

**POSTGRADUATE INSTITUTE OF SCIENCE**  
**University of Peradeniya**

ANNUAL STATEMENT OF ACCOUNTS FORM THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER 2002

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February 14, 2003

Mr. S C Mayadunne,  
Auditor General,  
Auditor General Department,  
Torrington Square,  
Colombo 7.

Dear Sir,

**POSTGRADUATE INSTITUTE OF SCIENCE  
ANNUAL STATEMENT OF ACCOUNTS FOR THE YEAR 2002.**

I am herewith submitting the Financial Statement and Annual Statement of Accounts of the Postgraduate Institute of Science for the year ended 31<sup>st</sup> December 2002, prepared in terms of Section 11(e) and 19(1) of the Postgraduate Institute of Science Ordinance No. 1 of 1996 and also in keeping with the Section 106(1) and 107(b) of the Universities Act. No. 16 of 1978, as amended by the subsequent legislations and the Finance Act. No. 38 of 1971.

Thanking you,

Yours sincerely,

Prof. K Dahanayake  
Director/PGIS

- cc.    1.    Secretary – Ministry of Tertiary Education & Training  
      2.    Chairman – University Grants Commission  
      3.    Vice-Chancellor – University of Peradeniya  
      4.    Financial Controller – University Grants Commission  
      5.    The Bursar – University of Peradeniya  
      6.    Director General – Department of Public Enterprises  
      7.    Superintendent of Audit – Government Audit Branch, Uni. Of Pera.  
      8.    Internal Audit Officer – University of Peradeniya

# **STATUTORY REPORT AND SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2002.**

## **1. General**

- 1.1 The Annual Statement of Accounts of the Postgraduate Institute of Science for the year ended 31<sup>st</sup> December 2002 has been prepared in terms of sections 106(1) and 107(b) of the Universities Act No. 16 of 1978 and as amended by the subsequent legislations and in pursuance of the Finance Act. No. 38 of 1971.
- 1.2 The Statement of Accounts for the year 2002 has been prepared in accordance with the generally accepted accounting principles, policies, assumptions, practices and standards which are followed in presenting the Financial Statements of Accounts.

## **2. Accounting Policies**

### 2.1 Accounting Convention

The Financial Statement was prepared under the historical cost convention in accordance with generally accepted accounting principles and the Sri Lanka Accounting Standards. No adjustments have been made for inflationary factors affecting this financial statement.

- 2.2 The receipts and payments of the foreign currency of the RFC/PERA/USD/42, US dollar account, maintained at the Bank of Ceylon, Peradeniya Branch were converted into local currency at the exchange rate existing on the dates of receipts and payments. No adjustment has been made for the fluctuation of exchange rate as all transactions have been recorded in considering the actual rates.

Transactions of outside research grants have been accounted on cash basis, instead of accrual basis.

## **3. Assets**

### 3.1 Stocks

The Stock balance appearing in the accounts has been physically verified and no shortage or excesses have been found on the balance sheet date.

### 3.2 Fixed Assets and Depreciation

Fixed assets are recorded at cost of purchase together with any ancillary expenses thereon. The concept of depreciation was adopted in terms of the UGC circular No. 649 of 5<sup>th</sup> October 1995, on straight-line method, at the following percentages on period used.

a)	Furniture and Fittings	10% p.a.
b)	Laboratory, Teaching & Office Equipment	20% p.a.
c)	Motor Vehicles	20% p.a.
d)	Library Books and Periodicals	20% p.a.
e)	Telephone	10% p.a.
f)	Building	5% p.a.

### 3.3 Land

The ownership of the land on which the new building of the PGIS is being constructed has not yet been transferred to the PGIS. Hence, the value of the land is not taken into account. However, it may be noted that the PGIS is attached to the University of Peradeniya (Vide: Postgraduate Institute of Science Ordinance No. 1 of 1996 dated 12<sup>th</sup> February 1996).

## 4. Government Grant

4.1 Details of the Government Grant for the Year 2002 were as follows.

	Recurrent	Capital Grant	Total
Amount Allocated	6,850,000	1,150,000	8,000,000
<b>Amount Withdrawn</b>	<b>6,850,000</b>	<b>1,150,000</b>	<b>8,000,000</b>

**POSTGRADUATE INSTITUTE OF S  
BALANCE SHEET AS AT 31st DECEM**

Year 2001			Rs. Cts.	Rs. Cts.
	<b>01. CAPITAL</b>			
Rs.			<u>Rs. Cts.</u>	<u>Rs. Cts.</u>
46,153,180	(a)	Capital Grant Spent (Note 1)		50,247,654.49
2,931,820	(b)	Capital Grant (Unspent)		--
	<b>02. RESERVES</b>			
2,613,730	(a)	General Reserve		884,660.19
455,675	(b)	Director's Fund		654,987.30
	<b>03. RESTRICTED FUNDS</b>			
6,886,246	(a)	Research Grants (Note 2)		6,016,661.15
	(b)	Donations		4,038,802.00
<u>59,040,650</u>				
	<b>REPRESENTED BY</b>		<b>Written Down Value</b>	
	<b>04. Fixed Assets (Note 3)</b>		<u>Rs. Cts.</u>	
21,678,271	(a)	Buildings		24,112,031.29
2,558,391	(b)	Furniture and Fittings		380,758.55
3,730,483	(c)	Office Equipment		1,194,528.18
5,598,139	(d)	Lab and Teaching Equipment		11,054,470.82
717,072	(e)	Motor Vehicles		224,797.50
307,310	(f)	Telephone		262,102.06
2,380,208	(g)	Library Books		1,628,982.08
36,969,874				
	<b>05. INVESTMENTS</b>			
3,500,000	(a)	Fixed Deposits (Note 4)		3,953,500.00
	<b>06. CURRENT ASSETS</b>			
237,507	(a)	Stocks (Stationery) (Note 17)	#####	
1,098,440	(b)	Loans & Advances (Note 5)	#####	
2,102,540	(c)	Receivable (Note 6)	#####	
	(d)	Others	40,797.82	
--	(e)	Interest Income (Recei	#####	
16,155	(f)	Deposits for Services (Note 7)	7,500.00	
117,585	(g)	Sundry Debtors (Note 8)	#####	
367,360	(h)	Miscellaneous Advanc (Note 9)	#####	
50,998	(l)	Prepayments	--	7,906,246.43

