. The panel discussion, moderated by Prof. Buddhi Marambe, provided valuable insights into pressing challenges and opportunities in agriculture and food systems.

To enhance communication skills and improve the effective dissemination of scientific research among young scientists, five pre-congress workshops were conducted namely (i) How to conduct a Systematic Literature Review, (ii) Machine Learning for Advancing Research and Industry Applications, (iii) Data Analyzing using Statistical Methods, (iv) Basic Statistics for Field Experiments, and (v) Effective Research Presentation Skills. These workshops and technical sessions were well attended, contributing significantly to the success of the Congress.

PGIA Establish Industry-Academia-Student Collaboration (IASC) Forum

As part of the 36th PGIA Annual Congress, the Industry-Academia-Student Collaboration (IASC) Forum was launched on 5th November 2024, marking a significant step toward fostering partnerships among academia, industry, and students. The forum provided a platform for dialogue, idea exchange, and collaborative problem-solving, aiming to bridge the gap between theoretical research and industry applications. A total of 21 industry representatives from 15 organizations, 19 academic staff members, and 15 postgraduate students participated in the event.

The inaugural session featured an opening presentation by Dr. Chandana Jayawardhana, Chairperson of the Board of Study in Agricultural Extension, who outlined PGIA's academic and research focus areas and explored past and potential industry-related collaborations. This session set the stage for aligning academic research with industry needs to foster practical solutions.

A panel discussion, moderated by Prof. Chalinda Benaragama from the Board of Study in Crop Science, facilitated an in-depth exchange between academia and industry. Industry representatives emphasized the need for postgraduate research to address real-world industry challenges, advocating for industry-funded research and collaborative initiatives. Participants acknowledged that Sri Lanka has long struggled to integrate academia with industry, and this forum highlighted the importance of sustained joint efforts to create a cohesive, solution-driven partnership for mutual benefit.

Short Courses Conducted

Revamping its short course offerings, PGIA conducted a short course on "Practice of Design and Analysis of Experiments" from 24-26th April 2024. Prof. T. Sivananthawerl coordinated the program and also served as a resource person alongside [additional resource persons' names]. A total of [number] participants attended the three-day course.

Awards - Dr. A.W.R. Joachim Memorial Award

The Dr. A.W.R. Joachim Memorial Award, established in 2001, is presented to the most outstanding student who has successfully completed the Comprehensive Examination in the penultimate year of study, achieving the highest GPA.

At the 36th Annual Congress held on 22nd November 2024, the following students, who obtained the highest GPA in their respective degree programs, were honored with a cash prize.

Name	Board of Study	Degree Programme
Ms. I.S. Eashwarage (18405-CMB)	Food Science & Technology	M.Sc. in Food Science & Technology
Ms. M.N.D. Vitharana (18431-CMB)	Food Science & Technology	M.Sc. in Food & Nutrition
Ms. D.R.N.N. Rathnayake (19427-CMB)	Bio- Statistics	M.Sc. in Bio-Statistics
Ms. K.A.M.R.P. Atapattu (20100-PDN)	Crop Science	M.Sc. in Environmental Forestry
Prof. (Ms) C.M. Wickramatilake (20441-CMB)	Food Science & Technology	M.Sc. in Food & Nutrition

Quality Assurance at PGIA

At PGIA, quality assurance efforts are guided by the Internal Quality Assurance Cell (IQAC-PGIA), which was established in 2020 under the Center for Quality Assurance (CQA) of the University of Peradeniya. The IQAC-PGIA is responsible for monitoring and enhancing academic, research, and administrative activities to ensure they align with the Strategic Plan of PGIA. To achieve this, several key initiatives have been undertaken in 2024 as follows:

- Process Streamlining & Policy Development – Development and revision of guidelines and documentation to improve institutional efficiency.
- M.Phil. and Ph.D. Program Learning Outcomes and Bylaws – Ongoing efforts to draft and formalize regulations for these programs and their Program Learning Outcomes.
- Internal Program Reviews – Preparation for internal M.Phil. and Ph.D. program reviews ahead of the scheduled 2025/26 reviews. Reviews for other disciplines under different Boards of Study will commence from 2026.
- Self-Evaluation Report (SER) Preparation – A dedicated team is currently compiling the SER for M.Phil. and Ph.D. programs, ensuring readiness for internal program review assessments.

By continuously enhancing policies, monitoring academic programs, and strengthening institutional quality assurance frameworks, PGIA remains committed to maintaining high academic standards and research excellence.

Publications

In 2024, PGIA published Volume 35 (Issues 1, 2, 3, and 4) of its official journal, "Tropical Agricultural Research," featuring 31 research papers. Additionally, "Hanthana Essence – PGIA Congress in Brief," a magazine showcasing selected research papers presented at the PGIA Congress, was released. The PGIA Newsletter, highlighting key activities and updates, was also published.

Internationalization of PGIA Activities

PGIA has significantly expanded its international collaborations through institutional partnerships, staff exchanges, joint academic programs, and global research initiatives. The following key activities highlight PGIA's commitment to internationalization:

Institutional Collaborations & Delegation Visits: On 20th November 2024, a seven-member delegation from Jagiellonian University (JU), Poland, Liva Polaska (LP), Poland, and Kelani Valley Plantations PLC (KVPL), Sri Lanka, visited PGIA and the University of Peradeniya to initiate a collaborative partnership. Discussions focused on research partnerships, staff and student exchanges, and the joint development of a Tropical Biology short course. A four-party Letter of Intent (LOI) will soon be signed among JU, UoP, LP, and KVPL to formalize this initiative.

Southwest University, China – Academic Collaboration: On 13th December 2024, a delegation from Southwest University, China, visited PGIA to explore collaboration opportunities. Discussions centered on student and staff exchange programs, M.Sc. collaborations, and the development of double degree programs. The delegation also met with the Vice Chancellor of the University of Peradeniya to discuss institutional partnerships, further strengthening PGIA's global academic network.

Overseas Engagements of the Director: The Director attended the MASUDEM Project – Training at Partner Country Institution workshop at Srinakharinwirot University, Thailand, from 14-19th July 2024. This engagement aimed to strengthen ties between PGIA and Srinakharinwirot University, leading to potential collaborations in postgraduate admissions, joint degree programs, and student exchanges.

Study Tour on Agroforestry in India: Invited by IUCN Sri Lanka, the Director participated in an agroforestry study tour in Karnataka, India, from 9-12th September 2024. The visit facilitated knowledge exchange on coffee and tea-based agroforestry, soil improvement techniques, and regenerative agriculture. Discussions were initiated on joint research and funding opportunities for an India-Sri Lanka agroforestry collaboration with the College of Forestry, Ponnampet.

Participation in the 4th International Conference on Mountain Agriculture and Green Plant Protection, China: The Director attended this conference in Guizhou, China, from 20-25th August 2024 as part of the China-ASEAN Education Cooperation Week (CAECW), hosted by Guizhou University. A paper titled "Human Resource Development Requirements for Green Plant Protection: PGIA Perspectives" was presented, highlighting potential collaborations between PGIA and Guizhou University. Discussions explored the development of a tripartite agreement on green plant protection, facilitating joint research, Ph.D. opportunities, and research funding. The visit also promoted PGIA as a destination for postgraduate education for Chinese students.

Through these global partnerships, academic exchanges, and research collaborations, PGIA is strengthening its international presence and engagement, positioning itself as a leading institution in postgraduate agricultural education and research.

Cultural Events

PGIA welcomed 2025 with a blessing ceremony by the Maha Sangha on 1st January 2025, invoking blessings for the institute, its community, and students. A New Year tea party followed, bringing together staff, faculty, and Board members, reinforcing PGIA's commitment to excellence and unity.

To foster harmony and peace, the PGIA Welfare Society organized a Sinhala & Tamil New Year Festival on 1st May 2024, uniting staff and families in a joyful celebration with traditional games and cultural activities.

For team-building and relaxation, the annual staff trip took place on 14–15th December 2024, along the Southern coast, visiting Galle and Matara. This two-day getaway strengthened bonds among staff, offering a refreshing break before the year ahead.

C. Shortcomings

Academic activities, research work, and student admissions faced intermittent disruptions due to the prolonged Trade Union Action by non-academic staff over several months, as well as challenges related to the non-recognition of teaching staff as independent service providers.

D. Plans for the Future

1. Student Admission, Student Support and Student Recognition Systems:
 - Increase annual student intake across all programs by improving visibility through new website and its regular updates, frequent publication of the PGIA Newsletter and other periodic publications, and their wider dissemination through both traditional and digital channels.
 - Develop a Student Success Centre to provide academic, professional and counselling support.
 - Establish an annual Gold Medal Award(s) to honor the best Ph.D. student at the General Convocation of University of Peradeniya.
2. Expansion of PGIA Presence
 - Establish PGIA branches in Jaffna and the Middle East to extend academic reach and collaboration.
 - Establish a Board of Study in Multidisciplinary Studies
 - Create an “Academia-Industry-Student Collaboration Forum” for fostering collaboration among academia, industry, and students to enhance learning, research, and career opportunities
 - Establish a system with SL-CARP and NARS to train Human Resource Development in National Agricultural Research System
3. External Review of PGIA and Development of a Business Plan:
 - Conduct an external review of PGIA by a panel of three eminent experts, followed by the formulation of a comprehensive business plan to enhance accountability and ensure long-term sustainability as a self-financing institute. This process will also include an assessment of administrative systems, evaluating the student management system and overall administration to ensure they effectively meet the evolving needs of students and staff.
4. Infrastructure Development and ICT Enhancement
 - Enhance student accommodation, particularly for international students and visiting staff, by upgrading the PGIA Guest House and identifying suitable housing for foreign students.
 - Improve recreational facilities to create a conducive learning environment by consulting an interior designer.
 - Strengthen ICT infrastructure to support hybrid teaching, learning, and examinations, enabling greater participation from international academics, research staff, and industry experts in PGIA’s degree programmes.
 - Conduct a comprehensive assessment of PGIA’s current carbon footprint to inform sustainability initiatives including establishment of solar electricity system and electronic documentation system

5. Establish Research Support & Recognition System
 - Launch two Mega Research Grants (each worth LKR 25 million) and 10 Ph.D. scholarships to support advanced research and innovation.
 - Strengthen in-house students publishing capacity and improve access to peer-reviewed and indexed journals by increasing research paper publication fees, ensuring wider dissemination of postgraduate research findings.
 - Establish awards for impact-oriented publications and national/ international patents, recognizing exceptional contributions from postgraduate students and supervisors.
6. Facilitate Internationalization
 - Strengthen collaborations with international institutions to drive student and staff exchange and joint and double degree programmes and sustainability initiatives.
 - Increase the involvement of international professionals in postgraduate teaching, supervision, examination and academic program development through Honorary Visiting Professor programmes.

B. NEW ENTRANTS & STUDENT ENROLMENT

B.1 DETAILS OF RESOURCES AND STUDENTS – (As AT 31st DECEMBER 2024)

Programme of Study	Total No. of Students	Distribution of Staff (Permanent Staff Only)			
		Academic Staff	Non-Academic Staff	Academic Support Staff	Total
Casual	00	2	38	1	41
M.Phil (CW&R)	16				
M.Phil (R)	66				
M.Sc. (CW)	920				
Masters	833				
M.Sc.(CW&R)	157				
MBA.(CW)	152				
MBA.(CW&R)	68				
Ph.D (CW&R)	1				
Ph.D(R)	67				
Total	2,280	2	38	1	41

**B.2 DETAILS OF LOCAL STUDENTS REGISTRATION FOR POSTGRADUATE
DEGREE PROGRAMMES - 2024**

Programme of Study	Full Time/Part Time	New Entrants (Jan-Dec 2024)			Student Enrolment (Total No. of Registered Students as at 31 st December 2024)			No. of Graduated
		Male	Female	Total	Male	Female	Total	
M.Phil (CW&R)	Full Time	0	0	0	5	11	16	
M.Phil (R)	Full Time	0	3	3	18	48	66	3
M.Sc.(CW)	Full Time	3	3	6	300	620	920	121
M.Sc.(CW&R)	Full Time	0	0	0	43	114	157	8
Masters	Full Time	80	183	263	241	592	833	19
MBA.(CW)	Full Time	1	4	5	83	69	152	12
MBA.(CW&R)	Full Time	5	2	7	39	29	68	1
Ph.D (CW&R)	Full Time	0	0	0	0	1	1	1
Ph.D(R)	Full Time	2	1	3	36	31	67	5
*PG Dip.	Full Time							19
Total		91	196	287	765	1515	2280	189

*Early exit

**B.3 DETAILS OF FOREIGN STUDENTS REGISTRATION FOR POSTGRADUATE
DEGREE PROGRAMMES - 2024**

Programme of Study	Full Time/Part Time	New Entrants (Jan-Dec 2024)			Student Enrolment (Total No. of Registered Students as at 31 st December 2024)			Income (Rs.)
		Male	Female	Total	Male	Female	Total	
Ph.D. Master of Business Administration	Full Time					1	1	551,371.12

C. STAFF DETAILS

Service Category	Salary Code	Approved as at 31/12/2017	Existing Cadre
Primary Level		19	
Primary Grade – Unskilled	PL- 1		8
Primary Grade – Semi Skilled	PL - 2		4
Primary Grade – Skilled	PL - 3		3
Secondary Level		21	
Management Assistant – non – Technical	U - MN 1		15
Management Assistant – Technical	U –MT 1		-
Associate Officers – Segment 2	U – MN 2		-
Associate Officers – Segment 1	U – MN 3		-
Staff Assistant - /Supra & Senior Staff Assistant	U – MN 4		6
Tertiary Level		2	
Academic Support – Segment 2	U – AS 1		-
Junior Executive/ Managers	U – EX 1		-
Academic Support – Segment 1	U – AS 2		1
Senior Level		14	
Medical Officer	U – MO 1		-
Chief Medical Officer	U – MO 2		-
Middle Level Executives	U – EX 2		1
Middle Level Executives	U – EX 2 (a)		1
Senior Executives	U – EX 3		-
Lecturer (Temporary)	U – AC 3		5
Associate Professors	U – AC 4		-
Library Staff / Assistant Librarian	U - AC 3		1
Professors/Senior Professors	U – AC 5		1

D. RESEARCH OUTPUT DATA

D.1 PUBLICATION OUTPUT IN 2024

D.1 (a) List of Publication in referred (Indexed and Non-Indexed) Journals in 2024

Faculty	Publication Category		Number		Remarks
			Published -Local-	Published -International-	
PGIA	No. of Full Papers published in indexed journals*		44		
	No. of Full Papers published in non-indexed refereed journals				
	No. of Full Papers published in non-refereed Journals				
	No. of conference Papers published as full papers in Conference Proceedings		35		
	No. of Abstract Publications				
	No. of Book Chapters published				
	No. of Books Published	By a publisher			
		By the Author			

D.1 (b) LIST OF FULL PAPERS PUBLISHED IN INDEXED JOURNALS IN 2024

The following papers have been published by the PGIA students during the year under review which have been published in the Tropical Agricultural Research Journal, the Journal published by the Institute itself since 1989 and other international Journals.

Title of the Article	Name of the Corresponding Author	Co-Authors
Volume 35 – Issue 1 2024		
Evaluation of <i>Chromolaena odorata</i> as Growth Promoter in the African Catfish (<i>Clarias gariepinus</i> , Burchell 1822)	A. M. Tiamiyu	I. O. Olatoye O. B. Adediji R. C. Okocha
Use of Drone Imagery to Predict Leaf Nitrogen Content of Sugarcane Cultivated Under Organic Fertilizer Application	U. W. L. M. Kumarasiri	U. W. A. Vitharana T. Ariyawansha B. R. Kulasekara
Antioxidant, Anti-Diabetic and Anti-Inflammatory Activities of <i>Passiflora foetida</i> grown in Sri Lanka	K. W. Samarakoon	P. G. N. H. Dharmasiri, P. Ranasinghe, P. T. Jayasooriya,
Effects of Biochar Based N Fertilizer Application on Ammonia Volatilization from a Rice Growing Soil: A Laboratory Scale Closed Chamber Study	R. S. Dharmakeerthi	M. K. N. W. Jayarathna, A. D. Igalavithana
Alternative and ICT-based Advisory and Extension Approaches in the Tea Sector in Sri Lanka: An Explorative Study	P. Weththasinghe	U. I. Dissanayeke
Comparative Analysis of Green and Brown Morphotypes of <i>Kappaphycus alvarezii</i> Doty (Doty): Morphology, Total Phenol Content, Antioxidant Activity and Antimicrobial Activity	P. C. G. Bandaranayake	G. D. S. P. Rajapaksha, P. M. P. C. Gunathilake, B. Nirooparaj, J. K. Vidanarachchi, B. C. Jayawardana, M. D. S. T. De Croose, I. Wijesekara,
Effect of Change of Agronomic Practices on Nutritive Value of Hybrid Fodder Sorghum Cultivated in Lowland Paddy Fields of the Dry Zone of Sri Lanka	M. B. P. Kumara Mahipala	U. L. Karunadhipathi, M. A. P. W. K. Malaviarachchi, W. M. P. B. Weerasinghe, S. R. G. H. S. M. Jayarathna, K. M. Devindi,
Composition and Antimicrobial Activity of Different Plant Parts of <i>Parthenium hysterophorus</i> L.	K. Niranjan	R. Kapilan, P. N. Yapa

Volume 35 – Issue 2 2024		
Development of High Yielding Rice Varieties Tolerant to Phosphorus Deficiency	W. L. G. Samarasinghe	D. S. Kekulandara, L. D. B. Suriyagoda, P. C. G. Bandaranayake, D. N. Sirisena, N. S. Thilakarathne,
Performance Evaluation of Micro-Irrigation Systems in Coconut Plantations	B. H. R. Fernando	C. S. Ranasinghe, S. Pathmarajah, M. I. M. Mowjood
Microplastic Abundance in the Locally Produced Commercial Compost and the Characteristics	A. S. Y. P. Ranasingha	A. K. Karunarathna, W. S. Dandeniya, M. S. Nijamudeen, G. N. Hewagama
Effects of Supplementation of Insoluble Dietary Fiber Obtained from Cinnamon Spent Bark Waste on the Performance of Nile Tilapia (<i>Oreochromis niloticus</i>) Fingerlings	L. H. M. P. R. Lansakara	S. P. Kodithuwakku, S. M. C. Himali, J. K. Vidanarachchi
Allele Profiling of Bacterial Blight Resistance Genes Xa4, Xa38, and Xa21 in Selected Sri Lankan Rice Germplasm	D. V. Jayatilake	I. K. Edirisinghe, K. I. S. Thamali, N. H. L. D. L. D. Nanayakkara, D. M. L. N. K. Dissanayake, L. A. R. Amarathunge, W. D. P. Weerasinghe, L. D. B. Suriyagoda
Effect of Socio-Economic and Institutional Factors on Different Choices of Food Production System Practiced in Home Gardens: A Case Study in Mahakanumulla Village Tank Cascade System	P. S. H. Silva	S. A. Weerasooriya
Structural and Elemental Analysis of Waraka and Wala Jackfruit Seed Flour Samples by SEM-EDX Method	B. D. Rohitha Prasantha	Y. T. Senaweera
Volume 35 – Issue 3 2024		
Modified Canopy Architecture Enhanced Yield of Black Pepper (<i>Piper nigrum</i> L.) through High Absorption and Distribution of Photosynthetically Active Radiation (PAR)	K. P. P. Madhushani	H. M. P. A. Subasinghe, R. M. Fonseka, T. Sivananthawerl

