

Financial Guidelines for the Centre for Distance Continuing Education for use of funds generated from self-financing activities

1. Introduction

The Centre for Distance and Continuing Education (CDCE) was established on 9th April 2007 amalgamating the External Examination branch which was started in 1979. The Centre offers degree, diploma and certificate programmes in three languages (Sinhala, Tamil and English) through the Faculty of Arts, Faculty of Managements and Faculty of Science. The CDCE comes under the governance of the Board of Management which is chaired by the Vice-Chancellor. The Centre is headed by a Director who is a senior academic. There are three Coordinators/Deputy Directors who are Senior Academics to assist the Director/CDCE. Moreover, there are Two full time administrative officers and one Financial Officer, namely a Deputy Registrar and Senior Assistant Registrar/ Assistant Registrar and a Senior Assistant Bursar/Assistant Bursar.

The guide for use of funds generated from self-financing activities of the centre is prepared in accordance with commission circulars 932, No 1/2016 and No 04/2016

Format given in the UGC Circular No 04/2016

GUIDELINES FOR ESTIMATION OF THE BUDGET AND

FINANCIAL STATEMENT OF COMPLETION FOR SELF-FINANCING ACTIVITIES

University/HEI :

Project/Programme :

	% to be allocated	Rs.	Rs.
A. Total Income			
i. Course/Consultancy Fee			xxx
ii. Research Grant			xxx
iii. Registration fee			xxx
iv. Library Fee			xxx
v. Other (please Specify)			
vi. -----		xxx	
vii. -----		xxx	xxx
Total Income = Direct Cost + Indirect Cost			xxxx
B. Direct Cost			
5.1.1. Payments to outside consultants/Team Members		xxx	
5.1.2. Field expenses, Academic activities, survey, testing etc		xxx	
5.1.2. Conducting Meetings, Hire Lecture Halls, Refreshments		xxx	
5.1.3. Travelling, Subsistence, Materials, Equipment Usage		xxx	
5.1.4. University/HEI/Faculty/Department/Course/Infrastructure/Development/ etc. Votes		xxx	

i	Induction/Orientation Programme		5.1.2.i				
ii	Awareness programme/ workshops		5.1.2.ii				
iii	Field Expenses		5.1.2.iii				
iv	Surveys and Testing etc		5.1.2.iv				
v	Advertisements		5.1.2.v				
vi	Refreshments		5.1.2.vi				
vii	Payments for Lecture Halls		5.1.2.vii				
viii	Board of Management Meetings		5.1.2.viii				
ix	Board of Study meetings		5.1.2.ix				
x	Other(please Specify)		5.1.2.x				
5.1.3 Travelling, Subsistence, Materials, Equipment Usage, etc.							
i	Stationeries		5.1.3.i				
ii	Brochures/ Student hand book		5.1.3.ii				
iii	Printing		5.1.3.iii				
iv	Travelling & Subsistence, Composite Allowance		5.1.3.iv				
v	Hiring of vehicles/ transportation/ Courier Service		5.1.3.v				
vi	Other(please Specify)		5.1.3.vi				
5.1.4 University/ HEI/ Faculty/ Department / Course / Infrastructure Development etc.							
a (i)	To bear the cost of staff specially recruited for the operation of CDCE		5.1.4.a.i				
b(i)	Purchase of Equipment or other capital nature assets or improving facilities of capital nature of CDCE (20%)		5.1.4.b.i				
(ii)	To cover the overhead costs such as utilities, photocopy expenses, minor laboratory equipment usage, etc of CDCE. (20%)		5.1.4.b.ii				
(iii)	Purchase of Equipment or other capital nature assets or improving facilities of capital nature of the University (20%)		5.1.4.b.iii				
(iv)	Purchase of Equipment or other capital nature assets or improving facilities of capital nature of the relevant Faculty (20%)		5.1.4.b.iv				
(v)	Research & Publication and Staff Development of the relevant Faculty. (20%)		5.1.4.b.v				
5.1.5 Government Taxes							
i	If any						
5.1.6 UGC - 0.01% of Income (Except for Refundable Library Deposit Fee)							
		0.01%					