<u>Year 2001</u>		<u>Rs. Cts.</u>	<u>Rs. Cts.</u>
118,811	(k) Bank Balan A/C no. 4229-9 B. C.	67,028.38	
3,936,545	(l) A/C no. 4200-1 B.C.	#####	
5,377,734	(m) A/C no. 1620000612 P.B.	#####	
204,594	(n) A/C no. 1620000605 P.B.	#####	
11,227,583	(o) R.F.C Account	#####	
--	(p) Petty Cash		
380,562	(q) Savings Peoples Bank - Peradeniya	#####	
<u>25,236,415</u>	<i>Total Current Assets</i>		28,831,788.52
	<b>07. LESS CURRENT LIABILITIES</b>		
1,174,650	(a) Deposits (Note 11 1,594,866.00		
24,000	(b) Tender De (Note 12 24,000.00		
3,025	(c) Security Bonds 2,500.00		
435,317	(d) Accrued E (Note 13 179,771.47		
367,597	(e) Payables --		
124,583	(f) Sundry Cre (Note 14 1,913,138.71		
4,536,466	(g) Other Liab (Note 15 #####	#####	
<u>6,665,638</u>	<i>Total Current Liabilities</i>		9,800,193.87
18,570,777	<i>Net Current Assets</i>		
<u><u>59,040,650</u></u>			

**Certified Correct**

**Mrs W A P S Molagoda**  
**Senior Assistant Bursar/PGIS**

**Prof. K. Dahanayake**  
**Director/ PGIS**

**SCIENCE**  
**MBER 2002**

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Rs. Cts.

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50,247,654.49

1,539,647.49

10,055,463.15

**61,842,765.13**

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Rs. Cts.

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38,857,670.48

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3,953,500.00

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Rs. Cts.

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19,031,594.65

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**61,842,765.13**

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**POSTGRADUATE INSTITUTE OF SCIENCE  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st DECEMBER 2002**

<b>Year 2001</b>		<u>Rs. cts</u>	<u>Rs. cts</u>	<u>Rs. cts</u>
	<b>01. INCOME</b>			
<u>Rs</u>				
7,967,000	(1) Government Grant (Recurrent Exp)		#####	
30,935	(2) Interest from Loans &	38,935.30		
311,345	(3) Miscellaneous Receipt		#####	
3,777,684	(4) Tuition Fees		#####	
829,278	(5) Interest Income		#####	
532,033	(6) Registration Fees		#####	
167,500	(7) Exam Fees	84,300.00		
<u>53,750</u>	(8) Other Income (Communi	--	#####	
13,669,525	<b>Total Income</b>			14,819,437.06
	<b>Deduct</b>			
	<b>02. EXPENDITURE</b>			
	(1) General Administratic			
9,227,392	Staff Servi (Note 16)		#####	
<u>4,131,155</u>	(2) Depreciatic (Note 18)		#####	
13,358,547				<u>16,433,903.56</u>
	<b>Add</b>			(1,614,466.50)
310977.83	Balance B/F			
<u>2,302,752</u>	Balance C/			<u>2,499,126.69</u>
<u><u>2,613,730</u></u>				<u><u>884,660.19</u></u>

**Certified Correct.**

**Mrs. W A P S Mola  
Senior Assistant Bu**

**Prof. K.Dahanayake**

**Director / PGIS**

**POSTGRADUATE INSTITUTE OF SCIENCE  
STATEMENT OF SOURCE AND APPLICATION OF FUNDS**

	<i>SOURCE OF FUNDS</i>	<i>Year ended 31st December 2002</i>		<i>Year ended 31st December 2001</i>	
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1	Surplus on	(1,614,466)		310,978	
	<b>Add</b>				
	Adjustment for items not involving tax	(4,037,779)			
	(a) Depreciation	5,521,917		4,131,155	
	(b) Prior Period	(114,603)		3,050,315	
			(244,931)		7,492,448
2	Capital Grants	1,150,000		6,545,000	
3	Restricted Income	3,169,217		1,002,472	
4	Director's Income	199,312	4,273,598		253,350
	<b>Total Sources</b>		<b>4,273,598</b>		<b>15,293,270</b>
<b>APPLICATION OF FUNDS</b>					
1	Purchase of Fixed Assets	4,094,474		11,594,360	
2	Investment	453,500		500,000	
3	Director's Fund				
4	Savings	29,560		31,424	
5	R.F.C. Savings	1,039,734		1,609,642	
			<b>5,617,268</b>		<b>13,735,426</b>
	<b>Increase / (Decrease) in working capital</b>		<b>(1,343,670)</b>		<b>1,557,844</b>

**COMPONENTS OF INCREASE / DECREASE IN WORKING CAPITAL**

		<i>Year ended 31st</i>	<i>Year ended 31st</i>
		<i>December 2002</i>	<i>December 2001</i>
		<i>Rs.</i>	<i>Rs.</i>
1	Stocks (Stationery)	(6,943)	109,557
2	Loans and Advances	251,096	339,011
3	Receivables	2,803,986	1,585,569
4	Deposits for Services	(8,655)	(1,964)
5	Other Receivables	40,798	--
6	Sundry Debtors	440,387	--
7	Miscellaneous Advances	(52,939)	(514,094)
8	Pre-payments	(50,998)	2,931
9	Bank Balances	(1,389,581)	1,445,122
10	Treasury Deposits	--	--
11	Deposits	(420,216)	(372,450)
12	Accrued Expenditure	255,546	(87,006)

13	Paybles	(367,597)	129,090
14	Creditors	(1,788,556)	--
15	Other Liabilities	(1,549,452)	(1,079,880)
16	Tender Deposits	--	--
17	Interest Receivable	498,929	
18	Security Bond	525	1,958
	<b>Increases/(Decrease) in Work</b>	<b>(1,343,670)</b>	<b>1,557,844</b>

## **FINANCIAL STRUCTURE**

The financial structure of the Institute as at 31 December 2001 as compared with that as at 31 December 2001 is given below.