Effects of Conversion of Rubber to Oil Palm Plantations on Soil Properties and Hydrological Dynamics in the Low Country Wet Zone of Sri Lanka	D. N. Vidana Gamage	K. M. Kularathna, Y. N. S. Wijewardana, H. M. S. K. Herath
Introducing a 'Postharvest Loss Index (PHLI)' for Some Selected High Producing Vegetables in Sri Lanka to Enhance Food Security	C. V. L. Jayasinghe	D. M. C. M. K. Dassanayake , R. D. T. D. Madhushani, J. C. Edirisinghe , H. M. S. Wasana, M. A. Wijewardane
Behavioral Intention of Paddy Farmers Towards Adoption of Organic Sources for Soil Nutrient Management Consequent to Policy Decision to Ban Agro-chemicals in Sri Lanka: A Case Study	R. M. S. Wijerathna	B. U. I. Prabhavi, J. M. P. N. Anuradha, M. R. Pinnawala, S. P. Nissanka
Production and Dietary Diversities with Seasonality in Rural Agricultural Context in Sri Lanka: A Case of Mahakanumulla Village Tank Cascade System	N. Nayanathara	D. Hemachandra
Changes in Total and Available K Contents in Feldspar and Mica Co-pyrolyzed with Poultry Litter at Different Temperatures	R. S. Dharmakeerthi	P. O. Sarachchandra, A. K. Karunarathna
Solid Formulation of <i>Trichoderma virens</i> for the Management of Banana Anthracnose Caused by <i>Colletotrichum musae</i>	T. D. C. Priyadarshani	M. A. Madushani, K. W. A. Madhushan, H. R. G. Tharaka, G. D. N. Menike, P. A. Weerasinghe, U. G. A. I. Sirisena, D. M. D. Dissanayake
Volume 35 – Issue 4 2024		
Allometric Models for Estimating Above-Ground, Below-Ground and Total Biomass of Tea (<i>Camellia sinensis</i> (L.) O. Kuntze) Plants Grown in Uva and Up Country, Sri Lanka	R. A. A. S. Rathnayaka	B. Jananey, H. P. N. Maduranga, T. Sivananthawerl, P. G. D. S. Amarasena, E. Frossard, A. J. Mohotti, K. M. Mohotti, L. D. B. Suriyagoda

Evaluation of Physical and Sensory Properties of Biscuits Made from Blended Wheat Flour and Pumpkin Powder	K. A. T. K. Jayalath	E. Mendis, A. A. D. Madushan
Interaction Effects of Phosphorus and Zinc Application on Their Availability and Growth of Rice (<i>Oryza sativa</i>) in an Alfisol of Sri Lanka	S. M. A. D. K. S. Mayadunne	R. S. Dharmakeerthi, C. P. Attanayake
Assessment of Genetic Parameters and Diversity Organization of Ginger Accessions Cultivated in Burkina Faso as Revealed by Microsatellite Markers	H. Nandkangre	D. J. Kambou, S. Bado, K. F. Zongo, S. A. Kabore, M. Ouedraogo, M. Sawadogo
Assessment of Growth and Yield Characteristics of a Greenhouse Hybrid and a Dual-Purpose Tomato Cultivar under Different Microclimatic Conditions	P. C. G. Bandaranayake	I. N. S. Dewapriya, M. H. S. M. Hettiarachchi, W. A. P. Weerakoddy, A. U. Bandaranayake, K. S. P. Amaratunga
<i>In Vitro</i> Rooting of <i>Gyrinops walla</i> in Activated Charcoal-Containing Semi-Solid Culture and Filter Paper-Bridged Liquid Culture Systems	S. Selvaskanthan	J. P. Eeswara
Analysis of Spatial and Temporal Variation of Water Quality: A Case Study of Kotagala Wetland, Nuwara Eliya, Sri Lanka	J. M. A. U. Jayasekara	M. I. M. Mowjood, N. D. K. Dayawansa
Spatial Analysis of Chronic Kidney Disease of Unknown Aetiology (CKDu) Prevalence in Badulupura Village, Sri Lanka	B. S. Marasinghe	W. A. U. Vitharana, R. Chandrajith, N. Nanayakkara, H. P. U. Fonseka

D. 1 (c) LIST OF RESEARCH PUBLICATIONS OF PGIA 2024

1. Amarasinghe, V.L.P., Weerakkody N.S., Madhujith, T. (2024). Isolation and Characterization of Potential Probiotic Lactic Acid Bacteria (LAB) from *Centella asiatica*. The Journal of Nutrition and Food Sciences, 3(1): 1-12. (MSc Student)
2. Gunasena, A., Weerakkody, W. A. P., Samita, S., Weerasinghe, L. K., & Perera, L. Optimization of Particle Size Distribution of Coco Pith: Implications of Soil Suitability Classes, Varietal Variation, Processing Method and Status of Ageing, 2024 (11,3), 115-129. 10.9734/ajahr/2024/v11i3334.

3. Hearath, H. M. B. S., Pushpakumara, D. K. N. G., Hewson, M., & Wickramagamage, P. (2024). Unexploited potential of trees outside forest: Catchment landscape restoration through home gardens in Upper Mahaweli Catchment in Sri Lanka. *Agroforestry Systems*. <https://doi.org/10.1007/s10457-024-00973-0>.
4. Jayanetti, M., Arampath, P. C., & Thambiliyagodage, C. J. (2024). Determination of nutritional composition, enzyme inhibitory activity, and antioxidant activity of pretreated, dehydrated *Amaranthus viridis* L. leaves. *Journal of Science of the University of Kelaniya*, 17(1): 15–26. <https://doi.org/10.4038/josuk.v17i1.8102>. (MSc Student)
5. Jayasekara M.K.C.P., Silva, R., Chandrasekara, A., & Jeyakumaran., N. (2024). Nutritional status of the lip, oral cavity and pharynx cancer patients in different stages of the disease in Sri Lanka. 36th Annual Congress of the PGIA.
6. Kuruppuarachchi, N., Suriyagoda, L. D. B., Silva, G. L. L. P., & Pushpakumara, G. (2024). Climate resilience index for assessing resilience in homegardens. *Agroforestry Systems*. <https://doi.org/10.1007/s10457-024-01034-2>.
7. Lowe, A., Kuruppuarachchi, N., Silva, P., Pushpakumara, G., Suriyagoda, L., & Weerahewa, J. (2024). Does human intervention modulate the above-ground carbon biomass of agroforestry systems? A study of homegardens in Jaffna peninsula, Sri Lanka. *Agricultural Systems*, 215, 103842. <https://doi.org/10.1016/j.agsv.2023.103842>.
8. 33. Ranil, R. H. G., Pushpakumara, D. K. N. G., & Wijesundara, D. S. A. (2024). Paving the way for a holistic conservation approach: The story of the world's only known simple frond tree fern, *Alsophilasinuata* (Hook. & Grev.) R. M. Tryon (Cyatheaceae). *Journal for Nature Conservation*, 79, 126628. <https://doi.org/10.1016/j.jnc.2024.126628>.
9. Ratnayake, S. S., Reid, M., Larder, N., Kariyawasam, C. S., Hunter, C., Hunter, D., Dharmasena, P. B., Pushpakumara, G., & Kogo, B. (2024). Sustainability and productivity of village tank cascade systems: A bibliometric analysis and knowledge mapping. *Sustainability*, 16, 3360. <https://doi.org/10.3390/su16083360>.
10. Rebeira, S.P., Jayatilake, D.V., Prasantha, B.D.R., Senarathne Menike, B.M.K., Piyasiri, C.H., Weerasinghe, W.D.P., & Samarasinghe, W.L.G. (2024). Assessment of advanced breeding lines of rice (*Oryza sativa* L.) for nutritional and nutraceutical grain quality characteristic. *Tropical Agriculturist*, 172(3), 16-30.
11. Sanjeewani, H. N., Samarasinghe, D. P., & De Costa, W. J. M. (2024). Influence of elevation and the associated variation of climate and vegetation on selected

soil properties of tropical rainforests across a wide elevation gradient. Catena, 237, 107823. <https://doi.org/10.2139/ssrn.4499666>.

12. Thushari, A. N. W. S., & De Costa, D. M. (2024). Determining morphological and biochemical indices to select for smut-resistant sugarcane varieties. *Journal of Crop Improvement*, 38(2), 73-94. <https://doi.org/10.1080/15427528.2023.2284163>.
13. Wasala, W. M. C. B., Benaragama, C. K., Kumara, G. D. K., Sarananda, K. H., & Dissanayake, C. A. K. (2024). Effect of 1-methylecyclopropane and Low-Temperature Storage on postharvest longevity of banana cv 'Ambul'. *Journal of Agricultural Sciences (Sri Lanka)*, 19(3): 566-581. <http://doi.org/10.4038/jas.v19i3.10385>
14. Wijesekara, N. M., Withanage, N., & Abeynayake, N. R. (2024). Joint modeling of correlated binary outcomes using multivariate logistic regression: Contraception and HIV knowledge in Sri Lanka. *Journal of Applied Statistics*, 1-13. <https://doi.org/10.1080/02664763.2024>.

Cost of Publishing Research: Rs. 581,600.00

D.2 NATIONAL & INTERNATIONAL AWARDS RECEIVED IN 2024

PGIA Annual Congress 2024

Session	Award/Best Paper (Name and the purpose of the Award Title of the Paper)	National /International or other	Name /s of the recipient	Designation	Faculty/ Department
Agricultural Production and Productivity Improvement	Best Poster	Local	Ms. Fazna Rafeek		
Agronomic Interventions for Sustainable Agriculture	Best Oral Presenter	Local	Mr. G.D.S.P Rajapaksha	Research Assistant,	Agricultural Biotechnology Centre
Advancements in Pest Management and Crop Resilience	Best Oral Presenter	Local	Ms. Nayani Dayarathna	Lecturer	Postgraduate Institute of Agriculture, University of Peradeniya
Community and Environmental Stewardship	Best Oral Presenter	Local	Ms. C.A.K. Dissanayake	Senior Lecturer	Department of Animal and Food Sciences Faculty of

					Agriculture, RUSL
Technological Innovations in Agriculture	Best Oral Presenter	Local	Ms. M. M. K. D. Manathunga	Student	Postgraduate Institute of Agriculture University of Peradeniya
PGIA Alumni Association Awards	PGIA Alumni Association Awards – 3rd place	Local	Ms. R.M.A.U. Rathnayake	Student	Postgraduate Institute of Agriculture University of Peradeniya
PGIA Alumni Association Awards	PGIA Alumni Association Awards- 2nd place	Local	Ms. M. M. K. D. Manathunga	Student	Postgraduate Institute of Agriculture University of Peradeniya
PGIA Alumni Association Awards	PGIA Alumni Association Awards- 1st place	Local	Ms. Nayani Dayaratne	Lecturer	Postgraduate Institute of Agriculture, University of Peradeniya
	Overall Best Presenter	Local	Ms. Nayani Dayaratne	Lecturer	Postgraduate Institute of Agriculture, University of Peradeniya
PGIA Congress in Brief	Hanthana Essence -2nd place	Local	T. Bavithira	Student	Postgraduate Institute of Agriculture University of Peradeniya
PGIA Congress in Brief	Hanthana Essence -2nd place	Local	M.M.K.D. Manathunga	Student	Postgraduate Institute of Agriculture University of Peradeniya
PGIA Congress in Brief	Hanthana Essence -2nd place	Local	Sulaima Lebbe Rasmiya Begum		
PGIA Congress in Brief	Hanthana Essence -1st place	Local	A.B.D. Sanjeewa	Student	Postgraduate Institute of Agriculture University of Peradeniya
	Dr. Joachim Memorial Award	Local	Ms. I.S. Eshwarage	PhD student	
	Dr. Joachim Memorial Award	Local	Ms. D.R.N.N. Rathnayake	PhD student	
	Dr. Joachim Memorial Award	Local	Ms. M.N.D. Vitharana	PhD student	
	Dr. Joachim Memorial Award	Local	Ms. K.A.M.R.P. Atapattu	PhD student	

	Dr. Joachim Memorial Award	Local	Prof. (Ms). C.M. Wickramathi lake	Professor	Medical Faculty, University of Ruhuna
--	-------------------------------	-------	--	-----------	--

D.3 DETAILS OF KNOWLEDGE DISSEMINATION TO THE GENERAL PUBLIC DURING THE YEAR 2024

Institute	Programme Category (workshops/training programmes/field demonstrations/media programmes)	Title of the Programme	Organized by Fac./Dep./Center/Unit	Date of held	Duration	Target group	No. of Participants
PGIA	Workshop	How to conduct a systematic litreature review	PGIA	29th June 2024	One day	Postgraduate Research Students, State and Private Sector Officers	
PGIA	Workshop	Machine learning for Advancing Research and Industry Applications	PGIA	28th September 2024	One day	Postgraduate Students, Researchers, Officers from various Agricultural Institutes	
PGIA	Workshop	Data Analysis using Statistical methods	PGIA	19th October 2024	One day	Postgraduate Students, Researchers, Officers from various Agricultural Institutes	
PGIA	Workshop	Basic Statistics for Field Experiments	PGIA	26th October 2024	One day	Undergraduates and Postgraduate Students, Officers from both private and public Sectors	
PGIA	Workshop	Effective Research Presentation Skills	PGIA	2nd November 2024	One day	Postgraduate and Undergraduate Students	

Cap-Net Lanka organized events							
Cap-Net Lanka	Awareness programme	Awareness programme on "Climate Change and Water Footprint" to 50 School Children	American Corner, Public Library, Kandy	13 th March 2024	One-day	50 school students	50 School Children, Kandy District
PGIA organized events							
PGIA	Awareness programme	An awareness programme on the proper use Fire Extinguishers in emergencies	PGIA	12 th September 2024	One day	Staff members of the PGIA	30

D.4 SCHOLARSHIPS, FELLOWSHIPS & TRAINING PROGRAMMES (BOTH LOCAL & FOREIGN) RECEIVED BY THE INSTITUTE (AS AT 31st DECEMBER 2024) - SAWA Fellowships

S/N	Name of the recipient	Department	Designation	Type of the Programme (PhD/M.Phil/ Master/ PGD/Dip/Short term Training)	Duration of the Programme	Country
1	Ms. RMTK Ranathunga	Agricultural Engineering	Student	M.Sc.	2 Years	IDRC Canada
2	Ms. LKIN Perera					
3	Ms. CCD Mendis					
4	Ms. HGCS Divyanjali					

E. INTERNATIONALISM

E.1 DETAILS OF INTERNATIONAL CONFERENCES AND WORKSHOPS CONDUCTED BY THE INSTITUTE in 2024

No	Theme	Organized by (Faculty/Dept./Centre/ Unit)	Date of held/ Duration	Target Group	No. of Participants
1	Annual Congress	PGIA	22.11.2024	Students	On-ground: 200

E.2 INFORMATION ON INTERNATIONAL STAFF VISITS FOR UNDERGRADUATE TEACHING/POSTGRADUATE TEACHING/SYMPOSIUM/WORKSHOPS IN THE YEAR 2024

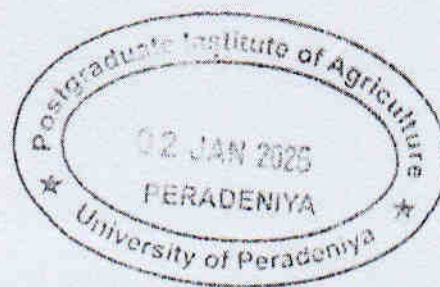
Institute	Name of the Programme	Country	No. of Staff
PGIA	Annual Congress	Canada	01
		Australia	01
PGIA	To promote research partnerships, staff and student exchanges, and the joint offering of a Tropical Biology short course	Poland	07
PGIA	Discussion on Student and staff exchange programs and explore opportunities for joint degree programmes	Japan	01
PGIA	To explore opportunities for offering short courses on landscape design and tree management.	Japan	01
PGIA	Visit of SAARC Agriculture Centre Officials (SAARC Ph.D. Scholarship Programme)	Bangladesh	01
PGIA	To explore opportunities for collaboration, including student and staff exchange programs, MSc collaborations, and the development of double degree programs.	China	06

F. SUSTAINABILITY RELATED PROGRAMMES TARGETED FOR THE YEAR 2024

1. Offering of postgraduate program using hybrid mode
2. Reusing paper, envelopes and others stationaries for resource efficiency
3. Replacing existing normal florescent bulbs with LED bulbs gradually for energy efficiency
4. Effectively utilizing short message system e-mail system and social media platforms for communication/advertising purpose to minimize the usage of resources
5. Continue with the online application/registration process
6. Continue with the offering of sustainability related course units (>100)
7. The sustainability related new MSc programme in Agro Ecology was offered during the year.
8. Establishment of consortium to develop MSc programme on Climate change and Landscape Management

2024-25-10
MS Agronomy

Agriculture Library Annual Report – 2024



Library Allocations received in 2024

PGIA Allocation	-	Rs. 500,000.00
Faculty Allocation	-	Rs. 14,59,518.66
Total Allocation	-	Rs. 19,59,518.66

Acquisitions - Books

During the year 2024, 23 books were added to the Library Collection, which comprised textbooks recommended by teaching staff of both the Faculty of Agriculture and the PGIA to suit the teaching programs of the two institutions.

Details of the books added to the collection

Number of books purchased by PGIA finances	Books - 01
Value	Rs. 27261.00
Number of books purchased by Faculty allocation	Books - 22
Value	Rs. 871512.55
Total number of books purchased (PGIA & Faculty)	Books - 23
Number of PGIA Theses added to the collection	00

Donations

Number of books received from other donors	54
Value	Rs. 21926.50

Periodicals

Periodicals 14 (Local – 11, Foreign – 3)

Library User Categories

The registered Library users in 2024 were 2213. Details are shown below.

