

EASTERN UNIVERSITY, SRI LANKA



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වருடාந்த அறிக்கை - 2016
ANNUAL REPORT



Eastern University, Sri Lanka

Prof. T. Jayasingam

Vice Chancellor

EUSL

Vision

Center of excellence for higher learning in Sri Lanka.

Mission

To facilitate learning, research and dissemination of knowledge to produce competent graduate through conducive environment with industry-community collaboration to serve socio-economic and cultural needs of the country.

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Goals

The university has identified the following goals with respective objectives.

- 1.** To pursue excellence in teaching, research and dissemination of knowledge
 - 1.1** To revitalize the study programs to produce employable graduates in response to the changing needs of the, nation and globe.
 - 1.2** To improve the quality and relevance and of the Curricula.
 - 1.3** To enhance the research capacity of the institution
 - 1.4** To encourage dissemination of knowledge

- 2.** To enhance the institutional capacity through human resource, infrastructure and other resource development
 - 2.1** To upgrade the academic knowledge of the staff
 - 2.2** To secure and improve infrastructure and other resources for strengthening the capacity of the institution

- 3.** To serve socio economic and cultural needs of the community.
 - 3.1** To provide opportunities
 - 3.2** To preserve and enrich the tradition, culture and human values of the community

- 4.** To maintain and enhance good governance
 - 4.1** To utilize the resources effectively and efficiently
 - 4.2** To enhance social harmony among stakeholders.

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3. Vice Chancellor's Review:

3.1 Vice Chancellor's Report



It is with great pleasure I pen this message to the Annual Report 2016 of Eastern University, Sri Lanka.

University Education in the present era aims in producing competent intellectuals capable enough to sustain themselves locally, regionally & globally. Higher Education further aims to research and Eastern University, Sri Lanka (EUSL) promotes its academics to involve in thematic research. Community engagement and outreach services are also integral part of the University.

The year 2016 was unique as the new Vice Chancellor took over the office after the tenure of the one year (2015) of a Competent Authority to EUSL. Nevertheless, we were fortunate enough to have the caliber of Prof. Uma Coomaraswamy as Competent Authority, whose unprecedented approach of putting EUSL on track made fruitful and the year 2016 showed progress.

For the first time in the History of EUSL the Vice Chancellor was ceremoniously inducted at a colorful ceremony and a Deputy Vice Chancellor was appointed. Gender Equity & Equality activities have commenced and ongoing with the implementation of 'Eastern University Policy Framework for Gender Equity & Equality' with the inauguration of Gender Equity and Equality Cell in June 2016.

Capacity Building of the academic, administrative and other staff was aimed in 2016 and steps were taken to conduct such programme at centers overseas and also through Staff Development Centre. Such programme has been commenced at Asian Institute of Technology (AIT) Thailand and would be ongoing in 2017 as well. A number of workshops and outreach training programme have been conducted via Staff Development Center to the staff. Further a residential workshop has been conducted on Strategic Planning involving the key staff and members of the Council in May 2016. A workshop on organizational Result Framework has also been conducted in April 2016.

The University also introduced the Proctor System and to facilitate Students' Discipline. The 'Student Charter' prepared in 2015 has been distributed to the new entrants with necessary information to students to adhere. Student Counseling services continued to operate facilitating the students in need. Essential works have been undertaken for preparation of and University Calendar.

The students' satisfaction survey conducted in 2016 indicates that on different aspects of the delivery of study programmes at the student life at EUSL, the overall students'

satisfactory level researches 75% indicating a balanced performance with regard to the undergraduates. The ensuing years would show a more improved status.

A number of new study programs have been planned. The Government Policy of Establishing 'Faculty of Technology' would be realized, and the curriculum would be designed with the assistance of the experts from AIT.

The infrastructure development of the University has been satisfactorily ongoing. We were in the process of getting ownership of our properties, which was to a certain extent neglected in the past. Initial works for the Building complexes for Faculty of Health Care Sciences, Faculty of Agriculture, Faculty of Technology and Staff residencies have been commenced in 2016.

We are satisfied of the management of the finances allocated to EUSL as we utilized 95% of the funds allocated. An improved performance is expected in the incoming years.

We however are short of realizing our aims in maintaining Zero ragging, improved graduate employability and cadre & facilities increment. These would be realized in the incoming years.

In conclusion, I congratulate the staff of EUSL for a satisfactory performance in 2016 and anticipate a better performance in the ensuing years. I also thank the, Senate, Council EUSL, University Grants commission and Ministry of Higher Education & Highways for the continuous involvement with the EUSL.

Prof. T. Jayasingam

Vice Chancellor

Eastern University, Sri Lanka

3.2 Highlights 2016

- Memorandum of Understanding (MOU) was signed between Asian Institute of Technology, Thailand and Eastern University, Sri Lanka (EUSL) for a range of collaborative activities such as professional development, staff exchange, technology transfer, postgraduate training, research collaboration, joint conference/symposia, joint degree programmes and curricula development for new Faculty of Technology. As part of this initiative 26 Academic staff were on training/exposure visits to Asian Institute of Technology in two teams (Team-1: 17-24 October, 2016 and Team-2: 14-21 November, 2016). These exposure visits were arranged for academics who have not had overseas exposure in their post graduate period and the aim was to enhance their capacity through exposure in best practices, modern trends in teaching-learning, research activities, administration and management, industrial linkage and student counseling.
- MOU was signed between Annamalai University, Tamil Nadu, India and EUSL for collaborations in Academic and Professional Development which include staff and student exchange to participate in undergraduate and postgraduate study programmes, faculty development, short term training for faculty members, advice and training on Staff Development & Career Guidance, and participation in conferences, seminars, workshops, etc.
- MOU between The French Institute of Pondicherry, India and EUSL was signed to promote and facilitate staff visits, student exchange and exchange of scholarly work.
- MOU was signed between The Tamil University, Thanjavur, Tamil Nadu, India and EUSL to collaborate on research, postgraduate training, organizing common symposium / conferences and staff and student exchange.
- MOU between Bharathiar University, India and EUSL was signed to foster research collaborations, exchange visits and staff training.
- EUSL is the first amongst the Sri Lankan Universities to establish Gender Equity and Equality Cell, which was inaugurated on 13th June 2016.
- EUSL was the first university in Sri Lanka to complete the Institutional Review under the new Institutional Review Manuel-2015.
- The 4th International Conference of the Eastern University, Sri Lanka (ICE 2016) was held on 10-11 March, 2016 with the theme “Fostering Knowledge Through Integration”.

- Four academics from Faculty of Science, EUSL received President's Awards at a ceremony held on 22nd November 2016 at Waters Edge, Battaramulla, for their research papers published in reputed journals in the year 2014.
- Two students from EUSL represented the Sri Lanka National University Basketball Team, which participated the 2nd Asian University Basketball Championship-2016 in China.
- An exposure visits to Institute of Medicine, Tribhuvan University, Nepal was organized in order to initiate Bachelor of Public Health (BPH) programme at EUSL. A team of delegates from Faculty of Health-care Sciences visited the Institute to study the curriculum and implementation of such programme.
- For the first time in the history of EUSL the Vice Chancellor was ceremonially inducted at a colourful ceremony on 09th January 2016.
- Dr. K.E. Karunakaran was appointed as the first Deputy Vice Chancellor to EUSL.
- A workshop on "Organizational Results Framework" has been conducted on April 2016
- A workshop on "Review of Corporate Plan - present status and future directions" was conducted from 10th to 12th June 2016 with the participation of the members of the council and the key staff of Eastern University focusing on governance & management, institutional capacity - present challenges and future needs, undergraduate & postgraduate programs, research & innovation.

3.3 Overview

In 2016, the Eastern University, Sri Lanka continued to deliver its academic activities through its seven faculties and 35 departments of study.

The Eastern University, Sri Lanka was started as the Batticaloa University College on the 1st of August 1981 in Vantharumoolai with two faculties of Science and Agriculture, affiliated to the University of Peradeniya. It was then upgraded as a fully-fledged university in October 1986 with two additional faculties, Faculty of Commerce and Management and the Faculty of Arts and Culture. Faculty of Health-Care Sciences was established in 2006.

Trincomalee Campus of the Eastern University was established on the 15th June 2001 with two Faculties, Faculty of Communication & Business Studies and Faculty of Applied Science. Subsequently a unit of Siddha Medicine was also established. The Trincomalee Campus is now located in 250-acre land at Konesapuri, 10km north of Trincomalee.

Swamy Vipulananda Institute of Aesthetic Studies (SVIAS) was affiliated to Eastern University, Sri Lanka from the 1st of March 2005. Before its affiliation it was called Swamy Vipulananda College of Music and Dance, established by the Ministry of Regional Affairs and Hindu Culture in 1981 and then under the Ministry of Cultural Affairs.

Eastern University, Sri Lanka has a strong focus on producing competent graduates to serve socio-economic and cultural needs of the country. It is also striving to enhance its research capacities with specific emplanes in promoting multidisciplinary research to serve the needs of the region and country. It also realizes its role to provide peace and harmony to the region.

a. Faculties and Study Programs:

EUSL offers Bachelor and Master Degrees, Diploma and Certificate Programs under the following faculties and academic departments.

Faculty	Departments
Agriculture	Agriculture Biology, Agriculture Chemistry, Agriculture Economics, Agriculture Engineering, Animal Science, Crop Science

Arts & Culture	Arabic, Comparative Religion, Education, Fine Arts, Geography, Hindu Civilization, History, Islamic Studies, Languages, Social Sciences Disciplines: Christianity, Economics
Commerce & Management	Commerce, Economics, Management
Health-Care Sciences	Clinical Sciences, Human Biology, Medical Education & Research, Pathophysiology, Primary Healthcare, Supplementary health-sciences
Science	Botany, Chemistry, Mathematics, Physics, Zoology
Trincomalee Campus	
Communication & Business Studies	Business & Management Studies, Languages & Communication Studies
Applied Science	Computer Science, Physical Science
	Unit of Siddha Medicine

- **Faculty of Agriculture** offering B.Sc. Honours in Agriculture Master of Science in Agriculture.
- **Faculty of Arts & Culture** offering Bachelor of Arts (General) degree; Bachelor of Arts Honours (Special) degrees in Comparative Religion, Drama & Theatre, Economics, Fine Arts, Geography, Hindu Civilization, History, Philosophy, Political Science, Sociology and Tamil; Bachelors Honours in Education, Master of Arts; M.Phil., and Ph.D. research degrees.
- **Faculty of Commerce & Management** offering Bachelor of Commerce Honours (B.Com.Hons.) degree, B.Com.Hons.(Accounting & Finance), B.Com.Hons.(Enterprise Development), B.Com.Hons.(Business Economics); Bachelor of Business Administration Honours (BBA.Hons.) degree, BBA.Hons.(Human Resource Management), BBA.Hons.(Marketing Management); Postgraduate Diploma in Management (PGDM), Master of Business Administration (MBA) and Master of Development Economics (MDE).
- **Faculty of Health-Care Sciences** offering MBBS and Bachelor of Science in Nursing.

- **Faculty of Science** offering Bachelor of Science (General) degree; Bachelor of Science Honours (Special) degrees in Botany, Chemistry, Computer Science, Mathematics, Physics and Zoology; Master of Science in Science Education; M. Phil. and Ph.D. Research degrees.
- **Trincomalee Campus** having **Faculty of Communication & Business Studies, Faculty of Applied Science** and a **Unit of Siddha Medicine** and offering B.Sc. in Management degree; B.Sc. Honours degrees in Management, Marketing Management, Human Resource Management, Accountancy and Financial Management, Information Management; B.A.Hons.(Languages), B.A.Hons.(Communication); B.Sc. in Applied Physics and Electronics, B.Sc. in Computer Science; Bachelor of Siddha Medicine & Surgery.
- **Center for External Degree and Extension Courses (CEDEC):** The faculties also offer External Degree Programs to provide opportunity for more students to get University education. These degree programmes are offered through CEDEC; they are Bachelor of Arts, Bachelor of Business Administration, Bachelor of Science in Agriculture, Bachelor of Science, Bachelor of Science in Nursing; In Trincomalee Campus: Bachelor of Science in Management and Bachelor of Arts in Communication.

b. New Faculty and Study Programs

EUSL is in the process of establishing Faculty of Technology in keeping with the policy of producing technologically skilled graduates. Out of the four departments of study such as 'Energy & Environment', 'Information & Communication Technology', 'Bio-system Technology' and 'Multidisciplinary Studies', the latter two have been approved to start with. The Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship) degree programme has also been approved and due to commence. Moreover, proposals for two more degree programmes, namely "Bachelor of Information and Communication Technology" and "Bachelor of Engineering Technology (Energy & Environment)" are on the initial stage of preparation.

d. The Council

Members of the Council

Prof. Uma Coomaraswamy	Competent Authority - Chairperson (till Jan 2016)
Prof. T. Jayasingam	Vice Chancellor - Chairperson (from Jan 2016)
Dr. K. E. Karunakaran	Deputy Vice Chancellor (from Apr 2016)
Dr. V. Kanagasingham	Rector, Trincomalee Campus
Dr. T. Sundaresan	Dean/FHCS (till Jan 2016)
Dr A.N. Arulpragasam	Acting Dean/FHCS (from Feb to Sep 2016) & Dean from Sep
Dr. K. Rajendram	Dean/Arts & Culture (till Nov 2016)
Mr. M. Ravi	Dean/Arts & Culture (from Dec 2016)
Mr. R. Uthayakumar	Dean/ Faculty of Commerce & Management
Dr. F.C. Ragel	Dean/Science (till Jan 2016)
Dr. (Mrs) M. Vinobaba	Dean/Science (from Feb 2016)
Dr. P. Sivarajah	Dean/ Faculty of Agriculture
Mr. T. Baskar	Dean/FCBS, Trincomalee Campus (till Oct 2016)
Mrs. K. Shanthrakumar	Acting Dean/FCBS, Trincomalee Campus (from Dec 2016)
Dr. N. Pratheesh	Dean/Faculty of Applied Science, Trincomalee Campus

Appointed Members by the UGC

Mrs. P.S. M Charles
Rev. Fr. Paul Robinson
Mr A Gnanathan
Prof. R. Sivakanesan
Dr. M. S. Ibralebbe
Dr. H.R. Thambawita
Mr. P.T.A.Hassan
Dr. S. Maunaguru
Dr. S. M. Hussain
Dr. N. Thamilvannan
Mr. R. Kannan

Members Elected by the Senate

Dr. K. E. Karunakaran (from Feb to Mar 2016)
Mr. P. Sachithanantham (till Apr 2016)
Mr. M. Ravi (from Aug to Oct 2016)
Mr. T Sathananthan (from Jul 2016)

