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

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ஆண்டறிக்கை  
**ANNUAL REPORT**  
**2014**

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

**ANNUAL REPORT  
2014**



## **Our Vision**

To be the Virtual,  
Entrepreneurial,  
Technological University  
with International  
Standards



## **Our Mission**

Producing Entrepreneurship  
Oriented Graduates and other  
Human Resources in  
technologies associated with  
Regional Sciences through an  
entrepreneurial Institution  
supporting knowledge  
Economy of  
Sri Lanka

## **Director's Review:**

University of Colombo, Institute for Agro-technology and Rural Sciences which was inaugurated in late 90's has come a long way since its inception and has established itself as an Institute providing much needed contemporary technology and scientific knowledge to rural agricultural community in Sri Lanka.

Commencing its activities by providing Tissue Cultured Banana plants, which is economically viable and environmental friendly, the Institute has started imparting modern technological as well as theoretical aspects of Agriculture and Regional Sciences by introducing three (03) study programmes at Certificate, Diploma and Higher Diploma levels. These study programmes have become very popular among rural farmers, who are interested and enthusiastic in gaining new knowledge. On successful completion, these farmer students are awarded with a certificate according to the level of achievement, and this has become an additional incentive to them, who have been deprived of such opportunities due to a number of reasons. Those students who successfully complete the Higher Diploma will be able to read for their Bachelors Degree thereafter.

The management of the Institute ably assisted by the present Chairperson of the UGC, Prof. Kshanika Hirimburegama and the Vice Chancellor, University of Colombo, Dr. W.K. Hirimburegama has now embarked on further strengthening the Institute by introducing three degree programmes encompassing the study areas of Environment Sciences, Agricultural Technology and Regional Sciences. The Institute has been able to expand the activities connected to Tissue Cultured Banana Plants production by increasing the existing laboratory facilities. The Institute has been able to make itself a self sustainable unit largely due to the income generated through the sales of Tissue Cultured Banana Plants.

One of the unique aspects intumesced is the Institute is its dedicated staff, all of whom are employed on assignment basis. The potential and the capability of the Institute will be thoroughly tested in the coming years as the external environment related to many aspects, both commercial and academic may become very competitive. On the other hand, the newly established Hambantota Harbor and Mattala Airport have opened many areas for new entrepreneurial projects where the UCIARS can become the guiding light in making those ventures extremely viable.

Our ultimate aim is to develop the UCIARS as a modern Regional University providing globally compatible human resources and technological inputs assisting the Sri Lankan economy at large in the quest of making Sri Lanka the "Knowledge Hub" of Asia.

M.D.Piyathilake  
Director/UCIARS

## **Special Events in 2014**

1. Start 6<sup>th</sup> intake of Agro-technology Diploma leading to Degree with 120 Agric Entrepreneurs.
2. Completion of Construction works of New Hostel under 60 Hostel Project which was implemented jointly by the Ministry of Higher Education and the University Grants Commission within six months for the admission of Technology Stream Students by the contractors of International Construction Consortium (Pvt) Ltd.
3. Construction of Septic Tank and Soakage Pit for new Hostel Complex of the Institute by B.K.G.Constructions (Pvt) Ltd.
4. Installation of 400KVA Bulk Supply (Transformer) at IARS from CEB to fulfil emergent electricity requirement of the Institute.
5. Supply and Installation of Electrical Distribution System/Main Distribution Network, Hostel Panels and Main Panel Board of the Institute by Sun Power Engineering (Pvt) Ltd, Beliatta with the supervision of Chartered Electrical Engineer Mr.D.S.Senanayake.
6. Submission of proposal for Building Complex for Academic and Administrative Activities aiming Technology Stream in 2016 and proposal was approved by UGC, Dept. of National Planning and in the process of getting Cabinet approval.
7. Submission of proposal for Tissue Culture Laboratories to the University Grants Commission and it was approved by UGC.
8. Initiation of the process of Preparation of Master Plan for the Physical Developments of the Institute with the assistance of Dr.Jagath Munasinghe, Department of Town and Country Planning, University of Moratuwa.
9. Introduced Tissue Cultured Banana to Northern Province with participation of large number of farmers from Vavunia, Mulatiu, Jaffna, Kilinochchi, Mannar Districts and currently more than 75 farmers involved with this programme. More than 20,000 plants were issued to the Northern Province.

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## **1. OVERVIEW**

### **1.1 Introduction**

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

The University of Colombo Institute for Agro-Technology and Rural Sciences (UCIARS) was established as a Higher Educational Institute affiliated to the University of Colombo, under Section 24A of the Universities Act no 16 of 1978 and the University of Colombo Institute for Agro-Technology and Rural Sciences Ordinance No. 02 of 2008. The Order came into operation with effect from 23rd August 2008.

UCIARS conducts Certificate, Diploma, Higher Diploma courses which are leading to a Bachelor of Agro-Technology Degree which is offered by the University of Colombo.

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

In addition to the Academic Programme, the Institute produces tissue cultured banana to the local farming community with very reasonable rates and has generated income for the Institute as well. At the moment 03 tissue culture laboratories are in operation and 03 main net houses have been built at the nursery. Each month all three laboratories produce at about 15,000-20,000 tissue cultured banana plants for its nurseries. The Institute has conducted several workshops, seminars to transfer the tissue cultured banana technology to the rural farmers scattered island wide. Also the Institute has participated at various national level exhibitions using its resources to make aware the people about the new technology affixed to rural sciences.



## **1.2 The Board of Management**

The Board of Management of the Institute is constituted in terms of Section 05 of the University of Colombo, Institute for Agro-Technology and Rural Sciences, Ordinance No. 02 of 2008. According to Section 10 of the above Ordinance, The Board of Management shall be the academic and executive body of the Institute and shall consist of:

Five ex-officio members, namely:-

- (a) The Director, who shall be the Chairperson;
- (b) The Deputy Director;
- (c) The Secretary to the Ministry of the Minister in charge of the subject of Higher Education or the Secretary to such other Ministry to which the subject of Higher Education may be assigned or his nominee;
- (d) The Secretary to the Ministry of the Minister in charge of the subject of Agriculture or his nominee; and
- (e) The Dean of the Faculty of Science of the University; and

Six other members, namely:-

- (a) Two members appointed by the Commission to represent the Agro-Technology and Agri-business industries;
- (b) Two members appointed by the Council from among its members;
- (c) The District Secretary of the Hambantota District or his nominee; and
- (d) One member appointed by the Academic Syndicate from among its members.

## **1.3 Meetings of the Board of Management**

The Board of Management of the institute met regularly during the year to review the academic and administration matters. The Board of management has met six (06) times during the year 2013.

The composition of the Board of Management in 2014 is as follows:

<b>Ex-officio members (as specified in the Ordinance)</b>	
Director – Chairman	Mr. M.D.Piyathilake
Nominee of the Secretary to the Ministry of Higher Education	Mrs. A.S.P. Weerasuriya
Nominee of the Secretary to the Ministry of Agriculture	Dr.D.M.N.Dissanayake
Dean of the Faculty of Science	Prof. K.R.R.Mahanama
<b>Other members (as specified in the Ordinance)</b>	
UGC Nominees	Prof. Mahinda Wijerathne
Council Nominees	Mr. C. Maliyadde
	Prof. K.S. Chandrasiri
District Secretary/Hambantota	Mr. R.C. De Soysa
<b>On Invitation/In Attendance</b>	
Course Coordinator	Mrs.N.P.Vidanapathirana
Assistant Bursar	Mrs. A.A.S.C. Ubeyasinghe
In charge Plant Nursery	Mr.H.Rohanadheera
In charge Plant Laboratory	Ms. S.V.G.N. Priyadarshani
<b>Secretary</b>	
Assistant Registrar	Mr. W.M.K. Upuldeniya (27.07.2012-14.07.2014) Mrs.S.A.S.Priyadarshani (w.e.f.15.07.2014)

**Table 01**

## **2. OVERALL PERFORMANCE**

The institute was mainly involved with Academic Programmes, Tissue Cultured Banana Production and Rural Entrepreneur Development (RED) Programme. In addition to that, several workshops and awareness programmes were conducted to make aware of rural farmers on new technology of farming and value added products of banana cultivation as outreach activities of the Institute by identifying their social needs.

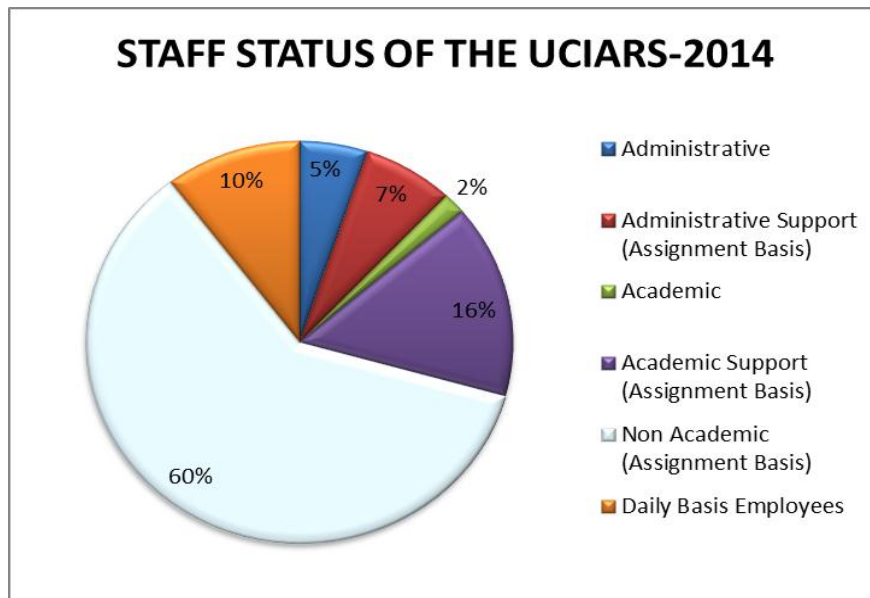
In the year 2014 the Institute continued its academic activities using the academic section and produced tissue cultured banana using laboratories and the nurseries. The RED Programme provided financial assistance to the selected, talented farmer students to start new agribusinesses or upgrade their existing agribusinesses to uplift their livelihood.

The Institute worked towards its goals with the assistance of 58 Staff members comprising 5% Administrative, 7% Administrative/support, 2% Academic, 16% Academic/support, 60% Non-academic staff and 10% as Daily basis employees (Table 02 and Figure-01). Among those staff, Assistant Registrar and Assistant Bursar were appointed by the University Grants Commission in

the middle of the year 2012 as permanent cadre and other staff members were appointed to the Institute on assignment and annual renewal basis. In the year the 2012, to appoint a permanent Director to the Institute, newspaper advertisements were placed in the national newspapers by calling applications. As a result, Permanent Director was appointed with effect from 20<sup>th</sup> May 2013 by University of Colombo. The process of acquisition of land for the Institute was carried on in the year 2014 and lease documents for the land were submitted to the Land Commissioner.

<b>Staff Category</b>	<b>No.of Employees</b>
Administrative	3
Administrative Support (Assignment Basis)	4
Academic	1
Academic Support (Assignment Basis)	9
Non Academic (Assignment Basis)	35
Daily Basis Employees	6
<b>Total Staff</b>	<b>58</b>

**Table 02**



**Figure-01**

Administrative Staff of the Institute as at 31.12.2014 illustrated in Table - 03.

<b>S/n</b>	<b>Name</b>	<b>Designation</b>
1	Mr. M.D.Piyathilake	Director (w.e.f.20.05.2013)
2	Mr. W.M.K. Upuldeniya Mrs.S.A.S.Priyadarshanui	Assistant Registrar (w.e.f. 14.05.2012 to 14.07.2014 ) Assistant Registrar (w.e.f.15.07.2014)
3	Mrs.A.A.S.C. Ubeysinghe	Assistant Bursar (w.e.f. 02.04.2012)

**Table – 03**

Administrative/Support Staff of the Institute as at 31.12.2014 illustrated in Table - 04.

S/n	Name	Designation
1	Ms.W.K.K.Rajika Nilangani	Management Assistant
2	Mr.R.V.P.N.Kumara	Management Assistant
3	Ms.A.G.U.Wasanthi	Management Assistant
4	Ms.U.M.A.A.M. De Silva	Management Assistant

**Table – 04**

Non-Academic staff (General Administration) as at 31.12.2014 illustrated in Table – 05.

S/n	Name	Designation
1	Mr. Sampath	Security Officer
2	Mr. Chaminda	Security Officer
3	Mr. K.P. Gunadasa	Security Officer (Part-time/Night Shifts)
4	Mr.J.K.Sugathadasa	Security Officer (Part-time/Night Shifts)

**Table – 05**

## **2.1 Academic Performance**

### **2.1.1 Diploma in Agro-technology, Higher Diploma in Agro-technology, Bachelor of Agro-technology**

The UCIARS introduced its academic programs in the year 2008 and has a mandate to provide, promote and develop among persons presently engaged in Agriculture and Agro-technology, higher education in the disciplines of Agro-technology and Rural sciences. It will cater to the changing individual and social needs by taking education through a blended learning mode to the doorsteps of the farming community who never dreamt of entering the portals of higher education. However, they have aspirations and potential to pursue higher education but could not utilize the opportunities for personal, family or economic reasons. With the flexibility in the entry requirements and choice of courses the institute demonstrates that it is possible to impart quality higher education using modern information communication technologies to learners of the farming communities of poor rural sectors to pursue education at a pace and place convenient to them and realize their academic, professional and social aspirations.

This is a novel educational venture for Agriculture entrepreneurs and this is the first opportunity for rural farming community to upgrade their knowledge using local language in Sri Lanka. Farming community of Sri Lanka is mostly concentrated in rural areas and their contribution to the agriculture is very high. But the rural farming community has low facilities to pursue their education, personal and professional development. Hence, for the first time, Institute of Agro technology and Rural Sciences which was affiliated to the University of Colombo (UCIARS) at Weligatta offered a Certificate/Diploma programme for farmers who were presently engaged in agriculture. The significant feature of this programme is that it operates through online and distance e-learning method which is a novel experience in Sri Lanka.

The course consists of three parts as Diploma, Higher Diploma and Degree programs.

Diploma in Agro-technology (2 years and 03 months) consists of 09 Certificate courses; Higher Diploma in Agro-technology (1 year) consists of 04 certificate courses and another one year to complete Degree. Duration for each certificate course is three months. Those who passed 09 certificate courses of study are made eligible to receive the Diploma in Agro-technology. Students who complete Diploma in Agro-technology with at least a “C” Pass for all nine (9) courses and with a minimum of 2.75 GPA can pursue the Higher Diploma in Agro-technology followed by Bachelor of Agro-technology by adding 7 certificate courses and a six month research project.

#### **Certificate Courses in Diploma in Agro-technology**

1. Crop Husbandry
2. Horticulture
3. Crop Protection
4. Irrigation Technology
5. Food Science
6. Post Harvest Technology
7. Floriculture
8. Agro-business Management
9. Fundamentals of Animal Husbandry

#### **Certificate Courses in Higher Diploma in Agro-technology**

1. Organic Farming
2. Farm Machinery
3. Dairy and Animal Science
4. Aquaculture and Fisheries

#### **B.Ag-tech Degree Programme**

1. Biostatistics
2. Genetic and Plant Breeding
3. Farm Practice Course
4. Research Project

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

Further this online Diploma/Higher Diploma and Degree programmes are providing motivational opportunity to the young generation to remain in agriculture having gained social recognition in the society.

Thirty five (35) student farmers in the first batch and twenty student farmers in the second batch successfully completed their Diploma in Agro-technology. Twenty-eight selected student farmers are now following the Bachelor of Agro-technology Degree. Second and third batch are following the Higher Diploma in Agro-technology leading to Degree and others are following the Diploma.

The Institute was able to admit the 6<sup>th</sup> Batch of Students to the Diploma Programme by registering 120 students in the year 2014. Now they are pursuing their study programmes successfully.

Programme	Registered Students		Students as at 31.12.2014	
	Male	Female	Male	Female
6 <sup>th</sup> Batch – Diploma in Agro-Technology	77	43	77	43

**Table – 06**

After introducing the Diploma in Agro-Technology in the year 2008, the Institute was able to increase gradually its annual intake of students.

Total Number of Students engaged with the Institute from the year 2008 to 2013 is given below (Table – 07).

Batch	Female	Male	Total	Remarks
1 <sup>st</sup> Batch	06	22	28	Following the Degree
2 <sup>nd</sup> Batch	07	38	45	30 completed the Diploma and 20 were selected for the Degree
3 <sup>rd</sup> Batch	05	50	55	24 completed the Diploma and 17 are following Higher Diploma
4 <sup>th</sup> Batch	11	50	61	Following Diploma
5 <sup>th</sup> Batch	12	70	82	Following Diploma
6 <sup>th</sup> Batch	43	77	120	Orientation

**Table – 07**

### **Admission Requirement to the Academic Programme**

Admission is done by calling applications from interested parties through newspaper advertisements published in the national newspapers in Sri Lanka.

- Enrolment is open to any person engaged in the field of Agriculture/Agro-business at least for a period of 05 years and who have successfully passed the GCE A-Level Examination;
- Or**
- Any person engaged in the field of Agriculture/Agro-business at least for a period of 07 years and who has successfully passed the GCE O-Level Examination.

Eligible applicants will be summoned for an aptitude test for selection. According to the results of the aptitude test, registration is done after having an interview.

Staff of the Academic Programme as at 31.12.2014 is given below.

### Academic

S/n	Name	Designation
1	Mrs.N.P.Vidanapathirana	Senior Lecturer Grade II (w.e.f.06.08.2014)

**Table 08**

### Academic/Support

S/n	Name	Designation
2	Ms. S.A.P. Nelka	Course Coordinator
3	Ms. S.L. Navarathna	Assistant Course Coordinator
4	Mr. H.R. Chamara	Assistant Course Coordinator
5	Mr. H.K.R.S. Kumara	Assistant Course Coordinator
6	Mr. J.L.H. Nishantha	Assistant Course Coordinator
7	Mr. T.G.B. Dhanushka	Assistant Course Coordinator
8	Mr. B.P. Siriwardena	Assistant Course Coordinator

**Table - 09**

### Non-Academic

S/n	Name	Designation
1	Mr. P.B. Darshana	Computer Application Assistant

**Table - 10**

### 2.1.2 Proposed Degree Programs under the Technological Stream

Under Technology Stream, proposed degree programs to be offered by UCIARS are as mentioned below.

1. Bachelor of Bio-system Technology (Sustainable agriculture)
2. Bachelor of Bio-system Technology (Environmental science)
3. Bachelor of Information Communication Technology

#### Student intake is:

- ✓ First year 150 for three programs 50 per each.
- ✓ Expecting to take 150 in 2016.

#### Progress of the Technology Stream by 31.12.2014

- Already constructed a hostel which has a capacity to accommodate 400 students (under 60 Hostel Project).

- Appointed two consultants for developing curriculum and getting the approval from UGC.

Prof.T.R.Ariyaratne - Bachelor of Information Communication Technology  
 Bachelor of Bio-system Technology (Environmental Science)  
 Prof.M.Wijerathne - Bachelor of Bio-system Technology (Sustainable Agriculture)

- Curriculum development is now on progress.
- Submitted a Proposal for Building Complex for Academic and Administrative purposes for the Technology Stream. It has approved from Department of National Planning and in the process of getting Cabinet approval.
- Preparing furniture, equipment and chemical requirements for laboratories and other relevant activities and expect to submit a report to UGC.

## **2.2 RED Programme Performance**

University of Colombo Institute for Agro Technology and Rural Sciences (UCIARS) commenced a novel programme as “Rural Entrepreneurship Development (RED)” Programme in 2011, to provide initial financial assistance to its’ farmer students to start new agribusinesses or upgrade their existing agribusinesses with the intention of further strengthening their economy and livelihood. The RED programme was designed and implemented with the technical advices of Prof. Kim, Jae-Ho, an Emeritus Professor in Agronomy and the founder of venture agriculture concept in Korea. Prof. Kim is the world’s Friend Advisor to UCIARS dispatched by KOICA (Korean International Cooperation Agency).

As an initiation to the RED Programme, the Institute offered financial assistance to selected talented farmer students to commence their new agribusinesses or upgrade their existing agribusinesses. After receiving the project proposals from interested students, the Institute selected 14 farmer students to grant the financial assistance considering the information gathered through field visits, observations and individual project proposals. In January 2012, the Institute offered the financial assistance to selected recipients amounting to Rs.100,000.00 with very flexible conditions under the agreements signed in between each student and the Institute. Out of the 14 students, only 12 students collected the cheques for their financial assistance.

The progress of the RED programme was significant at the end of December 2013 in terms of its expected results. The achievements in additional value creation by end of December 2013 were in approximately 3 million and the 12 new job opportunities have been generated by 12 entrepreneurs during this period.

It was agreed to give two million (Rs.2,000,000.00) rupees at 1% interest through Farmers Trust Fund to the Institute and initial arrangements were done for distributing these funds among students. According to this agreement they provide Rs.1, 000,000.00 to the Institute and seven



entrepreneurs were selected to provide the financial support to start or improve their own agribusiness and funds were distributed among them on 7<sup>th</sup> March 2014. Farmers Trust Fund released another Rs. 1,000,000.00 as second step of this program and it was distributed among another selected 10 agricultural entrepreneurs for develop their own agribusinesses on November 2014.

Furthermore, Institute provided Rs. 256,600.00 valued planting materials among three farmer students under the HETC project on December 2014. Under this, Institute provided Jerbera plants and TJC mango plants for farmer students.