Postgraduate Students	743
Undergraduate Students	1347

Academic Staff (Permanent)	112
Academic Staff (Temporary)	04
Emeritus Professors	01
Visiting Lecturers	01
Clerical and similar services	05

Total **2213**

Usage of Library Books

Number of Lending items Borrowed	-	310
Number of Reference items Borrowed	-	8
Number of items used in house	-	260

Inter- Library Loans

We requested 01 book from other libraries.
We received 01 book from other libraries.

Library orientation programmes

No.	Date	Venue	No. of Students
01	08.10.2024	Mahailluppallama sub campus	234



Mr. A. Dharmarathne
Senior Asst. Librarian/Agriculture Library
02.01.2025

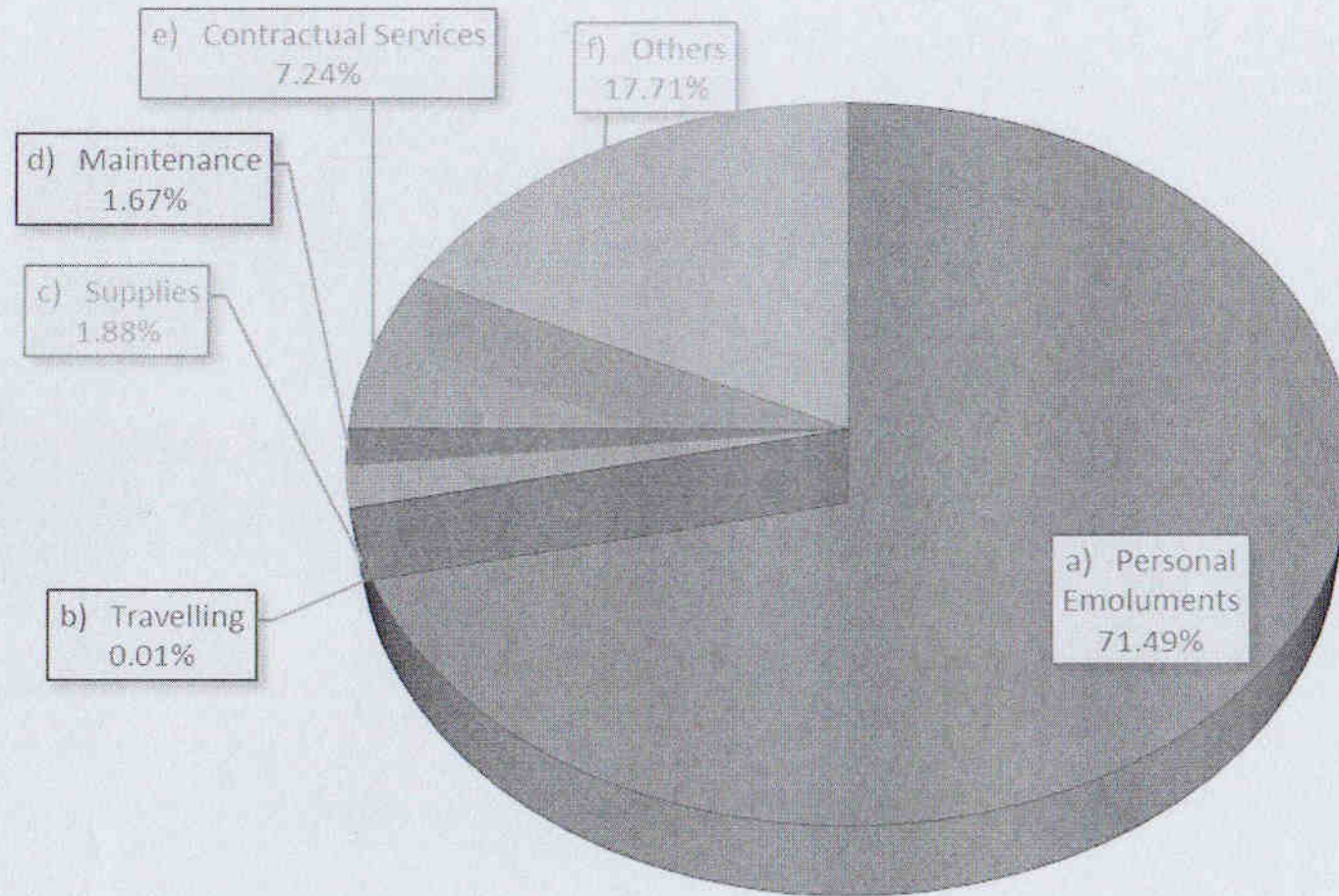
Senior Assistant Librarian
Agriculture Library
University of Peradeniya
Sri Lanka

Financial Performance

13. Details of Recurrent Expenditure

Subject	2022 (Rs.)		2023 (Rs.)		2024 (Rs.)	
	Allocation	Actual	Allocation	Actual	Allocation	Actual
a) Personal Emoluments	107,257,000	112,961,174	114,017,650	78,912,872	105,899,000	108,137,194
b) Travelling	15,000	7,910	25,000	18,161	20,000	18,630
c) Supplies	3,950,000	2,283,400	2,482,600	3,018,643	3,735,000	2,839,079
d) Maintenance	1,700,000	2,167,828	2,600,000	2,020,114	2,435,000	2,527,854
e) Contractual Services	6,925,000	7,092,112	9,320,000	9,177,245	11,030,000	10,953,098
f) Others	42,346,531	50,679,688	20,148,750	40,423,157	24,369,000	26,795,991
Total	162,193,531	175,192,112	148,594,000	133,570,191	147,488,000	151,271,846
Financed By:						
Government Grant		52,411,000		-		-
As a %		30%		0%		0%
Generated Funds		112,781,112		133,570,191		151,271,846
As a %		70%		100%		100%

COMPOSITION OF RECURRENT EXPENDITURE - 2024



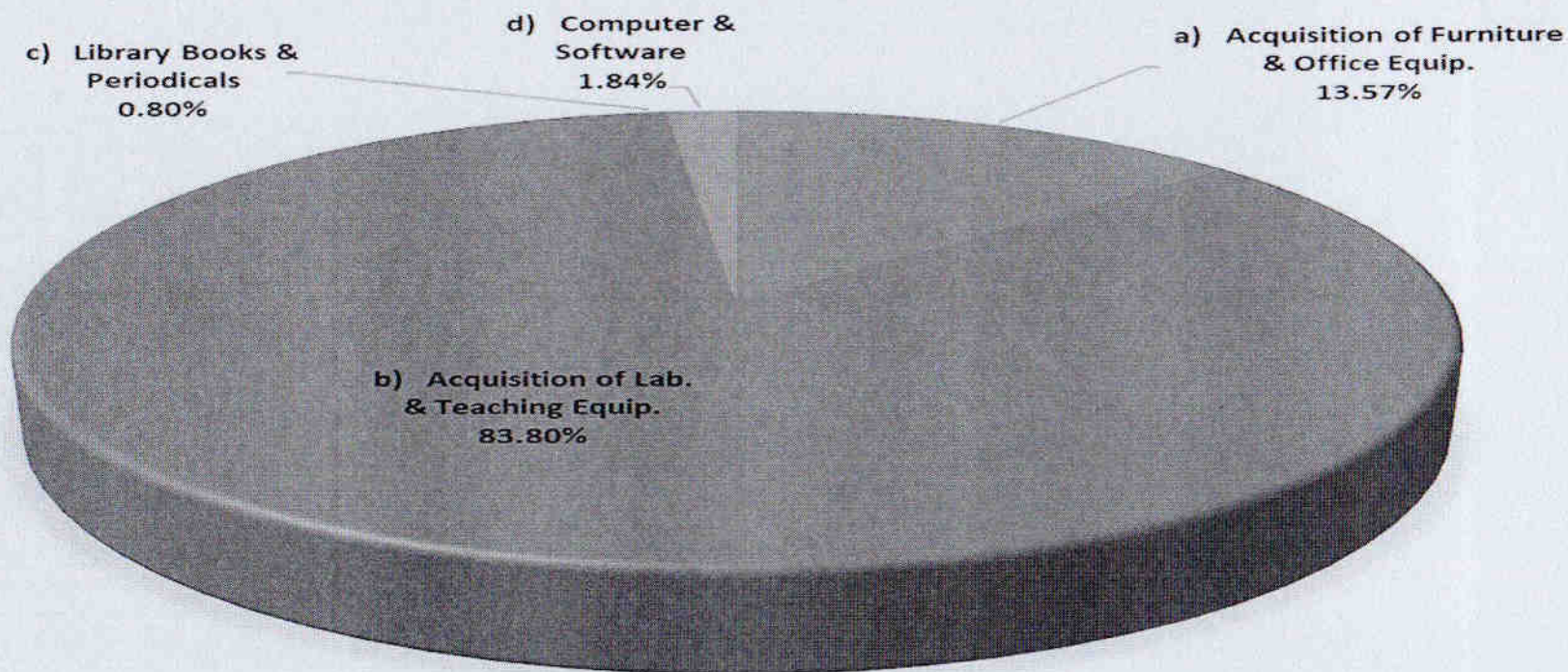
There was no treasury allocation for both recurrent and capital expenditure of the Institute in the year 2024. Total actual recurrent and the capital expenditure for this year is Rs.151.27 million and Rs.3.4 million respectively. The total recurrent expenditure was financed primarily by the generated funds (100%). 71.49% of recurrent expenditure is for the personal emoluments including salaries & wages of the permanent staff and the visiting lecture fees. Other recurrent expenditure including course materials, special services, travel grants to university teachers, annual congress...etc. is around 17.71 % of the total recurrent expenditure of the year under review. The composition of the recurrent expenditure is given in the above pie chart.

14. Details of Capital Expenditure

Subject	2022 (Rs.)			2023 (Rs.)			2024 (Rs.)		
	Allocation	Gov. Grant Received	Actual	Allocation	Gov. Grant Received	Actual	Allocation	Gov. Grant Received	Actual
a) Rehabilitation and improvement of Building & Structures	5,000,000	-	-	-	-	-	-	-	-
b) Acquisition of Lab. & Teaching Equipment	13,500,000	-	108,392	8,500,000	-	3,154,587	5,000,000	-	2,859,087
c) Acquisition of Furniture & Office Equipment	7,000,000	-	4,213,147	2,275,000	-	580,527	5,703,000	-	462,820
d) Library Books & Periodicals	300,000	-	273,124	-	-	-	500,000	-	27,261
e) Computer & Software	15,000,000	-	11,209,708	5,000,000	-	567,400	5,475,000	-	62,640
f) Sports Goods	-	-	-	5,000	-	4,600	-	-	-
Total	34,500,000	-	15,804,371	15,780,000	-	4,307,114	16,678,000	-	3,411,808

There was no expenditure on rehabilitation or improvement of building and structures during the year concerned. 83.80% of the actual total expenditure i.e. around Rs. 2.86 million was spent on Acquisition of Lab and Teaching equipment, up grading the laboratories and classrooms as well. Further an amount of nearly Rs. 0.46 million was spent an acquisition of furniture and office equipment equating 13.57% of the total capital expenditure. Another Rs. 0.062 million has been spent on computer & software upgrading the computer laboratories.

COMPOSITION OF CAPITAL EXPENDITURE - 2024



STATUTORY REPORT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE FINANCIAL STATEMENTS OF THE POSTGRADUATE INSTITUTE OF AGRICULTURE (PGIA), UNIVERSITY OF PERADENIYA FOR THE YEAR ENDED 31ST DECEMBER 2024

1. General

The Financial Statements of the Postgraduate Institute of Agriculture for the year ended 31st December 2024 have been prepared in terms of section 12 (3) (e) and 19 (1) of the Postgraduate Institute of Agriculture Ordinance No. 9 of 1979, 106 (1) and 107 (b) of the Universities Act No.16 of 1978 and as amended by the subsequent legislation and in pursuance of the Finance Act. No 38 of 1971.

2. Significant Accounting Policies

2.1 Basis of Accounting

Statement of Financial Position, Statements of financial Performance, Statement of Changes in Equity and Cash Flow Statement together with the Accounting Policies and Notes ("Financial Statements") are a general-purpose financial report which have been prepared on an accrual basis and in accordance with generally accepted accounting principles, applicable Sri Lanka Public Sector Accounting Standards (SLPSAS) – Volume I published in 2009 & Volume –II published in 2012, and Volume III published in 2018 in terms of the Universities Act No. 16 of 1978 and Finance Act No. 38 of 1971 and Department of Public Enterprises guidelines. It has been followed the SLPSAS - 11 (Revenue from Non-Exchange Transactions) for the preparation and presentation of financial statements, for the year ending 31.12.2024.

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

3. Property, Plant & Equipment (PPE)

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

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

<u>Property, Plant and Equipment</u>	<u>Rate of Depreciation</u> <u>per annum (%)</u>
Building & Structure	- 05
Office Equipment	- 20
Computer & Software	- 20
Computer Equipment / Accessories	- 20
Furniture and Fittings	- 10
Laboratory, Teaching Equipment	- 20
Motor Vehicles	- 20
Library Books and Periodicals	- 20
Sports Equipment	- 25

Landscaping Project	-	05
Generators & Power Supply Systems	-	10
Drainage & Sewerage Systems	-	10

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

- 3.2 The ownership of the land in which the buildings of the Institute are constructed is not legally vested to the PGIA as the Institute operates as an affiliated Institute to the University of Peradeniya. The cost of the land has been accounted in the financial statements of University of Peradeniya (This is for the information). Hence, the value of the land is not considered in preparation of financial statements of the Institute. Buildings value of Rs. 123,778,071.38 is only shown in the financial statements.
- 3.3 Property, Plant & Equipment were revalued separately in class wise as at 01.01.2022 complying with the SLPSAS 07 and the revaluation surplus of Rs. 36,361,026.48 has been created. Amortization of revaluation surplus has been identified to the date of 31.12.2022 as the difference between the depreciation based on the revalued carrying amounts of the assets and depreciation based on the assets original cost, as per the SLPSAS 07. Detailed figures are explained in note no 07.
- 3.4 The fixed assets purchased by the Grant are entered in the Inventory but not the fixed assets register as the ownership of the assets would not be transferred to PGIA at the end of the grant period. The expenses are recorded in the relevant Research Grant account to keep the balance updated. Note F related to the details of research grants.

4. Current Assets

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

4.1 Inventories/ Stocks

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

4.2 Trade & Other Receivables

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

4.2.1 Income Recognition Policy

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

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

Activities in the academic year of 2023 has been functioned during the financial year ending 31.12.2024.

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

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

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

Actual Loan Balances to be recovered from the staff as at 31st December 2024 are considered as loans receivable.

4.3 Cash and Cash Equivalents

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

5. Liabilities & Provisions

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

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

5.1 Employee Benefits

5.1.1 Defined Contribution Plans

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

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

5.1.2 Defined Benefit Plans

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

5.2 Provisions

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

Provision for dropouts

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

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

5.3 Trade and Other Payables

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

6. Capital Expenditure on other Capital Activities

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

7. Contingent Liabilities and Assets

7.1 Contingent Liabilities

No contingent liabilities have been recognised by the Postgraduate Institute of Agriculture as at 31.12.2024.

7.2 Contingent Assets

No contingent assets have been recognised by the Postgraduate Institute of Agriculture as at 31.12.2024.

8. Statements of financial Performance

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

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

9. Taxation

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

10. Related party transactions

As per Sri Lanka Public Sector Accounting Standard no.14, it has to be disclosed related party transactions. Details are as follows.

Board of Management	Personal Emoluments	Sitting Allowance BOM, FC, BOS	Visiting Lecture Fee	Examination
Members (15)		577,000.00	2,617,070.00	359,183.33
Key Management Personnel				
Director	9,715,932.24		21,300.00	35,325.00
DR	2,722,491.20			
SAB	2,436,965.20			
Total	14,875,388.64	577,000.00	2,638,370.00	394,508.33

11. Government Grants

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

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

Description	2024 Amount Allocated (Rs.)	2024 Amount Released (Rs.)	Balance (Rs.)
Recurrent Grant			
1. Personal Emoluments	-	-	-
Rehabilitation & Improvements			
1. Buildings	-	-	-
2. Vehicles	-	-	-
3. Equipment	-	-	-
4. Others	-	-	-
Acquisition of Assets			
1. Books & Periodicals	-	-	-
2. Lab & Teaching Equipment	-	-	-
3. Office Equipment	-	-	-
4. Furniture & Fittings	-	-	-
5. IT - (System / Software)	-	-	-
6. Sports Goods	-	-	-
Total	-	-	-

Accordingly, no funds received from General Treasury of the Government for the year 2024.