Secretary to the Council

Mr.V. Kandeepan, Registrar, EUSL

e. The Senate

Members of the Senate

Prof. Uma Coomaraswamy	Competent Authority - Chairman (till Jan 2016)
Prof. T. Jayasingam	Vice Chancellor - Chairman (from Jan 2016)
Dr. K.E. Karunakaran	Deputy Vice Chancellor (from Apr 2016)
Dr. V. Kanagasingam	Rector/Trinco Campus
Dr. S. Jeyasankar	Director/SVIAS
Dr. P. Sivarajah	Dean/Agriculture
Dr. K. Rajendram	Dean/Arts & Culture (till Nov 2016)
Mr. M. Ravi	Dean/Arts & Culture (from Dec 2016)
Dr. F.C. Ragel	Dean/Science (till Feb 2016)
Dr. (Mrs) M. Vinobaba	Dean/Science (from Mar 2016)
Dr. K.T. Sundaresan	Dean/FHCS (till Feb 2016)
Dr A.N. Arulpragasam	Acting Dean/FHCS (from Feb to Sep 2016) & Dean from Sep
Mr. R. Uthayakumar	Dean/Commerce & Management
Mr. T. Baskar	Dean/FCBS, TC
Dr. N. Pratheesh	Dean/Applied Science, TC
Prof. A. Murugathas	Professor in Tamil
Prof. (Mrs) T. Mahendran	Professor in Agricultural Chemistry
Prof. P. Vinobaba	Professor in Zoology/Head/Zoology
Prof. V. Gunaretnam	Professor in Political Science (from Apr 2016)
Mrs. T. Arulnandhy	Librarian
Dr. (Mrs.) N. Rodney Fernando	Head/Agric. Biology
Dr. M. Pakthinathan	Head/Animal Science (till Jun 2016)
Mr. M.S. M. Nafees	Head/Animal Science (from Jul 2016)
Dr. (Mrs.) P. Premanandarajah	Head/Agric. Chemistry
Mr. S. Srikrishnah	Head/Crop Science till
Mrs. T. Geretharan	Head/Agricultural Economics (till Sep 2016)
Mrs. T. Kirupananthan	Head/ Agricultural Economics (from Sep 2016)
Mr. R. Thivyatharsan	Head/ Agricultural Engineering (till Mar 2016)
Mrs. R. Bawatharani	Head/ Agricultural Engineering (from Apr 2016)
Dr. M. Varnakulasingam	Head/Geography
Dr. V. Inpamohan	Acting Head/Fine Arts
Dr. P. M. Hamthoon	Head/Arabic
Mr. P. Sachithanatham	Head/Comparative Religion & SH (till Jul 2016)
Mr. R. Sahayaseelan	Acting Head/CR & SH (from Aug to Sep 2016)
Mr. R. Sahayaseelan	Head/Comparative Religion & SH (from Sep 2016)
Mrs. R.V. Francis	Head/Languages and Acting Head/ELTU
Mr. M. Ravi	Head/Social Sciences (till Nov 2016)
Dr. G. Thillainathan	Head/Social Sciences (from Dec 2016)
Mr. M.T.M. Rizvi	Head/Islamic Studies
Mrs. S. Kesavan	Head/Hindu Civilization
Dr. C. Arulmoly	Head/Education & Childcare
Mr. S.K. Shivahaneshan	Head/History
Mrs. S. Maheswaranathan	Head/Economics
Mrs. S. Sritharan	Head/Commerce
Mrs. R.V. Ragel	Head/Management

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Dr. P. Peretheepan	Head/Physics
Dr. M. Sithambaresan	Head/Chemistry
Mrs. S. Sathaananthan	Head/Mathematics
Mrs. U. Mathiventhan	Head/Botany
Mrs. Niruba S. Jayasundara	Head/Languages & Commu. Studies, TC (till Jul 2016)
Dr. V.J. Naveenraj	Head/Languages & Commu. Studies, TC (from Nov 2016)
Mrs. K. Santhakumar	Head/Business & Mgt. Studies, TC
Mr. S. Thadchanamoorthy	Acting Head/Computer Science, TC (till Feb 2016)
Mr. S. Thadchanamoorthy	Head/Computer Science, TC (from Mar 2016)
Mr. S. Loheeswaran	Head/ Physical Science, TC
Dr. Rev. Sr. Josepha Joseph	Head/Supplementary Health Sciences
Dr. K.E. Karunakaran	Head/ Clinical Sciences (till Jan 2016)
Dr. (Mrs.) A.N. Arulpragasam	Head/ Clinical Sciences (from Feb to Mar 2016)
Dr. M. Thirukumar	Acting Head/ Clinical Sciences (from Nov 2016)
Dr. (Mrs.) A.N. Arulpragasam	Head/Pathophysiology (till Jan 2016)
Dr. M. Thirukumar	Acting Head/Pathophysiology (from Feb to Oct 2016)
Dr. M. Thirukumar	Acting Head/Medical Education & Research (till Feb 2016)
Mr. T. Sathaananthan	Head/Medical Education & Research (from Mar 2016)
Dr (Mrs) M. Thayaparan	Head/Human Biology
Dr (Mrs) . J. Mahinthan	Head/Primary Health Care
Dr M.M. Mahusoon	Rep./Faculty of Agriculture
Mrs. K. Thirumarpan	Rep./Faculty of Agriculture
Dr. A. Anton Arulrajah	Rep./Faculty of Commerce & Mgt.
Dr. N. Rajeswaran	Rep./Faculty of Commerce & Management
Mr. P. Paramathevan	Rep. /Faculty of Science (from Feb 2016)
Dr. (Mrs.) C. Mahendranathan	Rep./Faculty of Science (till Feb 2016)
Dr. T. Mathiventhan	Rep./Faculty of Science (from Feb 2016)
Mr. A.J. Hussain	Rep./Faculty of Arts & Culture
Dr. J. Kennedy	Rep./Faculty of Arts & Culture (till Jul 2016)
Mr. R. Kiruparajah	Rep./Faculty of Arts & Culture (from Oct 2016)
Mr. T. Sathananthan	Rep./FHCS (till Feb 2016)
Dr. J. Jeyaruban	Rep./FHCS (from Feb 2016)
Dr. K.E. Karunakaran	Rep./FHCS (from Feb to May 2016)
Dr. K. Kartheepan	Rep./FHCS (from Jun 2016)

Secretary to the Senate

Mr.V. Kandeepan, Registrar, EUSL

- * **SVIAS** - Swamy Vipulananda Institute of Aesthetic Studies
- FHCS** - Faculty of Health-Care Sciences
- CR** - Comparative Religion,
- SH** - Social Harmony
- TC** - Trincomalee Campus
- FCBS** - Faculty of Communication and Business Studies
- Commu.** - Communication
- Rep.** - Representative

3.4 Failure and Justification

- a. Motivation of staff is still at low ebb, which could be a result of the experiences during the period of conflict. Many had confined their service to academic/administrative work only, for various reasons.
- b. Zero ragging in the University is our wish and aim and this too is being made difficult by many who did not rise up against it; from the First-year students to members of staff, as many consider curbing ragging is an administrative issue. We are leading the fight against this menace as the positive result would make a tremendous improvement in the university education at EUSL.
- c. Limitation of staff and facilities is an ongoing struggle which results in delay of calendar and our requests for the required resources were moderately considered. Every action is being taken to accommodate this and overcome.

3.5 Future Plan

- a. Zero ragging at University and Gender equality and equity has been our major theme in which we are considered as leaders. A UNESCO grant for GEE confirms this.
- b. Actions have been taken to the capacity building of the staff by organizing programmes in Universities beyond Sri Lanka and this started producing results. Schemes of motivation, rewards for active staff and students would be a key in future.
- c. University-Township programme has been developed to link development with the community and the proposal has been submitted. This would make us closer to the people in the vicinity and work for uplifting the community.
- d. Academic programmes are being suggested in peace studies, marine sciences and technology, tourism and hospitality, law and dairy sciences.
- e. Internship will be incorporated into the undergraduate study programme of all faculties.

4. Detailed Resources of Students & Staff:

Faculty	Course	Total Students	Total Academic Staff	Total Non-Academic Staff
Arts & Culture	Bachelor of Arts	1462	56	19
Agriculture	Bachelor of Science in Agriculture	271	32	34
Commerce & Management	Bachelor of Business Administration	452	23	10
	Bachelor of Commerce	384		
Health-Care Sciences	Bachelor of Medicine and Bachelor of Surgery	380	31	37
	Bachelor of Nursing	81		
Science	Bachelor of Science (Biological)	229	32	32
	Bachelor of Science (Physical)	256		
Library		-	07	13
Other Departments		-	-	204
Total		3515	181	349

Trincomalee Campus				
Faculty	Course	Total Students	Total Academic Staff	Total Non-Academic Staff
Communication & Business Studies	B.Sc. in Management	314	11	02
	B.A. in Communication Studies	183	05	02
	B.A. in Languages		02	
	B.A. in Linguistics	-	01	
Applied Sciences	Bachelor of Computer Science	21	07	
	B.Sc. in Applied Physics Electronics	44	04	
Unit of Siddha Medicine	Bachelor of Siddha Medicine & Surgery	154	09	03
Library		-	01	05
Other Departments		-	-	42
Total		716	40	57

4.1 Student Population

The following figure shows the proportional distribution of the students among each faculty in EUSL (main campus) and Trincomalee Campus. (Figure 2)

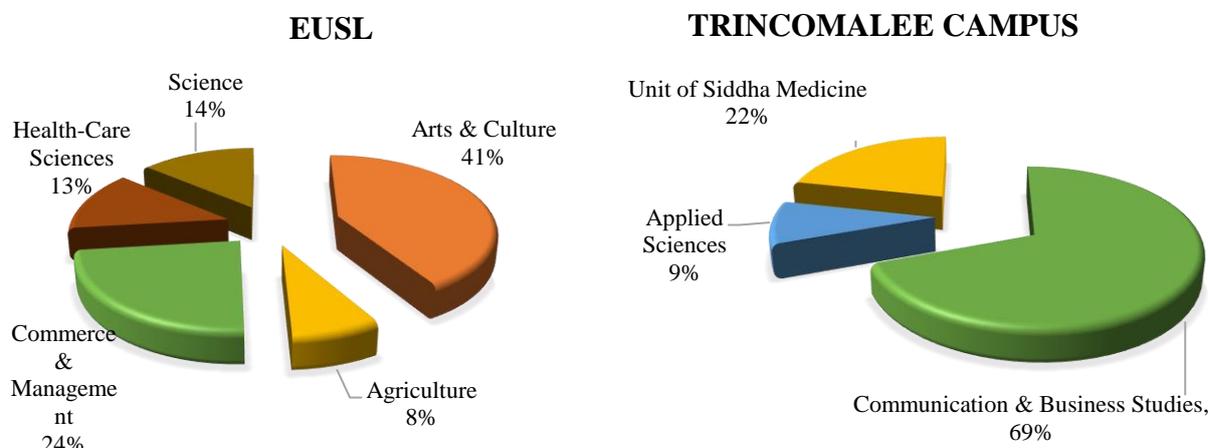


Figure 2: Distribution of Student population

Local Students:

EUSL									
Faculty	Course	Medium	Intake 2016	1 st Year Students	2 nd Year Students	3 rd Year Students	4 th Year Students	5 th Year Students	No. of Graduated
Arts & Culture	Bachelor of Arts	Tamil	400	400	517	545	-	-	87
Agriculture	Bachelor of Science in Agriculture	English	126	84	75	112	-	-	80
Commerce & Management	Bachelor of Business Administration	English	97	95	95	176	86	-	61
	Bachelor of Commerce	English	100	88	77	134	85	-	51
Health-care Sciences	Bachelor of Medicine and Bachelor of Surgery	English	131	59(1 st year) 71(Fresher)	66	58	75	51	58
	Bachelor of Nursing	English	31	29	14	16	22	-	26
Science	Bachelor of Science (Bio-Science)	English	108	58	107	64	-	-	111
	Bachelor of Science (Physical Science)	English	121	77	124	55	-	-	
Total			1114	961	1075	1160	268	51	474

Trincomalee Campus									
Faculty	Course	Medium	Intake 2016	1 st Year Students	2 nd Year Students	3 rd Year Students	4 th Year Students	5 th Year Students	No. of Graduated
Applied Sciences	Bachelor of Computer Science	English	14	14	7	-	-	-	-
	Bachelor of Science in Applied Physics & Electronics	English	22	22	22	-	-	-	-
Communication & Business Studies	Bachelor of Science in Management (General and Special)	English	86	77	79	66	92	-	32
	Bachelor of Arts in Communication Studies	English	93	74	24	17	8	-	17
	Bachelor of Arts in Languages	English	-	-	39	21	-	-	11
Unit of Siddha Medicine	Bachelor of Siddha Medicine & Surgery	English	50	43	49	22	25	15	16
Total			265	230	220	126	125	15	76

Foreign Students:

Faculty	Course	Medium	Intake 2016	1 st Year Students	2 nd Year Students	3 rd Year Students	4 th Year Students	5 th Year Students	No. of Graduated
Commerce & Management	Bachelor of Business Administration	English	-	-	1	-	-	-	-
	Bachelor of Commerce	English	-	-	1	-	-	-	-
Health Care Sciences	Bachelor of Medicine and Bachelor of Surgery	English	-	4	3	-	-	-	-
Total			-	4	5	-	-	-	-

4.2 Staff Resource

The University marched towards its goals with the assistance of 530 permanent staff members, comprising 34% academic, 4 % administrative, 3% academic support and 59% non-academic staff.

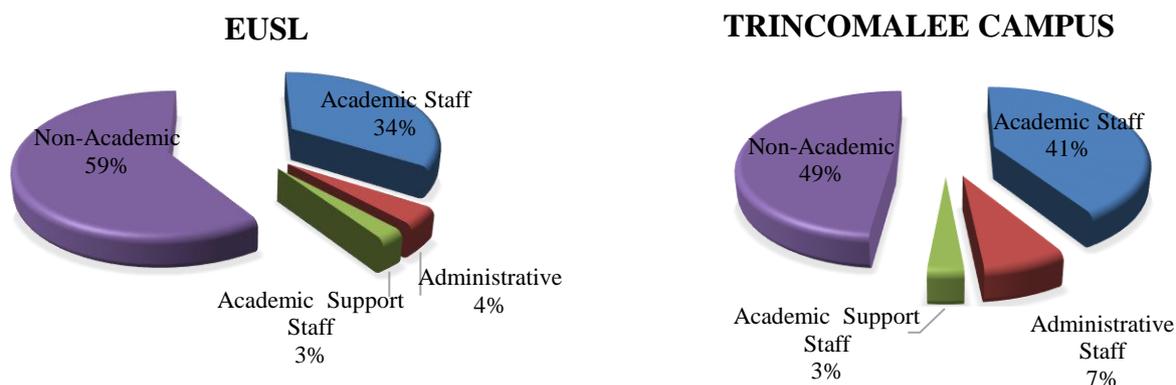


Figure 3: Staff Strength – 2016

EUSL						
Staff category	Salary Scale	Approved Cadre	Filled Cadre			Cadre Vacancies
			Male	Female	Total	
Academic Staff	U-AC 3 to U-AC 5	237	112	62	174	63
	U-AC 1 to U-AC 2	62	19	60	79	-17
Library (professional staff)	U-AC 5	1	-	1	1	0
	U-AC 4	-	-	-	-	-
	U-AC 3	6	4	2	6	0
Administrative Staff	U-EX 3	2	1	-	1	1
	U-EX 2	11	3	2	5	6
	U-EX 1	14	12	2	14	0
Other Executive Staff*1	U-EX 3	-	-	-	-	-
	U-EX 2	-	-	-	-	-
	U-EX 1	-	-	-	-	-
	U-MO 2	-	-	-	-	-
	U-MO 1	1	1	-	1	0
Academic Support Staff	U-AS 2	8	5	3	8	0
	U-AS 1	8	4	1	5	3
Technical Staff*1	U-MT 1	86	13	2	15	71
	U-MN 4	7	8	1	9	-2
	U-MN 3	3	-	-	0	3
	U-MN 2	-	-	-	-	-
	U-MN 1	-	-	-	-	-
	U-EX 2	-	-	-	-	-
	U-EX 1	3	1	1	2	1
Clerical & Allied	U-MN 4	12	6	13	19	-7
	U-MN 3	11	1	3	4	7
	U-MN 2	4	1	1	2	2
	U-MN 1	57	47	37	84	-27
Primary Staff	U-PL 3	27	66	2	68	-41
	U-PL 2	30	22	6	28	2
	U-PL 1	130	80	4	84	46
Total		720	387	143	530	190

Trincomalee Campus						
Staff category	Salary Scale	Approved Cadre	Filled Cadre			Cadre Vacancies
			Male	Female	Total	
Academic Staff	U-AC 3 to U-AC 5	45	15	24	39	6
	U-AC 1 to U-AC 2	2	0	6	6	-4
Library (professional staff)	U-AC 5	-	-	-	-	-
	U-AC 4	-	-	-	-	-
	U-AC 3	1	0	1	1	0
Administrative Staff	U-EX 3	-	-	-	-	-
	U-EX 2	3	1	0	1	2
	U-EX 1	5	3	3	6	-1
Other Executive Staff	U-EX 3	-	-	-	-	-
	U-EX 2	-	-	-	-	-
	U-EX 1	-	-	-	-	-
	U-MO 2	-	-	-	-	-
	U-MO 1	1	-	-	0	1
Academic Support Staff	U-AS 2	5	2	0	2	3
	U-AS 1	2	1	0	1	1
Technical Staff	U-MT 1	4	1	1	2	2
	U-MN 4	-	-	-	-	-
	U-MN 3	2	-	-	0	2
	U-MN 2	0	1	0	1	-1
	U-MN 1	-	-	-	-	-
	U-EX 2	-	-	-	-	-
	U-EX 1	-	-	-	-	-
Clerical & Allied	U-MN 4	0	1	1	2	-2
	U-MN 3	4	1	2	3	1
	U-MN 2	1	2	0	2	-1
	U-MN 1	28	9	9	18	10
Primary Staff	U-PL 3	7	11	0	11	-4
	U-PL 2	1	7	0	7	-6
	U-PL 1	16	1	0	1	15
Total		127	56	41	97	30

The proportional distribution of the academic staff among Professors, Senior Lecturers and Lecturers in EUSL (main campus) and Trincomalee Campus. (Figure 4).

