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கிழக்குப் பல்கலைக்கழகம், இலங்கை
EASTERN UNIVERSITY, SRI LANKA



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வருடாந்த அறிக்கை 2017
ANNUAL REPORT

1. Vision, Mission and Goals of the Eastern University, Sri Lanka

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.

Goals

The university has identified the following goals with respective objectives.

1. To pursue excellence in teaching, research and dissemination of knowledge by
 - 1.1 Revitalizing the study programs to produce employable graduates in response to the changing needs of the, nation and globe.
 - 1.2 Improving the quality and relevance and of the Curricula.
 - 1.3 Enhancing the research capacity of the institution
 - 1.4 Exploring new methodology in the dissemination of knowledge

2. To enhance the institutional capacity through human resource, infrastructure and other resource development by
 - 2.1 Upgrading the academic knowledge and relevance of the staff
 - 2.2 Securing and improving infrastructure and other resources for strengthening the capacity of the institution

3. To serve socio economic and cultural needs of the community by
 - 3.1 Providing opportunities
 - 3.2 Preserving and enriching the tradition, culture and human values of the community

4. To maintain and enhance good governance by
 - 4.1 Utilizing the resources effectively and efficiently
 - 4.2 Enhancing social harmony among stakeholders.

2. Vice Chancellor's Review

2.1 Vice Chancellor's Report



It is with great pleasure I pen this message to the Annual Report 2017 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 2017 was special as the university had the challenge of extremist students' activities which were handled effectively. Dr. Velmurugu Vivekanandarajah Consultant Physician and a veteran in the field of Medicine became the Chancellor of this University. We had two convocations in 2017 and decided to follow this in future one in April and other in September as many countries in the world to avoid students having to wait a year when they miss the first and also to ease the operations.

Capacity Building of the academic, administrative and other staff continued in 2017 at centers overseas and also through Staff Development Centre. Programmes that commenced in 2016 continued in at Asian Institute of Technology (AIT), Thailand. A number of workshops and outreach training programme have been conducted via Staff Development Center to the staff. This year also a residential workshop has been conducted on Strategic Planning involving the key staff and members of the Council in May 2017.

Despite struggles, all possible steps have been taken to ensure a balanced student life at the university. The hostels were filled to its capacity and overcrowding was avoided based on health authority norms. This ensured sanitation and health safety in hostels Harmony among students were promoted through special programs of performing arts. The 'Student Charter' distributed to the students provides necessary information to adhere. Student Counselling services continued to operate facilitating the students in need. The final corrections and printing of the Calendar and Management Guide was initiated and was ready for printing in early 2018.

Eastern university was selected to pilot the "Emergency App" to test its user friendliness for the students to make contact in emergencies such as ragging or violence.

A number of new study programs have been planned. The Government Policy of Establishing 'Faculty of Technology' had been realized, and the curriculum in operation would be revised with the assistance of the experts from AIT. A number of new study program have also been proposed in the fields of Law, Dairy Science, Marine science, Tourism, Para clinical fields etc. Steps have also been underway to establish Faculty of Hindu Civilization in EUSL. The University also committed itself to promoting peace studies and in this connection hosted the occasion of inaugurating a 'Center for Peace and Reconciliation' with ONUR at Swami Vipulananda Institute of Aesthetic Studies in the month of June 2017. Memoranda were signed with Madurai Kamaraj University and Manonmanium Sundaranar University with objectives of exchange, capacity building etc.

The infrastructure development of the University continued to progress. Construction of buildings for Faculty of Agriculture, Faculty of Technology and Staff residencies has been effected. New infrastructure to English Language Teaching Unit has also been commenced. Initial works for the Kuwait funded Rs.8000 million Building complexes for Faculty of Health-Care Sciences at its new location in Pillaiyarady was commenced and finalized approvals. Construction of a building complex to establish the university clinical teaching units in Teaching Hospital premises had been completed. The building houses in ward tertiary patient care along with clinical teaching-learning activity. The entire process of construction of this building in the location of the hospital has been undertaken by the university.

We had a successful year of 2017 spending more money than was allocated from all reserves and also managing to establish the operation of the University system in place for the smoother administration over time. However, lack of cadres continues to be our chief constraints. Limited success was obtained with zero ragging attempts but had leaped in advocacy towards reduction of gender based violence.

We had upgraded ourselves into better WEBRANK indicating our progress and soon we will become the best in the country.

In conclusion, I congratulate the staff of EUSL for a satisfactory performance in 2017 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

Contents

1. Vision, Mission and Goals of the Eastern University, Sri Lanka	i
2. Vice Chancellor's Review	1
2.1 Vice Chancellor's Report	1
2.2 Highlights 2017	4
2.3 Overview	5
a. Organizational Structure of the University	6
b. The Council	7
c. The Senate	8
d. Faculties and Study Programs:	10
e. New Faculty and Study Programs	12
f. Details of New Courses Started	13
2.4 Failure and Justification	13
2.5 Future Plan	13
3. Details of Resources & Students:	14
3.1 Student Population	16
a. Local Students:	17
b. Foreign Students:	18
3.2 Staff Resource	19
3.3 Academic Staffs in Faculties	20
3.4 Non-Academic Staff of Departments/Units	24
3.5 Performance Indicators of Resources and Services	26
a. Internal Students' Satisfaction survey	26
b. Graduate Employability	29
4. Financial Positions	30
4.1 Status Report on fund released by the Treasury as of 31st December 2017	30
4.2 Details of Recurrent Expenditure	30
4.3 Details of Capital Expenditure	31
a. Details of Projects (Local/Foreign Funded)	32
b. Details of Project Expenditure (Local/ Foreign Funded):	33
4.4 Details of Financial Progress (Expenditure):	34
4.5 Details of Financial Progress (Generated Income):	35
4.6 Financial Performance Analysis - 2017:	35
4.7 Details of Infrastructure Facilities Received in 2017:	36
4.8 Financial Statements 2017	37
5. Achievements	41
5.1 Research, Innovation and Publications	41
5.2 Research articles published in 2017 in Journals Indexed by Web of Sciences	43
5.3 Books and Book Chapters published in 2017	45
5.4 Awards Received:	46
a. Research Awards received in 2017	47
b. Students' Achievements in 2017	47
5.5 Programme, Seminars & Workshops:	48
6. Report of the Chairman, Audit Committee for the Year 2017	50
7. Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2017 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978	55
8. Management Response to the Auditor General's Report on the Financial Statements of the Eastern University, Sri Lanka for the year ended 31 December 2017 in terms of Sub-section 108 (1) of the Universities Act, No. 16 of 1978	67

2.2 Highlights 20-17

- Memorandum of Understanding signed between Manonmaniam Sundaranar University, Tirunelveli, Tamil Nadu, India and Eastern University, Sri Lanka for cooperation on research and teaching
- Memorandum of Understanding signed for cooperation on research and teaching between Madurai Kamaraj University, Tamil Nadu, India and Eastern University, Sri Lanka.
- Annual Research Session - 2017 was held on 12th & 13th October 2017 hosted by the Faculty of Health- Care Sciences.
- Four academics from Faculty of Science received President's Awards for Scientific Publications at a ceremony held on 6th November 2017 at Taj Samudra, Colombo.
- Ceremonially opened the Building Complex for Cafeteria and Recreation Facilities of Trincomalee Campus, EUSL on 6th April 2017.
- Ceremonially opened the Library Complex of Trincomalee Campus, EUSL on 19th May 2017.
- Nutrition Information Corner was established in the Food and Nutrition Laboratory of the Department of Agricultural Chemistry at Faculty of Agriculture to bring awareness on Food and Nutrition among the community people in the Eastern Region.
- 2nd International Research Conference on "Exploiting the Resources for a Better Tomorrow" was conducted by Trincomalee Campus, EUSL on 13th & 14th September 2017.
- Gender Equity and Equality Cell of EUSL organized a symposium on Gender Equity and Equality and Sexual and Gender Based Violence on November, 30th, 2017.
- Milk warming Ceremony to the 5-story building of Faculty of Applied Science, Trincomalee campus and ceremonial opening of the building complex on 13.12.2017

2.3 Overview

In 2017 the Eastern University, Sri Lanka continued to deliver its academic activities through its eight faculties and 37 departments of study.

The Eastern University, Sri Lanka (EUSL) was started as the Batticaloa University College on the 1st of August 1981 in Vantharumoolai with two faculties, namely Faculty of Science and Faculty of Agriculture, which was affiliated to the University of Peradeniya. It was then upgraded as a fully-fledged university in 01st of October, 1986. After that Faculty of Commerce and Management and Faculty of Cultural Studies were established in 1988. The Faculty of Cultural Studies was then expanded and renamed the Faculty of Arts & Culture in 1991. The Faculty of Health-Care Sciences was established by Gazette notification on 23rd November, 2004. The Faculty of Technology is a 6th faculty in EUSL which was established by Gazette notification on 18th January, 2017.

Trincomalee Campus of the Eastern University was originally established as Trincomalee Affiliated University College in April 1993 at Trincomalee which was affiliated to the Eastern University, Sri Lanka. When the University College system was abolished, Trincomalee Affiliated University College was upgraded as Trincomalee Campus of the Eastern University, Sri Lanka which was established with effect from 15th June 2001 by Gazette notification dated 6th June 2001 with the two Faculties, namely Faculty of Communication and Business Studies and Faculty of Applied Science. Subsequently a unit of Siddha Medicine was also established.

Swamy Vipulananda Institute of Aesthetic Studies (SVIAS) was affiliated to Eastern University, Sri Lanka from the 1st of March 2005. Before 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. Organizational Structure of the University

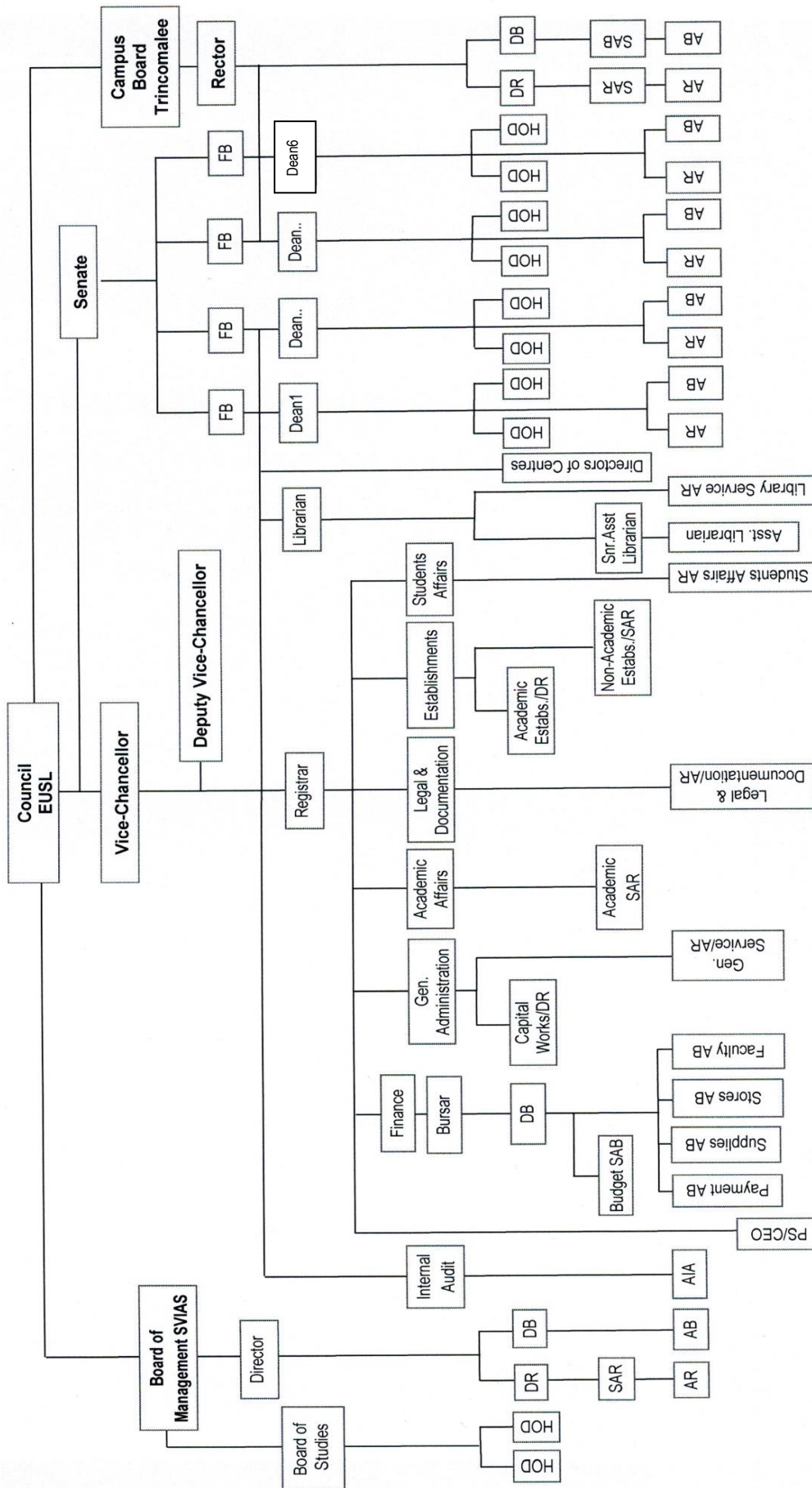


Figure 1: Organizational Structure of the Eastern University, Sri Lanka

b. The Council

Members of the Council

Prof. T. Jayasingam	Vice Chancellor - Chairperson
Dr. K. E. Karunakaran	Deputy Vice Chancellor
Dr. V. Kanagasingham	Rector/ Trincomalee Campus
Dr. A.N. Arulpragasam	Dean/ Faculty of Health-Care Sciences
Mr. M. Ravi	Dean/ Faculty of Arts and Culture
Mr. R. Uthayakumar	Dean/ Faculty of Commerce and Management (till Sep 2017)
Mrs. V.R. Ragal	Dean/ Faculty of Commerce and Management (from Oct 2017)
Dr. (Mrs.) M. Vinobaba	Dean/ Faculty of Science
Dr. P. Sivarajah	Dean/ Faculty of Agriculture
Mrs. K. Shanthrakumar	Dean/ Faculty of Communication and Business Studies, TC
Dr. N. Pratheesh	Dean/ Faculty of Applied Science, TC (till Mar 2017)
Mr. S. Thadchanamoorthy	Acting Dean/ Faculty of Applied Science, TC (from Apr to May 2017) and Dean from Jun 2017

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 (till Feb 2017)
Mr. M. Ganesharajah (from Jul 2017)

Members Elected by the Senate

Mr. T. Sathanathan	Senate Nominee (till Jan 2017)
Dr. M. Pagthinathan	Senate Nominee (from Mar 2017)
Mrs. V.R. Ragal	Senate Nominee (from Mar to Sep 2017)
Prof. S. Thirukkanesh	Senate Nominee (from Oct 2017)

Secretary to the Council

Mr. V. Kandeepan, Registrar, EUSL (till Feb 2017)
Mr. A.L. Joufer Sadique Registrar, EUSL (from Mar to Nov 2017)
Mr. A. Pahirathan Registrar (Acting), EUSL (from Nov 2017)

c. The Senate**Members of the Senate**

Prof. T. Jayasingam	Vice Chancellor - Chairman
Dr. K.E. Karunakaran	Deputy Vice Chancellor
Dr. V. Kanagasingam	Rector/Trincomalee Campus
Dr. S. Jeyasankar	Director/ Swamy Vipulananda Institute of Aesthetic Studies
Dr. P. Sivarajah	Dean/ Faculty of Agriculture
Mr. M. Ravi	Dean/ Faculty of Arts & Culture
Dr. (Mrs.) M. Vinobaba	Dean/ Faculty of Science
Dr. A.N. Arulpragasam	Dean/ Faculty of Health-care Sciences
Mr. R. Uthayakumar	Dean/ Faculty of Commerce and Management (till Sep 2017)
Mrs. V.R. Ragal	Dean/ Faculty of Commerce and Management (from Oct 2017)
Mrs. K. Santharakumar	Dean/ Faculty of Communication and Business Studies, TC
Dr. N. Pratheesh	Dean/ Faculty of Applied Science, TC
Mr. S. Thadchanamoorthy	Acting Dean/ Faculty of Applied Science, TC (from Apr to May 2017)
Mr. S. Thadchanamoorthy	Dean/ Faculty of Applied Science, TC from Jun 2017)
Prof. A. Murugathas	Professor in Tamil (on sabbatical)
Prof. (Mrs.) T. Mahendran	Professor in Agricultural Chemistry
Prof. P. Vinobaba	Professor in Zoology and Head/Zoology
Prof. V. Gunaretnam	Professor in Political Science
Prof. S. Thirukkanesh	Professor in Mathematics
Prof. A.G. Johnpillai	Professor in Mathematics
Prof. (Mrs.) T.H. Seran	Professor in Crop Science
Mrs. T. Arulnandhy	Librarian (till Aug 2017)
Mr. W. J. Jeyaraj	Acting Librarian (from Sep 2017)
Dr. (Mrs.) N. Rodney Fernando	Head/ Agricultural Biology
Mr. M.S. M. Nafees	Head/ Animal Science
Dr. (Mrs.) P. Premanandarajah	Head/ Agricultural Chemistry (till Feb 2017)
Mrs. K. Prapagar	Head/ Agricultural Chemistry (from Mar to May 2017)
Dr. K. Premakumar	Head/ Agricultural Chemistry (from Nov 2017)
Mr. S. Srikrishnah	Head/ Crop Science (till Jun 2017)
Dr. (Mrs.) K.D. Harris	Head/ Crop Science (from Aug 2017)
Mrs. T. Kirupananthan	Head/ Agricultural Economics (from Sep 2016)
Mrs. R. Bawatharani	Head/ Agricultural Engineering (from Apr 2016)
Dr. M. Varnakulasingam	Head/ Geography
Dr. V. Inpamohan	Head/ Fine Arts (till Jul 2017)
Mr. S. Chandrakumar	Actg. Head/ Fine Arts (from Aug to Sep 2017)
Mr. S. Chandrakumar	Head/ Fine Arts (from Oct 2017)
Dr. P. M. Hamthoon	Head/ Arabic
Mr. R. Sahayaseelan	Head/ Comparative Religion & Social Harmony
Dr. J. Kennedy	Head/ Languages and Acting Head/ English Language Teaching Unit
Dr. G. Thillainathan	Head/ Social Sciences
Mr. M.T.M. Rizvi	Head/ Islamic Studies

Mrs. S. Kesavan	Head/ Hindu Civilization
Dr. C. Arulmoly	Head/ Education and Childcare
Mr. S.K. Shivahaneshan	Head/ History
Mrs. S. Maheswaranathan	Head/ Economics
Mrs. S. Sritharan	Head/ Commerce
Mrs. V.R. Ragel	Head/ Management (till Sep 2017)
Dr. Anton Arulrajah	Acting Head/ Management (from Oct 2107)
Dr. P. Peretheepan	Head/ Physics
Dr. M. Sithambaresan	Head/ Chemistry
Mrs. S. Sathaanathan	Head/ Mathematics
Mrs. U. Mathiventhan	Head/ Botany
Dr. V.J. Naveenraj	Head/ Languages and Communication Studies, TC
Mrs. S. Priyadharsan	Head/ Business and Management Studies, TC
Mr. S. Thadchanamoorthy	Head/ Computer Science, TC
Mr. S. Loheeswaran	Head/ Physical Science, TC
Dr. S. Sujendran	Head/ Supplementary Health Sciences
Dr. M. Thirukumar	Acting Head/ Clinical Sciences
Mrs. N. Sathieswaran	Head/ Pathophysiology
Mr. T. Sathaanathan	Head/ Medical Education and Research
Dr. (Mrs.) M. Thayaparan	Head/ Human Biology (till May 2017)
Dr. (Mrs.) R. Sanjeev	Acting Head/ Human Biology (from Jul 2017)
Dr. (Mrs.) J. Mahinthan	Head/ Primary Health Care
Dr. S. Sutharsan	Rep/ Faculty of Agriculture
Dr. M. Pagthinathan	Rep/ Faculty of Agriculture
Dr. A. Anton Arulrajah	Rep/ Faculty of Commerce and Management
Dr. N. Rajeswaran	Rep/ Faculty of Commerce and Management
Mr. P. Paramathevan	Rep/ Faculty of Science
Dr. T. Mathiventhan	Rep/ Faculty of Science
Mr. R. Kiruparajah	Rep/ Faculty of Arts and Culture
Rev. Fr. A. A. Navaretnam	Rep/ Faculty of Arts and Culture
Dr. J. Jeyaruban	Rep/ Faculty of Health-care Sciences
Dr. K. Kartheepan	Rep/ Faculty of Health-care Sciences
Dr. (Mrs.) C.Mahendranathan	Director/ Center for External Degree and Extension Courses
Mr. A. L. S. Sabith	Acting Director/ CICT
Dr. S. Sutharsan	Director/ Staff development Center
Dr. P. Elango	Director/ Career Guidance Unit
Dr. S. Jeyarajah	Director/ University Business Linkage
Dr. (Mrs.) V. Paheerathan	Head/ Siddha Medicine

Secretary to the Senate

Mr. V. Kandeepan, Registrar, EUSL (till Feb 2017)
 Mr. A.L. Joufer Sadique Registrar, EUSL (from Mar to Nov 2017)
 Mr. A. Pahirathan Registrar (Acting), EUSL (from Nov 2017)

*TC - Trincomalee Campus

CICT - Center for Information and Communication Technology

d. Faculties and Study Programs:

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

Faculty	Departments	Study Programmes offered
Agriculture	Agriculture Biology, Agriculture Chemistry, Agriculture Economics, Agriculture Engineering, Animal Science, Crop -Science	B.Sc. in Agriculture, MSc in Agriculture
Arts & Culture	Arabic, Comparative Religion, Education, Fine Arts, Geography, Hindu Civilization, History, Islamic Studies, Languages, Social Sciences, Philosophy and Value - Studies	B.A.(General), B.A. (Special) in Comparative Religion, B.A. (Special) in Drama & Theatre, B.A. (Special) in Economics, B.A. (Special) in Fine Arts, B.A. (Special) in Geography, B.A. (Special) in Hindu Civilization, B.A. (Special) in History, B.A. (Special) in Philosophy, B.A. (Special) in Political Science, B.A. (Special) in Sociology, B.A. (Special) in Tamil,
	Disciplines(Units): Christianity, Economics	Bachelor of Education, Master of Arts, Research degrees MPhil in and PhD.
Commerce & Management	Commerce, Economics, Management	B.Com. (General), B.Com. (Special) in Accounting & Finance), B.Com. (Special) in Enterprise Development, B.Com. (Special) in Business Economics, B.B.A. (General), B.B.A. (Special) in Human Resource, Management), B.B.A. (Special) in Marketing Management, Postgraduate Diploma in Management - (PGDM) Master of Business Administration (MBA), Master of Development Economics (MDE)

Faculty	Departments	Study Programmes offered
Health-Care Sciences	Clinical Sciences, Human Biology, Medical Education and - Research, Pathophysiology, Primary Healthcare, Supplementary health - Sciences	Bachelor of Medicine and Bachelor of - Surgery (MBBS), B.Sc. in Nursing
Science	Botany, Chemistry, Mathematics, Physics, Zoology	B.Sc. (General), B.Sc. (Special) in Botany, B.Sc. (Special) in Chemistry, B.Sc. (Special) in Computer Science, B.Sc. (Special) in Mathematics, B.Sc. (Special) in Physics, B.Sc. (Special) in Zoology, M.Sc.in Science Education, M.Sc. in Environmental Science, Research degrees M. Phil. and Ph.D.
Technology	Bio-System Technology, Multidisciplinary Studies	Bachelor of Bio System Technology in Agricultural Technology and Entrepreneurship
Trincomalee Campus		
Communication & Business Studies	Business & Management Studies, Languages & Communication Studies	B.Sc. in Management, B.Sc. (Special) in Management, B.Sc. (Special) in Marketing Management , B.Sc. (Special) in Human Resource- Management, B.Sc. (Special) in Accountancy and Financial- Management, B.Sc. (Special) in Information Management, B.A. in Languages, B.A. in Communication, B.A. (Special) in Languages, B.A. (Special) in Communication
Applied Science	Computer Science, Physical Science	Bachelor of Computer Science, B.Sc. in Applied Physics & Electronics, B.Sc. (Special) in Applied Physics, B.Sc. (Special) in Electronics
	Unit of Siddha Medicine	Bachelor of Siddha Medicine and Surgery

In keeping with the policy of producing technologically skilled graduates the 'Faculty of Technology' initiated enrolment of students in this year. The first batch of students reading the Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship) entered the faculty. Modern input into the curriculum has been looked forward and in this regard expertise from Asian Institute of Technology, Thailand has been sought. Professor Salaam, an expert in sustainable energy has been involving in the curriculum development.

- **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 and Bachelor of Business Management; Diploma in Laboratory Techniques; Certificate course in ICT Skills and Computer Hardware; In Trincomalee Campus: Bachelor of Science in Management and Bachelor of Arts in Communication.

e. **New Faculty and Study Programs**

Eastern University, Sri Lanka has committed itself in introducing new degree programs on disciplines on current interest. The academic staff of different faculties had been working on preparation on proposals and curricula on these new developments.

- **Hindu Civilization:** Initial works have been commenced to establish the Faculty of Hindu Civilization, and the proposal was in preparation for necessary approvals.
- **Law:** Draft curriculum has been prepared and submitted to the experts for modification.
- **Peace process /Peace Studies:** The Draft proposal for the establishment of the Center/Institute for Peace Studies was approved by the Council EUSL.
- **Marine Sciences/Marine Engineering:** Proposal for the formation of the Marine Engineering and Technology has been prepared and academic scholars were identified to work on the establishment of Marine Engineering degree program.
- **Dairy Science and Technology:** Proposal was on preparation.
- **Tourism and Hospitality:** Actions have been taken to prepare curriculum by the Faculty of Communication and Business Studied, Trincomalee Campus.
- **Archeology:** Consultants were been appointed by the Senate to prepare the curriculum.
- **Pharmacy:** Curriculum preparation nearing completion.

f. Details of New Courses Started

Faculty	Course	Medium	Certificate	Diploma	Bachelor Degree (External)
			Commenced Date		
1. Faculty of Commerce and Management	Bachelor of Business Management (BBM)	Tamil			09.11.2017
2. Faculty of Science	Diploma in Laboratory Technology (D.L.T)	English & Tamil		21.10.2017	
3. Faculty of Science, Center for Information and Communication Technology	Certificate course in ICT Skills and Computer Hardware	English & Tamil	21.12.2017		

2.4 Failure and Justification

- a. Zero ragging in the University is continually our wish and aim however ragging could not be curbed despite vigilant in our activities. Staff participation in this endeavor has been improved compare to last year but still support from the First-year students were lacking. The UGC Raging Portal has been of limited use but helpful. We are determined the fight against this menace as the positive result would make a tremendous improvement in the university education at EUSL.
- b. Limitation of staff and facilities are ongoing struggles, which result in delay of calendar and our requests for the required resources were moderately considered. Every action is being taken to accommodate this and overcome.