Under the RED programme, Institute provided financial support and planting materials to 29 farmer students. It has created 07 agribusinesses directly with this financial support and 21 Agriculture entrepreneurs were developed their business with the collaboration of the RED program and has created a lot of indirect job opportunities by this project.

Institute has conducted seven field visits in Bandarawela, Kurunagala, Hambantota, Ambalantota, Rathnapura and Galle within the year 2014 for monitoring their progress on agribusinesses. Institute provided the technical support for the Agro entrepreneurs through field visits.

Recover percentage of the first loan is 84%. Second loan, first step (March 2014) recover percentage is 66.07 % until 31/12/2014 and second loan, second step (November 2014) is running on the grace period until June 2015.

Under the RED program, Institute conducted several workshops on mushroom cultivation, mango cultivation, floriculture, drip irrigation, organic farming, productivity development and low cost tissue culture plant production methods. Moreover, it has organized a technology transfer workshop for the tissue culture banana cultivation at Katupotha and Kurunegala.

Some of other workshops held are mentioned below.

1. TJC Mango training program on 20/02/2014 for the Ranminithenna, Weerahela and lunugmwehera mango farmers.
2. Floriculture training program for the Farmer students and floriculture farmers in Bandarwela area. This workshop organized at In-service Center, Bidunuwewa on 21/07/2014.
3. Floriculture training program in Hambantota Dry zone Botanical Garden on 08/15/2014 on orchid cultivation and export potential.
4. Banana and Organic farming training program on 06/09/2014 farmers in Bandarawela and Lunugala,
5. Training program for the staff in Technical Collage Weerawila on 2/10/2014 on home gardening, vermicompost production and TJC Mango cultivation.
6. Floriculture training program for Lunugala and Bandarawela floriculture farmers on 22/10/2014.

7. Home gardening Program for central bank members in Matara on 04/11/2014
8. Banana and floriculture training program on 15/11/2014.
9. Training program in low cost tissue culture method was conducted for Agro entrepreneurs in Institute on 13/12/2014
10. Introduction work shop on tissue culture banana cultivation for Eastern University members on 31/12/2014

TJC mango cultivation project has started collaboration with UCIARS, Ministry of Irrigation and Agriculture and Ellawala Horticulture Pvt/Ltd for increase the income level of farmers who engaged in Kiridi Oya Project by TJC mango cultivation in business level. Institute is providing the technical knowledge for the farmers by organizing training programs and doing on time field visits. Under this project 3340 TJC mango plants were distributed among farmers in this area.

In 2015 Institute is expecting to give Rs. 600,000.00 planting materials for the Agro entrepreneurs under HETC project and it is expected to extend the RED programme through offering another Rs. 10,000,000.00 with the collaboration of Farmers Trust Fund for 50 farmer students in our Institute.

**Staff of in the RED Programme as at the 31.12.2014 is given below.**

S/n	Name	Designation
1	Mr. J.L.H. Nishantha	Assistant Course Coordinator/ Academic and Coordinator/RED Programme

**Table – 11**

### **2.3 Plant Nursery/Laboratories Performance**

Although the Institute for Agro-technology and Rural Sciences was established in 2008 according to the Ordinance, the Tissue Culture Unit was started in 1998 as a project of a University of Colombo by aiming poor and rural farming community to encourage developing their socioeconomic status. In 2001 department of Plant Sciences, Faculty of Science introduced Tissue Cultured banana and yam plantlets at the Institute as demonstration. Since 2003 the Institute was able to carry out its own production under the guidance and supervision of the University of Colombo. Continuous training programs and awareness workshops were conducted by the University to train the newly appointed laboratory staffs.

Staff of the Plant Nursery and Laboratory as at 31.12.2014 is given below.

S/n	Name	Designation
1	Miss. S.V.G.N. Priyadarshani	Research Assistant (In Charge/Laboratories)
2	Mr. H. Rohanadheera	Research Assistant (In Charge/Plant Nursery)
3	Mr. T.A.K.Y. Indunil	Filed In Charge
4	Mr. H.K.S. Ishara	Field Assistant
5	Mr. P.W.A. Chaminda Jayalath	Technical Assistant
6	Mr. B.G. Susira Kumara	Technical Assistant
7	Miss. A.N. Abeygunawardhana	Tissue Culture Assistant
8	Mrs. H.K. Samanthi Nilini Kumari	Tissue Culture Assistant
9	Mrs. M.G.C. Sudarshani	Tissue Culture Assistant
10	Mrs. A. Priyanga Sudarshi	Tissue Culture Assistant
11	Miss. U. Anusha Ruwani	Tissue Culture Assistant
12	Mrs. W.H. Disna Sandamali	Tissue Culture Assistant
13	Miss. I.G. Dilini Nirosha Kumari	Tissue Culture Assistant
14	Miss. O.P. Niluka Subashini	Tissue Culture Assistant
15	Miss. D. Ishadi Nimalga	Tissue Culture Assistant
16	Miss. K.P. Udeni Nisansala	Tissue Culture Assistant
17	Mrs. P. S. Sarasika Abeywickrama	Tissue Culture Assistant
18	Mrs. W.H. Nelum Surangi Wasana	Tissue Culture Assistant
19	Miss. K.G.D. Milshani	Tissue Culture Assistant
20	Miss. W.H. Vichithra Kalpanie	Tissue Culture Assistant
21	Miss. Isanka Chamedani Dodampe	Tissue Culture Assistant
22	Ms.J.K.N.Maduwanthi	Tissue Culture Assistant
23	Ms.N.S.Perera	Tissue Culture Assistant
24	Ms.H.R.Akeesha Madumali	Tissue Culture Assistant
25	Ms.W.S.Madhushani	Tissue Culture Assistant
26	Ms.R.H.B.Bhashini	Tissue Culture Assistant
27	Ms.W.K.M.Shashikala	Tissue Culture Assistant
28	Ms.K.G.Dilrukshi	Tissue Culture Assistant
29	Ms.G.A.Wimukthi Shalika	Tissue Culture Assistant
30	Ms.W.H.U.Kaushalya	Tissue Culture Assistant

**Table 12**

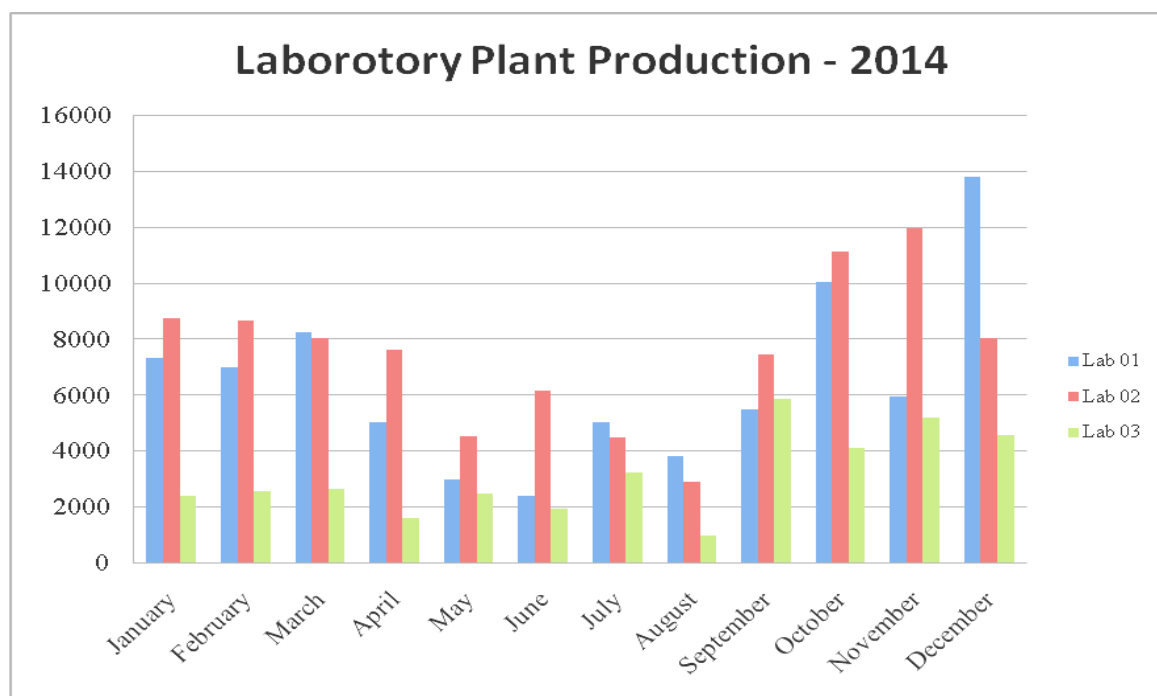
## Performance in year 2014

Plant Production Records from three Laboratories (Nos)

Month	Lab 01	Lab 02	Lab 03	Total 2014
January	7354	8745	2415	18514
February	6980	8666	2563	18209
March	8261	8041	2658	18960
April	5034	7627	1614	14275
May	3020	4539	2484	10043
June	2434	6169	1947	10550
July	5047	4494	3250	12791
August	3847	2914	1009	7770
September	5500	7445	5886	18831
October	10043	11131	4126	25300
November	5952	11960	5194	23106
December	13772	8061	4576	26409
<b>Total</b>	<b>77244</b>	<b>89792</b>	<b>37722</b>	<b>204758</b>

**Table 13**

### Comparison of plant production from three laboratories

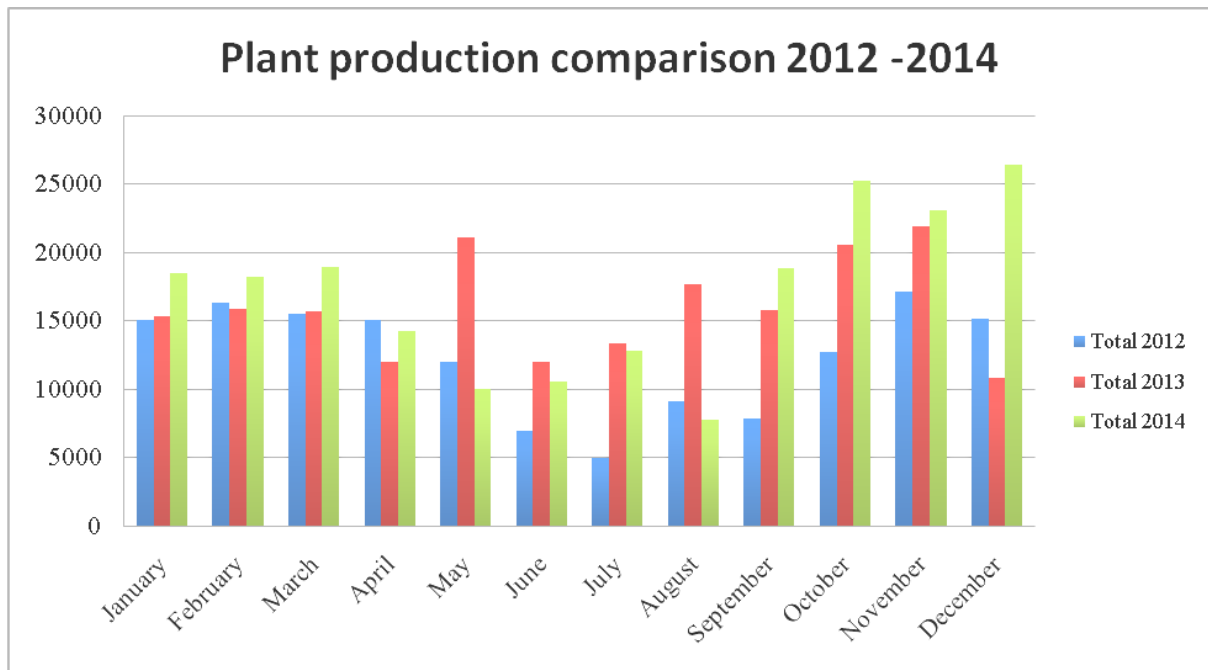


**Figure 02**

Laboratory 01 and 02 carried out work to produce 8000 plants per month and in year 2014 it shows drastic reduction of plant issue from laboratory due to low sales amount during the period of May to September. During that seasons plant nurseries were filled completely. Culturing of the laboratories carried out with

lowering the speed due to unavailability of laboratory space to store the culture bottles. The storage which was created during that period issued to nursery when the sales increased during the period of September and October.

### Comparison of plant production for last three years

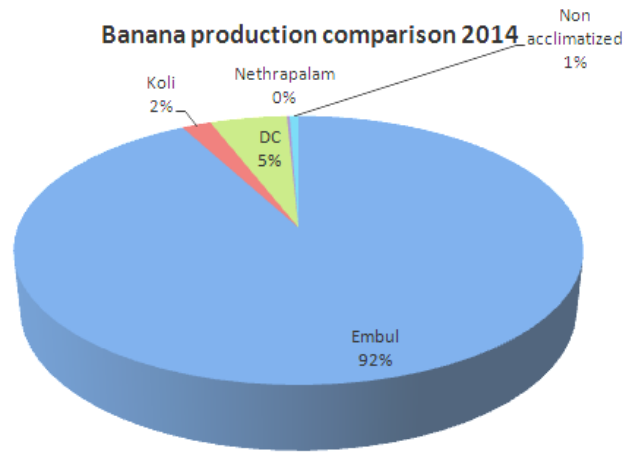


**Figure 03**

Throughout the data collected from last three years it showed the pattern of high demanding period during the month of January to April and September to December. Therefore, production plans changed to maximize the plant issues to the nursery during the high demanding period. Plant issues from the lab varies according to the plant sales throughout the year and it depends on environmental factors such as rain and drought, market price of the banana fruit and other factors such as community perception (High ethylene use to reduce the market price).

### Banana Production Comparison in the year 2014

From the total production, 92% accounts for Embul Banana and 5% and 2% for the Draft Cavendish and Kolikuttu respectively. The institute issued 1% of the production as non-acclimatized plants to the outside nursery.

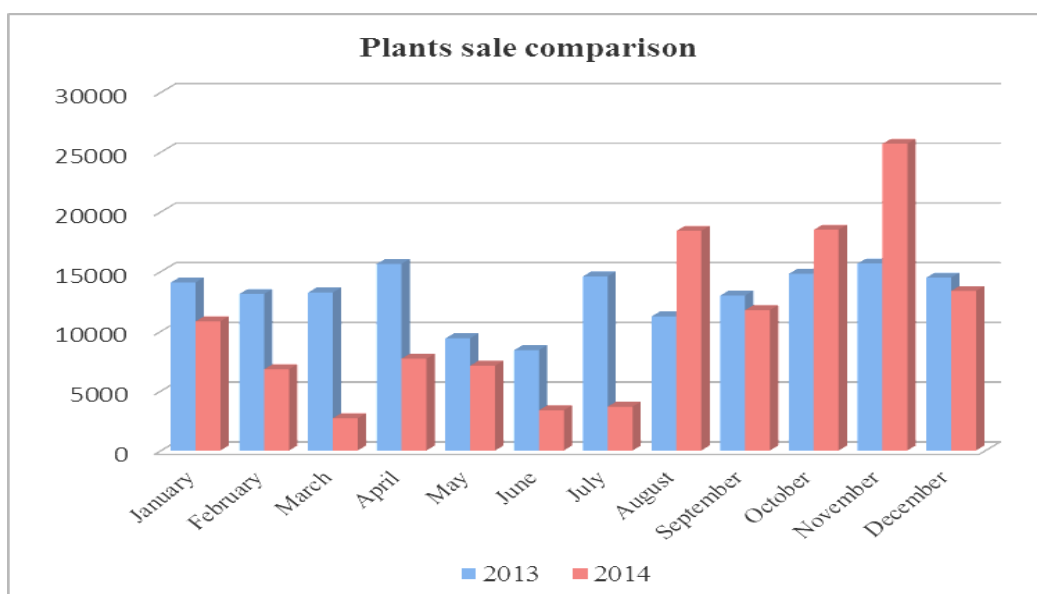


**Figure 04**

There is clear evidence that plant production has increased in year 2014 with compared to previous years. Also, a new methodology (Increasing the seasonal production) was introduced to reduce waiting list of the farmers to purchase Tissue Cultured Banana.

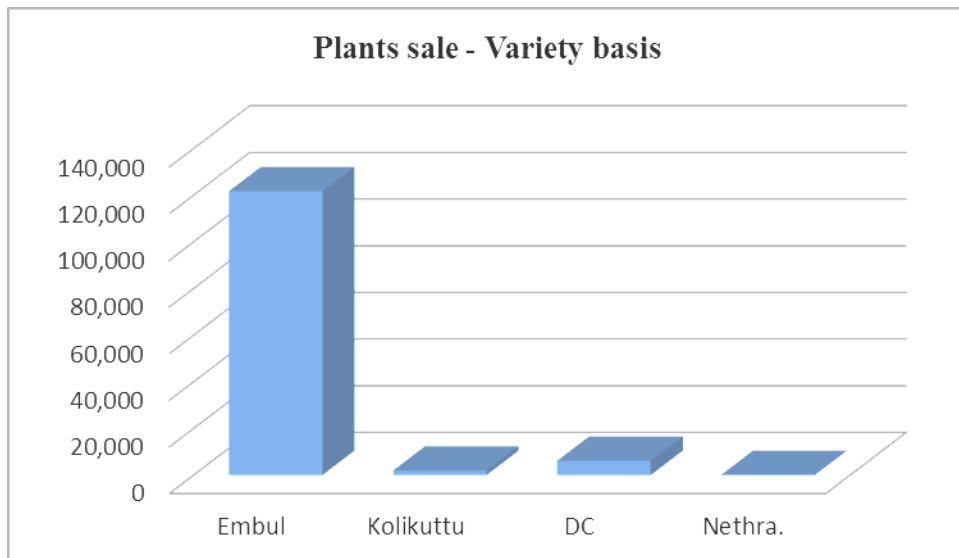
### Plant Sale Comparison

Demand for the Tissue Cultured banana highly depend on the climatic conditions while highest demand is recorded in the rainy season (September to April) and low demand in the dry season (May to August). Raining pattern directly influence on cultivation; farmers cultivate bulk quantity of Tissue Cultured banana plants on rainy season. High demand for banana bunches occurs in this season especially during December and April festivals. Therefore farmers purchase tissue cultured banana plants considering these favorable climatic conditions and demand in the market.

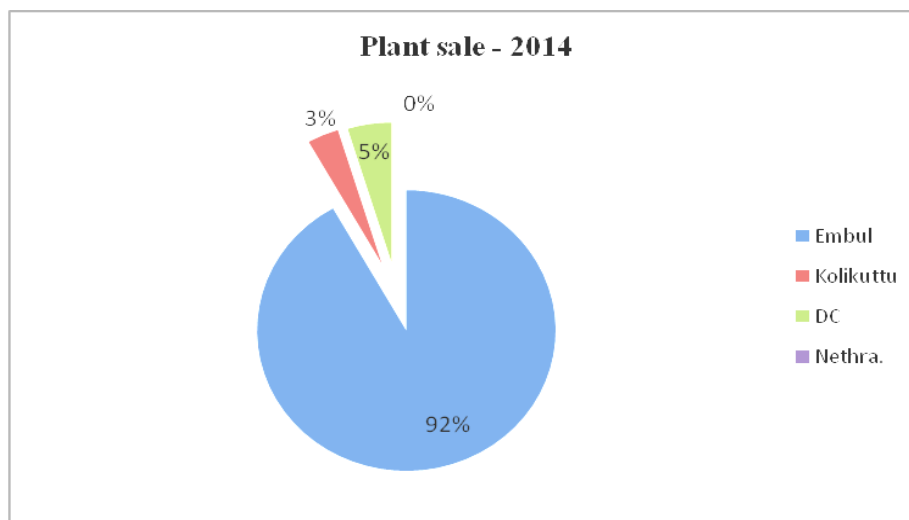


**Figure 05**

### Plant Sale in Variety Basis



**Figure 06**



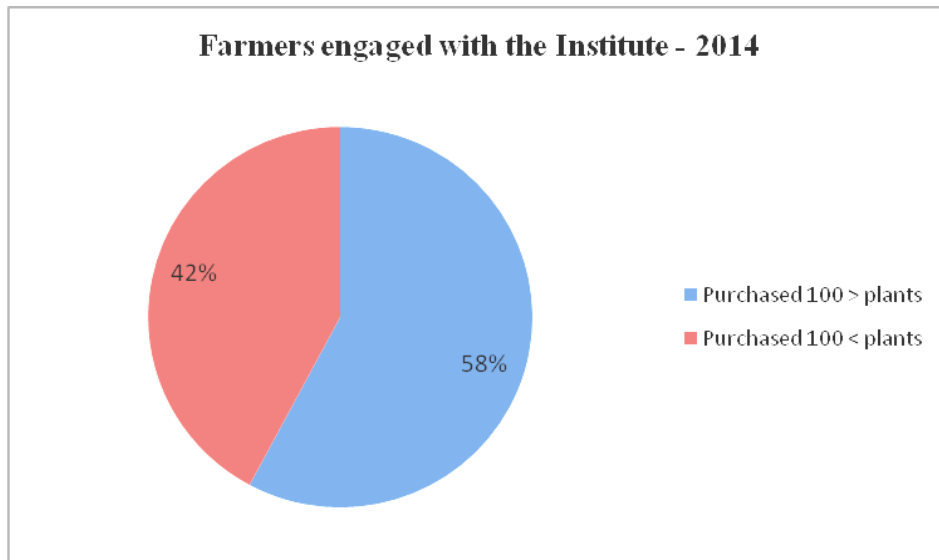
**Figure 07**

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

Demand for the tissue cultured banana is higher than conventional plant productions and farmer's major requirement was Embul banana (Sour Banana) due to higher long term profitability and less disease susceptibility. Nethrapalum was the new variety tissue cultured in 2014 but in small quantity due to less demand for cultivation.