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA
STATEMENT OF FINANCIAL POSITION AS AT 31 ST DECEMBER 2024

	Note	As at 31/12/2024	As at 31/12/2023
ASSETS		Rs.	Rs.
Current Assets			Rstated
(a) Cash & cash equivalents	01	286,140,858.44	78,474,400.20
(b) Trade & other receivables	02	64,849,919.82	62,797,875.85
(c) Inventories/Stocks	03a	3,118,155.04	2,452,677.84
Text Books & PGIA Publications	03b	414,241.00	764,134.60
(d) Prepayments / Periodicals	04	110,062.45	82,646.47
(e) Loans & advances	05.1	1,452,614.49	1,373,415.30
(f) Short Term Investment	06.1	504,112,111.07	735,112,111.07
(g) Security and Other Deposits		292,800.00	292,800.00
		860,490,762.31	881,350,061.33
Non-current Assets			
(a) Staff Loans & advances	05.1	3,446,734.04	4,187,483.83
(b) Long Term Investment	06.2	133,149,731.73	18,149,731.73
(c) Property, plant & equipment	07	123,115,316.38	146,242,574.69
(c) Work in Progress	07a	2,197,146.00	2,197,146.00
		261,908,928.15	170,776,936.25
Total Assets		1,122,399,690.46	1,052,126,997.58
LIABILITIES			
Current Liabilities			
(a) Deferred Income	08.1	25,379,791.83	4,261,366.67
(b) Payables	09	15,732,744.03	14,546,885.59
(c) Accrued expenses/provisions	10	65,240,393.87	41,893,986.38
		106,352,929.73	60,702,238.64
Non-current Liabilities			
(a) Deferred Income	08.1	725,000.00	218,500.00
(b) Provision for gratuity	11	16,446,202.63	13,032,307.00
		17,171,202.63	13,250,807.00
Total Liabilities		123,524,132.36	73,953,045.64
Total Net Assets		998,875,558.10	978,173,951.94
NET ASSETS/EQUITY			
Accumulated fund	12	5,564,654.64	5,928,393.31
Revaluation Surplus	13a	15,063,267.99	22,162,520.82
Accumulated Surplus/(Deficit)- Current	13	919,658,465.03	921,056,153.54
- Capital		(19,076,074.31)	(25,200,835.13)
Restricted funds	14	77,665,244.75	54,227,719.40
		998,875,558.10	978,173,951.94
Total Net Assets/Equity		998,875,558.10	978,173,951.94

"The Accounting policies on pages II to VII and Notes on pages 11 to 24 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf,"

Prof. D.K.N.G. Pushpakumara
Director/Accounting Officer

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

On behalf of the Board of Management:

01. Name:

02. Name:

Signature:

Signature:

POSTGRADUATE INSTITUTE OF AGRICULTURE
UNIVERSITY OF PERADENIYA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 ST DECEMBER 2024

		As at 31/12/2024	As at 31/12/2023
	Note	Rs.	Rs.
<u>REVENUE</u>			
<u>CURRENT</u>			
<u>Revenue from non Exchange Transactions-Current</u>			
Recurrent Government Grants		-	-
Internal Income- Generated Income	15	13,342	218,660,263
Amortization of Revaluation Surplus	13a		7,099,253
Amortization of Research Grant	F	10,499,322	10,638,386
Total Revenue from non Exchange Transactions-Current		10,512,664	236,397,902
<u>Revenue from Exchange Transactions-Current</u>			
Internal Income- Generated Income	15	166,120,998	
Total Revenue-Current		176,633,662	236,397,902
<u>CAPITAL</u>			
<u>Revenue from non Exchange Transactions-Capital</u>			
Amortization of Govt. Grant on Value of Fixed Assets	7	363,739	480,331
Amortization of Revaluation Surplus	13a	7,099,253	
Total Revenue-Capital		7,462,992	480,331
TOTAL REVENUE		184,096,653	236,878,233
<u>EXPENSES</u>			
<u>CURRENT</u>			
Personal emoluments	16	99,196,541	78,912,872
Travelling	17	18,630	18,161
Supplies and consumables	18	2,839,079	3,018,643
Maintenance	19	2,527,854	2,020,114
Contractual services	20	10,953,098	9,177,245
Other Recurrent expenses	22	26,795,991	14,741,990
Research Grant Expenditure	F	10,499,322	10,638,386
Total Expenses (Non Capital Nature)		152,830,515	118,527,411
<u>CAPITAL</u>			
Depreciation	21	26,539,066	25,681,166
Total Non Operating Expenses		26,539,066	25,681,166
TOTAL EXPENSES		179,369,581	144,208,577
SURPLUS/(DEFICIT) FOR THE YEAR		4,727,072	92,669,656
Current Surplus/(Deficit) for the period		23,803,147	117,870,491
Capital Surplus/(Deficit) for the period		(19,076,074)	(25,200,835)
		4,727,072	92,669,656

Prof. D.K.N.G. Pushpakumara
Director/Accounting Officer

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

POSTGRADUATE INSTITUTE OF AGRICULTURE

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 ST DECEMBER 2024

	Accumulated Fund	Revaluation Reserve	Total
Balance as at 31 December 2022	830,603,913.29	29,261,773.65	859,865,686.94
	830,603,913.29	29,261,773.65	859,865,686.94
Capital Grant spent & unspent during the year	(480,331.27)		(480,331.27)
Previous years Decrease in Accrued Expenses - Lecturer payment & Exam payment -2020	14,465,579.20		14,465,579.20
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2019- 2020	(15,637,891.67)		(15,637,891.67)
Increase in Specific Internal Funds	46,676,827.21		46,676,827.21
Previous years Increase in Accrued Expenses - Audit Fees	(69,250.00)		(69,250.00)
Previous years Decrease in Interest Receivable 2022	(5,424.66)		(5,424.66)
Previous years Decrease in Accrued Expenses -Special Servies Mgt,Fuel Supplies,Welfare	161,605.61		161,605.61
Amortization of Revaluation Surplus		(7,099,252.83)	(7,099,252.83)
Surplus/(deficit) for the period	92,669,655.91		92,669,655.91
Balance as at 31st December 2023	968,384,683.62	22,162,520.82	990,547,204.44
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2020- 2022	(14,752,900.00)		(14,752,900.00)
Previous years Increase in Employments Trust Fund Payable	(201,426.08)		(201,426.08)
Previous years Decrease in Interest Receivable 2023	(65,136.99)		(65,136.99)
Previous years Decrease in Accrued Expenses -Special Servies Mgt,Electricity,Water,Cleaning,Audit Fees	177,241.59		177,241.59
Previous years Increase in Institution Contribution from IDRC Project 2022 -2023	2,468,968.98		2,468,968.98
Previous year Fixed Assets Disposal Loss			-
Balance as at 01st January 2024	956,011,431.12	22,162,520.82	978,173,951.94
Capital Grant spent & unspent during the year	(363,738.67)		(363,738.67)
Capital Grant Receipts during the year	-		-
Increase in Specific Internal Funds	23,437,525.35		23,437,525.35
Amortization of Revaluation Surplus		(7,099,252.83)	(7,099,252.83)
Surplus/(deficit) for the period	4,727,072.31	-	4,727,072.31
Balance as at 31st December 2024	983,812,290.11	15,063,267.99	998,875,558.10

Prof. D.K.N.G. Pushpakumara
Director/Accounting Officer

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

INDIRECT METHOD CASH FLOW STATEMENT

POSTGRADUATE INSTITUTE OF AGRICULTURE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST DECEMBER 2024

	Note / Schedule	2024 Actual Rs.	2023 Actual Rs.
Cash Flows from Operating Activities			
Surplus/(deficit) from ordinary activities	13	4,727,072.31	92,669,655.91
Non -cash movements		4,727,072.31	92,669,655.91
Depreciation on property, plant and equipment	21	26,539,065.81	25,681,166.40
Provision for gratuity	16	3,413,895.63	2,784,300.63
Interest on Investments	15	(85,373,603.84)	(138,941,295.54)
Amortization of Govt. Grant	07	(363,738.67)	(480,331.27)
Amortization of Revaluation Surplus	13a	(7,099,252.83)	(7,099,252.83)
Prior Year Adjustments -Capitalization of Advance Payments		-	-
Loss on sale of property, plant and equipment	15		
Increase/Decrease in working capital			
(Increase)/decrease in inventories	03	(315,583.60)	1,489,936.60
(Increase)/decrease in trade & other receivables	02	(17,020,962.84)	(15,268,260.24)
(Increase)/decrease in Pre-payments	04	(27,415.98)	(24,524.69)
(Increase)/decrease in loans & Advances	05	661,550.60	(302,690.40)
(Increase)/decrease in Security and Other Deposits		-	(100,000.00)
Increase/(decrease) in Deferred Tuition Fees Income	08	21,624,925.16	(1,863,733.33)
Increase/(decrease) in payables	09	1,185,858.44	(1,731,770.98)
Increase/(decrease) in Accrued expenses	10	23,931,215.49	(5,388,713.40)
Increase/(decrease) in Provisions expenses	11	-	-
Payment of Audit fees		(584,808.00)	(569,250.00)
Payment of Gratuity	11	-	(3,742,922.63)
Net cash out flow from operating activities		(28,701,782.32)	(52,887,685.77)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	E	(3,411,807.50)	(4,307,113.60)
Rehabilitation expenses	E		
Sale of property, plant and equipment	15		
Deposit in investments	06	(555,840,487.11)	(84,190,612.58)
Withdrawal in investments	06	671,840,487.11	6,843,944.01
Interest on investments	15	100,342,522.71	147,648,577.17
Net cash in flow from investing activities		212,930,715.21	65,994,795.00
CASH FLOW FROM FINANCING ACTIVITIES			
Gov't grant: Capital		-	-
Research Grants Received	F	103,786,900.87	57,315,213.64
Research Grants Payments	F	(80,349,375.52)	(10,638,386.43)
Net cash in flow from financing activities		23,437,525.35	46,676,827.21
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		207,666,458.24	59,783,936.44
Cash & Cash Equivalents at the beginning of the Period		78,474,400.20	18,690,463.76
Cash & Cash Equivalents at the end of the Period		286,140,858.44	78,474,400.20

POSTGRADUATE INSTITUTE OF AGRICULTURE
APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31 ST DECEMBER 2024

	2024 Rs.	2023 Rs.
B/F Excess of Income over expenditure	4,727,072	92,669,656
Balance B/F from previous year	895,855,318	815,558,915
	900,582,391	908,228,571
ADD :		
01 Previous years Decrease in Accrued Expenses -Special Servies Mgt,Electricity,Water,Cleaning,Audit Fees		177,242
02 Previous years Increase in Institution Contribution from IDRC Project 2022 -2023		2,468,969
	900,582,391	910,874,781
LESS :		
01 Previous years Decrease in Interest Receivable 2023		65,137
02 Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2020- 2022		14,752,900
03 Previous years Increase in Employments Trust Fund Payable		201,426
	900,582,391	895,855,318

Prof. D.K.N.G. Pushpakumara
Director/Accounting Officer

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

Note to the Financial Statements for the year 2024

	2024 Rs.	2023 Rs.
01. CASH & CASH EQUIVALENTS		
a. BANK BALANCES		
People's Bank A/C No. 057100131338027	21,281,095.61	19,131,043.54
People's Bank A/C No. 057100131338032	7,135,617.32	2,069,051.20
Bank of Ceylon A/C No. 0001273337	3,117,072.98	6,455,830.74
Bank of Ceylon A/C No - IDRC CAD (A/C No. 0090431789) A/C	72,607,072.53	44,818,474.72
	104,140,858.44	72,474,400.20
b. SHORT TERM INVESTMENTS		
Call Deposits Accounts- P B (057600100025020-1) (Recurrent)	2,000,000.00	2,000,000.00
FD Bank of Ceylon No. 90725615 - (2414691)	-	4,000,000.00
FD Peoples Bank No. 057600100041227-9	40,000,000.00	
FD Peoples Bank No. 057600100041331-2	80,000,000.00	
FD Peoples Bank No. 057600100041330-3	60,000,000.00	
	182,000,000.00	6,000,000.00
Total	286,140,858.44	78,474,400.20

Note:

- * Closing balances of above bank accounts as at 31st December 2024 were reconciled with respective cash books.
- * Bank of Ceylon, account no. 0090431789 is a foreign currency account maintains in Canadian Dollars (CAD) dealing with foreign currency transactions and managed by the PGIA centrally on behalf of IDRC grant. It's equivalent rupee value balance as at 31.12.2024 was Rs. 72,607,072.53.
- * Cash & Cash equivalents have been increased due to increase in short term investments with 3 months maturity. These have been categorized under cash and cash equivalents complying with section 09 of Sri Lanka Public Sector Accounting standard no.02

			Rstated
02. TRADE & OTHER RECEIVABLES (Schedule A)			
Tuition Fees Receivable as at 01.01.2024	20,188,516.33		34,797,016.33
Add; Current Year Receivable (old Students)	28,900,317.00		
2023 Academic Year Receivable (New Students)	10,768,666.67		
Less; Recovery of Receivable fees	(23,845,500.00)		
Previous years Tuition Fee Receivables which were not received within the minimum period 2020-2022			(14,608,500.00)
Tuition Fees Receivable as at 31.12.2024	36,012,000.00	36,012,000.00	20,188,516.33
Registration & Other Fees Receivable 01.01.2024	582,700.00		727,100.00
Add; Current Year Receivable (old Students)	60,800.00		
2023 Academic Year Receivable (New Students)	40,000.00		
Less; Recovery of Receivable fees	(363,300.00)		
Previous years Registration and Other Receivables which were not received within the minimum period 2020-2022			(144,400.00)
Registration & Other Fees Receivable as at 31.12.2024	320,200.00	320,200.00	582,700.00
		36,332,200.00	20,771,216.33
			Rstated
Interest Receivable	24,450,508.29		39,419,427.16
Other Income Receivable	546,471.78		103,126.90
Paye Tax Paid- Receivable from visiting lecturers	35,136.48		35,136.48
Institution Contribution from workshop & Project Receivable	3,485,603.27		2,468,968.98
Total	64,849,919.82	62,797,875.85	

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

* **Standard 03**

Tuition Fees & Registration & Other Fees Receivable 31.12.2023 35,524,116.33

Less; Previous years Registration and Other Receivables which were not received within the minimum period 2020-2022

(14,752,900.00)

Tuition Fees & Registration & Other Fees Receivable 01.01.2024

20,771,216.33

03. INVENTORIES / STOCKS

(a) Stock A/C

Stationery & Office Requisites

2,922,786.06

2,276,045.66

Other Supplies

153,250.98

137,984.18

Repairs & Maintenance of Building Structure

42,118.00

38,648.00

3,118,155.04

2,452,677.84

(b) Text Books & PGIA Publication

MBA Books & Course Materials

220,076.00

539,375.00

Academic Research & Publications

194,165.00

224,759.60

414,241.00

764,134.60

Total

3,532,396.04

3,216,812.44

04 . PREPAYMENTS/ PERIODICALS

Pre-payments (Schedule D)

110,062.45

82,646.47

Total

110,062.45

82,646.47

05. LOANS AND ADVANCES (Schedule B)

Staff loans & Advances

1. Staff loans

11,900.00

18,020.00

2. Distress loans

4,435,507.53

5,095,255.13

3. Transport loans

254,941.00

276,624.00

4. Festival advances

-

-

5. Computer loans

197,000.00

171,000.00

6. Special advances

-

-

Sub Total

4,899,348.53

5,560,899.13

Miscellaneous Advances

1. Recurrent advances

-

-

2. Capital advance

-

-

3. Research advance

-

-

Total

4,899,348.53

5,560,899.13

05.1 Summary of Aging Analysis

Less than 01 Year (Loan & Advance)

1. Staff loans

4,930.00

2. Distress loans

1,308,860.49

3. Transport loans

83,324.00

4. Computer loans

55,500.00

5. Research advance

-

1,452,614.49

1,373,415.30

More than 01 year (Loan)

1. Staff loans

6,970.00

2. Distress loans

3,126,647.04

3. Transport loans

171,617.00

4. Computer loans

141,500.00

3,446,734.04

4,187,483.83

4,899,348.53

5,560,899.13

06 - INVESTMENTS**06.1 SHORT TERM INVESTMENTS - FIXED DEPOSITS (Schedule C)****Bank & Deposit Number**

	2024 Rs.	2023 Rs.
01. FD Peoples Bank No. 346483 (57600100003911-0)	-	27,973,582.04
02. FD Bank of Ceylon No. (1344279) 773545(2-001585-1)	1,416,355.69	1,416,355.69
03. FD Bank of Ceylon No. 88307480- (2566392)	5,000,000.00	5,000,000.00
04. FD Bank of Ceylon No. 89177057- (1752221)	5,000,000.00	5,000,000.00
05. FD Bank of Ceylon No. 85326693 (2667550)	48,000,000.00	48,000,000.00
06. FD Bank of Ceylon No. 90114136 - (2162167)	22,000,000.00	22,000,000.00
07. FD Peoples Bank No. 057600100032399-0	-	27,522,173.34
08. FD Peoples Bank No. 057600100032447-2	-	10,000,000.00
09. FD Peoples Bank No. 057600100034250-4	-	17,500,000.00
10. FD Peoples Bank No. 057600100035043-3	-	25,000,000.00
11. FD Peoples Bank No. 057600100035045-1	-	47,000,000.00
12. FD Peoples Bank No. 057600100035044-2	-	73,000,000.00
13. FD Peoples Bank No. 057600100035163-7	-	25,000,000.00
14. FD Peoples Bank No. 057600100035817-7	-	33,000,000.00
15. FD Peoples Bank No. 057600100035935-4	-	5,000,000.00
16. FD Peoples Bank No. 057600100036175-1	-	6,000,000.00
17. FD Peoples Bank No. 057600100036586-4	-	124,700,000.00
18. FD Peoples Bank No. 057600100036911-0	-	90,000,000.00
19. FD Bank of Ceylon No. 91955289 - (2566346)	-	22,000,000.00
20. FD Peoples Bank No. 057600100037101-8	-	40,000,000.00
21. FD Peoples Bank No. 057600100037284-7	-	80,000,000.00
22. FD Peoples Bank No. 057600100037374-8	27,973,582.04	
23. FD Bank of Ceylon No. 92237009 - (2566445)	-	
24. FD Bank of Ceylon No. 92266747- (2667470)	27,522,173.34	
25. FD Bank of Ceylon No. 92271257 - (2667471)	10,000,000.00	
26. FD Peoples Bank No. 057600100038274-7	5,000,000.00	
27. FD Peoples Bank No. 057600100039648-4	73,000,000.00	
28. FD Peoples Bank No. 057600100039649-3	47,000,000.00	
29. FD Peoples Bank No. 057600100039650-9	25,000,000.00	
30. FD Peoples Bank No. 057600100040381-3	33,000,000.00	
31. FD National Savings Bank No. 300114326155	6,000,000.00	
32. FD Peoples Bank No. 057600100040880-9	124,700,000.00	
33. FD Bank of Ceylon No. 93697722 - (2815099)	4,000,000.00	
34. FD National Savings Bank No. 300109420418	22,000,000.00	
35. FD National Savings Bank No. 300110393338	17,500,000.00	
Total	504,112,111.07	735,112,111.07

06.2 LONG TERM INVESTMENT

01. FD Peoples Bank No. 57600100010436-1 Store Keeper	5,000.00	5,000.00
02. FD Peoples Bank No. 057600100032291-9 (Gratuity)	-	17,844,731.73
03. FD Peoples Bank No. 057600100014817-2	-	300,000.00
04. FD Peoples Bank No. 057600100038280-9	300,000.00	
05. FD Peoples Bank No. 057600100039877-6 (Gratuity)	42,844,731.73	
06. FD Peoples Bank No. 057600100039727-8	90,000,000.00	
Total	133,149,731.73	18,149,731.73

NOTES TO THE FINANCIAL STATEMENTS

07. PROPERTY, PLANT & EQUIPMENT

	Land & Buildings	Furniture & Fittings	Office Equipment	Motor Vehicles	Telephones	Library Books & Periodicals	Laboratory & Teaching Equipments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost							
As at 1st January 2024	123,778,071.38	10,135,542.00	5,039,977.00	15,100,000.00	280,000.00	38,379,715.14	24,542,697.15
Less/Add: Capitalized							
Less: Revaluation Adjustment							
Add : Revaluation Value							
Transfer							
Disposal /Transfer							
Additions		156,315.00	306,505.00			27,261.00	2,859,086.50
Cost as at 31 st December 2024	123,778,071.38	10,291,857.00	5,346,482.00	15,100,000.00	280,000.00	38,406,976.14	27,401,783.65
Less: Depreciation							
Accumulated Depreciation as at 1st January 2024	50,464,357.28	1,932,470.35	1,946,722.53	6,040,000.00	112,000.00	38,150,998.34	7,197,053.42
Less: Revaluation Adjustment							
Disposal /Transfer							
Depreciation of the Year	6,188,903.57	1,017,439.57	1,029,383.02	3,020,000.00	56,000.00	111,594.53	5,300,418.73
Accumulated as at 31 st December 2024	56,653,260.85	2,949,909.92	2,976,105.55	9,060,000.00	168,000.00	38,262,592.87	12,497,472.15
Net Book Value as at 31 st December 2024	67,124,810.53	7,341,947.08	2,370,376.45	6,040,000.00	112,000.00	144,383.27	14,904,311.50