2.5 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. Internship will be incorporated into the undergraduate study programme of all faculties.

3. Details of Resources & Students:

The following figures show the distribution ratio of students and academic staffs in each faculties.

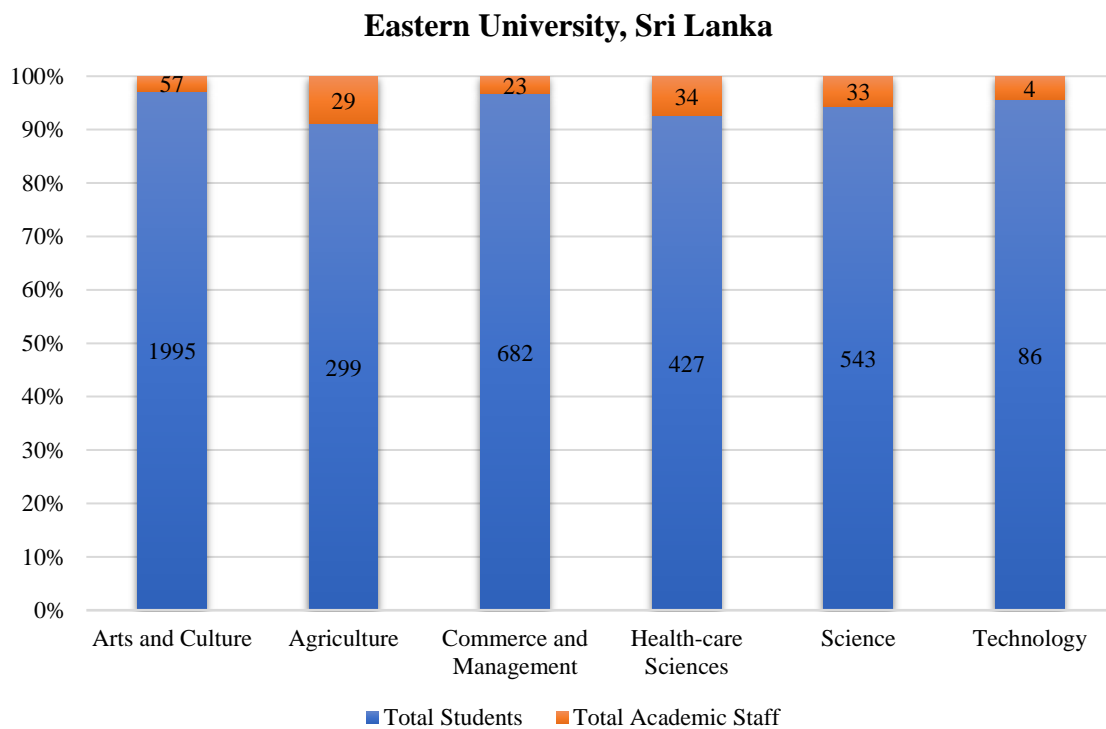


Figure 2: Distribution ratio of Students and Academic staffs in EUSL

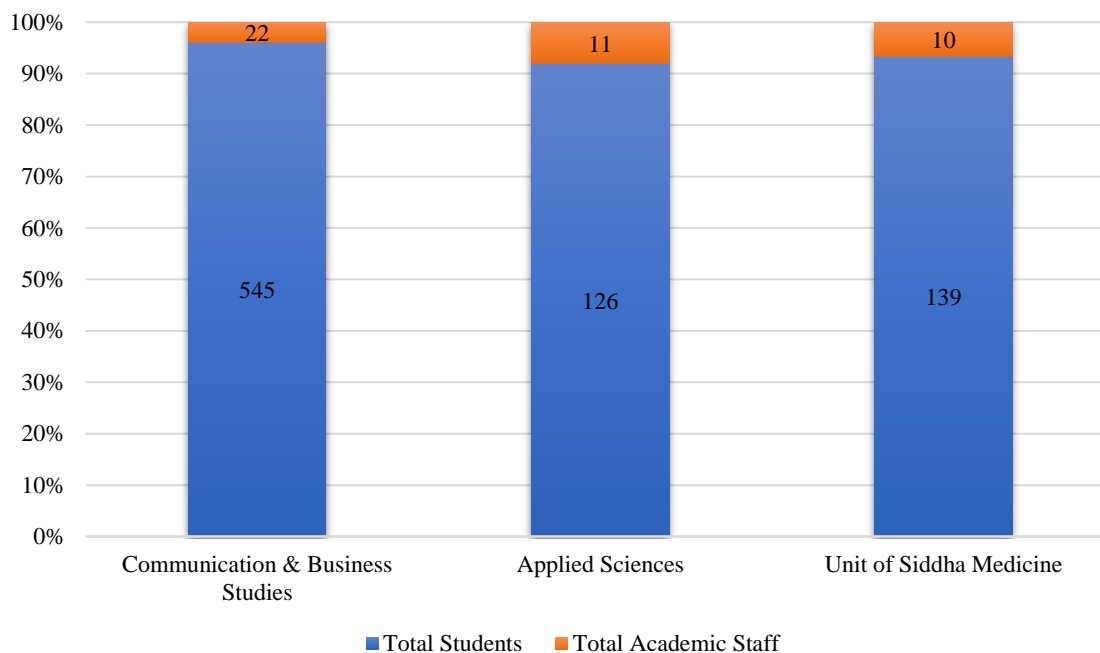
Trincomalee Campus

Figure 3: Distribution ratio of Students and Academic staffs in Trincomalee Campus

EUSL				
Faculty	Course	Total Students	Total Academic Staff	Total Staff other than Academics
Arts & Culture	Bachelor of Arts	1995	57	27
Agriculture	Bachelor Science in Agriculture	299	29	38
Commerce & Management	Bachelor of Business Administration	358	23	13
	Bachelor of Commerce	324		
Health-Care Sciences	Bachelor of Medicine and Bachelor of Surgery	336	34	40
	Bachelor of Nursing	91		
Science	Bachelor of Science (Biological)	209	33	45
	Bachelor of Science (Physical)	281		
	Bachelor of Science (Special Degree)	53		
Technology	Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship)	86	04	03
Library		-	06	13
Other Departments		-	-	214
Total		4032	186	393

Trincomalee Campus				
Faculty	Course	Total Students	Total Academic Staff	Total Staff other than Academics
Communication & Business Studies	B.Sc. in Management	278	22	2
	Bachelor of Arts (Communication Studies & Languages)	267		1
Applied Sciences	Bachelor of Computer Science	59	11	3
	B.Sc. in Applied Physics Electronics	67		
Unit of Siddha Medicine	Bachelor of Siddha Medicine & Surgery	139	10	2
Library		-	01	8
Other Departments		-	-	63
Total		810	44	79

3.1 Student Population

The following figure shows the proportional distribution of the students among each faculty in EUSL (main campus) and Trincomalee Campus. (Figure 4)

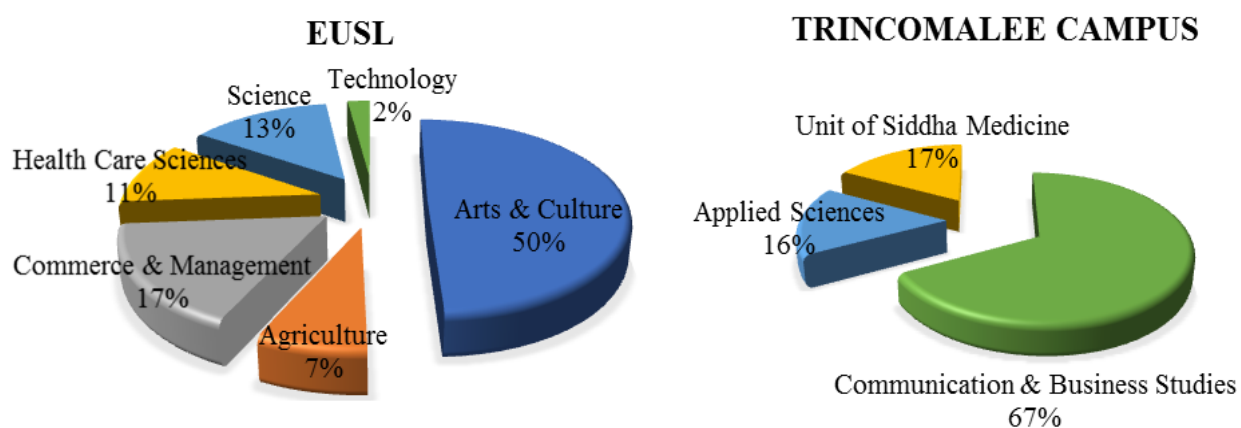


Figure 4: Distribution of Student's population in 2017

a. Local Students:

Faculty	Course	Medium	Intake 2017	1 st Year Students	2 nd Year Students	3 rd Year Students	4 th Year Students	No. of Graduated
Arts and Culture	Bachelor of Arts	Tamil	1078	1078	400	241	276	351
Agriculture	Bachelor Science in Agriculture	English	87	87	84	75	53	04
Commerce and Management	Bachelor of Business Administration	English	86	86	95	95	82	81
	Bachelor of Commerce	English	91	91	88	77	68	60
Health-care Sciences	Bachelor of Medicine and Bachelor of Surgery	English	78	78	59	124	75	50
	Bachelor of Nursing	English	32	32	29	14	16	21
Science	Bachelor of Science (Bio-Science)	English	48	48	54	253	29	64
	Bachelor of Science (Physical Science)	English	79	79	80			
Technology	Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship)	English	86	86	-	-	-	-
Total			1665	1665	889	879	599	631

Trincomalee Campus									
Faculty	Course	Medium	Intake 2017	1st Year Students	2nd Year Students	3rd Year Students	4th Year Students	5th Year Students	No. of Graduated
Applied Sciences	Bachelor of Computer Science	English	40	40	13	06	-	-	-
	Bachelor of Science in Applied Physics & Electronics	English	34	34	16	17	-	-	-
Communication & Business Studies	Bachelor of Science in Management (General & Special)	English	81	81	67	71	59	-	24
	Bachelor of Arts (Languages and Communication Studies)	English	102	102	65	62	38	-	50
Unit of Siddha Medicine	Bachelor of Siddha Medicine and Surgery	English	26	26	36	44	20	13	10
Total			283	283	197	200	117	13	84

b. Foreign Students:

Faculty	Course	Medium	Intake 2017	1st Year Students	2nd Year Students	3rd Year Students	4th Year Students	5th Year Students	No. of Graduated
Commerce and Management	Bachelor of Business Administration	English	-	-	-	01	-	-	-
	Bachelor of Commerce	English	-	-	-	01	-	-	-
Health Care Sciences	Bachelor of Medicine and Bachelor of Surgery	English	-	-	04	03	-	-	-
Total			-	-	04	05	-	-	-

3.2 Staff Resource

The University marched towards its goals with the assistance of 699 permanent staff members, comprising 32.90% academic, 4.29 % administrative, 2.72% academic support and 60.09% nonacademic staff.

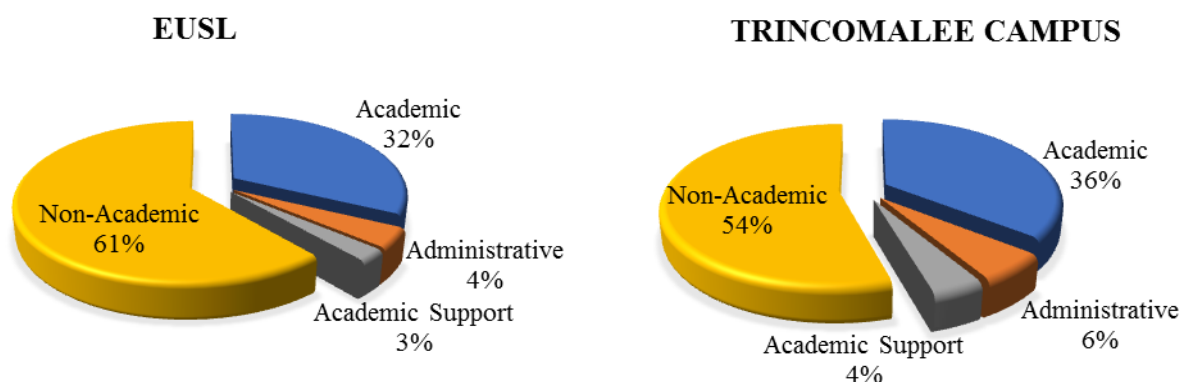


Figure 5: Proportion of Staff Strength – 2017

EUSL						
Staff category	Salary Scale	Approved Cadre	Filled Cadre			Cadre Vacancies
			Male	Female	Total	
Academic Staff	U-AC 3 to U-AC 5	262	116	64	180	82
	U-AC 1 to U-AC 2	117	-	-	-	117
Library (professional staff)	U-AC 5	01	-	-	-	01
	U-AC 4	01	-	-	-	01
	U-AC 3	05	04	02	06	-01
Administrative Staff & Financial Staff	U-EX 3	02	01	-	01	01
	U-EX 2	10	07	02	09	01
	U-EX 1	17	08	02	10	07
Other Executive Staff	U-EX 2	02	-	-	-	02
	U-EX 1	06	02	-	02	04
Medical Officers	U-MO 1	01	01	-	01	-
Academic Support Staff	U-AS 2	06	06	03	09	-03
	U-AS 1	13	04	01	05	08
Technical Staff	U-EX 1	-	01	01	02	-02
	U-MN 4	-	09	01	10	-10
	U-MN 2	01	-	-	-	01
	U-MT 1	57	15	02	17	40
Clerical & Allied	U-MN 4	-	05	14	19	-19
	U-MN 3	10	03	04	07	03
	U-MN 2	-	-	01	01	-01
	U-MN 1	150	50	39	89	61
Primary Staff	U-PL 3	27	62	02	64	-37
	U-PL 2	46	32	12	44	02
	U-PL 1	151	91	09	100	51
Total		885	417	159	576	309

Trincomalee Campus						
Staff category	Salary Scale	Approved Cadre	Filled Cadre			Cadre Vacancies
			Male	Female	Total	
Academic Staff	U-AC 3 to U-AC 5	60	17	26	43	17
	U-AC 1 to U-AC 2	22	-	-	-	22
Library (professional staff)	U-AC 3	02	-	01	01	01
Administrative Staff & Financial Staff	U-EX 2	04	02	-	02	02
	U-EX 1	05	01	03	04	01
Other Executive Staff	U-EX 2	03	01	-	01	02
Medical Officers	U-MO 1	01	-	-	-	01
Academic Support Staff	U-AS 2	07	04	-	04	03
	U-AS 1	04	01	-	01	03
Technical Staff	U-MT 1	16	02	01	03	13
Clerical & Allied	U-MN 4	-	02	01	03	-03
	U-MN 3	08	01	02	03	05
	U-MN 2	01	01	-	01	-
	U-MN 1	44	11	12	23	21
Primary Staff	U-PL 3	12	08	-	08	04
	U-PL 2	08	01	-	01	07
	U-PL 1	38	21	04	25	13
Total		235	73	50	123	112

3.3 Academic Staffs in Faculties

The proportional distribution of the academic staff among Professors, Senior Lecturers and Lecturers in EUSL (main campus) and Trincomalee Campus. (Figure 6).

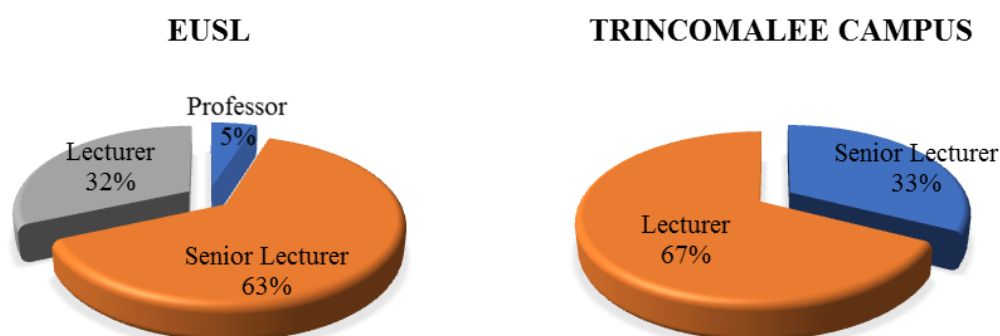


Figure 6: Proportion of Academic Staffs – 2017

The following table shows the cadre information among the faculties.

EUSL																
Faculty		Agriculture					Arts and Culture					Commerce & Management				
Disciplines / Subjects covered		Agricultural Biology, Agricultural Chemistry, Agricultural Economics, Agricultural Engineering, Animal Science, Crop Science					Arabic, Comparative Religion, Education, Fine Arts, History, Geography, Hindu Civilization, Islamic Studies, Languages, Social Sciences, Philosophy and Value Studies					Commerce, Economics, Management				
Designation	Salary Code	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres
			Male	Female	Total			Male	Female	Total			Male	Female	Total	
Senior Professor / Professor (Prof Chair)	U-AC 5 (I)	6	-	-	-	6	6	-	-	-	6	3	-	-	-	3
	U-AC 5 (II)		-	-	-			-	-	-			-	-	-	
Senior Professor	U-AC 5 (I)		-	-	-			-	-	-			-	-	-	
Professor	U-AC 5 (II)		-	2	2			1	1	2			-	-	-	
Associate Professor	U-AC 4		-	-	-			-	-	-			-	-	-	
Senior Lecturer Gr I	U-AC 3(I)	30	8	5	13	1	68	9	2	11	11	27	9	4	13	4
Senior Lecturer Gr II	U-AC 3(II)		4	5	9			24	4	28			3	3	6	
Lecturer	U-AC 3(III)		-	1	1			2	-	2			-	-	-	
Lecturer (Probationary)	U-AC 3(IV)		1	3	4			8	6	14			2	2	4	
Temporary Lecturer/ Temp. Asst. Lecturer	U-AC 2(Fixed)	1	-	3	3	-2	21	5	16	21	-	8	1	8	9	-1
Temporary Research Assistant	U-AC 2/1(Fixed)	-	-	-	-	-	1	-	-	-	1	-	-	-	-	-
Temporary Demonstrator	U-AC 1(Fixed)	10	-	5	5	5	1	-	-	-	1	-	-	-	-	-
Temporary Instructor	U-AC 1(Fixed)	-	-	-	-	-	-	4	5	9	-9	-	-	-	-	-
Temporary Tutor	U-AC 1(Fixed)	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-1
Total		47	13	24	37	10	97	53	34	87	10	38	15	18	33	5

Faculty		Health-Care Sciences					Science					Technology										
Disciplines / Subjects covered		Clinical Sciences, Human Biology, Medical Education and Research, Pathophysiology, Primary Healthcare, Supplementary Health-Sciences					Botany, Chemistry, Mathematics, Physics, Zoology					Bio-System Technology, Multidisciplinary Studies										
Designation	Salary Code	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres						
			Male	Female	Total			Male	Female	Total			Male	Female	Total							
Senior Professor / Professor (Prof Chair)	U-AC 5 (I)	4	-	-	-	4	5	-	-	-	3	-	-	-	-							
	U-AC 5 (II)		-	-	-		2	-	2	-		-	-									
Senior Professor	U-AC 5 (I)	67	-	-	-	33	41	-	-	-	10	5	-	-	-	1						
Professor	U-AC 5 (II)		-	-	-			3	-	3			-	-	-							
Associate Professor	U-AC 4		-	-	-			-	-	-			-	-	-							
Senior Lecturer Gr I	U-AC 3(I)		2	2	4			8	5	13			4	3	7							
Senior Lecturer Gr II	U-AC 3(II)		5	5	10			4	3	7			-	-	-							
Lecturer	U-AC 3(III)		3	1	4			2	-	2			-	-	-							
Lecturer (Probationary)	U-AC 3(IV)		10	6	16			5	1	6			1	3	4							
Temporary Lecturer/ Temp. Asst. Lecturer	U-AC 2(Fixed)		-	1	2			3	-3	14			2	5	7		7	-	-	-	-	-
Temporary Research Assistant	U-AC 2/1(Fixed)		1	-	-			-	1	-			-	-	-		-	-	-	-	-	-
Temporary Demonstrator	U-AC 1(Fixed)		34	11	19			30	4	21			9	18	27		-6	5	3	1	4	1
Temporary Instructor	U-AC 1(Fixed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Temporary Tutor	U-AC 1(Fixed)	-	-	-	-	-	-	1	-	1	-1	-	-	-	-	-						
Total		106	32	35	67	39	81	36	32	68	13	10	4	4	8	2						

Trincomalee Campus																
Faculty		Applied Science					Communication and Business Studies					Unit of Siddha Medicine				
Disciplines / subjects covered		Computer Science, Physical Science					Business and Management Studies, Languages and Communication Studies									
Designation	Salary Code	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres
			Male	Female	Total			Male	Female	Total			Male	Female	Total	
Senior Professor / Professor (Prof Chair)	U-AC 5 (I)	2	-	-	-	2	2	-	-	-	-	3	-	-	-	3
	U-AC 5 (II)		-	-	-		-	-	-	-	-		-	-	-	
Senior Professor	U-AC 5 (I)	14	-	-	-	3	27	-	-	-	-	12	-	-	-	2
Professor	U-AC 5 (II)		-	-	-			-	-	-	-		-	-	-	
Associate Professor	U-AC 4		-	-	-			-	-	-	-		-	-	-	
Senior Lecturer Gr I	U-AC 3(I)		-	-	-			-	2	1	3		3	12	-	
Senior Lecturer Gr II	U-AC 3(II)		3	-	3		2	4	6	6		-	-	-		
Lecturer	U-AC 3(III)		1	-	1			-	-	-	13		1	1	2	
Lecturer (Probationary)	U-AC 3(IV)		2	5	7			3	10	13			-	-	-	
Temporary Lecturer/ Temp. Asst. Lecturer	U-AC 2(Fixed)	-	-	-	-	-	10	2	3	5	5	-	3	5	8	-
Temporary Research Assistant	U-AC 2/1(Fixed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Demonstrator	U-AC 1(Fixed)	4	-	2	2	2	-	-	-	-	-	7	-	-	-	4
Temporary Instructor	U-AC 1(Fixed)	-	-	-	-	-	-	-	-	-	-	-	-	3	3	-
Temporary Tutor	U-AC 1(Fixed)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		20	6	7	13	7	39	9	18	27	12	22	4	9	13	9

3.4 Non-Academic Staff of Departments/Units

EUSL				
Faculties/Departments/Sections/ Branches/ Units	Most Senior ¹	Senior Staff ²	Junior Staff ³	Minor Employees ⁴
Office of the Vice Chancellor, VC Lodge	1	-	2	3
Office of the Deputy Vice Chancellor	-	-	1	-
Office of the Registrar	-	1	5	2
General Service Division	1	-	3	4
Capital Works and Planning	1	-	2	1
Strategic Planning and Statistical Unit	-	1	-	1
Staff Development Center	-	-	1	1
Academic/ Establishments Branch	1	-	6	2
Non-Academic/ Establishments Branch	1	-	3	1
Internal Audit Unit	1	-	3	1
Internal Quality Assurance Unit	-	-	-	1
Financial Administration	4	-	11	2
Store & Supplies Services	1	-	9	3
Security Services	-	-	3	25
Transport Services	-	-	-	13
Faculty of Agriculture	2	1	11	24
Faculty of Commerce & Management	1	-	7	5
Faculty of Science	1	-	13	22
Faculty of Health Care Sciences	1	-	18	21
Faculty of Arts & Culture	1	1	10	10
Faculty of Technology	-	-	1	2
Centre for Information & Communication Technology	-	4	2	2
English Language Teaching Unit	-	3	1	1
Centre for External Degrees & Extension Courses	1	1	2	2
Academic Affairs Division	1	-	9	3
Library Services	1	1	6	6
Health Services	1	-	-	1
Physical Education Unit	-	2	-	5
Student Affairs Division	1	-	4	1
Career Guidance Unit	-	1	1	-
Department of Maintenance	1	-	3	33
Hostels	-	-	6	10
Total	23	16	143	208

Trincomalee Campus				
Faculties/Departments/Sections/ Branches/ Units	Most Senior¹	Senior Staff²	Junior Staff³	Minor Employees⁴
Office of the Rector	-	-	2	1
Office of the Deputy Registrar	-	-	1	1
Faculty of Communication & Business Studies	1	-	3	3
Faculty of Applied Science	-	4	2	3
Unit of Siddha Medicine	-	-	2	-
General Administration	1	-	3	10
Finance	-	-	5	1
Supplies	1	-	2	-
Maintenance	1	-	1	6
Academic Affairs Division	1	-	2	1
Students Affairs Division	1	-	4	1
Capital works	-	-	1	1
Library	-	-	3	5
Physical Education Unit	-	1	-	-
Establishments Branch	1	-	2	1
Total	7	5	33	34

1 - Administrative & Other Executive Staff

3 - Technical, Clerical & Allied Staff

2 - Academic Support & Executive level technical Staff

4 - Skilled, Manual & Semi-Skilled primary staff

3.5 Performance Indicators of Resources and Services

a. Internal Students' Satisfaction survey

The survey was conducted for the random sample of internal under graduates from each faculty, and the compiled information on “internal students’ satisfaction” are given below.