	<b>As at 31st December</b>	
	Year 2001	Year 2002
	Rs	Rs
<b><u>RESOURCES</u></b>		
Capital	46,153,180.40	50,247,654.49
	2,931,819.60	--
	<b><u>49,085,000.00</u></b>	<b><u>50,247,654.49</u></b>
Restricted Funds	6,886,245.89	10,055,463.15
General Reserve	2,613,729.61	884,660.19
Director's Fund	455,674.82	654,987.30
	<b><u>59,040,650.32</u></b>	<b><u>61,842,765.13</u></b>
<b><u>UTILIZATION</u></b>		
Fixed Assets (at w1	36,969,873.68	38,857,670.48
Investments	3,500,000.00	3,953,500.00
Net Current Assets	18,570,776.64	19,031,594.65
	<b><u>59,040,650.32</u></b>	<b><u>61,842,765.13</u></b>

(Note 1)

	<i>Balance as at 01. 01. 2002 Rs. Cts.</i>	<i>Allocated 2002 Rs. Cts.</i>	<i>Total Allocated Rs. Cts.</i>	<i>Expenditure 2002 Rs. Cts.</i>	<i>Spent up to 01. 01. 2002 Rs. Cts.</i>	<i>Donation</i>
<i>Teaching &amp; Lab, Furniture, Office Equ. Telephone &amp; Library</i>						
<i>Vehicle</i>	2,931,819.60	#####	#####	#####	#####	4,038,802.00
<i>Building</i>						
<i>Rehanilitatign - Building/Vehicle</i>						
	<b>2,931,819.60</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>4,038,802.00</b>

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*Total spent up to*  
*31. 12. 2002*  
*Rs. Cts.*

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54,286,456.49

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***54,286,456.49***

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(Note 2)

**POSTGRADUATE INSTITUTE OF SC  
RESEARCH GRANTS JANUARY TO DECEMBER 2002**

Grant No.	Grantee's Name	Granter	Balance Brought Forward	Funds Received 31/12/02	Total Expenditure 31/12/02
			Rs. Cts.	Rs. Cts.	Rs. Cts.
	Stamp Duty	Stamp Duty			251.00
13-05-84-00	Mrs.	A M Karun: IFS	1,840.70		
13-06-06-00	Dr.	A Wickram ABBOT	1,301.93		
13-06-07-00	Prof.	D T B Tenr VENTURE	700.00		
13-06-15-00	Prof.	S H P P K& WELLCOM	-602.88		
13-06-32-00	Prof.	(Mrs.) J P I NSF	65,012.41		
13-06-38-00	Mrs.	A M Karun: NSF	6.50		
13-06-40-00	Dr.	K A N S Ar NSF	28,640.80		
13-06-43-00	Prof.	H M N Ban NSF	(5,536.09)		
6000	Prof.	M A K L Di: IPPS	122,792.11	47,192.00	203,522.39
6001	Dr.	N L V V Ka NSF	(2,056.84)		
6002	Prof.	M A K L Dissanayake	863,239.16		
6003	Dr.	(Mrs.) S Di NSF	24,413.99		
6004	Prof.	F P Amera: NSF	(10,000.00)		
6007	Prof.	M A K L Di: SSP	320,394.00		
6008	Dr.	Ayanthi Na NSF	(7,000.00)		
6009-Z	Mr.	K B Ranaw DWC	49,014.54		
6010	Prof.	N K B Adik NSF	71,870.14		3,165.75
6011	Prof.	(Mrs.) J P I NSF	(2,273.75)		
6012	Dr.	R M G Raj: NSF	4,118.20		
6013-1	Prof.	I A U N Gu MacArthur-	226,597.25		220,686.16
6013-2	Dr.	H M Gunat MacArthur-	170,929.93		212,978.93
6013-3	Dr.	B M P Sing MacArthur-	(43,306.40)		
6013-4	Mr.	N T Ariyara MacArthur-	226,452.00		
6013-5	Dr.	P M S Ashi MacArthur-	231,276.25		
6014	Prof.	C V S Gun: RG-GEH	10,000.00		
6015	Dr.	A Wickram NSF	83,858.00	156,000.00	177,944.24
6016	Mrs.	A M Karun: NSF	36,789.10	125,001.00	83,330.50

Grant No.	Grantee's Name	Granter	Balance Brought Forward	Funds Received 31/12/02	Total Expenditure 31/12/02
			Rs. Cts.	Rs. Cts.	Rs. Cts.
6017	Prof.	S H P P K& NSF	9,841.13	108,500.00	189,082.25
6018	Dr.	(Miss) S K& NSF	(299.50)		
6019	Prof.	S H P P K& CARDIFF	25,170.61		
6020	Dr.	K U Tennai Sandalwoo	58,690.60	143,222.38	71,061.00
6021	Dr.	K U Tennai Nagao Fou	629,638.84		390,625.94
6022	Mr.	K B Ranaw Natural His	117,286.00	210,059.67	324,890.85
6024	Dr.	H M D N P: NSF	(13,251.82)	359,100.00	176,766.00
6025	Dr.	A A I Perer NSF	2,626.96	139,400.00	88,364.75