The Institute provides banana plants to the local farmers with low cost and farmers are engaged with the institution representing remote areas in Sri Lanka. The Institute conducted workshops in

*Dambana, Batticaloa, Horoupathana, Katupotha and Ampara* areas to make farmers aware of this technology and encourage them to cultivate banana in their areas. Institute field staff regularly monitors their cultivations and provides necessary instructions and guidance they need. These farmers were categorized according to their purchases.



**Figure - 08**

Field officers attached to the institute have arranged field visits to Ampara, Batticaloa and Katupotha to observe the possibilities to expand Tissue Culture banana farming community in above districts. In 2014 a farmer group from Batticaloa visited the institute and TC banana fields in Mamadala area. Then the institute successfully started tissue culture banana cultivations in those areas with interested farmers.

#### **Achievements in the Year - 2014 (Tissue Cultured Lab and Nursery)**

1. Conducted a Training Programme for Tissue Culture Assistants to introduce low cost easy production method with the guidance of Prof. Sriyani Peiris
2. Introduced Tissue Cultured Banana to Northern Province with participation of large number of farmers from Vavunia, Mulatiu, Jaffna, Kilinochchi, Mannar Districts and currently more than 75 farmers involved with this programme. More than 20,000 plants were issued to the Northern Province.
3. First harvest of the TC banana was harvested in Batticaloa District and all the farmers has covered all the expenditure with the first harvest with a profit. The Second phase was started in Batticaloa District



4. Another Extension Programmes were conducted in Horoupathana, Passara, Siyabalanduwa and Monaragala. Farmers from those areas visited the institute and TC banana fields in Southern area.

### Contribution of HETC Project

#### Annual Disbursement

	Activity	Year 1 (2013)	Year 2 (2014)
1	ICT based farmer education and Rural Entrepreneurships program	564,875.60	3,426,296.40
2	Socio- Economic development via knowledge and novel technology transfer of tissue cultured banana to farming community in Sri Lanka	225,499.92	1,607,925.00
<b>Total</b>		<b>790,375.52</b>	<b>5,034,221.40</b>

**Table 14**

Under HETC Project, Institute was granted Rs. 10 million and the funds are utilizing efficiently and effectively for the development of three programs (Agriculture courses, Tissue Culture Lab & Nursery and RED program) at the institute. Also the funds were utilized to purchase some equipment which are very important for the institute and also to transfer technology to Northern and Eastern provinces of the country.

Under HETC project several workshops conducted for farmer groups and students of the Diploma Programme under both activities.

#### Equipment purchased from HETC Grant

- Digital Duplicating Machine (Rizo)- 01 Nos
- Air Conditioner - 02 Nos
- Multimedia Projector - 01 Nos
- Autoclave - 01 Nos
- Steel Cupboards - 07 Nos
- Filling Cabinets - 08 Nos
- Spiral Book Binding Machine - 01 Nos
- Stationary
- Paper Cutter - 01 Nos
- Tripod Screen - 01 Nos
- Gerbera Plants (RED Programme)
- GI box Bar, Insect proof net
- Scanner - 01 Nos

- Four wheel tractor 01 Nos., Mud wheel 01 Nos., Disc plough 01 Nos., Tine tiller 01 Nos., Trailer 01 Nos.
- Laptops -04 Nos.

### 3. RESEARCH AND INNOVATIONS

- **Research done by IARS in 2014 (Nursery)**

**Research Area** : Agro Technology

**Research Topic** : Evaluation of Effectiveness of chemical nutrient concentrations on growth of pellet based Sour Banana (Mysore AAB) in plant Acclimatization process.

**Researchers** : Rohanadheera H., Jayalath P. W. A. C., Kumara B. G. S.

**Brief Introduction** : Several complex concentrations of Albert's solution, NR Agri General and Micromax tested in controlled time periods to evaluate their effectiveness on plant growth and other plant factors.

**Research Findings** : Among considered concentrations, 2.5g/L Albert's + 3.5 ml/L Micromax + 2.5g/L NR Agri General concentrated solutions application at 12 days after planting is the best combination to get higher growth and higher quality of considered factors of the plants

#### **Research Communications (Tissue Cultured Banana/Lab)**

- 1 S. V. G. N. Priyadarshani, A. N. Abeygunawardane, H. K. S. N. Kumari, K. Hirimburegama  
**Productivity Improvement of Tissue cultured *Musa cv Mysore* (Embul Banana) plant production through introduction of Liquid media for regeneration**, International Banana Symposium, November 2014 (Poster presentation)
- 2 S. V. G. N. Priyadarshani, T. A. K. Y. Induni, H. Rohanadheera, K. Hirimburegama.  
**Improvement of livelihood in Eastern Province of Sri Lanka through introduction of Tissue cultured banana with new agricultural technologies**, International Banana Symposium, November 2014 (Poster presentation)

#### **4. TRAINING, WORKSHOPS AND STAFF DEVELOPMENT**

- I. Ms. S.V.G.N. Priyadarshani, a Research Assistant attached to the UCIARS, participated the International Banana Symposium 2014, held in Davao, Phillipines (19-22 Nov 2014).
- II. Conducted a Training Programme for Tissue Culture Assistants to introduce low cost easy production method with the guidance of Prof. Sriyani Peiris.
- III. Conducted a one day Training programme on Productivity with the participation of National Productivity Secretariat.
- IV. Several schools and Universities visited the institute to get exposed to Tissue Culture Technology.
- V. Participation of Assistant Bursar and Assistant Registrar for the Induction Training Programs for new recruits to Administrative and Financial Officer Grades in the University System organized by University Grants Commission with HETC Project at Hotel Janaki, Havelock Town, Colombo 05.
- VI. Director, Assistant Registrar and Assistant Bursar participated for the Workshop on Public Sector Finance Management for the Financial and Non-Financial Professionals in State Higher Education Institutions at ICASL Auditorium.
- VII. Assistant Registrar and Assistant Bursar/IARS participated for the Workshop on Human Resources Development through Proper Disciplinary Management at Centre for Studies in Disciplinary Management, at Grand Oriental Hotel, Colombo 01.

#### **5. RENOVATIONS AND CONSTRUCTIONS PROJECTS**

- I. Completion of Construction works of New Hostel under 60 Hostel Project which was implemented jointly by the Ministry of Higher Education and the University Grants Commission within six months for the admission of Technology Stream Students by the contractors of International Construction Consortium (Pvt) Ltd.
- II. Construction of Septic Tank and Soakage Pit for new Hostel Complex of the Institute by B.K.G.Constructions (Pvt) Ltd.

III. Construction of Rain Water and Waste water system for newly constructed hostel.

IV. Construction of two (02) Meter Cubicles at IARS for the installation of 400KVA Bulk Supply (Transformer).

## 6. FINANCE

### 6.1 Details of Recurrent Expenditure

Subject	2013 (Rs)	2014 (Rs)
Personal emoluments	11,052,601.00	15,519,591.00
Travelling	116,241.00	1,623,394.00
Supplies	1,273,995.00	2,567,231.00
Maintenance	1,502,400.00	1,366,274.00
Contractual Services	1,381,019.00	2,463,327.00
Other	3,580,253.00	3,606,946.00
<b>Total</b>	<b>18,906,509.00</b>	<b>27,146,763.00</b>

Table 15

### 6.2 Details of Capital Expenditure

Subject	2013 (Rs)	2014 (Rs)
Acquisition and Improvements of Buildings & Structures	17,374,704.00	3,580,894.00
Vehicles	-	319,500.00
Lab and Teaching	148,702.00	-
Computers	369,500.00	2,849,700.00
Plant Machinery & Equipment	-	337,859.00
Fixtures & Fittings	-	2,682,465.00
Furniture & Office Equipment	740,257.00	805,747.00
<b>Total</b>	<b>18,633,163.00</b>	<b>10,576,165.00</b>

Table 16

### 6.3 Details of Project Expenditure (Local/Foreign Funded)

Name	TCE Rs.	Exp in 2013 Rs.	Exp in 2014 Rs.	Cumulative Exp as at 31.12.2014	% of Physical Progress (2014)
HETC	10,000,000.00	790,375.52	5,034,221.40	5,824,596.92	100%
<b>Total</b>	<b>10,000,000.00</b>	<b>790,375.52</b>	<b>5,034,221.40</b>	<b>5,824,596.92</b>	<b>-</b>

Table 17

\*HETC Project coordination works operate in IARS since 2013 for 3 years (2013-2015)

#### 6.4 Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2013 Rs.	Collecting in 2014 Rs.	(Deficit)/Surplus Rs.
Certificate Courses-IARS	4,589,000.00	2,227,500.00	(2,361,500.00)
Sales in Tissue Culture Banana Plants	9,500,000.00	7,783,800.00	(1,716,200.00)
Other Income	3,515,000.00	2,913,621.00	(601,379.00)
<b>Total</b>	<b>17,604,000.00</b>	<b>12,924,921.00</b>	<b>(4,679,079.00)</b>

**Table 18**

#### 6.5 Financial Performance Analysis-2014

Subject	Formula	Exp.per Student(Rs)
Recurrent Expenditure per Student (RE)	RE/No of Student strength	69,429.06
Capital Expenditure per Student (CE)	CE/No of Student strength	27,049.02
<b>Total</b>		<b>96,478.08</b>

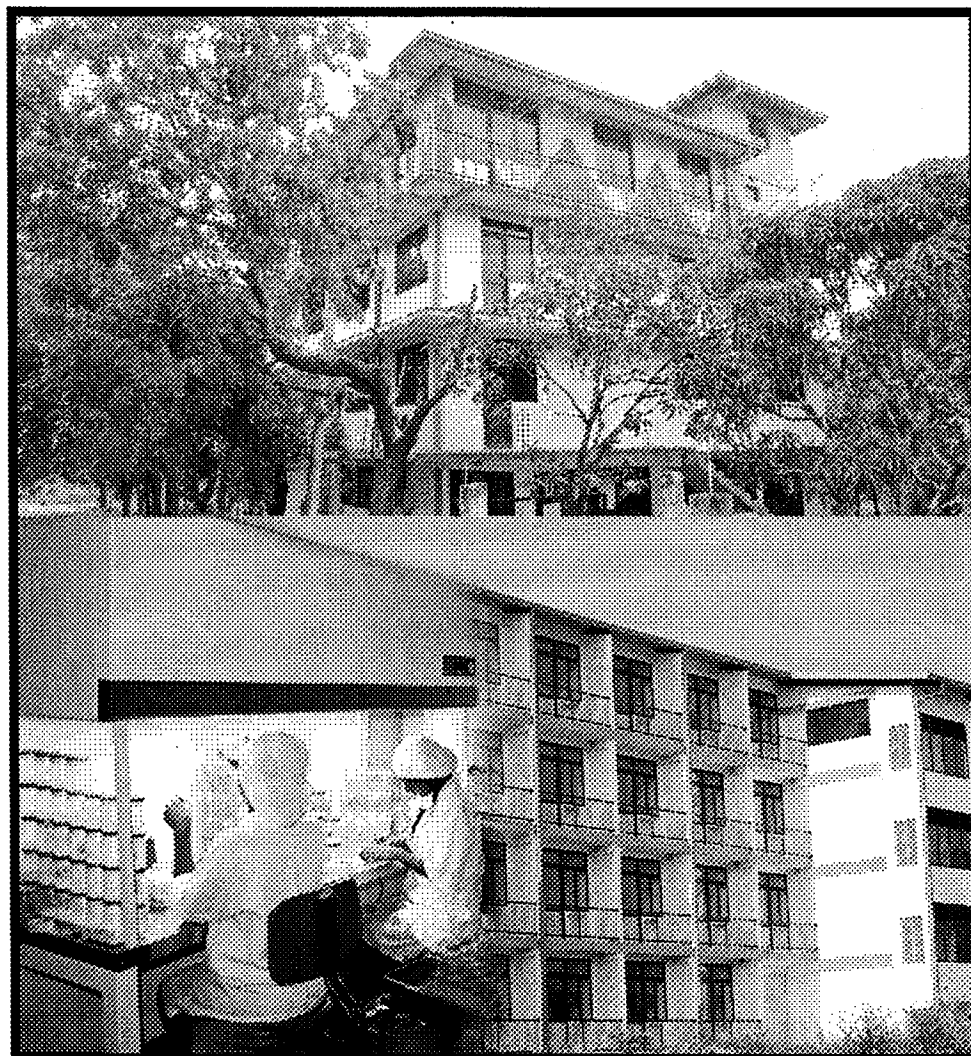
**Table 19**

#### 6.6 Details of Infrastructure Facilities Received in 2014

Infrastructure Details	Expenditure (Rs)	Physical Progress (%)
Building and Structures Extension	220,096,952.00	100%

**Table 20**

# Final Accounts - 2014



Institute for Agro - Technology and Rural Sciences  
University of Colombo



කොළඹ විශ්වවිද්‍යාලය කෘෂි තාක්ෂණික හා ග්‍රාමීය විද්‍යා ආයතනය  
கொழும்புப் பல்கலைக்கழக கமத்தொழில் தொழில்நுட்பவியல் மற்றும்  
கிராமிய விஞ்ஞானங்களுக்கான நிறுவனம்

University of Colombo Institute for Agro-Technology and Rural Sciences

10<sup>TH</sup> August 2015

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

Dear sir,

Revised Final Accounts 2014

I hereby submit revised Final Accounts for University of Colombo Institute For Agro Technology And Rural Sciences for the year 2014 , with following statements.

1. Statement of Financial Position as at December 31<sup>st</sup> 2014
2. Production Trade and Statement of Financial Performance for the year ended 31<sup>st</sup> December 2014
3. Statement of Financial performance for the year ended 31<sup>st</sup> December 2014
4. Statement of Changes in Equity for the year ended 31<sup>st</sup> December 2014
5. Cash Flow Statement for the year ended 31<sup>st</sup> December 2014
6. Statement of Responsibility

Thanking You,

M.D.Piyathilaka

Director

University of Colombo, Institute for Agro Technology and Rural Sciences

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

**UNIVERSITY OF COLOMBO**

**STATEMENT OF RESPONSIBILITY**

**FOR THE YEAR ENDED 31ST DECEMBER 2014**

**The Accounting policies on pages 08 To 11 and notes on pages 12 to 18 Form and integral part of these Financial Statements. The Board of Directors is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.**

**Director**

**University Of Colombo  
Institute For Agro Technology And Rural Sciences**

**Member of Board Of Management**

**University Of Colombo  
Institute For Agro Technology And Rural Sciences**



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2. Financial Statements -Balance Sheet
3. Financial Statements – Production, Trade ,Income & Expenditure Account
4. Statement of Financial Performance
5. Statement of Changes in Equity
6. Financial Statements – Cash Flow
7. Notes to the Financial Statements
8. Schedule 01- Investments
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11. Schedule 03- Work In Progress Stock As At 31.12.2014
12. Schedule 04 – Banana Plants Stock As At 31.12.2014
13. Schedule 05 – Unsettled Advance As At 31.12.2014
14. Schedule 06 - Variance Analysis Of Budget
15. Schedule 07 – Schedule For Depreciation
16. Schedule 08 – Gratuity
17. Schedule 09 – Loan Details

## **Introduction**

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

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

The Institute incorporated within its system the Magampura Agro-Technology and Community Services Center in Weligatta, Hambantota affiliated to the University of Colombo in 2000 by the UGC<sup>3</sup>. The Institute is located 250 km away from Colombo very close to the Colombo-Kataragama main road. The Centre’s history dates back to 1998<sup>3</sup> through which the university and researchers were able to build over the years close collaborative links with the community in order to transfer technology / knowledge and know-how directly to the end-users and thereby improve efficiency in agriculture and agro-industry in the region.

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

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

## **Organization and management**

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

### **Administrative Organization**

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

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

### **Academic Organization**

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

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

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

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

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

**INSTITUTE FOR AGRO - TECHNOLOGY AND RURAL SCIENCES**  
**UNIVERSITY OF COLOMBO**  
**STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31ST 2014**  
**(Figures adjusted to the Nearest Rupee)**

		2014	2013
		Rs.	Rs.
		N.B.V	N.B.V
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Bank Balances	Note - 01	26,917,574	15,454,629
Stock	Note - 02	5,631,340	4,346,416
Interest Receivable on Investments		83,403	144,293
Receivable Loan Account	Note - 03	2,231,898	705,794
Advance A/C		649,004	90,292
		<b>35,513,219</b>	<b>20,741,424</b>
<b>NON CURRENT ASSETS</b>			
Investments		25,423,375	33,594,075
Deposit for Transformer		500,000	-
Deffered Expenditure	Note - 04	2,338,740	-
Electrical Equipment	Note - 05	81,070	-
Hostel Project		219,764,235	-
Building And Structures		20,647,322	18,087,596
Vehicles		4,212,595	5,525,280
Plant Machinery And Equipment		2,835,622	2,874,412
Fixtures and Fittings		242,593	278,759
Furniture And Office Equipment		2,261,521	1,687,939
Computers		2,971,673	699,403
Lab and Teaching Equipment		405,770	641,137
		<b>281,684,516</b>	<b>63,388,601</b>
<b>Total Assets</b>		<b>317,197,735</b>	<b>84,130,025</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deffered Income		500	370,000
Accrued Expences	Note - 06	738,563	666,614
		<b>739,063</b>	<b>1,036,614</b>
<b>NON CURRENT LIABILITIES</b>			
Non Current Liabilities	Note - 07	3,473,928	2,272,727
		<b>3,473,928</b>	<b>2,272,727</b>
<b>Total Liabilities</b>		<b>4,212,991</b>	<b>3,309,341</b>
<b>NET ASSETS</b>		<b>312,984,749</b>	<b>80,820,684</b>
<b>EQUITY</b>			
Capital Grant Spent		32,508,904	24,393,026
Capital Grant Unspent		48,479,012	42,641,977
Other Grant Spent		6,473,365	5,543,037
Other Grant UnSpent	Note - 08	69,672	-
Accumilated Funds		5,453,644	8,242,644
MOHE Grant Spent		220,000,152	-
<b>Total Equity</b>		<b>312,984,749</b>	<b>80,820,684</b>

.....  
Certified by  
Assistant Bursar (IARS)

.....  
Director (IARS)  
For and on behalf of the Board of Management

**INSTITUTE FOR AGRO - TECHNOLOGY AND RURAL SCIENCES**  
**UNIVERSITY OF COLOMBO**  
**PRODUCTION , TRADE , STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2014**

		2014	2013
		Rs.	Rs.
Raw Material as at 01.01.2014		1,324,444	1,356,682
ADD: Purchases		593,903	178,160
Raw Material as at 31.12.2014		1,918,347	1,534,842
Raw Material Consumption During The year		1,244,090	1,324,444
Direct Cost			
Personnel Emoluments	Note - 09	674,257	210,398
Prime Cost		6,181,300	5,823,000
Add: Work In Progress as at 01.01.2014		6,855,557	6,033,398
Culture Bottles 32431		871,674	896,464
Less : Work In Progress as at 31.12.2014		786,978	871,674
Culture Bottles 31804			
OVERHEADS		6,940,254	6,058,188
Telephone		51,212	
Water		50,671	79,374
Electricity		823,360	960,903
Expenditure On Plant Sale		1,312,387	789,470
Cost Of Production		9,177,883	7,887,935
Number of Plants Produced during the year 2014		204758	207883
Unit Cost		44.82	37.94
Cost of production Transferred to Income And Expenditure Account		9,177,883	7,887,935
Income from Sale of Plants		7,783,800	8,249,760
Cost of Sales			
Banana Plants As At 31.12.2014 20553 @ 37.94		779,865	325,183
Add: Cost Of Production		9,177,883	7,887,935
Banana plants as at 31.12.2014 61552 unit cost of Rs.44.82/-		9,957,748	8,213,118
		2,767,725	779,865
Gross Profit		7,190,024	7,433,253
		593,776	816,507

**INSTITUTE FOR AGRO - TECHNOLOGY AND RURAL SCIENCES**  
**UNIVERSITY OF COLOMBO**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED DECEMBER 31ST 2014**  
(Figures adjusted to the Nearest Rupee)

		2014	2013
		Rs.	Rs.
<b>INCOME</b>			
<b>Gross Profit</b>		593,776	816,507
Govt. Grant for Recurrent Expenditure		13,000,000	11,400,000
Generated Income	Note - 10	2,229,914	2,246,495
Interest Income		2,972,500	3,260,238
Amortization		2,557,086	2,615,004
		<b>21,353,276</b>	<b>20,338,244</b>
<b>Less : EXPENDITURE</b>			
Personal Emoluments	Note - 11	9,338,291	5,229,601
Travelling	Note - 12	1,623,394	116,241
Supplies	Note - 13	1,973,328	1,273,995
Maintenance Expenditure	Note - 14	1,366,274	1,502,400
Contractual Services	Note - 15	2,361,444	1,381,019
Other Recurrent Expenses	Note - 16	2,297,892	1,572,346
Strengthening Research		107,285	-
Gratuity		367,868	14,401
Write Off Amount Of Defferd Expenditure		259,860	-
Depreciation		4,446,642	2,946,339
		<b>24,142,277</b>	<b>14,036,343</b>
<b>Excess of Income over Expenditure</b>		<b>(2,789,001)</b>	<b>6,301,901</b>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31ST DECEMBER 2014**

	Attributable to owners of the controlling entity			Total Equity
	Contributed Capital	Other Reserves	Accumilated Surplus	
Balance at 01.01.2014	67,035,002	5,543,037	9,641,054	82,219,093
Prior Year Adjustment Note 17			(1,398,410)	(1,398,410)
Restated Balance	67,035,002	5,543,037	8,242,644	80,820,684
<u>Changes in Equity for</u> <u>Year 2014</u>				
Deficit/Surplus For the period	13,952,914	221,000,152	(2,789,001)	232,164,065
Balance at 31.12.2014 carried Forward	80,987,916	226,543,189	5,453,644	312,984,749

**INSTITUTE OF FOR AGRO - TECHNOLOGY AND RURAL SCIENCES  
UNIVERSITY OF COLOMBO  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2014**

	2014	
	Rs.	Rs.
<i>Excess for the year</i>		(2,819,001)
Add :		
Adjustments for items not involving movement of Funds		
Depreciation	4,446,642	
Gratuity	367,868	
Write Off Amount of Deffered expenditure	259,860	
Amortization	(2,557,086)	
Interest Income	(2,942,500)	(425,216)
Operating excess before working capital changes		(3,244,217)
Increase in Stock	(1,284,924)	
Increase in Receivables	(558,712)	
Increase in Payables	(297,551)	(2,141,187)
<b>Net cash flow from operating activities</b>		<b>(5,385,403)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Deposit For Transformer	(500,000)	
Increase in Loans	(1,526,104)	
Acquisition of Fixed Assets	(8,074,365)	
Increase of Deffered Expenditure	(2,598,600)	
Increase in Investments	10,373,224	
Interest Income For The Year	830,867	(1,494,979)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase of Borrowings	833,333	
Government Grant for Capital Expenditure	16,510,000	
Other Grants	1,000,000	18,343,333
<b>NET INCREASE IN CASH EQUIVALENTS</b>		<b>11,462,945</b>
Cash & cash equivalents at the beginning of the period		15,454,629
Cash & cash equivalents at the end of the period		26,917,574
<b>Net Increase in Cash Equivalents</b>		<b>11,462,945</b>



## **Notes to the Financial Statement**

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

#### **University Of Colombo**

#### **1. Significant Accounting Policies**

##### **1.1 Reporting Entity**

IARS has been incorporated under the Ordinance No:02 of 2008 and gazette on 16<sup>th</sup> October 2008. The main administration is at Weligaththe New Town, Hambanthota. The Financial Statement of the IARS is prepared for the year ending 31/12/2014.