	Landscaping Project	Computer & Software	Sports Goods	Generators & Power Supply System	Total	
					2024	2023
	Rs.	Rs.	Rs.		Rs.	Rs.
Cost						Rstated
As at 1st January 2024	7,201,151.03	44,968,081.68	789,050.00	1,518,000.00	271,732,285.38	267,425,171.78
Less/Add: Capitalized					-	-
Less: Revaluation Adjustment					-	-
Add : Revaluation Value					-	-
Transfer					-	-
Disposal /Transfer					-	-
Additions		62,640.00			3,411,807.50	4,307,113.60
Cost as at 31 st December 2024	7,201,151.03	45,030,721.68	789,050.00	1,518,000.00	275,144,092.88	271,732,285.38
42 Less: Depreciation						
Accumulated Depreciation as at 1st January 2024	2,188,416.96	16,761,409.96	392,681.85	303,600.00	125,489,710.69	99,808,544.29
Less: Revaluation Adjustment						
Disposal /Transfer					-	-
Depreciation of the Year	360,057.55	9,106,206.34	197,262.50	151,800.00	26,539,065.81	25,681,166.40
Accumulated as at 31 st December 2024	2,548,474.51	25,867,616.30	589,944.35	455,400.00	152,028,776.50	125,489,710.69
Net Book Value as at 31 st December 2024	4,652,676.52	19,163,105.38	199,105.65	1,062,600.00	123,115,316.38	146,242,574.69

Amotization of Govt. Grant

180,935.75

363,738.67

07A. WORK IN PROGRESS

Accounting Software
Renovation of Building & Construction

2024 Rs.	2023 Rs.
1,050,000.00	1,050,000.00
1,147,146.00	1,147,146.00
2,197,146.00	2,197,146.00

08. DEFERRED INCOME

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

22,413,980.33	4,450,766.67
-	12,800.00
3,690,811.50	16,300.00
26,104,791.83	4,463,566.67

08.1 Summary of Aging Analysis

Less than 01 Year
More than 01 year

25,379,791.83	4,261,366.67
725,000.00	218,500.00
26,104,791.83	4,479,866.67

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

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

-	-
15,360,137.25	13,926,166.75
-	8,500.00
-	159,207.75
100,857.34	60,857.34
15,460,994.59	14,154,731.84

(b) Others Fund

1. Foreign Student Payments
2. Others (Security deposits)
3. Other deposit - DGNC Perera (store keeper)
4. Employments Trust Fund Payable A/C

1,634.40	1,634.40
1,668.00	1,668.00
5,475.00	5,475.00
90,992.04	90,236.35
99,769.44	99,013.75

(c) Others - Creditor's

1. Creditor's A/c Engineering Design Centre (EDC) UOP
2. Creditor's A/c Dinapala (Private) Ltd
3. Creditor's A/c Base hp (pvt) Ltd
4. Creditor's A/c Scientific Instrument (pvt) Ltd
5. Creditor's A/c Research Instrument (pvt) Ltd
6. Creditor's A/c M.D. Gunasena and Company (pvt) Ltd
7. Creditor's A/c Sarasavi Bookshop (pvt) Ltd
8. Creditor's A/c Powernet (pvt) Ltd
9. Creditor's A/c Seetha Investments (pvt) Ltd

100,000.00	100,000.00
71,980.00	-
-	-
-	-
-	-
-	-
-	-
-	-
-	193,140.00
171,980.00	293,140.00

15,732,744.03	14,546,885.59
----------------------	----------------------

	2024 Rs.	2023 Rs. Rstated
10. ACCRUED EXPENSES		
1. Visiting lecture fees	53,674,759.50	35,949,968.00
2. Special services council	1,826,022.91	228,613.91
3. Examination expenses	1,096,785.67	1,101,018.00
4. Fuel supplies	97,323.00	120,770.95
5. Communication expenses	932,108.48	521,018.13
6. Holiday pay	7,332.00	7,198.50
7. Electricity charges	2,257,157.44	376,712.56
8. Uniform cloth supplies	153,225.00	73,425.00
9. Travelling expenses	3,700.00	1,150.00
10. Overtime	215,417.00	331,573.00
11. Academic Allowance	697,001.00	-
12. Cleaning Service	374,017.99	729,619.89
13. Congress Expenses	87,800.00	304,691.00
14. Minor Repairs Equipment	79,119.00	55,430.00
15. Stamp Duty	9,650.00	7,050.00
16. Salaries & Wages	625,170.00	286,580.00
17. Provident Fund	217,201.46	48,780.38
18. Employees Trust Fund	43,440.29	9,756.07
19. Other supplies	2,600.00	-
20. Entertainment expenses	3,940.00	16,070.00
21. Security charges	254,831.48	94,005.31
22. Water charges	364,205.00	54,337.50
23. Monthly Allowance	35,483.87	24,758.06
24. Research Allowance	117,162.50	-
25. Employees Welfare	25,000.00	25,000.00
26. Special services professional & others	118,668.00	171,491.47
27. CAP NET Project	140,400.00	105,400.00
28. Repairs Vehicles	-	70,075.00
29. Academic Research & Publications	-	17,325.00
30. Stationery & Office Requ. Supplies	86,091.00	-
31. Field Visit	4,150.00	-
32. Cost of Living Allowance	125,838.71	38,622.58
33. Colombo Branch Expenses	289,797.82	-
34. Cancelled Cheque	-	10,480.00
35. IDRC Project	-	522,258.07
36. Additional Allowance	66,950.00	-
37. Holiday Warrants	32,700.00	5,600.00
38. Audit Fees Expenditure	600,000.00	584,808.00
39. Postal Charges	-	400.00
40. Minor Repairs Building	575,344.75	-
	65,240,393.87	41,893,986.38

Outstanding Liabilities for Visiting lecture fees Summary

1. Outstanding Liabilities- Visiting lecture fees -2022 - Peradeniya	13,841,760.00
2. Outstanding Liabilities- Visiting lecture fees -2023 - Peradeniya	26,686,100.50
3. Outstanding Liabilities- Visiting lecture fees -2022 - Colombo	3,503,699.00
4. Outstanding Liabilities- Visiting lecture fees -2023 - Colombo	9,643,200.00
	53,674,759.50

Outstanding Liabilities for Examination Fees Summary

1. Outstanding Liabilities- Examination Fees -2022 - Peradeniya	419,618.67
2. Outstanding Liabilities- Examination Fees -2023 - Peradeniya	574,667.00
3. Outstanding Liabilities- Examination Fees -2023 - Colombo	102,500.00
	<u>1,096,785.67</u>

11. PROVISIONS

1. Provisions for Gratuity	16,446,202.63	13,032,307.00
	<u>16,446,202.63</u>	<u>13,032,307.00</u>

Provisions for Gratuity Summary

Balance as at 31.12.2023	13,032,307.00
add: Current Year Provisions	<u>3,413,895.63</u>
Balance as at 31.12.2024	16,446,202.63
Less: Current Year Payments	<u>-</u>
Provisions for Gratuity as at 31.12.2024	<u>16,446,202.63</u>

	2024 Rs.	2023 Rs.
12. ACCUMULATED FUND		
(a) Capital grant spent	5,564,654.64	5,928,393.31
(b) Unspent capital grant	-	-
Unspent capital grant-rehabilitation	-	-
Total	5,564,654.64	5,928,393.31
13. SURPLUS/(DEFICIT) BALANCE A/C		
Balance as at 01st January	895,855,318.41	815,558,915.00
Add;		
Previous years Decrease in Accrued Expenses -Special Servies Mgt,Electricity,Water,Cleaning,Audit Fees		177,241.59
Previous years Increase in Institution Contribution from IDRC Project 2022 - 2023		2,468,968.98
Less;		
Previous years Decrease in Interest Receivable 2023		65,136.99
Previous years Increase in Employments Trust Fund Payable A/C		201,426.08
Previous years Tuition & Registration and Other Receivables which were not received within the minimum period 2020- 2022		14,752,900.00
	895,855,318.41	803,185,662.50
Less: Adjustment during the year		
(a). Previous year adjustment	-	-
Add:		
(a). Amortization of Revaluation Surplus	-	-
(b). Previous year adjustment-Revaluation Surplus	-	-
	895,855,318.41	803,185,662.50
Add: Net surplus/(deficit) for the period	4,727,072.31	92,669,655.91
Surplus/(Deficit) - Balance B/F	900,582,390.72	895,855,318.41
13a. REVALUATION SURPLUS		
Balance as at 01st January	22,162,520.82	29,261,773.65
Net surplus/(deficit) for Revaluation Surplus		
(a). Amortization of Revaluation Surplus	(7,099,252.83)	(7,099,252.83)
	15,063,267.99	22,162,520.82
14. RESTRICTED FUNDS		
(c) Research grants (Schedule F)	4,758,172.22	9,109,244.68
(d) Gifts & donations (Schedule G)	-	-
(e) Others (Schedule H)	72,907,072.53	45,118,474.72
Total	77,665,244.75	54,227,719.40

Object	Foot notes	2024			2023
		Budgeted	Actual	Variations	Actual
15. OTHER INCOME					
Interest from loans		225,000.00	224,313.72	686.28	220,736.79
Interest from Investments	01	79,025,000.00	85,373,603.84	(6,348,603.84)	138,941,295.54
Rent from properties		1,000,000.00	1,275,398.32	(275,398.32)	907,580.51
Library subscription			-	-	-
Miscellaneous receipts		850,000.00	1,057,563.37	(207,563.37)	1,217,810.95
Semester fees (Postgraduate)		2,000,000.00	2,292,300.00	(292,300.00)	2,458,200.00
Tuition fees (Postgraduate)	02	55,000,000.00	46,457,988.01	8,542,011.99	53,213,416.67
Examination fees (Postgraduate)		2,500,000.00	2,498,205.75	1,794.25	2,023,400.00
Administrative Fees		5,000,000.00	803,799.69	4,196,200.31	5,103,800.00
Sale of publications		1,750,000.00	1,835,460.00	(85,460.00)	1,860,580.00
Sale of Old Stocks			-	-	-
Library fines		16,000.00	13,342.00	2,658.00	7,900.00
Services rendered to outsiders	03	400,000.00	963,930.84	(563,930.84)	797,345.09
Workshops & Seminars		250,000.00	210,000.00	40,000.00	-
Annual Congress Fees		1,250,000.00	1,154,300.00	95,700.00	1,247,314.00
Institution Contribution from workshops & Projects		1,500,000.00	1,016,634.29	483,365.71	845,333.13
Others Receipts			-	-	-
Colombo Branch Income		22,000,000.00	20,957,500.00	1,042,500.00	9,815,550.00
Total		172,766,000.00	166,134,339.83	6,631,660.17	218,660,262.68

Object	Foot notes	2024			2023
		Budgeted	Actual	Variations	Actual
16. PERSONAL EMOLUMENTS					
Salaries & wages		24,684,900.00	24,170,069.49	514,830.51	25,673,534.85
U.P.F. 15% (Non pensioners)		4,218,871.47	4,276,861.41	(57,989.94)	4,017,781.49
University pension		2,791,721.28	2,651,079.80	140,641.48	2,322,354.94
E.T.F. 3%		1,402,118.55	1,388,263.32	13,855.23	1,268,025.50
Academic allowance		5,194,006.00	5,018,968.96	175,037.04	3,809,223.00
Research allowance		1,678,530.00	1,264,843.49	413,686.51	1,614,907.62
Monthly Allowance		2,700,000.00	2,690,875.93	9,124.07	2,813,840.76
Visiting lecture fees		33,650,000.00	28,882,215.28	4,767,784.72	13,132,243.40
Cost of living allowance		9,612,000.00	8,904,852.13	707,147.87	4,389,591.66
Overtime		3,790,020.00	2,629,449.00	1,160,571.00	3,377,561.32
Holiday pay		365,458.00	73,186.50	292,271.50	119,796.05
Other allowances			-	-	-
Additional allowance 20%		4,305,348.00	4,165,202.90	140,145.10	4,244,159.12
Entertainment allowance		219,528.00	229,115.61	(9,587.61)	219,528.00
MC Allowance		8,489,340.00	8,181,638.03	307,701.97	8,395,243.01
Gratuity		1,565,000.00	3,413,895.63	(1,848,895.63)	2,784,300.63
Acting allowance			-	-	-
Fuel Allowance		553,320.00	602,185.00	(48,865.00)	617,845.00
Communication Allowance		123,000.00	99,000.00	24,000.00	112,935.48
Transport Allowance		555,839.00	554,838.71	1,000.29	
Total	04	105,899,000.30	99,196,541.19	6,702,459.11	78,912,871.83
17. TRAVELING					
Travelling expenses (Domestic)		20,000.00	18,630.00	1,370.00	18,161.00
Travelling expenses (Foreign)		-	-	-	-
Total		20,000.00	18,630.00	1,370.00	18,161.00
18. SUPPLIES					
Stationery & office requisites	05	2,225,000.00	1,668,600.05	556,399.95	1,510,413.64
Fuel & lubricant		1,200,000.00	950,173.76	249,826.24	1,088,022.55
Uniforms including tailoring charges		85,000.00	92,025.00	(7,025.00)	73,425.00
Chemicals & Glassware		-	-	-	7,600.00
Others		225,000.00	128,280.38	96,719.62	339,181.92
Total		3,735,000.00	2,839,079.19	895,920.81	3,018,643.11
19. MAINTENANCE					
Vehicles		825,000.00	776,064.41	48,935.59	723,858.33
Plant, machinery & equipment		750,000.00	903,461.39	(153,461.39)	720,064.73
Buildings		850,000.00	843,667.75	6,332.25	576,190.50
Furniture		10,000.00	4,660.00	5,340.00	-
Others		-	-	-	-
Total		2,435,000.00	2,527,853.55	(92,853.55)	2,020,113.56

Object	Foot notes	2024			2023 Actual
		Budgeted	Actual	Variations	
20. CONTRACTUAL SERVICES					
Transport		-	-	-	-
Security service		700,000.00	681,370.39	18,629.61	539,334.19
Rental & hire charges			-	-	-
Telecommunication	06	3,500,000.00	4,231,390.50	(731,390.50)	3,117,751.39
Postal charges		275,000.00	234,729.99	40,270.01	177,869.99
Electricity	07	1,850,000.00	2,773,719.37	(923,719.37)	2,223,837.63
Cleaning services	08	3,380,000.00	2,125,241.72	1,254,758.28	2,125,444.45
Rates & taxes to local authorities(VAT)			-	-	-
Water charges		500,000.00	347,932.50	152,067.50	246,774.50
Printing advertising		800,000.00	537,308.00	262,692.00	731,792.50
Others		25,000.00	21,406.00	3,594.00	14,440.00
Total		11,030,000.00	10,953,098.47	76,901.53	9,177,244.65
21. DEPRECIATION OF FIXED ASSETS					
Buildings (Including structures)			6,188,903.57		6,188,903.57
Office equipment			1,029,383.02		988,053.58
Laboratory & Teaching equipment			5,300,418.73		4,686,466.24
Library books & periodicals			111,594.53		153,130.65
Furniture & fittings			1,017,439.57		974,891.43
Motor vehicles			3,020,000.00		3,020,000.00
Telephone Systems			56,000.00		56,000.00
Computer & Software			9,106,206.34		8,905,294.03
Landscaping Projects			360,057.55		360,057.55
Sports Equipment			197,262.50		196,569.35
Generators & Power Supply System			151,800.00		151,800.00
Total			26,539,065.81		25,529,366.40
22. OTHER RECURRENT EXPENDITURE					
Travel grant to university teachers		250,000.00	266,572.00	(16,572.00)	29,856.00
Special services - council & committees	09	1,750,000.00	3,498,109.24	(1,748,109.24)	2,572,802.53
Special services - professional & other fees		1,100,000.00	1,026,106.80	73,893.20	862,036.47
Academic research & publications		200,000.00	39,333.60	160,666.40	170,834.40
Staff development		100,000.00	100,000.00	-	-
Postgraduate research & scholarships			-	-	-
Employees Welfare & Medical Assistance		465,000.00	546,600.00	(81,600.00)	229,580.65
Holiday warrants		125,000.00	127,075.00	(2,075.00)	80,600.00
Entertainment expenses		300,000.00	308,485.50	(8,485.50)	241,769.00
Sports Activities		25,000.00	-	25,000.00	-
Bank charges		175,000.00	190,029.80	(15,029.80)	95,050.14
Awards & indemnities		16,000.00	-	16,000.00	10,750.00
Co-operate Planning, Governance & Outreach			-	-	-
Examination fees		2,500,000.00	2,603,791.91	(103,791.91)	2,929,619.64
Workshops & Seminars		200,000.00	181,885.00	18,115.00	-
Grants to other Organizations		100,000.00	-	100,000.00	-
Interest subsidy on property loan		50,000.00	41,971.41	8,028.59	57,419.37
Stamp dues		25,000.00	16,825.00	8,175.00	14,200.00
Orientation Expenses		-	-	-	-
Bench / practicum fees expenses		75,000.00	206,882.20	(131,882.20)	112,005.50
Other recurrent expenses		10,000.00	-	10,000.00	6,923.64
Other Capital Expenditure - Recurrent Nature			4,407,169.33	(4,407,169.33)	3,530,932.79
Students welfare, Student Councils & Social Harmony		-	-	-	-
Contributions & Membership Fees		3,000.00	3,000.00	-	3,000.00
Convocation Expenses		500,000.00	500,000.00	-	-
Colombo Branch Expenditure		15,500,000.00	11,916,048.82	3,583,951.18	3,194,610.19
Field Visit		300,000.00	216,105.20	83,894.80	-
Audit Fees Expenditure		600,000.00	600,000.00	-	600,000.00
Total		24,369,000.00	26,795,990.81	(2,426,990.81)	14,741,990.32

23 . COLOMBO BRANCH

**

Income & Expenditure Statement for the year ended 31 st December 2024**Income**

Tuition Fee Income & Pre-requisite	19,805,900.00
Semester Fees	9,600.00
Annual Congress	2,000.00
Administration Fee	1,140,000.00
Total Income	20,957,500.00

Expenditure

Orientation & Advertisements	
Transport	312,297.82
Hiring Lecture Halls	174,000.00
Examination fees	1,165,166.67
Visiting lecture fees	10,192,383.33
Field Visit & Other Payments	72,201.00
	11,916,048.82

Net surplus/(deficit) for the period	9,041,451.18
---	---------------------

Foot Notes

- 01 Interest from investments has been exceeded due to reinvestment of fixed deposits at their maturity having called quotations and making further requests from Banks to obtain higher rates.
- 02 Tuition fees income has been reduced due to delay in commencing the first semester of 2024.
- 03 Services rendered to outsiders has been increased due to increase in rates for the Guest House, PGIA Auditorium and vehicle hiring charges during the year.
- 04 Personal emoluments total has been increased due to increase in gratuity provision amount by more than Rs. 10 million with the Actuarial valuation complying with Sri Lanka Public Sector Accounting Standard no.19 and the reduction in visiting lecture claims related to the years concerned and the overtime payments.
- 05 Stationery and office requisits expense has been reduced due to delay in placing orders within the period concerned.
- 06 Telecommunication cost has been increased due to increase in LEARN subscriptions.
- 07 Electricity expenditure has been increased due to increase in rates and consumption than we expected during the year.
- 08 Cleaning service cost has been reduced due to non academic trade union action for 2 months period.
- 09 Special services - Council and committee vote has been increased due to increase in Boards of study secretary fees, introduction of payments for Boards of Study Chairman and programme coordinator fees during the year under review.