5.1.7	Other (Please Specify)						
iii	Other (please Specify)		5.1.7.i				
	Total Direct Cost						
	Indirect Cost = Total Income - Direct Cost						
C. Indirect Cost							
5.2.1	University / HEI Development Vote (Overhead Costs such as Utilities, etc)	15%-30%					
i	Purchase of Equipment or other capital nature assets or improving facilities of capital nature of the University .	40%	5.2.1.i				
ii	Research & Publication of the University	20%	5.2.1.ii				
iii	To cover the overhead costs such as utilities, photocopy expenses, minor laboratory equipment usage, etc of CDCE .	20%	5.2.1.iii				
iv	Research & Publication and Staff Development of the relevant Faculty .	20%	5.2.1.iv				
5.2.2	VC Fund	0%-5%					
5.2.3	Payments to Directly and Indirectly involved Staff Members	65%-85%					
i	Lecture fee		5.2.3.i				
ii	Payment for Study Guides, study materials, course Manuals, Marking Schemes and LMS		5.2.3.ii				
iii	Provision for Honorarium for preparation/revision of syllabus and translating		5.2.3.iii				
iv	Consultancy fee		5.2.3.iv				
v	Payment for a paper setting		5.2.3.v				
vi	Payment for a paper translating		5.2.3.vi				
vii	Payment for Moderating/Scrutinizing		5.2.3.vii				
viii	Payment for Marking an answer script		5.2.3.viii				
ix	Marking of In-Course Assessments		5.2.3.ix				
x	Viva-voce examination		5.2.3.x				
xi	Payment for Typing Question Paper		5.2.3.xi				
xii	Payment for supervisor		5.2.3.xii				
xiii	Payment for Administrative Coordinator		5.2.3.xiii				
xiv	Payment for Invigilator		5.2.3.xiv				
xv	Payment for clerk, Technical officer, Lab Attendant, Hall Attendant.		5.2.3.xv				
xvi	Payment to the custodian of question and answer scripts		5.2.3.xvi				
xvii	Payment for General Supervision of Typing/Printing/Packetting		5.2.3.xvii				
xviii	Provision for Personal Emoluments of the staff at CDCE		5.2.3.xviii				

xix	Provision for Overtime payments / Weekend and holiday allowances to the Staff		5.2.3.xix				
xx	Payment for the day classes/Tutorials/Seminars related to External EDP Examination except teachers.		5.2.3.xx				
xxi	Payment for Certificate writing, embossing, checking and signing		5.2.3.xxi				
xxii	Allowance for Academic Managers		5.2.3.xxii				
xxiii	Allowance for Academic Coordinators		5.2.3.xxiii				
xxiv	Allowance for Departmental Coordinator.		5.2.3.xxiv				
xxv	Other(please Specify)		5.2.3.xxv				
	Total Indirect Cost						
D. Excess of total Income over Total Costs / Expenditure							
5.3	Total Allocations to Development Votes (5.1.4, 5.2.1, 5.2.2) / (Total Income)	20% - 35%					

Notes:

1. Separate schedules should be submitted for the items which contained more details according to the note number mentioned in the format.
2. The rates applicable for the staff payments should not exceed the rates mentioned in the UGC circulars.
3. When preparing the budgets, it is required to ensure to allocate the percentages of portion for the categories highlighted in the UGC circular No 4/2016.

Course Coordinator: Name :-

Signature :-

Recommendation of the Director: Name :-

Signature :-

Assistant Registrar/CDCE: Name :-

Signature :-

Certification of the SAB: Name :-

Signature :-

Date on which approval of the Board of Management Meeting received:

Instruction to fill the budget format

Income of the external degree programs

a. Income

The course fee of the external degree program should be collected as one single payment or installments basis. At the registration, course fee, registration fee, seminar fee, other course income, library fee (non- refundable), examination fee, use of laboratories & e-learning resources fee etc. should be collected.

b. Revenue collection

According to the new revenue collection mechanism in collaboration with the People's Bank, student could deposit cash with the reference number at any branch of a people's bank by filling the normal bank slip and Paying-in Voucher downloading via CDCE website, and the bank will credit the same on university account of 057-1001-4-1338036 just like a bill payment system of the bank.

c. Refunding of the Fees Paid

After registration, if a student decide to abandon the course, a request together with the student's deposit slip/s and a copy of the letter which was sent to the student regarding his or her registration details, should be submitted to the DR/SAR/AR (CDCE) **within three months from the date of his or her registration**. If the student has attended any seminar or sat any exams, he/ she shall not be eligible for this.

When refunding the fees paid, payment will be made after deducting 15% from the payment made by the student, excluding the Registration Fee and Application fee.