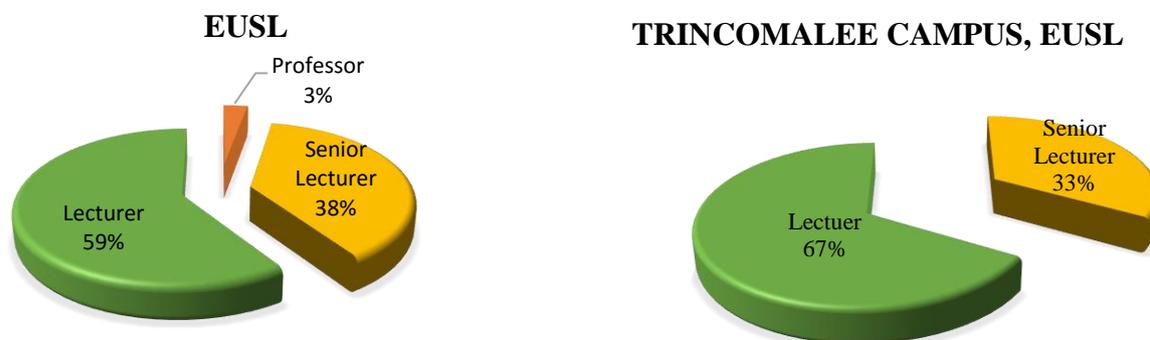


Figure 4: Academic Staffs – 2016

4.3 Academic Staff of Faculties

EUSL							
Department/ Disciplines	Staff Profile	Salary Scale	Approved Cadre	Filled Cadres			Vacant Cadres
				M	F	Total	
Faculty of Agriculture							
Agricultural Biology, Agricultural Chemistry, Agricultural Economics, Agricultural Engineering, Animal Science, Crop Science	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	5	-	-	-	5
	Senior Professor	U-AC 5 (I)	34	-	-	-	-
	Professor	U-AC 5 (II)		-	2	2	2
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)		7	3	10	
	Senior Lecturer II	U-AC 3 (II)		6	7	13	
	Lecturer	U-AC 3 (III)		-	-	0	
	Prob. Lecturer	U-AC 3(IV)		1	6	7	
	Temporary/Asst. Lecturer	U-AC 2	5	0	4	4	
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	6	3	5	8	-2
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	-	-	-	-	-
	Total			50	17	27	44
Faculty of Arts and Culture							
Arabic, Comparative Religion, Education, Fine Arts, Geography, Hindu Civilization, History, Islamic Studies, Languages, Social Sciences <i>Disciplines:</i> Christianity, Economics	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	3	-	-	-	3
	Senior Professor	U-AC 5 (I)	64	-	-	-	8
	Professor	U-AC 5 (II)		1	1	2	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)		8	3	11	
	Senior Lecturer II	U-AC 3 (II)		22	3	25	
	Lecturer	U-AC 3 (III)		1	-	1	
	Prob. Lecturer	U-AC 3(IV)		10	7	17	
	Temporary/Asst. Lecturer	U-AC 2	2	3	12	15	-13
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	-	-	-	-	-
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	7	-	-	0	7
	Total			76	45	26	71
Faculty of Commerce and Management							
Commerce, Economics, Management	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	2	-	-	-	2
	Senior Professor	U-AC 5 (I)	26	-	-	-	3
	Professor	U-AC 5 (II)		-	-	-	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)		7	2	9	
	Senior Lecturer II	U-AC 3 (II)		5	5	10	

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	Lecturer	U-AC 3 (III)		-	-	-	
	Prob. Lecturer	U-AC 3(IV)		2	2	4	
	Temporary/Asst. Lecturer	U-AC 2	7	3	6	9	-2
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	-	-	-	-	-
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	5	0	5	5	0
	Total		40	17	20	37	3
Faculty of Health-care Sciences							
Clinical Sciences, Human Biology, Medical Education and Research, Pathophysiology, Primary Healthcare, Supplementary health-sciences	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	3	-	-	-	3
	Senior Professor	U-AC 5 (I)		-	-	-	-
	Professor	U-AC 5 (II)		-	-	-	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)	56	1	1	2	25
	Senior Lecturer II	U-AC 3 (II)		3	3	6	
	Lecturer	U-AC 3 (III)		-	-	-	
	Prob. Lecturer	U-AC 3(IV)		15	8	23	
	Temporary/Asst. Lecturer	U-AC 2	0	2	2	4	-4
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	2	1	5	6	-4
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	-	-	-	-	-
		Total		61	22	19	41
Faculty of Science							
Botany, Chemistry, Mathematics, Physics, Zoology	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	5	1	-	1	4
	Senior Professor	U-AC 5 (I)		-	-	-	
	Professor	U-AC 5 (II)		3	-	3	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)	36	6	3	9	5
	Senior Lecturer II	U-AC 3 (II)		7	5	12	
	Lecturer	U-AC 3 (III)		2	-	2	
	Prob. Lecturer	U-AC 3(IV)		4	1	5	
	Temporary/Asst. Lecturer	U-AC 2	8	4	4	8	0
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	18	2	16	18	0
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	0	1	1	2	-2
		Total		67	30	30	60

Trincomalee Campus							
Department/ Disciplines	Staff Profile	Salary Scale	Approved Cadre	Filled Cadres			Vacant Cadres
				M	F	Total	
Faculty of Applied Science							
Computer Science, Physical Science	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	-	-	-	-	-
	Senior Professor	U-AC 5 (I)	11	-	-	-	0
	Professor	U-AC 5 (II)		-	-	-	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)		-	-	0	
	Senior Lecturer II	U-AC 3 (II)		3	0	3	
	Lecturer	U-AC 3 (III)		1	0	1	
	Prob. Lecturer	U-AC 3(IV)		2	5	7	
	Temporary/Asst. Lecturer	U-AC 2	-	-	-	-	-
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	1	0	1	1	0
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	-	-	-	-	-
	Total			12	6	6	12
Faculty of Communication and Business Studies							
Business and Management Studies, Languages and Communication Studies	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	-	-	-	-	-
	Senior Professor	U-AC 5 (I)	23	-	-	-	4
	Professor	U-AC 5 (II)		-	-	-	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)		2	1	3	
	Senior Lecturer II	U-AC 3 (II)		1	4	5	
	Lecturer	U-AC 3 (III)		0	1	1	
	Prob. Lecturer	U-AC 3(IV)		2	8	10	
	Temporary/Asst. Lecturer	U-AC 2	0	0	5	5	-5
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	-	-	-	-	-
	Temporary Instructor	U-AC 1	-	-	-	-	-
	Temporary Tutor	U-AC 1	-	-	-	-	-
Total			23	5	19	24	-1
Unit of Siddha Medicine							
	Senior Professor / Professor (Chair by add)	U-AC 5 (I) / U-AC 5 (II)	-	-	-	-	-
	Senior Professor	U-AC 5 (I)	7	-	-	-	5
	Professor	U-AC 5 (II)		-	-	-	
	Associate Professor	U-AC 4		-	-	-	
	Senior Lecturer I	U-AC 3 (I)		-	-	0	
	Senior Lecturer II	U-AC 3 (II)		1	1	2	

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	Lecturer	U-AC 3 (III)		-	-	0	
	Prob. Lecturer	U-AC 3(IV)		-	-	0	
	Temporary/Asst. Lecturer	U-AC 2	4	3	4	7	-3
	Temporary Research Assistant	U-AC 2	-	-	-	-	-
	Temporary Demonstrator	U-AC 1	-	-	-	-	-
	Temporary Instructor	U-AC 1	1	-	-	0	1
	Temporary Tutor	U-AC 1	-	-	-	-	-
	Total			12	4	5	9

4.4 Non-Academic Staff of Departments/Units

EUSL				
Faculties/Departments/Sections/ Branches/ Units	Most Senior¹	Senior Staff²	Junior Staff³	Minor Employees⁴
Office of the Vice Chancellor, VC Lodge	-	1	1	1
Office of the Deputy Vice Chancellor	-	1	-	-
Office of the Registrar	-	3	2	1
Senate House	-	-	1	1
Administration Branch	2	1	3	5
Capital Works	-	-	2	-
Strategic Planning & Statistical Unit	-	-	-	1
Academic/ Establishments Branch	1	1	5	1
Non-Academic/ Establishments Branch	1	-	2	1
Internal Audit Unit	1	1	2	1
Financial Administration	3	2	9	2
Store & Supplies Services	1	1	7	1
Security Services	-	-	3	23
Transport Services	-	-	-	14
Faculty of Agriculture	3	4	6	21
Faculty of Commerce & Management	1	1	4	4
Faculty of Science	1	6	6	19
Faculty of Health Care Sciences	1	3	16	17
Faculty of Arts & Culture	2	1	9	7
Centre for Information & Communication Technology	-	5	1	1
English Language Teaching Unit	-	3	1	1

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Centre for External Degrees & Extension Courses	1	-	2	2
Academic Affairs	1	2	7	3
Library	1	2	5	5
Health Services	1	-	-	5
Physical Education	-	2	-	3
Student Affairs	1	-	3	1
Career Guidance Unit	-	1	1	-
Department of Maintenance	1	-	3	29
Hostels	-	-	4	10
Total	23	41	105	180

Trincomalee Campus				
Faculties/Departments/Sections/ Branches/ Units	Most Senior¹	Senior Staff²	Junior Staff³	Minor Employees⁴
Rector's Office	-	-	1	-
Faculty of Communication & Business Studies	-	-	3	1
Faculty of Applied Sciences	-	-	2	1
Unit of Siddha Medicine	-	-	2	1
Financial Administration	1	2	3	1
Store & Supplies Services	1	-	2	-
Academic Affairs	1	-	2	1
Capital Works	1	-	1	-
Establishments Branch	1	-	1	-
Administration Branch	-	-	2	9
Library	-	-	3	2
Student Affairs	1	3	3	-
Maintenance	1	-	1	3
Total	7	5	26	19

1 - Administrative level & Executive Level Staff
3 - Clerical & Allied Grade Staff

2 - Academic Support & Senior Staff Grade
4 - Skilled, Manual & Semi-Skilled Grades

4.5 Performance Indicators of Resources and Services

Students' Satisfaction survey was also conducted for the sample of graduates at the Convocation-2016 by issuing questionnaire, and the compiled information on "students' satisfaction" are given below.

• Faculty/ Department

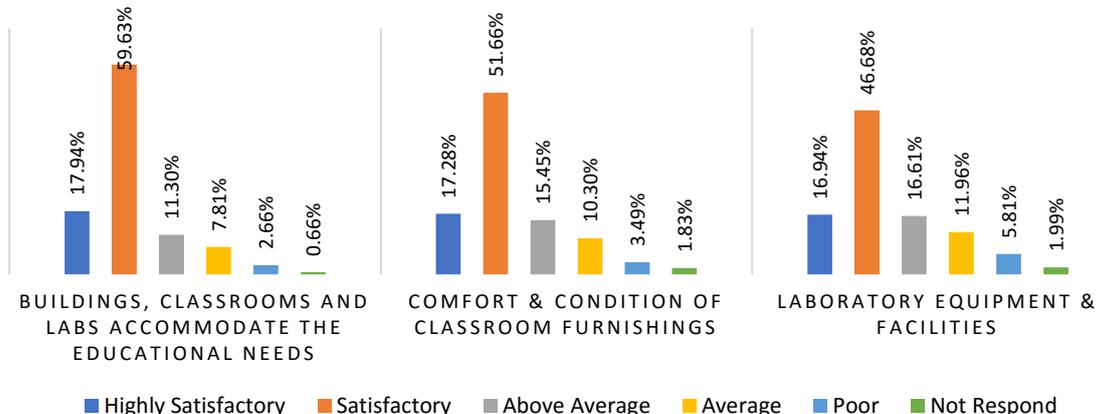


Figure 5: Students' satisfaction on teaching-learning resources in the faculty/department