6026	Prof.	O A Ileperu NSF	26,098.72	142,500.00	146,098.22
6028	Prof.	C V S Gun: NSF	36,718.03	206,250.00	171,712.37
6055	Prof.	(Mrs.) J P I ODA-UO	14,063.01	15,000.00	40,173.42
RG/00/BG/£	Prof.	K. Dahanayake	250,000.00		
ISF/Sti. Shi	Mrs.	M A B N G Students S	60,000.00		
6031	Prof.	Veeranja K IFS - Swed	12,340.38		10,813.42
6033	Prof.	R.M.G.Raj: NSF	59,449.77	90,000.00	137,918.97
6034	Prof.	(Mrs.) J P I NSF	(19,920.00)	161,250.00	164,027.99
6035	Prof.	R.M.G.Raj: NSF	108,000.00	100,000.00	190,793.96
6036	Dr.	Sunethra k NSF	1,937.00	26,050.00	10,317.95
6037	Prof.	M.A.K.L.Di: NSF	80,000.00	95,000.00	120,000.00
6038	Dr.	Deepthi Ya NSF	75,110.00	276,930.00	268,152.50
6040	Prof.	IAUN Gun: Sinharaja	1,323,000.00		1,102,752.83
6041				135,000.00	95,000.00
6042				115,000.00	111,598.00
6043				44,700.00	44,700.00
'NSF/RA/2C Miss		U I Makavil Students S	20,000.00	96,000.00	88,000.00
NSF/RSP/2001/01				48,000.00	40,000.00
NSF/RSP/2001/03				25,000.00	24,669.50
NSF/RSP/2001/04				35,897.00	5,586.80
		MIS-Grant	1,541,275.11	1,209,599.90	30,251.00
			<b>6,886,245.89</b>	<b>4,110,651.95</b>	<b>4,945,236.69</b>

ODA-UO	University of Oxford	EEC	European Economic Corporation
UW	University of Wales (C. IPPS		International Programme in the Physica
IFS	International Foundatic	SSP	Solid State Physics Conferences
MacArthur	MacArther Foundation	GEF	Global Environmental Facility Project
ABBOT	Abbot Laboratories, U:	NSF	National Science Foundation
VENTURE	Venture International	DWC	Department of Wildlife Conservation

**SCIENCE  
BER 2002**

Unsettled advances as 31/12/02		Balance as at 31/12/02	
Rs.	Cts.	Rs.	Cts.
			(251.00)
			1,840.70
			1,301.93
			700.00
			(602.88)
			65,012.41
			6.50
			28,640.80
			(5,536.09)
			(33,538.28)
			(2,056.84)
			863,239.16
			24,413.99
			(10,000.00)
			320,394.00
			(7,000.00)
			49,014.54
			68,704.39
			(2,273.75)
			4,118.20
			5,911.09
			(42,049.00)
			(43,306.40)
			226,452.00
			231,276.25
			10,000.00
			61,913.76
			78,459.60

Unsettled advances as 31/12/02		Balance as at 31/12/02	
Rs.	Cts.	Rs.	Cts.
			(70,741.12)
			(299.50)
			25,170.61
			130,851.98
20,000.00			219,012.90
			2,454.82
			169,082.18
15,000.00			38,662.21

22,500.50  
71,255.66  
(11,110.41)  
250,000.00  
60,000.00  
1,526.96  
11,530.80  
(22,697.99)  
17,206.04  
17,669.05  
55,000.00  
83,887.50  
220,247.17  
40,000.00  
3,402.00  
-  
28,000.00  
8,000.00  
330.50  
30,310.20  
2,720,624.01

**35,000.00**

**6,016,661.15**

21/01/2002

al Sciences

**310791.28**

(Note 3)

**FIXED ASSETS**

	Building	Furniture & Fittings	Office Equipments	Motor Vehicle	Telephone	Library Books
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
<b>Cost</b>						
As at 1st January 2002	23,915,017.04	#####	#####	#####	#####	#####
Additions(according to the BK's Balances) Other Payments ( Tax)	3,529,017.44		#####		1,090.00	#####
<b>Total</b>	<b>27,444,034.48</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>
Adjustments (Add/Less)[J]		#####		--	--	--
Adjustments (Add/Less)						
<b>Cost as at 31st Dec. 02</b>	<b>27,444,034.48</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>
<b>Less Depreciation</b>						
Accumulated depreciation as at 1st January 2002	2,236,745.95	#####	#####	#####	#####	#####
Charged to income & Expenditure account	1,198,736.54	#####	#####	#####	#####	#####
<b>Accumilated depreciation as at 31st Decmber 2002</b>	<b>3,435,482.49</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>
<b>Net Book Value as at 31st December 2002</b>	<b>24,008,551.99</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>

Laboratory & Teaching Equ. Rs. Cts.	Total Rs. Cts.
10,542,054.98	<b>46,980,223.40</b>
4,167,698.15	<b>7,792,234.09</b>
14,709,753.13	<b>54,772,457.49</b>
	<b>486,000.00</b>
<b><i>14,709,753.13</i></b>	<b><i>54,286,457.49</i></b>
2,113,045.50	<b>10,010,349.72</b>
1,542,236.81	<b>5,521,916.59</b>
<b><i>3,655,282.31</i></b>	<b><i>15,532,266.31</i></b>
<b>11,054,470.82</b>	<b>38,754,191.18</b>

(Note 4)

2001 Rs.	Fixed Deposits		
	Deposit No	Amount Rs. Cts.	Amount Rs. Cts.
500,000	2-001105-8	#####	
500,000	2-001000-1	#####	
621,300	7062025455	#####	
--	7062025448	#####	
--	7062025431	#####	
--	7062025424	#####	
--	459044	#####	
<u>1,621,300</u>			<u>4,353,049.00</u> **

\*\* Balance Rs. 399,549/- has been adjusted to the Interest Income

(Note 5)

Loans and Advances

A Schedule of Festival Advances

400	(1) Mrs. M H M	400.00	
400	(2) Mr. H S Y C	400.00	
400	(3) Miss. A H A	400.00	
400	(4) Miss. H N K	400.00	
600	(5) Mr. A N G I	200.00	
--	(6) Mr. N A S I	200.00	
--	(7) Mr. G N Pri	400.00	
400	(8) Miss. A A P	--	
400	(9) Mr. E V R K	--	
--	(10) Miss S Mah	600.00	
<u>3,000</u>			<u>3,000.00</u>