Further, if a student has paid the 1st installment, but he/she is not eligible for registration, total payment made by him/her shall be refunded excluding the application processing fee.

d. Income Categories

- i.** Application fee as follows
- BA(New Syllabus) Rs 2,000/=
 - Diploma in Management Rs 250/=
 - BBA(Online) Rs 1,500/=
- ii.** Course fee will be charged at once. However, the CDCE can decide to allow the students to pay the course fee in two installments
- *BA(New Syllabus)*
 - 100 Level* Rs 10,000.00
 - 200 Level* Rs 6,500.00
 - 300 Level* Rs 6,500.00
 - Renewal fee per year* Rs 5,000.00
 - *Diploma in Management* Rs 50,000.00
 - *BBA(Online)*
 - Certificate Level* Rs 70,000.00
 - Diploma Level* Rs 80,000.00
 - Degree Level* Rs 100,000.00
- iii.** Seminar fee will be charged Rs 1,000.00 per day. However the total seminar fee should be paid at the registration.
- iv.** If the examination fees are not mentioned separately, the course fee includes examination fee as well.
- v.** Examination fees

Programme Name	Level	Application Fee (LKR)	Examination Fee Per Subject (LKR)
BA(New Syllabus)	100	1,500.00	1,250.00
	200	1,500.00	1,250.00
	300	1,500.00	1,250.00
	Make Up Examination		2,000.00
Dip; In Management			1,000.00

BBA (Online) Repeat Examinations

- Examination with assignments Rs. 7,500/=
- Examinations without assignment Rs. 3,000/=

Course fee for other programmes will be computed at the preparation of the estimated budget with the approval of finance committee.

- vi. Consultancy fee**
- vii. Library Fee – Non Refundable**
- viii. Fee for using Computer Laboratories**
- ix. Fee for using Other Laboratories**

Fee will be charged as approve by the finance committee/Council/UGC circulars as applicable.

x. Seminar fee for repeat course units

If a student wants to attend seminar for repeat subjects, Rs 1,000.00 should be charged per student, per subject.

xi. Registration Renewal

For BA (New Syllabus) programs, Rs. 5,000/= per academic year should be charged per student for renewal of registration.

xii. Convocation Fee

Rs. 5,000/= per grandaunt should be charged for convocation fee after completion of the degree program.

xiii. Certificate Fee

Provisional Certificate (One Day)	Rs 500.00
Provisional Certificate (Normal)	Rs 250.00
Transcripts (Local)	Rs 500.00
Transcript (Foreign)	Rs 1,000.00
Detail Certificate	Rs 500.00

xiv. Subject changing fee

After the grace period (3 months after registration), Rs.1, 000.00 should be charged per change

xv. Past papers

Rs.10.00 will be charged per paper (A 4 sheet- Double side)

xvi. Duplicate ID fees

Rs.1, 500.00 is charged to duplicate ID (BBA Online)

xvii. Others

Please specify, if any.

A. Direct Costs

5.1.1. PAYMENTS TO OUTSIDE CONSULTANTS/ TEAM MEMBERS, CONTRACT STAFF

i. Payments for the Trainees/ Workers hired for essential services

They could be recruited with the approval of the Vice-Chancellor and be paid daily basis.

ii. Payment to Office Assistant/Secretary

iii. Others

Please specify, if any.

5.1.2. FIELD EXPENSES, ACADEMIC ACTIVITIES, SURVEYS, TESTING, CONDUCTING MEETINGS, HIRE LECTURE HALLS, REFRESHMENTS ETC.

i. Induction Program

ii. Awareness programs/Workshops

iii. Field Expenses

iv. Surveys, Testing

Funds for the induction, awareness programs/ workshops, Field expenses and Surveys, Testing should be allocated in the relevant degree program budget and before holding the awareness programs/workshops, a detailed budget in this regard should be submitted to the Finance Committee for its recommendation and to the Council for its approval. Further, the Government procurement procedure should be followed to procure the goods & services for this event.

v. Publishing Newspaper Advertisements

Paper advertisement/s for recruitment of the new batch and other requirements could be published, by using available funds.

vi. Refreshments

This allocation could be utilized for refreshments for meetings etc...

vii. Lecture halls charges

Charges of hiring new lecture halls, approval should be obtained from the Procurement committee/Vice Chancellor within the upper limit of direct contracting in the procurement manual and be paid according to approved rates.

viii. Board of Management (BoM) Meeting

For the attendance of BOM meetings of CDCE, all members should be paid per sitting per member according to the UGC circular no. 01/2016.

ix. Board of Study (BOS) Meetings

For the attendance of BOS meetings held at the Faculty, all members should be paid per sitting per member according to the UGC circular no. 01/2016. Total cost of the BOS meeting expenses could be allocated among the budgets which relevant to that Faculty.

x. Others

Please specify, if any.