TRIAL BALANCE AS AT 31. 12 .2024

Ldg No	Name of Account	Debit Rs.	Credit Rs.
01	Capital Grant Spent A/C		5,564,654.64
02	Capital Grant Reserve - Library Books	-	
03	Capital Grant Reserve - Lab & Teaching Equipment	-	
04	Capital Grant Reserve - Office Equipment	-	
05	Capital Grant Reserve - Furniture & Fittings	-	
06	Capital Grant Reserve - Sports Good	-	
07	Capital Grant Reserve - Telephone Systems	-	
08	Capital Grant Reserve - Motor Vehicle A/C	-	
09	Capital Grant Reserve - Computer & Software	-	
10	Capital Grant Reserve - Rehabilitation Building (2601)	-	
11	Capital Grant Reserve - Rehabilitation(2602)	-	
12	Capital Grant Reserve - Rehabilitation Vehicle(2604)	-	
13	Capital Grant Reserve - Rehabilitation Landscaping Project(2609)	-	
14	Capital Grant Reserve - Construction Project		-
15	Contribution to Capital Outlay		-
16	General Reserve of the Institute (B/F)		908,228,570.91
17	NSF Grant - Prof. BFA Basnayake		-
18	CAP NET Project		42,263.30
19	APAARI Project		-
20	I.D.R.C. Grant 1 (Prof. Dayawansa)		1,135,388.01
21	Utilization of crop wild relative - Egg Plant		-
22	Jochim Memorial Account		300,000.00
23	Annual Congress Expenses (Strengthening Research) A/C		-
24	Course materials (Student Centered Learning) A/C		-
25	Research Facilitation Fund (Strengthening Research)		-
26	Leadership Development Outbound Training		-
27	Competency Building & Capacity Enhancement (HRCD)		-
28	Ministry of Plantation Industries		326,251.97
29	I.D.R.C. Grant 2 (Prof. Dayawansa)		1,329,389.38
30	Food Security & Vulnerability Project		994,423.69
31	FAO Project		-
32	TAMAP Workshop		-
33	STaRR Project		-
34	APN Project		817,811.75
35	I.D.R.C. Grant 3 (Prof. Dayawansa) (GWCSRSA)		112,644.12
36	I.D.R.C. Grant (GWCSRSA) CAD Accounts		72,607,072.53
37	Main Building (Building No. 01)	42,791,163.61	
38	Class Room Building (Building No. 02)	70,212,700.90	
39	Lands Garage & Cycle Shed	100,000.00	
40	Office Equipment	5,346,482.00	
41	Lab. & Teaching Equipment	27,401,783.65	
42	Furniture & Fittings	10,291,857.00	
43	Library Books & Periodicals	38,406,976.14	
44	Telephone Systems	280,000.00	
C/F		194,830,963.30	991,458,470.30

B/F	194,830,963.30	991,458,470.30
45 Motor Vehicles - No. 56 - 9016	2,400,000.00	
46 Motor Vehicles - No. CP KI 1342	5,200,000.00	
47 Motor Vehicles - No. CP NB 3381	7,500,000.00	
48 PGIA Guest House	7,018,148.50	
49 PGIA Toilet Block	3,656,058.37	
50 Landscaping Project	7,201,151.03	
51 Computer & Software	45,030,721.68	
52 Sports Goods	789,050.00	
53 Generators & Power Supply System	1,518,000.00	
54 Other Capital Assets - Recurrent Nature	-	
55 Work in Progress -Account Software	1,050,000.00	
56 Work in Progress - Renovation of Building & Construction	1,147,146.00	
57 Fixed Deposits Accounts - (057600100014817-2) A/C	-	
58 Fixed Deposits Accounts - (057600100003911-0)	-	
59 Fixed Deposits A/c BOC (1344279) 773545 (2-001585-1)	1,416,355.69	
60 Fixed Deposits Accounts- D.G.C.N. Perera (Store Keeper)	5,000.00	
61 Call Deposits Accounts- P B (057600100025020-1) (Recurrent)	2,000,000.00	
62 Fixed Deposits Accounts- BOC 88307480 (2566392) A/C	5,000,000.00	
63 Fixed Deposits Accounts- BOC 89177057 (1752221) A/C	5,000,000.00	
64 Fixed Deposits Accounts- BOC 85326693 (2667550)	48,000,000.00	
65 Fixed Deposits Accounts- BOC 90114136 - (2162167) A/C	22,000,000.00	
66 Fixed Deposits Accounts- P.B (057600100032291-9) A/C	-	
67 Fixed Deposits Accounts- P.B (057600100032399-0) A/C	-	
68 Fixed Deposits Accounts- P.B (057600100032447-2) A/C	-	
69 Fixed Deposits Accounts- P.B (057600100034250-4) A/C	-	
70 Fixed Deposits Accounts - BOC 90725615 - (2414691) A/C	-	
71 Fixed Deposits Accounts- P.B (057600100035043-3) A/C	-	
72 Fixed Deposits Accounts- P.B (057600100035045-1) A/C	-	
73 Fixed Deposits Accounts- P.B (057600100035044-2) A/C	-	
74 Fixed Deposits Accounts- P.B (057600100035163-7) A/C	-	
75 Fixed Deposits Accounts- P.B (057600100035817-7) A/C	-	
76 Fixed Deposits Accounts- P.B (057600100035935-4) A/C	-	
77 Fixed Deposits Accounts- P.B (057600100036175-1) A/C	-	
78 Fixed Deposits Accounts- P.B (057600100036586-4) A/C	-	
79 Fixed Deposits Accounts- P.B (057600100036911-0) A/C	-	
80 Fixed Deposits Accounts - BOC 91955289 - (2566346) A/C	-	
81 Fixed Deposits Accounts- P.B (057600100037101-8) A/C	-	
82 Fixed Deposits Accounts- P.B (057600100037284-7) A/C	-	
83 Fixed Deposits Accounts- P.B (057600100037374-8) A/C	27,973,582.04	
84 Fixed Deposits Accounts- BOC 92237009 - (2566445) A/C	-	
85 Fixed Deposits Accounts- BOC 92266747 - (2667470) A/C	27,522,173.34	
86 Fixed Deposits Accounts- BOC 92271257 - (2667471) A/C	10,000,000.00	
87 Fixed Deposits Accounts- P.B (057600100038274-7) A/C	5,000,000.00	
88 Fixed Deposits Accounts- P.B (057600100038280-9) A/C	300,000.00	
89 Fixed Deposits Accounts- P.B (057600100039648-4) A/C	73,000,000.00	
90 Fixed Deposits Accounts- P.B (057600100039649-3) A/C	47,000,000.00	
C/F	551,558,349.95	991,458,470.30

B/F	551,558,349.95	991,458,470.30
91 Fixed Deposits Accounts- P.B (057600100039650-9) A/C	25,000,000.00	
92 Fixed Deposits Accounts- P.B (057600100039727-8) A/C	90,000,000.00	
93 Fixed Deposits Accounts- P.B (057600100039877-6) A/C	42,844,731.73	
94 Fixed Deposits Accounts- P.B (057600100040381-3) A/C	33,000,000.00	
95 Fixed Deposits Accounts- NSB 300114326155 A/C	6,000,000.00	
96 Fixed Deposits Accounts- P.B (057600100040880-9) A/C	124,700,000.00	
97 Fixed Deposits Accounts- BOC 93697722 - (2815099) A/C	4,000,000.00	
98 Fixed Deposits Accounts- NSB 300109420418 A/C	22,000,000.00	
99 Fixed Deposits Accounts- NSB 300110393338 A/C	17,500,000.00	
100 Fixed Deposits Accounts- P.B (057600100041227-9) A/C	40,000,000.00	
101 Fixed Deposits Accounts- P.B (057600100041331-2) A/C	80,000,000.00	
102 Fixed Deposits Accounts- P.B (057600100041330-3) A/C	60,000,000.00	
103 Interest Receivable	24,450,508.29	
104 Tuition Fees Receivable	36,012,000.00	
105 Registration & Other Fees Receivable	320,200.00	
106 Transport Charges Receivable	403,544.78	
107 Income Receivable	142,927.00	
108 Institution Contribution from workshop & Project Receivable	3,485,603.27	
109 Payee Tax Receivable	35,136.48	
110 Security and Other Deposits	292,800.00	
111 Stock	3,118,155.04	
112 Text Books & PGIA Publication	414,241.00	
113 Staff Loans	11,900.00	
114 Distress Loans	4,435,507.53	
115 Transport Loans	254,941.00	
116 Festival Advance	-	
117 Computer Loan	197,000.00	
118 PF Loan	-	
119 Special Advance A/C	-	
120 Research Advances	-	
121 Recurrent Advances	-	
122 Capital Advance	-	
123 Cash Book Balance A/ -057-1-001-3-1338027 (Recurrent)	21,281,095.61	
124 Cash Book Balance A/C - 0001273337 (Research)	3,117,072.98	
125 Cash Book Balance A/C- 0571-00-1-3-1338032 (Capital)	7,135,617.32	
126 Cash Book Balance A/C - IDRC CAD (A/C No. 0090431789) A/C	72,607,072.53	
127 Pre Payment	110,062.45	
128 Library Deposits		15,360,137.25
129 Science Deposits		-
130 Cancelled Cheque A/C		-
131 Security Deposits A/C		1,668.00
132 Tender Deposits A/C		-
133 Security Deposits (Bid Bond)		100,857.34
134 Other Deposit - DGNC Perera (store keeper)		5,475.00
135 Outstanding Liabilities- Visiting Lecture Fees		53,674,759.50
136 Outstanding Liabilities- Examination Fees A/C		1,096,785.67
C/F	1,274,428,466.96	1,061,698,153.06

B/F	1,274,428,466.96	1,061,698,153.06
137 Outstanding Liabilities- Special Service		1,826,022.91
138 Outstanding Liabilities- Salary & Wages		625,170.00
139 Outstanding Liabilities- Holiday Pay		7,332.00
140 Outstanding Liabilities- Communication Expenses		932,108.48
141 Outstanding Liabilities- Travelling Expenses Local		3,700.00
142 Outstanding Liabilities- Employees Trust Fund		43,440.29
143 Outstanding Liabilities- Exam Fees (Comprehensive/Thesis Defense)		-
144 Outstanding Liabilities- Cost of Living Allowance		125,838.71
145 Outstanding Liabilities- Provident Fund		217,201.46
146 Outstanding Liabilities- Security Service		254,831.48
147 Outstanding Liabilities- Electricity Charges		2,257,157.44
148 Outstanding Liabilities- Overtime		215,417.00
149 Outstanding Liabilities- Academic Allowance		697,001.00
150 Outstanding Liabilities- Minor Repairs Equipment		79,119.00
151 Outstanding Liabilities- Research Allowance		117,162.50
152 Outstanding Liabilities- Water Charges		364,205.00
153 Provisions For - Gratuity Expenses		16,446,202.63
154 Outstanding Liabilities- Audit Fees Expenditure		600,000.00
155 Outstanding Liabilities- Special Services professional & others A/C		118,668.00
156 Outstanding Liabilities- Fuel Supplies		97,323.00
157 Outstanding Liabilities- Cleaning Service		374,017.99
158 Outstanding Liabilities- Uniform Supplies		153,225.00
159 Outstanding Liabilities- Congress Expenses		87,800.00
160 Outstanding Liabilities- Additional Allowance		66,950.00
161 Outstanding Liabilities- Stamp Duty		9,650.00
162 Outstanding Liabilities- Other Supplies		2,600.00
163 Outstanding Liabilities- Colombo Branch Expenses		289,797.82
164 Outstanding Liabilities- Entertainment Expenses		3,940.00
165 Outstanding Liabilities- Monthly Allowance		35,483.87
166 Outstanding Liabilities- Printing & Advertisement		-
167 Outstanding Liabilities- University Pension		-
168 Outstanding Liabilities- Employees Welfare		25,000.00
169 Outstanding Liabilities- CAP NET Project		140,400.00
170 Outstanding Liabilities- Repairs Vehicles		-
171 Outstanding Liabilities- Stationery & Office Requ. Supplies		86,091.00
172 Outstanding Liabilities- Field Visit		4,150.00
173 Outstanding Liabilities- Academic Research & Publications		-
174 Outstanding Liabilities- I.D.R.C. Grant (GWCSRSA		-
175 Outstanding Liabilities- Minor Repairs Building		575,344.75
176 Outstanding Liabilities- Cancelled Cheque		-
177 Outstanding Liabilities- Gratuity Payments		-
178 Outstanding Liabilities- Holiday Warrants		32,700.00
179 Outstanding Liabilities- Postal Charges		-
180 Accumulated Depreciation - Buildings		56,653,260.85
181 Accumulated Depreciation - Office Equipment		2,976,105.55
182 Accumulated Depreciation - Lab & Teaching Equip		12,497,472.15
C/F	1,274,428,466.96	1,160,740,042.94

B/F	1,274,428,466.96	1,160,740,042.94
183 Accumulated Depreciation - Landscaping Project		2,548,474.51
184 Accumulated Depreciation -Library books		38,262,592.87
185 Accumulated Depreciation -Furniture & fittings		2,949,909.92
186 Accumulated Depreciation- Telephone Systems		168,000.00
187 Accumulated Depreciation- Motor Vehicle		9,060,000.00
188 Accumulated Depreciation- Computer Software		25,867,616.30
189 Accumulated Depreciation- Sports Equipment		589,944.35
190 Accumulated Depreciation - Generators & Power Supply System		455,400.00
191 Amortization of Govt. Grant on Value of Fixed Assets		363,738.67
192 Amortization of Revaluation Surplus		7,099,252.83
193 Retention Payable A/C		-
194 Creditor's A/c Dinapala (Private) Ltd		71,980.00
195 Creditor's A/c Engineering Design Centre (EDC) UOP		100,000.00
196 Creditor's A/c K.T. Office Automation (pvt) Ltd		-
197 Creditor's A/c Base hp (pvt) Ltd		-
198 Creditor's A/c Scientific Instrument (pvt) Ltd		-
199 Creditor's A/c Research Instrument (pvt) Ltd		-
200 Creditor's A/c M.D. Gunasena and Company (pvt) Ltd		-
201 Creditor's A/c Sarasavi Bookshop (pvt) Ltd		-
202 Creditor's A/c Powernet (pvt) Ltd		-
203 Creditor's A/c Seetha Investments (pvt) Ltd		-
204 Employments Trust Fund Payable A/C		90,992.04
205 Surplus on Property revaluation A/C		15,063,267.99
206 Deferred Registration & Other Fees Income		-
207 Deferred Tuition Fees Income		22,413,980.33
208 Deferred Administrative Fees Income		3,690,811.50
209 Foreign Student Payment		1,634.40
210 Salary Control	-	-
211 Salaries & Wages	24,170,069.49	
212 Other Allowances	-	
213 Additional Allowance	4,165,202.90	
214 Research Allowance (Academic) A/C	1,264,843.49	
215 Book(Academic) Allowance	5,018,968.96	
216 Monthly Allowance A/C	2,690,875.93	
217 Cost of Living Allowance A/C	8,904,852.13	
218 University Provident Fund	4,276,861.41	
219 Employees Trust Fund	1,388,263.32	
220 University Pension Fund	2,651,079.80	
221 Entertainment Allowance A/C	229,115.61	
222 MC Allowance	8,181,638.03	
223 Fuel Allowance	602,185.00	
224 Acting Allowance	-	
225 Gratuity Expenditure A/C	3,413,895.63	
226 Adjustment Allowance	-	
227 Communication Allowance	99,000.00	
228 Transport Allowance	554,838.71	
C/F	1,342,040,157.37	1,289,537,638.65

B/F	1,342,040,157.37	1,289,537,638.65
229 Awards & Indemnities A/C	-	
230 Stamp Dues	16,825.00	
231 Salary Advance	-	
232 Overtime A/C	2,629,449.00	
233 Holiday Pay	73,186.50	
234 PG Research & Scholarship A/C	-	
235 Supplies & Requisites - Stationary & Office Requisites	1,668,600.05	
236 Supplies & Requisites - Fuel & Lubricant	950,173.76	
237 Supplies & Requisites - Chemical & Glassware	-	
238 Supplies & Requisites - Uniforms Supplies & Tailoring Charges A	92,025.00	
239 Supplies & Requisites - Mechanical & electrical goods	-	
240 Supplies & Requisites - Medical	-	
241 Supplies & Requisites - Others	128,280.38	
242 Minor Repairs & Maintenance of Equipment	903,461.39	
243 Minor Repairs & Maintenance of Vehicles	776,064.41	
244 Minor Repairs & Maintenance of Building Structure	843,667.75	
245 Minor Repairs & Maintenance of Furniture	4,660.00	
246 Minor Repairs & Maintenance of Others	-	
247 Transport Charges	-	
248 Communication Expenses A/C	4,231,390.50	
249 Electricity Charges	2,773,719.37	
250 Printing & Advertisements	537,308.00	
251 Special Services Mgt.	3,498,109.24	
252 Examination Fees	2,603,791.91	
253 Entertainment Expenses	308,485.50	
254 Security Charges	681,370.39	
255 Holiday Warrants	127,075.00	
256 Academic Research & Publications	39,333.60	
257 Staff Development	100,000.00	
258 Bank Charges	190,029.80	
259 Visiting Lecture Fees	28,882,215.28	
260 Travelling Expenses-(local)	18,630.00	
261 Travelling Expenses (Foreign) A/C	-	
262 Other Contractual Services	21,406.00	
263 Special Service professional & Other Activities	1,026,106.80	
264 Other Recurrent Expenses A/C	-	
265 Cleaning Charges A/C	2,125,241.72	
266 Water Charges A/C	347,932.50	
267 Travel Grants to University Teachers	266,572.00	
268 Postal Charges	234,729.99	
269 Rental & Hire Charges A/C	-	
270 Rates & Taxes Expenses A/C	-	
271 Workshops & Seminar Account	181,885.00	
272 Employees Welfare & Medical Assistance	546,600.00	
273 Sports Activities A/C	-	
C/F	1,398,868,483.21	1,289,537,638.65