- *Faculty/ Department*

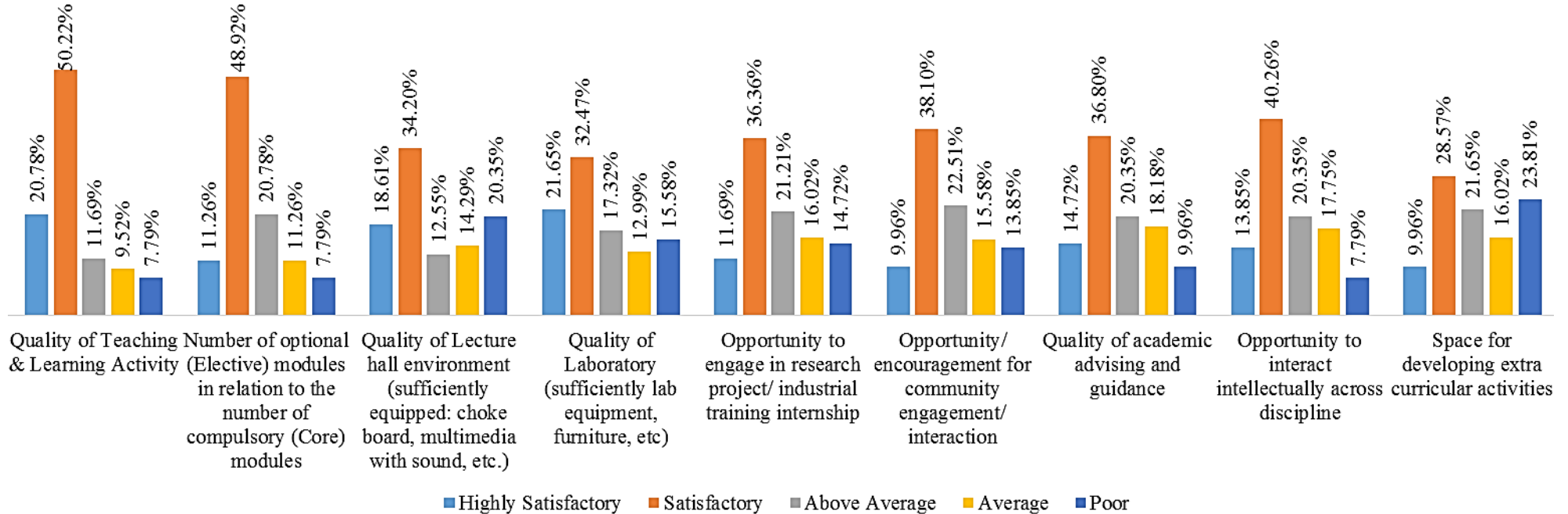


Figure 7: Students' satisfaction on teaching-learning resources in the faculty/department

• **Library**

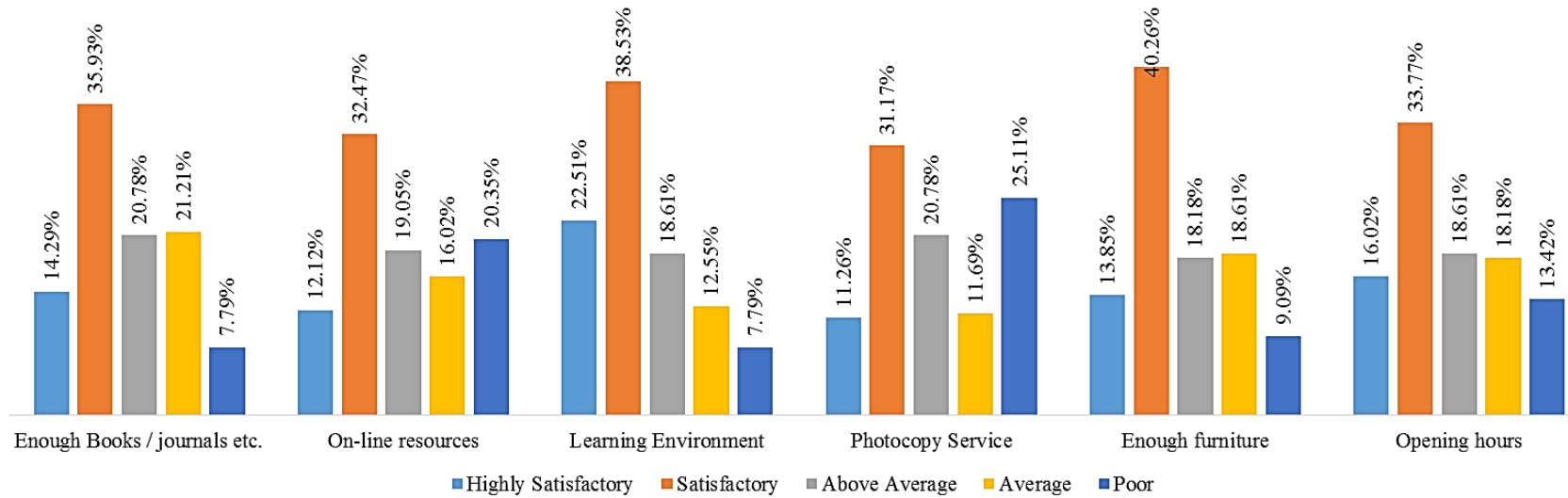


Figure 8: Students' satisfaction on library resources and services

• **Hostel Facilities**

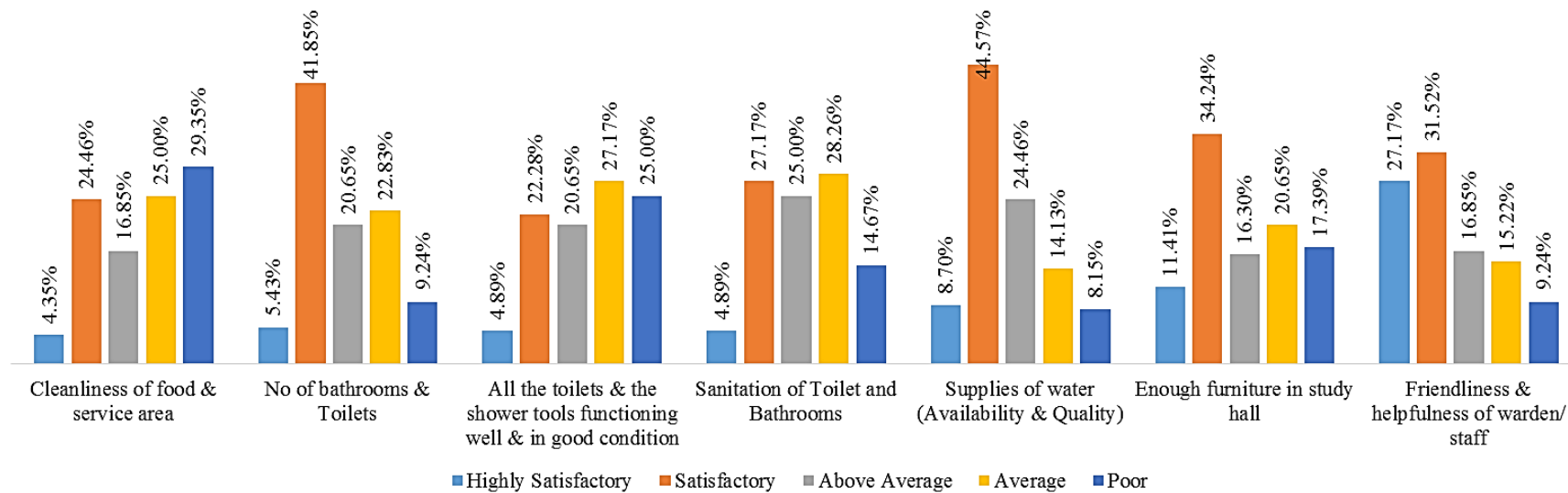


Figure 9: Students' satisfaction on Hostel accommodation and services

• *Food Services & Cafeteria*

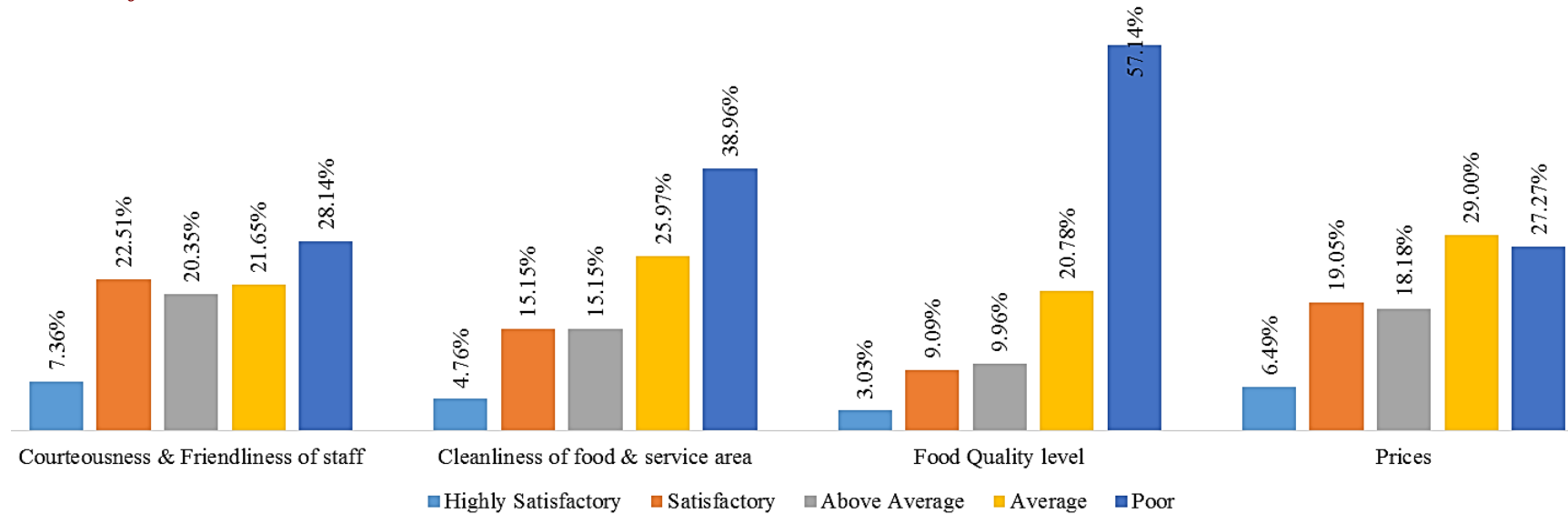


Figure 10: Students' satisfaction on Cafeteria services

• *Health Services*

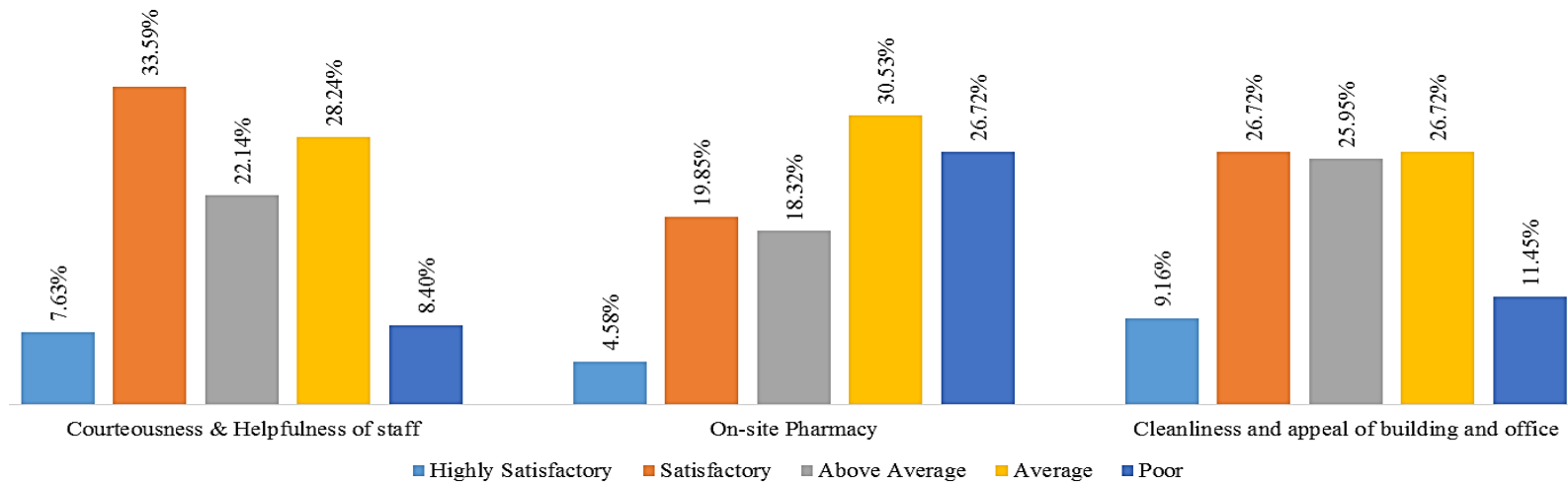


Figure 11: Students' satisfaction on services by University Health Centre

• **Overall Satisfaction**

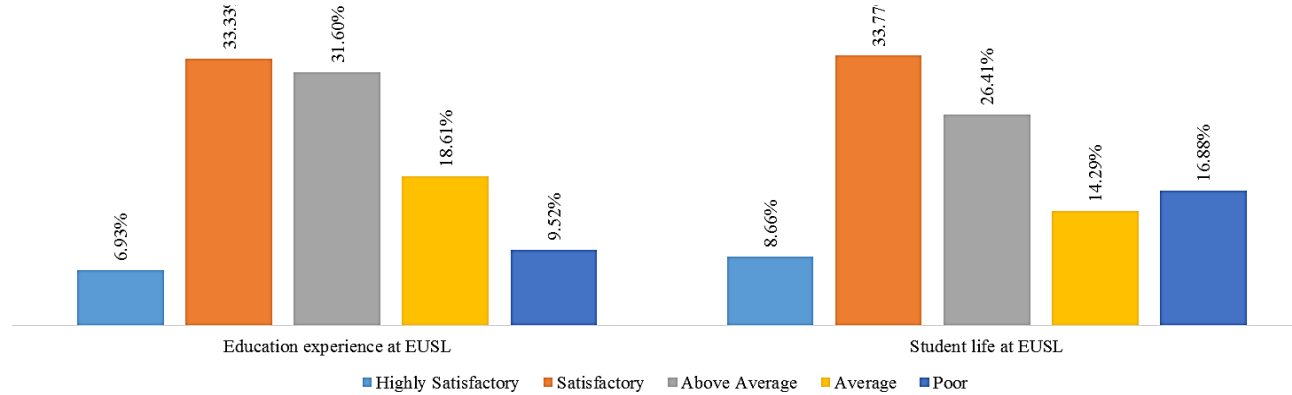


Figure 12: Students' satisfaction on overall university environment

b. Graduate Employability

A measure on the employability of EUSL graduates were obtained by a survey conducted among the graduates at Convocation - 2017. Accordingly, the percentage employed and unemployed within one year from the effective date of the degree is shown in Figure 13. And Figure 14 and 15 shows the percentage of graduates' employment within one year from the effective date of the degree by gender and class received. In future, the survey will be extended to find the employability after two years since graduation.

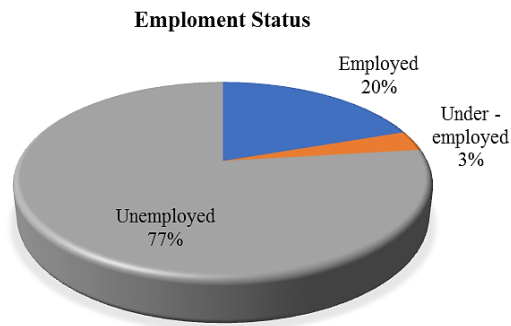


Figure 13: Graduate employability within one year

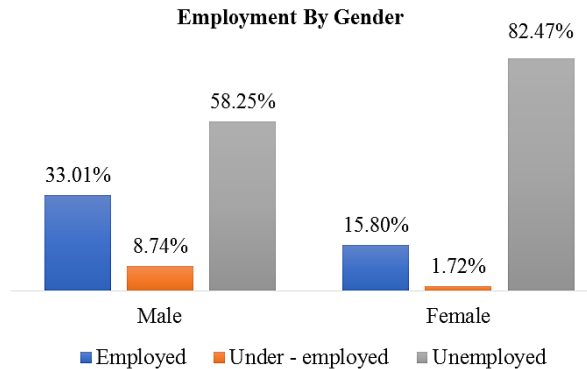


Figure 14: Percentage of graduates' employability by gender

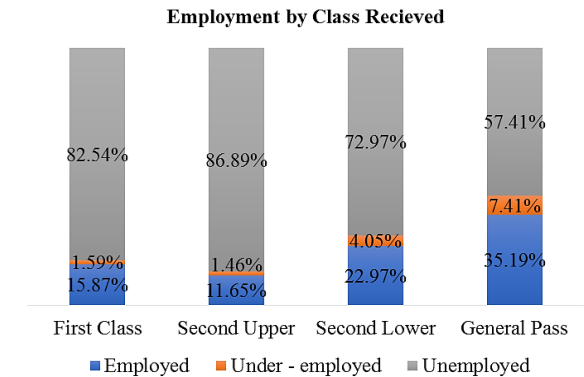


Figure 15: Percentage of graduates' employability by class received

4. Financial Positions

4.1 Status Report on fund released by the Treasury as of 31st December 2017

Particulars	Amount Allocated	Amount Recommended	Rs '000 Amount Released
Recurrent Grant			
Personal Emoluments	783,765	783,565	783,565
Other Recurrent	283,000	283,000	206,000
Total Recurrent Grant	1,066,765	1,066,565	989,565
Capital Grant			
Rehabilitation & Improvement	100,000	100,000	87,600
Acquisition of Assets	101,000	101,000	74,500
Ongoing Construction Projects	60,500	60,500	60,500
Construction of New Projects	120,000	120,000	120,000
Human Capital Development Projects	10,500	10,500	8,900
Strengthening Research	8,000	8,000	3,500
Total Capital Grant	400,000	400,000	355,000
Total Grant	1,466,765	1,466,565	1,344,565

4.2 Details of Recurrent Expenditure

EUSL		
Subject	2016 Rs.	2017 Rs.
a. Personal Emoluments	678,188,713	761,528,746
b. Travelling Expenses	4,267,894	3,631,591
c. Supplies	35,799,395	37,250,349
d. Maintenance Expenditure	19,355,508	20,968,583
e. Contractual Services	127,886,123	182,977,783
f. Others	48,764,103	44,556,069
g. Depreciation & Amortization Expenses	168,332,773	234,057,703
Total	1,082,594,509	1,284,970,824

Trincomalee Campus		
Subject	2016 Rs.	2017 Rs.
a. Personal Emoluments	112,347,488	137,774,915
b. Travelling	562,870	529,126
c. Supplies	8,755,872	8,443,315
d. Maintenance	3,243,228	4,293,759
e. Contractual Services	55,991,496	51,419,842
f. Others	9,797,343	6,486,682
g. Depreciation & Amortization Expenses	22,728,004	79,807,741
Total	213,426,301	288,755,380

4.3 Details of Capital Expenditure

EUSL		
Subject	2016 Rs.	2017 Rs.
a. Rehabilitation Improvement	73,353,692	144,709,675
b. Acquisition of Assets	63,037,091	77,089,028
c. Contraction Projects	240,468,916	88,368,679
d. Contraction Projects New	-	190,236,735
e. Knowledge Enhancement & institutional Dev.	24,062,499	14,411,447
f. Research & Developments	989,940	5,071,198
Total	401,912,138	519,886,762

Trincomalee Campus		
Subject	2016 Rs.	2017 Rs.
a. Acquisition of furniture & Office. Equipment	17,549,973	28,937,487
b. Acquisition of Machineries	4,200,402	17,086,101
c. Acquisition of Building & Structures	2,180,911	1,807,207
d. Other	-	1,314,651
Total	23,931,286	49,145,446

a. 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 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	-	-
b. Construction of Building Complex for the Professorial Unit for the Faculty of Health-care Sciences	Grant	GOSL	299.0	-	-
c. Design and Construction of Building Complex for the Faculty of Agriculture at the EUSL	Grant	GOSL	263.2	-	-
d. Construction of Building for Bio System Technology, Eastern University, Sri Lanka	Grant	GOSL	237.0	-	-
e. Construction of Building Complex for English Language Teaching Unit, EUSL	Grant	GOSL	238.0	-	-
f. Construction of Staff quarters (4 Nos.) at Kaluwankerni, Vantharumoolai	Grant	GOSL	25.0	-	-
Total			1422.2	-	-

Trincomalee Campus					
Name & Detail	Loan/ Grant	Funding Agency #	TCE (Rs.MN)	RFA (Rs.MN)	DF (Rs)
a. Construction of three story Canteen building	Grant	GOSL	130.40	-	-
b. Construction of five story Applied science building	Grant	GOSL	410.00	-	-
c. Construction of four storied IT center	Grant	GOSL	304.40	-	-
d. Construction of four storied Library building	Grant	GOSL	326.40	-	-
e. Construction of Playground at Trincomalee Campus	Grant	GOSL	50.00	-	-
f. Improvement of 500m long and 4.5m width metaling and tarring surface road	Grant	GOSL	19.53	-	-
g. Construction of Staff Quarters	Grant	GOSL	24.94	-	-

Annual Report - EUSL - 2017

h. Construction of Four Storied 100 Rooms Hostels Building (Hostel No. 03)	Grant	GOSL	244.58	-	-
i. Construction of building for the faculty of communication and 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	-	-

(GOSL / ADB / IDA / WB / ...)

TCE-Total Cost Estimate

RFA-Reimbursement Foreign Aids

DF-Demotic Funds

b. Details of Project Expenditure (Local/ Foreign Funded):

EUSL					
Name	TCE (Rs.MN)	Exp in 2016 (Rs. MN)	Exp in 2017 (Rs. MN)	Cumulative Exp as at 31.12.2017 (Rs. MN)	% of Physical Progress
a. 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	360.0	348.26	-	365.73	99%
b. Construction of Building Complex for the Professorial Unit for the Faculty of Health Care-Sciences	299.0	203.2	-	233.7	99%
c. Design and Construction of Building Complex for the Faculty of Agriculture at the EUSL	263.2	-	111.9	111.9	19%
d. Construction of Building for Bio System Technology, Eastern University, Sri Lanka	238.0	-	23.9	23.9	0.21%
e. Construction of Building Complex for English Language Teaching Unit, EUSL	237.0	-	47.7	47.7	1.6%
f. Construction of Staff quarters (04 Nos. at Kaluwankerni, Vantharumoolai	25.0	-	8.6	8.6	89.5%
Total	1422.2	551.46	192.1	791.53	

Trincomalee Campus					
Name	TCE Rs.	Exp in 2016 Rs.	Exp in 2017 Rs.	Cumulative Exp as at 31.12.2017	% of Physical Progress
a. 103 - Campus Buildings	-	-	39,408,289	-	100
b. 103 - Hostels	-	-	4,210,158	-	100
c. 103 - Construction of Play Ground	50,000,000	1,000,000	1,500,000	32,000,170	85
d. 103 - Construction of FAS Building	410,000,000	103,983,903	200,551,194	339,628,188	100
e. 103 - Construction of Staff Quarters (Budget Proposal - 2016)	25,000,000	-	17,518,670	17,518,670	100
Total	485,000,000	104,983,903	263,188,311	389,147,028	

4.4 Details of Financial Progress (Expenditure):

EUSL				
Subject	Allocation in 2017 Rs.	Grant received from DTO	Expenditure in 2017 Rs	Saving/ Excess Rs.
a. Recurrent Except Project (Except Depreciation & Amortization Expenses)	1,066,765,000	989,565,000	1,050,913,121	(61,348,121)
b. Capital except Project	400,000,000	355,000,000	519,886,762	(164,886,762)
c. Project - Local Funded	-	-	-	-
d. Project - Foreign Funded	-	-	-	-
Total	1,466,765,000	1,344,565,000	1,570,799,883	(226,234,883)

Trincomalee Campus			
Subject	Provision in 2017 Rs	Exp in 2017 Rs	Savings / Excess Rs
a. Recurrent Expect Project	211,209,000	208,947,639	2,261,361
b. Capital Expect Project	82,000,000	49,145,446	32,854,554
c. Project - Local Funded	218,000,000	245,669,641	(27,669,641)
d. Project - Foreign Funded	-	-	-
Total	511,209,000	503,762,726	7,446,274

4.5 Details of Financial Progress (Generated Income):**Internal Revenue Only**

EUSL			
Source of Revenue	Provision in 2017 Rs.	Collection in 2017 Rs.	Deficit / Surplus Rs.
a. Undergraduate & Postgraduate Studies	8,100,000	32,603,784	24,503,784
b. Other Income	6,900,000	22,116,099	15,216,099
Total	15,000,000	54,719,883	39,719,883

Trincomalee Campus			
Source of Revenue	Provision in 2017 Rs.	Collection in 2017 Rs.	Deficit / Surplus Rs.
a. Undergraduate Studies	5,200,000	6,038,083	838,083
Total	5,200,000	6,038,083	838,083

4.6 Financial Performance Analysis - 2017:

EUSL		
Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	RE / No of Student strength	260,643
Capital Expenditure per Student (CE)	CE / No of Student strength	128,940
Total		389,583

Trincomalee Campus		
Subject	Formula	Exp. Per Student Rs.
Recurrent Expenditure per Student (RE)	RE / No of Student strength	257,960
Capital Expenditure per Student (CE)	CE / No of Student strength	363,969
Total		621,929

4.7 Details of Infrastructure Facilities Received in 2017:

EUSL		
Infrastructure Details	Expenditure (Rs. in Mn.)	Physical Progress
a. Building for Bio System Technology	238.0	It has been 8.32 % Completed.
b. Building Complex for the English Language Teaching Unit at EUSL	237.0	It has been 14.8% Completed.
c. Building Complex for Faculty of Agriculture	263.2	It has been 51.1% Completed.
Total	738.2	

Trincomalee Campus		
Infrastructure Details	Expenditure (Rs. in Mn)	Physical Progress
a. Aluminum Partition Work of the IT Building	0.66	<i>Completed</i>
b. Partition work in the first floor of the Cafeteria and Recreation Centre Building	0.47	
c. Aluminum Partition Work for the Staff Rooms and Lecture Halls at Trincomalee Campus, EUSL and Establishment of Toilet at LCS Building with Renovation of Ceiling	0.83	
d. Improvement of existing Laboratory Building at Unit of Siddha Medicine	1.00	
e. Establishment of Herbal Garden Phase-I	-	25%
f. Extension of Boundary Wall	1.53	35%
g. Improvement of landscaping around the new hostel buildings and storm water drainages	-	30%
h. Balance Work of Gateway	1.44	50%
i. Construction of 680m long and 1.5m height PVC coated chain link fence around the playground and water tub for existing playground	2.80	30%
j. Refurbishment of Existing Building for Guest House at 315, Dockyard Road, Trincomalee	3.60	55%
k. Improvement of 500m long and 4.5m width metaling and taring surface road	-	<i>Technical Evaluation Report is in process to award the contract</i>
Total	12.33	

4.8 Financial Statements 2017**Statement of Financial Performance (Consolidated)****For the Year Ended 31st December 2017**