##### **1.2 Basis of Preparation**

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

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

##### **1.3 Assets and the bases of their valuation**

###### **1.3.1 Property Plant and Equipment (PPE)**

Land is occupied to The Divisional Secretariat ,Lunugamwehera. It is rented out by the Institute since 1998,for 30 years lease basis. Value of Buildings And Structures is not shown in the Final Accounts. Only the cost of rehabilitation is shown there. Valuation of Land And buildings is processing with the assistance of Survey Department and Valuation Department.

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

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

### **Subsequent Cost.**

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

### **Stocks**

Stock of Raw Materials And Consumables , Stock of Work in Progress , Stock of Tissue Culture Banana Plats as at 31.12.2014 are measured at the lower of cost and Net Realizable value. Net Realizable value is the estimated cost of completion and selling expenses. Stock Valuation method is First In First Out (FIFO) method.

### **1.3.2 Depreciation**

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

<u>Description</u>	<u>Estimated useful Life</u>
• Building & Structures	- 20 years
• Hostel Building	- 20 Years
• Fixtures & Fittings	- 10 years
• Laboratory & Teaching Equipment	- 5 years
• Computers	- 5 Years
• Electrical Equipments	- 5 Years
• Furniture And Office Equipments	- 10 Years
• Plant Machinery And Equipments	- 10 Years

Depreciation is provided from the year of purchased and up to the year of sale based on the period used, with full depreciation being provided in the month of purchase and no depreciation being provided in the month of sale.

### **1.3.3 Amortization**

Amortization has being provided for Depreciation for Capital Assets which purchased by using government capital grants.

### **1.3.4 Deferred Expenditure**

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

### **1.3.5 Gratuity**

Provision is made in the accounts for retirement of gratuities at rates applicable under the payment of gratuity act No 12 of 1983 although employees should complete a minimum period 05 years of continued employment to qualify for Gratuity payment under the act. Provision is made at the complete one year of employment on the assumption that all employees indent to continue in employment to act last 05 years.

## **1.4 Income and Expenditure**

### **1.4.1 Government Grant**

The total Capital Grant received for the year was Rs.16.51Mn. The Recurrent Grants that have been used for the operational activities for the year was Rs.13 Mn and have been recognized as revenue in the Income Statement.

### **1.4.2 Revenue Recognition**

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

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

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

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

#### **(c) Investment Income**

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

## **1.5 Receivables**

Receivables are stated at the amounts that they are estimated to realize.

## **1.6 Cash and Cash Equivalents**

Cash and Cash equivalents comprise bank balances.

## **1.7 Current Assets**

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

**1.8 Current Liabilities**

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

**1.9 Cash Flow Statement**

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

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Notes to the Financial Statements - 2014 (Contd..)**

	2014	2013
	Rs.	
<b>Note - 01</b>		
<b>Bank Balances</b>		
007-1001-4-6432005 - Plant Sale Collection Account PB Hambanthota	-	
007-1001-3-0005888 - Cetificate Course Collection A	1,345,319	1,330,700
007-2-017-9-0005272 Avurudu Ganudenu Ithurumpath	53,454	53,454
007-2-018-9-0005272 Avurudu Ganudenu Ithurumpath	53,454	53,454
007-1001-2-0005006 - Gov. Grant Current Account PB Hambanthota	14,945,009	11,800,862
007100130012515 Farmers Trust Fund	124,210	1,010,000
Salary Current Account	10,000	-
Call Deposits	10,120,895	-
007100236432005Generated Income Current Account	265,233	1,206,158
	<b>26,917,574</b>	<b>15,454,629</b>

	2014	2013
	Rs.	
<b>Note - 02</b>		
<b>Stocks</b>		
Raw material	1,244,090	1,324,444
Work In Progress	786,978	871,674
Banana Plants	2,767,725	779,865
Consumable stock	832,548	1,370,432
	<b>5,631,340</b>	<b>4,346,416</b>

	2014	2013
	Rs.	
<b>Note - 03</b>		
RED Loan	212,468	705,794
Farmers Trust Fund Loan	1,745,790	-
Distress Loan	273,640	-
	<b>2,231,898</b>	<b>705,794</b>

	2014	2013
	Rs.	
<b>Note - 04</b>		
<b>Deffered Expenditure</b>		
Transformer - Ceylon Electricity Board	2,338,740	-
	<b>2,338,740</b>	<b>-</b>

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Notes to the Financial Statements - 2014 (Contd..)**

**Note - 05**

**Non Current Assets**

Description	Electrical Equipments	Hostel Project	Building & Structures	Vehicles	Lab and Teaching Equipment	Computers And Computer	Plant Machinery & Equipment	Fixtures and fittings	Furniture and Office	Total
<b>Non Current Assets</b>										
Balance as at 01/01/2014	-		18,518,922	7,921,300	1,176,834	1,075,380	3,583,487	361,665	2,076,394	34,713,982
Additions/ Improvements	83,865	220,096,952	3,580,894	319,500		2,849,700	337,859		805,747	228,074,517
Disposals										
Total	83,865	220,096,952	22,099,816	8,240,800	1,176,834	3,925,080	3,921,346	361,665	2,882,141	262,788,500
<b>Provision for Depreciation</b>										
<b>Rate of Depreciation</b>	20%	5%	5%	20%	20%	20%	10%	10%	10%	
Balance as at 01/01/2014	-		431,326	2,396,020	535,698	375,977	709,075	82,905	388,455	4,919,457
Depreciation for the year	2,795.50	332,717.08	1,021,168	1,632,185	235,367	577,430	376,649	36,166	232,165	4,446,642
Acc dep for Disposals										-
Balance as at 31/12/2014	2,796	332,717	1,452,494	4,028,205	771,064	953,407	1,085,724	119,072	620,620	9,366,099
Net Book Value- 31/12/2014	2,796	332,717	1,452,494	4,028,205	771,064	953,407	1,085,724	119,072	620,620	253,422,401
	81,070	219,764,235	20,647,322	4,212,595	405,770	2,971,673	2,835,622	242,593	2,261,521	253,422,401

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Notes to the Financial Statements - 2014 (Contd..)**

<b>Note - 06</b>	<b>2014</b>	<b>2013</b>
<b>Accrued Expences</b>	<b>Rs.</b>	
Electricity	107,100	101,411
Water	10,124	11,167
Telephone	87,737	92,944
Salaries	126,225	76,225
EPF	166,848	117,650
ETF	30,300	21,568
Holiday Payments	5,078	3,000
Domestic Travelling		3,900
Maintenance - Plant Machinery	8,950	-
Fuel & Lubricant	2,772	9,243
Maintenance - Buildings	5,981	24,600
Maintenance - Vehicles	12,840	11,480
UPF	35,958	27,265
Pension	9,356	5,406
Supplies-Chemicals & Glass ware		51,000
Over Time		12,275
Examination Expenditure		5,920
Printing And Advertising		51,408
Field Visit Expenditure		900
Council And Committees	19,800	11,200
Project Manager Fee	75,000	
Organic Products Project	12,100	
Prior Year Expenditure		7,200
Other Services	14,255	
Expenditure On Plant Sale		10,800
Course Fee Installments	2,500	5,000
University Executive officers Association	200	1,200
PAYEE TAX	5,440	3,851
	<b>738,563</b>	<b>666,614</b>

<b>Note - 07</b>	<b>2014</b>	<b>2013</b>
<b>Non Current Liabilities</b>	<b>Rs.</b>	
Farmers Trust fund	1,833,333	1,000,000
Gratuity	1,640,595	-
	<b>3,473,928</b>	<b>1,000,000</b>

<b>Note - 08</b>	<b>2014</b>	<b>2013</b>
<b>Other Grants Unspent</b>	<b>Rs.</b>	
Livelihood Development Grant	69,672	-
	<b>69,672</b>	<b>-</b>

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Notes to the Financial Statements - 2014 (Contd..)**

**Note - 09**

**Personal Emoluments**

Salaries & Wages  
 E.P.F  
 E.T.F.  
 Over Time Payment

2014	2013
Rs.	
5,054,623	5,089,700
979,900	497,040
146,778	124,260
	112,000
<b>6,181,300</b>	<b>5,823,000</b>

**Note - 10**

**Generated Income**

Certificate Course - IARS  
  
 Other Income

2014	2013
Rs.	
2,227,500	2,230,140
2,414	16,355
<b>2,229,914</b>	<b>2,246,495</b>

**Note - 11**

**Personal Emoluments**

Salaries & Wages  
 E.P.F  
 UPF  
 Pension  
 E.T.F.  
 Over Time Payment  
 Other Allowances

2014	2013
Rs.	
8,406,894	3,775,255
148,853	855,152
189,605	215,294
84,406	67,906
193,941	119,612
188,888	34,883
125,703	161,500
<b>9,338,291</b>	<b>5,229,601</b>



**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Notes to the Financial Statements - 2014 (Contd..)**

**Note - 12**

**Travelling**

	2014	2013
	Rs.	
Foriegn	1,380,725	
Domestic	242,669	116,241
	<b>1,623,394</b>	<b>116,241</b>

**Note - 13**

**Supplies**

Mechanical and Electrical Goods  
 Stationery & Office Requisites  
 Fuel and Lubricant  
 Other

	2014	2013
	Rs.	
Mechanical and Electrical Goods	627,809	171,938
Stationery & Office Requisites	200,843	176,876
Fuel and Lubricant	778,748	448,345
Other	365,928	476,836
	<b>1,973,328</b>	<b>1,273,995</b>

**Note - 14**

**Maintenance Expenditure**

Plant, Machinery Equipment  
 Furniture  
 Vehicles  
 Buildings & Structures  
 Other

	2014	2013
	Rs.	
Plant, Machinery Equipment	158,597	306,274
Furniture		120,000
Vehicles	556,861	500,611
Buildings & Structures	470,412	540,255
Other	180,404	35,260
	<b>1,366,274</b>	<b>1,502,400</b>

**Note - 15**

**Contractual Services**

Transport  
 Postal & Telecommunication  
 Electicity  
 Water  
 Cleaning Service  
 Rates, Taxes & Local Authorities  
 Other Contractual Services  
 Printing, Advertising etc.

	2014	2013
	Rs.	
Transport	43,287	31,340
Postal & Telecommunication	1,259,645	389,469
Electicity	315,224	211,300
Water	315,640	79,374
Cleaning Service	70,000	-
Rates, Taxes & Local Authorities	643	-
Other Contractual Services	28,254	142,930
Printing, Advertising etc.	328,752	526,606
	<b>2,361,444</b>	<b>1,381,019</b>

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Notes to the Financial Statements - 2014 (Contd..)**

**Note - 16**

**Other Recurrent Expenditure**

	2014	2013
	Rs.	
Visiting Lectures Fee	118,875	
Special Services - Board Meeting & Committee	275,723	324,618
Workshops, Seminars	642,130	254,547
Bank Charges	11,500	6,469
Expenditure on Extension Courses	14,240	59,263
Expenditure on Certificate Courses IARS	322,861	548,832
Entertainment Expenditure	29,255	
Staff Development	32,484	19,925
Expenditure on RED	144,543	119,708
Director Entertainment Expenditure	81,367	27,985
Project Manager Fee	225,000	82,000
Organic Farming Project	235,758	
Expenditure On Mushroom Sales	28,694	
Examination Expenditure	103,260	27,470
Field Visit Expenditure	13,200	74,980
Other	15,668	26,550
Interest Paid	3,333	
	<b>2,297,892</b>	<b>1,572,346</b>

**Note - 17**

<b>Prior Year Adjustment</b>	
1. Depreciation Error for Computers	13,047.00
2. Error of Calculating EPF Accrued Amount	(47,060.00)
3. Over Recognition of plant Sale Income	(237,480.00)
4. Prior Year Gratuity Adjustment	(1,053,091.50)
5. RED Loan Repayment Adjustment	(73,825.00)
	<b>(1,398,409.50)</b>

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Short Term Investment Schedule As At 31.12.2014**

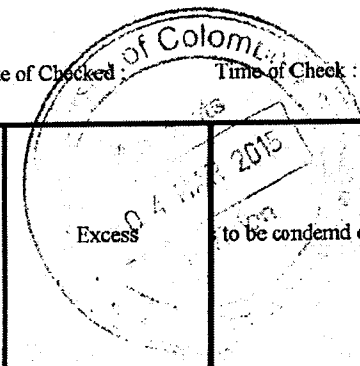
DEPOSIT NO	DATE OF INVESTMENT	DATE OF MATURITY	PERIOD (M)	RATE OF INTEREST	AMOUNT	NEW DEPOSITS DURING THE YEAR 2014	NO OF DATE	INTEREST RECEIVED FOR 2014	INTEREST RECEIVABLE 2013	NET INTEREST RECEIVED FOR 2014	INTEREST RECEIVABLE FOR 2014	REMARKS/WITHDRAWS	INVESTMENTS AS AT 31.12.2014
086-6001-00006309-	20.12.14	20.3.15	3	5.5%	2,596,071		11	193,062	7,433	185,630	4,623	-	2,789,133
086-6001-00006310-	20.12.14	20.3.15	3	5.5%	2,596,071		11	193,062	7,433	185,630	4,623	-	2,789,133
086-6001-00006311-	20.12.14	20.3.15	3	5.5%	2,596,071		11	193,062	7,433	185,630	4,623	-	2,789,133
086-6001-00006312-	20.3.14	20.3.15	3	5.5%	1,298,036		11	96,531	3,716	92,815	2,312	-	1,394,567
007-6001-00002440-	11.8.14	11.8.15	12	7.5%	1,215,000		142	127,575	49,632	77,943	39,174	-	1,342,575
086-6001-00006474-	22.12.14	22.12.15	12	6.5%	2,546,200		9	280,082	6,906	273,176	4,530	-	2,826,282
086-6001-00006475-	22.12.14	22.12.15	12	6.5%	2,546,200		9	280,082	6,906	273,176	4,530	-	2,826,282
086-6001-00006476-	22.12.14	22.12.15	12	6.5%	2,546,200		9	280,082	6,906	273,176	4,530	-	2,826,282
086-6001-00006477-	22.12.14	22.12.15	12	6.5%	3,819,300		9	420,123	10,359	409,764	6,795	-	4,239,423
086-6001-00006484-	27.12.14	27.12.15	12	6.5%	1,461,702		4	138,862	1,762	137,100	1,140	-	1,600,563
007-6001-00003168-	17.9.14	17.12.15	3	9.0%	1,799,186		14	74,427	6,210	68,217		1,873,613	
007-6001-00003169-	17.9.14	17.12.15	3	9.0%	1,680,297		14	69,509	5,800	63,709		1,749,806	
007-6001-00003170-	17.9.14	17.12.15	3	9.0%	6,893,741		14	285,174	23,797	261,377		7,178,915	
0076001000033714	25.6.14					1,755,421		53,500		53,500		1,755,421	
0076001000033705	25.6.14					1,639,424		57,286		57,286		1,639,424	
0076001000033723	25.6.14					6,726,050		219,495		219,495		6,726,050	
					33,594,076	10,120,895		2,961,915	144,293	2,817,621	76,879	20,923,230	25,423,375

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : STATIONARY

AS AT 31 DECEMBER 2014

Date of Checked : \_\_\_\_\_ Time of Check : \_\_\_\_\_



Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		to be condemned obsolete	Remarks
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value		
1	Box file	201		175	00	30	30	5,250	00					
2	Bull Dog Clips 2"	203		22	00	52	52	1,140	00					
3	Bull Dog Clips 1"	205		14	00	55	55	770	00					
4	CR Books 40 Page	207		30	00	31	31	930	00					
5	CR Books 80 Page	209		37	00	43	43	1,591	00					
				63	00	26	26	1,638	00					
6	CR Books 200 Page	211		113	00	1	1	113	00					
				145	00	27	27	3,915	00					
7	Cellotape Clear 2"	213		55	00	9	9	495	00					
8	Cellotape Clear 1"	215		23	00	24	24	552	00					
				37	00	8	8	296	00					
9	Cellotape Clear 1/2"	217		11	00	1	1	11	00					
				12	50	10	10	125	00					
10	CD Normal	221	50	950	00	1	1	950	00					
				900	00	4	4	3,600	00					
<b>Total</b>								<b>23,584</b>	<b>00</b>					

Store Keeper of Office in Name : S.V.G.N. Priyadarsh  
 Changer of Stores or Signature : *[Signature]*  
 Inventory Date : 03/03/2015

Checked by  
 Name Post Signature  
 1. S.A.S.Priyadarshani AR *[Signature]*  
 2. H.Rohanadheera RA *[Signature]*  
 3. N.P.Vidanapathirana SL *[Signature]*

**UNIVERSITY OF COLOMBO INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : **STATIONARY**

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		to be condemned obsolete		Remarks
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value	
								Rs.	Cts.							
11	Double Side Tape 1"	225		75	00	3	3	225	00							
				62	50	12	12	750	00							
12	Double Side Tape 1/2"	227		35	00	10	10	350	00							
				50	00	10	10	500	00							
13	Demy Papers	229		5	10	3500	3500	17,850	00							
14	Envelops 12"x10"	235		5	00	350	350	1,750	00							
15	Field Note Book	237		37	50	33	33	1,237	50							
				37	00	25	25	925	00							
16	File Lase	239	pks	200	00	6	6	1,200	00							
17	Gumtape 2"	243		55	00	6	6	330	00							
18	Gum Bottles	245		40	00	11	11	440	00							
19	Halfshets Packets	247	pks	348	00	91	91	31,668	00							
<b>Total</b>								<b>57,225</b>	<b>00</b>							

Name : S.V.G.N. Priyadarshani  
 Store Keeper of Office in  
 Charger of Stores or Inventory Signature : *[Signature]*  
 Date : 03/03/2015

Total Shortages / Excess Value  
 Total Shortages / Excess Value  
 Net Shortages / Excess Value

Checked by  
 Name Post Signature  
 1. S.A.S.Priyadarshani AR *[Signature]*  
 2. H.Rohanadheera RA *[Signature]*  
 3. N.P.Vidanapathirana SL *[Signature]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

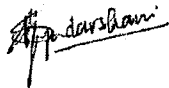
DEPARTMENT : **STATIONARY**




AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete		Remarks
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
20	Ink Pad (Small & Large)	251		80	00	3	3	240	00						
21	Kyocera TK-410 Toner	253		10700	00	2	2	21,400	00						
22	Price Markers (Rolls)	257		25	00	190	190	4,750	00						
23	Photocopy (A3) Packets	261	pkts	1250	00	1	1	1,250	00						
				1280	00	6	6	7,680	00						
24	Paper Clip Colour	263		30	00	2	2	60	00						
25	Paper Fastners Packets	265	pkts	100	00	7	7	700	00						
26	Paper weights	267		75	00	8	8	600	00						
27	Puncher Dp 800	269		2850	00	2	2	5,700	00						
28	Puncher Small Dp450	271		245	00	6	6	1,470	00						
29	Paper Clip Packets	273		15	50	11	11	170	50						
				19	00	4	4	76	00						
30	Pen-Blue	389		8	25	109	109	899	25						
<b>Total</b>								<b>44,995</b>	<b>00</b>						

Name : S.V.G.N. Priyadarsha  
 Store Keeper of Office in Charge of Stores or Inventory  
 Signature :   
 Date : 03/03/2015