5.1.3. Travelling, Subsistence, Materials, Equipment Usage, etc.

i. Purchase of Stationery

ii. Brochures/ Student handbook

iii. Printing

Purchase of items under the above **i,ii and iii** should be made according to the procurement procedure of the University.

iv. Travelling and Subsistence, Composite Allowance

Travelling and subsistence, Composite Allowance should be paid according to the government existing rates.

v. Hiring of vehicles/ Transportation Expenditures

To transport people, question papers, answer scripts and stationeries, allocation could be made in the budgets, if need. Hiring of vehicles / Transportation / Courier services should be done according to the procurement procedure of the University.

vi. Others

Please specify, if any.

5.1.4. University/ HEI/ Faculty/ Department/ Course/Infrastructure Development etc.

Following the guidelines of the Sub Committee appointed by the Finance Committee to make recommendation on the distribution of funds allocated to the Development votes as per Commission Circular No 04/2016, the amount allocated to this vote should be divided among the following votes as follows.

(a) To bear the cost of staff specially recruited for the operation of respective Centre.

(b) The reminder (Balance amount of a) of the above should be utilized as follows:

- I. Purchase of Equipment or other capital nature assets or improving facilities of capital nature of CDCE (20%)*
- II. To cover the overhead costs such as utilities, photocopy expenses, minor laboratory equipment usage, etc of CDCE. (20%)*

- III. *Purchase of Equipment or other capital nature assets or improving facilities of capital nature of the **University (20%)***
- IV. *Purchase of Equipment or other capital nature assets or improving facilities of capital nature of the relevant **Faculty (20%)***
- V. *Research & Publication and Staff Development of the relevant **Faculty. (20%)***

The allocation for the above votes will be calculated out of the margin attributable to the votes complying with the following conditions.

- 15% - 30% out of indirect cost should be allocated to 5.2.1
- 0% - 5% out of indirect cost should be allocated to 5.2.2
- 65% - 85% out of indirect cost should be allocated to 5.2.3 and
- Total Allocation for votes (5.1.4 + 5.2.1 +5.2.2) out of the income should be between 20%-35% as per the letter of The Director General, Public Finance dated 2015.10.22 and numbered PFD/RED/01/05/2014/05.

Further, prior to making any payment utilizing the above funds, the recommendation of the Finance Committee and the approval of the Council should be obtained.

5.1.5. Government Taxes

Taxes will be charged according to the changes of Tax policy of the Sri Lanka as applicable.

5.1.6. UGC – 0.01% of Income

Zero point zero one percent (0.01%) of the income to be transferred to the UGC to the credit of the University/HEI Self Finance Activity Vote.

5.1.7. Other (Please Specify)

B. INDIRECT COSTS (TOTAL INCOME – TOTAL DIRECT COST)

5.2.1. University/ HEI Development Vote

This should be equal to the 15% - 30% of the total indirect cost of the budget. This amount is to cover the Overhead expenses, utility charges such as telephone, electricity and water, Contractual services, maintenance, supplies expenses etc.

Accordingly, the amount allocated to the above Vote should be utilized as follows

- I. *Purchase of Equipment or other capital nature assets or improving facilities of capital nature of the **University.*** **40%**
- II. *To cover the overhead costs such as utilities, photocopy expenses, minor laboratory equipment usage, etc of **CDCE.*** **20%**

III. <i>Research & Publication and Staff Development of the relevant Faculty</i>	20%
IV. <i>Research & Publication of the University.</i>	20%

5.2.2. Vice Chancellors Fund

0% - 5% of the total indirect cost from each budget should be allocated.

5.2.3. Payments to Directly and Indirectly Involved Staff Members

Total payments for the staff members who are directly and indirectly involved in external degree programs should be 65% - 85% of the total indirect cost.

5.2.3.i. Lecture Fee

The lecture fees should be paid in accordance with the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs, Commission Circular No 01/2015 issued on 22/01/2015 and any other rates approved by the Finance Committee. The Rates mentioned in the circular are applicable for electronic mode of delivery too.

5.2.3.ii. Payment for Study Guides, study materials, course Manuals, Marking Schemes and LMS.