For the Year ended 31st December	Note	2017 Rs.	2016 Rs.
Operating Revenue			
Recurrent Grant	3	1,193,688,000	1,165,927,000
Net Income / (Loss) from other Activities	4	1,013,263	3,338,351
Other Income	5	44,209,662	37,356,429
		<hr/>	<hr/>
		1,238,910,925	1,206,621,780
Financial Assistance to Students	6	92,233,400	138,977,050
		<hr/>	<hr/>
		1,331,144,325	1,345,598,830
Operating Expenses			
Personal Emoluments	7	899,303,660	790,536,202
Travelling Expenses	8	4,160,717	4,830,764
Supplies & Consumables	9	45,693,665	44,555,267
Minor Repairs & Maintenance	10	25,262,342	22,598,736
Contractual Services	11	234,397,626	183,877,619
Research & Development	12	1,124,784	834,059
Depreciation & Amortization Expenses	13	313,865,444	191,060,778
Other Operating Expenses	14	49,917,967	57,727,387
Total Operating Expenses		<hr/>	<hr/>
		1,573,726,204	1,296,020,812
Surplus / (Deficit) from Operating Activities		(334,815,279)	(89,399,032)
Financial Assistance to Students	15	92,233,400	138,977,050
Surplus / (Deficit) from Total Activities		<hr/>	<hr/>
		(334,815,279)	(89,399,032)
Extra Ordinary Items (Write off and Other Adjustments)	16	231,947	17,860,815
		<hr/>	<hr/>
Net Surplus (Deficit) for the Period Transferred to General Reserve		(335,047,226)	(107,259,847)

Statement of Financial Position (Consolidated)**As at 31st December 2017**

As at 31st December	Note	2017 Rs.	2016 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	4,290,663,417	1,993,055,837
Intangible Assets	18	41,404,286	33,302,405
Investment (L.T)	19	6,894,067	5,811,315
Capital Work in Progress	20	471,144,490	1,735,203,458
		4,810,106,260	3,767,373,015
Current Assets			
Inventories / Stocks	21	11,163,371	13,036,272
Trade & Other Receivables	22	636,998,692	639,225,060
Investment (S.T)	23	77,846,265	57,501,723
Cash & Cash Equivalents	24	202,013,187	464,954,696
		928,021,514	1,174,717,751
Total Assets		5,738,127,774	4,942,090,765
Liabilities			
Current Liabilities			
Payables	25	286,616,358	308,008,093
Accrued Expenses	26	50,227,388	30,311,678
Short Term Lease Obligation	27	4,604,282	1,743,031
		341,448,029	340,062,802
Non-Current Liabilities			
Payables	28	5,612,573	8,143,021
Long Term Lease Obligation	29	17,286,143	7,472,755
Provision for Gratuity	30	170,809,693	139,181,069
Restricted Fund	31	76,717,649	75,942,522
Gift & Donation	32	8,888,765	11,587,643
Other Grant	33	756,285,640	337,753,834
		1,035,600,462	580,080,843
Total Liabilities		1,377,048,490	920,143,645
Accumulated Fund (Capital Grant)	34	5,692,915,886	5,100,197,385
Bond Obligation Reserve	35	188,269,504	170,584,861
General Reserve	36	(1,606,717,226)	(1,270,025,194)
Capital Reserve	37	86,611,119	21,190,067
Total Net Assets / Equity		4,361,079,284	4,021,947,120
Total Liabilities / Equity (Total Fund Employed)		5,738,127,774	4,942,090,765

Statement of Cash Flows (Consolidated)**For the Year Ended 31st December 2017****For the Year ended 31st December****2017****2016****Rs.****Rs.****Cash Flows from Operating Activities**

Surplus / (Deficit) from Ordinary Activities (335,047,226) (107,259,847)

Non - Cash Movements

Depreciation & Amortization 331,617,567 197,933,135

Amortization 31,628,624 21,851,691

Increase in Payables 8,668,167 51,875,118

Decrease in other Current Assets 4,099,269 134,737,566

Prior Period Item (631,544) 1,435,439

Transfer to Restricted Fund (1,013,263) (3,338,351)

Net Cash Flows from Operating Activities 39,321,594 297,234,749**Cash Flows from Investing Activities**

Purchase of Equipment (2,629,225,148) (279,437,512)

Intangible Assets (8,101,880) (27,396,907)

Work in Progress 1,264,058,968 (799,380,768)

Investment (21,427,295) (20,987,603)

Net Cash Flows from Investing Activities (1,394,695,354) (1,127,202,790)**Cash Flows from Financing Activities**

Capital Grant 592,718,500 1,026,255,367

Restricted Fund 775,127 4,790,250

Other Grant 418,531,805 40,499,176

Gift and Donation (2,698,878) (2,575,389)

Capital Reserve 65,421,052 1,160,672

Bond Obligation Reserve 17,684,644 -

Net Cash Flows from Financing Activities 1,092,432,251 1,070,130,077**Net Increase /(decrease) in cash and cash equivalents****(262,941,509.05) 240,162,036****Cash & Cash Equivalents at the beginning of the Year**

464,954,696 224,792,660

Cash & Cash Equivalents at the end of the Year**202,013,187 464,954,696**

Statement of Changes in Net Assets/ Equity
For the Year Ended 31st December 2017

	Rs.				
	Accumulated Fund	Bond Obligation Reserve	General Reserve	Other Reserve	Total
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
Surplus/(Deficit) for the period	-	-	(335,047,226)	-	(335,047,226)
Other Adjustments	-	-	(1,644,805)	-	(1,644,805)
Increase / decrease in Reserve	-	17,684,643	-	65,421,051	83,105,695
Additional Contribution	592,718,501	-	-	-	592,718,501
Balance as at December 2017	5,692,915,886	188,269,504	(1,606,717,226)	86,611,119	4,361,079,284

Note: See Annexure-I (page 78) for the Detail Notes of the Financial Statements year ended 31st December 2017.

5. Achievements

5.1 Research, Innovation and Publications

1. Faculty of Agriculture			
Subject	Published	Commercialized	Presented
a. No of Researches	44	-	12
b. No of Innovations	-	-	-
c. No of Journals	01	-	-
d. No of Books	04	-	-
e. No of Articles	06	-	-
f. Other (Abstract/Conference)	12	-	20
Total	67	-	32

2. Faculty of Arts & Culture			
Subject	Published	Commercialized	Presented
a. No of Researches	68	-	67
b. No of Innovations	-	-	-
c. No of Journals	11	-	06
d. No of Books	03	-	01
e. No of Articles	81	-	07
f. Other (Abstract/Conference)	16	-	56
Total	179	-	137

3. Faculty of Commerce & Management			
Subject	Published	Commercialized	Presented
a. No of Researches	39	-	10
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	01	01	-
e. No of Articles	01	-	-
f. Other (Abstract/Conference)	05	-	-
Total	46	01	10

4. Faculty of Health-Care Sciences			
Subject	Published	Commercialized	Presented
a. No of Researches	24	-	-
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	05	-	-
e. No of Articles	34	-	-
f. Other (Abstract/Conference)	02	-	20
Total	65	-	20

5. Faculty of Science			
Subject	Published	Commercialized	Presented
a. No of Researches	28	-	06
b. No of Innovations	-	-	-
c. No of Journals	02	-	-
d. No of Books	-	-	-
e. No of Articles	08	-	03
f. Other (Abstract/Conference)	-	-	10
Total	38	-	19

6. Faculty of Technology			
Subject	Published	Commercialized	Presented
a. No of Researches	-	-	04
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	-	-	-
f. Other (Abstract/Conference)	-	-	-
Total	-	-	04

Note: This faculty was recently started

7. Trincomalee Campus			
Subject	Published	Commercialized	Presented
a. No of Researches	40	-	21
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	02	-	-
f. Other (Abstract/Conference)	20	-	04
Total	62	-	25

5.2 Research articles published in 2017 in Journals Indexed by Web of Sciences

Faculty of Health-care Sciences

- Sujirtha, N., Kaluarachchi, A. and Vishnukumar, S. (2017). *Knowledge and Practice of Menstrual Hygiene among Adolescent Girls in Selected Kattankudy area, Batticaloa District*. The Journal of Public Health. Photon 119, 255-262
- Lohitharajah, J., Malavige, N., Arambepola, C., Wanigasinghe, J., Gamage, R., Gunaratne, P., Ratnayake, P. and Chang, T. (2017). *Viral aetiologies of acute encephalitis in a hospital-based South Asian population*. BMC Infectious Diseases. DOI: 10.1186/s12879-017-2403-z

Faculty of Science

- Ambili, K.U., Sithambaresan, M. and Prathapachandra Kurup, M.R. (2017). *Interplay of bifurcated hydrogen bonds in making of inclusion/pseudo-inclusion complexes of Ni(II), Cu(II) and Zn(II) of a salophen type ligand: Crystal structures and spectral aspects*. Journal of Molecular Structure. DOI:10.1016/j.molstruc.2016.12.103.
- Sharma, R., Das, S. and Thirukkanesh, S. (2017). *Anisotropic extension of Finch and Skea stellar model*. Astrophysics and Space Science. DOI:10.1007/s10509-017-3212-y
- Kumar, S., Hansda, A., Chandra, A., Kumar, A., Kumar, M., Sithambaresan, M., Faizi, M.D.S.H., Kumar, V. and John, R.P. (2017). *Co (II), Ni (II), Cu (II) and Zn (II) complexes of acenaphthoquinone 3-(4-benzylpiperidyl) thiosemicarbazone: Synthesis, structural, electrochemical and antibacterial studies*. Polyhedron. DOI:10.1016/j.poly.2017.05.055.
- Naidu, N.F., Govender, M., Thirukkanesh, S. and Maharaj, S.D. (2017). *Radiating fluid sphere immersed in an anisotropic atmosphere*. General Relativity and Gravitation. DOI: 10.1007/s10714-017-2258-z.
- Senarath, S., Yoshinaga, K., Nagai, T., Yoshida, A., Beppu, F., Jayasinghe, C., Devadason, C. and Gotoh, N. (2017). *Quantitative Analysis of the Distribution of cis-Eicosenoic Acid Positional Isomers in Marine Fishes from the Indian Ocean*. Journal of Oleo Science. DOI: 10.5650/jos.ess16155.

- Thirukkanesh, S. and Ragel, F.C. (2017). *A realistic model for charged strange quark stars*. Chinese Physics C. DOI: 10.1088/1674-1137/41/1/015102.
- Devadason, C., Chamila, J. and Ramiah, S. (2017). *B-586 [1-6] Fatty acid compositions and atherogenic and thrombogenic indices of commonly consumed marine, brackish and fresh water fishes*. Indian Journal of Animal Research. DOI: 10.18805/ijar.v0iOF.7254.
- Fousiamola, M.M., Sithambaresan, M., Smolenskic, V.A., Jasinskic, J. P. and Prathapachandra Kurupa, M.R. (2017). *Halogen/azide bridged box dimer copper(II) complexes of 2-benzoylpyridine-3-methoxybenzhydrazone: Structural and spectral studies*. Polyhedron. DOI: 10.1016/j.poly.2017.11.024.
- Prinsloo, A.R.E., Sheppard, C.J. and Fernando, P.R. (2017). *Superconductivity and Quantum Critical Behavior in Cr 100-z Os z*. Acta Physica Polonica Series a. DOI:10.12693/APhysPolA.131.1132.
- Kularatne, R.K.A., Harris, J.M., Vinobaba, P. and Kankanamge, C.E. (2017). *Bio-transfer factors and temporal variation of heavy metals in different sexes of three species of edible brackish water fish*. Environmental Science and Pollution Research. DOI: 10.1007/s11356-017-9407-5.
- Kishoran, S., Harris, J.M., Vinobaba, M. and Vinobaba, P. (2017). *Bird Diversity and Threaten to Their Habitat in Sathurukondan Birding Site in Batticaloa, Sri Lanka*. Journal of Agricultural Science and Technology A. DOI:10.17265/2161-6256/2017.02.007.
- Senevirathna, S.R., Amarasinghe, S., Karunaratne, V., Koneswaran, M. and Karunanayake, L. (2017). *The effect of change of ionomer/polyol molar ratio on dispersion stability and crystalline structure of films produced from hydrophilic polyurethanes*. Journal of Applied Polymer Science. DOI: 10.1002/app.44475.

5.3 Books and Book Chapters published in 2017

Books

Faculty of Agriculture

- Premakumar, K. and Sugirtharan, A. (2017). *இயற்கை அளிக்கும் நிவாரணிகள்*.
- Sugirtharan, A. and Premakumar, K. (2017). *ஆரோக்கிய உணவு வழிகாட்டி*.

Faculty of Arts and Culture

- Arulmoly, C. (2017). *Pedagogical Psychology – 2017*. Academic Institute of Postgraduate Studies. ISBN: 978-955-38114-0-0.
- Kiruparajah, R. (2017). *Fundamental of GIS*.

Faculty of Commerce and Management

- Antonarulajah, A. and Shaumya, K. (2017). *Green Banking*. LAP LAMBERT Academic Publishing. ISBN: 978-3-330-07340-1.

Faculty of Health-care Sciences

- Umakanth, M. (2017). *Common short cases in medicine for medical students*. Wanasinge printers, ISBN: 9-789555-096430.
- Umakanth, M. (2017). *Medicine MCQ and BOF for medical students*. Wanasinge printers, ISBN: 978-955-50964-4-7.
- Umakanth, M. (2017). *Aid to Therapeutics for Medical students*. Wanasinge printers, ISBN: 9 789555 096423.
- Umakanth, M. (2017). *Aid to Diabetes For Medical Professionals*. Wanasinge printers, ISBN: 9 789555 096454.
- Umakanth, M. (2017). *Acute Medicine for medical Professional A Symptom-based Approach*. Wanasinge printers, ISBN: 978-955-50964-7-8.

Book Chapters

Faculty of Agriculture

- Kirupananthan, T. (2017). *An Analysis of Poverty by Livelihood Approach*. LAP LAMBERT Academic Publishing. ISBN-13: 978-3-659-82469-2
- Sivaraja, P. (2017). *Economics of onion production and marketing in Eastern Sri Lanka*. LAP LAMBERT Academic Publishing. ISBN-13: 978-3-659-41275-2

Faculty of Arts and Culture

- Vickneswaran, G. (2017). *The Coast Veddas (The Verdass): "People of Sri Lanka"*. Published by Ministry of National Coexistence, Dialogue and Official Languages in March 2017. ISBN – 978-955-7537-03-0
- Vasanthakumary, S. (2017). *Recent landslides in upcountry and challenges faced by the people*. Malayakam: Palpakka Paarvai - "Memorial Lecture Collection".
- Vasanthakumary, S. (2017). *Building a culture of living safety in sreas prone to landside in upcountry*. Published by Ministry of Agriculture, "sahithya vila malar"

Faculty of Commerce and Management

- Pratheesh, P. (2017). *Skill Enhancement Strategics - An Assessment of Entrepreneurial Orientation among Youth*. LAP LAMBERT Academic Publishing republic of Moldova. ISBN:978 - 3-96439-8
- Rajeshwaran, N., Kanagasingam, V., Vimala, B. and Mohankumar, S. (2017). *The Perceptions of Corporate Managers on Environmental Reporting in an Emerging Country: The Case of Sri Lanka*. Management Research, India: Archers & Elevators Publishing House.

5.4 Awards Received:

EUSL			
Subject	No of Awards	No of Academics	No of Students
a. Local awards	06	05	02
b. National Awards	17	05	28
c. International Awards	-	-	-
d. Other	-	-	-
Total	23	10	30

Trincomalee Campus - Nil

a. Research Awards received in 2017

- The following four academics from Faculty of Science, received **President's Awards** at a ceremony held on 06th November 2017 at Taj Samudra, Colombo, for their research papers published in reputed journals in the year 2015:
 - Prof. S. Thirukanesh, Department of Mathematics;
 - Prof. A. G. Johnpillai, Department of Mathematics;
 - Dr. P. Peratheepan, Department of Physics;
 - Dr. M. Koneswaran, Department of Chemistry.
- Ms. L. Janarthani, Faculty of Health-care Sciences received “Merit award for scientific publication” from National Research Council, Sri Lanka for research article published in international journal 2015.

b. Students' Achievements in 2017

Sports

- Sri Lanka National University Basketball Teams which included one player (Mr. S. Uganthan, Faculty of Commerce and Management) out of five best players for the men team and two players (Ms. C. Tharjini and Ms. R Priya, Faculty of Arts and Culture) out of five best players for the women team were selected from EUSL. Senior National Basketball Tournament was held from the 26th January to 05th February 2017 in Kandy and the women's combine University team won the silver medal in the all island level National Tournament.
- Kabaddi team, EUSL secured “2nd Runner-up” in the Inter University Kabaddi Championship – 2107 which was organized by the University of Peradeniya on 28th February, 2017.
- The following players of our university were selected by Sri Lankan Universities Sports Association (SLUSA) to receive the Sri Lanka Universities Colours Award for 2016.
 - Best performance in Annual Inter University Game - Elle, Mr. M Dineshankumar, Faculty of Arts & Culture.
 - Best performance in Annual Inter University Game – Football, Mr. A K M Ajeeth and Mr. P Yathavan, Faculty of Arts & Culture.

- Best performance in Annual Inter University Game - Road Race, Mr. K Kokulanathan, Faculty of Arts & Culture.
- Best performance in Annual Inter University Game – Track and Field, Mr. M Rajiharan, Faculty of Arts & Culture and Mr. K Tanushan, Visual & Technology Arts, SVIAS.
- Best performance in Annual Inter University Game - Basketball, Ms. C Tharjini, Faculty of Arts & Culture and Mr. S Uganthan, Faculty of Commerce and Management.
 - “Browns Medal” in 75.0kg individual kumite (men) by Mr. P M I Wimalasiri, Faculty of Commerce and Management.
 - “Browns Medal” in 68.0kg individual kumite (women) by Ms. A M P A Goonaratna, Faculty of Science.

Other Competitions

- BSc Nursing students from Faculty of Health-Care Sciences won “2nd Runner-up” in the Inter-Institutional Quiz Competition organized by Graduate Nurses Foundation of Sri Lanka (GNFSL) on 25th February 2017 at Post Basic College of Nursing, Colombo.

5.5 Programme, Seminars & Workshops:

1. Faculty of Agriculture			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	06	-	12
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	03	-	-
d. No of Diploma Programme	06	-	-
e. No of Certificate Programme	01	-	-
f. Other (<i>Seminars & Workshops</i>)	-	-	02
Total	16	-	14

2. Faculty of Arts & Culture			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	-	04	04
b. No of Postgraduate Diploma Programme	-	-	02
c. No of Degree Programme	-	12	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	-	-	-
f. Other (<i>200 Hrs. Workshops</i>)	17	08	03
Total	17	24	09

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	-	-	02
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	02	-	-
f. Other (<i>Seminars & Workshops</i>)	12	02	04
Total	16	02	07

4. Faculty of Health-Care Sciences			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	10	08	01
b. No of Postgraduate Diploma Programme	-	01	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	11	03	-
f. Other (<i>Seminars & Workshops</i>)	11	-	-
Total	32	12	01

5. Faculty of Science			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	03	01	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	04	04	-
f. Other (<i>Seminars & Workshops</i>)	42	39	01
Total	49	44	01

7. Trincomalee Campus			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	-	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>)	21	-	-
Total	21	03	-

6. Report of the Chairman, Audit Committee for the Year 2017

1. Introduction

The new Audit Committee with the Chairmanship of Mr A Gnanathan, P.C was started its 1st meeting on 29 August 2015 at 03.30 p.m at the Board Room of EUSL which was the 40th consecutive meeting of the Audit Committee of EUSL.

2. Term of Reference for The Audit Committee:

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. The following of the TOR of the 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

3. 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
4. Dr H R Thambawita	Consultant Surgeon
(b) Ex-Officio Members	
5. Mr A Pahirathan, (up to 45 th Meeting)	Acting Registrar
Mr V Kandeepan	Registrar (on Sabbatical Leave)
Mr A Pahirathan	Acting Registrar
6. Mr S Thiruvarudchelvan	Senior Asst. Internal Auditor
(c) Observers	
7. Mr S Murugupillai (up to 45 th Meeting)	Group Officer / AG's Dept. Superintendent of Audit (EUSL), AG's Dept.
8. Mr Mr A M Mahir	Superintendent of Audit (EUSL), AG's Dept.
9. Mr B A Jeroos	Superintendent of Audit (EUSL), AG's Dept.
10. Mr M M J R Bogamuwa	Internal Auditor, UGC
(d) Invitees	
11. Dr V Kanagasingam	Rector /Trinco Campus
12. Mr M M Fareez	Bursar
13. M N Arumugathas	SAR /Trinco Campus
14. Ms P J Weerakkodiarachchi	AB /Trinco Campus

4. 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 period, the Committee met 4 times. The recommendations of the committee were made available to the Council of the University for its Approval and necessary action. The details are given below;

S.No	Meeting Number	Date of Meeting
1	52 nd Audit Committee Meeting	17.02.2017
2	53 rd Audit Committee Meeting	02.06.2017
3	54 th Audit Committee Meeting	28.07.2017
4	55 th Audit Committee Meeting	29.09.2017

5. Activities During the Year:

The Committee carried out the following activities during its period.

a. Internal Audit:

- Recommending & Monitoring the Internal Audit Plan and Programme

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

- Governance and Management
- Quality Assurance
- Annual verification should be increased
- Personal files should be increased
- Purchases, Bank reconciliation
- Include the Payroll system

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 and 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 Auditor General on the compliance with applicable laws and regulations for the year under review. During the year the EUSL received only two Audit Queries and it was discussed at the Committee and necessary guidance has given to the Administration to overcome the issues.

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 Register (Software).

- 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 loan 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 Organizational Result Framework.

f. Land Ownership:

- Master Plan

Committee observed that most of the land belongs to the EUSL had not title deeds or ownership. The Committee had a serious concern about that 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 assistant of Consultant for Land matters.

g. 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.

h. Budgetary Control

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

6. 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**

7. Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2017 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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எனது இல. }
My No. }

ENP/BT/C/EUSL/01/2017/13

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உமது இல. }
Your No. }

දිනය
திகதி }
Date }

28 October 2018

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 2017 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 2017 comprising the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in equity and statement of cash flows 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 consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and 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 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 2017 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 **Sri Lanka Public Sector Accounting Standards (SLPSAS)**

The following observations are made.

- (a) Even though land and buildings were acquired together, in terms provisions in the SLPSAS 07 the land and buildings should be accounted for separately. However, the value of land and buildings of the University as at 31 December 2017 amounting to

Rs.3,627,071,868 had been shown together without showing the value of land separately. As a result provisions for depreciation had been overstated.

- (b) The University has failed to disclose a brief description with regard to nature of the contingent liabilities arise from thirteen legal cases filed against the University as per SLPSAS 8.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) Direct credits and debits amounting to Rs.509,820 and Rs. 3,925,059 respectively made by the Bank during the period from 2000 to 2017 had not been identified and make necessary adjustments in the accounts.
- (b) Completed construction works during the period of 2010 to 2012 relating to Trincomalee Campus worth Rs. 113,508,496 had been continuously shown in the financial statements as work in progress instead of being capitalized and made provision for depreciation thereon in the accounts even in the during the year under review.

2.2.3 Un-explained Differences

According to the ledger accounts, the balance of loans granted under the University Provident Fund as at the end of the year under review was Rs. 113,391,627. However, this loan balance had been shown in the financial statements as Rs.112,243,299. Hence, an unexplained difference of Rs.1,148,328 was observed between these two balances.

2.2.4 Accounts Receivable

According to the financial statements presented a sum of Rs. 9,751,892 and Rs.1,408,946 shown as receivables from the Swami Vipulananda Institute of Aesthetics Studies (SVIAS) and University Grants Commission respectively. However, the corresponding balances had not been shown as payable in the financial statements of the above Institutions. Hence, the recoverability of those balances was doubt in audit.



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

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

Reference to Laws, Rules, Regulations, etc.	Non-compliance
(a) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka	
Financial Regulation 134(3)	The copies of internal audit reports had not been furnished to the Auditor General.
Financial Regulation 880	Security deposits had not been obtained from Vice Chancellor, Deputy Registrar, Bursar, Senior Assistant Bursar, Assistant Bursar and Store Keeper of the University.
(b) Public Finance Circular No.03/2015 dated 16 July 2015.	(i) Ad-hoc sub-imprest aggregating Rs. 1,574,556 had been provided to five officers in 08 instances exceeding the maximum limit of Rs.100,000. (ii) Although an officer who obtained ad-hoc sub imprest should be settled immediately after completion of the relevant works, such sub-imprest totaling Rs. 1,827,556 had been settled in 14 instances after a delaying a period ranging from 16 to 99 days.
(c) National Budget Circular No. 1/2016 dated 17 March 2016	Although all government agencies are advised to purchase vehicles under the operating lease method, the University

had purchased three vehicles during the year under review for Rs. 47,150,000 under finance lease method.

(d) University Grants Commission Circular No.04/2016 dated 01 March 2016

(i) Section 5.1.6

Although 0.01 per cent on the income of self-financing courses after deducting the direct cost should be remitted to the University Grants Commission, it had not been remitted to the University Grants Commission as requested.

(ii) Section 5.5

Income and Expenditure Account on self-financing courses had not been prepared in terms of Format No.1 of the Circular.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operations of the University for the year under review had resulted in a deficit of Rs.335,047,226 as compared with the corresponding deficit of Rs. 107,259,847 for the preceding year, thus indicting a deterioration of Rs. 227,787,379 in the financial results during the year under review as compared with the preceding year. The increase of depreciation and amortization expenses by Rs. 122,804,666 and personnel emoluments by Rs. 108,767,458 had mainly attributed for this deterioration.

In analyzing the financial results of the year under review and 02 preceding years, net deficits of Rs. 157,502,871 and Rs. 107,259,847 in the years 2015 and 2016 respectively had further deteriorated to Rs. 335,047,226 in the year under review. However, after adjusting the employees' remunerations and the deprecation for the property, plant and equipment to the above financial results, the value addition of the University in the year under review was Rs. 1,213,169,104 and it was increased by Rs. 3,824,878 as compared with the previous year.

4. Operating Review

4.1 Performance

The following observations are made.

(a) Payment of Research Allowances

Conducting research by a University will help to upgrade the standard of the University and it will be provided an immense contribution to the national economy as well. Hence, the University has allocated a sum of Rs.44.5 million as research grants to the academic and academic support staffs during the period under review. The following observations are made in this connection.