Checked by  
 Name : 1. S.A.S. Priyadarshani  
 Post : AR  
 Signature :   
 2. H.Rohanadheera  
 Post : RA  
 Signature :   
 3. N.P.Vidanapathirana  
 Post : SL  
 Signature : 

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : STATIONARY

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Articles to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
31	Stapler Machine 369	283		265	00	3	3	795	00								
32	Stapler Pins No 10	285		11	50	1	1	11	50								
33	Scissors (Small)	289		45	00	3	3	135	00								
34	Tippex	291		55	00	4	4	220	00								
35	Good Received Note books	297		333	33	9	9	2,999	97								
36	Good Issued Note books	298		333	33	4	4	1,333	32								
37	Stock books	299		541	66	6	6	3,249	96								
38	Carbon Paper	303	Pkt	270	00	4	4	1,080	00								
39	Pen torch battery	305		24	50	39	39	955	50								
40	Binding gum	307		35	00	10	10	350	00								
41	Paper Cutter	308		35	00	3	3	105	00								
<b>Total</b>								<b>11,232</b>	<b>25</b>								

Name : S.V.G.N. Priyadarshi  
 Store Keeper of Office in Charge of Stores or Inventory  
 Signature : *S.V.G.N. Priyadarshi*  
 Date : 03/03/2015

Total Shortages / Excess Value  
 Total Shortages / Excess Value  
 Net Shortages / Excess Value

Checked by  
 Name Post Signature  
 1. S.A.S.Priyadarshani AR *[Signature]*  
 2. H.Rohanadheera RA *[Signature]*  
 3. N.P.Vidanapathirana SL *[Signature]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : STATIONARY

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock, Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete		Remarks
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
42	CR Books 160 pages	309		98 00	45	45	4,410 00								
				110 00	5	5	550 00								
43	CR Books 120 pages	311		72 50	11	11	797 50								
				87 00	16	16	1,392 00								
44	පොත් අලුත් මිටි Pvc 2"	313		160 00	4	4	640 00								
45	15"x10" Envelop	315		5 50	700	700	3,850 00								
46	9"x6" Envelop	317		2 00	250	250	500 00								
47	Eraser	319		8 50	17	17	144 50								
48	Post it Note pade	321		90 00	20	20	1,800 00								
49	23/8 Stapler pins	323		95 00	1	1	95 00								
50	Transparent sheet packs	325		875 00	1	1	875 00								
51	Pencil Cutter	329		8 00	8	8	64 00								
52	CD Cover	331		6 00	24	24	144 00								
53	Toshiba T-2450 D toner E 195	333		13100 00	2	2	26,200 00								
54	DVD packs	335	pkt	1250 00	1	1	1,250 00								
				2900 00	1	1	2,900 00								
	<b>Total</b>						<b>45,611 00</b>								

Name : S.V.G.N. Priyadarshi  
Store Keeper of Office in Charge of Stores or Inventory  
Signature : *S.V.G.N. Priyadarshi*  
Date : 03/03/2015

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by  
Name :  
Post :  
Signature :  
1. S.A.S.Priyadarshani AR  
2. H.Rohanadheera RA  
3. N.P.Vidanapathirana SL



**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : STATIONARY

AS AT 31, DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.							
56	White Board Dusters	337		45	00	7	7	315	00							
57	Fax Raao	339		145	00	7	7	1,015	00							
58	Ink Pad bottles	341		60	00	4	4	240	00							
59	Alpenethi Packets	343		25	00	5	5	125	00							
60	Pens (Black)	345		8	25	2	2	16	50							
61	Pens (Red)	347		8	25	3	3	24	75							
62	Pencils	349		10	40	29	29	301	60							
63	Rose Ribbon (Rolls)	351		65	00	15	15	975	00							
64	Broun Colour Manila Paper	355		4	75	15	15	71	25							
65	Normel Calculator	357		950	00	1	1	950	00							
66	Marsking Tape 1" Rolls	359		44	50	12	12	534	00							
67	Puncher (medium Dp 600)	361		255	00	1	1	255	00							
68	Stapler Pins 23/13	363		125	00	1	1	125	00							
69	A4 General Vauchers	365		3	40	150	150	510	00							
70	Fuel Order Book	367		75	00	42	42	3,150	00							
71	Running Charts	369		50	00	48	48	2,400	00							
72	විදුහස් දුම්රිය ඔලපත්	371		175	00	6	6	1050	00							
73	Sales Invoice Books	377		220	00	15	15	3300	00							
74	Journal Voucher Books	378		330	00	48	48	15840	00							
75	Printing of File Covers	379		6	00	370	370	2220	00							
<b>Total</b>								<b>33,418</b>	<b>10</b>							

Store Keeper of Office in

Charger of Stores or Inventory Name : S.V.G.N. Priyadarshani Total Shortages / Excess Value

Signature : 

Date : 03/03/2015

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

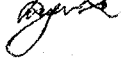
Name

Post

Signature

1. S.A.S.Priyadarshani

AR




2. H.Rohanadheera

RA



3. N.P.Vidanapathirana

SL



**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**

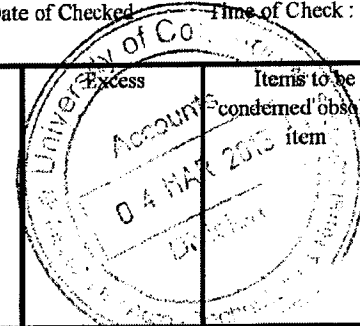
**STOCK VERIFICATION SHEET**

DEPARTMENT : **CHEMICLES**

AS AT 31 DECEMBER 2014

Date of Checked \_\_\_\_\_ Time of Check : \_\_\_\_\_

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess	Items to be condemned obsolete item	Remarks		
				Rs.	Cts.		Quantity	Value		Quantity	Value				Quantity	Value
								Rs.	Cts.	Quantity	Value				Quantity	Value
1	Ammonium Nitrate	1	Kg	6608	00	10.1475 Kg	10.1475 Kg	67,054	68							
				10075	00	5Kg	5Kg	50,375	00							
2	Ascorbic Acid	3	g	1848	00	97.5g	97.5g	4,387	50							
						250g	250g	5,980	80							
3	Boric Acid	5	g	798	00	286.01g	286.01g	2,281	60							
				6748	00	500g	500g	6,748	00							
4	Calcium Chloride	7	Kg	7487	00	1.89Kg	1.89Kg	14,150	43							
				2688	00	1Kg	1Kg	2,688	00							
5	Cobaltus Chloride Dihydrate	9	g	546	00	378.868g	378.868g	17,238	49							
				12150	00	500g	500g	12,150	00							
6	Copper Sulphate	11	g	294	00	508.8625g	508.8625g	12,212	70							
				5840	00	250g	250g	5,840	00							
7	Glycine	13	g	798	00	427g	427g	14,197	75							
				4480	00	250g	250g	4,480	00							
8	Ethanol	15	l	265	00	260.05l	260.05l	68,913	25							
9	Indole Acetic Acid	17	g	3136	00	4.1748g	4.1748g	2,618	24							
				4397	00	5g	5g	4,397	00							
<b>Total</b>								<b>295,713</b>	<b>44</b>							



Store Keeper of Office in  
Charger of Stores or Inventory Name : S.V.G.N. Priyadarshani

Signature : *[Signature]*  
Date : 2015/03/03

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by  
Name : 1. S.A.S.Priyadarshani AR  
2. H.Rohanadheera RA  
3. N.P.Vidanapathirana SL  
Signature : *[Signatures]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT: **CHEMICALS**

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock, Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete item		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
10	Magnesium Sulphate	19	Kg	1740		223.5g	223.5g	777	78							
				2320		500g	500g	2320	00							
				9597	40	2Kg	2Kg	19,196	80							
11	Methanol	21	l	145	00	488 l	488 l	70,760	00							
12	Nicotinic Acid	23	g	728	00	326.75g	326.75g	19,822	83							
				4330	00	5g	5g	4,330	00							
13	Potassium Iodide	25	g	475	00	170.435g	170.435g	6,746	38							
14	Pyridoxine Hcl	27	g	700	00	29.75g	29.75g	1,735	41							
				9228	00	10g	10g	9,228	00							
15	Potassium Nitrate	29	g	1080	00	12.275kg	12.275kg	26,514	00							
				2133	00	5kg	5kg	21,330	00							
				12300	00	5kg	5kg	68,880	00							
16	Sodium Hydroxide	31	g	1100	00	346g	346g	1,522	40							
				1344	00	250g	250g	1,344	00							
				1000	00	500g	500g	1,000	00							
17	Sodium Molybdate	33	g	1080	00	558.68g	558.68g	50,281	20							
<b>Total</b>								<b>305,788</b>	<b>80</b>							

Store Keeper of Office in Name : S.V.G.N. Priyadarshani  
Charger of Stores or Inventory

Signature : *S.V.G.N. Priyadarshani*  
Date : 2015/03/03

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by Name

Post Signature

- S.A.S.Priyadarshani
- H.Rohanadheera
- N.P.Vidanapathirana

AR *[Signature]*  
RA *[Signature]*  
SL *[Signature]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : CHEMICLES

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		s to be condemd obsolete		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
18	Manganus Sulphate	37	g	1500	00	422.05g	422.05g	2,532	30								
				2016	00	250g	250g	2,016	00								
				7756	00	250g	250g	7,756	00								
19	Potaccium Dihydrogen Orthoph	39	g	1680	00	348.5g	348.5g	1,170	96								
				9340	00	2kg	2kg	20,921	60								
20	Ferrous Sulphate 7 Hgdrate	41	g	1080	00	954.1g	954.1g	2,060	58								
				3695	00	250g	250g	4,138	40								
21	EDTA Disodium Salt	43	g	9419	20	336.54g	336.54g	6,339	77								
			kg	19200	00	1kg	1kg	21,504	00								
22	Zink Sulphate 7 Hydrate	45	g	2100	00	360.77g	360.77g	1,514	79								
				7127	60	500g	500g	7,127	60								
23	Thiamine Hydrochloride	47	g	1080	00	184.35g	184.35g	7,963	92								
				2850	00	5g	5g	2,850	00								
24	BAP	49	g	4900	00	0.4412g	0.4412g	432	37								
				110123	00	25g	25g	110,123	00								
25	IBA	51	g	2250	00	9g	9g	4,050	00								
26	NAA	53	g	5g-1800	00	23g	23g	8,280	00								
				5723	00	25g	25g	5,723	00								
<b>Total</b>								<b>216,504</b>	<b>29</b>								

Store Keeper of Office in  
Charger of Stores or Inventory

Name S.V.G.N. Priyadarshani

Signature :

Date : 20/12/03/03

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name Post

1. S.A.S.Priyadarshani AR

2. H.Rohanadheera RA

3. N.P.Vidanapathirana SL

Signature/

*[Handwritten Signatures]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : CHEMICALS

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock, Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete item		Remarks
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
27	Potassium Hydroxide	55	g	1216	00	400g	400g	1,216	00						
28	Adenine Sulphate	57	g	147	60	10.25g	10.25g	147	60						
29	Ammonium Sulphate	59	g	1120	00	500g	500g	1,120	00						
30	Potassium Nitrite	61	Kg	6080	00	1Kg	1Kg	6,080	00						
31	Myo Inositol	63	g	594	00	11g	11g	594	00						
32	Buffer Tablets pH 07	65		3520	00	40	40	3,520	00						
33	Buffer Tablets pH 04	67		1122	00	17	17	1,122	00						
34	pH 6.8 Solution	69	500ml	1140	00	130ml	130ml	296	00						
35	KCl Solution	71	500ml	1680	00	370ml	370ml	1,243	20						
36	Jelly Moss	73	Kg	3700	00	30Kg	30Kg	11,000	00						
37	Cotton Wool	75	Kg	425	00	2Kg	2Kg	1,700	00						
				475	00	75Kg	75Kg	71,250	00						
38	Rubber Band	77	Kg	890	00	7Kg	7Kg	6,230	00						
39	Zealing Wrap	79	Rolls	1900	00	44	44	83,600	00						
40	12" Poly Propylene	83	kg	225	00	13.4Kg	13.4Kg	3,015	00						
<b>Total</b>								<b>292,133</b>	<b>80</b>						

Store Keeper of Office in  
Charger of Stores or  
Inventory

Name : S.V.G.N. Priyadarshani

Signature : *S. Priyadarshani*

Date : 2015/03/03

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name Post Signature  
1. S.A.S.Priyadarshani AR *S. Priyadarshani*

2. H.Rohanadheera RA *H. Rohanadheera*

3. N.P.Vidanapathirana SL *N.P. Vidanapathirana*

**UNIVERSITY OF COLOMBO INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : **CHEMICALS**

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock, Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete item		Remarks
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value	
								Rs.	Cts.	Quantity	Value	Quantity	Value	Quantity	Value	
41	6" Polypropelene	85	Kg	330	00	86.45Kg	86.45Kg	28,528	50							
				300	00	14.85Kg	14.85Kg	4,455	00							
42	36" Poly Tunnel	87	Kg	330	00	115.8Kg	115.8Kg	38,214	00							
43	Jam Bottles	89	pkt	1069	65	44pkt	44pkt	47,064	60							
44	Jam Bottle Lids Plastic	91		12	00	240	240	2,880	00							
45	2,4-D	97	g	7507	00	5g	5g	7,507	00							
46	Casein Acid Hydrolysate	99	g	5300	00	100g	100g	5,300	00							
<b>Total</b>								<b>133,949</b>	<b>10</b>							

Store Keeper of Office in Charge Name : S.V.G.N. Priyadarsha  
of Stores or Inventory

Signature : *S. V. G. N. Priyadarsha*

Date : 2015/03/03.

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by  
Name Post  
1. S.A.S.Priyadarshani AR  
2. H.Rohanadheera RA  
3. N.P.Vidanapathirana SL

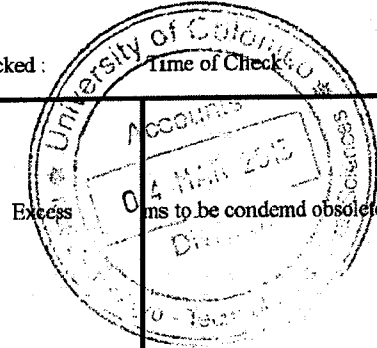
Signature  
*[Signature]*  
*[Signature]*  
*[Signature]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : CONSUMABLES & GLASSWARE

AS AT 31 DECEMBER 2014

Date of Checked :



Item No	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage			Excess			Remarks		
				Rs.	Cts.		Quantity	Value		Quantity	Value		Quantity	Value				
								Rs.	Cts.		Rs.	Cts.		Rs.	Cts.		Rs.	Cts.
1	Boiling tubes (15x2.5cm)	401		60	00	6	6	360	00									
				50	00	50	50	2,500	00									
2	Volumetric flask 50ml	402		275	00	5	5	1,375	00									
3	Volumetric flask 500ml	403		440	00	4	4	1,760	00									
4	Measuring Jugs 2000ml	404				5	5											
5	Volumetric flask 250ml	405		385	00	5	5	1,925	00									
6	Volumetric flask 1000ml	406		630	00	5	5	3,150	00									
7	Volumetric flask 100ml	407		365	00	5	5	1,825	00									
8	Measuring Cylinder 100ml	411		450	00	4	4	1,800	00									
9	Measuring Cylinder 10ml	413		200	00	10	10	2,000	00									
10	Measuring Cylinder 1000ml	415		1200	00	4	4	4,800	00									
11	Test Tube	417		18	00	50	50	900	00									
12	Stock bootles with glass cap 50	419		395	00	2	2	790	00									
13	Chemical storing Bottles 125m	423		275	00	4	4	1,100	00									
14	Chemical storing Bottles 500m	425		250	00	5	5	1,250	00									
15	Beaker 1000ml	427		950	00	5	5	4,750	00									
<b>Total</b>								<b>30,285</b>	<b>00</b>									

Store Keeper of Office in

Charger of Stores or Inventory

Name : S.V.G.N. Priyadarshani

Signature :

*S.V.G.N. Priyadarshani*

Date :

03/03/2015

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name

1. S.A.S.Priyadarshani

2. H.Rohanadheera

3. N.P.Vidanapathirana

Post Signatur

AR

RA

SL



**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRICULTURE & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : **CONSUMABLES & GLASSWARE**

AS AT 31 DECEMBER 2014

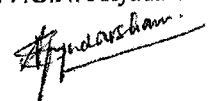
Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
15	Beaker 500ml	429		540	00	5	5	2,700	00								
16	Beaker 220ml	431		220	00	1	1	220	00								
17	Pippet 02ml	433		330	00	1	1	330	00								
18	Pippet 01ml	435		250	00	4	4	1,000	00								
				210	00	2	2	420	00								
				300	00	4	4	1,200	00								
19	Pippet 0.1ml	437		250	00	3	3	750	00								
				190	00	1	1	190	00								
20	Chemical storing Bottles 1L	439		403	00	7	7	2,822	00								
21	Petri Dishes	443		360	00	10	10	3,600	00								
22	Baby Cream	455		192	00	1	1	192	00								
				213	00	50	50	10,650	00								
<b>Total</b>								<b>24,074</b>	<b>00</b>								

Store Keeper of Office in  
Charger of Stores or  
Inventory

Name : S.V.G.N. Priyadarshani

Signature : 

Date : 03/03/2015

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by  
Name

1. S.A.S.Priyadarshani

2. H.Rohanadheera

3. N.P.Vidanapathirana

Post Sign

AR 

RA 

SL 

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : CONSUMABLES & GLASSWARE

AS AT 31 DECEMBER 2014

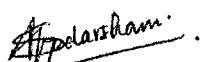
Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
23	Life boy	585		47	50	39	39	1,825	50								
24	Surgical Blades No.24/22	459	pkt	2000	00	3	3	6,000	00								
25	Dettol	595		710	00	42L	42L	29,820	00								
26	Vim Soap 400g	469		64	00	72	72	320	00								
27	Vim Powder 650g	471		78	00	15	15	1,170	00								
28	Harpic 500ml	475		155	00	11	11	1,705	00								
29	Box of Matches	479		4	51	617	617	2,782	67								
30	Sal Bar	481		195	00	37	37	7,215	00								
31	Air Wick	487		135	00	8	8	1,080	00								
32	Blue Colour Polythene	489	Kg	240	00	8Kg	8Kg	1,920	00								
<b>Total</b>								<b>53,838</b>	<b>17</b>								

Store Keeper of Office in  
Charger of Stores or  
Inventory

Name : S.V.G.N. Priyadarshani

Signature : 

Date : 03/03/2015

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name


1. S.A.S.Priyadarshani


2. H.Rohanadheera

3. N.P.Vidanapathirana

Post Signature

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**UNIVERSITY OF COLOMBO INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : CONSUMABLES & GLASSWARE

AS AT 31 DECEMBER 2014

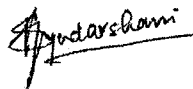
Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.	Quantity	Value	Quantity	Value	Quantity	Value		
33	P <sub>2</sub> O <sub>5</sub> Fertilizer	491	Kg	71	60	48Kg	48Kg	3,436	80								
34	හිල් කැට	493	Kg	210	00	4.5Kg	4.5Kg	945	00								
35	Wiper-Glass	495		125	00	3	3	375	00								
36	Brooms	501		300	00	19	19	5,700	00								
37	Mopper	503		275	00	29	29	7,975	00								
38	Bathroom Brush	505		175	00	3	3	525	00								
39	ලෑල්	509		100	00	6	6	600	00								
40	Commod Brush	511		65	00	1	1	65	00								
				185	00	10	10	1,850	00								
42	පාඨිසි	513		275	00	4	4	1,100	00								
43	Dust Bin	515		95	00	4	4	380	00								
44	Buckets (5L)	517		102	00	7	7	714	00								
<b>Total</b>								<b>23,665</b>	<b>80</b>								

Store Keeper of Office  
in Charge of Stores  
or Inventory

Name : S.V.G.N. Priyadarshani

Signature : 

Date : 03/03/2015

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by


Name  
1. S.A.S.Priyadarshani

2. H.Rohanadheera

3. N.P.Vidanapathirana

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**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : CONSUMABLES & GLASSWARE

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
45	Filter Funnel 60 Angle 40mm	519		85	00	5	5	425	00								
46	Measuring Cylinder with spout	521		585	00	5	5	3,276	00								
47	Watch Glass Dia 80mm	523		80	00	10	10	896	00								
48	Pasteur pipettes (Bulbs)	527		69	86	19	19	1,327	34								
49	Stirring Glass Rods 250mm	529		75	71	10	10	757	10								
50	Phenol Toilet Cleaner	531		147	00	5	5	735	00								
51	Rubber Wiper	535		275	00	4	4	1,100	00								
52	Spray Can	537		85	00	10	10	850	00								
53	Tile Cleaner	557		180	00	10	10	1,800	00								
54	Morteen Spray	591		395	00	10	10	3,950	00								
55	Glass Cleaner	593		188	00	11	11	2,068	00								
56	Filter Paper	594		950	00	4	4	3,800	00								
<b>Total</b>								<b>20,984</b>	<b>44</b>								

Store Keeper of Office in

Charger of Stores or Inventory Name : S.V.G.N. Priyadarshani

Signature : 