B/F	1,398,868,483.21	1,289,537,638.65
274 Corporate Planning	-	
275 Orientation Expenses	-	
276 Financial Expenditure	-	
277 Bench / practicum fees expenses	206,882.20	
278 Interest subsidy on property loan	41,971.41	
279 Other Capital Expenditure - Recurrent Nature	4,407,169.33	
280 Students welfare, Student Councils & Social Harmony	-	
281 Convocation Expenses	500,000.00	
282 Colombo Branch Expenditure	11,916,048.82	
283 Contributions & Membership Fees	3,000.00	
284 Field Visit Expenditure	216,105.20	
285 Grants to other Organization	-	
286 Audit Fees Expenditure	600,000.00	
287 Financial Expenses	-	
288 Government Grant Recurrent Expenditure		-
289 Government Grant Capital Expenditure		-
290 Government Grant Rehabilitation Expenditure		-
291 Interest from Investments		85,373,603.84
292 Interest from Loan & Advances A/C		224,313.72
293 Tuition Fees		46,457,988.01
294 Semester Fees		2,292,300.00
295 Administrative Fees Income		803,799.69
296 Examination Fees		2,498,205.75
297 Miscellaneous Receipts		1,057,563.37
298 Sale of Publications		1,835,460.00
299 Library Fines		13,342.00
300 Services rendered to outsiders		963,930.84
301 Other Receipts		-
302 Annual Congress Income		1,154,300.00
303 Workshops & Seminar		210,000.00
304 Rent from Properties		1,275,398.32
305 Library Subscription		-
306 Transfer of funds		-
307 Sale of Old Stocks A/C		-
308 Sale of Produce A/C		-
309 Institution Contribution from workshop & Project		1,016,634.29
310 Lost of Library Books A/C		-
311 Colombo Branch Income		20,957,500.00
312 Depreciation - Buildings	6,188,903.57	
313 Depreciation - Office Equipment	1,029,383.02	
314 Depreciation - Library books	111,594.53	
315 Depreciation - Furniture & fittings	1,017,439.57	
316 Depreciation - Lab & Teaching equipment	5,300,418.73	
317 Depreciation - Landscaping Project	360,057.55	
318 Depreciation - Motor Vehicles	3,020,000.00	
319 Depreciation - Telephone Systems	56,000.00	
C/F	1,433,843,457.14	1,455,671,978.48

B/F	1,433,843,457.14	1,455,671,978.48
320 Depreciation - Computer & Software	9,106,206.34	
321 Retained Earnings Account		(12,373,252.50)
322 Depreciation - Sports Equipment	197,262.50	
323 Depreciation - Generators & Power Supply System	151,800.00	
	1,443,298,725.98	1,443,298,725.98

NATIONAL AUDIT OFFICE

CPCG/KD/D/PGIA/2025/03

Director
Postgraduate Institute of Agriculture

Report of the Auditor General on the Financial statements and other legal and regulatory requirements of the Postgraduate Institute of Agriculture for the year ended 31 December 2024 in terms of sub section 12 of the National Audit Act No. 19 of 2018

1. Financial Statements

1.1 Opinion

The Audit of the financial statements of the Postgraduate Institute of Agriculture for the year ended 31 December 2024 comprising the Statement of Financial Position as at 31 December 2024 and the Statement of Financial Performance, Statement of Changes in Equity and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the National Audit Act no.19 of 2018 and the Finance Act no. 38 of 1971. My report would be tabled at the Parliament in due dates in complying with section 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion the financial statements give a true and fair view of the financial position of the Postgraduate Institute of Agriculture as at 31 December 2024 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for the opinion

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

1.3 Other information included in the Annual Report for the year 2024 of the Postgraduate Institute of Agriculture

The information included in the Annual Report for the year 2024 which would be expected to handover to me after the date of the Audit Report of the Postgraduate Institute of Agriculture but not included in the financial statements and my audit report on that behalf are expressed as other information. Management should responsible for these other information.

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

My responsibility with regard to my audit on financial statements is to read when I received the above identified other information and to consider whether there is any significant

inappropriateness in other information with financial statements or auditing or with my knowledge obtained in other way.

While reading the Annual Report – 2024 of the Postgraduate Institute of Agriculture, if I decided that there are substantial misstatements in it, those matters should be communicated to the Controlling Authorities to correct. If there are errors further without correcting, it would be included in the report which I table at the Parliament in due dates complying with section 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

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

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

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

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

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

1.5 Auditor's responsibility on Auditing financial statements

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

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

- Designing suitable audit procedures for detecting and assessing material misstatements in the financial statements arisen due to frauds and errors and obtain sufficient and appropriate audit evidences to prevent risks related to them is based to my opinion. The effect of fraud is more significant than that of material misstatement as the fraud can happen due to disorganization, preparation of fraudulent documents, intentional deviation or deviation from internal controls.
- It has been obtained knowledge on internal control system of the institution to prepare suitable internal control procedures but it is not expressed an opinion on effectiveness of internal controls.

- It was assessed the reasonability of the applied accounting policies and accounting estimates and the suitability of related disclosures made by management.
- It has been decided the relevancy of applying going concern of the institute for accounting purpose, based on audit evidences on whether there was a significant uncertainty of going concern of the institute due to events and situations. If I decided that there was a significant uncertainty, attention of my audit report should be paid on disclosures in the financial statements and if it was not sufficient my audit opinion should be adjusted. But, due to future events and incidents, going concern would be ended.
- It has been appreciated the appropriateness and fairness of the inclusion of transactions and events based to the structure and contents of the financial statements and the whole presentation of financial statements with disclosures.

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

2. Report on other legal and regulatory requirements

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

- 2.1.1 As per requirements mentioned in the sub section 12 (a) in the National Audit Act of no.19 of 2018, I have obtained all the information and explanations required for auditing and can confirm that financial statements were properly maintained by the Institute.
- 2.1.2 As per sub section 6(1) (d) (iii) of National Audit Act no.19 of 2018, financial statements are consistent with the previous year.
- 2.1.3 As per sub section 6 (1) (d) (iv) of National Audit Act no.19 of 2018, my recommendations for the previous year were included in the submitted financial statements.
- 2.1.4 It has not been noted to my attention to make following expressions within the limits of procedures followed, evidences obtained and significant matters happened.
- 2.1.5 As per sub section 12 (d) of the National Audit Act no.19 of 2018, a member of the Board of Management has a relationship with the institutional agreements directly or indirectly out of the normal cause of business.
- 2.1.6 As per sub section 12 (f) of the National Audit Act no.19 of 2018, actions have been taken without complying the relevant written law or common or special orders issued by the Board of Management except to following observations.

Reference to rules and regulations**Non compliance**

(a) The Finance Act of No.38 of 1971 11 th Sentence	It has been invested the excess funds of the Institute, Rs. 819,261,843 in a fixed deposits without the prior approval of the Minister of Finance during the year under reviewed though it has to be invested all the excess money of the institution with the prior approval of the Minister of Finance.
(b) Guideline Manual for the Advance Personal Income Tax (APIT) No.SEC/2023/E/01 dated 29 March 2023 issued by the Department of Inland Revenue.	Although the advance personal income tax payable to the Inland Revenue Department on behalf of the Board of Directors and visiting lecturers for the year under review was Rs. 6,906,981, only Rs. 719,351 was calculated and paid, resulting in an underpayment of tax of Rs. 6,187,630 to the Inland Revenue Department.
(c) the University Grants Commission Establishment Circular Letter No. 10/2017 dated 10th July 2017	During the year under review, Rs. 8,059,989 was paid as salaries and allowances to the Director of the institution without verifying his attendance and departure through the fingerprint machine.
(d) University Grants Commission letter no. UGC/L/2020 dated 18 th May 2020	Although it was stated that the total membership of the Board of Management of all postgraduate Institutes should be limited to a maximum of 11 members, a board of Management consisting of 12 to 25 members was appointed and a total of Rs. 2,390,759 was spent on participation allowances of additional members for 42 meetings of the Board of Management during the period from 2019 to 31 December 2024.
(e) University Grants Commission circular no. 15/2018 dated 26 th November 2018	An amount of Rs. 1,038,600 was paid to the National Insurance Trust Fund for employee Aghara insurance contributions between August 2020 and December 2024 without the approval of the Department of Public Enterprises of the Treasury.

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

2.2 Other Matters

- (a) It has been signed a contract for designing and installation of a computerized accounting package with a private company for a price of Rs.2,100,000.00 on the date of 14th August 2017 and have paid Rs. 1,050,000 as an advance payment within the same year. But it has not been established yet though the time lapsed more than 8 years than the contractual period.
- (b) The amount of Rs. 994,424 received under the Food Security Vulnerability Project remained unused for a year.
- (c) According to the Annual Action Plan, no students had been registered for 05 postgraduate and diploma courses to be implemented during the period from 2022 to 2024, and the management had failed to implement the 02 courses, namely MSc/Master in Tropical Agriculture and MSc/Master in Tropical Soil Management, since the inception of the institution even in the year under review.

G.H.D. Dharmapala
Auditor General (Acting)

Reply to the Auditor General's Report for the year ended 31 December 2024 of the Postgraduate Institute of Agriculture

1.2	Commenting on financial statements	
(a)	In accordance with paragraph 53 of Sri Lanka Accounting Standard 01, all the numerical information reported in the financial statements should be disclosed. The statement of financial position presented by the institution for the year under review only stated the revised balances as per the audited reports of the previous year and the actual balances of the previous years had not been stated. (Reference - CPCG/KD/D/PGIA/2025/03)	The financial statements of the Postgraduate Institute of Agriculture have been prepared in accordance with the formats specified in Sri Lanka Public Sector Accounting Standard No. 01. Also, comparative information for the previous period has been disclosed for all numerical information reported in the financial statements in accordance with paragraph 53 of Standard No. 01, Comparative Information. Comparative information for the reporting period has also been disclosed. It also states that comparative information should be included as summary and descriptive information when relevant to understanding the financial statements of the reporting period. Accordingly, the relevant headings on the face of the financial statements are disclosed by note numbering and detailed information is provided in the relevant headings. That detailed disclosure clearly states the actual balances and the reasons for the difference, and only the revised balance for the previous year is shown on the face. Otherwise, the financial statements will be complex. We will also provide the previous year's financial statements for ease of auditing.
(b)	Although information on errors and corrections relating to the previous period should have been disclosed in the financial statements of the year under review in accordance with paragraph 54 of Sri Lanka Public Sector Accounting Standards 03, such disclosure had not been made. (Reference - CPCG/KD/D/PGIA/2025/03)	According to paragraph 54 of Sri Lanka Public Sector Accounting Standard No. 03, information on errors and corrections relating to the previous period should be disclosed in the financial statements of the year under review. The revised values in the financial statements of the Postgraduate Institute of Agriculture have arisen from trade and other receivables, payables, accrued expenses, and income and expenses that were due to be received or incurred but not received or incurred. However, they are not corrections of errors according to paragraphs 38 and 39 of this standard. However, all changes in the financial statements have been clearly

		disclosed in the notes and statements of changes in equity, in accordance with this standard.
(c)	In accordance with Section 58(a) and (b) of Sri Lanka Public Sector Accounting Standards 05, an entity is required to reconcile the amount of exchange differences recognized as surpluses and deficits, other than those arising from the recognition and measurement of financial instruments in accordance with international or national accounting standards, to the value of such exchange differences at the beginning and end of the period, but contrary to this, the loss on foreign exchange of Rs. 5,327,669 was not recognized in the financial statements and no reconciliation was made. (Reference - CPCG/KD/D/PGIA/2025/03)	The account relevant to this inquiry provides financial facilities to 4 countries, including Sri Lanka, in relation to the IDRC project and operates as an intermediate account. This way, when we donate money to the institute, it is allocated in Canadian dollars and it is received in our research account in rupees. This allows payments to be made within the country and also transfers to other countries in Canadian dollars. This is maintained as our internal account and only Canadian dollar exchanges take place as a control account. Therefore, even if this account is completely closed, any remaining balance should be forwarded to the relevant IDRC institution. Since the gains and losses arising from the change in foreign exchange values cannot be considered as profits or losses of the institution, only the exchange value as of December 31 has been taken and the accounts have been balanced for the purpose of balancing and disclosure purposes only. If the research donor institution makes a payment at the end of the research period, an exchange gain will be earned on that date. The purpose of maintaining these accounts is to ensure that the institution cannot incur any such losses on any foreign exchange transactions.
(d)	Although the interest on the fixed deposit of Rs. 90,000,000 deposited with People's Bank should be calculated at the rate of 10.5 percent, the interest income due and interest income for the year had been under-accounted by Rs. 551,096 by calculating at an interest rate of 9 percent. (Reference - CPCG/KD/D/PGIA/2025/03)	Although it was initially decided to reinvest the fixed deposit in the People's Bank for a period of one year at the highest annual interest rate of 9% after obtaining quotations from state banks as per the prescribed procedure, the Investment Committee decided to go for that conclusion as the investment under the other investment offered by the bank at an annual rate of 10.5% for two years was more advantageous and due to the fact that the interest income due has not been updated in the register, it has been recorded less by Rs. 475,582.00. This is an impact of 0.25% of the total income. There has been no financial loss to the institution and this register is necessarily correct at the time of receiving the interest.

(e)	Interest income (receivables) of Rs. 356,466 had not been recognized and accounted for call deposit of Rs. 2,000,000 from 30 December 2021 to 31 December of the year under review. (Reference - CPCG/KD/D/PGIA/2025/03)	It is difficult to calculate the interest rate for the call deposit of Rs. 2,000,000.00 as it is not stated. Although the bank has been requested annual interest, it was informed that it was not possible to provide accrued interest as of December 31. The interest amount of Rs. 356,466.00 provided by the bank is the interest amount calculated for the period from 30.12.2021 to 20.03.2025. In this case, the interest received at the time of the realization of the call deposit is credited to the interest income as income for that year.
(f)	As at the end of the year under review, arrangements had not been made to settle the outstanding visiting lecture fees of Rs. 17,345,459 and examination fees of Rs. 419,619, which were stated under current liabilities and were overdue for more than 02 years. (Reference - CPCG/KD/D/PGIA/2025/03)	In accordance with the financial regulations and the policy of our institution, visiting lecture fees and examination fees payable for 02 financial years are paid by showing them in the accounts. Since the lectures and examinations of the 2022 academic year continued until the end of the year 2024, the payments for that year will be made in the year 2024 as well as in the year 2025, the amounts of those examination and visiting lecture fees have been included in the 2024 accounts and have been shown in the accounts payable.
(g)	When comparing the budgeted income/expenditure with the actual income/expenditure for the year under review, there was a variation ranging from 24 percent to 140 percent in 04 revenue items and from 20 percent to 689 percent in 17 expenditure items, indicating that the budget had not been used as an effective control mechanism. Other Capital Expenditure - Recurrent Nature amounting to Rs. 4,407,169 was accounted for during the year under review without any allocation in the budget. (Reference - CPCG/KD/D/PGIA/2025/03)	Although the budget is attempted to be used as an effective control tool, practical problems are arisen in the running of the institution. Variances occur constantly. The explanations for this are given below. Since recurring expenses included in capital expenditure are recognized at the end of the accounting year, estimates are not taken. <u>i. Other Income</u> Other income has increased over the estimated income due to a payment made for obtaining transcripts of foreign students which was not estimated and the reinstatement of cancelled cheques at the end of the year due to expiry.