- (i) As per the provisions in the Management Service Circular No. 02/2014, the University had not taken any action to establish a Research Management Committee (RMC) and Research Supervision Committee (RSC) and set out the Terms of References (TOR) thereof for accelerate and effective implementation of the University research activities.
- (ii) According to Sub-section 1.7 of the Guidelines for Award of Researches and Publication Grants, an agreement should be signed between the University and the researcher who had been awarded the grants. However, the University had approved 06 research proposals valued at Rs. 1,390,500 and paid amounting to Rs. 1,364,347 out of them without entering with any agreement.
- (iii) The University had allocated a sum of Rs. 10,676,062 for 05 lecturers who had presented their research proposals during the period from the year 2015 to 2016 and out of that, a sum of Rs 3,496,875 had been obtained by the respective lecturers as research grants. Nevertheless, the aforesaid lecturers had not forwarded the research reports even by 25 July 2018 and this delay had existed over a period ranging from 10 month to 12 months.
- (iv) Sum of Rs. 3,000,000 and Rs. 295,000 had been allocated for two research proposals which had been submitted to the evaluators for evaluation in 2016. Even though, the evaluation reports and recommendations of the evaluators should be submitted within 2 weeks as per request made by the University,

these evaluation reports had not been submitted even up to 31 March 2017. As a result, these projects had been abandoned and strength of the research capacity of the University was affected.

- (v) The relevant Divisions of the Faculties of the University had not maintained the files relating to research grants in an updated manner to reveal the comprehensive details on the payment of research grants.
- (vi) Non submission of research proposals on due date, failure to submit research reports and delays in presenting progress reports by lecturers who obtained research grants, it is difficult to identify whether researches had been authentically carried out and how far it is effective.

(b) Students Performance in the Final Examinations

Details of final examinations for the academic years 2010/2011, 2011/2012 and 2012/2013 conducted by four faculties during the year under review is given below.

Name of Faculty	Programme of Study/Course	Number of Students sat for Examination	Number of Students		Failed, as a percentage of Students sat for the Examination
			Passed	Failed	
Arts and Culture	B.A (General)	373	259	114	31
Commerce & Management	B.B.A(General)	53	24	29	55
	B.Com(General)	75	28	47	63
	B.Com(Special)	30	20	10	33
Health Care Science	BMBS	45	30	15	33
Business Management Studies (Trincomalee Campus)	B.A in Communication (General)	17	05	12	71
Total		593	366	227	38

It was observed that 593 students sat for the final examination during the year under review, 366 students have passed and 227 students which represent 38 per cent have

failed in the final examination. The Faculty of Commerce and Management and Faculty of Business Management Studies had mainly contributed to this higher rate of student failure. As a result, these failed students have to wait for another year to complete their degree and unable to enter into the employment market in ample time.

(d) External Degree Courses

According to University Grants Commission Circular No. 932 dated 15 October 2010, the curriculum for the external degree and extension study programme must be developed on the basis of predetermined graduate profile/qualification descriptors. However, the University had not completed the curriculum process for the external degree and extension study programme up to 31 December 2017.

As a result, new admissions had not been called for the external degree programmes for the Faculties of Commerce and Management and Arts and Culture since 2013. Further, the Faculty of Science and Faculty of Agriculture had stopped their external B.Sc. degree programmes. Due to the above circumstances the University could not contribute to the current and emerging market demands of the nation.

4.2 Management Activities

The following observations are made.

- (a) Loans recoverable from 98 officers who had resigned and vacated from their post, retired and transferred to other institutions from the service aggregating Rs.3,644,418 had remained outstanding for over a period of 10 years. However, the University had not taken prompt action to recover these outstanding balances.
- (b) Loan balances aggregating Rs. 540,144 relating to 15 deceased officers had not been recovered from their sureties.
- (c) It is the common practice of the staff of the University to violate the agreements after obtaining study leave with pay to follow master degrees in foreign countries. However, the University had not taken actions up to 31 March 2018 to obtain valid surety from them or to obtain consent to deduct the bond value from their Provident Fund. Accordingly, a total sum of Rs. 177,002,812 had remained outstanding for

more than 10 years from 74 officers. However, the University was unable to recover those outstanding balances due to non-obtaining of valid securities from them.

- (e) The University had purchased four 10KVA UPSs for the use of Computer Labs of the Center for Information and Communication Technology Unit at a cost of Rs.910,200 in June 2015, which were out of order in September 2016 within the warranty period and had not been repaired until up to the date of this report. As a result, the lecturers had to divide students in to more groups to perform the practical sessions and this also delayed the practical sessions and disturbed the teaching and learning activities. Further, the computer labs could not be utilized effectively due to shortage of UPSs with the above capacity.

4.3 Operating Inefficiencies

4.3.1 Purchase of Chemicals

The University had spent a sum of Rs.4,520,802 for purchase of Chemicals for the Department of Bio System Technology from six suppliers during the period under review. In this regard, the following matters were observed.

- (a) According to the Master Procurement Plan of the University for the year 2016 it was revealed that, a sum of Rs. 20 million was estimated for the purchase of chemicals for the Laboratory and teaching tools on priority basis. Although this procurement should be performed between the periods of February to April 2016, the procurement activities had commenced only on 15 October 2016 with a delay of 6 months. Therefore, the Master Procurement Plan had not made use of as an efficient and effective management tool.
- (b) According to the Government Procurement Guidelines – 2006, the Procurement Planning Committee had not been established. As a result, the requirements for procurement had not been properly identified.
- (c) According to Section 2.8.1 of the Government Procurement Guidelines, the Department Procurement Committee should have a Technical Evaluation Committee to assist the Procurement Committee. However, action had not been taken to appoint a Technical Evaluation Committee for the above procurement.

- (d) At the physical verification carried out on 26 October 2017 at the Bio System Technology Laboratory it was revealed that, expiry dates for 82 chemical items had not been mentioned. As a result, the possibility for using expired items had not been ruled out in audit and it may cause hazards during the Laboratory experiments.

4.3.2 Providing Cleaning and Janitorial Services

The University had awarded two contracts for providing Cleaning and Janitorial Services at University and students hostels during the year under review and a sum of Rs. 80,830,221 had been spent by the University up to end of the year under review. The following observations are made in this regard.

- (a) According to the condition of bids clause No. 05, the bidders should submit documentary evidence to prove the payment of EPF and ETF for the employees at least 06 months. However, the Technical Evaluation Committee of the University had failed to check this condition and selected a bidder who had not submitted documentary evidence for payment of EPF and ETF to the employees.
- (b) Although, the arrival and departure of 195 employees involving in the Cleaning and Janitorial Services should be recorded in a register, no registers had been maintained for this purpose in the relevant Divisions and payments are made based on monthly bills prepared by service providers without verifying the arrival and departure of the employees.
- (c) According to the General Instructions of the bidding documents No. 04 and 05, service providers should use standard cleaners, disinfectants and fragrance and maintain stock of consumables for a period of 01 month. However, the Maintenance Division of the University had failed to check the quality and quantity of the materials used for Cleaning and Janitorial Services by the service providers. As a result, there were some complaints made by the students and sub wardens at the student's hostels regarding the poor cleaning and bad smell in the bath rooms and toilets.

4.4 Idle and Underutilized Financial and other Assets

The following observations are made.

- (a) Fund received from Norwegian University of Science and Technology (NTNU) linked with foreign funded project for the Human Capital Development of the Academic Staff of the University amounting to Rs. 6,307,139 had been kept in the current account of the Bank account since 28 February 2011 without utilizing for intended purpose.
- (b) A current account is maintained by the University in a commercial bank for operating the transactions relating to collection of money from various parties on behalf of services provided. An amount approximately Rs. 32 million had been lying in that current account throughout every month without investing excess money in an income generating source.
- (c) The University had purchased 1,300 plastic chairs to the value of Rs.908,700 on 26 May 2017. Out of that 478 plastic chairs valued at Rs. 328,530 were remained idle in the stores due to purchase of chairs without considering the actual requirements.
- (d) Two thousand three hundred and fourteen consumable items to the total value of Rs.1,827,900 belongs to 77 types which seem to be absolute had been kept in the stores without utilization for more than five years.

4.5 Staff Administration

There were 76 vacancies existed as at the end of the year under review for the post of professors and lecturers without being filled. Further, the post of Registrar had remained vacant since January 2015. However, it had not been filled even up to the date of this report.

5. Sustainable Development

5.1 Achievement of Sustainable Development Goals

Every Public Institution should act in compliance with the 2030 Agenda for United Nations Sustainable Development Goals and having adopted the Sustainable Development Act No. 19 of 2017 on 03 October 2017, all the public Institutions had been made aware on the above matter by Circulars. Accordingly, all public Institutions should aware as to how it should take action in respect of functions coming under the purview of the respective

Institution. Nevertheless, since the University was unaware of the above matter, the goals and targets relating its functions and the indicators required for measuring the achievement of those targets had not been recognized.

6. Accountability and Good Governance

6.1 Corporate and Action Plan

The Corporate Plan for the period 2014-2018 had not properly incorporated with strategic management plan of the six Faculties and nine Operational Units. Further, the University has conducted two workshops for review of Action Plan and Corporate Plan as well as the present status and future directions in June 2016 and April 2017 at a cost of Rs.1,019,175. However, the above Corporate Plan had not been updated as revolving plan with 3-5 year cycle for the year 2017-2021 as per above requirements.

7. 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) Staff 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) Maintenance of Funds	Un-utilization of funds in respect of specific purposes for which the Funds were established.



H.M. Gamini Wijesinghe
Auditor General

8. Management Response to the Auditor General's Report on the Financial Statements of the Eastern University, Sri Lanka for the year ended 31 December 2017 in terms of Sub-section 108 (1) of the Universities Act, No. 16 of 1978

MANAGEMENT RESPONSE TO THE AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS OF THE EASTERN UNIVERSITY, SRI LANKA FOR THE YEAR ENDED 31 DECEMBER 2017 IN TERMS OF SUB-SECTION 108 (1) OF THE UNIVERSITIES ACT, NO. 16 OF 1978

Audit Paragraph Reference	Observation
2. Financial Statements	
2.2 Comments on financial statements	
2.2.1 Sri Lanka Public Sector Accounting Standards SLPSAS	
(a) Even though land and buildings were acquired together, in terms provisions in the SLPSAS 07 the land and buildings should be accounted for separately. However, the value of land and buildings of the University as at 31 December 2017 amounting to Rs.3,627,071,868 had been shown together without showing the value of land separately. As a result provisions for depreciation had been overstated.	Admitted The ownership and the revaluation process of the Land and Building belongs to the EUSL is in progress. 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 University has failed to disclose a brief description with regard to nature of the contingent liabilities arise from thirteen legal cases filed against the University as per SLPSAS 8.	Admitted. It will be disclosed as narrative description in the Financial Statements in future as per the above Standard
2.2.2 Accounting Deficiencies	
(a) Direct credits and debits amounting to Rs.509,820 and Rs. 3,925,059 respectively made by the Bank during the period from 2000 to 2017 had not been identified and make necessary adjustments in the accounts.	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 off this and a Committee has been appointed by the ministry for this purpose. It was discussed at the COPE meeting held on 22.11.2017 and the COPE also advised to submit for write off with justification.
(b) Completed construction works during the period of 2010 to 2012 relating to Trincomalee Campus worth Rs. 113,508,496 had been continuously shown in the financial statements as work in progress instead of being capitalized and made provision for depreciation thereon in the accounts even in the during the year under review.	Admitted. It will be disclosed as narrative description in the Financial Statements in future as per the above Standard
2.2.3 Un-explained Differences	
(a) According to the ledger accounts, the balance of loans granted under the University Provident Fund as at the end of the year under review was Rs. 113,391,627. However, this loan balance had been shown in the financial statements as Rs.112,243,299. Hence, an unexplained difference of Rs.1,148,328 was observed between these two balances.	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.

Audit Paragraph Reference		Observation
2.2.4	Accounts Receivables	
(a)	According to the financial statements presented a sum of Rs. 9,751,892 and Rs.1,408,946 shown as receivables from the Swami Vipulananda Institute of Aesthetics Studies (SV IAS) and University Grants Commission respectively. However, the corresponding balances had not been shown as payable in the financial statements of the above Institutions. Hence, the recoverability of those balances was doubt in audit.	Admitted According to the Financial Statement sum of Rs. 9,751,892 and Rs. 1,408,946 shown as receivable from SVIAS and University Grant Commission respectively. Amounts have been carried forward from previous years. Actions will be taken to write off from the books.
2.3	Non-compliances with Laws, Rules, Regulations and Management Decisions	
	Reference to Laws, Rules, Regulations, etc.	Non-compliance
(a)	Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka	
	Financial Regulation 134(3) The copies of internal audit reports had not been furnished to the Auditor General. Financial Regulation 880 Security deposits had not been obtained from Vice Chancellor, Deputy Registrar, Bursar, Senior Assistant Bursar, Assistant Bursar and Store Keeper of the University.	Admitted. A copy of the report will furnished in future. This has not been practices in the University system and only the Shroff and the Store Keeper are required to give security deposit.
(b)	Public Finance Circular No.03/2015 dated 16 July 2015. (i). Ad-hoc sub-imprest aggregating Rs. 1,574,556 had been provided to five officers in 08 instances exceeding the maximum limit of Rs.100,000. (ii). Although an officer who obtained ad-hoc sub-imprest should be settled immediately after completion of the relevant works, such sub-imprest totaling Rs. 1,827,556 had been settled in 14 instances after a delaying a period ranging from 16 to 99 days.	Admitted Based on the actual needs, amounts have been released with proper approval. Action has been taken to deduct from the salary of the concerned staff if they fail to settle the advance within stipulated period
(c)	National Budget Circular No. 1/2016 dated 17 March 2016 Although all government agencies are advised to purchase vehicles under the operating lease method, the University had purchased three vehicles during the year under review for Rs. 47,150,000 under finance lease method.	Not admitted The university was granted approval to purchase vehicle on outright purchase method by the ministry. Due to price increase during the period, the University with the approval of the Council purchased the Vehicle on fiancé leasing. Now again the Ministry of finance introduced financial leasing method

	Audit Paragraph Reference	Observation
(d)	<p>University Grants Commission Circular No.04/2016 dated 01 March 2016</p> <p>(i). Section 5.1.6: Although 0.01 per cent on the income of self-financing courses after deducting the direct cost should be remitted to the University Grants Commission, it had not been remitted to the University Grants Commission as requested.</p>	<p>Admitted.</p> <p>But this is still under discussion at the CVCD meeting and will be shorted out once an acceptable solution is reached with the UGC authorities.</p>
	<p>(ii). Section 5.5: Income and Expenditure Account on self-financing courses had not been prepared in terms of Format No. 1 of the Circular.</p>	<p>Not Admitted</p> <p>Commission circular 04/2016 has been followed.</p>
3	Financial Review	
3.1	Financial Results	
	<p>According to the financial statements presented, the operations of the University for the year under review had resulted in a deficit of Rs.335,047,226 as compared with the corresponding deficit of Rs. 107,259,847 for the preceding year, thus indicating a deterioration of Rs. 227,787,379 in the financial results during the year under review as compared with the preceding year. The increase of depreciation and amortization expenses by Rs. 122,804,666 and personnel emoluments by Rs. 108,767,458 had mainly attributed for this deterioration.</p> <p>In analyzing the financial results of the year under review and 02 preceding years, net deficits of Rs. 157,502,871 and Rs. 107,259,847 in the years 2015 and 2016 respectively had further deteriorated to Rs. 335,047,226 in the year under review. However, after adjusting the employees' remunerations and the depreciation for the property, plant and equipment to the above financial results, the value addition of the University in the year under review was Rs. 1,213,169,104 and it was increased by Rs. 3,824,878 as compared with the previous year.</p>	<p>Noted</p>
4. Operating Review		
4.1 Performance		
(a)	<p>Payment of Research Allowances:</p> <p>Conducting research by a University will help to upgrade the standard of the University and it will be provided an immense contribution to the national economy as well. Hence, the University has allocated a sum of Rs.44.5 million as research grants to the academic and academic support staffs during the period under review. The following observations are made in this connection.</p>	

Annual Report - EUSL - 2017

	Audit Paragraph Reference	Observation
(i)	As per the provisions in the Management Service Circular No. 02/2014, the University had not taken any action to establish a Research Management Committee (RMC) and Research Supervision Committee (RSC) and set out the Terms of References (TOR) thereof for accelerate and effective implementation of the University research activities.	Eastern University had established Research and Publication Committee with same Terms of Reference of RMC since 2003 and it is the subcommittee of Senate. The Chairman of the Research and Publication Committee is empowered to evaluate the research proposal submitted for the research allowance as per 05, I a of the Management Service Circular 02/2014. And since the submitted research proposal is monitored by the Senate of the University.
(ii)	According to Sub-section 1.7 of the Guidelines for Award of Researches and Publication Grants, an agreement should be signed between the University and the researcher who had been awarded the grants. However, the University had approved 06 research proposals valued at Rs. 1,390,500 and paid amounting to Rs. 1,364,347 out of them without entering with any agreement.	At present, agreement has been signed with researchers for the thematic grants. In future, action will be taken to sign agreement to all grants.
(iii)	The University had allocated a sum of Rs. 10,676,062 for 05 lecturers who had presented their research proposals during the period from the year 2015 to 2016 and out of that, a sum of Rs 3,496,875 had been obtained by the respective lecturers as research grants. Nevertheless, the aforesaid lecturers had not forwarded the research reports even by 25 July 2018 and this delay had existed over a period ranging from 10 month to 12 months.	Research proposals submitted by the respective staff in said years commence later and got extension to complete their research. They had now submitted adequate reports.
(iv)	Sum of Rs. 3,000,000 and Rs. 295,000 had been allocated for two research proposals which had been submitted to the evaluators for evaluation in 2016. Even though, the evaluation reports and recommendations of the evaluators should be submitted within 2 weeks as per request made by the University, these evaluation reports had not been submitted even up to 31 March 2017 As a result, these projects had been abandoned and strengthen of the research capacity of the University was affected.	The University took it prompt action to obtain the report from the evaluators within the stipulated time. However, the evaluators got delayed due to their work engagement. The University will develop mechanism to expedite this process.
(v)	The relevant Divisions of the Faculties of the University had not maintained the files relating to research grants in an updated manner to reveal the comprehensive details on the payment of research grants.	The files are updated in regular manner and action will be taken to improve.
(vi)	Non submission of research proposals on due date, failure to submit research reports and delays in presenting progress reports by lectures who obtained research grants, it is difficult to identify whether researches had been authentically carried out and how far it is effective.	Admitted. In future, the process will be streamlined to increase effectiveness.

	Audit Paragraph Reference	Observation																																																
(b)	Students Performance in the Final Examinations																																																	
<p>Details of final examinations for the academic years 2010/2011, 2011/2012 and 2012/2013 conducted by four faculties during the year under review is given below.</p> <table border="1"> <thead> <tr> <th rowspan="2">Faculty</th> <th rowspan="2">Programmes of Study / Course</th> <th rowspan="2">No of students sat for examination</th> <th colspan="2">No of students</th> <th rowspan="2">Failed as a percentage of students sat for the examination</th> </tr> <tr> <th>Pass</th> <th>Failed</th> </tr> </thead> <tbody> <tr> <td>Arts and Culture</td> <td>B.A (General)</td> <td>373</td> <td>259</td> <td>114</td> <td>31%</td> </tr> <tr> <td rowspan="3">Commerce & Management</td> <td>B.B.A(General)</td> <td>53</td> <td>24</td> <td>29</td> <td>55%</td> </tr> <tr> <td>B.Com(General)</td> <td>75</td> <td>28</td> <td>47</td> <td>63%</td> </tr> <tr> <td>B.Com(Special)</td> <td>30</td> <td>20</td> <td>10</td> <td>33%</td> </tr> <tr> <td>Health Care Science</td> <td>BMBS</td> <td>45</td> <td>30</td> <td>15</td> <td>33%</td> </tr> <tr> <td>Faculty of BMS (Trinco Campus)</td> <td>B.A in Communication (General)</td> <td>17</td> <td>05</td> <td>12</td> <td>71%</td> </tr> <tr> <td colspan="2">Total</td> <td>593</td> <td>366</td> <td>227</td> <td>38%</td> </tr> </tbody> </table>		Faculty	Programmes of Study / Course	No of students sat for examination	No of students		Failed as a percentage of students sat for the examination	Pass	Failed	Arts and Culture	B.A (General)	373	259	114	31%	Commerce & Management	B.B.A(General)	53	24	29	55%	B.Com(General)	75	28	47	63%	B.Com(Special)	30	20	10	33%	Health Care Science	BMBS	45	30	15	33%	Faculty of BMS (Trinco Campus)	B.A in Communication (General)	17	05	12	71%	Total		593	366	227	38%	Noted
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<p>It was observed that 593 students sat for the final examination during the year under review, 366 students have passed and 277 students which represent 38 per cent have failed in the final examination. The Faculty of Commerce and Management and Faculty of Business Management Studies had mainly contributed to this higher rate of student failure. As a result, these failed students have to wait for another year to complete their degree and unable to enter into the employment market in sample time.</p>		<p>The Mission of the University is to produce competent graduate through conducive environment with industry-community collaboration to serve the country. Accordingly, The University like to maintain the academic standard. Action is being taken to counsel the students to improve their performance.</p>																																																
(d)	External Degree Courses																																																	
<p>According to University Grants Commission Circular No. 932 dated 15 October 2010, the curriculum for the external degree and extension study programme must be developed on the basis of predetermined graduate profile/qualification descriptors. However, the University had not completed the curriculum process for the external degree and extension study programme up to 31 December 2017. As a result, new admissions had not been called for the external degree programmes for the Faculties of Commerce and Management and Arts and Culture since 2013. Further, the Faculty of Science and Faculty of Agriculture had stopped their external B.Sc. degree programmes. Due to the above circumstances the University could not contribute to the current and emerging market demands of the nation.</p>		<p>Now the progress of the External Degree Courses of the University is as follows;</p> <ol style="list-style-type: none"> Faculty of Commerce and Management Studies: The New study program has been developed and which approved by the UGC. New batch has been now enrolled. Faculty of Arts and Culture: The New study program has been developed and approved by the Senate & Council and sent to the UGC for its approval 																																																

	Audit Paragraph Reference	Observation
		<p>3. Faculty of Health Care Sciences: The New study program for Nursing study has been developed and approved by the Senate & Council and will be sent to the UGC for its approval</p> <p>4. Faculty of Agriculture and Science: First time in history, the only University in Sri Lanka conducted the External Degree program with practical session for Science Degrees. Since, the opening of OUSL, the EUSL decided to close the program as it was very expensive.</p>
4.2	Management Activities	
(a)	Loans recoverable from 98 officers who had resigned and vacated from their post, retired and transferred to other institutions from the service aggregating Rs.3,664,418 had remained outstanding for over a period of 10 years. However, the University had not taken prompt action to recover these outstanding balances.	<p>Admitted.</p> <p>1. Resigned Staff: They did not claim their UPF balances till now. Action is taken to recover unsettled loans and advances from their UPF balance once they apply for their refund.</p> <p>2. Others: 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.</p> <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 off this and a Committee has been appointed by the ministry for this purpose.</p> <p>It was discussed at the COPE meeting held on 22.11.2017 and the COPE also advised to submit for write off with justification.</p>
(b)	Loan balances aggregating Rs. 540,144 relating to 15 deceased officers had not been recovered from their sureties.	Action has been taken to write the sureties to settle the loan balance. In the meantime, we requested the UGC, Ministry and COPE to utilize the UPF balance to set off their unsettled loans.
(c)	It is the common practice of the staff of the University to violate the agreements after obtaining study leave with pay to follow master degrees in foreign countries. However, the University had not taken actions up to 31 March 2018 to obtain valid surety from them or to obtain consent to deduct the bond value from their Provident Fund. Accordingly, a total sum of Rs. 177,002,812 had remained outstanding for more than 10 years from 74 officers. However, the University was unable to recover those outstanding balances due to non-obtaining of valid securities from them.	<p>Partly admitted</p> <p>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.</p>

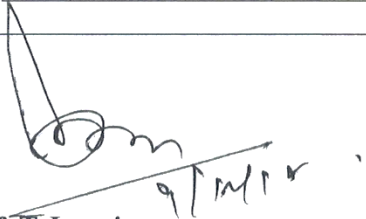
	Audit Paragraph Reference	Observation
(d)	The University had purchased four 10KVA UPSs for the use of Computer Labs of the Centre for Information and Communication Technology Unit at a cost of Rs.910,200 in June 2015, which were out of order in September 2016 within the warranty period and had not been repaired until up to the date of this report. As a result, the lecturers had to divide students in to more groups to perform the practical sessions and this also delayed the practical sessions and disturbed the teaching and learning activities. Further, the computer labs could not be utilized effectively due to shortage of UPSs with the above capacity.	<p>The 4 Nos. of 10KVA UPS were purchased from Techwell Engineering (Pvt.) Ltd. on 24.06.2015 and warranty period is 3 years. These UPS were Sent to the supplier on 22-09-2016 to repair and it could not get them back yet. We tried several time in several ways to get back the UPSs. But there not responding our effort. And they have changed the company venue also.</p> <p>Another 10KVA ups Serial No.: 1511040010AS is repaired and sent back to us by Assidua technologies Private Limited. Now it is working.</p> <p>Action is being taken institute legal action against the Company for violating of service agreement.</p>
4.3	Operating Inefficiencies	
4.3.1	Purchase of Chemicals	
	The University had spent a sum of Rs.4,520,802 for purchase of Chemicals for the Department of Bio System Technology from six suppliers during the period under review. In this regard, the following matters were observed.	
(a)	According to the Master Procurement Plan of the University for the year 2016 it was revealed that, a sum of Rs. 20 million was estimated for the purchase of chemicals for the Laboratory and teaching tools on priority basis. Although this procurement should be performed between the periods of February to April 2016, the procurement activities had commenced only on 15 October 2016 with a delay of 6 months. Therefore, the Master Procurement Plan had not made use of as an efficient and effective management tool.	<p>Admitted</p> <p>It consumed more time to carry out the need analysis for the chemicals and glassware than expected as Faculty of Technology is newly established. Hence, procurement was delayed to find out actual needs. In future, the provision of Procurement Guide Line in this regard will adhere.</p>
(b)	According to the Government Procurement Guidelines - 2006, the Procurement Planning Committee had not been established. As a result, the requirements for procurement had not been properly identified.	<p>Admitted Since the Faculty of Technology is newly established, a Committee consist of Dean of the Faculty, Head of the Department, and Staff instead of Procurement Planning Committee had met and analysed the actual needs. Accordingly the Purchase Request Note was recommended by the Head of the Department and approved by the Dean of the Faculty. In future, the provision of Procurement Guide Line in this regard will adhere.</p>
(c)	According to Section 2.8.1 of the Government Procurement Guidelines, the Department Procurement Committee should have a Technical Evaluation Committee to assist the Procurement Committee. However, action had not been taken to appoint a Technical Evaluation Committee for the above procurement.	<p>Not Admitted</p> <p>Since the Faculty of Technology is newly established, these item were recommended the by the Head of the Department who are direct user and has sound knowledge in the required items as appropriate, hence TEC was not appointed.</p>

	Audit Paragraph Reference	Observation
(d)	At the physical verification carried out on 26 October 2017 at the Bio System Technology Laboratory it was revealed that, expiry dates for 82 chemical items had not been mentioned. As a result, the possibility for using expired-items had not been ruled out in audit and it may cause hazards during the Laboratory experiments.	Not Admitted Most of the chemicals have not normally expiration date or retest dates. Those can be used for long period and should be routinely inspected to ensure they perform as expected.
4.3.2	Providing Cleaning and Janitorial Services	
	The University had awarded two contracts for providing Cleaning and Janitorial Services at University and students hostels during the year under review and a sum of Rs. 80,830,221 had been spent by the University up to end of the year under review. The following observations are made in this regard.	
(a)	According to the condition of bids clause No. 05, the bidders should submit documentary evidence to prove the payment of EPF and ETF for the employees at least 06 months. However, the Technical Evaluation Committee of the University had failed to check this condition and selected a bidder who had not submitted documentary evidence for payment of EPF and ETF to the employees.	Admitted. The clear instruction will be given to the TEC members to check all the relevant details before recommending bidder for providing Goods/Works/Service in future.
(b)	Although, the arrival and departure of 195 employees involving in the Cleaning and Janitorial Services should be recorded in a register, no registers had been maintained for this purpose in the relevant Divisions and payments are made based on monthly bills prepared by service providers without verifying the arrival and departure of the employees.	Not Admitted. As per the bidding document the University paying the payment for the worked done and not for employee head. Therefore, it was not needed to keep the attendance registrar to check arrival and departure of the employees.
(c)	According to the General Instructions of the bidding documents No. 04 and 05, service providers should use standard cleaners, disinfectants and fragrance and maintain stock of consumables for a period of 01 month. However, the Maintenance Division of the University had failed to check the quality and quantity of the materials used for Cleaning and Janitorial Services by the service providers. As a result, there were some complaints made by the students and sub wardens at the student's hostels regarding the poor cleaning and bad smell in the bath rooms and toilets.	Not Admitted. The University checked the quality and quantity of chemical when the complaint came and rectified. Availability of stock in the bidder stores were monitored by the Supervisor of the Department of Maintenance and complaints were not received regarding lack of cleaning material.