• Library

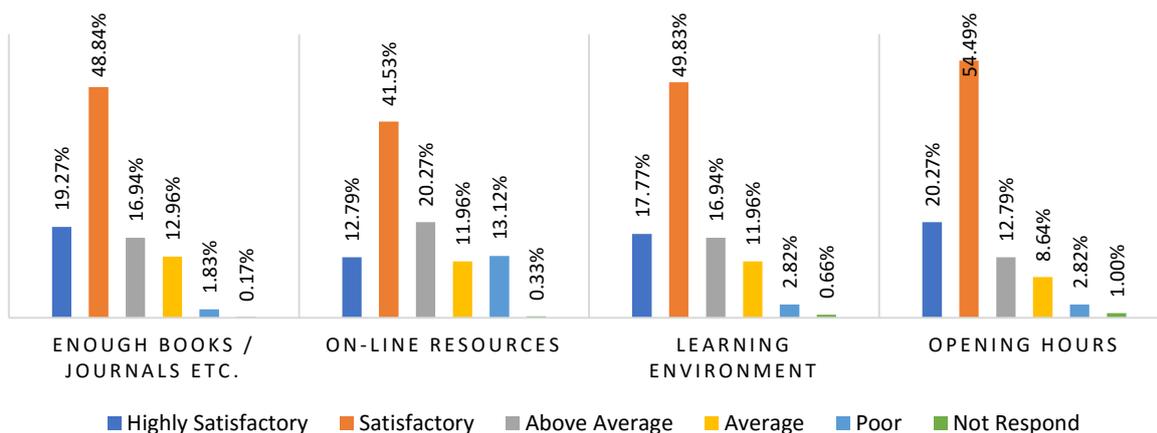


Figure 6: Students' satisfaction on library resources and services

Hostel Facilities

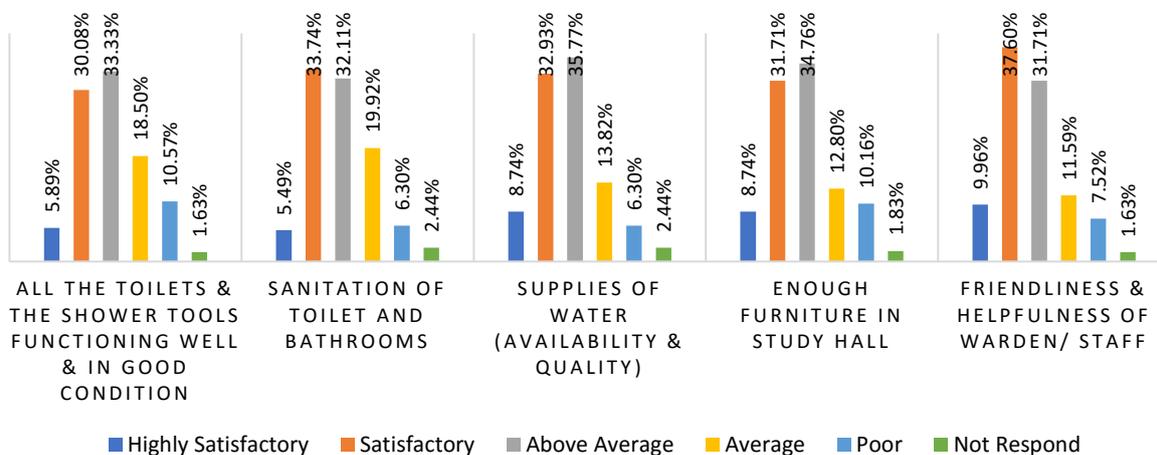


Figure 7: Students' satisfaction on Hostel accommodation and services

Food Services & Cafeteria



Figure 8: Students' satisfaction on Cafeteria services

Health Services

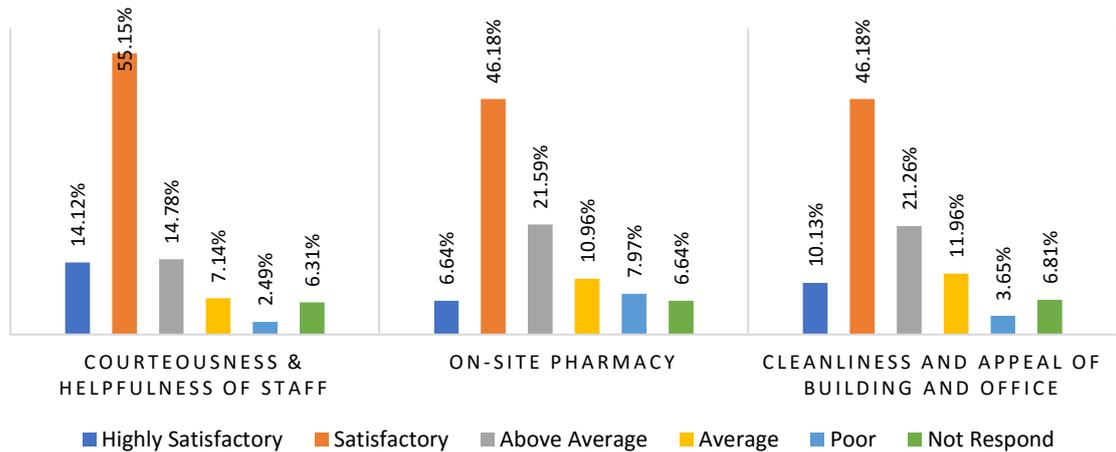


Figure 9: Students' satisfaction on services by University Health Centre

Overall Satisfaction

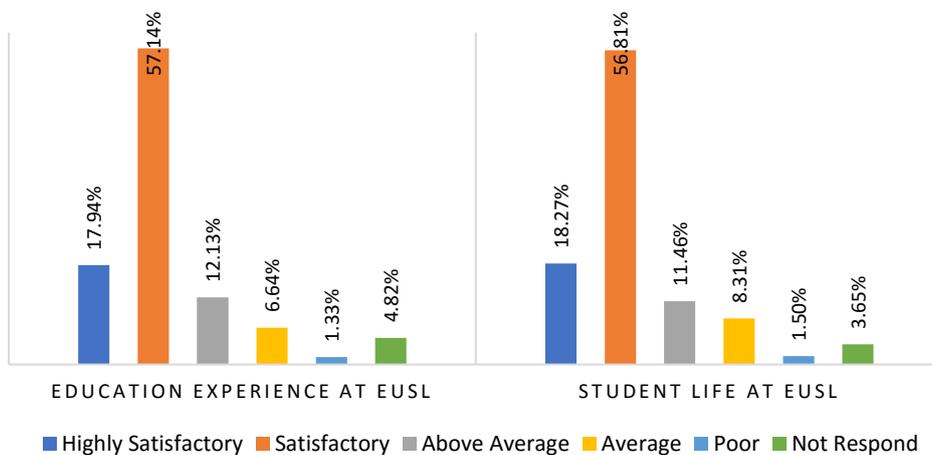


Figure 10: Students' satisfaction on overall university environment

Graduate Employability

A measure on the employability of EUSL graduates were obtained by a survey conducted among the graduates at Convocations-2016. Accordingly, the percentage employed and unemployed within one year from the effective date of the degree is shown in Figure 11.

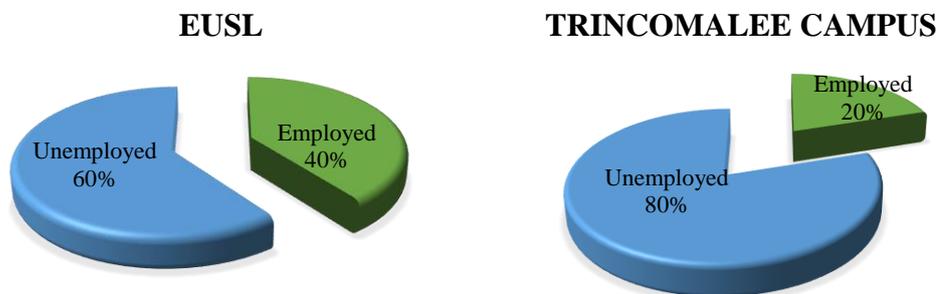


Figure 11: Graduate employability within one year

The chart in Figure 12 shows the percentage of graduates employed within one year from the effective date of the degree.

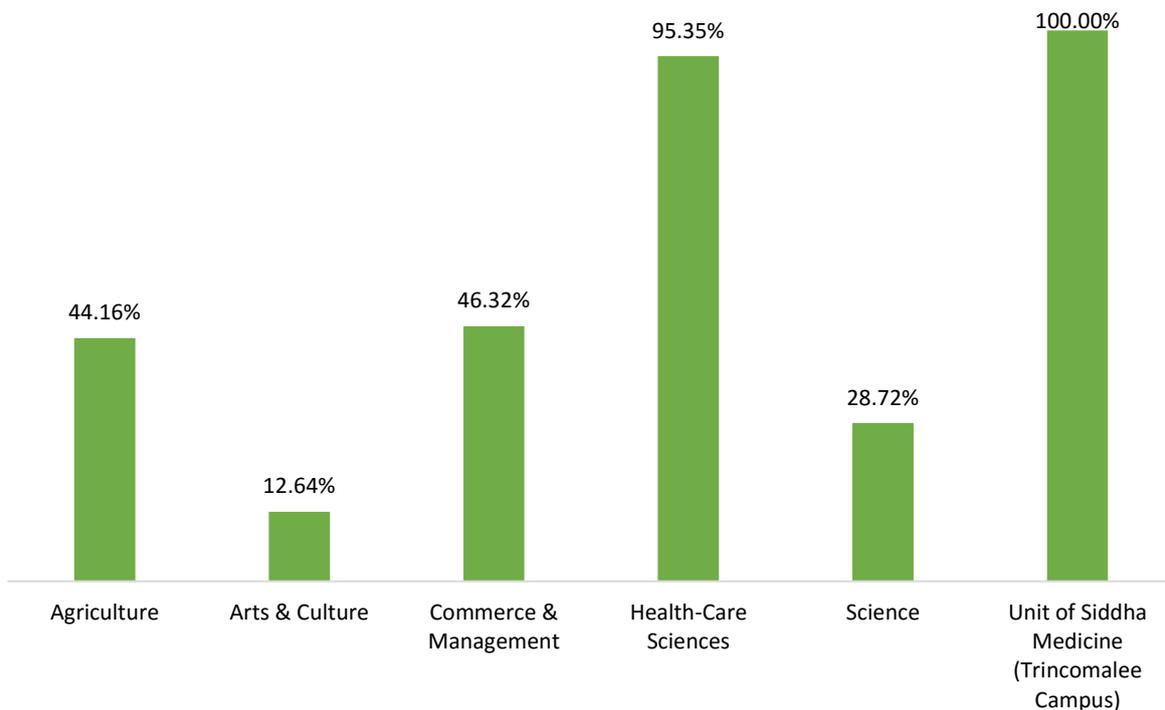


Figure 12: Percentage of employed graduates within one year of faculties

5. Financial Positions

5.1 Status Report on fund released by the Treasury as of 31st December 2016

Particulars	Rs '000		
	Amount Allocated	Amount Recommended	Amount Released
Personal Emoluments	713,350	695,000	695,000
Other Recurrent	280,650	271,000	271,000
Total Recurrent Grant	994,000	966,000	966,000
Rehabilitation & Improvement	82,000	82,000	82,000
Acquisition of Assets	88,000	88,000	88,000
Ongoing Construction Projects	269,000	269,000	269,000
Construction of New Projects	100,000	-	-
Knowledge Enhancement & Institutional Development and Strengthening Research	89,000	89,000	89,000
Total Capital Grant	628,000	528,000	528,000
Total Grant	1,622,000	1,494,000	1,494,000

5.2 Details of Recurrent Expenditure

EUSL		
Subject	2015 Rs.	2016 Rs.
a. Personal Emoluments	610,167,848	678,188,713
b. Travelling Expenses	1,730,283	4,267,894
c. Supplies	26,561,658	35,799,395
d. Maintenance Expenditure	17,324,837	19,355,508
e. Contractual Services	112,310,739	127,886,123
f. Others	39,522,177	48,764,103
g. Depreciation & Amortization Expenses	135,505,587	168,332,773
Total	943,123,129	1,082,594,509

Trincomalee Campus		
Subject	2015 Rs.	2016 Rs.
a. Personal Emoluments	94,810,319.91	113,330,198.42
b. Travelling	119,538.75	562,870.00
c. Supplies	6,371,256.83	8,833,988.42
d. Maintenance	1,893,251.28	3,243,228.10
e. Contractual Services	55,304,520.96	55,991,496.36
f. Others	4,246,028.75	9,797,343.17
Total	162,744,916.48	191,759,124.47

5.3 Details of Capital Expenditure

EUSL		
Subject	2015 Rs.	2016 Rs.
a. Rehabilitation Improvement	69,754,433	73,353,692
b. Acquisition of Assets	111,936,705	63,037,091
c. Contraction Projects	174,875,758	240,468,916
d. Contraction Projects New	74,794,900	-
e. Knowledge Enhancement & institutional Dev.	40,060,000	24,062,499
f. Research & Developments	14,574,554	989,940
Total	485,996,350	401,912,138

Trincomalee Campus		
Subject	2015 Rs.	2016 Rs.
a. Maintenance & Rehabilitation of Fixed Assets	24,165,120.22	17,549,973.37
b. Acquisition of Fixed Assets	23,365,999.50	4,200,402.31
c. Human Capital Development Project	84,380.00	2,217,577.50
Total	47,615,499.72	23,967,953.18

Details of Projects (Local/Foreign Funded)

EUSL					
Name &Detail	Loan /Grant	Funding Agency #	TCE (Rs.MN)	RFA (Rs.MN)	DF (Rs.MN)
a. Building Complex for Science – Zoology Department	Grant	GOSL	199.0	-	-
b. Building Complex for Faculty of Arts and Culture	Grant	GOSL	121.0	-	-
c. Building Complex for Library	Grant	GOSL	171.0	-	-
d. Building Complex for Faculty of Commerce and Management	Grant	GOSL	230.0	-	-
e. Building Complex for FHCS Pillaiyaradi - Construction of the Building Complex for the Student's Hostels for 250 Male Student's Including Construction of Boundary Wall and Entrance Gate	Grant	GOSL	360.0	-	-
f. Construction of Building Complex for the Professorial Unit for the Faculty of Health Care-Sciences (FHCS)	Grant	GOSL	299.0	-	-
g. Construction of Building for the Auditorium Cum Lecture Hall at the Faculty of Arts & Culture	Grant	GOSL	44.6	-	-

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h. Design and Construction of Building Complex for the Faculty of Agriculture at the EUSL	Grant	GOSL	263.2	-	-
i. Construction of Building for Bio System Technology, Eastern University, Sri Lanka	Grant	GOSL	200.0	-	-
j. Construction of Building Complex for English Language Teaching Unit, EUSL	Grant	GOSL	200.0	-	-
Total			2087.8	-	-

Trincomalee Campus					
Name & Detail	Loan/Grant	Funding Agency #	TCE (Rs. MN)	RFA (Rs. MN)	DF (Rs. MN)
a. Construction of three storied Canteen building	Grant	GOSL	130.40	-	103.75
b. Construction of five storied Applied science building	Grant	GOSL	410.00	-	331.95
c. Construction of four storied IT centre	Grant	GOSL	304.40	-	253.77
d. Construction of four storied Library building	Grant	GOSL	326.40	-	271.00
e. Construction of Playground at Trincomalee Campus	Grant	GOSL	50.00	-	32.45
f. Improvement of Existing Internal road network	Grant	GOSL	19.53	-	-
g. Construction of Staff quarters	Grant	GOSL	24.94	-	20.80
h. Construction of four storied 100 Rooms Hostels building (Hostel No 3)	Grant	GOSL	244.58	-	212.68
i. Construction of building for the Faculty of Communication & Business Studies	Grant	GOSL	821.40	-	-
j. Building for Multipurpose Auditorium	Grant	GOSL	784.80	-	-
k. 2.5km Asphalt surface road network	Grant	GOSL	145.00	-	-
Total			3261.45	-	1,226.40

(GOSL / ADB / IDA / WB / ...) TCE-Total Cost Estimate RFA-Reimbursement Foreign Aids DF-Demestic Funds

Details of Project Expenditure (Local/ Foreign Funded):

EUSL					
Name	TCE (Rs.MN)	Exp in 2015 (Rs. MN)	Exp in 2016 (Rs. MN)	Cumulative Exp. as at 31.12.2016 (Rs. MN)	% of Physical Progress
a. Building Complex for Science – Zoology Department	199.0	172.14	-	172.14	99%

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b. Building Complex for Faculty of Arts and Culture	121.00	100.73	-	100.73	99%
c. Building Complex for Library	171.00	140.12	-	140.12	99%
d. Building Complex for Faculty of Commerce and Management	230.00	195.11	-	195.11	99%
e. Construction of Building Complex for the Professorial Unit for the Faculty of Health Care-Sciences	299.00	58.35	71.29	129.63	99%
f. Building Complex for FHCS Pillaiyaradi - Construction of the Building Complex for the Student's Hostels for 250 Male Student's Including Construction of Boundary Wall and Entrance Gate	360.00	85.49	127.68	213.17	99%
g. Construction of Building for the Auditorium Cum Lecture Hall at the Faculty of Arts & Culture	44.60	24.85	-	24.85	99%
Total	1,424.60	776.79	198.97	975.75	

Trincomalee Campus					
Name	TCE (Rs. MN)	Exp in 2015 (Rs. MN)	Exp in 2016 (Rs. MN)	Cumulative Exp as at 31.12.2016 (Rs. MN)	% of Physical Progress
a. 103- construction of Male & Female Hostel	200.00	17.32	13.73	174.58	100%
b. 103- construction of Science Laboratory	14.00	-	0.44	12.12	100%
c. 103- construction of Recreational Centre	45.50	6.92	5.15	36.55	100%
d. 103- construction of play ground	50.00	5.98	1.00	30.50	85%
e. 103- construction of IT centre	304.40	140.67	134.95	275.63	100%

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f. 103- construction of FAS building	410.00	35.09	103.98	139.08	35%
g. 103- construction of Library building	326.20	74.89	209.01	283.90	90%
h. 103- construction of Canteen building	130.40	11.10	96.17	107.27	100%
Total	1,480.50	291.97	564.43	1,059.63	

5.6 Details of Financial Progress (Expenditure):

EUSL				
Subject	Allocation in 2016 (Rs. MN)	Grant received from DTO (Rs. MN)	Expenditure in 2016 (Rs. MN)	Saving/ Excess (Rs. MN)
a. Recurrent Except Project (Except Depreciation & Amortization Expenses)	994.00	966.00	914.26	51.73
b. Capital except Project	628.00	528.00	401.91	126.09
c. Project - Local Funded	-	-	-	-
d. Project - Foreign Funded	-	-	-	-
Total	1,622.00	1,494.00	1,316.17	177.82

Trincomalee Campus			
Subject	Provision in 2016 (Rs. MN)	Exp in 2016 (Rs. MN)	Savings / Excess (Rs. MN)
a. Recurrent Expect Project	205.50	191.76	13.74
b. Capital Expect Project	96.00	23.97	72.03
c. Project - Local Funded	394.00	564.44	(170.44)
d. Project - Foreign Funded	-	-	-
Total	695.50	780.17	(84.67)

5.7 Details of Financial Progress (Generated Income):

Internal Revenue Only

EUSL			
Source of Revenue	Provision in 2016 Rs.	Collection in 2016 Rs.	Deficit /Surplus Rs.
a. Undergraduate & Postgraduate Studies	6,300,000	14,100,636	7,800,636
b. Other Income	3,300,000	2,129,565	(1,170,435)
Total	9,600,000	16,230,201	6,630,201

Trincomalee Campus			
Source of Revenue	Provision in 2016 Rs.	Collection in 2016 Rs.	Deficit / Surplus Rs.
a. Undergraduate Studies	2,500,000.00	2,685,385.87	185,385.87
b. Postgraduate Studies	-	-	-
c. Consultancies	-	-	-
d. Other	-	1,404,324.51	1,404,324.51
Total	2,500,000.00	4,089,710.38	1,589,710.38

5.8 Financial Performance Analysis - 2016:

EUSL		
Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	RE / No of Student strength	265,465.00
Capital Expenditure per Student (CE)	CE / No of Student strength	116,699.00
Total		382,164.00

Trincomalee Campus		
Subject	Formula	Exp. Per Student Rs.
Recurrent Expenditure per Student (RE)	RE / No of Student strength	263,044.07
Capital Expenditure per Student (CE)	CE / No of Student strength	807,145.72
Total		1,070,189.79

5.9 Details of Infrastructure Facilities Received in 2016:

EUSL		
Infrastructure Details	Expenditure (Rs. in Mn.)	Physical Progress
a. Building Complex for Faculty of Commerce & Management	199.0	It has been 99% Completed.
b. Building Complex for Faculty of Arts & Culture	121.0	It has been 99% Completed.
c. Building Complex for Main Library	171.0	It has been 99% Completed.
d. Building Complex for Faculty of Science-Zoology Block	230.0	It has been 99% Completed.
e. Building Complex for Faculty of Health Care-Sciences	360.0	It has been 99% Completed.
f. Building Complex for Professorial Unit for the Faculty of Health Care- Sciences	299.0	It has been 99% Completed.