Date : 03/03/2015


Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

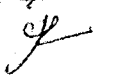
Name  
1. S.A.S.Priyadarshani

2. H.Rohanadheera  
3. N.P.Vidanapathirana

Post Sign

AR 

RA 

SL 

**UNIVERSITY OF COLOMBO INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014


Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete if		Remarks
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value	
								Rs.	Cts.							
11	7/1.4 Single	618	M	17	00	28m	28m	476	00							
12	Fuse Board Nousing	622		250	00	2	2	500	00							
13	Single Sun Box	624		40	00	36	36	1440	00							
14	Electric Breaker 40A	625		842	25	1	1	842	25							
				975	00	1	1	975	00							
15	Electric Braker 20A	626		575	00	2	2	1150	00							
16	Plug Base 15A Krypton	627		420	00	14	14	5880	00							
17	Bed Switch	628		25	00	31	31	775	00							
18	3/4" Conduit	630		65	00	14	14	910	00							
19	Conduit	631		95	00	15	15	1425	00							
20	1 3/4" wiring Clips	632		15	00	23	23	345	00							
21	2 " wiring Clips	633		15	00	22	22	330	00							
	<b>Total</b>							<b>15048</b>	<b>25</b>							

Store Keeper of Office in  
Charger of Stores or  
Inventory

Name : S.V.G.N. Priyadarshani

Signature : 

Date : 2015/03/03

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name  
1. S.A.S.Priyadarshani


2. H.Rohanadheera

3. N.P.Vidanapathirana

Post Sign

AR 

RA 

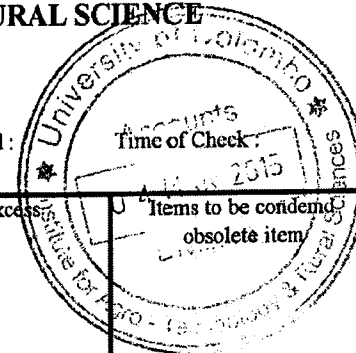
SL 

**UNIVERSITY OF COLOMBO INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCES**  
**STOCK VERIFICATION SHEET**

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014

Date of Checked :



Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete item		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
1	Scattolding Clamp	603		140	00	37	37	5,180	00								
2	Fencing Net G 12'x8'	604		12500	00	5	5	62,500	00								
3	1/2" GI Pipes	606		1100	00	3	3	3,300	00								
4	01 Burner Gas Cooker	608		2500	00	1	1	2,500	00								
5	Red Colour floor Coatings	611	Kg	850	00	4Kg	4Kg	3,400	00								
6	One Gaug Switch	613		126	00	10	10	504	00								
7	Earth Wire	614	M	43	00	26m	26m	1,118	00								
8	7/1.75 16m <sup>2</sup> Wire	615	M	6300	00	100m	100m	6,300	00								
9	1/1.13 1mm <sup>2</sup> Wire	616	M	2200	00	190m	190m	4,180	00								
10	7/1.04 Twing Flat Wire	617	M	32550	00	97m	97m	31,573	00								
<b>Total</b>								<b>120,555</b>	<b>00</b>								

Store Keeper of Office in  
 Changer of Stores or  
 Inventory

Name : S.V.G.N. Priyadarshani

Signature : *S.V.G.N. Priyadarshani*

Date : 2015/03/03

Total Shortages / Excess Value  
 Total Shortages / Excess Value  
 Net Shortages / Excess Value

Checked by

Name Post Signature

1. S.A.S.Priyadarshani AR *[Signature]*

2. H.Rohanadheera RA *[Signature]*

3. N.P.Vidanapathirana SL *[Signature]*

## STOCK VERIFICATION SHEET

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014

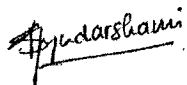
Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
22	1 1/2 " wiring Clips	634		15	00	6	6	90	00							
23	2 1/2 " wiring Clips	635		15	00	2	2	30	00							
24	Roll Plug 7mm	636		150	00	4 1/2 pkt	4 1/2 pkt	675	00							
25	Roll Plug 5mm	637		100	00	3	3	300	00							
26	Tube light Holders (Rounded)	638		65	00	145	145	9,425	00							
27	Tube light Holders	639		60	00	100	100	6,000	00							
28	Round Block	640		8	00	18	18	144	00							
29	Seling Rose	641		25	00	12	12	75	00							
30	Starter Holder	642		20	00	57	57	1,140	00							
31	Tube light Casing	643		390	00	3	3	1,170	00							
32	Wall Fan	644		4800	00	1	1	4,800	00							
33	Fan Regulator	645		575	00	13	13	7,475	00							
34	Ceiling Fan	646		3500	00	2	2	7,000	00							
35	Cone shape Lamp Shade	648		165	00	4	4	660	00							
36	Round shape Lamp Shade	649		120	00	3	3	360	00							
37	Night Lamp	650		1750	00	3	3	5,250	00							
38	Net pot	653		2	00	1729	1729	3,458	00							
<b>Total</b>								<b>48,052</b>	<b>00</b>							

Store Keeper of Office in  
Charge of Stores or  
Inventory

Name : S.V.G.N. Priyadarshani

Signature : 

Date : 2015/03/03

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name  
1. S.A.S.Priyadarshani

Post Sign

AR 

2. H.Rohanadheera

RA

3. N.P.Vidanapathirana

SL 

## STOCK VERIFICATION SHEET

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		As to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
39	Showers	655		1200	00	3	3	3,600	00								
40	2" T Socket	656		345	00	9	9	3,105	00								
41	2" L bow	657		340	00	7	7	2,380	00								
42	5" N Cap	658		80	00	1	1	80	00								
43	T Reducers 1x1/2	659		60	00	6	6	360	00								
44	1" T Socket	660		60	00	6	6	360	00								
45	1" L Bow	661		35	00	2	2	70	00								
46	1" Joint	662		37	00	5	5	185	00								
47	1 1/2" Joint	663		20	00	7	7	140	00								
48	Main Valve 1 1/4	666		250	00	2	2	500	00								
49	Main Valve 1/2	667		250	00	3	3	750	00								
50	1" Socket	668		26	00	8	8	208	00								
51	N Camp	669		30	00	1	1	30	00								
52	1.25 Joint	670		57	00	2	2	114	00								
53	2 1/2x1 1/4 Reducers	671		130	00	1	1	130	00								
54	2x1 1/4 Reducers	672		130	00	1	1	130	00								
55	2 1/2x1/2 Reducers	673		130	00	1	1	130	00								
56	1.25 Bend	644		66	00	4	4	264	00								
<b>Total</b>								<b>12,536</b>	<b>00</b>								

Store Keeper of Office  
in Charge of Stores  
or Inventory

Name S.V.G.N. Priyadarshani

Signature :

Date :

*S.V.G.N. Priyadarshani*  
2015/03/08

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name

1. S.A.S.Priyadarshani
2. H.Rohanadheera
3. N.P.Vidanapathirana

Post Sign

AR  
RA  
SL

*[Signatures]*



## STOCK VERIFICATION SHEET

DEPARTMENT : **ELECTRIC & HARDWARE ITEMS**

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
56	1 1/4 Porset Socket	675		38	00	2	2	76	00								
57	Main Valve Socket	676		270	00	1	1	270	00								
58	2 1/2" T Socket	677		290	00	1	1	290	00								
59	2" T Socket	678		250	00	1	1	250	00								
60	2"x1/2 Reducer	679		110	00	2	2	220	00								
61	1"x1/2 Reducer	680		30	00	1	1	30	00								
62	1/2" Tap Connector	684		25	00	1	1	25	00								
63	Boll Valve connector	685		80	00	1	1	80	00								
64	1/2" Stop tap	686		150	00	1	1	150	00								
65	Faucet	689		375	00	2	2	750	00								
66	Boll Valve 3/4"	690		150	00	1	1	150	00								
67	Taps	692		129	00	4	4	516	00								
68	Garden Tap	693		190	00	14	14	2,660	00								
69	Zink Tap	694		200	00	2	2	400	00								
70	3 1/2" L Bow	695		75	00	4	4	300	00								
71	5" L Bow	696		95	00	1	1	95	00								
72	වැනි පිලි කොඳු	697		29	00	162	162	4,698	00								
<b>Total</b>								<b>10,960</b>	<b>00</b>								

Store Keeper of Office  
in Charge of Stores  
or Inventory

Name : S.V.G.N. Priyadarshani

Signature : *Priyadarshani*

Date : 2015/03/03

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by  
Name

1. S.A.S.Priyadarshani  
2. H.Rohanadheera  
3. N.P.Vidanapathirana

Post Signature  
AR *[Signature]*  
RA *[Signature]*  
SL *[Signature]*

## STOCK VERIFICATION SHEET

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014

Date of Checked :

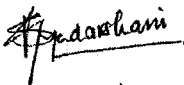
Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
73	පිලි පිරිදිනුම්	698		95	00	13	13	1,235	00								
74	පිලි කප්	699		65	00	13	13	845	00								
75	පිලි පිරිදිනුම් පිටවීමේ අන්තයක්	700		190	00	2	2	380	00								
76	පිලි බිත්තිවලට සවිකරන ක්ලිප්	701		15	00	16	16	240	00								
77	4" Gutter Wall Clips	702		15	00	19	19	285	00								
78	2 1/4" Gutter wall Clips	703		8	00	99	99	792	00								
79	2 1/4" Gutter wall Clips	704		45	00	45	45	540	00								
80	1/2" වයරින් බට ක්ලිප්	705		4	50	69	69	310	50								
81	වයරින් බට ක්ලිප් පොඩි	706		3	00	21	21	63	00								
82	Foot Valve	707		250	00	1	1	250	00								
83	Insect Proof Net	708		50	00	17	17	850	00								
84	Sprinclers	709		90	00	3	3	270	00								
85	PVC 3/4" Pipes	711		425	00	15	15	6,375	00								
86	PVC 2" Pipes	712		665	00	54	54	35,910	00								
87	PVC 1" Pipes	713		1263	00	2	2	2,526	00								
88	PVC 4" Pipes	714		3230	00	6	6	19,380	00								
89	PVC 3" Pipes	715		3920	00	2	2	7,840	00								
<b>Total</b>								<b>78,091</b>	<b>50</b>								

Store Keeper of Office in

Charger of Stores or Inventory Name

S.V.G.N. Priyadarshani

Signature : 

Date : 2015/03/03

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name

1. S.A.S.Priyadarshani

2. H.Rohanadheera

3. N.P.Vidanapathirana

Post Signature

AR 

RA 

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## STOCK VERIFICATION SHEET

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014


Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
90	Iron Bar 20mm	717		1100	00	7	7	7,700	00							
91	L iron Bar	718		3025	00	4	4	12,100	00							
92	Iron Bar 1 1/4"	719		375	00	6	6	2,250	00							
93	Adjustable Iron Bar	720		1200	00	19	19	22,800	00							
94	1"x1" Blue Colore Tiles	722		80	00	45	45	3,600	00							
95	1x8" Tiles	723		45	00	20	20	900	00							
96	8"x8" Tiles	724		35	00	62	62	2,170	00							
97	Drawyer Lock	727		230	00	4	4	920	00							
98	සරණේරු	728		120	00	11	11	1,320	00							
99	L Adjustables Iron Bar Joints	730		75	00	144	144	10,800	00							
100	පිලි දම්වැල්	731		190	00	6	6	1,140	00							
101	Blue Carpet	732		2500	00	2	2	5,000	00							
102	Squating pans + Straps	733		2290	00	7	7	16,030	00							
103	ප්ලාස්ටික් ජොර්වල්	734		3500	00	2	2	7,000	00							
104	බයිනඩින් කම්බි	745		150	00	36Kg	36Kg	3,400	00							
105	කරන්ට් කම්බි	746		180	00	6Kg	6Kg	1,080	00							
106	කටු කම්බි	747	50K	7500	00	25Kg	25Kg	3,750	00							
<b>Total</b>								<b>101,960</b>	<b>00</b>							

Store Keeper of Office in

Charger of Stores or Inventory Name S.V.G.N. Priyadarshani

Signature : 

Date : 2015/03/03

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name

1. S.A.S.Priyadarshani

2. H.Rohanadheera

3. N.P.Vidanapathirana

Post Signature

AR 

RA 

SL 

## STOCK VERIFICATION SHEET

DEPARTMENT : **ELECTRIC & HARDWARE ITEMS**

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage		Excess		Items to be condemned obsolete items		Remarks	
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value		
								Rs.	Cts.								
107	5" ലോക്ക	748	1Kg	285	00	1Kg	1Kg	285	00								
108	1/4" ക്ലാസ്സ്	749		350	00	20Kg	20Kg	7,500	00								
109	Brass nails Thread	751		500	00	1	1	500	00								
110	Bolt Nails 1/2x1/4"	752		500	00	10	10	5,000	00								
111	Iron Nails	754		180	00	1	1	180	00								
112	Electric Chalk	759		250	00	8	8	2,000	00								
113	Pipe Gam Stone	771		155	00	16	16	2,480	00								
114	Mamotty	781		550	00	1	1	550	00								
115	Wheel Barrow	783		1900	00	1	1	1,900	00								
116	Hammer	784		550	00	1	1	550	00								
117	Saw(Wood cutting)	786		390	00	1	1	390	00								
118	കെട്ടിടം	787		600	00	1	1	600	00								
119	കെട്ടിടം	788		280	00	1	1	280	00								
120	1/2" Rubber Hose 50ft	789		800	00	1	1	800	00								
121	Forcet 1/2	792		40	00	4	4	160	00								
122	4" L Bow	793		370	00	2	2	740	00								
123	1 1/2" L Bow	794		135	00	2	2	270	00								
<b>Total</b>								<b>24,185</b>	<b>00</b>								

Store Keeper of Office in  
Charger of Stores or  
Inventory

Name : S.V.G.N. Priyadarshani

Signature : *[Signature]*

Date : 20/15/03/03

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name  
1. S.A.S.Priyadarshani

2. H.Rohanadheera  
3. N.P.Vidanapathirana

Post Signature  
AR *[Signature]*

RA *[Signature]*  
SL *[Signature]*

## STOCK VERIFICATION SHEET

DEPARTMENT : ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014

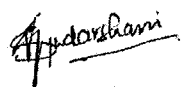
Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
124	Nail Set	796		230	00	1	1	230	00							
125	Gully	797		325	00	2	2	650	00							
126	1 1/2" L Bow	808		110	00	16	16	1,760	00							
127	1 1/2" Rubber Washer	809		8	00	23	23	184	00							
128	1 1/2" Socket PVC	810		80	00	15	15	1,200	00							
129	2 1/2" Socket Reducer	811		63	00	8	8	504	00							
130	Adaptor	812		18	00	24	24	432	00							
131	Allen key set	813		250	00	1	1	250	00							
132	Tube Light 80W	814		590	00	12	12	7,080	00							
133	Bulb Normel 100w	815		50	00	23	23	1,150	00							
134	Bulb 60w	816		50	00	15	15	750	00							
135	Bulb CFL 11w	817		260	00	31	31	8,060	00							
136	Bulb CFL 13w	818		275	00	36	36	9,900	00							
137	Bulb CFL 23w	819		340	00	2	2	680	00							
138	Flasher Set (500w)	821		420	00	6	6	2,520	00							
139	Flexible wire	822		1890	00	1	1	1,890	00							
140	മെറ്റൽ കോർഡ്	824		340	00	1	1	340	00							
<b>Total</b>								<b>37,580</b>	<b>00</b>							

Store Keeper of Office  
in Charge of Stores  
or Inventory

Name : S.V.G.N. Priyadarshani

Signature : 

Date : 2015/03/03

Total Shortages / Excess Value

Total Shortages / Excess Value

Net Shortages / Excess Value

Checked by

Name

1. S.A.S.Priyadarshani

2. H.Rohanadheera

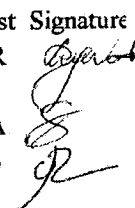
3. N.P.Vidanapathirana

Post Signature

AR

RA

SL



**UNIVERSITY OF COLOMBIA - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE**  
**STOCK VERIFICATION SHEET**

DEPARTMENT ELECTRIC & HARDWARE ITEMS

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance			Shortage			Excess			Items to be condemned obsolete etc		Remarks
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity	Value			
								Rs.	Cts.									
141	බහු කාර්ය උල් අඬු	825		320	00	1	1	326	00									
142	Insulation Tape Rolls	828		33	00	4	4	132	00									
143	බහු කාර්ය සොකරී පින්	829		80	00	8	8	640	00									
144	බහු කාර්ය සොකරී කැට	830		85	00	4	4	340	00									
145	ජලේ රොස් රවුන් පින්	831		80	00	12	12	960	00									
146	මල් ස්කරුවලු හිගන් 6" 1/4"	833		90	00	1	1	90	00									
147	මල් ස්කරුවලු හිගන් 9" 1/4"	834		125	00	2	2	250	00									
148	Flat Screw drive 6" 1/4	835		90	00	1	1	90	00									
149	Flat Screw drive 9" 1/4	836		125	00	2	2	250	00									
150	රියම් පෘස්සුම් උපකරණ	837		1000	00	2	2	2,000	00									
151	පෘස්සුම් රියම්	838		1390	00	1	1	1,390	00									
152	විදුලි ටෙස්ටර්	839		50	00	1	1	50	00									
153	Wire Scraper	840		350	00	1	1	350	00									
154	විසි කැනි	841		300	00	1	1	300	00									
155	UV Bulb	843		2500	00	3	3	7,500	00									
<b>Total</b>								<b>14,667</b>	<b>00</b>									

Store Keeper of Office in Charge of Stores or Inventory

Name S.V.G.N. Priyadarshani

Signature : *[Signature]*

Date : 20/15/03/03.

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name  
1. S.A.S.Priyadarshani

2. H.Rohanadheera  
3. N.P.Vidanapathirana

Post Sign  
AR *[Signature]*  
RA *[Signature]*  
SL *[Signature]*

**INSTITUTE OF FOR AGRO - TECHNOLOGY AND RURAL SCIENCES  
UNIVERSITY OF COLOMBO  
WORK IN PROGRESS COT CALCULATION METHOD  
FOR THE YEAR ENDED 31ST DECEMBER 2014**

Sucker	20													
Jam Bottle	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71
Jam Lid	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75
Chemicals	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61
	S0	S1	S2	S3	S4	S5	S6	S7	S8	S9	S10	S11	S12	S13
	1	1	3	9	27	81	243	729	2187	6561	19683	59049	177147	531441
	47.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07	27.07

S0	Sucker	20
	Jam Bottle	16.71
	Jam Lid	9
	Chemicals	1.61

47.32

S0		47.07	47.07
S1		74.14	74.14
S2		51.78	51.78
S3		32.82	32.82
S4		28.29	28.29
S5		27.42	27.42
S6		27.18	27.18
S7		27.11	27.11
S8		27.08	27.08
S9		27.08	27.08
S10		27.07	27.07
S11		27.07	27.07
S12		27.07	27.07
S13		27.07	27.07
			-
R1		27.46	27.46
R2		27.46	27.46

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT : *Tissue culture Lab 1*

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Verified Balance		Shortage		Excess		Items to be condemned obsolete		Remarks
				Rs.	Cts.	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
	<i>Banana</i>	<i>(bottle)</i>												
	<i>S0 (suckers)</i>	<i>13</i>												
	<i>S1</i>	<i>23</i>												
	<i>S2</i>	<i>28</i>												
	<i>S3</i>	<i>36</i>												
	<i>S4</i>	<i>34</i>												
	<i>S5</i>	<i>64</i>												
	<i>S6</i>	<i>94</i>												
	<i>S7</i>	<i>24</i>												
	<i>S8</i>	<i>181</i>												
	<i>S9</i>	<i>411</i>												
	<i>S10</i>	<i>285</i>												
	<i>S11</i>	<i>409</i>												
	<i>S12</i>	<i>61</i>												
	<i>E1</i>	<i>10183</i>												
	<b>Total</b>	<i>11846</i>												

Store Keeper of Office in Charge  
of Stores or Inventory

Name : *S.V.G.N. Priyadarshani*  
Signature : *[Signature]*  
Date : *20/12/13*

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name Post  
1. S.A.S. Priyadarshan AR  
2. H. Rohanadheera RA  
3. N.P. Vidanapathira SL

Signature  
*[Signature]*



**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT :

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
							Rs.	Cts.								Quantity
	S <sub>0</sub>		15													
	S <sub>1</sub>		03													
	S <sub>2</sub>		-													
	S <sub>3</sub>		-													
	S <sub>4</sub>		14													
	S <sub>5</sub>		200													
	S <sub>6</sub>		258													
	S <sub>7</sub>		1615													
	S <sub>8</sub>		709													
	S <sub>9</sub>		516													
	S <sub>10</sub>		32													
	P <sub>1</sub>		7045													
	<b>Total</b>															

Store Keeper of Office in Charge  
of Stores or Inventory

Name : S.V.G.N. Priyadarshani  
Signature : *S.V.G.N. Priyadarshani*  
Date : 20/12/14

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name Post Signature  
1. S.A.S. Priyadarshan AR  
2. H. Rohanadheera RA  
3. N.P. Vidanapathira SL

*Signed*

**UNIVERSITY OF COLUMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT :

AS AT 31 DECEMBER 2014

Date of Checked :

Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete		Remarks		
				Rs.	Cts.		Quantity	Value		Quantity	Value	Quantity	Value	Quantity		Value	
								Rs.	Cts.								
	S <sub>0</sub>		-														
	S <sub>1</sub>		-														
	S <sub>2</sub>		27														
	S <sub>3</sub>		24														
	S <sub>4</sub>		93														
	S <sub>5</sub>		59														
	S <sub>6</sub>		13														
	S <sub>7</sub>		34														
	S <sub>8</sub>		344														
	S <sub>9</sub>		1536														
	S <sub>10</sub>		208														
	P <sub>1</sub>		4030														
	<b>Total</b>																