Audit Paragraph Reference		Observation
4.4	Idle and Underutilized Financial and other Assets	
(a)	Fund received from Norwegian University of Science and Technology (NTNU) linked with foreign funded project for the Human Capital Development of the Academic Staff of the University amounting to Rs. 6,307,139 had been kept in the current account of the Bank account since 28 February 2011 without utilizing for intended purpose.	University has deposited 70 million to fixed deposit from these accounts and to maintain liquidity, University has to have some amount in the current account, particularly for Mahapola and Bursary payment which are done on reimbursement basis.
(b)	A current account is maintained by the University in a commercial bank for operating the transactions relating to collection of money from various parties on behalf of services provided. An amount approximately Rs. 32 million had been lying in that current account throughout every month without investing excess money in an income generating source.	The University has now opened call deposit account for current accounts including recurrent and capital account to overcome the mentioned issue and which will earn interest even for single day.
(c)	The University had purchased 1,300 plastic chairs to the value of Rs.908,700 on 26 May 2017. Out of that 478 plastic chairs valued at Rs. 328,530 were remained idle in the stores due to purchase of chairs without considering the actual requirements	Partly admitted for the delay. 500 Nos. plastic chairs were purchased to use at the hostels which were rented in the outside of University premises as per the decision taken to providing hostel facilities for all student. As those plastic chairs belong to the hostel it was mentioned in memo as request of the Student Affairs. Order for 650 plastic chairs had been placed and it would be used in the new hostel which is almost completed.
(d)	Two thousand three hundred and fourteen consumable items to the total value of Rs.1,827,900 belongs to 77 types which seem to be absolute had been kept in the stores without utilization for more than five years.	Admitted. Most of the items had been purchased over 10 years ago as a bulk purchase in order to ensure the smooth function of the University. Presently some of the items cannot used as relevant machines such as Printers, Copy printers, photo copiers, fax machines are out of order due to the parts are not in the market. Further, some of the items are being issued whenever needed. Action will be taken to appoint a committee to get recommendation for future action.
4.5	Staff Administration	
	There were 76 vacancies existed as at the end of the year under review for the post of professors and lecturers without being filled. Further, the post of Registrar had remained vacant since January 2015. However, it had not been filled even up to the date of this report.	Not admitted The University took action to advertise the academic posts in many occasions from the year 2012 to 2017. Appointments were made where suitable candidates were present. However appointments were not made to the cadre vacancies during this

Audit Paragraph Reference	Observation
	period due to the following reasons; <ul style="list-style-type: none"> • No suitable candidates applied for some fields with relevant qualifications. • Response was very minimal from those who have qualifications under medical category due to less attractive remuneration package in the University system. • Some of the Professor Cadre vacancies have been filled by Professors / Senior Lecturers on Sabbatical appointment at the Faculty of Health Care Sciences.
5.	Sustainable Development
5.1	Achievement of Sustainable Development Goals
	Every Public Institution should act in compliance with the 2030 Agenda for United Nations Sustainable Development Goals and having adopted the Sustainable Development Act No. 19 of 2017 on 03 October 2017, all the public Institutions had been made aware on the above matter by Circulars. Accordingly, all public Institutions should aware as to how it should take action in respect of functions coming under the purview of the respective Institution. Nevertheless, since the University was unaware of the above matter, the goals and targets relating its functions and the indicators required for measuring the achievement of those targets had not been recognized. <p style="text-align: center;">Noted.</p>
6.	Accountability and Good Governance
6.1	Corporate and Action Plan
	The Corporate Plan for the period 2014-2018 had not properly incorporated with strategic management plan of the six Faculties and nine Operational Units. Further, the University has conducted two workshops for review of Action Plan and Corporate Plan as well as the present status and future directions in June 2016 and April 2017 at a cost of Rs.1,019,175. However, the above Corporate Plan had not been updated as revolving plan with 3-5 year cycle for the year 2017-2021 as per above requirements. <p>A Draft report of the Strategic Plan for the period of 2018 - 2022 has submitted to the Senate by the Director/SPSU which incorporated the new benchmarks such as Sri Lanka Quality Framework (SLQF), Institutional Review Manual (IR), and the Program Review Manual year 2012-2016 and in accordance with the Public Enterprises Circular No.PED/12 of 02 June 2003.</p>
7.	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.

Audit Paragraph Reference			Observation
Areas of System and Control		Observations	Noted
(a)	Settlement of Advances	Long delays in settlement of advances.	
(b)	Staff 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)	Maintenance of Funds	Un-utilization of funds in respect of specific purposes for which the Funds were established.	


Prof. T Jayasingam
Vice-Chancellor
Eastern University, Sri Lanka
07.12.2018

Vice-Chancellor
 Eastern University, Sri Lanka



Detail Notes of the Financial Statements year ended 31st December 2017.**Eastern University, Sri Lanka**

for the year ended 31st December	Note	2017	Rs 2016
Note - 3			
Operating Revenue			
Recurrent Grant -			
EUSL Main Centre		989,565,000	966,000,000
Trincomalee Campus		204,123,000	199,927,000
		1,193,688,000	1,165,927,000
Note - 4			
Net Income / (Loss) from other Activities			
EUSL Main Centre			
External Studies Programmes	4.1		
BA - Arts & Culture		(958,578)	(339,110)
BBA - Commerce & Management		(459,541)	(160,255)
BEcon - Commerce & Management		-	-
BSc - Agriculture		(24,169)	(239,794)
BSc - Science		(186,050)	(174,572)
BSc - Nursing		(482,737)	(432,915)
		(2,111,076)	(1,346,646)
Postgraduate Studies - Comm& Mgt	4.2		
MDE		(380,359)	(505,462)
MBA		361,468	939,398
PGDM		247,800	70,000
		228,909	503,936
Master Degree Programme - Arts & Culture	4.3		
Master of Arts		(18,815)	(3,550)
Master of Philosophy		(112,944)	(563,857)
Master of Education		(494,003)	2,205,230
		(625,762)	1,637,823
Extramural Studies - Arts & Culture	4.4		
Counselling		(60,090)	62,231
Office Management		124,760	233,041
Journalism		(38,070)	(77,119)
Disaster Management		(36,550)	(81,114)
Psychology & Personality Development.		(74,270)	4,376
English for Communication		(98,390)	278,431
		(182,610)	419,845
Master Degree Programme - Science			
Master Science Education	4.5	(483,555)	494,727
Master of Philosophy	4.6	81,229	80,200
CENSRAM	4.7	(124,099)	45,812

Eastern University, Sri Lanka

Extension Programme, Faculty of Com & Mgt.	4.8	47,350	-
Centre for Social Research Development, Certificate Course in Psychosocial (CSRD)		-	13,600
Master of Philosophy on Agriculture Food Science	4.9	85,500.00	
Master in Science Agriculture	4.10	114,697	742,810
		(278,878)	1,377,149
Diploma in Agriculture			
Diploma In Sustainable Agriculture	4.11	(320,515)	(451,465)
Diploma In Animal Production Agriculture		-	10,800
		(320,515)	(440,665)
Centre for External Studies			
	4.12	4,268,501	1,255,367
		978,570	3,406,810
Trincomalee Campus			
Income from External Studies	4.13	34,693	(68,459)
		1,013,263	3,338,351

External Degree Programmes
Income & Expenditure - 2016

Note 4.1

Description	BA		B.Economics	B.Sc Agriculture	B.Sc Science	B.Sc Nursing	Total
	Arts & Culture	BBA Commerce					
Income :-							
Fees for Certificate Awarding	700,500	25,500	-	7,500	7,500	-	741,000
Fees for Workshop	-	51,200	-	-	-	24,300	75,500
Examination Fees	365,100	101,600	-	10,700	6,900	-	484,300
Library Fees	-	-	-	-	-	-	-
Other fees	11,550	500	-	1,000	500	-	13,550
Registration Fees	200,500	62,000	-	-	3,000	-	265,500
Tuition Fees	21,000	16,000	-	45,000	-	-	82,000
Miscellaneous Income	500	-	-	-	-	-	500
Revenue by Unpresented Cheques	-	-	-	-	-	-	-
Total Income	1,299,150	256,800	-	64,200	17,900	24,300	1,662,350
Expenditure (Recurrent) :-							
Postal Expenses	26,625	2,180	-	-	-	-	28,805
Certificate Awarding Ceremony	12,832	11,392	-	-	-	-	24,224
Lecturers Fees	303,000	27,795	-	-	-	338,250	669,045
Course Materials	-	-	-	-	-	-	-
Project Supervision	-	105,000	-	-	-	-	105,000
Over Time	316,854	16,300	-	-	-	36,819	369,974
Honorarium Allowance	225,871	222,344	-	62,899	16,499	43,995	571,607
Examination Expenses	943,485	162,670	-	18,300	156,935	5,200	1,286,590

Annual Report - EUSL - 2017

Eastern University, Sri Lanka

Advertising Charges	25,875	-	-	-	-	-	25,875
Allowance	-	-	-	-	-	-	-
Travelling Expenses	44,851	-	-	-	-	-	44,851
5% Management Fees for University	-	-	-	-	-	-	-
Practical & Workshop	-	32,200	-	-	-	-	32,200
Stationaries & Teaching Items	-	-	-	-	-	-	-
Miscellaneous	358,335	136,460	-	7,171	30,516	82,773	615,255
Total Expenditure (Recurrent)	2,257,728	716,341	-	88,369	203,950	507,037	3,773,426
Excess Income/Expenditure	(958,578)	(459,541)	-	(24,169)	(186,050)	(482,737)	(2,111,076)
Excess Income/Expenditure (Opening)	11,770,022	4,052,592	1,351,957	244,560	387,131	1,199,226	19,005,488
Prior Year Adjustment	54,300	34,200	-	30,300	15,600	3,600	138,000
	11,824,322	4,086,792	1,351,957	274,860	402,731	1,202,826	19,143,488
Payments (Capital)	-	-	-	-	-	-	-
Excess Income/Expenditure (Closing)	10,865,744	3,627,251	1,351,957	250,690	216,681	720,089	17,032,413

Note 4.2

Description	MDE	MBA	PGDM	Total
Income :-				
Other Fees	2,000	2,000	-	4,000
Exam Fee	-	136,000	-	136,000
Library Fee	-	8,000	-	8,000
Course Fees	-	1,557,700	69,000	1,626,700
Registration. Fees	161,000	15,000	-	176,000
Miscellaneous Income	-	-	178,800	178,800
Tuition Fees	226,000	-	-	226,000
Total Income	389,000	1,718,700	247,800	2,355,500
Expenditure :-				
Lecturers Fees	451,250	626,000	-	1,077,250
Workshop & Seminars	-	347,850	-	347,850
Advertising Charges	93,426	-	-	93,426
Honorarium Allowance	151,656	190,696	-	342,352
Stationeries	7,583	16,786	-	24,369
5% Management Fees for University	-	-	-	-
Overtime	13,246	58,356	-	71,603
Allowances & Examination Expenses	51,725	112,595	-	164,320
Miscellaneous	473	4,948	-	5,421
Total Expenditure	769,359	1,357,232	-	2,126,591
Excess Income/Expenditure	(380,359)	361,468	247,800	228,909
Excess Income/Expenditure (Opening)	1,135,609	3,536,437	1,090,929	5,762,975
Prior Year Adjustment	-	-	-	-
Excess Income/Expenditure (Closing)	755,249	3,897,905	1,338,729	5,991,884

Eastern University, Sri Lanka**Note 4.3**

Description	MA	M.Phil	MED	Total
Income :-				
Tuition Fees	-	50,000	3,349,000	3,399,000
Library Fee	-	-	7,500	7,500
Internet Fee	-	-	7,500	7,500
Miscellaneous Income	6,000	6,000	5,000	17,000
Exam Fees	-	-	135,000	135,000
Other Fees	-	-	-	-
Registration. Fees	-	-	20,000	20,000
Total Income	6,000	56,000	3,524,000	3,586,000
Expenditure :-				
Examination Expenses	-	168,944	2,831,200	3,000,144
Office Administration-Faculty	-	-	117,950	117,950
Office Administration-Finance	-	-	54,250	54,250
Office Administration-Examination	-	-	35,700	35,700
Over Time	-	-	3,295	3,295
Payment for Interview & Students Selection	-	-	60,000	60,000
Postal Charges	-	-	650	650
Stationeries	-	-	46,212	46,212
Lecture Fees	-	-	795,000	795,000
5% Management Fees for University	-	-	-	-
Fuel & Hiring Charge	-	-	7,000	7,000
Printing Charges	-	-	46,000	46,000
Miscellaneous	24,815	-	20,745	45,560
Total Expenditure	24,815	168,944	4,018,003	4,211,762
Excess Income/Expenditure	(18,815)	(112,944)	(494,003)	(625,762)
Excess Income/Expenditure (Opening)				17,037,791
Prior Year Adjustment	-	-	-	-
Excess Income/Expenditure (Closing)				16,412,029

Note 4.4

Description	Counseling	Office Management	Journalism	Disaster Management	Psychology	English	Total
Income :-							
Tuition Fees	32,000	308,000	40,000	40,000	32,000	-	452,000
Other Fee	1,800	11,400	-	1,100	1,800	2,500	18,600
Registration. Fees	-	-	-	-	-	-	-
Total Income	33,800	319,400	40,000	41,100	33,800	2,500	470,600
Expenditure:-							
Office Administration Allowance	76,690	76,690	76,690	76,690	76,690	76,690	460,140

Annual Report - EUSL - 2017

Eastern University, Sri Lanka

Certificate Awarding Expenditure	2,200	8,200	1,380	960	1,380	4,200	18,320
Advertising Charges	-	51,750	-	-	-	-	51,750
Lecture Fees	15,000	20,000	-	-	30,000	20,000	85,000
Printing Charges	-	-	-	-	-	-	-
5% Management Fees for University	-	-	-	-	-	-	-
Miscellaneous Expenses	-	38,000	-	-	-	-	38,000
Stationeries	-	-	-	-	-	-	-
Total Expenditure	93,890	194,640	78,070	77,650	108,070	100,890	653,210
Excess Income/Expenditure	(60,090)	124,760	(38,070)	(36,550)	(74,270)	(98,390)	(182,610)
Excess Income/Expenditure (Opening)	283,893	822,186	93,420	97,264	166,335	654,924	2,118,022
Excess Income/Expenditure (Closing)	223,803	946,946	55,350	60,714	92,065	556,534	1,935,412

Note 4.5

Description	Amount
Income :-	
Registration. Fees	-
Library Fee	-
Internet Fee	-
Communication Fee	-
Miscellaneous Income	-
Tuition Fees	20,000
Examination Fees	77,800
Other Fees	-
Total Income	97,800
Expenditure:-	
Practical	13,125
Examination Expenses	18,350
Office Administrative Allowance	541,000
Lecture Fees	8,880
5% Management Fees for University	-
Stationeries	-
Total Expenditure	581,355
Excess Income/Expenditure	(483,555)
Excess Income/Expenditure (Opening)	1,403,414
Prior Year Adjustment	1,403,414
Excess Income/Expenditure (Closing)	919,860

Eastern University, Sri Lanka**Note – 4.6**

Description	Amount
Income :-	
Registration Fees .Fee	20,000
Tuition Fees	20,000
Examination Fees	
Other Fees	30,000
Library Deposit	20,000
Total Income	90,000
Expenditure :-	
Examination Expenses	8,771
Total Expenditure	8,771
Excess Income/Expenditure	81,229
Excess Income/Expenditure (Opening)	238,500
Excess Income/Expenditure (Closing)	319,729

Note – 4.7

Description	Amount
Income :-	
Miscellaneous Income	103,608
Workshop Programme (World Vision)	
Total Income	103,608
Expenditure :-	
Miscellaneous Expenditure	114,070
Expenditure for Production Project	103,637
Allowances	10,000
Expenditure for Workshop	
Total Expenditure	227,707
Excess Income/Expenditure	(124,099)
Excess Income/Expenditure (Opening)	4,326,152
Excess Income/Expenditure (Closing)	4,202,053

Eastern University, Sri Lanka**Note – 4.8**

Description	Amount
Income :-	
Registration. Fees	-
Library Fee	-
Internet Fee	-
Communication Fee	-
Miscellaneous Income	47,350
Tuition Fees	-
Examination Fees	-
Other Fees	-
Total Income	47,350
Expenditure:-	
Overtime	-
Practical	-
Examination Expenses	-
Office Administrative Allowance	-
Lecture Fees	-
5% Management Fees for University	-
Stationeries	-
Advertising Charges	-
Miscellaneous Expenses	-
Total Expenditure	-
Excess Income/Expenditure	47,350
Excess Income/Expenditure (Opening)	4,957
Prior Year Adjustment	
Excess Income/Expenditure (Closing)	52,307

Note – 4.9

Description	Amount
Income :-	
Registration Fees .Fee	-
Examination Fees	-
Course Fee	85,500
Other Fees	-
Science Deposit	-
Total Income	85,500
Expenditure :-	
	-
Total Expenditure	-
Excess Income/Expenditure	85,500
Excess Income/Expenditure (Opening)	-
Excess Income/Expenditure (Closing)	85,500

Eastern University, Sri Lanka**Note – 4.10**

Description	Amount
Income :-	
Registration Fees .Fee	
Examination Fees	
Miscellaneous Income	
Course Fee	750,000
Other Fees	6,500
Science Deposit	-
Total Income	756,500
Expenditure :-	
Lecture Fee & Practical Expenditure	467,365
Stationeries	19,097
Examination Expenses	123,950
Miscellaneous Expenditure	341
Advertising Charges	31,050
Overtime	-
Total Expenditure	641,803
Excess Income/Expenditure	114,697
Excess Income/Expenditure (Opening)	742,810
Excess Income/Expenditure (Closing)	857,507

Note – 4.11

Description	Amount
Income :-	
Registration Fees .Fee	-
Examination Fees	-
Tuition Fee	190,000
Other Fees	-
Science Deposit	-
Total Income	190,000
Expenditure :-	
Advertising Charges	
Office Administration Allowance	108,600
Examination Expenses	199,455
Lecture Fee & Practical Expenditure	198,300
Miscellaneous Expenditure	4,160
Field Trip	
Overtime	-
Total Expenditure	510,515
Excess Income/Expenditure	(320,515)
Excess Income/Expenditure (Opening)	1,287,911
Excess Income/Expenditure (Closing)	967,396

Eastern University, Sri Lanka**Note – 4.12**

Description	Amount
Income :-	
Interest from Non Treasury Fund Investment	4,875,000
Awarding Ceremony	575,900
Receipts for Lease Vehicle Usage	718,296
Miscellaneous Income	889,950
Total Income	7,059,146
Expenditure :-	
Documental & Stamp Fee Charges for Leasing Vehicles	241,950
Finance Cost for Leasing Vehicles	2,548,695
Total Expenditure	2,790,645
Excess Income/Expenditure	4,268,501
Excess Income/Expenditure (Opening)	12,970,216
Excess Income/Expenditure (Closing)	17,238,717

Note – 4.13

Description	BSc in Management	BA in Communication	Total
Income :-			
Registration. Fees	15,000	11,000	26,000
Examination Fees	8,000	8,400	16,400
Miscellaneous Receipts	100	1,450	1,550
Total Income	23,100	20,850	43,950
Expenditure:-			
Honorarium Allowance			-
Communication Expenses	3,023	3,024	6,047
Entertainment Expenses	1,605	1,605	3,210
Total Expenditure	4,628	4,629	9,257
Excess Income/Expenditure	18,472	16,221	34,693
Excess Income/Expenditure (Opening)			5,755,722
Prior Year Adjustment			-
Excess Income/Expenditure (Closing)			5,790,415

Eastern University, Sri Lanka

	2017	Rs 2016
for the year ended 31st December		
Note - 5		
Other Income		
EUSL Main Centre		
Registration Fee - Under Graduates	2,041,300	1,427,350
Examination Fee - Under Graduates	914,636	572,126
Course Fee - Undergraduate	13,099,544	10,784,032
Hostel Fees	3,732,400	1,034,107
Library Fines & Others Fines	68,049	46,221
Interest from Loans	1,816,193	1,787,335
Sale of Farm Produce	1,164,454	1,800,703
Rent from Properties	1,286,605	2,336,665
Guest House Collection	476,328	556,445
Non Refundable Deposits	1,763,558	942,400
Sponsorship	400,000	850,000
Miscellaneous Income	6,163,395	2,823,690
Electricity Usage Charge	3,541,836	476,682
Water Usage Charge	20,375	67,556
Vehicle Usage Charges	622,600	728,229
Telephone Usage Charge	41,747	45,652
Medical Fee	317,100	236,800
International Conferences Registration Fees	162,000	352,000
Sales of old Stocks & Sales of Discarded Items	288,950	540,750
Revenue by Training for Probationary Staff Induction Programme	-	39,480
Revenue by Staff Development Centre Activities	126,600	240,000
Revenue by Unpresented Cheques	86,694	4,751,410
Fine for Loss of Books	37,217	172,539
Fine for Loss of Assets	-	654,548
	38,171,579	33,266,718
Trincomalee Campus		
Registration Fee - Under Graduates	742,800	490,600
Examination Fee - Under Graduates	82,200	45,300
Interest from Loans	257,080	215,757
Medical Fee	86,800	51,400
Library Fines	47,523	6,601
Library Fees	86,800	54,400
Miscellaneous Income	1,201,984	1,112,828
Hostel Fees	954,400	708,500
Other Income	2,554,065	1,404,325
Sales of old Stocks & Sales of Discarded Items	24,432	-
	6,038,083	4,089,710
	44,209,662	37,356,429

Eastern University, Sri Lanka**Note - 6****Financial Assistance to Students****EUSL Main Centre**

Opening Balance 01.01.2017	6,288,178	1,877,228
Mahapola from Trust Fund Component	23,222,750	27,547,900
Mahapola & from UGC	12,378,600	21,564,900
Bursary from UGC	24,470,700	75,115,550
Passed out Students Re- Payment	61,650	191,700
	<u>66,421,878</u>	<u>126,297,278</u>
Closing Balance 31.12.2017	(5,178,073)	6,288,178
Financial Assistance to Students in 2017	71,599,950	120,009,100

Trincomalee Campus

Opening Balance 01.01.2017	1,829,650	1,790,350
Mahapola Trust Fund Component	6,865,050	4,826,650
Mahapola & Bursary - UGC	14,674,650	14,180,600
	<u>23,369,350</u>	<u>20,797,600</u>
Closing Balance 31.12.2017	2,735,900	1,829,650
Financial Assistance to Students in 2017	20,633,450	18,967,950
	<u>92,233,400</u>	<u>138,977,050</u>

Note - 7**Personal Emoluments****EUSL Main Centre**

Salaries and Wages	299,013,739	215,135,407
U.P.F Contribution	49,158,319	35,310,553
Pension	28,761,760	19,943,012
E.T.F 3% Contribution	15,557,273	11,049,839
Gratuity	861,431	302,133
Overtime	18,415,814	15,355,519
Holiday Pay	512,016	234,232
Visiting Lecturers Fees	6,838,755	8,112,821
Other Allowance	1,119,216	1,320,016
Acting Allowance	234,276	320,611
Additional Monthly Allowance	36,318,387	35,209,917
Academic Allowance	131,785,618	115,290,611
Equalization Allowance	41,368	229,176
Interim Allowance	-	73,080,544
Monthly Compensatory Allowance	31,015,395	57,073,170
Entertainment Allowances	1,861,964	16,677,867
Transport Allowance	3,747,185	39,102,222
Cost of Living Allowance	60,540,901	1,738,428
Special Allowance	43,603,127	2,637,160
Research Allowance	32,142,202	30,065,477
	<u>761,528,746</u>	<u>678,188,713</u>

Eastern University, Sri Lanka

Trincomalee Campus		
Salaries and Wages	54,010,471	35,429,831
U.P.F Contribution	7,700,198	4,828,526
Pension	6,095,569	3,590,925
E.T.F 3% Contribution	2,759,154	1,691,238
Overtime	2,578,005	1,870,644
Gratuity	-	-
Holiday Pay	23,641	25,658
Visiting Lecturers Fees	3,816,388	7,135,616
Other Allowance	418,219	1,329,260
Deans & Head allowance and Acting Allowance	112,660	95,526
Academic Allowance	23,920,418	18,780,678
Cost of Living Allowance	11,065,810	8,306,805
Special Allowance	6,868,392	5,794,521
Additional Monthly Allowance	-	5,544,558
Interim Allowance	8,452,438	10,699,750
Entertainment Allowance	354,184	357,184
Research Allowance	3,977,817	4,537,501
MC Allowance	5,621,551	2,329,265
	<u>137,774,915</u>	<u>112,347,488</u>
	899,303,660	790,536,202