B Schedule of Distress Loans

210,224	(1) Prof. K.G.A	#####	
154,186	(2) Mrs. W A P	#####	
171,030	(3) Dr. N C Bar	#####	
42,990	(4) Miss. A Kar	29,540.00	
79,404	(5) Mr. R.Rajap	82,050.00	
42,750	(6) Mr. H.S.Y.C	32,050.00	
44,132	(7) Mrs. M.H.M	33,622.00	
56,610	(8) Mr. E.V.R.]	45,510.00	
46,528	(9) Mr. A.M.W	37,908.00	
--	(10) Miss. H N K	56,790.00	
--	(11) Miss A H A	59,835.00	
--	(12) Mr. W V Al	43,997.19	
--	(13) Mr. S L A J	68,750.00	
52,750	(14) Mr. S G Dh	62,271.00	
<u>900,604</u>			<u>973,265.19</u>

<b>2001</b>		<b>C</b>	<b>Schedule of Transport Loans</b>		
26,648		(1)	Mr. R Rajap 18,308.00		
50,000		(2)	Mr. H S Y C 41,660.00		
--		(3)	Mr. A M W 42,494.00		
--		(4)	Mr. S L A J 46,664.00		
--		(5)	Mr. W V A 34,166.73		
--		(6)	Mrs. M H M 49,166.00		
14,138		(7)	Mr. S.G. Dh 10,802.00		
<b>90,786</b>					<b>243,260.73</b>
		<b>D</b>	<b>Schedule of Computer Loans</b>		
27,500		(1)	Mrs. W A P 22,000.00		
--		(2)	Mrs. I Dissn 30,000.00		
10,500		(3)	Mr. R Rajap --		
29,500		(4)	Mr. S G Dh 27,500.00		
<b>67,500</b>					<b>79,500.00</b>
		<b>E</b>	<b>Schedule of Staff Loan</b>		
--		(1)	Mrs. W A P 9,860.00		
9,690		(2)	Mr. R. Rajap 8,010.00		
8,840		(3)	Miss A. Kar 7,140.00		
4,080		(4)	Mr. H.S.Y.C 2,380.00		
--		(5)	Mr. E V R K 8,670.00		
--		(6)	Mr. W V A 9,180.00		
--		(7)	Mr. S L A J 1,360.00		
4,760		(8)	Mr. S G Dh 3,910.00		
9,180		(9)	Mr. A M W --		
<b>36,550</b>					<b>50,510.00</b>
<b>#####</b>					<b>1,349,535.92</b>

(Note 6)

**Receivables**

Analytical S	21,093.30
ADB Schol	1,060.00
Blue Green	9,392.83
Communica	8,100.00
Cash Receiv	#####
Diversity Di	41,065.00
EAIP Projec	82,348.62
Funds Recie	#####
Hilda Obays	8,000.00
Investigatio	201.00
K & N Wate	35,945.59
M Sc in Bio	#####
Plant Eco Pl	12,428.47
Plant System	14,238.95
Short Cours	10,233.70
Short Cours	4,650.00
Short Cours	#####

Short Cours	98,496.85
Spread Shee	1,150.00
Training Pro	80,141.50
Wildlife Ecc	11,613.30
VIDHATH/	999.65
Workshop o	#####
CARDIFF I	#####
Medicinal P	#####
	<u>4,906,526.64</u>

**2001**

**(Note 7)**

**Deposits for Services**

5,000	P.G. W. Samarasekera	5,000.00
8,130	Postmaster General	--
3,025	Fixed Deposit (Security Bond)	2,500.00
<u>16,155</u>		

**(Note 8)**

**Sundry Debtors**

--	(1) M/s EBSCO International	(AB/F/PGIS/LB/02/LP/01)	49,617.24
--	(2) M/s EBSCO International	(AB/F/PGIS/LB/02/LP/02)	11,761.48
--	(3) M/s South Asian Publishers Pvt. Ltd	(AB/F/PGIS/LB/02/LP/03)	6,061.00
--	(4) M/s Indian Academy of Science	(AB/F/PGIS/LB/02/LP/04)	5,092.50
--	(5) M/s CABI Publishing	(AB/F/PGIS/LB/02/LP/05)	119,778.11
--	(6) M/s EBSCO International	(AB/F/PGIS/LB/02/LP/06)	140,560.36
--	(7) M/s Current Trends	(AB/F/PGIS/LB/02/LP/07)	107,516.10
117,555	(8) Blackwell Book Services	(AB/LB/2000/LP/08)	117,585.15
30	(9) Madhu Freighters (Pvt.) Ltd		--
<u>117,585</u>			

**(Note 9)**

**Miscellaneous Advances**

--	(1)	Dr. A A I Perera	2,000.00
--	(2)	Dr. P H P Fernando	60,000.00
--	(3)	Dr. P H P Fernando	10,538.00
5,000	(4)	Dr. P H P Fernando	5,000.00
5,000	(5)	Mr. M B Weerasekera	5,000.00
1,000	(6)	Mr. K D Dumindusena	--
10,000	(7)	Mr. K B Ranawana	--
21,713	(8)	Prof. S H P P Karunaratne	21,713.00
30,000	(9)	Dr. Namal Priyantha	30,000.00
25,000	(10)	Dr. R P U Karunasiri	25,000.00
10,000	(11)	Dr. S B P Athauda	25,000.00
5,000	(12)	Dr. Namal Priyantha	--
106,298	(13)	Other Advance	1,233.61
15,000	(14)	Dr. Namal Priyantha	15,000.00
30,000	(15)	Prof. S H P P Karunaratne	30,000.00
50,000	(16)	Prof. O A Ileperuma	50,000.00
23,936	(17)	Prof. O A Ileperuma	23,936.00
15,000	(18)	Dr. A Senaratne	--
10,000	(19)	Dr. S W N awaratne	10,000.00
4,413	(20)	Mr. H S Y Gannile	--
<u>367,360</u>			

**(Note 10)**

**Teacher Education and Teacher Deployment Project**

Item	Quantity	Description	Unit Price	Value
------	----------	-------------	------------	-------