Store Keeper of Office in Charge  
of Stores or Inventory

Name : S.V.G.N. Priyadarshani  
Signature : *S.V.G.N. Priyadarshani*  
Date : 30/12/2014

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name Post Signature  
1. S.A.S.Priyadarshan AR  
2. H. Rohanadheera RA  
3. N.P. Vidanapathira SL

*[Signature]*



**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK VERIFICATION SHEET**

DEPARTMENT: *Tissue Culture production*

AS AT 31 DECEMBER 2014

Date of Checked : *02/01/2014* Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete etc		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
																Rs.
01.	Tissue Cultured Embul Banana Plants					56,961										
02.	Tissue Cultured kolikattu Banana plants					879										
03.	Tissue Cultured Draft Cavendish Banana plants (D/C)					3,912										
<b>Total</b>						61,752										

Store Keeper of Office in Charge of Stores or Inventory

Name : S.V.G.N. Priyadarshani  
Signature :  
Date :

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name :  
1. S.A.S. Priyadarshan AR  
2. H. Rohanadheera RA  
3. N.P. Vidanapathira SL

Post :  
Signature :  
*[Handwritten Signature]*

**UNIVERSITY OF COLOMBO - INSTITUTE FOR AGRO - TECHNOLOGY & RURAL SCIENCE  
STOCK OF TISSUE CULTURE BANANA PLANTS**

DEPARTMENT :

AS AT 31 DECEMBER 2014

Date of Checked :31.12.2014 Time of Check :

Item No.	Full Description of Articles	Stock Book, Inventory Folio	Unit	Rate		Book Balance Quantity	Verified Balance		Shortage		Excess		Items to be condemned obsolete items		Remarks	
				Rs.	Cts.		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value		
																Rs.
1	Embul			44	82	56961	2,552,992									
2	Koli			44	82	879	39,397									
3	DC			44	82	3912	175,336									
<b>Total</b>						<b>61752</b>	<b>2,767,725</b>									

Store Keeper of  
Office in  
Charger of Stores  
or Inventory

Name : S.V.G.N. Priyadarshani  
Signature :  
Date :

Total Shortages / Excess Value  
Total Shortages / Excess Value  
Net Shortages / Excess Value

Checked by

Name	Post	Signature
1. S.A.S.Priyadarshani	AR	
2. H.Rohanadeera	RA	
3. N.P.Vidanapathirana	SL	

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Unsettled Advance Schedule As At 31.12.2014**

Date	V/No	Derscription	Amount
1/7/2014	15	A 1940 Thissamaharama Multi purpose Co.Sc	√ 60,000.00 ✓
11/3/2014	581	A Filling Station SLAF	75,000.00
1/3/2014	06	A Petty Cash For Fuel Expences	15,000.00
1/7/2014	11	A Petty Cash Plant Nursery	10,000.00
30/12/2014	713	A 130 S.A.S.Priyadarshani	20,000.00
11/11/2014	600	A 01 T.A.K.Y.Idunil	√ 50,000.00 ✓
18/12/2014	701	A 02 S.V.G.N.Priyadarshani	√ 50,000.00 ✓
15/12/2014	695	A 03 N.P.Vidanapathirana	√ 60,000.00 ✓
11/11/2014	604	A 131 People's Travels Pvt Ltd	87,200.00 ✓
30/12/2014	715	A 129 S.A.P.Nelka	99,500.00 ✓
11/08/2014	425	A 132 wijaya Newspapers Ltd	122,304.00 ✓
		Total	<b>649,004.00</b>

**INSTITUTE OF FOR AGRO - TECHNOLOGY AND RURAL SCIENCES**  
**UNIVERSITY OF COLOMBO**  
**VARIANCE OF BUDGET AND ACTUAL EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2014**

	Budget 2014	Actual 2014	Variance
Government Grant	17,500,000	16,510,000	(990,000)
Recurrent Grant	12,000,000	13,000,000	1,000,000
Income from Certificate course	4,589,000	2,227,500	(2,361,500)
Income from Banana plant Sale	9,500,000	7,783,800	(1,716,200)
Interest Income	3,515,000	2,911,594	(603,406)
Grant - Livelihood Development Grant		1,000,000	1,000,000
MOHE Hostel		220,000,152	220,000,152
<b>Total Income</b>	<b>47,104,000</b>	<b>263,433,046</b>	<b>216,329,046</b>
<b>Reccurent Expenditure</b>			-
Personal Emoluments	15,979,000	15,519,591	(459,409)
Travelling	870,000	1,623,394	753,394
Supplies	3,681,000	2,567,231	(1,113,769)
Maintenance Expenditure	2,325,000	1,366,274	(958,726)
Contractual Services	4,045,000	3,286,686	(758,314)
Other Recurrent Expenses	2,705,000	3,606,946	901,946
Strenghtning Research	1,200,000	107,285	(1,092,715)
<b>Total Rec.Expenditure</b>	<b>30,805,000</b>	<b>28,077,407</b>	<b>(2,727,593)</b>
<b>Capital Expenditure</b>			-
			-
Electrical Equipments	3,000,000	2,682,465	(317,535)
Hostel Project	-	220,096,952	220,096,952
Building	6,500,000	3,580,894	(2,919,106)
Vehicles	-	319,500	319,500
Lab and Teaching Equipment	240,000		(240,000)
Computers And Computer Accessories	-	2,849,700	2,849,700
Plant Machinery & Equipment	5,900,000	337,859	(5,562,141)
Fixtures and fittings	250,000		(250,000)
Furniture and		805,747	805,747
Sports Goods	410,000	-	-
<b>Total Capital Expenditure</b>	<b>16,300,000</b>	<b>230,673,117</b>	<b>214,783,117</b>
<b>Total Expenditure</b>	<b>47,105,000</b>	<b>258,750,524</b>	<b>212,055,524</b>

Depreciation for Furniture And Office Equipments					
Date Of Capitalized	Item Name	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
1/1/2014		2,076,394.17		0.10	207,639.42
21/03/2014	Filing Cabinets	21,000.00	9.00	0.10	1,575.00
21/03/2014	Cushin Arm Chairs	7,600.00	9.00	0.10	570.00
30/04/2014	Steel Filing Cabinets	31,080.00	8.00	0.10	2,072.00
2/5/2014	Digital Photocopier	115,360.00	7.00	0.10	6,729.33
24/06/2014	Computer Chair	24,577.00	6.00	0.10	1,228.85
26/06/2014	Office Table	42,000.00	6.00	0.10	2,100.00
2/7/2014	Office Chair	22,500.00	6.00	0.10	1,125.00
21/08/2014	Office Table	29,200.00	4.00	0.10	973.33
21/08/2014	Computer Chair	33,250.00	4.00	0.10	1,108.33
25/04/2014	Stand Fan	7,380.00	7.00	0.10	430.50
11/5/2014	Ex. Table	15,500.00	8.00	0.10	1,033.33
11/5/2014	File rack	27,350.00	8.00	0.10	1,823.33
11/5/2014	Book almirah	42,600.00	8.00	0.10	2,840.00
12/12/2014	Plastic Table	10,800.00	1.00	0.10	90.00
12/12/2014	Plastic Chairs	12,510.00	1.00	0.10	104.25
12/21/2014	Dispensers	47,040.00	9 days	0.10	115.99
12/24/2014	Mettress	316,000.00	7 days	0.10	606.03
				0.10	-
	-	2,882,141.17	92.00	1.90	232,164.70
					232,162.80



Depreciation for Fixtures & Fittings					
Date Of Capitalized	Item Name	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
1/1/2014		361,664.58	12	0.1	36166.458
	Total	361,664.58			36,166.46

Depreciation For Vehicles					
Date Of Capitalized	Item Name	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
1/1/2013		7,921,300.00	12	0.2	1,584,260
3/24/2014	Canopy	319,500.00	9	0.2	47,925.00
	-	8,240,800.00			1,632,185.00

Depreciation For Electrical Equipments						
Date Of Capitalized	Cheque Number	Description	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
10/27/2014	759347	Other Electrical	83,865	2	20%	2,796
			83,865			2,796

Depreciation for Plant And Machinery					
Date Of Capitalized	Item Name	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
1/1/2013		3,583,487.30	11.74193548	0.1	358,348.70
19/05/2014	Grass Cutter	124,723.00	8	0.1	8,314.87
19/05/2014	Grass Cutter	45,000.00	8	0.1	3,000.00
19/05/2014	Agrimed Multigrinder	80,500.00	8	0.1	5,366.67
19/05/2014	Stand of Multigrinder	4,476.00	8	0.1	298.40
21/08/2014	Crop Protection Machine	15,000.00	4.5	0.1	562.50
7/10/2014	Banner holding Stands	16,100.00	3	0.1	402.50
11/26/2014	Damro Washing Machine Full Auto	33,210.00	1	0.1	276.75
12/15/2014	Wipro Welding Machine	18,850.00	0.5	0.1	78.54
		3,921,346.30			376,648.93

Depreciation for Lab And Teaching Equipments						
Date Of Capitalized	Description	Item Name	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
1/1/2014	opening Balance		1,176,834	12	0.20	235,366.88
		-	1,176,834			235,367

DEPRECIATION FOR HOSTEL PROJECT

Date Of Capitalized	Ref	Code	Cheque Number	Description	Item Name	Amount	Depreciation Period (Months)	Depreciation Rate	Depreciation Amount
7/10/2014	Pay	174	757752	R.D.K.Damith Priya		80,000.00	3	5%	1,000.00
7/10/2014	Pay	178	757756	P.R.Nuwan Chamara		16,800.00	3	5%	210.00
12/20/2014	JUR	IARS 128		MOHE Grant Spent		220,000,151.84	11 days	5%	331,507.08
						220,096,951.84			332,717.08

**DEPRECIATION FOR BUIDINGS AND STRUCTURES**

Date Of Capitalized	Cheque Number	Description	Amount	Depreciation Period	Depriciat ion Rate	Depreciation Amount
1900-01-00		Opening Balance	18,518,922.04	12	0.05	925,946.10
3/3/2014	Vn 22 A	Rehabilitation Of	85,000.00	10	0.05	3,541.67
06/03/2014	768845	M.K.Bandula	6,900.00	10	0.05	287.50
06/03/2014	768846	D.S.Senaweera	8,000.00	10	0.05	333.33
06/03/2014	768847	M.G.Anura Sanjee	7,200.00	10	0.05	300.00
3/18/2014	768917	B.K.G.Constructio	752,320.69	10	0.05	31,346.70
18/03/2014	768860	M.G.Anura Sanjee	6,300.00	10	0.05	262.50
18/03/2014	768861	D.S.Senaweera	7,700.00	10	0.05	320.83
18/03/2014	768862	M.K.Bandula	7,700.00	10	0.05	320.83
27/03/2014	755410	D.S.Senaweera	11,000.00	10	0.05	458.33
27/03/2014	755412	M.K.Bandula	11,000.00	10	0.05	458.33
27/03/2014	755413	M.G.Anura Sanjee	8,100.00	10	0.05	337.50
27/03/2014	755416	Priyasudarshana A	4,500.00	9	0.05	168.75
4/10/2014	768946	M.K.Bandula	11,000.00	9	0.05	412.50
4/10/2014	768947	Priyasudarshana A	6,300.00	9	0.05	236.25
4/10/2014	768948	K.P.Wimalasena	5,500.00	9	0.05	206.25
4/10/2014	768949	M.G.Anura Sanjee	9,000.00	9	0.05	337.50
4/10/2014	768950	D.A.Saman Pushp	900.00	9	0.05	33.75
4/10/2014	768951	K.P.Duminda	6,600.00	9	0.05	247.50
4/10/2014	768952	D.S.Senaweera	11,000.00	9	0.05	412.50
4/10/2014	768954	W.G.G.Nilantha	1,800.00	9	0.05	67.50
4/24/2014	768960	National Water Su	24,900.00	9	0.05	933.75
5/2/2014	768973	K.P.Duminda	10,400.00	8	0.05	346.67
5/2/2014	768974	M.G.Anura Sanjee	6,600.00	8	0.05	220.00
5/2/2014	768975	Priyasudarshana A	11,000.00	8	0.05	366.67
5/2/2014	768976	M.K.Bandula	10,400.00	8	0.05	346.67
5/2/2014	768977	D.S.Senaweera	10,400.00	8	0.05	346.67
5/2/2014	768978	K.P.Wimalasena	9,100.00	8	0.05	303.33
5/7/2014	768982	Ceylon Electricity	18,500.00	8	0.05	616.67
5/7/2014	768983	D.S.Senaweera	10,400.00	8	0.05	346.67
5/7/2014	768984	M.K.Bandula	10,400.00	8	0.05	346.67
5/9/2014	768986	K.P.Duminda	5,200.00	8	0.05	173.33
5/9/2014	768987	A.N.Dilum	900.00	8	0.05	30.00
5/9/2014	768988	Priyasudarshana A	3,300.00	8	0.05	110.00
5/9/2014	768989	M.G.Anura Sanjee	8,800.00	8	0.05	293.33
17/05/2014	Vn 51 D	Misc.Advance	90,000.00	8	0.05	3,000.00
5/21/2014	768992	Waruna Glass Cer	59,750.00	8	0.05	1,991.67
5/27/2014	757702	Ceylon Electricity	120,440.00	8	0.05	4,014.67
5/28/2014	757704	D.S.Senaweera	11,200.00	8	0.05	373.33
5/28/2014	757705	K.P.Duminda	7,000.00	8	0.05	233.33
5/28/2014	757706	M.K.Bandula	9,800.00	8	0.05	326.67

5/28/2014	757707	M.G.Anura Sanjee	1,100.00	8	0.05	36.67
5/28/2014	757708	Priyasudarshana A	6,600.00	8	0.05	220.00
5/29/2014	757709	M.L.Shaanka Sam	55,250.00	8	0.05	1,841.67
5/29/2014	757710	R.D.K.Damith Pri	440,000.00	8	0.05	14,666.67
5/29/2014	757711	R.D.K.Damith Pri	117,500.00	8	0.05	3,916.67
6/10/2014	757718	D.S.Senaweera	11,700.00	7	0.05	341.25
6/10/2014	757719	M.K.Bandula	10,400.00	7	0.05	303.33
6/10/2014	757720	K.P.Duminda	3,900.00	7	0.05	113.75
6/10/2014	757721	K.P.Wimalasena	2,600.00	7	0.05	75.83
6/17/2014	757729	R.V.P.N.P.Kumar	2,470.00	7	0.05	72.04
6/26/2014	757737	M.K.Bandula	10,000.00	7	0.05	291.67
6/26/2014	757738	D.S.Senaweera	11,400.00	7	0.05	332.50
6/26/2014	757739	K.P.Duminda	6,200.00	7	0.05	180.83
7/4/2014	757748	K.P.Duminda	13,000.00	6	0.05	325.00
7/4/2014	757749	D.S.Senaweera	15,600.00	6	0.05	390.00
7/4/2014	757750	M.K.Bandula	11,700.00	6	0.05	292.50
07/04/2014	Vn 78 A	Misc.Advance	20,840.00	6	0.05	521.00
14/07/2014	Vn 289 A	Misc.Advance	107,550.00	6	0.05	2,688.75
7/18/2014	757758	M.D.Piyathilaka	2,000.00	6	0.05	50.00
7/19/2014	757761	M.K.Bandula	9,100.00	6	0.05	227.50
7/19/2014	757762	D.S.Senaweera	11,700.00	6	0.05	292.50
7/19/2014	757763	K.P.Duminda	6,500.00	6	0.05	162.50
7/31/2014	757769	K.P.Duminda	11,000.00	6	0.05	275.00
7/31/2014	757700	D.S.Senaweera	11,000.00	6	0.05	275.00
7/31/2014	757771	M.K.Bandula	11,000.00	6	0.05	275.00
8/7/2014	757773	D.S.Senanayake	19,000.00	5	0.05	395.83
8/15/2014	757779	M.K.Bandula	14,000.00	5	0.05	291.67
8/15/2014	757780	D.S.Senaweera	14,000.00	5	0.05	291.67
8/15/2014	757781	K.P.Duminda	14,000.00	5	0.05	291.67
8/28/2014	757791	K.P.Duminda	14,800.00	5	0.05	308.33
8/28/2014	757792	M.K.Bandula	12,200.00	5	0.05	254.17
8/28/2014	757793	D.S.Senaweera	13,500.00	5	0.05	281.25
9/15/2014	757797	Ravindu Motor W	22,000.00	4	0.05	366.67
9/18/2014	759307	A,M,P.Dulasena	21,150.00	4	0.05	352.50
9/18/2014	759308	D.S.Senaweera	13,100.00	4	0.05	218.33
9/18/2014	759309	M.K.Bandula	13,000.00	4	0.05	216.67
9/18/2014	759310	K.P.Duminda	13,100.00	4	0.05	218.33
9/18/2014	759311	K.P.Wimalasena	3,900.00	4	0.05	65.00
9/19/2014	757798	K.P.Duminda	11,500.00	4	0.05	191.67
9/19/2014	757799	M.K.Bandula	8,900.00	4	0.05	148.33
9/19/2014	757800	D.S.Senaweera	7,600.00	4	0.05	126.67
9/22/2014	759312	New Mahanama C	37,800.00	4	0.05	630.00
9/22/2014	759317	Ravindu Motor W	5,500.00	4	0.05	91.67
9/25/2014	759322	D.S.Senaweera	19,000.00	4	0.05	316.67

10/2/2014	759325	K.P.Duminda	14,500.00	3		0.05	181.25
10/2/2014	759326	M.K.Bandula	10,600.00	3		0.05	132.50
10/2/2014	759327	D.S.Senaweera	11,900.00	3		0.05	148.75
10/2/2014	759328	K.P.Wimalasena	1,300.00	3		0.05	16.25
10/13/2014	759336	Ravindu Motor W	16,500.00	3		0.05	206.25
10/17/2014	759340	K.P.Duminda	15,600.00	3		0.05	195.00
10/17/2014	759341	M.K.Bandula	13,000.00	3		0.05	162.50
10/17/2014	759342	D.S.Senaweera	13,000.00	3		0.05	162.50
10/27/2014	759348	D.R.Industries	51,975.00	3		0.05	649.69
11/4/2014	759359	Ravindu Motors V	27,500.00	2		0.05	229.17
11/4/2014	759360	J.Pushpa Tharanga	19,000.00	2		0.05	158.33
11/4/2014	759361	D.S.Senaweera	6,600.00	2		0.05	55.00
11/4/2014	759362	M.K.Bandula	4,000.00	2		0.05	33.33
11/4/2014	759363	K.P.Duminda	6,600.00	2		0.05	55.00
11/11/2014	759367	Ravindu Motors V	16,500.00	2		0.05	137.50
11/19/2014	759368	D.S.Senaweera	16,600.00	2		0.05	138.33
11/19/2014	759369	K.P.Duminda	19,000.00	2		0.05	158.33
11/19/2014	759370	M.K.Bandula	19,000.00	2		0.05	158.33
11/20/2014	759371	A.M.P.Dulasena	8,700.00	2		0.05	72.50
12/2/2014	759378	M.K.Bandula	15,900.00	1		0.05	66.25
12/2/2014	759379	K.P.Duminda	15,900.00	1		0.05	66.25
12/2/2014	759380	D.S.Senaweera	15,100.00	1		0.05	62.92
12/15/2014	759391	S.A.S.Priyadarsha	5,998.00	1		0.05	24.99
12/15/2014	759392	Ravindu Motor W	5,500.00	1		0.05	22.92
12/15/2014	759394	K.P.Duminda	10,400.00	1		0.05	43.33
12/15/2014	759395	D.S.Senaweera	10,400.00	1		0.05	43.33
12/15/2014	759396	M.K.Bandula	10,400.00	1		0.05	43.33
12/15/2014	759397	M.D.Dinesh Prasa	11,550.00	1		0.05	48.13
12/15/2014	759398	L.J.Chamila	12,100.00	1		0.05	50.42
12/20/2014	Vn 195 D	Misc.Advance	90,218.00	1		0.05	375.91
12/24/2014	762607	D.S.Senanayake	19,926.00	1		0.05	83.03
12/24/2014	762608	S.A.S.Priyadarsha	600.00	1		0.05	2.50
12/24/2014	Vn 257 D	Misc.Advance	50,000.00	1		0.05	208.33
12/31/2014		K.P.Ravindra	2,337.50	1		0.05	9.74
12/31/2014		B.G.S.Kumara	2,337.50	1		0.05	9.74
12/31/2014		P.W.A.C.Jayalath	2,337.50	1		0.05	9.74
12/31/2014	Vn 243 D	Misc.Advance	24,510.00	1		0.05	102.13
12/31/2014	Vn 274 D	Misc.Advance	141,912.00	1		0.05	591.30
12/31/2014	Vn 294 D	Misc.Advance	187,480.00	1		0.05	781.17
10/7/2014	Vn 216 D	Electrical Equipm	49,917.00	6		0.05	1,247.93
10/7/2014	Vn 221 D	Misc.Advance	9,725.00	6		0.05	243.13
			22,099,816.23			6.40	1,021,167.94