Payments could be made to the teacher for preparation of study guide, study materials and for LMS according to the availability of funds in the course budget as approved by the Finance Committee.

5.2.3.iii. Honorarium for preparation/ revision of syllabus and translation

Should be followed the Finance Committee/Council/UGC circulars

5.2.3.iv. Consultancy fee

As per UGC circulars or approved rates by Finance Committee/Council

If the examinations are held in collaboration with the Provincial/ Zonal Educational Departments, payments for Supervisors, Invigilators, and others should be paid in accordance with the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs and relevant Finance Committee/council approval. Payments for meetings/ discussions could be made in accordance relevant Finance Committee/council approval.

Following payments (i to vi) will be paid accordance with the section 2.1 of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

- 5.2.3.v. Payment for a paper setting.
- 5.2.3.vi. Payment for a paper translating.
- 5.2.3.vii. Payment for Moderating/Scrutinizing.
- 5.2.3.viii. Payment for marking an answer script.
- 5.2.3.ix. Payment for Marking of In-course Assessments.
- 5.2.3.x. Payment for Viva-Voce Examinations.

5.2.3.xi. Payment for typing a question paper

The payment for typing a question paper will be paid accordance with the section 2.2 (b) of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

Following payments (viii to xi) will be paid accordance with the section 2.2.c (a) of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

- 5.2.3.xii. Payment for supervisor
- 5.2.3.xiii. Payment for Administrative Coordinator
- 5.2.3.xiv. Payment for invigilator
- 5.2.3.xv. Payment for clerk, technical officer, lab attendant, hall attendant

5.2.3.xvi. Payment for custodian of question and answer script

The payment for custodian of question and answer script will be paid accordance with the section 2.3 of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

5.2.3.xvii. Payment for General Supervision of Typing/Printing/ Packetting

The Payment for General Supervision of Typing/Printing/Packetting will be paid accordance with the section 2.2.(a) of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

5.2.3.xviii. Allocation for the personal emoluments of the Centre

As the CDCE covers all the expenses of the Centre using self-earned funds, the personal emoluments of Centre will be paid out of earned funds. Accordingly the estimated annual expenditure for personal emoluments will be added to each programme budget based on the annual estimated income of the Centre.

Amount to be allocated as staff Salaries to the Programme	=	$\frac{\text{Estimated annual Personal Emoluments of the Centre.}}{\text{Estimated annual Income of the Centre.}} \times \text{Programme Income}$
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5.2.3.xix. Payment for Serving on Public Holidays/ Weekends for Administrative/ Non-Academic Staff

Should follow the Finance Committee/Council/UGC circulars

5.2.3.xx. Payment for the day classes/Tutorials/Seminars related to External EDP Examination except teachers.

The Payment for the day classes/Tutorials/Seminars related to External EDP Examination except teachers will be paid accordance with the section 3 of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

5.2.3.xxi. Certificate writing, embossing, checking and signing fees

Following rates will be paid per certificate accordance with the Commission Circular No 10/2014 and the rates approved by the Finance committee (FC 371.32)

• Writing Name on Certificates	= Rs 40.00
• Preparing and checking schedule of graduand	= Rs 20.00
• Signing of certificates (Registrar)	= Rs 40.00
• Checking of Certificates (Staff Officer)	= Rs 30.00
• Embossing Certificate	= Rs 10.00

5.2.3.xxii. Payments for Academic Manages

Payments should be made in accordance with the Section 2.3 of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

5.2.3.xxiii. Allowance for Academic Coordinator

The allowance for Academic Coordinator will be paid accordance with the section 1 of the Commission Circular No. 01/2016 issued on 01.01.2016 for the external degree programs.

5.2.3.xxiv. Allowance for Departmental Coordinator

The allowance for Departmental coordinator will be paid for the departmental coordinators of the faculties as approved by the Finance Committee.

5.2.3.xxv. Other (Please Specify)

Notes

- ✓ This guideline applies only to the External Degree programs which are held locally.
- ✓ Existing income categories and expenditure items which are not included in this guideline are remain unchanged.
- ✓ Provisions could be made for miscellaneous payments for each heading of the indirect cost of the budget. These provisions could be used if the budget line exceeded the mentioned amount. However, if any new payment is to be made by using these provisions, approval should be obtained from the Finance Committee and the Council.
- ✓ The payments to staff members are made according to the procedure of the university.
- ✓ Above rates will be changed by the University time to time.