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g. Construction of Building for the Auditorium Cum Lecture Hall at the Faculty of Arts & Culture	44.6	It has been 99% Completed.
h. Building for Bio System Technology	238.0	It is in the process of selection of consultant
i. Building Complex for the English Language Teaching Unit at EUSL	237.0	It is in the process of selection of consultant
j. Building Complex for Faculty of Agriculture	263.2	It has been 5% Completed.
Total	2162.8	

Trincomalee Campus		
Infrastructure Details	Expenditure (Rs.)	Physical Progress
a. Construction of 2 Nos. of septic tanks and soakage pit with waste water disposal system	-	It has been 95% Completed.
b. Establishment of Cycle Park in Hostels Premises	-	It has been 100% Completed.
c. Extension of Parapet wall with steel gate	436,447.24	It has been 100% Completed.
d. Establishing of 4 Nos. of security huts	-	It has been 90% Completed.
e. Renovation work of old hostel premises at No. 315, Dockyard Road	-	It has been 100% Completed.
f. Aluminum partition work of the IT building	-	-
g. Extension of boundary wall	-	Bid opened on 25.01.2017
h. Improvement of existing laboratory building at Unit of Siddha Medicine	-	
i. Balance work of Laboratory at Faculty of Applied Science	-	Bid opened on 25.01.2017
j. Improvement of landscaping around the new hostel buildings and storm water drainage	-	
k. Improvement of existing internal road network	-	Ministry approved
l. Construction of staff quarters	-	UGC approved
m. Construction of four storied 100 rooms hostel building (Hostel No 3)	-	Ministry approved
n. Construction of building for the Faculty of Communication & Business Studies	-	UGC approved
o. Building for multipurpose auditorium	-	UGC approved
p. 2.5km Asphalt surface road network	-	UGC approved
Total	436,447.24	

5.10 Financial Statements 2016

Eastern University, Sri Lanka
Statement of Financial Performance (Consolidated)
For the Year Ended 31st December 2016

For the Year ended 31 st December	Note	2016 Rs.	2015 Rs.
Operating Revenue			
Recurrent Grant	3	1,165,927,000	960,030,000
Net Income / (Loss) from other Activities	4	3,338,351	6,930,728
Other Income	5	37,356,429	20,797,470
Total Operating Revenue		1,206,621,780	987,758,197
Financial Assistance to Students	6	138,977,050	74,536,550
		1,345,598,830	1,062,294,747
Operating Expenses			
Personal Emoluments	7	790,536,202	704,978,168
Travelling Expenses	8	4,830,764	1,849,822
Supplies & Consumables	9	44,555,267	32,980,000
Minor Repairs & Maintenance	10	22,598,736	19,218,088
Contractual Services	11	183,877,619	167,615,260
Research & Development	12	834,059	-
Depreciation & Amortization Expenses	13	191,060,778	173,456,597
Other Operating Expenses	14	57,727,387	43,768,205
Total Operating Expenses		1,296,020,812	1,143,866,140
Surplus / (Deficit) from Operating Activities		(89,399,032)	(156,107,943)
Financial Assistance to Students	15	138,977,050	74,536,550
Surplus / (Deficit) from Total Activities		(89,399,032)	(156,107,943)
Extra Ordinary Items			
(Write off and Other Adjustments)	16	17,860,815	1,394,928
Net Surplus (Deficit) for the Period Transferred to General Reserve		(107,259,847)	(157,502,871)

Eastern University, Sri Lanka
Statement of Financial Position (Consolidated)
As at 31st December 2016

As at 31 st December	Note	2016 Rs.	2015 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	1,993,055,837	1,893,690,645
Intangible Assets	18	33,302,405	14,518,784
Investment (L. T)	19	5,811,315	5,131,713
Capital Work in Progress	20	1,735,203,458	935,822,690
Total Non-Current Assets		3,767,373,015	2,849,163,832
Loss of Assets	21		17,860,815
Current Assets			
Inventories / Stocks	22	13,036,272	10,945,805
Trade & Other Receivables	23	639,225,060	767,439,806
Investment (S. T)	24	57,501,723	37,193,721
Cash & Cash Equivalents	25	464,954,696	224,792,660
Total Current Assets		1,174,717,751	1,040,371,992
Total Assets		4,942,090,765	3,907,396,639
Liabilities			
Current Liabilities			
Payables	26	308,008,093	265,389,531
Accrued Expenses	27	30,311,678	31,462,111
Lease Obligation (Short Term)	28	1,743,031	-
Total Current Liabilities		340,062,802	296,851,642
Non-current Liabilities			
Payables	29	8,143,021	6,951,817
Lease Obligation (Long Term)	30	7,472,755	-
Provision for Gratuity	31	139,181,069	117,329,379
Restricted Fund	32	75,942,522	71,152,272
Gift & Donation	33	11,587,643	14,163,031
Other Grant	34	337,753,834	297,254,658
Total Non-current Liabilities		580,080,843	506,851,157
Total Liabilities		920,143,645	803,702,799

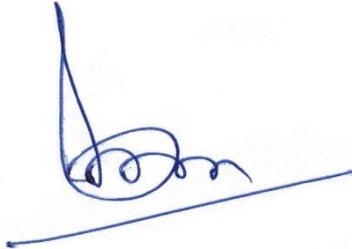
Net Assets/ Equity

Accumulated Fund (Capital Grant)	35	5,100,197,385	4,073,942,018
Bond Obligation Reserve	36	170,584,861	170,584,861
General Reserve	37	(1,270,025,194)	(1,160,862,434)
Capital Reserve	38	21,190,067	20,029,395
Total Net Assets / Equity		4,021,947,120	3,103,693,840
<hr/>			
Total Liabilities / Equity (Total Fund Employed)		4,942,090,765	3,907,396,639

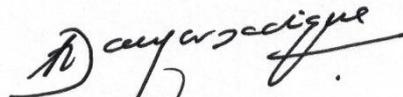
The above statements are the summarized version of the pages 16 to 72 of the final Accounts of EUSL 2016.

These financial statements have been prepared and presented in compliance with Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka and in terms of Sections 106 (i) and 107 (ii) (b) of the Universities Act No: 16 of 1978 and Section 13 (6) of the Finance Act No: 38 of 1971.

Signed for and on behalf of the Council.



Prof. T. Jayasingam
Accounting Officer
Vice Chancellor



A. L. J. Sadique
Asst. Accounting Officer
Registrar



M. M. M. Fareez
Bursar

Eastern University, Sri Lanka
Statement of Cash Flows (Consolidated)
For the Year Ended 31st December 2016

For the Year ended 31 st December	2016	2015
	Rs.	Rs.
Cash Flows from Operating Activities		
Surplus / (Deficit) from Ordinary Activities	(107,259,847)	(157,502,871)
Non - Cash Movements		
Depreciation & Amortization	197,933,135	192,143,495
Amortization	21,851,691	6,397,720
Increase in Payables	51,875,118	36,900,090
Increase in other Current Assets	134,737,566	(11,233,299)
Prior Period Item	1,435,439	(5,374,861)
Transfer to Restricted Fund	(3,338,351)	(6,930,728)
Net Cash Flows from Operating Activities	297,234,749	54,399,546
Cash Flows from Investing Activities		
Purchase of Equipment	(279,437,512)	(1,212,422,309)
Intangible Assets	(27,396,907)	(699,462)
Work in Progress	(799,380,768)	462,092,490
Investment	(20,987,603)	(30,830,661)
Net Cash Flows from Investing Activities	(1,127,202,790)	(781,859,943)
Cash Flows from Financing Activities		
Capital Grant	1,026,255,367	740,000,000
Restricted Fund	4,790,250	7,804,603
Other Grant	40,499,176	27,031,184
Gift and Donation	(2,575,389)	201,477
Capital Reserve	1,160,672	(28,772)
Bond Obligation Reserve	-	(270,934)
Net Cash Flows from Financing Activities	1,070,130,077	774,737,557
Net Increase /(decrease) in cash and cash equivalents	240,162,036	47,277,161
Cash & Cash Equivalents at the beginning of the Year	224,792,660	177,515,498
Cash & Cash Equivalents at the end of the Year	464,954,696	224,792,660

Eastern University, Sri Lanka
Statement of Changes in Net Assets/ Equity
For the Year Ended 31st December 2016

	Rs.				
	Accumulated Fund	Bond Obligation Reserve	General Reserve	Other Reserve	Total
Balance as at December 2014	3,333,942,018	170,855,796	(991,053,975)	20,058,167	2,533,802,006
Surplus/(Deficit) for the period	-	-	(157,502,871)	-	(157,502,871)
Other Adjustments	-	-	(12,305,588)	-	(12,305,588)
Increase in Reserve	-	(270,934)		(28,772)	(299,707)
Additional Contribution	740,000,000	-		-	740,000,000
Balance as at December 2015	4,073,942,018	170,584,861	(1,160,862,434)	20,029,395	3,103,693,840
Surplus/(Deficit) for the period	-	-	(107,259,847)	-	(107,259,847)
Other Adjustments	-	-	(1,902,912)	-	(1,902,912)
Increase / decrease in Reserve	-	-	-	1,160,672	1,160,672
Additional Contribution	1,026,255,367	-	-	-	1,026,255,367
Balance as at December 2016	5,100,197,385	170,584,861	(1,270,025,194)	21,190,067	4,021,947,120

6. Achievements

6.1 Research, Innovation and Publications

1. Faculty of Agriculture			
Subject	Published	Commercialized	Presented
a. No of Researches	55	-	36
b. No of Innovations	-	-	
c. No of Journals	01	-	-
d. No of Books	-	-	-
e. No of Articles	27	-	05
f. Other	-	-	-
Total	83	-	41

2. Faculty of Arts & Culture			
Subject	Published	Commercialized	Presented
a. No of Researches	51	-	38
b. No of Innovations	-	-	-
c. No of Journals	03	-	-
d. No of Books	10	01	-
e. No of Articles	62	02	-
f. Other	12	-	02
Total	138	03	40

3. Faculty of Commerce & Management			
Subject	Published	Commercialized	Presented
a.No of Researches	29	01	22
b.No of Innovations	-	-	-
c.No of Journals	-	-	-
d.No of Books	-	-	-
e.No of Articles	-	-	-
f. Other	-	-	-
Total	29	01	22

4. Faculty of Health-Care Sciences			
Subject	Published	Commercialized	Presented
a. No of Researches	24	-	09
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	01	-	-
e. No of Articles	13	-	-
f. Other	02	-	-
Total	40	-	09

5. Faculty of Science			
Subject	Published	Commercialized	Presented
a. No of Researches	18	-	08
b. No of Innovations	-	-	-
c. No of Journals	01	-	-
d. No of Books	01	01	-
e. No of Articles	18	-	02
f. Other	-	-	-
Total	38	01	10

6. Faculty of Communication and Business Studies, Trincomalee Campus			
Subject	Published	Commercialized	Presented
a. No of Researches	16	-	11
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	-	-	-
f. Other	-	-	-
Total	16	-	11

7. Faculty of Applied Science, Trincomalee Campus			
Subject	Published	Commercialized	Presented
a. No of Researches	42	-	17
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	-	-	-
f. Other	-	-	-
Total	42	-	17

8. Unit of Siddha Medicine, Trincomalee Campus			
Subject	Published	Commercialized	Presented
a. No of Researches	17	-	07
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	-	-	-
f. Other	-	-	-
Total	17	-	07

6.2 Research articles published in 2016 in Journals Indexed by Web of Sciences

Faculty of Agriculture

- Seran T. H. (2016). *Yield and yield components of Arachis hypogaea L. as influenced by NPK chemical fertilizers, farm yard manure and gypsum*. Bangladesh Journal of Scientific and Industrial Research 51(4): 285-290.

Faculty of Health-care Sciences

- Thayabaran M and Yasawardene S. G. (2016). *Neuronal control of localized inflammation through expressed nicotinic acetylcholine receptors: a study carried out in mice*. Ceylon Medical Journal, 60(4).

Faculty of Science

- Sing M. N., Koneswaran M. and Narayanaswamy R. (2016). *A review on fluorescent inorganic nanoparticles for optical sensing applications*. RSC Adv., 2016,6, 21624-21661.
- Aiswaryaa N., Sithambaresan M., Sreejitha S. S., Seik W. N. and Prathapachandra Kurup .M R. (2016). *Polymeric polymorphs and a monomer of pseudohalide incorporated Cu(II) complexes of 2,4-dichlorido-6-((2-(dimethylamino)ethylimino)methyl)phenol]: Crystal structures and spectroscopic behavior*. Inorganica Chimica Acta.
- Kunnath R. J., Sithambaresan M., Aravindakshan A. A. and Prathapachandra Kurup .M R. (2016). *The ligating versatility of pseudo halides like thiocyanate and cyanate in copper(II) complexes of 2-benzoylpyridine semi carbazone: Monomer, dimer and polymer*. Polyhedron 113 · April 2016.
- Thirukkanesh S. and Ragel F. C. (2016). *Charged analogue of well-behaved neutral spheres: An algorithmic approach*. Chinese Physics C 40(4):045101 · April 2016.
- Harris J. M., Vinobaba P., Kularatne R. K. A and Kankanamge C. E. (2016). *Spatial and temporal distribution of cyanobacteria in Batticaloa Lagoon*. Journal of Environmental Sciences 47 · March 2016.
- Riyas Ahamed A. M. and Meena D. (2016). *Relationships between Nesting Activities of Cichlids and Vegetation in Batticaloa lagoon, Sri Lanka*. Bull. Env. Pharmacol. Life Sci., Vol 5 [7] June 2016: 57-62.
- Richard H., Ahilan S., Chen Z. and Baljinder K. K. (2016). *Flame Retardant Polyamide Fibres: The Challenge of Minimising Flame Retardant Additive Contents with Added Nanoclays*. Polymers 8(8):288 · August 2016.