No.			Rs. Cts.	Rs. Cts.
01	02 Nos.	ELMO EDP 3700 Multi Media Projector	408,888.00	816,000.00
02	01 No	AHUJA Public Address System (700W)	235,250.00	235,250.00
03	02 Nos.	AHUJA Public Address System (300W)	120,860.00	241,720.00
04	02 Nos.	JVC DVD/VCD Player	43,800.00	87,600.00
05	02 Nos.	JVC VCR Player/Recorder	15,000.00	30,000.00
06	02 Nos.	LG Colour TV	46,100.00	92,200.00
07	24 Nos.	IBM PC 300 Personal Computer System	87,668.00	#####
08	05 Nos.	LEXMARK OPTRA E312 Laser Printer	32,000.00	160,000.00
09	04 Nos.	LIEBERT PSI 2200VA UPS System	68,000.00	272,000.00

**(Note 11)**

**Deposits**

393,500	Science Deposit	529,500.00
535,150	Library Deposit	699,630.00
246,000	Bench Fees / Student Deposit	365,736.00
<u>1,174,650</u>		

**2001**

**(Note 12)**

**Tender Deposits**

2,000	Don Carolis & Sons Ltd.	2,000.00
2,000	Vidya Silpa	2,000.00
2,000	R. Ekanayake	2,000.00
2,000	Mitsui Steel Furniture	2,000.00
2,000	Alpha Showroom	2,000.00
2,000	Blue Star Ltd.	2,000.00
2,000	Ceylon Business Appliances	2,000.00
2,000	Coni Industries (Pvt.) Ltd.	2,000.00
2,000	T.K Engineers (Pvt.) Ltd.	2,000.00
2,000	Grainwood (Pvt.) Ltd.	2,000.00
2,000	Furni Dynamic Engineeing	2,000.00
2,000	Grip Engineeing (Pvt.) Ltd.	2,000.00
<u>24,000</u>		

**(Note 13)**

**Accrued Expenditure**

2,335	Salaries & Wages - Non Academic	(04201)	22,681.93
380	U.P.F - Non Academic	(04202)	--
76	E.T.F - Non Academic	(04204)	--
1,519	Interrim Allowance	(04206)	--
19,133	Overtime	(04208)	3,845.00
5,791	Travelling & Subsistence	(0501)	12,705.00
--	Stationary & Office Requistes	(0601)	5,500.00
24,362	Fuel & Lubricants	(0602)	--
--	Vehicles - Maintaenance	(0701)	4,388.40

--	Plant Machinery & Equipments	(0702)	34,756.24
39,111	Telecommunication	(0802)	2,031.00
20,250	Cleaning Services	(0807)	--
--	Special Services (Board of Management	(0902)	17,339.00
8,000	Academic Research	(0905)	--
--	Holiday Warrant & Season Tickets	(0908)	225.00
2,600	Examination Expenses	(0914)	17,649.90
1,545	Other Recurrent Expenses	(0915)	--
304,815	Visiting Lecture Fees	(0916)	58,650.00
5,400	Supplies		--
<u>431,007</u>			<u>                    </u>

**7,500.00**

**557,971.94**

**314,420.61**

Total

Rs. Cts.

**4,038,802.00**

**1,594,866.00**

**24,000.00**

**179,771.47**

2001	(Note 14) Sundry Creditors	Rs. Cts.
--	Furni Dynamics	1,612,431.61
--	J B Attanayake	167,224.10
--	Neo Technological Concept (SAB/PGIS/02/L/Ch/19)	103,114.00
--	Aldrich Chemical Agencies (SAB/PGIS/02/L/Ch/31)	1,300.00
--	Neo Technological Concept (SAB/PGIS/02/L/Ch/32)	6,612.00
--	Analytical Instruments (SAB/PGIS/02/L/Ch/33)	2,700.00
--	Kandy Offset Printers (SAB/PGIS/02/L/Ch/56)	4,500.00
--	Sadic Organisation (SAB/PGIS/02/L/Ch/70)	7,101.00
--	Aldrich Chemical Agencies (SAB/PGIS/02/L/Ch/71)	8,156.00
25,540	Hemas Laboratory Co. (Pvt.) Ltd. (Ch/80)	--
90,043	Auditor General's Department	--
9,000	Laboratory Equipment Co. (Pvt.) Ltd.	--

(Note 15)

### Other Liabilities

ADB Scholarshi	12,000.00
Advance Bio Ch	225,391.50
Annual reasurch	82,097.10
Ayurvedic Drug	15,000.00
Bio Consultancy	5615.50.
Canopy Hemisp	1,138.25
EIA on Welioya	39,882.25
Eastern Universi	14,652.07
Landslide Projec	21,578.82
M.Phil Studentsl	527,554.50
	150,156.65
M.Sc in Posthav	1,187,162.13
Mahogany	75,000.00
Medicinal Plant	338,177.48
Medicinal Plant	272,841.50
NARREP /END	365,631.80
National Design	44,752.00
News Letter	19,140.80
PHD in Bio Tec	195,000.00
Proviton For At	129,161.00
Plantation Biolo	27,289.60
Quantitative Ass	579,664.50
Regional Rranin	36,917.72
Research Grant (	143,961.75

Rhizobium Prod	69,818.29
Short Course on	37,414.20
Short Course on	2,623.13
TETD Project	36,122.05
Training Program	80,143.50
W.H.O. Training	11,224.90
Workshop on Ac	78,668.18
Workshop on Ge	1,673.35
Workshop on Id	1,730.93
Workshop on Le	9,893.40
Workshop on Oc	1,126.63
Workshop on Or	51,000.00
Workshop on Pr	40,303.08
Workshop on Q	8,000.00
Workshop on Qi	198,492.00
Workshop on Re	81,862.40
Workshop on Sc	15,482.88
Workshop on U	838,696.46
University of Pe	17,490.89

**6,085,917.69**

Rs. Cts.