Note - 8**Travelling Expenses****EUSL Main Centre**

Traveling Expenses (Local)	1,031,488	1,646,015
Traveling Expenses (Foreign)	2,600,103	2,621,879
	<u>3,631,591</u>	<u>4,267,894</u>

Trincomalee Campus

Traveling Expenses (Local)	237,474	197,234
Traveling Expenses (Foreign)	291,651	365,636
	<u>529,126</u>	<u>562,870</u>
	4,160,717	4,830,764

Eastern University, Sri Lanka

	2017	Rs. 2016
for the year ended 31st December		
Note - 09		
Supplies		
EUSL Main Centre		
Stationary and Office Requisites	8,731,701	11,011,719
Fuel and Lubricants	7,539,794	8,502,924
Uniform and Tailoring Charges	1,522,164	1,211,197
Mechanical and Electrical Goods	1,969,324	80,920
Chemicals and Glassware	13,071,951	8,927,751
Medical Supplies	643,113	760,083
Other Supplies	3,772,302	5,304,801
Total Supplies - EUSL	37,250,349	35,799,395
Trincomalee Campus		
Stationary and Office Requisites	1,778,490	2,751,274
Fuel and Lubricants	3,852,583	3,919,521
Uniform and Tailoring Charges	131,526	104,217
Mechanical and Electrical Goods	1,327,675	854,547
Chemicals and Glassware	524,263	39,939
Medical Supplies	714,075	196,826
Other Supplies	1,190,549	967,665
	9,519,160	8,833,988
Add: Stock in hand B/F	510,812	432,695
Less: Stock in hand C/F	(1,586,657)	(510,812)
Total Supplies - Trinco Campus	8,443,315	8,755,872
Total Supplies	45,693,665	44,555,267

Note - 10**Minor Repairs & Maintenance**

EUSL Main Centre		
Vehicles	6,188,648	5,604,205
Plant, Machinery and Equipment	1,191,996	692,836
Buildings and Structure	9,333,231	10,332,025
Furniture	4,200,353	2,565,038
Others	54,355	161,404
Total Minor Repairs & Maintenance - EUSL	20,968,583	19,355,508
Trincomalee Campus		
Vehicles	2,814,281	2,311,597
Plant, Machinery and Equipment	1,167,921	781,066
Buildings and Structure	148,795	138,565
Furniture	116,935	-
Others	45,827	12,000
Total Minor Repairs & Maintenance - Trinco Campus	4,293,759	3,243,228
Total Minor Repairs & Maintenance	25,262,342	22,598,736

Eastern University, Sri Lanka**Note - 11****Contractual Service**

EUSL Main Centre		
Transport Charges	41,550	9,250
Telephone & Internet Communication Service	18,178,546	17,360,049
Postal Charges	672,804	680,657
Electricity	27,472,577	30,606,296
Water	18,135,623	16,251,051
Rent	10,360,000	10,623,500
Hire of Vehicle Charges	20,656	134,200
Rates & Taxes to Local Authorities	3,580	142,802
Printing	2,264,383	2,000,311
Advertisement	4,935,283	5,012,384
Security Service	19,702,037	17,278,674
Cleaning Service	80,830,221	27,615,765
Other Service	360,524	171,185
Total Contractual Service - EUSL	182,977,783	127,886,123
Trincomalee Campus		
Transport Charges	209,850	207,913
Telephone & Internet Service	6,970,151	4,861,970
Postal Charges	208,858	222,007
Electricity	6,056,023	6,240,964
Water	5,096,068	14,346,489
Rates & Taxes to Local Authorities	52,670	536
Rent & Hire Charges	2,303,480	2,806,974
Printing & Advertisement	1,923,005	1,124,774
Security Service	12,493,448	12,753,246
Cleaning Service	13,502,759	11,468,778
Other Service	2,603,530	1,957,846
Total Contractual Service - Trinco Campus	51,419,842	55,991,496
Total Contractual Service	234,397,626	183,877,619

Note - 12**Research & Development**

EUSL Main Centre		
Academic Research & Publication	741,759	797,785
Trincomalee Campus		
Academic Research & Publication	383,025	36,274
Total Research & Development	1,124,784	834,059

Note - 13**Depreciation & Amortization Expenses**

EUSL Main Centre		
Depreciation	223,664,303	166,120,937

Eastern University, Sri Lanka

Gratuity	32,041,342	24,671,782
Amortization of Intangible Assets	9,665,281	7,128,859
Amortization of Grants	(31,313,222)	(29,588,804)
Total Depreciation & Amortization Expenses - EUSL	234,057,703	168,332,773
Trincomalee Campus		
Depreciation	107,953,265	30,749,234
Gratuity	3,764,118	3,133,915
Amortization of Intangible Assets	850,596	181,915
Amortization of Grants	(32,760,238)	(11,337,059)
Total Depreciation & Amortization Expenses - Trinco	79,807,741	22,728,004
Total Depreciation & Amortization Expenses	313,865,444	191,060,778

Note - 14**Other Operating Expenses**

EUSL Main Centre

Travel Grants to University Teachers	1,557,024	-
Contribution & Membership Fees (Foreign)	-	423,460
Contribution & Membership Fees (Local)	445,893	131,500
Workshop, Seminars	549,848	1,100,159
Awards & Indemnities	159,723	195,058
Holiday Warrants & Season Tickets	637,030	483,520
Special Service - Council & Committees, etc	5,118,426	4,612,068
Special Service - Professional & Other Fees	1,757,777	3,526,106
Entertainment Expenses	178,970	1,046,128
Other Recurrent Expenses	1,006,951	912,379
Bank Charges	95,613	51,897
Examination Expenses	16,874,744	17,636,223
General Conversation	3,993,158	1,878,510
Course Materials for Student & Learning Quality Improvement	802,633	855,702
Postgraduate Research & Scholarships	190,000	-
Industry Internships, Practical & Career Guidance	2,479,784	3,126,787
Training for Teacher, Administrators & Other Employees	2,794,121	2,770,624
Student's Development Initiatives & Community Relations	303,740	154,245
University Sports Activities	1,627,579	5,473,935
Grant to Other Organization	-	-
University Contribution for Property Loan to Staff	2,799,581	2,653,303
Corporate Planning, Governance & Outreach	-	548,500
Student Welfare, Employee Welfare, Student Councils & Social Harmony	441,716	386,215
Total Other Operating Expenses - EUSL	43,814,310	47,966,318

Eastern University, Sri Lanka

Trincomalee Campus		
Travel Grant to University Teachers	77,939	117,156
Special Service - Council & Committees, etc	327,991	566,736
Special Service - Professional & Other Fees	305,900	20,000
Workshop, Seminars	254,936	64,749
Industry Internships, Practical & Career Guidance	69,650	1,155
Staff Development	528,117	744,065
Grant to other Organizations	-	-
Awards & Indemnities	3,580	19,710
Holiday Warrants & Season Tickets	78,390	102,987
Entertainment Expenses	529,263	458,436
Bank Charges	17,807	39,663
Contribution & Membership Fees	287,500	212,000
Examination Expenses	1,586,757	3,765,408
Postgraduate Research & Scholarship	170,000	792,500
Other Recurrent Expenses (News Papers & Magazi ets)	217,698	150,410
Course Materials for Student & Learning Quality Improvement	97,704	13,465
Student's Development Initiatives & Community Relations	305,131	1,744,797
University Sports Activities	837,695	416,271
Interest Subsidy on Property Loan	257,960	301,195
Corporate Planning, Governance & Outreach	118,628	-
Student Welfare, Employee Welfare, Student Councils & Social Harmony	31,011	230,366
Total Other Operating Expenses - Trinco	6,103,657	9,761,069
Total Other Operating Expenses	49,917,967	57,727,387

Note - 15**Financial Assistance to Students**

EUSL Main Centre		
Mahapola by Trust Fund Component	19,390,000	27,380,800
Mahapola & Bursary from UGC	52,209,950	92,628,300
Financial Assistance to Students - EUSL	71,599,950	120,009,100
Trincomalee Campus		
Mahapola from Trust Fund Component	6,865,050	4,826,650
Mahapola & Bursary from UGC	13,768,400	14,141,300
Financial Assistance to Students - Trinco	20,633,450	18,967,950
Total Financial Assistance to Students	92,233,400	138,977,050

Note - 16

Write Off Adjustments	231,947	17,860,815
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Student advance has been written off based on the approval given by the Council.

Eastern University, Sri Lanka**Note – 17****Property, Plant and Equipment (PPE)**

Description	Balance as at 1st Janu.2017		Additions		Disposals		Balance as at 31st Dec.2017		Accumulated Depreciation as at 01st Janu.2017		Accumulated Depreciation charge for the year		Depreciation for Disposals		Accumulated Depreciation as at 31st Dec.2017		Carrying Value as at 31st Dec. 2017		
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Land and Buildings	1,777,264,125		896,479,813		-	2,673,743,938	498,977,375	102,476,202	-	601,453,577	2,072,290,362								
Water Supply Scheme	8,138,546		1,667,942		-	9,806,488	4,188,738	1,221,473	-	5,410,211	4,396,277								
Electrical Installation & Connection	10,422,664		13,002,471		-	23,425,135	7,401,940	2,670,647	-	10,072,586	13,352,549								
Telephones, & Communications Installation	38,871,653		-		-	38,871,653	24,235,592	3,996,342	-	28,231,933	10,639,719								
Other Assets	68,562,037		4,500,963		-	73,063,000	25,747,808	13,627,311	-	39,375,119	33,687,881								
Implements Tools and Apparatus	1,300,043		331,500		-	1,631,543	656,545	148,673	-	805,218	826,326								
Plant & Machinery	30,566,607		1,756,050		-	32,322,657	17,290,791	2,523,805	-	19,814,596	12,508,061								
Motor Vehicles	54,490,000		32,450,000		-	86,940,000	1,806,690	15,990,154	-	17,796,844	69,143,156								
Furniture Fittings and Office Equipment	467,185,556		46,531,098		-	513,716,653	175,429,524	42,605,022	-	218,034,546	295,682,107								
Lab & Teaching Equipment	278,851,287		54,097,891		-	332,949,179	191,945,036	29,229,816	-	221,174,851	111,774,327								
Sports Goods	11,837,170		-		-	11,837,170	6,348,476	1,696,092	-	8,044,568	3,792,602								
Books and Periodicals	87,753,344		3,910,258		-	91,663,601	68,431,220	7,478,769	-	75,909,988	15,753,613								
Live Stock	1,945,700		613,490		-	2,559,190	-	-	-	-	2,559,190								
Seeds Stock	78,640		87,917		-	166,557	-	-	-	-	166,557								
Total - Main Centre, EUSL	2,837,267,371		1,055,429,392		-	3,892,696,764	1,022,459,734	223,664,303	-	1,246,124,037	2,646,572,726								

Eastern University, Sri Lanka

Description	Balance as at		Disposals		Additions		Balance as at		Accumulated		Accumulated		Carrying Value as at 31st Dec. 2017
	1st Janu. 2017	31st Dec. 2017	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Land & Buildings	138,718,022	1,658,366,103	-	1,658,366,103	1,519,648,081	-	1,519,648,081	21,588,582	81,996,015	-	103,584,597	1,554,781,506	
Furniture Fittings and Office Equipment	123,504,681	132,568,401	-	132,568,401	9,063,720	-	9,063,720	64,768,159	14,004,663	-	78,772,822	53,795,580	
Vehicles	27,178,815	27,178,815	-	27,178,815	-	-	-	4,094,862	4,619,953	-	8,714,815	18,464,000	
Other Assets	818,275	1,368,884	-	1,368,884	550,608	-	550,608	301,998	120,367	-	422,365	946,519	
Teaching Equipment	117,196,155	123,062,064	-	123,062,064	5,865,909	-	5,865,909	109,194,940	3,721,911	-	112,916,851	10,145,213	
Sports Items	3,112,063	3,306,323	-	3,306,323	194,260	-	194,260	1,807,742	436,104	-	2,243,846	1,062,477	
Books & Periodicals	25,033,646	26,445,251	-	26,445,251	1,411,605	-	1,411,605	18,636,594	2,963,811	-	21,600,405	4,844,846	
IT Developments	13,529,692	13,529,692	-	13,529,692	-	-	-	13,420,942	83,000	-	13,503,942	25,750	
Telephones & Communications	70,464	70,464	-	70,464	-	-	-	38,224	7,440	-	45,664	24,800	
Total - Trincomalee Campus, EUSL	449,161,814	1,985,895,997	-	1,985,895,997	1,536,734,183	-	1,536,734,183	233,852,042	107,953,264	-	341,805,306	1,644,090,691	
EUSL	2,837,267,371	1,055,429,392	-	3,892,696,764	1,022,459,734	-	1,022,459,734	223,664,303	223,664,303	-	1,246,124,037	2,646,572,726	
Trincomalee Campus	449,161,814	1,536,734,183	-	1,985,895,997	233,852,042	-	233,852,042	107,953,264	107,953,264	-	341,805,306	1,644,090,691	
Total	3,286,429,185	2,592,163,576	-	5,878,592,761	1,256,311,776	-	1,256,311,776	331,617,567	331,617,567	-	1,587,929,344	4,290,663,417	

The value of the all vehicles except leased vehicles has been revalued as at 01st January 2017 in accordance with the Sri Lanka Public Sector Accounting Standards.

Eastern University, Sri Lanka

Note – 18

Intangible Assets

Description	Balance as at 1st Janu.2017		Addition in 2017		Balance as at 31st Dec.2017		Amortization up to 1st Janu.2017		Amortization for the year 2017		Amortization up to 31st Dec.2017		Carrying Value as at 31st Dec. 2017	
	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Intangible Assets														
Fixed Assets Register	6,247,846	-	6,247,846	1,591,917	1,249,569	2,841,486	3,406,360							
Software IRQUE Project	3,758,640	-	3,758,640	3,758,640	-	3,758,640	-							
Human Resources Development	24,784,660	15,495,899	40,280,559	4,956,932	7,064,725	12,021,657	28,258,901							
Software HETC Project	6,754,930	-	6,754,930	922,358	1,350,986	2,273,344	4,481,586							
Total - Main Centre, EUSL.	41,546,076	15,495,899	57,041,975	11,229,847	9,665,281	20,895,127	36,146,847							
Intangible Assets														
Intangible Asset (5 Years Life Time)	3,394,340	-	3,394,340	2,642,007	180,560	2,822,567	571,773							
Human Resources Development	2,265,291	3,121,858	5,387,149	31,448	670,036	701,484	4,685,665							
Total - Trincomalee Campus, EUSL.	5,659,631	3,121,858	8,781,489	2,673,455	850,596	3,524,051	5,257,438							
Total - Main Centre, EUSL.	41,546,076	15,495,899	57,041,975	11,229,847	9,665,281	20,895,127	36,146,847							
Total - Trincomalee Campus	5,659,631	3,121,858	8,781,489	2,673,455	850,596	3,524,051	5,257,438							
Total -	47,205,707	18,617,757	65,823,464	13,903,301	10,515,877	24,419,178	41,404,286							

Eastern University, Sri Lanka

As at 31st December	2017	2016
	Rs	Rs
Note - 19		
Investment		
Long Term		
EUSL Main Centre		
Endowment Fund Investments	6,880,557	5,797,805
Suwami Vipulananda Memorial Fund	3,510	3,510
Fixed Deposit - Ac No-2-0021-02-31177	10,000	10,000
Total Long Term investments	6,894,067	5,811,315
Note - 20		
Working Capital		
EUSL Main Centre		
Design and Construction of the Building Complex for Faculty of Agriculture at EUSL, Kaluwankerny	72,645,132	-
Construction of Staff Quarters (04 Nos) at Kaluwankerni Under UGC Grand)	9,352,328	-
Building Complex for Faculty of Health Care Science at Pillaiyarady From 2014	-	353,678,769
Building Complex for the Professorial Unite for FHCS	-	208,405,200
	81,997,461	562,083,969
Trincomalee Campus		
Relocation of Trincomlee Campus Buildings	-	95,442,471
Construction of Water Tank with Pump House	-	5,016,722
Water supply Development	-	1,285,978
Electricity Development	-	47,756
Construction of Generator Room	-	699,353
Construction of Parapet wall	-	10,194,686
103-Development of Play Ground	-	821,531
Construction of Male /Female Hostel	-	174,575,663
Construction of Science Laboratory	-	12,120,454
Construction of Recreational Centre	-	36,545,470
Construction of Play Ground	32,000,170	30,500,170
Construction of IT Centre	-	275,625,325
Construction of FAS Building	339,628,189	139,076,994
Construction of Library Building	-	283,896,734
Construction of Canteen Building	-	107,270,182
Construction of Staff Quarters	17,518,670	-
	389,147,029	1,173,119,489
Total Working in Progress	471,144,490	1,735,203,458

Eastern University, Sri Lanka

Current Assets		2017	2016
Note - 21		Rs	Rs
EUSL Main Centre			
Inventories / Stocks			
Stores Advance	Sch- A	9,479,471	12,327,954
Stock in EUSL Farm		97,243	197,506
		<u>9,576,714</u>	<u>12,525,460</u>
Trincomalee Campus			
Stores Advance	Sch- B	1,586,657	510,812
Total Inventories / Stocks		<u>11,163,371</u>	<u>13,036,272</u>

Note - 22**Trade & Other Receivables****Bond Obligation Receivable**

EUSL Main Centre	Sch- C	177,002,812	159,990,655
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Mahapola / Bursary Receivable

Trincomalee Campus		-	-
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Sundry Debtors**EUSL Main Centre**

SVIAS		9,751,892	9,751,892
Project Advance		79,750	803,425
U.G.C Advance		1,408,946	1,408,946
Universities Advance		100,143	100,143
Department of Education		226,102	226,102
Other Debtors		212,749	213,923
Trincomalee Campus - (Furniture Fittings & Office Equipment)		892,000	892,000
Debtors (Extension Programme Com & Mgt)		880,484	880,484
		<u>13,552,065</u>	<u>14,276,914</u>

Sundry Debtors**Trincomalee Campus****Loans & Advances to Staff****EUSL Main Centre**

Staff Salary Loan	Sch- D	387,054	479,886
Distress Loan		60,158,952	56,890,114
Push Bicycle Loan		23,935	31,535
Motor Cycle Loan		298,533	312,728
Three Months (Interest Free Loan)		10,114	10,114
Festival Advance		536,550	637,000
Flood Relief Advance		670,162	841,088
Special Advance		27,250	23,300

Eastern University, Sri Lanka

One/Two Year Salary Advance	231,194	229,699
UPF Loan	112,243,299	112,243,299
Salary Advance	20,800	8,800
Tsunami Relief Salary Advance	125,515	110,680
Computer Loan	2,341,500	3,364,000
Car Loan	1,496,000	1,564,000
Special Advance	837	837
Tsunami Loan	104,028	104,028
Higher Studies (Interest Free) Loan	-	-
NCAS Research Grant Advance	830,000	997,000
Interest Free Loan Staff	1,034	1,034
Research Advance	1,396,900	951,900
Traveling Advance	185,539	185,539
Flood Relief Advance (External Studies)	8,500	8,500
Festival Advance (External Studies)	5,150	5,150
Distress Loan (External Studies)	25,000	25,000
	181,127,845	179,025,230

Loans & Advances to Staff**Trincomalee Campus**

Sch- E

Distress Loan (External Studies)	512,146	512,146
Distress Loan	9,398,527	7,212,170
Staff Salary Loan	35,020	42,160
Push Bicycle Loan	23,875	20,750
Computer Loan	539,000	479,500
Flood Relief Advance	83,914	83,914
Festival Advance	216,850	184,350
Special Advance	7,350	7,350
Tsunami Loan	(2,393)	(2,393)
Tsunami Relief Advance	621	621
Tsunami Survey Advance	198,020	198,020
	11,012,930	8,738,588

Loan & Advances to Students**EUSL Main Centre**

Student Advance	-	228,097
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Advance to Supplies & Service**EUSL Main Centre**

Purchase Advance General	Sch- F	27,466,854	28,542,535
Purchase Advance Books (Local)	Sch- G	2,386,360	2,386,360
Purchase Advance Fuel	Sch- H	1,132,716	1,273,146
Other Advance	Sch- I	17,986,837	18,088,503
Other Advance (New)		309,528	1,146,468

Eastern University, Sri Lanka

Advance - (External Studies)	182,271	192,536
Advance - (CEFE)	50,000	50,000
Advance - (Postgraduate Studies Com & Mgt)	4,145	4,145
Advance (MED)	-	91
Advance (WHO Fund)	82,140	82,140
Advance (Wash Endline Survey Project)	1,270	1,270
Advance (Master of Science Education)	10,500	10,500
Advance (Postgraduate Studies - Arts & Culture, Mpill)	-	18,000
Advance (Land O' Development Deep))	15,000	15,000
Advance (CARP Project)	42,750	42,750
Advance -Diploma in Sustainable Agriculture	8,221	8,221
Advance (Postgraduate Studies - Comm. & Mgt, MDE)	5,500	5,500
	<u>49,684,092</u>	<u>51,867,165</u>
Trincomalee Campus		
	Sch- J	
Capital Expenditure Advance		-
Purchase Advance	491,194	915,519
Purchase Advance Fuel	(501)	(501)
Sundry Advance	106,390	106,790
Suppliy Advance	88,263	247,508
Research Grant Advance	36,667	36,667
Advance for Repairs & Service	75,567	
	<u>797,580</u>	<u>1,305,982</u>
Deposit	1,453,673	1,400,000
Receivables	<u>11,427,100</u>	<u>7,770,350</u>
	<u>13,678,353</u>	<u>10,476,332</u>
Prepayments		
EUSL Main Centre	1,603,393	2,380,000
Trincomalee Campus	840,000	-
Advance to Contractors		
EUSL Main Centre		
	Sch- K	
Advance - Contractors	147,334,097	142,506,967
Advance - Contractors (External Studies)	799,209	799,209
	<u>148,133,306</u>	<u>143,306,176</u>
Trincomalee Campus		
Advance - Contractors	34,847,344	63,419,353

Eastern University, Sri Lanka

Import Advance			
EUSL Main Centre			
Import Advance Books	Sch- L	2,267,843	2,267,843
Import Advance - Lab and Teaching Equipment		2,732,535	2,732,535
		<u>5,000,378</u>	<u>5,000,378</u>
Deposits with Suppliers			
EUSL Main Centre			
Sri Lanka Port Authority Deposits		60,523	60,523
Other Deposits		455,650	455,650
		<u>516,173</u>	<u>516,173</u>
Total Trade & Other Receivables		636,998,692	639,225,060

Note - 23**EUSL Main Centre****Investment****Short Term**

Savings- PB CHN-Ac No 227-2-001-5-0006245		4,002	3,870
Savings-PB-CHN-AC No 227-2-001-7-0006246		4,002	3,870
Savings-PB-CHN- AC No 2-014894-0 New No 227-2-001-1-0006470		3,371,378	3,249,749
Ac No 227-60-01-0000-1367-8, (People's Bank, Chenkalady)		-	10,000,000
Bond Obligation (Recovered) Fund Investment Account New No 227-2-001-4-0006416		1,438,331	1,321,976
Ac No 81968622 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Ac No 81968162 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Ac No 81968717 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Non Treasury Fund Investments			-
Ac No 81968829 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Ac No 81968779 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Ac No 708534 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Ac No 708535 (Bank of Ceylon, Eastern University, Sri Lanka)		10,000,000	-
Ac No 227-60-01-0000-1362-3, (People's Bank, Chenkalady)		-	10,000,000

Eastern University, Sri Lanka

Ac No 227-60-01-0000-1363-2, (People's Bank, Chenkalady)	-	10,000,000
Ac No 227-60-01-0000-1366-9, (People's Bank, Chenkalady)	-	5,000,000
Ac No 227-60-01-0000-1367-8, (People's Bank, Chenkalady)	-	5,000,000
Ac No 227-60-01-0000-1364-1, (People's Bank, Chenkalady)	-	10,000,000
Savings-BOC,-CHN-AC No :- 9877893 (NTNU Link Project NUFU Fund)	2,015,842	1,949,192
Savings-PB-CHN-AC No 2-021200-9 New No 227-2-001-3-0008779	1,012,710	973,066
Total Short Term investments	77,846,265	57,501,723

Note - 24**Cash & Cash Equivalents****EUSL Main Centre****Postal Imprest**

Postal Imprest (Advance) - External Studies	38,106	28,511
Postal Advance - (ELTU)	287	287
	<u>38,392</u>	<u>28,797</u>

Imprest**EUSL Main Centre**

Petty Cash Imprest - Shroff	6,583	6,583
Petty Cash Imprest - Department	73,440	90,789
Petty Cash Advance (External Studies)	20,590	19,970
Postgraduate Studies - Comm. & Mgt - PGDM	5,000	5,000
	<u>105,612</u>	<u>122,341</u>

Trincomalee Campus

Petty Cash Imprest	-	-
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Cash Book Balances**Treasury****EUSL Main Centre**

Bank Ac No-227-1-001-2-0000157, People's Bank, Chenkalady (Recurrent)	1,741,255	45,406,549
Bank Ac No -002919755, Bank of Ceylon,Chenkalady (Capital)	120,482,596	263,478,648
Bank Ac No - 075-1-001-9-0000216, Arasady,Batticaloa.(Recurrent)	2,532,687	9,016,437
Bank A/C -0002026506, Bank of Ceylon,	34,174,478	157,763