6.3 Awards Received:

EUSL			
Subject	No of Awards	No of Academics	No of Students
a. Local awards	09	06	-
b. National Awards	18	05	21
c. International Awards	-	-	-
d. Other	-	-	-
Total	27	11	21

Trincomalee Campus			
Subject	No of Awards	No of Academics	No of Students
a. Local awards	-	-	-
b. National Awards	-	-	-
c. International Awards	01	-	-
d. Other	-	-	-
Total	01	-	-

Research Awards received in 2016

- The following four academics from Faculty of Science, received **President's Awards** at a ceremony held on 22nd November 2016 at Waters Edge, Battaramulla, for their research papers published in reputed journals in the year 2014:
 - Prof. S. Thirukanesh, Department of Mathematics;
 - Dr. F. C. Ragel, Department of Physics;
 - Dr. P. Peratheepan, Department of Physics;
 - Dr. M. Sithamberasan, Department of Chemistry.
- Mr. M. Rajendran, Faculty of Agriculture received “Best Presentation Award” in the session on ‘Climate Change & Water Management’ at the 27th PGIA Annual Congress – 2016.
- Mr. J. M. Harris, Faculty of Science received “Best Portfolio report” and “Best Presenter award” at the Staff Development Research Forum, Staff Development Programme held at the University of Kelaniya.

Students' Achievements in Sports

- Two students from EUSL (Mr. S. Uganthan and Mr. V C Vijay) represented the Sri Lanka National University Basketball Team, which participated the 2nd Asian University Basketball Championship-2106 in China.

- The following medals were won by EUSL undergraduates at the Sri Lanka University Games 2016:
 - “Gold medal” in High Jump-men by Mr. K. Thanushan, SVIAS.
 - “Silver medal” in 400m Hurdles (men) by Mr. M. Rajikaran, Faculty of Arts and Culture.
 - “Silver medal” in 5000m Race (men), “Bronze Medal” in 1500m Race (men) and Road Race (men) by Mr. K. Kokulanathan, Faculty of Arts and Culture.
 - “Silver medal” in 57 kg freestyle wrestling (men) by Mr. K. Suventhirakumar, Faculty of Arts and Culture.
 - “Bronze medal” in 65 kg freestyle wrestling (men) by Mr. S. Mathiyalakan, Faculty of Arts and Culture.
 - “Bronze medal” in 70 kg freestyle wrestling (men) by Mr. S. Ajithraj, Faculty of Arts and Culture
 - “Bronze medal” in 86 kg freestyle wrestling (men) by Mr. M. Queentan, Faculty of Arts and Culture.
 - “Bronze medal” in 125 kg freestyle wrestling (men) by Mr. M. R. M. Al. Ameer, Faculty of Arts and Culture.
 - “Bronze medal” in 50kg-KUMITE (women) by Ms. A. Disanthi, Faculty of Arts and Culture.
- Mixed Netball Team, EUSL secured “2nd Runner-up” in the Inter University Mixed Netball Tournament, which was organized by University of Peradeniya. Furthermore, our University player Mr. S. Uganthan was awarded the Best Center Court player of the tournament.

6.4 Programme, Seminars & Workshops:

1. Faculty of Agriculture			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	01	-	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	01	01	-
f. Other (<i>Seminars & Workshops</i>)	41	-	-
Total	43	01	-

2. Faculty of Arts & Culture			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	10	09	06
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	02	04	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	01	02	-
f. Other (<i>Seminars & Workshops</i>)	21	02	-
Total	34	17	06

3. Faculty of Commerce & Management			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	02	01	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	-	-	-
f. Other (<i>Seminars & Workshops</i>)	08	01	02
Total	10	02	02

4. Faculty of Health-Care Sciences			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	10	02	-
b. No of Postgraduate Diploma Programme	-	01	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	02	02	-
f. Other (<i>Seminars & Workshops</i>)	06	-	-
Total	18	05	-

5. Faculty of Science			
Subject	Attended	Completed	Presented
g. No of Postgraduate Degree Programme	01	-	-
h. No of Postgraduate Diploma Programme	-	-	-
i. No of Degree Programme	-	-	-
j. No of Diploma Programme	-	-	-
k. No of Certificate Programme	03	03	-
l. Other (<i>Seminars & Workshops</i>)	36	36	-
Total	40	39	-

6. Physical Education Unit			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	-	-	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	02	02	-
f. Other (<i>Seminars & Workshops</i>)	-	-	01
Total	02	02	01

7. Trincomalee Campus			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	01	03	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	-	-	-
f. Other (<i>Seminars & Workshops</i>)	32	-	-
Total	33	03	-

6.5 Details of New Courses Started

Faculty	Course	Medium	Certificate	Diploma	Under Graduate Degree	Postgraduate Diploma	Master	M Phil	PhD
Technology (Temporarily under the Faculty of Agriculture in 31 st December 2016)	Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship)	English	-	-	20.10.2016	-	-	-	-
Total			-	-	01	-	-	-	-

7. Internal Audit Unit

Report of the Chairman, Audit Committee for the Year 2016

The Audit Committee is one of the Sub Committees of the Council of Eastern University, Sri Lanka. The five-member Committee meets regularly in every year and discusses the University's financial, administrative, human assets and academic administration. Its membership, terms of office, responsibilities, powers and electoral procedures are governed by the Treasury of Sri Lanka through University Grants Commission and Council of the Eastern University, Sri Lanka.

1. Term of Reference for The Audit Committee:

- i. Determination of the responsibilities of the Internal Audit Division and review of the annual audit plans
- ii. Review and evaluate internal control systems for all activities of the University

- iii. Preview and recommend the annual Internal Audit Plan and the work programme prepared by the Internal Auditor.
- iv. Review performance at regular intervals for cost effectiveness and to eliminate wasteful expenditure etc.
- v. Liaise with external auditors and follow up on Auditor General's/ external auditors Management Letters.
- vi. Ascertain whether statutes, regulations, rules and circulars are complied with.
- vii. Review financial statements to ensure compliance with Accounting Standards
- viii. Review internal audit/external audit reports, Management Letters for remedial action
- ix. Review implementation of recommendations/directives of the Committee on Public Enterprises
- x. Prepare report on the findings of the Committee for inclusion in the Annual Report

2. Members of The Audit Committee

Name of the Member	Designation & Qualifications
(a) Appointed Members from the Council	
1. Mr A Gnanathan (Chairman)	President's Counsel / Retired Additional Solicitor General
2. Mr.P.T.A.Hassan	Chief Executive Officer, Fellow, Institute of Financial Accountants (UK)
3. Mr R Kannan	Attorney at Law
(b) Ex-Officio Members	
4. Mr A Pahirathan, (up to 45 th Meeting) Mr V Kandeepan	Acting Registrar Registrar (on contract)
5. Mr S Thiruvarudchelvan	Senior Asst. Internal Auditor
(c) Observers	
6. Mr S Murugupillai (up to 45 th Meeting) Mr Mr A M Mahir	Group Officer / AG's Dept. Superintendent of Audit (EUSL), AG's Dept.
7. Mr M M J R Bogamuwa	Internal Auditor, UGC
(d) Invitee	
8. Bursar (On invitation)	

3. Meetings

As per the Public Enterprise circular No PED/31, the committee is required to meet at least 4 times in a year. During the year under review, the Committee met 8 times. The recommendations of the committee were made available to the Council of the University for its Approval and necessary action. Details of the meetings are given below;

S.No	Meeting Number	Date
1	44 th Audit Committee Meeting	30.01.2016
2	45 th Audit Committee Meeting	26.02.2016
3	46 th Audit Committee Meeting	30.04.2016
4	47 th Audit Committee Meeting	25.06.2016
5	48 th Audit Committee Meeting	28.09.2016
6	49 th Audit Committee Meeting	22.10.2016
7	50 th Audit Committee Meeting	26.11.2016
8	51 st Audit Committee Meeting	30.12.2016

4. Activities During the Year:

The Committee carried out the following activities during the year under review.

(a) Internal Audit:

• *Recommending & Monitoring the Internal Audit Plan and Programme*

As per the previous experience, the Committee recommended to increase some of the checking areas in the audit plans as follows;

- Annual verification should be increased from 60% to 75%
- Personal files should be increased from 50% to 80%
- Purchases, Bank reconciliation should be 100%
- Include the Payroll system (Staff salary & wages)

Further, the Committee monitored its status throughout the year as well.

• *Reviewing and monitoring the Internal Audit functions*

The Committee reviewed the Internal Auditor's Reports, Reference Notes, Queries and made necessary directions and recommendations for the administration to rectify the lapses pointed out therein.

(b) Annual Report and Annual accounts:

The Committee monitored the progress on the preparation of annual report for the year under review and ensured the timely submission. Further, followed up the preparation and presentation of Annual Statements of Accounts of the University.

(c) External Audit:

The Committee reviewed the audit queries and annual report submitted by the External Auditors on the compliance with applicable laws and regulations for the year under review.

(d) Review and Monitoring the Internal Control System:

- ***Annual Verification & Fixed Assets Register***
The Committee continuously reviewed and monitored the progress of timely completing the Annual Board of Survey of the University. Further, monitored and provided necessary directions to complete the Fixed Assets Software. In order to complete this task the Committee obtained necessary advice and assistance from Mr M M J R Bogamuwa, Internal Auditor, UGC
- ***Library Books***
Committee continuously monitored the recovery process of Library books and periodicals at Main Library and Trincomalee Campus and made necessary recommendations to follow proper internal control.
- ***Recovery of Unsettled advances & Loans***
Committee had a serious concern about the recovery process on loans and advances and closely monitored the settlement process during the year under review. Further, the Committee made necessary recommendations to settle the unsettled long term advances and unidentified or unrecoverable loan balances in order to maintain proper internal control.
- ***Un-identified direct Credits and Debits***
Committee had a serious concern about the Un-identified direct Credits and Debits occurred before the year 2009 during which, the University administration disturbed by the civil disturbance. Considering the above, the Committee recommended to the Council to take necessary action to write-off with the approval of necessary authorities in terms of Financial Regulation 109.

(e) Corporate Plan and Master Plan

- ***Corporate Plan***
Committee continuously reviewed and monitored the progress of preparing the Corporate Plan as per the standard stipulated in the Public Enterprises Guidelines of Good Governance.

The Committee recommended to conduct series of workshops to the staff members on preparation of Organisational Result Framework.
- ***Master Plan***
Committee observed that most of the land which belongs to the EUSL had no title deeds or ownership. The Committee had a serious concern and recommended the Council to take necessary action to obtain the ownership / title deeds for the lands. As a result, a Consultant was appointed to deal this matter and now the EUSL is able to get the title deeds for the Land at Vantharumoolai premises. Further, positive progress was observed to other lands as well with the assistance of Consultant for Land matters.

(f) Breach of Bond and Agreement

The Committee continuously reviewed and monitored the status of the recovering process from the Bond Violated Staff members. As a result positive responses were received from some bond violators. Legal action had also already been initiated against six violators and action has been taken to initiate legal proceedings against five violators. 12 cases including 74 no's of Bond defaulters had been handed over to the Attorney General's Department to take legal action.

(g) Budgetary Control

The Committee seriously observed and monitored the actual performance against budgetary provisions to ensure proper financial control and its disbursements.

5. Conclusion:

The Audit Committee satisfied with the active participation of the Committee members and their commitment towards the good governance of the University. The Committee satisfied with the Senior Assistant Internal Auditor functions as the Secretary to the committee in fulfilling his role. The Committee while satisfied with the follow up action taken and the progress achieved regarding the recommendations given by the Committee, continue to emphasise the implementation of good governance, transparency, proper financial, administrative and academic performance.

**Chairman
Audit Committee,
Eastern University, Sri Lanka**

8. Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2016 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය } ENP/BT/C/EUSL/01/16/10 }
எனது இல. } உமது இல. }
My No. } Your No. }

දිනය } 27 July 2017 }
திகதி }
Date }

Vice Chancellor,
Eastern University of Sri Lanka

Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2016 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978.

The English version of the above mentioned report together with audited financial statements is sent herewith

H.M. Gamini Wijesinghe
Auditor General

- Copies to:
1. The Secretary, Ministry of Finance and Mass Media
 2. The Secretary, Ministry of Higher Education and Highways
 3. The Chairman, University Grants Commission.



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27 July 2017

Vice Chancellor,
Eastern University of Sri Lanka

Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2016 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978.

The audit of financial statements of the Eastern University of Sri Lanka for the year ended 31 December 2016 comprising the statement of financial position as at 31 December 2016 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 Sub-section 107 (5) of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the University 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

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. 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 judgment, 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 University'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 University'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 the financial statements. Subsections (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 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

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

2. Financial Statements

2.1 Qualified Opinion

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 Eastern University of Sri Lanka as at 31 December 2016 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

2.2.1 Compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS)

SLPSAS 7- Property, Plant and Equipment

The following observations are made.

- (a) Land and buildings should be accounted for separately, even when they are acquired together in terms of provisions in the Standard. However, the value of land and buildings of the University as at 31 December 2016 amounting to Rs.1,915,507,577 had been shown together without showing the value of land separately.
- (b) The fully depreciated three vehicles at a total cost of Rs. 4,597,940 purchased by the University during the previous years are being continuously used by the University without reviewing the useful life of them and accounted the changes in terms of Section 65 of this Standard.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) Although the construction of building of the Information Center of Technology at Trincomalee Campus had been completed and handed over to the Campus, a sum of Rs. 12,259,371 payable to the contractor as at the end of the year under review had not been brought to the accounts.
- (b) Seven items of construction works such as campus buildings, water tank with pump house, water supply development, electricity development, generator room, parapet wall and playground had been completed at a total cost of Rs. 113,508,496 during the period from 2010 to 2012. However, the total value of those completed works had been shown under the capital works in progress instead of showing under the Property, Plant and Equipment.
- (c) A sum of Rs. 327,000 received from the sale of a bus which was fully depreciated as at the end of the year under review had been brought to Sundry Creditors Account without showing in the statement of financial performance.



- (d) According to the ledger accounts maintained by the University, the balance of the University Provident Fund Loan as at end of the year under review amounted to Rs. 113,391,627. However, this loan balance had been brought to the financial statement as Rs. 112,243,299. As a result, the balance of the University Provident Fund Loan had been understated by Rs. 1,148,328 in the statement of financial position.
- (g) Stock balances of 183 consumable and chemical items of the Department of Human Biology, Department of Chemistry, Department of Pathophysiology, Department of Crop Science and Department of Agricultural Chemistry of the University to the total value of Rs. 3,253,617 as at the end of year under review had not been brought to the accounts.
- (f) Direct credit and debits amounting to Rs. 1,639,218 and Rs. 4,025,059 respectively made to the bank account of the University during the period from 1996 to 2016 had not been identified and brought to the relevant accounts.

2.2.3 Lack of Evidence for Audit

The evidence indicated against the following items of accounts had not been made available for audit.

Item of Accounts	Value	Evidence not made available
-----	-----	-----
	Rs.	
Library Books and Periodicals	19,082,790	Report of the Boards of Survey
Farm Animals	87,187	Report of the Veterinary Surgeon relating to death of 60 animals at the Farm of the Faculty of Agriculture.



2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliance with Laws, Rules, Regulations and Management Decisions were observed.

Reference to Laws, Rules, Regulations, etc.	Non-compliance
(a) Sections 3.1 and 3.2 of Chapter XX of the Establishments Code for the University Grants Commission and Higher Educational Institutions.	Even though every person, employed in every Higher Educational Institution should record the time of arrival and departure in the Attendance Register, the academic staff of the University had not marked their arrival and departure. As such, the University had paid salaries and remuneration aggregating Rs. 407,738731 to 257 academic staff during the year under review without confirming their attendance.
(b) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka. Financial Regulations 102 – 104	A vehicle belonging to the University had met with an accident and repair cost thereon amounting to Rs. 77,250 had been paid during the year under review. However, action had not been taken to appoint a Board of Inquires in order to ascertain the extent and cause of losses and to fix responsibilities.
Financial Regulations 571	Twenty one refundable deposits aggregating Rs.8,143,021 had existed for periods ranging from 2 to 12 years. However, necessary action in this regard had not been taken even up to the end of the year under review.



2.4 Transactions not Supported by Adequate Authority

The following observations are made.