**Institute for Agro Technology & Rural Science - University of Colombo**  
**Gratuity expenditure As at 2014.12.31**

	Employee's Name	Appointment Date	Year of working	Basic salary	2013/12/31 Gratuity Provision	2014/12/31 Gratuity Provision	Total Gratuity
1	H K S N KUMARI	2003-01-01	11	20,250.00	101,250.00	10,125.00	111,375.00
2	T A K Y INDUNIL	2003-01-01	11	21,625.00	108,125.00	10,812.50	118,937.50
3	M G C SUDARSHANI	2003-01-01	11	18,675.00	93,375.00	9,337.50	102,712.50
4	A N ABEYGUNAWARDENA	2003-01-01	11	20,250.00	101,250.00	10,125.00	111,375.00
5	A P SUDARSHI	2004-01-03	10	18,150.00	81,675.00	9,075.00	90,750.00
6	U A RUWINI	2005-06-10	9	17,100.00	68,400.00	8,550.00	76,950.00
7	W H D SANDAMALI	2007-08-01	7	16,050.00	48,150.00	8,025.00	56,175.00
8	H ROHANADEERA	2007-10-01	7	37,800.00	113,400.00	18,900.00	132,300.00
9	I G D NIROSHA	2008-01-08	6	15,525.00	38,812.50	7,762.50	46,575.00
10	R V P N PUSHPAKUMARA	2008-11-19	6	16,070.00	40,175.00	8,035.00	48,210.00
11	S V G N PRIYADARSHANI	2008-08-01	6	37,800.00	94,500.00	18,900.00	113,400.00
12	K P U NISANSALA	2010-02-08	4	12,000.00	18,000.00	6,000.00	24,000.00
13	D I NIMALGA	2010-02-08	4	12,000.00	18,000.00	6,000.00	24,000.00
14	P S S ABEYWICKRAMA	2010-05-17	4	12,000.00	18,000.00	6,000.00	24,000.00
15	W H N S WASANA	2010-05-17	4	12,000.00	18,000.00	6,000.00	24,000.00
16	S A P NELKA	2010-11-22	4	37,800.00	56,700.00	18,900.00	75,600.00
17	P.W.A.C. JAYALATH	2011-10-01	3	16,500.00	16,500.00	8,250.00	24,750.00
18	H K S ISHARA	2011-10-13	3	16,500.00	16,500.00	8,250.00	24,750.00

19	S L NAWARATHNA	2012-03-01	2	34,800.00	17,400.00	17,400.00	34,800.00
20	N.P.VIDANAPATHIRANA	2007-06-01	7	45,000.00	135,000.00	22,500.00	157,500.00
21	W H VICHITHRA KALPANI	2012-02-27	2	11,000.00	5,500.00	5,500.00	11,000.00
22	I C DODAMPE	2011-05-15	3	11,000.00	11,000.00	5,500.00	16,500.00
23	B.G.S.KUMARA	2012-08-01	2	16,000.00	8,000.00	8,000.00	16,000.00
24	J K SUGATHADASA	2006-01-13	8	8,390.00	29,365.00	4,195.00	33,560.00
25	W.M.CHAMINDA	2012-12-03	2	15,650.00	7,825.00	7,825.00	15,650.00
26	K.S.R.SAMPATH	2012-12-03	2	15,650.00	7,825.00	7,825.00	15,650.00
27	S.V. UPALI	2013-02-15	1	23,450.00	-	11,725.00	11,725.00
28	W.K.K. RAJKA NILANGANI	2013-06-01	1	16,225.00	-	8,112.50	8,112.50
29	N. SANDAMALI PERERA	2013-06-17	1	10,500.00	-	5,250.00	5,250.00
30	J.K. NADEESHA MADUWANTHI	2013-06-17	1	10,500.00	-	5,250.00	5,250.00
31	H.R. AKEESHA MADUMALI	2013-06-18	1	10,500.00	-	5,250.00	5,250.00
32	O.P.N. SUBASHINI	2013-09-02	1	15,000.00	-	7,500.00	7,500.00
33	H. RUWAN CHAMARA	2013-12-09	1	32,800.00	-	16,400.00	16,400.00
34	H.K. RASIKA SAMPATH KUMARA	2013-12-09	1	32,800.00	-	16,400.00	16,400.00
35	J.L.H. NISHANTHA	2013-12-09	1	32,800.00	-	16,400.00	16,400.00
36	A.A.S.CHINTHANI	2012-04-02		35,575.00		17,787.50	17,787.50
	Total			735,735.00	1,272,727.50	367,867.50	1,640,595.00



**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Rural Entrepreneurship Development Loan Receivable As At 31.12.2014**

Name	2014.12.31 Receivable		Total
	Capital	Interest	
B.P.P.Nishantha Gunarathna	21,474.00	646.00	104,000.00
Priyantha Weeraratna	-	-	104,380.00
H.G.C.Dushmantha	21,634.00	646.00	104,000.00
W.Awanthi Chamalee Mendis	49,136.00	1,444.00	104,000.00
W.G.P.Kumara	31,328.00	912.00	104,000.00
A.G.Sriyan	-	-	104,000.00
T.H.P.Pushpakumara	16,660.00	380.00	104,000.00
A.R.M.F.Chaminda	-	-	104,007.00
W.M.Duminda Deshapriya Wijesinghe	26,839.00	1,414.00	104,000.00
M.M.Sanira Nishantha	16,660.00	380.00	104,000.00
S.A.D.C.Tilakarathne	28,661.00	779.00	104,000.00
U.G.P.Sepalika Mayadunna	-	-	104,000.00
<b>Total</b>	<b>212,392.00</b>	<b>6,601.00</b>	<b>1,248,387.00</b>

Institute for Agro Technology & Rural Science - University of Colombo

Farmer's Trust Fund Receivable As at 2014.12.31

NAME	2014.12.31		TOTAL RECEIVABLE
	RECEIVABLE CAPITAL	RECEIVABLE INTERST	
A.R.M.F.Chaminda	166,640.00	20,000.00	186,640.00
A.G.Sriyan	158,240.00	19,000.00	177,240.00
W.A.P. Kumara	147,000.00	18,000.00	165,000.00
H.K.S.Ishara	82,330.00	10,000.00	92,330.00
W.P.Mangalika	70,810.00	8,500.00	79,310.00
U.L.T.S.J.Govinna	66,640.00	8,000.00	74,640.00
S.P.Nilawecera	87,490.00	10,500.00	97,990.00
H.P.Wimalasiri	95,830.00	11,500.00	107,330.00
S.G.Tharanga	95,830.00	11,500.00	107,330.00
A.C.Dinesh	95,830.00	11,500.00	107,330.00
M.K.T.Jayasckara	95,830.00	11,500.00	107,330.00
R.M.V.Roshan	95,830.00	11,500.00	107,330.00
R.M.A.Kumari	95,830.00	11,500.00	107,330.00
A.C.P.K.Ariyasena	95,830.00	11,500.00	107,330.00
H.K.A.Nishantha	100,000.00	12,000.00	112,000.00
T.M.L.jayantha	95,830.00	11,500.00	107,330.00
K.A.D.Irangani	100,000.00	12,000.00	112,000.00
Total	1,745,790.00	210,000.00	1,955,790.00

**Institute for Agro Technology and Rural Sciences University of Colombo**  
**Summary Schedule For Loans As At 31.12.2014**

Loan Name	Loan Amount	Received Loan Amount	Receivable Loan Amount	Loan	Received Interest Amount	Receivable Interest Amount	Interest
	(Rs)	(Rs)	(Rs)		(Rs)	(Rs)	
Rural Entrepreneurship Development I	1,200,000	987,608	212,392	1,200,000	41,399	6,601	48,000
Farmers Trust Fund Loan	2,000,000	254,210	1,745,790	2,000,000	30,000	210,000	240,000
	3,200,000	1,241,818	1,958,182	3,200,000	71,399	216,601	288,000



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



මගේ අංකය } EC/C/IARS/1/14/FA  
எனது இல. }  
My No. }

මගේ අංකය }  
உமது இல. }  
Your No. }

දිනය } 12 October 2015  
திகதி }  
Date }

The Director,

Institute for Agro-Technology and Rural Sciences.

Report of the Auditor General on the Financial Statements of the Institute for Agro-Technology and Rural Sciences affiliated to the University of Colombo for the year ended 31 December 2014 in terms of Section 27 of the Institute for Agro-Technology and Rural Sciences Ordinance, No.02 of 2008 and Section 108(1) of the Universities Act, No. 16 of 1978

The audit of financial statements of the Institute for Agro-Technology and Rural Sciences affiliated to the University of Colombo for the year ended 31 December 2014 comprising the statement of financial position as at 31 December 2014 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No. 38 of 1971 and Section 27 of the Institute for Agro-Technology and Rural Science Ordinance No. 02 of 2008 enacted in terms of Section 18 of the Universities Act, No. 16 of 1978 and Sub-section 107(5) of the Universities Act. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Sub-section 108(1)) of the Universities Act appear in this report.

## 1.2 Management's Responsibility for the Financial Statements

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



### 1.3 Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgements, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and the extent of the audit.

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

### 1.4 Basis for Qualified Opinion

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My opinion is qualified based on the matters described in paragraph 2.2 of this report.

## 2. Financial Statements

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### 2.1 Qualified Opinion

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In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Institute for Agro-Technology and Rural Sciences affiliated to the University of Colombo as at 31 December 2014 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

### 2.2 Comments on Financial Statements

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#### 2.2.1 Accounting Deficiencies

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The following observations are made.

- (a) Even though the provision for gratuity as at 31 December 2014 amounted to Rs.1,658,383, it was shown as Rs.1,640,595 in the statement of financial position, thus understating the non-current liabilities of the year under review by a sum of Rs.17,788.
- (b) Action had not been taken to value the goods received as donations during the year under review and post in the accounts.

#### 2.2.2 Unreconciled Control Accounts

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In comparing the value of buildings shown in the financial statements with the related schedules, a difference of Rs.413,544 was observed. As such, the depreciation of the year had been overstated by a sum of Rs.2,966. Further, in comparing the value of office equipment with the Register of Assets, a difference of Rs. 8,266 was observed and the depreciation for the year had been increased by a sum of Rs.5,044.

### 2.2.3 Lack of Evidence for Audit

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Even though 2500 almanacs valued at Rs.25,000 printed by the Institute had been entered in the Inventory as receipts to the stores, no evidence in support of the issue of those almanacs was made available to audit.

### 2.3 Accounts Receivable and Payable

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The following observations are made.

- (a) Out of the loans amounting to Rs.2,000,000 granted to the Farmers Trust Fund, a sum of Rs.136,090 had not been recovered out of the loan installments recoverable as at 31 December 2014.
- (b) According to the agreements on loans granted to farmers in the year 2012 by the Institute under the Rural Entrepreneur Development Programme, settlement of loans should be completed by the end of November 2014. Nevertheless, a total sum of Rs.217,153 due from 09 farmers had not been recovered even by the date of audit.

### 2.4 Non – compliance with Laws, Rules , Regulations and Management Decisions

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The following non-compliances were observed.

Reference to Laws, Rules, Regulations etc.	Non-compliance
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(a) <u>Establishment Code of Universities</u> Paragraph 2.7 of Chapter XXVI of Part II	The Board of survey should satisfy that all assets purchased or received as gifts or donations are posted to the Inventories. Nevertheless, a stock verification had been carried out without entering the goods received by the National Online Distance Education Service Center on 26 August 2014 in the Inventory.

(b) University Grants Commission Circular  
No.48(4) of 13 November 1979

The Register of Fixed Assets had not been properly prepared.

### 3. Financial Review

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#### 3.1 Financial Results

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According to the financial statements presented, the working of the Institute for the year ended 31 December 2014 had resulted in a deficit of Rs.2,789,001 as against the surplus of Rs.6,301,901 for the preceding year, thus resulting in a deterioration in the financial result of the year under review by a sum of Rs.9,090,902 as compared with the preceding year. The increase of personnel administration expenditure by a sum of Rs.4,108,690 and travelling expenditure by a sum of Rs.1,507,153 had mainly attributed to this deterioration.

### 4. Operating Review

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#### 4.1 Performance

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The Institute for Agro-Technology and Rural Sciences had commenced the first course at the beginning of the year 2009 and when studying that course up to a degree level, the Institute should cover the syllabus relating to the degree within 05 years. Nevertheless, the work on thesis being the final stage of the degree had not been commenced despite an elapse of nearly 06 years and 06 months since the commencement of the course up to 03 July 2015, the date of audit.



## 4.2 Personnel Administration

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The following observations are made.

- (a) Out of the 36 employees recruited on the assignment basis as at 31 December 2014, 11 employees had completed a service period over 5 years and the service period had been extended year by year.
- (b) Action had not been taken to maintain an approved staff for all the employees deployed in the Tissue Culture Laboratories and Green-houses who provide direct contribution to produce tissue culture banana plants and the officers who carried out operating and supervision activities.
- (c) A Project Manager had been appointed in October 2014 on a monthly allowance of Rs.75,000 and a sum of Rs. 225,000 had been paid as project management allowances despite the failure to perform the duties relating to the appointment.

## 4.3 Identified Losses

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According to the physical verification carried out on 03 July 2015, it was revealed that stocks valued at Rs.81,679 purchased by the Institute during the period from the year 2011 up to 2014 had expired. Further, those stocks were slow moving stocks and had expired due to purchases made exceeding the requirements.

## 4.4 Idle and Underutilized Assets

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The following observations are made.

- (a) It was observed that, out of a building with 1,947 square feet belonging to the Institute, 1,157 square feet had been remained idle for over 03 years without being used.

(b) Out of the capital grants made available to the Institute by the Government, a sum of Rs.25,423,370 had been deposited in current accounts without being used for the achievement of objectives concerned.

#### **4.5 Matters of Contentious Nature**

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A sum of Rs.63,867 had been spent on a newspaper advertisement in the year under review contrary to the objectives of the Institute.

### **5. Accountability and Good Governance**

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#### **5.1 Corporate Plan**

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Even though the Corporate Plan in terms of Public Enterprises Circular No.PED/12 of 02 June 2003 should be prepared and obtained the approval of the Board of Management before the year under review for use in the operations of the Institute effectively and as a guidance, action had not been taken accordingly.

#### **5.2 Action Plan**

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An Action Plan had not been prepared before the year under review in a manner to assign responsibilities to the officers for the financial and operating performance. As such, the goals and targets expected to be achieved/ reached in the year 2014 and the financial and physical progress thereof could not be examined in audit.

## 6. Systems and Controls

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

- (a) Fixed Assets Control
- (b) Advances Control
- (c) Accounting
- (d) Financial Control

W.P.C.Wickramaratne  
Acting Auditor General

## Replies for the Audit Queries 2014

### University of Colombo Institute for Agro-technology and Rural Sciences 2014

Para No. in Audit Report	Comments of Auditor General	Reply given by the Institute
2.2.1	<p><b>Accounting Deficiencies</b></p> <p>(a) Even though the provision for gratuity as at 31 December 2014 amounted to Rs.1,658,383, it was shown as Rs.1,640,595 in the statement of financial position, thus understanding the non-current liabilities of the year under review by a sum of Rs.17,788.</p>	Noted for future compliance to make corrections in 2015 Final Accounts.
	(b) Action had not been taken to value the goods received as donations during the year under review and post in the accounts.	Agreed to identify values of donations and record them in relevant accounts.
2.2.2	<b>Unreconciled Control Accounts</b>	
	In comparing the value of buildings shown in the financial statements with the related schedules, a difference of Rs.413,544 was observed. As such, the depreciation of the year had been overstated by a sum of Rs.2,966. Further, in comparing the value of office equipment with the Register of Assets, a difference of Rs.8,266 was observed and the depreciation for the year had been increased by a sum of Rs.5,044.	Noted for future compliance to make corrections in 2015 Final Accounts.
2.2.3.	<b>Lack of Evidence for Audit</b>	
	Even though 2500 almanacs valued at Rs.25,000 printed by the Institute had been entered in the Inventory as receipts to the stores, no evidence in support of the issue almanacs was made available to audit.	Noted for Corrections.
2.3	<b>Accounts Receivable and Payable</b>	
	(a) Out of the loans amounting to Rs.2,000,000 granted to the Farmers Trust Fund, a sum of Rs.136,090 had not been recovered out of the loan installments recoverable as at 31 December 2014.	Noted and actions will be taken to recover.
	(b) According to the agreements on loans granted to farmers in the year 2012 by the Institute under the Rural Entrepreneur Development Programme, settlement of loans should be completed by the end of November 2014. Nevertheless a total sum of Rs.217,153 due from 09 farmers had not been recovered even by the date of audit.	Noted and actions will be taken to recover.

2.4	<b>Non-compliance with Laws, Rules, Regulations and Management Decisions</b>	
	(a) Establishment Code of Universities Paragraph 2.7 of Chapter XXVI of Part II	
	The Board of Survey should satisfy that all assets purchased or received as gifts or donations are posted to the inventories. Nevertheless, a stock verification had been carried out without entering the goods received by the National Online Distance Education Service Center on 26 August 2014 in the Inventory.	Noted for future corrections.
	(b) University Grants Commission Circular No.48 (4) of 13 November 1979	
	The Register of Fixed Assets had not been properly prepared.	FAR has already been prepared and if there are errors, actions will be taken to correct them.
4	<b>Operating Review</b>	
4.1	<b>Performance</b>	
	The Institute for Agro-technology and Rural Sciences had commenced the first course at the beginning of the year 2009 and when studying that course up to a degree level, the Institute should cover the syllabus relating to the degree within 05 years. Nevertheless, the work on thesis being the final stage of the degree had not been commenced despite an elapse of nearly 06 years and 06 months since the commencement of the course up to 03 July 2015, the date of audit.	<p>Bachelor of Agro-Technology degree program has been started on 2009 it was not able to complete the degree yet because of following reasons.</p> <p>1.Lack of Human Resources and infrastructure facilities for conducting the program( Lecturers, Supporting Staff, Lab facilities, Farm etc.)</p> <p>2.The huge workload of available academic staff since it is needed to get a new intake in every year</p> <p>3.Unavailability of Permanent Staff ( First Senior lecturer has been appointed on 2013, Up to now there is no any permanent staff in academic division)</p> <p>4.Computer unit has not been functioned since 2012.(Computer facilities are essential for conducting academic program in online with blended mode)</p> <p>5.Some courses (Biostatistics, biotechnology, etc) are difficult to understand fastly by students since the target student group is farmers who are different from normal university students. (...)</p>
4.2	<b>Personal Administration</b>	

	(a) Out of the 36 employees recruited on the assignment basis as at 31 December 2014, 11 employees had completed a service period over 5 years and the service period had been extended year by year.	Assignments of the employees have been renewed year by year for the purpose of smoothly functioning the institute. Time to time, requests have been made from University Grants Commission and Department of Management Services to get the permanent cadre positions.
	(b) Action had not been taken to maintain an approved staff for all the employees deployed in the Tissue Culture Laboratories and Greenhouses who provide direct contribution to produce tissue culture banana plants and the officers who carried out operating and supervision activities.	Request for getting permanent cadre positions for Tissue culture banana laboratories, Nurseries and operational activities has already been forwarded to the University Grants Commission and Department of Management Services.
	(c) A Project Manager had been appointed in October 2014 on a monthly allowance of Rs.75,000 and a sum of Rs.225,000 had been paid as project management allowances despite the failure to perform the duties relating to the appointment.	Though the Project manager has completed his work for first 02 months, unexpectedly, clearance of 40 acres land was not permitted by the Dept. of Wild Life. Due to that preparation of Master plan was delayed. And fund allocation from treasury for Technology stream building complex was not received. One month spent for the process of clearing the land from wild life department, Project manager assisted that process also. However, he has assisted institutional process and also submitted a progress report for first 02 months. Since 10th October 2016 a new assignment has been issued to him without any payments for first 03 months to set off previous assignment payments.
4.3	<b>Identified Losses</b>	
	According to the physical verification carried out on 03 July 2015, it was revealed that stocks valued Rs.81,679 purchased by the Institute during the period from the year 2011 up to 2014 had expired. Further, those stocks were slow moving stocks and had expired due to purchase made exceeding the requirements.	It has taken actions to remove expired stock items from the stores, It will be taken necessary actions to identify slow moving items and purchase adequate quantities only.
4.4	<b>Idle and Underutilized Assets</b>	
	(a) It was observed that, out of a building with 1,947 square feet belonging to the Institute, 1,157 square feet had been remained idle for over 03 years without being used.	The said building is very old and maintenance activities are going on. Just after maintenance is get finished it'll be able to use for institutional purposes.

	(b)Out of the capital grants made available to the Institute by the Government, a sum of Rs.25,423,370 had been deposited in current accounts without being used for the achievement of objectives concerned.	Due to continuation of development activities of the institute, funds have been deposited in Current Accounts until it'll be used for making payments for these activities.
4.5	<b>Matters of Contentious Nature</b>	
	A sum of Rs.63,867 had been spent on a newspaper advertisement in the year under review contrary to the objectives of the Institute.	Since the establishment of the Institute, advertisements have been published for government leaders using generated funds. As a government institute, wishes have been delivered for the development activities of the prevailing government; it has not changed any government policies.
5	<b>Accountability and Good Governance</b>	
5.1	<b>Corporate Plan</b>	
	Even though the Corporate Plan in terms of Public Enterprises Circular No.PED/12 of 02 June 2003 should be prepared and obtained the approval of the Board of Management before the year under review for use in the operations of the Institute effectively and as guidance, action had not been taken accordingly.	Corporate Plan has been prepared during the year and actions have been taken accordingly.
5.2	<b>Action Plan</b>	
	An Action Plan had not been prepared before the year under review in a manner to assign responsibilities to the officers for the financial and operating performance. As such, the goals and	Action Plan has been prepared during the year and actions have been taken accordingly.
	targets expected to be achieved/reached in the year 2014 and the financial and physical progress thereof could not be examined in audit.	
6	<b>Systems and Controls</b>	
	Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of control.	Noted for future compliance.
	(a)Fixed Assets Control (b)Advances Control (c)Accounting (d)Financial Control	