		<u>ii. Administrative Fees</u> The expected income was not received due to the fact that student registration for the first semester of 2024 did not take place during the year. <u>iii. Provision of services to external individuals/institutions</u> This change arose due to the submission of details of transportation cost to be paid by research beneficiaries and research assistants for the use of the institution's vehicles only at the end of December. <u>iv. Institutional Contribution Income from Projects and Workshops</u> At the end of the financial year, it has been settled the institutional contribution related only to the first half of the year 2024 which is the accounting year of the IDRC project, and that short fall decreased the income head. <u>v. Research Allowance</u> The research allowance allocated to the Deputy Registrar was not paid in 2024 as a research report had not been submitted and approval had been obtained. However, arrangements were made to pay the outstanding amount in 2025. <u>vi. Overtime Allowances</u> The cost was reduced due to the lower than expected overtime work due to the strike that took place from May to July 2024.
--	--	---

		<u>vii. Holiday payments</u> Due to the 75-day strike in 2024 and the absence of the Deputy Registrar and Senior Assistant Bursar for 08-hour day coverage on holidays, the expenditure head was lower than the budgeted expenditure. <u>viii. Gratuity provision expenditure</u> This difference arose due to a discrepancy in the data provided by the Actuarial valuation Company and will be corrected in the next accounts. <u>ix. Stationery and office requisites</u> The cost decreased due to the fact that not all stationery items were received in relation to the orders placed for the year 2024. The strike also affected this. <u>x. Machinery Repairs</u> The air conditioning units had to be repaired several times due to damage caused by the rats, which affected to the increase in this expense heading. <u>xi. Communication expenses</u> This expense has increased due to the increase in fees by LEARN and increased in internet usage. <u>xii. Electricity Expenses</u> Expenses have increased due to increased electricity consumption and increased unit costs.
--	--	---

		<u>xiii. Cleaning service</u> This was due to the strike in 2024, and the cleaning staff was not fully utilized during that period. <u>xiv. Water Charges</u> Expenditure has been reduced due to reduction of consumption units during the period of trade union action in 2024. <u>xv. Special Services – Council and Committees</u> This expenditure increased above the estimated expenditure due to the introduction of new allowance of Rs. 20,000.00 per year per person as Course Coordinator allowance and Rs. 5,000.00 per month per person as Board of Study Chairman allowance, and the increase in the Board of Study Secretary allowance from Rs. 1000.00 to Rs. 5,000.00 with effect from April 2024. <u>xvi. Bench Practicum Fee Expenses</u> Expenditure has been increased due to purchase of required chemicals. <u>xvii.Colombo branch expenses</u> It has been incurred than budgeted due to reduction in transport cost and related expenses with the conducting of both degree programs online. <u>xviii. Field Visits</u> Expenditure has been reduced due to the inability to go on field visits due to the strike that took place during the May - July period of 2024.
--	--	---

(h)	The institution calculates the employee gratuity provision through an Actuarial Valuer and due to double counting of gross salary, an amount of Rs. 25,386,855 had been allocated though the provision for gratuity payments as at the end of the year under review was Rs. 16,446,203. Therefore, the employee gratuity expense for the year under review was overstated by Rs. 8,940,652. (Reference - CPCG/KD/D/PGIA/2025/03)	The University of Peradeniya, its affiliated Centre for Distance and Continuing Education and all postgraduate institutions, as well as other universities, have selected the services of Actuarial & Management consultants (PVT) Ltd. to calculate the gratuity in accordance with Sri Lanka Public Sector Accounting Standard No. 19. In this, we have correctly filled in the required data tables and provided them with the data of the university and we have correctly accounted for the calculations made by them in accordance with the document. We have assumed that it was correct since the calculation we made as per the circular without discounting the current value is close to that value. Therefore, we would like to state that this is not the fault of the institution. The Actuarial Valuation Company has corrected the error in entering the data by them and sent a new report to the University of Peradeniya and they forward it to us. These corrections can be adjusted and presented in the accounts for this year. Since this is only provision, the institute has not incurred any financial loss.
(i)	A discrepancy of Rs. 401,987 was observed between the account balance and the balances as per the schedules of 03 balances stated in the financial statements of the year under review. (Reference - CPCG/KD/D/PGIA/2025/03)	The amount of Visiting lecture fees payable for the year 2022 is Rs. 13,841,760.00 and it has been taken to the accounts payable and a document related to it has been included separately with the relevant window, the amount paid for the year as of January 01, 2024 belonging to the Boards of study and the amount remaining at the end and according to that document the amount payable is Rs.13,841,700.00. Rs.13,801,420.00 is not mentioned in value. ii. A schedule has been submitted for the fixed deposit interest income receivable for the year 2024 and the interest income receivable is Rs. 23,542,193.00. It is the amount relating to the year 2024 and after removing the amount received in the year 2024 from the balance in the interest income receivable account as on 01.01.2024, an interest amount of Rs. 240,000.00 remains in the account. It is the roughly calculated interest amount receivable on the call deposit of Rs. 2,000,000.00 for the years 2022 and 2023 and

		it has been shown in the receivable account as it is an amount received upon withdrawal of that deposit. iii. The balance of staff loans and advances receivable as of 31.12.2024 as per the financial statements is Rs. 4,899,349.00 and the balance as per the schedule is Rs. 4,899,349.00 and there is no difference. <table><tr><td></td><td>Value (Rs.)</td></tr><tr><td>Total of the Distress loan schedule</td><td>4,435,508.00</td></tr><tr><td>Staff loans</td><td>11,900.00</td></tr><tr><td>Transport loans</td><td>254,941.00</td></tr><tr><td>Computer loans</td><td>197,000.00</td></tr><tr><td>Total</td><td>4,899,349.00</td></tr></table>		Value (Rs.)	Total of the Distress loan schedule	4,435,508.00	Staff loans	11,900.00	Transport loans	254,941.00	Computer loans	197,000.00	Total	4,899,349.00
	Value (Rs.)													
Total of the Distress loan schedule	4,435,508.00													
Staff loans	11,900.00													
Transport loans	254,941.00													
Computer loans	197,000.00													
Total	4,899,349.00													
(j)	The land related to the landscaping project was not recognized as an asset of the institution in the financial statements, but the recognition of the expenditure incurred for landscaping as an asset resulted in an increase in non-current assets of Rs. 7,201,151 and an increase in depreciation of Rs. 360,057 for the year under review. (Reference - CPCG/KD/D/PGIA/2025/03)	The University Land and Building Management Committee (LBMC) has approved the construction of buildings and landscaping on the land owned by the University of Peradeniya. Accordingly, the buildings and landscaping projects are capitalized and shown in the accounts. This increases the value of the land. Since it is a capital expenditure incurred on a non-current asset, it should be recognized and depreciated as such.												
(k)	Although the surplus of the previous year was Rs. 92,765,656, the statement of changes in equity as at 31 December of the year under review showed it as Rs. 92,669,656, resulting in the understatement of equity in the statement of financial position being Rs. 96,000. (Reference - CPCG/KD/D/PGIA/2025/03)	It cannot be agreed. It is correct to show the unrevised surplus of the previous year as Rs. 92,669,656.00 in the statement of changes in equity as at 31st December of the year under review. Thereafter, the decrease in the surplus of the previous year due to the over allocation of Rs. 96,000.00 (Rs. 324,613.09 - 228,613.91) under the sub-head of Special Services Council and Committee Expenditure under the head of Other Recurrent Expenditure of the previous year has been corrected and shown as Rs. 92,765,656.00, thus correctly presenting the appropriations in the statement of financial position.												

(l)	The expenditure incurred for building renovations in 2019/2020 amounting to Rs. 1,147,146 had not been capitalised and had been accounted for under work in progress up to the end of the year under review. (Reference - CPCG/KD/D/PGIA/2025/03)	This is not an expense incurred for building renovations, but rather the amount given to the Engineering Design Center of the Faculty of Engineering as the initial cost for the Solar System Drawing and Billing of Quantities estimates for the solar panel, and for the Billing of Quantities for the un commenced wash room project. Projects must be capitalized upon commencement. Until then, capitalization and depreciation cannot be done.
(m)	The expenditure of Rs. 12,950 incurred under International Development Research (I.D.R.C.) Grant 01 was accounted for under International Development Research (I.D.R.C.) Grant 02. (Reference - CPCG/KD/D/PGIA/2025/03)	This expenditure of Rs. 12,950 belongs to IDRC Head 02 and has been accounted for under it. This is not an expenditure incurred under Head 01. Accordingly, the accounting is correct. (Annexure 1)
2.	Other legal and regulatory requirements	
	Reference to the Rules/Directive (a) Finance Act No. 38 of 1971 11th sentence Observations Although all surplus funds of the institution are required to be invested with the prior approval of the Minister of Finance, during the year under review, a surplus amount of Rs. 819,261,843 was invested without the prior approval of the Minister. (Reference- CPCG/KD/D/PGIA/2025/03)	In accordance with Section 11 of the Finance Act No. 38 of 1971 and Paragraph 8.2.2 of the Public Enterprises Circular No. PED/12 dated 02 June 2003, we have submitted a letter dated 06.12.2024 to the Chairman, University Grants Commission and Secretary, Ministry of Education, to the Secretary, Ministry of Finance, seeking the prior approval of the Minister of Finance to invest the surplus funds available as on 30 December 2024 in a fixed deposit. The recommendation of the Board of Management of the Postgraduate Institute of Agriculture for this purpose was obtained at the 282nd meeting held on 29.11.2024. Thereafter, while approval was not received until December 30, in accordance with the University Grants Commission Internal Audit Circular No. 02/2019 and Circular No. 04/2011, by calling fixed deposit rates from state banks under the procedure of price quotations, surplus funds of Rs. 60,000,000.00 was invested in a fixed deposit at People's Bank as of 31.12.2024, which offered the highest interest rate. Since it takes more than 03 months to obtain the approval of the Minister of Finance and the validity period of a price

		quotation is only 03 days, we have to face practical difficulties in investing the year-end surplus on the due date while engaging in investment activities after obtaining the approval, so we invested with the approval of the Board of Management of the institution until the approval of the Minister of Finance is received. The excess amount of Rs. 819,261,843.00 mentioned in the inquiry is not correct. Thereafter, we received the recommendation letter of the Secretary of Ministry of Education dated 2025.01.29, but we have not received the approval letter of the Minister of Finance till now.
(b)	<u>Public Enterprises Circular No. PED/12 dated 02 June 2003</u> Although the implementation of an employee welfare scheme requires the approval of the Department of Public Enterprises and the Treasury having included in to the budget of the relevant year, an amount of Rs. 1,038,600 was paid to the Insurance Trust Fund as the institution's contribution for the Employee Agrahara Insurance Scheme between August 2020 and December 2024 without such approval. (Reference CPCG/KD/D/PGIA/2025/03)	In accordance with the circular No. 15/2018 issued by the University Grants Commission dated 26/11/2018, the contribution of the institution for the Employees' Agrahara Insurance Scheme has been included in the budget for the year 2024 with the approval of the Governing Council and Finance Committee of the University of Peradeniya and the approval of the Board of Management of this institution, and it can be stated as a regular payment since all necessary approvals have been obtained for the same. This annual budget is subject to the approval of the Department of Public Enterprises and the Treasury.

(c)	Inland Revenue Department Advance Personal Income Tax (APIT) Guidelines No. SEC/2023/E/01 dated 29 March 2023	The advance personal income tax payable to the Inland Revenue Department for the period from 01 January 2024 to 31 December 2024 for the members of the Board of Management and Visiting lecturers was Rs. 6,906,981, but only Rs. 719,351 was calculated and paid, resulting in an underpayment of tax of Rs. 6,187,630 to the Inland Revenue Department. (Reference- CPCG/KD/D/PGIA/2024/46)	This problem arose due to the situation arising from the income tax system and the Board of Management has resolved this situation by considering all the facts. Accordingly, as per a decision taken by the Board of Management, considering the nature of the services of the visiting lecturers, they are considered as independent service providers and pay a tax rate of 5% applicable to the service sector. Also, the payments of those members related to the Board of Management and the Director of the Institute are subject to a tax rate based on their secondary employment income. No member has objected to paying tax.
(d)	Regulations of the Postgraduate Institute of Agriculture No. 09 of 1979	The Deans of 06 other universities not included in the Board of Management represented the Board of Management. (Reference- CPCG/KD/D/PGIA/2024/46))	According to the amendment made to the regulations of the Postgraduate Institute of Agriculture by means of an extraordinary gazette notification No. 1203/9 and dated 24.09.2001, the 06 Deans have been included in the Board of Management.
2.2.3	That the institution has acted in a manner inconsistent with its powers, functions and duties.		
(a)	Powers, Functions and duties Establishment Circular Letter No. 10/2017 of the University Grants Commission dated 10th July 2017	Although it is stated that all staff of the University should use fingerprint machines to verify attendance and exit, the Director was paid Rs. 8,059,989 in salary for the year 2024 without verifying attendance and exit.	The Director of the Institute is a professor from the Faculty of Agriculture. The work of the Director is not limited to eight hours. The service is also provided on holidays and outside office hours when necessary. Especially when attending to the needs of students. Accordingly, the work of the Director is an extension of the work conditions of the existing academic staff of the University of Peradeniya. The Director's leave is duly taken in accordance with the regulations of the University Grants Commission.

	(Reference- CPCG/KD/D/PGIA/2024/46)	
(b)	University Grants Commission Letter No. UGC/L/2020 dated 18th May 2018 Although it was stated that the total membership of the Board of Management of all Postgraduate Institutions should be limited to a maximum of 11 members, a Board of Management consisting of 12 to 25 members was appointed without acting accordingly. As a result, an additional cost of Rs. 2,390,759 had to be incurred for 42 meetings for the participation of more than 11 members in the meetings of the Board of Management during the period from 2019 to 31 December 2024. (Reference- CPCG/KD/D/PGIA/2023/43)	Taking into account the recommendations of the committee appointed to determine the number of members of the Board of Management, the 284th Board of Management held on 31.01.2025 approved a Board of Management consisting of 23 members to optimally run the institution, taking into account the new trends, future outlook, income generation and all other relevant matters. Accordingly, the decision is to be forwarded to the Council of the University of Peradeniya and then to the University Grants Commission for approval. I would also like to mention that all expenses related to the Board of Management have been incurred in accordance with the current regulations.
2.2.4	The resources of the institution have not been procured and utilized economically, efficiently and effectively within the stipulated time frames in accordance with the relevant rules.	
(a)	Due to the fact that the fees charged by the institution's tourist resort were not revised quantitatively in relation to the current prices, an amount of Rs. 5,084,448 had been spent in excess of the income of Rs. 2,247,695 earned during the last 05 years. (Reference - CPCG/KD/D/PGIA/2024/45)	This is not a tourist resort but a holiday resort for guests who come to provide services to the institution. Since August 2023, the fees for local guests have been increased by 100% and the fees for foreign guests have been increased by 25%. Furthermore, despite the loss of 03 months due to university activities in 2024, the highest income received from this holiday resort in the last 05 years was recorded in 2024. Also, the existing old buildings are being renovated in the future and there is a possibility of revising the fees again after such renovation.

		Accordingly, a trend of increasing income is expected. This holiday resort generates income while providing a specialized service. The necessary accommodation facilities are provided for doctors and professors who come from abroad to lecture, research and revise new courses at this university. If that service is obtained from outside, the institution will have to bear a huge cost for it. The resort is also used to provide accommodation facilities for foreign students. A foreign student is already staying here.
(b)	Although a contract was signed with a private company on 14 August 2017 for the establishment of an computerized accounting system for Rs. 2,100,000 and an advance payment of Rs. 1,050,000 was made, the establishment of the computer system had not been completed even though more than 07 years had passed since the end of the contractual period. (Reference - CPCG/KD/D/PGIA/2024/45)	The installation of the accounting system has been delayed due to technical issues that arose during the installation of this system after completing the basic requirements and due to the problematic situation regarding the accuracy of the accounting activities. We are working to identify the suggestions, ideas and problems of the staff of the accounting department of our institution and Science Land company to install the system as soon as possible. We have also taken steps to obtain the advice of Professor Roshan D. Yapa, Professor of Information Technology, University of Peradeniya, to streamline and expedite this work.
(c)	During the year under review, a Canteen of the institution was leased to an external party under a temporary agreement without bidding and without the approval of the Board of Management and as on 25th January 2025, an arrears of rent of Rs. 57,450 remained due. (Reference - CPCG/KD/D/PGIA/2024/45)	The governing body of the institution always tried to select a suitable supplier through a proper procurement process. However, as mentioned above, the suppliers so selected failed repeatedly and the canteen had to be closed until a new supplier could be found. This situation was distressing for the students and the institution had to outsource the catering services required. It was costly and problematic to get the appropriate services when needed. Considering the complaints, demands and other issues of the students, as a temporary solution, the canteen was temporarily handed over to a supplier who was successfully running the canteen through a detailed agreement and this process has been carried out in a manner that brings maximum benefits to the institution.

		In this temporary transfer, the monthly payment has been increased to Rs. 25,000.00 and the Canteen deposit fee has been increased to Rs. 40,000.00 and the supplier will pay the water and electricity bills. Also, implementing the audit recommendations in the same manner, the entire income will be credited to the institution and no part of that income will be credited to the welfare association of the institution. Furthermore, the supplier has paid the Canteen rent of Rs. 57,450.00 due for December 2024 to the institution through receipt number 53775 dated 2025.02.07.
(d)	During the year under review, 14 procurements of goods worth Rs. 16,013,000 and civil works worth Rs. 5,000,000 were cancelled and 29 procurements worth Rs. 8,402,006 which were not included in the initial procurement plan were implemented. (Reference - CPCG/KD/D/PGIA/2024/45)	Considering the time lost due to the trade union action implemented in the university in the year 2024, and taking into account the change in priorities and the need to make the most of the available resources, some procurement tasks were abandoned upon the implementation of the revised plan based on the decision of the Finance Committee and the approval of the Board of Management. Most of the procurement tasks that were not implemented have been included in the procurement plan for the year 2025 and will be implemented. Although the roof of the main warehouse of the institution was repaired by the maintenance department on several occasions, it was not successful due to technical problems. Due to this, it was decided that the entire roof should be repaired considering the safety of the goods. However, in the meantime, the repairs carried out meticulously using technology by the maintenance department were successful and due to this, the planned relevant procurement was not required and the money allocated for the repair could be saved. For this, recommendations

		from the Finance Committee and the Board of Management were obtained.
(e)	Although an acceptable advance payment security, subject to a maximum of 20 percent, was required to be obtained in accordance with Article 5.4.4 of the Guidelines of the Democratic Socialist Republic of Sri Lanka and Article 10.1 of the Agreement, an advance payment of Rs. 210,000 was paid to SLIT without obtaining an acceptable advance payment security. (Reference - CPCG/KD/D/PGIA/2024/45)	The institution has provided an advance of 10% and has obtained a performance bond of Rs. 210,000.00.
2.3	Other matters	
(a)	The amount of Rs. 994,424 received under the Food Security Vulnerability Project remained unused for a period of one year. (Reference - CPCG/KD/D/PGIA/2025/03)	The Food security Vulnerability project has been completed and the research grantee will negotiate with the funding institution and work will be done this year to settle the balance.
(b)	No students had been registered for 05 Postgraduate and Diploma courses to be implemented during the period from 2022 to 2024 as per the Annual Action Plan. (Reference - CPCG/KD/D/PGIA/2024/45)	Demand for courses fluctuates over time. Although students have applied for these courses, it is not economically viable to maintain them due to the low number of students, so the students who have applied for registration are being registered in other similar courses. This situation has been investigated and courses that are suitable for the current domestic and international demand are currently being introduced.
(c)	Due to the failure to transfer officers as per a formal transfer policy, 28 officers were deployed in the same post for a period ranging from 7 to 27 years. (Reference - CPCG/KD/D/PGIA/2024/45)	Although our institution is an affiliated institution to the University of Peradeniya, it is not possible to implement a transfer system with the university and it has to be done at the discretion of the relevant officer. This can be called the main obstacle in formulating a transfer policy. The University Grants Commission should formulate a separate transfer policy for postgraduate institutions. However, the internal transfer system is implemented based on the needs of the institution. Those who have served the institution for

		more years have worked internally in various departments during this time.
(d)	The two courses, MSc / Master in Tropical Agriculture and MSc / Master in Tropical Soil Management, which were to be implemented in the year under review, had not been implemented by the end of the year under review. (Reference - CPCG/KD/D/PGIA/2024/45)	These courses are targeted at foreign students, and an attractive course fee system has been introduced for foreign students. Efforts are being made to attract those students to these courses in the future through the currently ongoing technical advertising system. Also, necessary steps are being taken to establish a foreign branch of the institution.

Prof. D.K.N.G. Pushpakumara
Director
Postgraduate Institute of Agriculture

36TH ANNUAL RESEARCH CONGRESS



INDUSTRY – ACADEMIA – STUDENT COLLABORATION FORUM OF PGIA (IASC FORUM-PGIA)



PRE – CONGRESS WORKSHOPS



AN AWARENESS PROGRAMME ON THE PROPER USE FIRE EXTINGUISHERS IN EMERGENCIES



NEW YEAR FESTIVAL – 2024



ANNUAL TRIP TO THE SOUTH COAST