- (a) In terms of Section 26:5 of the Chapter 03 of the Establishments Code for the University Grants Commission and Higher Educational Institutions, officers from the institution itself cannot be appointed for the post of visiting lecturers. However, the University had appointed 27 visiting lecturers from the staff of 05 Faculties of the University and paid a total sum of Rs. 696,250 as fees for those lecturers during the year under review.
- (b) According to the Higher Education Circular No 01/2011 dated 20 April 2011 and Management Service Circular No. 02/2014 dated 11 February 2014, the academic staff who are not submitted their research proposal with the approval of the Research Committee are not entitled to obtain research allowances. However, 53 academic staff of the Faculty of Arts and Culture who had not obtained approval from the Research Committee had obtained research allowances totalling Rs.8,864,434 during the year under review.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operations of the University during the year under review had resulted in a net deficit of Rs. 107,259,847 as compared with the corresponding net deficit of Rs. 157,502,871 for the preceding year, thus showing an improvement of Rs. 50,243,024 in the financial results for the year under review as compared with the preceding year. The increase of recurrent grant by Rs. 205,897,000 had mainly attributed for this improvement.

3.2 Value Addition of the University

Even though the net deficit for the year under review was Rs. 107,259,847 the contribution of the University to the Country during the year under review was Rs. 874,297,000. The contribution of the University to the Country during the year under review and in the previous four years is as follows.



	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
	Rs. 000				
Surplus/(deficit)	(107,300)	(157,503)	(76,653)	(127,102)	(63,431)
Add:					
▪ Personnel Emoluments	790,536	704,978	530,130	453,080	359,600
▪ Depreciation	<u>191,061</u>	<u>173,457</u>	<u>105,759</u>	<u>82,195</u>	<u>68,879</u>
Total Contribution	<u>981,597</u>	<u>878,435</u>	<u>635,889</u>	<u>535,275</u>	<u>428,479</u>
Value Addition	<u>874,297</u>	<u>720,932</u>	<u>559,236</u>	<u>408,173</u>	<u>365,048</u>

4. Operating Review

4.1 Performance

The academic performances of the University during the year under review are as follows.

(a) Degree Courses

The number of students enrolled for each faculty during the year under review and in the last two years is shown below.

Faculties	Number of Students Enrolled		
	2016	2015	2014
Arts and Culture	386	104	450
Commerce and Management	182	184	200
Science	138	90	90
Health Care Science	80	201	300
Agriculture	42	80	120
Communication and Business	148	136	151
Studies			
Applied Science	35	31	92
Unit of Siddaha Medicine	48	49	51
Total	<u>1,059</u>	<u>875</u>	<u>1,454</u>

The following observations are made in this connection.



- (i) Enrollment of students to the Faculty of Health Care Science and Faculty of Agriculture during the year under review had decreased by 73 per cent and 65 per cent respectively as compared with the year 2014 whereas; enrollment of students to the Faculty of Science during the year 2016 had increased by 53 per cent as compared with the year 2014.
- (ii) Enrolment of Students for all faculties during the year under review had decreased by 27 per cent as compared with year 2014.

(b) Cost per Student

The total number of students registered at the University and the cost per student based on the operating expenses for the year under review and in previous two years period are shown below.

	2016	2015	2014
	-----	-----	-----
Total Cost (Rs.'000)	1,296,021	1,143,866	879,368
Total Number of Students	4,438	4,890	4,467
Cost per Student (Rs.)	292,028	233,919	196,859

- (i) The cost per student of the University for the year 2016 had increased by 48 per cent as compared with the year 2014.
- (ii) The cost per student of the University for the year 2016 amounted to Rs.292,028 whereas cost per student of the University of Jaffna for that year amounted to Rs. 266,178. Accordingly, cost per student of the University was higher than cost per student of the University of the Jaffna by Rs.25,850.
- (c) Granting Leave for Studies

The University had granted study leave for 45 months with pay and 06 month without pay for a Lecturer (Probationary) during the period from 03 October 2011 to 02 April 2015 to read M.phil leading to Ph.D programme at the University of



Bedfordshire United Kingdom and paid financial assistance of Rs 9.2 million. However, the lecturer had not completed his Ph.D studies even after a lapse of over 02 years. In this regard the Vice Chancellor had informed me on 15 May 2017 that the particular lecturer has been terminated from the service with effect from 15 May 2017.

(e) Performance of Visiting Lecturers

The University had appointed 52 visiting lecturers to conduct lectures at the Faculty of Health Care Sciences during the year under review and requested to complete the syllabuses within the time period allocated for each subject. However, out of the lecture hours allocated for each subject, lecture hours ranging from 06 hours to 101 hours had not been completed by those lecturers and as such it is questionable whether those lectures had completed the entire syllabus during their lecture period. Details are shown below.

Subject	Total Hours Allocated	Total Hours Completed	Lecture Hours Not Completed
Medicine	55	14.5	40.5
Surgery	110	27	83
Pediatrics	118	17	101
Forensic Medicine	30	24	06
Investigation of Death	08	02	06
Disorders of Blood Lymphatic System	20	02	18
Disorders of Scheme and Muscuilos Keletal System	20	07	13

4.2 **Operating Inefficiencies**

The following observations are made.

(a) **Purchasing of Computers and Servers**

The University had purchased 212 desktop computers and 07 servers to the value of Rs. 20,227,663 during the year under review. The following matters were observed in this regard.

(i) Even though 75 computers had been handed over to the Center for Information and Communication Technology (CICT) on 07 June 2016 in order to establish Students Laboratory, such a laboratory had not been established up to now and as such those computers had remained idle for one year.

(ii) Twenty four computers and 02 servers to the total value of Rs. 3,323,530 had been supplied to the Department of Mathematics on 18 April 2016 for the use of Computer Laboratory. However, 10 out of 24 computers and 02 servers had remained idle at the Department for one year due to non-availability of computer tables, chairs and net connection facilities, etc.

(iii) Thirty five computers and 02 servers to the value of Rs. 4,364,559 had been supplied to the Department of Bio- System Technology on 05 May 2016. However, except one computer all other 34 computers had not been utilized up to 20 April 2017 due to non-availability of computer tables, chairs and net connection facilities, etc.

(b) **Purchasing of Microtome – Finesse325**

The University had purchased a Microtome – Finesse325 on 15 February 2016 at a cost of Rs. 1,325,000 on the request made by the Head of the Department of Zoology in order to utilize by the students who choose zoology as their Degree Course. However, it had not been used up to 20 June 2017 as there was no special degree student to choose zoology as their special course.



4.3 Management Weaknesses

The following observations are made.

- (a) Loan balances aggregating Rs. 10,124,628 of 222 academic and non-academic staff who had vacated from their posts and retired from the services had remained outstanding for a period ranging from 05 to 28 years. However, the University was unable to take any action to recover these outstanding balances as the above loans had been granted without obtaining any valid sureties.
- (b) A sum of Rs. 6,452,912 to be recovered from a lecturer of the Faculty of Arts and Cultures as the bond value for breaching his agreement. However, the University had not taken action for more than 10 years to recover the above amount from him even though he has returned to the country and joined at the Sir John Kottalawals Defence Academy as an Assistant Librarian and also he had performed duty as a visiting lecturer of the Eastern University.
- (c) An officer who had applied for the post of lecturer in Philosophy had filed a case at the District Court, Batticaloa as she had been overlooked for the recruitment to that post even though she had adequate qualifications and experience than the officer recruited for that post. In this connection, the District Court had given a judgment to pay Rs. 1,000,000 as compensation to that officer and out of that Rs. 500,000 had been paid to the officer after came into negotiation with him. Further, the University had spent a sum of Rs. 1,098,169 as legal fee for legal proceedings. As a result, the University had to sustain a loss of Rs. 1,598,169 due to the malpractices in the recruitment process. However, the University had not taken action against the officer who is responsible for such malpractices.
- (d) The Trincomalee Campus had constructed a hostel building complex and this building was declared opened in the month of February 2015. Further the National Water Supply and Drainage Board (“Board”) had provided water supply connection to this building and the water meter fixed to this building had been submerged by soil. Therefore, the Board had recovered an estimated amount of very small value as monthly water bill charges up to the month of December 2015. Subsequently, the Board had charged a very huge amount of Rs. 4,775,936 as the water bill for the



above mentioned period and this amount had been paid during the period from 11 November 2015 to 18 January 2016. However, the University had not taken action against the responsible officer who had failed to provide necessary facilities to the Meter Reader to compute the charges according to actual meter readings.

- (e) It is the common practice of the University staff to violate the agreement after obtaining study leave with pay to follow master degrees in foreign countries. However, the University had not taken action up to now to obtain valid surety from them or to obtain consent to deduct the bond value from their Employees Provident Fund. Accordingly, a total sum of Rs. 159,990,645 had remained outstanding for more than 10 years from 71 officers as bond value for breaching their agreement. However, the University was unable to recover those outstanding balances due to not obtaining valid securities from them.
- (f) Advances aggregating Rs. 28,542,535 paid to various suppliers had remained unrecovered for a period ranging from 02 years to 20 years. However, the University had not taken action to recover them even up to 20 June 2017 even though this matter was pointed out in my audit report for the year 2015.
- (g) Advances aggregating Rs. 2,267,842 granted to 67 foreign suppliers were lying for over 12 years without action being taken to recover those advances.
- (h) Advances granted to officers should be settled immediately after the completion of the purpose for which it was granted. However, advances aggregating Rs.18,088,502 granted to 164 officers for various purposes had remained unsettle for over 07 years.
- (i) Whatever amount requested by the staff as advance had been granted by the University without ascertaining the nature and reasonableness of the amount requested. As a result, advances aggregating Rs. 38,500 paid in 03 instances had been settled fully by cash and 50 per cent of the advances aggregating Rs. 482,750 paid in 16 instances had been settled by cash. This practice has given opportunity to misappropriate the public funds.



4.4 Utilization of Funds

Funds totalling Rs. 6,500,000 received during the year 2016 under the capital grants to carry out the researches with regard to chronic kidney diseases, scientific, engineering and information technology related issues and demographic socio-cultural and economic issues had been kept in bank current account up to 20 June 2017 without being utilizing for the intended purposes.

4.5 Human Resources Management

The following observations are made.

- (a) The post of Registrar had remained vacant since 31 January 2015. However, the University had not taken action up to now to appoint a permanent officer to that post.

- (b) Twenty one posts of Professors, Associate Professors and Lectures had remained vacant for several years. Even though this situation had badly affected the educational activities of the students, the University had not taken proper action in this regard.

5. Accountability and Good Governance

5.1 Action Plan

In terms of Section 04 of the Public Finance Circular, No. 01/2014 dated 17 February 2014, an annual Action Plan should include information such as updated organizational structure, approved cadre and actual cadre, imprest requirements, activities for achieving the objectives and a long-term vision. However, the Action Plan prepared by the University for the year 2016 had not included the above mentioned information.



6. Systems and Controls

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

Areas of System and Control	Observations
(a) Settlement of Advances	Long delays in settlement of advances.
(b) Personnel Administration.	Not filling the vacancies for senior managers by appointing permanent staff and not recording the arrival and the departure of the academic staff.
(c) Library Administration	Failure to conduct the Board of Surveys.

H.M. Gamini Wijesinghe
 Auditor General

9. Management Response to the Auditor General's Report on the Financial Statements of the Eastern University, Sri Lanka for the year ended 31 December 2016 in terms of Sub-section 108 (1) of the Universities Act, No. 16 of 1978

Audit Paragraph Reference		Observation
2.2 Comments on Financial Statements:		
2.2.1 Compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS)		
SLPSAS 7- Property, Plant and Equipment		
(a)	Land and buildings should be accounted for separately, even when they are acquired together in terms of provision in the Standard. However, the value of land and buildings of the University as at 31 December 2016 amounting to Rs. 1,915,507,577 had been shown together without showing the value of land separately.	Admitted The ownership and the revaluation process of the Land and Building belongs to the EUSL is in progress with the assistance of a Consultant. Once the process is over the revalued amount will be disclosed separately in the financial statements 2017 as per the Sri Lanka Public Sector Accounting Standards No.07.
(b)	The fully depreciated three vehicles at a total cost of Rs. 4,597,940 purchased by the University during the previous years are being continuously used by the University without reviewing the useful life of them and accounted the changes in terms of Section 65 of this Standard	Admitted Action has been taken to revalue these Vehicles.
2.2.2 Accounting Deficiency:		
(a)	Although the construction of building of the Information Center of Technology at Trincomalee Campus had been completed and handed over to the Campus, a sum of Rs. 12,259,371 payable to the contractor as at the end of the year under review had not been brought to accounts.	Admitted The final bill has not been received to the Finance Department, Trincomalee Campus as at 31 st December 2016. Therefore, it has not been capitalized.
(b)	Seven items of construction works such as campus buildings, water tank with pump house, water supply development, electricity development, generator room, parapet wall and playground had been completed at the total cost of Rs. 113,508,496 during the period from 2010 to 2012. However, the total value of those completed works had been shown under the capital works in progress instead of showing under the Property, Plant and Equipment.	Admitted Action will be taken to transfer the fair value of the said buildings on completion, and necessary adjustment will be made in the books of accounts in 2017.
(c)	A sum of Rs. 327,000 received from the sale of a bus which was fully depreciated as at the end of the year under review had been brought to Sundry Creditors Account without showing in the statement of financial performance.	Not Admitted. The amount received from sale of bus has been taken and presented as a creditors as at 31.12.2016, since it has to be confirmed whether it is acquired through government or donation etc... It will be rectified in the books of accounts in 2017.

	Audit Paragraph Reference	Observation									
(d)	According to the ledger accounts maintained by the University, the balance of the University Provident Fund Loan as at end of the year under review amounted to Rs. 113,391,627. However, this loan balance had been brought to the financial statement as Rs. 112,243,299. As a result, the balance of the University Provident Fund Loan had been understated by Rs. 1,148,328 in the statement of financial position.	Admitted This is from more than ten years, and for which we do not have relevant documents. Therefore, this will be cleared and adjusted in the books of accounts.									
(e)	Stock balances of 183 consumable and chemical items of the Department of Human Biology, Department of Chemistry, Department of Pathophysiology, Department of Crop science and Department of Agricultural Chemistry of the University to the total value of Rs. 3,253,617 as at the end of year under review had not been brought to the account.	Admitted It will be rectified in future.									
(f)	Direct credit and debits amounting to Rs. 1,639,218 and Rs. 4,025,059 respectively made by the Bank during the period from 1996 to 2016 had not been identified and brought to the relevant account.	Council also had declared that unable to trace the documents before 2005 and seeking for any unknown deficiencies before 2009. Action has already been taken to write off this and a Committee has been appointed by the ministry for this purpose.									
2:2:3 Lack of Evidence for Audit											
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<i>Item of Accounts</i>	<i>Value Rs.</i>	<i>Evidence not made available</i>									
Library Books and Periodicals	19,082,790	Report of the Board of Survey									
Farm animals	87,187	Report of the Veterinary Surgeon relating to death of 60 animals at the Farm of the Faculty of Agriculture.									



Reference to Laws, Rules and Regulations, etc.		Non – compliance
2:3 Non-compliance with Laws, Rules, Regulations and Management Decisions		
(a)	Sections 3.1 and 3.2 of Chapter XX of the Establishments Code for the University Grants Commission and Higher Educational Institutions.	Even though every person, employed in every Higher Educational Institution should record the time of arrival and departure in the Attendance Register, the academic staff of the University had not marked their arrival and departure. As such, the University had paid salaries and remuneration aggregating Rs. 407,738731 to 257 academic staff during the year under review without confirming their attendance.
		Admitted This is not in practice in the University system.
(b) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka.		
	Financial Regulation 102 - 104	A vehicle belonging to the University had met with an accident and repair cost thereon amounting to Rs. 77,250 had been paid during the year under review. However, action had not been taken to appoint a Board of Inquires in order to ascertain the extent and cause of losses and to fix responsibilities.
		Admitted An Inquiry Committee was appointed to conduct the disciplinary inquiry. However, there had been a delay and it will be conducted and completed.
	Financial Regulation 571	Twenty one refundable deposits aggregating Rs. 8,143,021 had existed for periods ranging from 2 to 12 years. However, necessary action in this regard had not been taken even up to the end of the year under review.
		Not admitted. Refundable deposits could be settled after made the request respective person / entity after completing respective periods. Therefore the said refundable deposits are presented under Non-Current liabilities. Actions will be taken based on the above.
2.4 Transactions not Supported by Adequate Authority		
(a)	In terms of Section 26:5 of the Chapter 03 of the Establishments Code of the Higher Educational Institutions, officers from the institution itself cannot be appointed for the post of visiting lecturers. However, the University had appointed 27 visiting lecturers from the staff of 05 Faculties of the University and paid total a sum of Rs. 696,250 as fees for those lecturers during the year under review.	Admitted in principle. But only Allowance is paid to interfaculty teaching with the approval of the Council. Visiting lecturers are not available at all times in different field and when they are available is very expensive.