**1,913,138.71**



(Note 16)

**General Administration and Staff Services**

	<b>Object No</b>	<b>Object Title</b>	<b>Rs. Cts</b>
	<b>04</b>	<b>Personal Emoluments (Academi</b>	
598,500	04101	Salaries and Wages	598,500.00
103,341	04102	U.P.F	98,337.96
23,758	04103	Pension	22,869.60
24,242	04104	E.T.F	24,241.56
65,218	04106	Interim Allowance	64,650.00
30,000	04107	M.C.A. Allowance	30,000.00
179,550	04108	Academic Allowance	179,550.00
37,860	04110	Other Allowances	37,860.00
--	04111	Interim allowance	24,000.00
<u>1,186,557</u>	0916	Visiting Lecture Fees	<u>1,897,202.14</u>
<b>2,249,024</b>			
	<b>042</b>	<b>Personal Emoluments (Non aca</b>	
1,510,221	04201	Salaries and Wages	1,578,672.61
150,232	04202	U.P.F	222,063.46
23,151	04203	Pension	33,300.26
35,852	04204	E.T.F	48,949.35
205,727	04206	Interim allowance	226,087.02
57,750	04207	M.C.A	70,000.00
365,568	04208	Overtime	404,695.71
15,674	04209	Holiday Payments	15,526.00
16,518	04210	Other Allowance	43,016.90
12,000	04211	Language Proficiency Al	20,400.00
	04213	Interim allowance	<u>169,714.26</u>
<u>2,392,693</u>			
	<b>05</b>	<b>Travelling and Subsistence</b>	
195,738	0501	Travelling Expenses (Do	222,869.28
<u>138,469</u>	0502	Travelling Expenses (Fo	<u>78,748.10</u>
<b>334,207</b>			
	<b>06</b>	<b>Supplies</b>	
443,017	0601	Stationery & Office Reqt	475,014.40
197,791	0602	Fuel & Lubricant	182,085.18
1,855	0603	Uniform & Tailoring	2,469.00
--	0604	Mechanical & Electrical	9,115.00
<u>895,418</u>	0605	Chemicals & Glassware	<u>1,566,068.90</u>
<b>1,538,081</b>			
	<b>07</b>	<b>Maintenance</b>	
248,578	0701	Vehicles	145,782.58
<u>66,725</u>	0702	Plant, Machinery & Equi	<u>268,730.71</u>
<b>315,302</b>			
	<b>08</b>	<b>Contractual Services</b>	
444,663	0802	Telecommunications	410,723.88

32,331	0803	Postal Charges	5,849.00
243,000	0807	Cleaning Services	249,750.00
164,900	0810	Printing and Advertising	203,640.04
<u>884,894</u>			

		<u>Rs. Cts</u>	
09	<b>Other Recurrent Expenditure</b>		
120,164	0902	Special Services Council	200,637.50
998,992	0905	Academic Research	372,932.42
18,475	0906	Staff Development	14,500.00
8,000	9010	Bank Charges	7,759.17
219,469	0914	Examination Expenses	231,028.62
257,648	0915	Other - Newspaper, Mag	454,646.36
<u>1,622,748</u>			

**Total**

**(Note 17)**

		<u>Rs. Cts</u>	
127,951	<b>Stationery</b>	Stock as at 01/ 01/ 2002	237,507.20
	<b>Add</b>	Purchases during the yea	468,071.57
<u>443,018</u>	<b>Less</b>	Stock as at 31/ 12/ 2002	705,578.77
<b>570,969</b>	<b>Income and Expenditure Account</b>		<u><b>475,014.40</b></u>
<u>237,507</u>			
<b>333,462</b>			

**(Note 18)**

		<u>Rs. Cts</u>	
4,475.00	<b>Depreciation during the Year</b>	Furniture and Fittings	269,609.38
93,971.47		Office Equipment	1,196,687.55
#####		Lab & Teaching Equipm	1,542,236.81
#####		Motor Vehicles	492,274.00
#####		Books and Periodicals	776,074.30
46,189.01		Telephone	46,298.01
<u>1,169,743</u>		Building	1,198,736.54
#####			

**Rs. Cts**

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2,977,211.26

2,832,425.57

301,617.38

2,234,752.48

414,513.29

869,962.92

**Rs. Cts**

---

1,281,504.07

**10,911,986.97**

5,521,916.59

**POSTGRADUATE INSTITUTE OF SCIENCE**  
**UNIVERSITY OF PERADENIYA**  
**TRIAL BALANCES AS AT 31ST DECEMBER 2002**

	Name Of the Account
1	Government Grant for Capital for the year 2002
2	Government Grant for Recurrent for the year 2002
3	Capital Grant (Spent)
4	Capital Grant (Unspent)
5	Building
6	Furniture and Fittings
7	Office Equipment
8	Motor Vehicle
9	Telephone
10	Lab & Teaching Equipment
11	Library Books
12	Provision for Depreciation as at 31/12/2002 (Lab & Teaching Equipment)
13	Provision for Depreciation as at 31/12/2002 (Library Books)
14	Provision for Depreciation as at 31/12/2002 (Motor Vehicles)
15	Provision for Depreciation as at 31/12/2002 (Office Equipment)
16	Provision for Depreciation as at 31/12/2002 (Telephone)
17	Provision for Depreciation as at 31/12/2002 (Building)
18	Provision for Depreciation as at 31/12/2002 (Furniture & Fittings)
19	Stock (Stationery) as at 31/12/2002
20	Distress Loan
21	Transport Loan
22	Computer Loan
23	Festival Advance
24	PGW Samarasekera
25	Sundry Debtors
26	Cash book balances as at 31/12/2002 - A/C 4200-1
27	Cash book balances as at 31/12/2002 - A/C 4229-9
28	Cash book balances as at 31/12/2002 - A/C 605
29	Cash book balances as at 31/12/2002 - A/C 612
30	Science Deposits
31	Library Deposits
32	Accrued Expenditure
33	NARREP Grant/ENDEV
34	National Design Center
35	Weather Forecasting & M E
36	WHO Training Programme
37	Wild Life Ecology Management
38	Workshop on Acid Rain
39	Workshop on Geology for Engineers