Eastern University, Sri Lanka

Bank No - 227-01-001-4-0000024, People's Bank,Chenkalady.(Collection)	3,634,031	26,078,818
	<u>162,565,046</u>	<u>344,138,215</u>
Cash Book Balances		
Treasury		
Trincomalee Campus		
Bank Ac No 002366412		
Bank of Ceylon, Trincomalle (Capital)	1,168,851	82,648,644
Bank A/C No - 066-1-001-7-2390446		
People's Bank, Trincomalee.(Recurrent)	3,306,609	2,373,750
	<u>4,475,460</u>	<u>85,022,394</u>
Non Treasury		
EUSL Main Centre		
Bank Ac No -227-1-001-90000-390, People's Bank, Chenkalady,.(Non Treasury)	14,101,786	14,775,484
Bank A/C -6312188		
Bank of Ceylon, Chenkalady (NTNU link Project (NUFU Fund))	6,307,140	6,307,140
	<u>20,408,926</u>	<u>21,082,624</u>
Trincomalee Campus		
Bank Ac No - 0002367029, Bank of Ceylon, Trincomalle, (Non Treasury)	1,151,804	1,118,161
	<u>21,560,730</u>	<u>22,200,784</u>
Bank A/C - New No - 227-1-001-4-0000401, Old No .0227-167-002678-8 People's Bank, Chenkalady, (V C Fund)	2,322,625	2,496,843
Cash in Transit		
EUSL Main Centre		
Cash in Transit	-	-
Cash in Transit (External Studies)	9,400,000	9,400,000
	<u>9,400,000</u>	<u>9,400,000</u>
Closure of Bank Account		
EUSL Main Centre		
Less amount in the Bank than in the - Cash Book - A/C No -227-1-001-60000-160 - Center for Extrnal Studies	1,189,019	1,189,019
Less amount in the Bank than in the - Cash Book - A/C No -227-1-001-80000-135 - Postgraduate Studies - Com. & Mgt	563,586	563,586
Less amount in the Bank than in the - Cash Book A/C No -227-1-001-90000-333 - CEFE	125,630	125,630

Eastern University, Sri Lanka

Less amount in the Bank than in the - Cash Book A/C No -002700419 - World Health Organization Fund (FHCS)	401,637	401,637
Less amount in the Bank than in the - Cash Book A/C No -227-1-001-90000-390 - Extension Programme of Com.& Mgt	16,906	16,906
Excess amount in the Bank than in the - Cash Book A/C No -002920232 - ELTU, Diploma in English - Extension Programme	(25,267)	(25,267)
Excess amount in the Bank than in the - Cash Book A/C No -002920115 - Extramural Studies, Faculty of Arts & Culture	(726,191)	(726,191)
	<u>1,545,321</u>	<u>1,545,321</u>
Total Cash & Cash Equivalents	202,013,187	464,954,696

	<i>Sch</i>	Rs.
	2017	2016
Current Liabilities		
Note - 25		
Payables		
Others (Payables)		
EUSL Main Centre		
UPF Contribution to UGC	8,156,290	-
ETF Contribution to Employee's Trust Fund Board	1,265,817	-
Pension Contribution	2,392,176	-
UPF Loan to UGC UPF Division	113,391,627	113,391,627
Flood Relief Advance (Special)	7,211,678	7,211,678
Mahapola Award Function Fund	12,250	12,250
	<u>132,429,838</u>	<u>120,615,555</u>
Sundry Creditors		
EUSL Main Centre		
Advance Deduction from Salary	4,000	4,000
External Degree	8,508,310	8,508,310
Outstanding Expenses	80,893	80,893
Over Recovery of Loans	125,317	125,317
BTT Payable	266,620	266,620
Union EUEU	(475)	(475)
VAT Payable to Inland Revenue	377,390	377,390
Health Insurance - Payable to Staff	14,082	14,082
W H T Payable to Inland Revenue	121,834	121,834
Payable to Staff	3,665,240	3,663,740
UTEL & UCTIT Examination Payment Payable	1,800	1,800
Salary Payable	4,041	4,041

Eastern University, Sri Lanka

Payable to Staff -Interim Allowance for 2004	(2,418)	(2,418)
Payable to staff Cost of Living Allowance arrears (COLA) interest from 2004 (From UGC fund)	1,269,174	1,386,086
Pay Tax Payable to Inland Revenue	1,329,224	1,113,500
Stamp Fee - Payable	63,063	60,163
Payable by Cancellations	7,200	7,200
U.T.A	(310)	(310)
S.C.R.S	(6,125)	(6,125)
R.K.M	(185)	(185)
Home for the Elders	(650)	(650)
Faculty Club	(1,482)	(1,482)
Dharisanam	130	130
Death Donation	60	60
Recovery of the Amount Paid for Educational -		
Tour Payable to ECDPE	185,333	185,333
Sales of old & Discarded Vehicles	327,000	327,000
Creditors	30,456,377	22,339,175
Creditors (External Studies)	898,890	898,890
Payable to Award Ceremony (External Studies)	-	575,900
Outstanding Expenses (External Studies)	18,038	18,038
Creditors (Postgraduate Studies Com & Mgt)	830,484	830,484
Creditors (CEFE)	257,000	257,000
	48,799,855	41,155,341
Sundry Creditors		
Trincomalee Campus		
Payable to Ministry of Education NEP	260,475	260,475
Payable to Eastern Security Service	17,813	17,813
Unpaid Bursary Payable	49,000	9,300
Unpaid Exam Fees	2,800	1,200
Payable Travelling		4,455
Library Deposit	266,800	266,800
Payable to Contractors		-
Payable unpaid Mahapola	3,350	59,250
Payable to Diesel Engineering PLC	32,486	32,486
Payable to EUSL (Distress Loan)	326,960	336,865
Payable - Registration Fee	3,400	5,800
Payable UEOA Fee		400
Payable Pension Contribution for COLA arrears	13,183	13,183

Eastern University, Sri Lanka

Payable to Staff -Cost of Living Allowance		
Arrears (COLA)	72,163	72,163
Payable to Welfare Society		200
Payable Auto Tech Engineers	12,650	12,650
Payable Gavin Steel Fabricators	-	106,200
Payable Isuru Engineering Pvt Ltd	-	8,279,137
Payable KSJ Construction	-	14,277,483
Payable Squire Mech Engineering Pvt Ltd	-	13,732,168
Payable to Internal Fund	24,900	24,900
Payable Pension Contribution	-	-
Payable to LRDC Security Service	-	-
Payable to Outsource Labor Service	-	-
Research Grants Installment	-	-
Payable to Inland Revenue	3,720	3,720
	<u>1,089,700</u>	<u>37,516,646</u>
Other Fund		
EUSL Main Centre		
UGC Open Scholarship	19,700	19,700
World University Service Fund	1,500	1,500
IBRRP	6,900	6,900
Vavuniya Campus Student Fund	30,626	30,626
Vasumathy Memorial Scholarship	12,500	12,500
Manoharan	111	111
Lions Clup	1,000	1,000
Steella Asevatham Memorial Award	(6,750)	(6,750)
Mr. & Mrs. Nagamani Scholarship Scheme to Medical Students		235,463
Practical Training Classes & Seminars for GCE A/L Students	77,000	77,000
Fund from Higher Education - Imprest for Strengthening Gender Equality and Zro Tolerance for Sexual and Gender Based (UNESCO)	1,068,883	-
Fund from UGC for the Center for Gender Equity / Equality Cells	1,000,000	-
Fund from UGC for the Construction of the Staff Quarters	15,000,000	-
Fund from Higher Education - Imprest for Encourage University Students Engagement in Extracurricular Activities	2,934,415	-
IT Fund for Library Automation	3,500,000	3,500,000
Fund for Training under EUSDDP from District Secretariate , Btticaloa	596,927	596,927

Eastern University, Sri Lanka

Computer Training Programme for Staff Under the Ministry of Woman & Child Affairs	63,700	63,700
Chinese Ambassador's Scholarships for Students	80,000	80,000
ELTU - Irish Silence Society - Fund	314,140	314,140
ELTU - British Council ELTU Project Deve.Fund	75,614	75,614
	<u>24,776,265</u>	<u>5,008,430</u>

Retention Money**Sch-M****EUSL Main Centre**

Suppliers	1,317,896	3,267,656
Contractors	39,408,707	31,849,123
	<u>40,726,603</u>	<u>35,116,778</u>

Trincomalee Campus

Contractors & Suppliers	40,623,199	59,779,884
	<u>81,349,802</u>	<u>94,896,662</u>

Bond Money - Suppliers	-	-
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Unpresented Cheques - EUSL Main Centre	-	-
Unpresented Cheques - Trincomalee Campus	79,450	164,011
Payable of Audit Fees	100,000	100,000
Payable of Audit Fees - Trinco	433,620	433,620

Mahapola / Bursary - Payable to UGC**EUSL Main Centre**

Opening Balance on 01.01.2017	6,057,828	1,813,978
Mahapola from UGC	12,378,600	21,564,900
Bursary from UGC	24,470,700	75,115,550
Passed out student repayments	61,650	191,700
	<u>42,968,778</u>	<u>98,686,128</u>
Less -		
Mahapola Paid to Students in 2017	18,904,350	26,271,700
Bursary Paid to Students in 2017	33,305,600	66,356,600
	<u>(9,241,173)</u>	<u>6,057,828</u>

Mahapola - Trust Fund Component**EUSL Main Centre**

Opening Balance on 01.01.2017	230,350	63,250
Mahapola from Trust Fund Component	23,222,750	27,547,900
	<u>23,453,100</u>	<u>27,611,150</u>
Less - Paid on 2017	19,390,000	27,380,800
	<u>4,063,100</u>	<u>230,350</u>

Eastern University, Sri Lanka**Trincomalee Campus**

Opening Balance on 01.01.2017	1,829,650	1,790,350
Mahapola & Bursary from UGC	14,674,650	14,180,600
Mahapola from Trust Fund Component	6,865,050	4,826,650
	23,369,350	20,797,600
Less - Amount Paid to Students on 2017	20,633,450	18,967,950
	2,735,900	1,829,650
Total Payables	286,616,358	308,008,093

Note - 26**Sch-N****EUSL Main Centre****Accrued Expenses**

EUSL Main Centre	39,382,418	23,813,853
Trincomalee Campus	10,844,970	6,497,825
Total Accrued Expenses	50,227,388	30,311,678

Note - 27**EUSL Main Centre**

Short term Lease Obligation	4,604,282	1,743,031
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Non-current Liabilities**Note - 28****Payables****Refundable Deposits****EUSL Main Centre**

Science Deposits	1,054,000	1,850,050
Hostel Deposits	1,759,300	1,332,595
Tender Deposits	324,000	747,613
Security Deposits - Suppliers	-	6,425
Security Deposits - Contractors	-	76,599
Security Deposits - Staff - Mr M A Pathmakumar	4,002	3,870
Security Deposits - Staff - Mr B C Kogulraj	4,002	3,870
Security Deposits - Staff-Mr N Visvalingam	-	-
Key Deposits	885,400	674,330
Library Deposits	925,000	1,432,525
Lab Deposit (External Studies)	-	237,250
Refundable Deposit - Master of Arts	-	6,000
Refundable Deposit - Master of Philosophy (Arts)	-	6,000
Library Deposit (External Studies)	-	614,900
Refundable Deposit (External Studies)	-	37,800
Refundable Deposit (MBA) Library	15,000	11,500

Eastern University, Sri Lanka

Library Deposit - (Master of Education Atrs & Culture)	180,000	171,000
Library Deposit - (Postgraduate Studies Com & Mgt)	-	178,800
Library Deposit - (Extension Programme, Faculty of Com & Mgt.)	-	47,350
	5,150,704	7,438,477
Trincomalee Campus		
Sundry Deposits	-	67,275
Tender Deposits Refundable	123,000	298,400
Refundable by Flood Relief Advance to UGC	338,869	338,869
	461,869	704,544
	5,612,573	8,143,021

Note - 29**EUSL Main Centre**

Long term Lease Obligation	17,286,143	7,472,755
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Note - 30**Provision for Gratuity**

EUSL Main Centre	153,916,427	126,051,922
Trincomalee Campus	16,893,266	13,129,148
	170,809,693	139,181,069

Note - 31**Restricted Fund****Research Grant****EUSL Main Centre**

Research Grant General	829,083	829,083
Research Grant -Probationary & Senior Academic- Grades to Obtain Doctoral Qualifications Locally	2,634,969	1,055,969
Computer Development Fund	964,208	964,208
National Center for Advanced Studies - Research Grant	2,499,724	2,469,028
Railway Extension Project	912	912
CARP Research Project	147,847	147,847
Interest from Suwami Vipulananda Memorial Lecture Fund Investment	1,541	1,186
Interest from Endowment Fund Investment	2,034,626	1,611,309
Interest from Short-term Investment	2,263,514	883,491
Endowment Fund Account	5,533,541	4,996,205

Eastern University, Sri Lanka

Interest from Bond Obligation (recovered fund investment)	255,402	139,046
Vice Chancellor's Fund	2,177,194	2,351,412
Suwami Vipulananda Memorial Lecture Fund	3,510	3,510
Endowed Scholarship Donors Component	9,350	9,350
	19,355,421	15,462,557
Self-Financing Programmes		
EUSL Main Centre		
External Studies - BA	10,865,744	11,770,022
External Studies - BBA	3,627,251	4,052,592
External Studies - BEcon	1,351,957	1,351,957
External Studies - BSc Agriculture	250,690	244,560
External Studies - BSc Science	216,681	387,131
External Studies - BSc Nursing	720,089	1,199,226
Master Degrees Programmes - ,Arts & Culture (MA,Mphil,MED)	16,412,029	17,037,791
Postgraduate Studies Com & Mgt -MDE	755,249	1,135,609
Postgraduate Studies Com & Mgt - MBA	3,897,905	3,536,437
Postgraduate Studies Com & Mgt - PGDM	1,338,729	1,090,929
Extramural Studies - Arts & Cul. Disaster Management	60,714	97,264
Extramural Studies - Arts & Cul, English for Communication	556,534	654,924
Extramural Studies - Arts & Cul, Journalism	55,350	93,420
Extramural Studies - Arts & Cul, Office Management	946,946	822,186
Extramural Studies - Arts & Cul, Psychology & Personality Deve.	92,065	166,335
Extramural Studies - Arts & Cul. Counselling	223,803	283,893
Center for Social Research Development Certificate Course in - Psychosocial (CSRD)	262,381	262,381
E L T U	1,900,608	1,900,608
Center for Early Childhood Development - (CECCD)	377,205	377,205
CENSARM	4,202,053	4,326,152
Extension Programme, Faculty of Com & Mgt.	52,307	4,957
Master Science - Education	919,860	1,403,414
Master in Philosophy - Faculty of Science	319,729	238,500
Master of Science in Agriculture - Facul. Of Agriculture	857,507	742,810
Master of Philosophy on Agriculture Food Science	85,000	

Eastern University, Sri Lanka

Diploma in Animal Production Agriculture	10,800	10,800
Diploma in Sustainable Agriculture	967,396	1,287,911
CEFE	245,229	245,229
	<u>51,571,812</u>	<u>54,724,243</u>
Trincomalee Campus		
External Studies	5,790,416	5,755,722
	<u>76,717,649</u>	<u>75,942,522</u>

Note - 32**Gift & Donation**

EUSL Main Centre	8,642,394	11,341,272
Gift & Donation (CEFE)	24,000	24,000
	<u>8,666,394</u>	<u>11,365,272</u>
Trincomalee Campus	222,371	222,371
	<u>8,888,765</u>	<u>11,587,643</u>

Note - 33**Other Grant****EUSL Main Centre**

Student Welfare Fund	(1,903)	(1,903)
Grant from UGC to Staff Development Centre	399,421	6,678,312
Grant from UGC for Establishment of Reservation and Conservation Unit in Library	1,000,000	1,000,000
Grant from UGC Entrepreneurship Development & the Foundation of Cottage Industries (Entrepreneurship Skills Development)	200,000	200,000
Grant from Ministry of Higher Education for Purchase of Furniture (New Hostel)	33,240,136	20,612,900
Grant from UGC for Research Initiations to Obtain Input for Budget - 2017	138,195	138,195
Grant of Fund from Sri Lanka Sports Association to promote & Develop Cricket Sector	46,000	46,000
WUSC Grant - Canada	16,000	16,000
Students Fund	(21,000)	(21,000)
Tsunami Scholarship Award - 2012	(75,000)	(75,000)
Rehabilitation Grant	5,418,108	5,418,108
Cultural Grant - Norwagic	70,000	70,000
CENSARM	2,542,612	2,542,612
RNE Grant - Upgrading Junior Ac. Staff for Agri	(819,256)	(819,256)

Eastern University, Sri Lanka

BIRRP - Grant, Evaluating - Poultry Milk Production	(1,400)	(1,400)
WUSC Grant - Agri. Machinery and workshop Training	22,500	22,500
RNE Grant - Firewood Plantation	(4,850)	(4,850)
NORAD Grant - Division Supply Nursing	(22,930)	(22,930)
Reproductive Health Education Programme - (ARH Programme)	885,990	885,990
Extramural Studies	48,780	48,780
MOT/ADB Financial Management T/P	(100,380)	(100,380)
UNFPA Project- Training course in peer - education and communication for - Student leaders	21,570	21,570
National Science Foundation Sri Lanka	69,550	69,550
INFITT. International Forum Tamil	85,943	85,943
Tamil Nadu Agricultural University	555	555
Tamil Student Association, Canada	86,306	86,306
Early Childhood Development and - Pre - School Education	23,000	23,000
GELT	799,195	799,195
Sri Lanka -German CEFE Programme	52,653	52,653
Indian- Sri Lanka Foundation	18,300	18,300
Study on Reproductive Health Education and wariness among- University Student in the Eastern Province	32,796	32,796
Workshop and Seminar on Internet- and Email - 2003	210,000	210,000
Pilot Fingerling Hatchery - CARM - (UNDP Project)	3,700	3,700
British Council UK.SI.Link Programme	(83,904)	(83,904)
Zonal Plan Shrimp Farming	103,087	103,087
Reproductive Health & Counseling - UNFPA Project.	819,166	819,166
Wildlife Research Grant	(20,920)	(20,920)
DARAM	189,545	189,545
Tsunami Housing Reconstruction	150,929	150,929
Asian Foundation Grant	(136,780)	(136,780)
Australian & Swiss Red Cross	74,500	74,500
CIDA Project	626,971	626,971
Science & Technology Personal- Development Project (ADB)	(180,000)	(180,000)
	333,280	333,280

Eastern University, Sri Lanka

Disbursement of Funds to Establish/ Develop University Industry Community Interaction Cells	698,966	698,966
Peace & Social Harmony Project	198,750	198,750
Short Term Training Programme in - IT for School Teachers	(50,853)	(50,853)
IRQUE	(270,485)	(270,485)
IRQUE/QUF Batch 3 Faculty of Arts & - Culture Programme Expen.	(187,727)	(187,727)
Tsunami Fund	135,354	135,354
NTNU link Project (NUFU Fund)	6,297,640	6,297,640
NUFU Link Project,NUFU Fund -(Overhead Charges 10%)	2,015,842	1,949,192
U S A Aid Fund Project	(52,711)	(52,711)
International Peace Council	800,000	800,000
Noma Scholarship Programme	337,750	943,085
MED	(1,040,612)	(1,040,612)
IFS	(68,530)	(68,530)
Central Environmental Authority	625,080	625,080
Practical Demonstration for A/L Students	30,000	30,000
IT Cetificate Course for Education - Department Staff	173,438	173,438
Master of Philosophy Pro.- (Tamil,Geography & Drama)	173,815	173,815
L 3 Project (Commonwealth of Lear)	(189,169)	(189,169)
World VISION Funded (RIWAS) - Project for Water Testing	98,155	98,155
Public Officer's Degree Programme in - Administration	6,300	6,300
Certificate Course for Daily Technology- by Animal Science	52,500	52,500
Master of Arts	1,758,995	1,758,995
WHO Fund for Deve.of Human Resource - Health in the Post Conflict Areas Graduate- Training for FHCS Medical & Nursing Students	1,292,500	1,292,500
Staff Welfare Fund	43,759	43,759
Endowed Scholarship from UGC	(9,500)	(9,500)
Other Grant	103,502,552	103,502,552
Organic Farming Project		-
Households Baseline Survey Project, - POA/ EUSL	549,204	549,204
WHO Project -DTHR Project - FHCS	123,763	123,763
WHO Project -DFC Project - FHCS	11,646	11,646

Eastern University, Sri Lanka

Study on Selecting Geographical & Administrative Locations for Plan Programme	98,816	98,816
CARP - NARS Project Programme	(49,600)	(49,600)
WASH Endline Survey Project - Malteser International.	671,900	671,900
Development of Culture Based Fisheries - Eastern Province by EUSL & WUSL Funded by University of Calgary, Canada	388,453	388,453
Conflict Pace and Development - Noma Project	308,053	308,053
Land O' Development Sri Lanka DEEP Project by Faculty of Agriculture	375,658	375,658
Tamil Engineers Foundation Students Scholarship	180,430	180,430
Center for Aquatic Resources Management & Related Studies	202,205	202,205
Environmental Testing Unite Fund	12,125	12,125
National Peace Council of Sri Lanka Fund- Assessment of Ethno - Religious Hotspots & Root Causes for Ethno Religious Tensions in Batticaloa & Trinco District Project	52,580	-
Tsunami Disaster Relief Fund	15,456	15,456
CARP - Improvement of Hot Paper Cultivars Through Genetic Manipulation	65,675	65,675
Land Use Policy Planning Department - Fund for GIS Training Programme	12,178	12,178
Grant from Suppliers	68,159	75,733
Grant for Vehicles	16,532,164	24,432,164
IRQUE Project	13,247,297	19,022,103
Grant- SDC Buttala	1,743,731	2,236,682
HETC Project	56,672,748	68,931,496
	253,828,968	274,486,748
Trincomalee Campus		
High Commission of India	22,862,828	27,970,074
Grant for Vehicle	3,947,997	2,981,888
IT Grant for UGC	654,336	971,028
Ministry of Higher Education	445,299,497	25,621,784
Grant from UGC - Staff Quarters	25,000,000	
IRQUE Project	2,272,602	2,730,422
HETC Project	2,419,412	2,991,890
	502,456,672	63,267,086
	756,285,640	337,753,834

Eastern University, Sri Lanka**Note - 34****Accumulated Fund****EUSL Main Centre****Capital Grant Spent Unspent****EUSL Main Centre**

Capital Grant Spent		3,927,623,026	3,409,375,899
Capital Grant Unspent	34.1	2,018,538	165,265,665
External Studies		17,238,717	12,970,216
Postgraduate Studies Com & Mgt		333,930	333,930
CEFE		(81,370)	(81,370)
ELTU		(316,122)	(316,122)
Extension Programme, Faculty of Com & Mgt.		1,046,081	1,046,081
Extramural Studies		(726,191)	(726,191)
		3,947,136,609	3,587,868,109

Trincomalee Campus

Capital Grant Spent		1,745,233,444	1,457,557,685
Capital Grant Unspent		545,833	54,771,591
		1,745,779,277	1,512,329,276
		5,692,915,886	5,100,197,385

Note - 35**EUSL Main Centre**

Bond Obligation Reserve		188,146,148	170,461,505
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Trincomalee Campus

Bond Obligation Reserve		123,356	123,356
		188,269,504	170,584,861

Note - 36**General Reserves****EUSL Main Centre**

Balance 01.01.2017		(1,106,056,307)	(1,006,303,139)
Previous Adjustment		(631,544)	1,435,439
		(1,106,687,851)	(1,004,867,700)
Current Year Balance		(256,487,623)	(97,781,796)
		(1,363,175,474)	(1,102,649,497)
Transfer to Restricted Fund		(978,570)	(3,406,810)
Closing Balance		(1,364,154,043)	(1,106,056,307)
Trincomalee Campus			
Balance 01.01.2017		(163,968,886)	(154,559,295)
Current Year Balance		(78,559,603)	(9,478,051)
		(242,528,489)	(164,037,346)

Eastern University, Sri Lanka

Transfer to Restricted Fund	(34,693)	(68,459)
	(242,563,182)	(163,968,887)
Previous Adjustment	-	-
Closing Balance	(242,563,182)	(163,968,887)
	(1,606,717,226)	(1,270,025,194)

Note - 37**Capital Reserves****EUSL Main Centre**

Revaluation Reserves	28,808,637	14,064,027
Capital Expenditure Met out of Organic - Farming Project	143,086	179,659
Capital Expenditure Met out of Troms Fund	2,422,800	2,835,649
Capital Expenditure Met out of Funds From UGC to Staff Development Centre	4,759,410	3,323,603
Capital Expenditure Met out of National Science Foundation	879,982	112,874
Capital Expenditure Met out of Funds from WASH Endline Survey Project - Malteser International	146,080	219,120
Capital Expenditure Met out of Funds from Land O' Development Sri Lanka DEEP Project by Faculty of Agriculture	38,800	58,200
Capital Expenditure Met out of Funds from Study on Selecting Geographical & Administrative Location for Plan Programme	15,948	23,922
Capital Expenditure met out of funds from centre for external studies - Art & Culture - BA	246,766	282,236
Capital Expenditure Met out of Funds from Capital Expenditure Met out of Funds from WHO Project -DFc Project - FHCS	60,200	68,800
Exchange Fluctuation Reserve	21,977	21,977
Capital Expenditure Met out of Fund from Higher Education - Imprest for Encourage University Students Engagement in Extracurricular Activities	590,062	-
Capital Expenditure Met out of Fund from Higher Education - for Purchase of Furniture (New Hostel)	27,360,548	-
	65,494,296	21,190,067
Trincomalee Campus		
Revaluation Reserves	21,116,823	-
	86,611,119	21,190,067

Eastern University, Sri Lanka

Abbreviations

UGC	- University Grants Commission
EUSL	- Eastern University, Sri Lanka
TC	- Trincomalee Campuss
SVIAS	- Swami Vipulananda Institute of Aesthetic Studies
SLPSAS	- Sri Lanka Public Sector Accounting Standard
FIFO Basis	- First in First out Basis
HETC Project	- Higher Education for Twentieth Century Project
PPDU	- Project Planning Development Unit
MDE	- Master of Development Economics
MBA	- Master of Business Administration
PGDM	- Postgraduate Diploma in Management
CEFE	- Competency based Economic Formation through Enterprise
ELTU	- English Language Teaching Unit
CSRSD	- Centre for Social Research Development
MA	- Master of Art
M.Phil.	- Master of Philosophy
MED	- Master of Education
FHCS	- Faculty of Health Care Science
UPF	- University Pension Fund
NCAS Fund	- National Centre for Advanced Studies
WHO Fund	- Word Health Organisation Fund
NARP Project	- National Agricultural Research Plan
EUEU	- Eastern University Executive officers Union
UTA	- University Teacher's Association
MPCS	- Multipurpose Corporative Society
RKM	- Rama Krishna Missionary
BA	- Bachelor of Art
BBA	- Bachelor of Business Administration

Eastern University, Sri Lanka

B.Econ	- Bachelor of Econ
B.Sc.	- Bachelor of Science
CECCD	- Centre for Early Childhood Development
UNDP	- United Nations Development Programme
WUSC Fund	- World University Service of Canada
CAA	- Computer Application Assistant
CARM	- Centre for Aquatic Resources Management
CGIR	- Commissioner General of Inland Revenue
VAT	- Value Added Tax