	Audit Paragraph Reference	Observation																																																
(b)	According to the Higher Education Circular No 01/2011 dated 20 April 2011 and Management Service Circular No. 02/2014 dated 11 February 2014, the academic staff who are not submitted their research proposal with the approval of the Research Committee are not entitled to obtain research allowances. However, 53 academic staff of the Faculty of Arts and Culture who had not obtained approval from the Research Committee had obtained research allowances totaling Rs. 8,864,434 during the year under review.	Not admitted. The Payments have been made after proper scrutinizing the research proposals through Faculty Research Committee, University Research Committee and with the approval of the Vice-Chancellor.																																																
3. Financial Review																																																		
3.1 Financial Results																																																		
	According to the financial statements presented, the operations of the University during the year under review had resulted in a net deficit of Rs. 107,259,847 as compared with the corresponding net deficit of Rs. 157,502,871 for the preceding year, thus showing an improvement of Rs. 50,243,024 in the financial results for the year under review as compared with the preceding year. The increase of recurrent grant by Rs. 205,897,000 had mainly attributed for this improvement.	Noted																																																
3.2 Value Addition of the University																																																		
	Even though the net deficit for the year under review was Rs. 107,259,847 the contribution of the University to the Country during the year under review was Rs. 874,297,000. The contribution of the University to the Country during the year under review and in the previous four years is as follows.	Noted.																																																
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4. Operating Review																																														
4.1. Performance																																														
(a)	Degree Courses																																													
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(c)	Granting Leave for Studies																																	
	<p>The University had granted study leave for 45 months with pay and 06 month without pay for Lecturer (Probationary) during the period from 03 October 2011 to 02 April 2015 to read M.Phil leading to Ph.D programme at The University of Bedfordshire United Kingdom and paid financial assistance of Rs 9.2 million However, the lecturer had not completed his Ph.D studies even after a lapse of over 02 years. In this regard the Vice Chancellor had informed me on 15 May 2017 that the particular lecturer has been terminated from the service with effect from 15 May 2017.</p>	<p>Admitted. The said lecturer had not completed his Ph.D in prescribed period and he has been terminated w.e.f 15.05.2017. Leave was granted as per available circular provisions. Financial assistance were provide by the HETC and NCAS based on his research proposal.</p>																																
(e)	Performance of Visiting Lecturers																																	
	<p>The University had appointed 52 visiting lecturers to conduct lectures at the Faculty of Health Care Sciences during the year under review and requested to complete the syllabuses within the time period allocated for each subject. However, out of the lecture hours allocated for each subject, lecture hours ranging from 06 hours to 101 hours had not been completed by those lecturers and as such it is questionable whether those lectures had completed the entire syllabus during their lecture period.</p> <table border="1" data-bbox="335 1108 861 1489"> <thead> <tr> <th>Subject</th> <th>Total Hours Allocated</th> <th>Total Hours Completed</th> <th>Lecture Hours Not Completed</th> </tr> </thead> <tbody> <tr> <td>Medicine</td> <td>55</td> <td>14.5</td> <td>40.5</td> </tr> <tr> <td>Surgery</td> <td>110</td> <td>27</td> <td>83</td> </tr> <tr> <td>Pediatrics</td> <td>118</td> <td>17</td> <td>101</td> </tr> <tr> <td>Forensic Medicine</td> <td>30</td> <td>24</td> <td>06</td> </tr> <tr> <td>Investigation of Death</td> <td>08</td> <td>02</td> <td>06</td> </tr> <tr> <td>Disorders of Blood Lymphatic System</td> <td>20</td> <td>02</td> <td>18</td> </tr> <tr> <td>Disorders of Scheme and Muscuilos Keletal System</td> <td>20</td> <td>07</td> <td>13</td> </tr> </tbody> </table>	Subject	Total Hours Allocated	Total Hours Completed	Lecture Hours Not Completed	Medicine	55	14.5	40.5	Surgery	110	27	83	Pediatrics	118	17	101	Forensic Medicine	30	24	06	Investigation of Death	08	02	06	Disorders of Blood Lymphatic System	20	02	18	Disorders of Scheme and Muscuilos Keletal System	20	07	13	<p>Not Admitted. The balance allocated visiting hours of the following subjects was covered as follows;</p> <ol style="list-style-type: none"> Clinical Science: <ul style="list-style-type: none"> By some permanent Lecturers who returned after completing their study leave. By bedside teaching by some other consultants at the Teaching Hospital Forensic Medicine: <ul style="list-style-type: none"> The appointed visiting lecturers (Consultants at GH) had gone on transfer and the balance 06 hours each subjects were covered by self-directed learning method. Others: <ul style="list-style-type: none"> By some permanent Lecturers who returned after completing their study leave. By temporary Assistant Lecturers
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Audit Paragraph Reference	Observation
4.2 Operating Inefficiencies	
<p>(a) <u>Purchasing of Computer and Servers</u> The University had purchased 212 Desktop Computers and 07 servers to the value of Rs. 20,227,663 during the year under review. The following matters were observed in this regard.</p> <p>(i) Even though 75 computers had been handed over to the Center for Information and Communication Technology (CICT) on 07 June 2016 in order to establish Students Laboratory, such a laboratory had not been established up to now and as such those computers had remained for one year.</p> <p>(ii) Twenty four computers and 02 servers to the total value of Rs. 3,323,530 had been supplied to the Department of Mathematics on 18 April 2016 for the use of Computer Laboratory. However, 10 out of 24 computers and 02 servers had remained idle at the Department for one year due to non-availability of computer tables and chairs and net connection facilities. etc.</p> <p>(iii) Thirty five computers and 02 servers to the value of Rs. 4,364,559 had been supplied to the Department of Bio- System Technology on 05 May 2016. However, except one computer all other 34 computers had not been utilized up to 20 April 2017 due to non-availability of computer tables and chairs and net connection facilities etc.</p>	<p>Admitted. The CICT received 75 chairs in last week and all the computers are now ready to use.</p> <p>Admitted. Action has already been taken to procure the computer tables and chairs and provide net connection facilities as well.</p> <p>Admitted. The said Computers could not be utilized due to repair work of the Computer Laboratory and it has now been completed.</p>
<p>(b) <u>Purchasing of Microtome - Finesse325</u> The University had purchased Microtome - Finesse325 on 15 February 2016 at a cost of Rs. 1,325,000 on the request made by the Head of the Department of Zoology in order to utilize by the students who choose zoology as their Degree Course. However, it had not been used up to 20 June 2017 as there was no special degree student to choose zoology as their special course.</p>	<p>Not admitted. It is being utilized for staff research purpose.</p>
4.3 Management Weakness	
<p>(a) Loan balances aggregating Rs. 10,124,628 of 222 academic and non-academic staff who had vacated from the post as retired from the service had remained outstanding for period, ranging from 05 to 28 years. However, the University was unable to take any action to recover these outstanding balances as the above loans had been granted without obtaining any valid sureties.</p>	<p>Admitted. Actions will be taken to recover the outstanding loan balance as follows; • Terminated Officers: The said staff did not claim their UPF balances till now. Action is taken to recover unsettled loans and salary advances from their UPF balance once they apply for their refund.</p>



	Audit Paragraph Reference	Observation
		<ul style="list-style-type: none"> • VOP and Bond Defaulters: Legal action is in process in consultation with the Attorney General to settle the due amount from the said employees and during their settlement of Bond amount, the loan dues also will be recovered from them. • Staff who retired from the services: Action is taken to recover the due loans and salary advances from the retired staff by sending letters. In the meantime investigation is in progress to identify the officers who responsible to clear the "No-Claim" certificate and action will be taken to recover the amount from them. • Officers who transferred to other Universities/ Government Department: Action has already been taken to recover the unsettled loans and salary advances from the transferred staff in consultation with the respective institutions. <p>Further, Council also had declared that unable to trace the documents before 2005 and seeking for any unknown deficiencies before 2009. Action has already been taken to write of this and a Committee has been appointed by the ministry for this purpose.</p>
(b)	A sum of Rs. 6,452,912 to be recovered from a lecturer of the faculty of Arts and Cultures as the bond value for breaching his agreement. However, the University had not taken action for more than 10 years to recover the above amount from him even though he has returned to the country and joined at the Sir John Kottalawala Defense Academy as Assistant Librarian and also he had performed duty as a visiting lecturer of the Eastern University.	Partly admitted. The Audit Committee of EUSL has serious concern about this matter and as per the direction of the Audit Committee letter had already been send to the said Lecturer through proper channel on 28.12.2016 further legal action also instituted with the help of Attorney General's Department. Reply is awaited.
(c)	An officer who had applied for the post of lecturer in Philosophy had filed a case at the District Court. Batticaloa as she had been overlooked for the recruitment to that post even though she had adequate qualifications and experience than the officer recruited for that post. In this connection, the District Court had given a judgment to pay Rs. 1,000,000 as compensation to that officer and out of that Rs. 500,000 had been paid to the officer after came into negotiation with him.	Admitted. It is not malpractice and it is a selection process. Selection Committee may not be charged for its decision unless preplanned malpractices are found. The Council at its 268 th meeting held on 27.08.2016 decided to settle Rs.500,000.00 as compensation with negotiation between both parties through their legal consultants to avoid legal expenses on all side or a long legal battle.

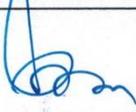


	Audit Paragraph Reference	Observation
	Further, the University had spent a sum of Rs. 1,098,169 as legal fee for legal proceedings. As a result, the University had to sustain a loss of Rs. 1,598,169 due to the malpractices in the recruitment process. However, the University had not taken action against the officer who is responsible for such malpractices.	
(d)	The Trincomalee Campus had constructed a hostel building complex and this building was declared opened in the month of February 2015. Further the National Water Supply and Drainage Board ("Board") had provided water supply connection to this building and the water meter fixed to this building had been submerged by soil. Therefore, the Water Board had recovered an estimated amount of very small value as monthly water bill charges up to the month of December 2015. Subsequently, the Water Board charged very huge amount of Rs. 4,775,936 as the water bill for the previous period and this amount had been paid during the period from 11 November 2015 to 18 January 2016. However, the University had not taken action against the responsible officer who had failed to provide necessary facilities to the Meter Reader to compute the charges according to actual meter readings.	Admitted There had been a major water leakage at the underground which we have no way of knowing and there was no water meter installed at that time. Only after receiving the cumulative bill, the system was checked and leakage was detected and sealed. There was no way the Maintenance Unit could detect the leakage as no evidence for sewerage or any mechanism installed.
(e)	It is the common practice of the University staffs to violate the agreement after obtaining study leave with pay to follow master degrees in foreign countries. However, the University had not taken action up to now to obtain valid surety from them or to obtain consent to deduct the bond value from their Employees Provident Fund. Accordingly, a total sum of Rs. 159,990,645 had remained outstanding for more than 10 years from 71 officers as bond value for breaching their agreement. However, the University was unable to recover those outstanding balances due to not obtaining valid securities from them.	Partly admitted <ul style="list-style-type: none"> • 12 cases including 74 no's of Bond defaulters had been handed over to the Attorney General's Department to take legal action and to recover the dues from the defaulters. Two State Counsels are handling these cases. Over 10 million had been recovered from the Bond Defaulters up to now. • The Department of Attorney General informed that they could take up the cases within 10 years period on priority basis and will be consider beyond 10 years later. • Legal action is in progress in consultation with the Attorney General's Department.
(f)	Advances aggregating Rs. 28,542,535 paid to various suppliers had remained unrecovered for a period ranging from 02 years to 20 years. However, the University had not taken action to recover them even up to 20 June 2017 even though this matter was pointed out in my report for the year 2015.	Admitted. Most of the supplies advances were paid in the year 1990. During the situation prevailed in this year, the goods which ordered had to be collected from the Colombo based suppliers with on the spot payments. Therefore, the cheques were written in advance in order to make the direct payment and once the goods received these advances have not been settled. This will be regularised.



	Audit Paragraph Reference	Observation
(g)	Advances aggregating Rs. 2,267,842 granted to 67 foreign suppliers were lying for over 12 years without action being taken to recover those advances.	Admitted. Most of the supplies advances were paid in the year 1990. During the situation prevailed in this year, the goods which ordered had to be collected from the Colombo based suppliers with on the spot payments. Therefore, the cheques were written in advance in order to make the direct payment and once the goods received these advances have not been settled. This will be regularised.
(h)	Advances granted to officers should be settled immediately after the completion of the purpose for which it was granted. However, advances aggregating Rs. 18,088,502 granted to 164 officers for various purposes had remained un settle for over 07 years.	Admitted. The following steps have been taken to recover the unsettled advances from the defaulters as per the directives given by the Audit Committee and Finance Committee of EUSL; <ul style="list-style-type: none"> • Action id being taken for recover / settle the un settle advance amount within the year 2006 to up to now. • The Council had declared that unable to trace the documents before 2005 and seeking for any unknown deficiencies before 2009. Action has already been taken to write of this and a Committee has been appointed by the ministry for this purpose.
(i)	Whatever amount requested by the staff as advance had been granted by the University without ascertaining the nature and reasonableness of the amount requested. As a result, advances aggregating Rs. 38,500 paid in 03 instances had been settled fully by cash and 50 per cent of the advances aggregating Rs. 482,750 paid in 16 instances had been settled by cash. This practice has given opportunity to misappropriate the public funds.	Noted. Now the payment of advances were regularised and the staff members were instructed to settle within the stipulated time period.
4.4 Utilization of Funds		
	Funds totaling Rs. 6,500,000 allocated during the year 2016 under the capital grants to carry out the researches with regard to chronic kidney diseases, scientific, engineering and information technology related issues and demographic socio-cultural and economic issues had been kept in the Bank Current Account up to 20 June 2017 without being utilizing for the intended purposes.	Admitted. It is carry over grant & will be utilized.

Audit Paragraph Reference		Observation
4.5 Human Resources Management		
(a)	The post of Registrar had remained vacant from 31 January 2015. However, the University had not taken action up to know to appoint a permanent officer to that post.	Not admitted The University took action to advertise the post of Registrar during the year under review in January 2015 and May 2016. No one was selected at the interview. Further advertisement was published on 28 June 2017 and the closing date is 27.07.2017.
(b)	Twenty-one posts of Professors, Associate Professors and Lectures had remained vacant for several years. Even though this situation had badly affected the educational activities of the students, the University had not taken proper action in this regard.	Not admitted The University took action to advertise the academic and academic supportive posts in many occasions from the year 2012 to 2016. Appointments were made where suitable candidates were present. Professor of Botany was filled.
5. Accountability and Good Governance		
5.1 Action Plan		
In terms of Section 04 of the Public Finance Circular, No. 01/2014 dated 17 February 2014, an annual Action Plan should include information such as updated organizational structure, approved carder and actual cadre, Imprest requirement, activities for achieving the objectives and a long-term vision. However, the Action Plan prepared by the University for the year 2016 had not included the above-mentioned information.		Noted and will be rectified in future
6. Systems and Controls		
Deficiencies observed in systems and controls during the course of audit were brought to the notice of the Vice Chancellor of University from time to time. Special attention is needed in respect of the following areas of systems and controls.		Noted
Areas of System and Control	Observations	
(a) Settlement of Advances	Long delays in settlement of advances.	
(b) Personnel Administration.	Not filling the vacancies for senior managers by appointing permanent staff and not recording the arrival and the departure of the academic staff.	
(c) Library Administration	Failure to conduct the Board of Surveys.	


Prof. T Jayasingam
Vice-Chancellor
Eastern University, Sri Lanka
18.12.2017


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Eastern University, Sri Lanka