40	Workshop on Geo Scientific Writing
41	Workshop on Oceanography
42	Workshop on Science Education
43	workshop on Scientific Writing
44	Ws on Environmental Organic Chemistry
45	WS on Geo Scientific Writing
46	WS on Identification of Tropical Moses
47	WS on Landslide and Contraction
48	WS on Medicinal Plant Training Programme
49	WS on Protection Against Lightning
50	WS on QTL
51	WS on Quality Assurance and Health Lab
52	WS on Repair & Maintenance of Laboratory Equipment
53	Mahapola Scholarships
54	Mahogany Project
55	Recurrent expenditure
56	Interest (From Investment)
57	ADB Scholarships Oceanography
58	Interest Income (Loan & Advance)
59	Miscellaneous Receipts
60	Registration Fees
61	Tuition Fees
62	Examination Fees
63	Investigation of Instruments
64	K & N Water Analysis Project (JICA)
65	M.Phil. Studentship (Foreign) Fund
66	M.Phil. Studentship (Local) Fund
67	M.Sc in Biotechnology
68	Analytical Services Project
69	Ayurvedic Drug Corporation
70	Short Course in App. Env. Toxicology Programme
71	Short Course in Business Mathematics Programme
72	Short Course on Basic Electronics Programme
73	Miscellaneous Advance
74	Director's Fund
75	BIO Consultancy Project
76	Blue Green Algee Project
77	Advance Biochemistry
78	Interest Income Receivable
79	Fixed Deposit
80	Fixed Deposit - BC , Peradeniya
81	Fixed Deposit - PB , Peradeniya
82	Savings Account PB Peradeniya
83	SC on Business Statistics with Computer Applications
84	Postharvest Technology Fruit & Vegetable
85	Provision for Audit Fees

86	<b>RFC Cash Account of PB Peradeniya as at31/12/2002</b>
87	<b>Rhizobium Project</b>
88	<b>Sundry Creditors</b>
89	<b>Salary Arrears</b>
90	<b>Tender Deposits</b>
91	<b>TETD Project</b>
92	<b>Tissue Culture Project</b>
93	<b>Short Course on Basic Electronics Programme</b>
94	<b>Short Course on Nutrition &amp; Food Science Programme</b>
95	<b>Short Course on waste Management Programme</b>
96	<b>Spread Sheet on Database Management Programme</b>
97	<b>Staff Loans</b>
98	<b>News Letters</b>
99	<b>National W S on Science Education for G C E A/L Teachers</b>
100	<b>CARDIFF Grant Project</b>
101	<b>Ceramic Technology</b>
102	<b>Communication Fees</b>
103	<b>Cancelled Cheques to be taken to income &amp; expenditure</b>
104	<b>Canopy Hemispherical Photography for Mesurment</b>
105	<b>Bench Fees</b>
106	<b>Depreciation for the year 2002</b>
107	<b>Diversity Distribution project</b>
108	<b>Donations</b>
109	<b>EAIP Project</b>
110	<b>Eastern University of Sri Lanka</b>
111	<b>Hilda Obeysekera</b>
112	<b>Insect Toxicology Project</b>
113	<b>Medicinal Plants Project 3</b>
114	<b>Medicinal Plants Project 2</b>
115	<b>Medicinal Plants Project 1</b>
116	<b>First National Workshop on Computre Based</b>
117	<b>Funds Receivable</b>
118	<b>EIA on Welioya Diversion Project</b>
119	<b>ELISA Project</b>
120	<b>Environmental Science ADB Scholarships</b>
121	<b>Plant Eco Physiology</b>
122	<b>Plant Systematic Project</b>
123	<b>Plantation Biology Programme</b>
124	<b>UGC Research Grant</b>
125	<b>Unesco Aspen</b>
126	<b>University of Peradeniya</b>
127	<b>P.hd in Bio Technology</b>
128	<b>PGIS Research Sessions 2002</b>
129	<b>General Reserve</b>
130	<b>Landslide Project</b>
131	<b>Rehabilitation of Buildings</b>

132	Research Grants
133	Quantitative Assessment of Heavy Metals in Ground Water
134	Receivable
135	Regional Training Programme on Natural Resources
136	Security Bond
137	TB On Medicinal Plant Project (Aug 10 - 11)
138	VIDYATHA

Trial Balance as at 2002/12/31	
Dr	Cr.
	1,150,000.00
	6,850,000.00
	46,153,180.40
	2,931,819.60
27,444,034.48	
788,070.30	
4,515,634.51	
2,461,370.00	
462,980.00	
14,709,753.13	
3,904,613.99	
	3,655,282.31
	2,275,632.91
	2,236,572.50
	3,321,106.33
	200,878.02
	3,435,482.49
	407,311.75
230,564.37	
973,265.19	
243,260.73	
79,500.00	
3,000.00	
5,000.00	
557,971.94	
225,366.81	
67,028.38	
1,236,366.47	
6,719,342.11	
	529,500.00
	699,630.00
	179,771.47
	365,631.80
	44,752.00
	28,361.76
	11,224.90
11,613.30	
	78,668.18
	24,913.00

	1,673.35
	1,126.63
267,274.61	
	20,490.00
	51,000.00
30,293.77	
	1,730.93
	9,893.40
80,141.50	
	40,303.08
	8,000.00
	198,492.00
	81,862.40
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	75,000.00
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	849,056.56
	12,000.00
	38,935.30
	622,967.55
	425,650.00
	5,561,356.66
	84,300.00
201.00	
35,945.59	
	527,554.50
	150,156.65
159,000.00	
21,093.30	
	15,000.00
	37,414.20
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9,392.83	
	225,391.50
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2,500.00	
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2,953,500.00	
410,121.64	
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	1,187,162.13
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19,140.80

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143,961.75

838,696.46

17,490.89

195,000.00

82,097.10

2,499,126.69

21,578.82

	6,016,661.15
	579,664.50
2,702,878.00	36,917.72
	2,500.00
	80,143.50
999.65	
<b>103,609,127.80</b>	<b>103,609,127.80</b>