



Rajarata University of Sri Lanka

2013

Annual Report & Accounts

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Section 2

Annual statement of Accounts of the Rajarata University of Sri Lanka for the year ended 31/12/2013

Section 3

Report of the Auditor General on the Accounts of the Rajarata University of Sri Lanka for the year ended 31st December 2013 in Terms of Section 108(2) of the University Act no.16 of 1978

Section 4

Clarifications & rectifications of measurers intend to be taken by the University regarding the report of the Auditor General on the accounts of the Rajarata University of Sri Lanka for the year ended 31st December 2011 in terms of section 108(2) of the Universities Act No 16 of 1978

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VISION

“To be center of excellence in
Higher Education, Research and
Dissemination of knowledge”

MISSION

“To produce high quality, innovative
intellectuals with creativity and discipline,
develop competencies and dedication of staff
create a conducive environment for teaching,
learning, research and dissemination of
knowledge and to promote co-existence with
mutual respect and ethical behavior”



Vice Chancellor's Message

It's my pleasure to present the Annual Report of Rajarata University of Sri Lanka for the year 2013. After 17 years of functioning the Annual Report of Rajarata University of Sri Lanka for the Year 2013.

As a new University, infrastructure development was given a high priority. Preparation of project proposals and approval from the authorities have been obtained for various projects namely, new building complex for Preclinical building for Faculty of Medicine and Allied Sciences, Swimming Pool for Mihintale premises , two hostels for (Male-Female) Faculty of Medicine and Allied Sciences, Girls' hostel for Faculty of Agriculture. Documentation has been satisfactorily completed. In addition, continuation of "Dayata Kirula" projects also to be noted here.

Present student population is around 4500 and with the Z-score issue of the UGC, annual intake for the academic year 2011-2012 was delayed. Further, continuous Trade Union Action of non-academic staff as well as the academic staff also badly affected for continuous academic programs as planned.

As additional funds, HETC Projects funds were utilized to improve the learning environment through the following grants.

1. University Development Grant
2. External Degree Program
3. Quality and Innovation Grant
4. Human Resource Development

Further, Staff Development Centre and Career Guidance Unit have conducted various seminars and workshops to enhance knowledge and professionalism of academic, administrative, non-academic and students of this University.

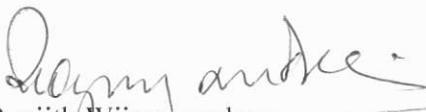
Special attention has been paid to monitor the progress of Corporate Plan prepared for 2011-2015 together with the action plan. Actions have been taken to meet Cooperate Plan Reviewing/Monitoring Committee once in 03 months. The Corporate Plan has identified following key areas to be developed to achieve the University key objectives.

- ✓ Provide quality undergraduate study programs in diverse fields with National and Global Relevance
- ✓ Enhance English and IT skills of the undergraduates

- ✓ Improve employability prospects of graduates
- ✓ Improve soft skills of the undergraduates
- ✓ Promote and support sports and physical education activities
- ✓ Introduce quality postgraduate study programs
- ✓ Develop competencies and dedication of staff

Different Faculties have taken maximum efforts to implement actions specified in action plan for the current year in par with the corporate plan. Revision of syllabi of existing academic program and also introducing new courses to improve the quality of degree programs also given consideration. Various efforts have been taken to improve IT skills, soft skills, language skills & knowledge skills of the undergraduate to produce employable graduates.

Furthermore, academic research, publication and knowledge dissemination were also carried out. Community support programs were launched by the students and staff also to be noted here.


Prof. Ranjith Wijayawardana
Vice Chancellor
Rajarata University of Sri Lanka

Prof. Ranjith Wijayawardana
Vice Chancellor
Rajarata University of Sri Lanka
Mihintale.

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4 Details of Undergraduates by Academic Program

Faculty	Course	Medium	1 st year student		2 nd year student		3 rd year student		4 th year student		5 th year student		Total student
			M	F	M	F	M	F	M	F	M	F	
Agriculture	BSc (Agriculture)	English	23	68	26	43	36	52	20	76			344
Applied Sciences	BSc	English	50	68	57	56	22	56	4	19			332
	BSc (ICT)	English	34	61	22	41	18	42	9	16			243
	BSc (Health Promotion)	English	8	33	9	19	10	18	0	4			101
Management Studies	BSc (Management)	English	174	212	182	164	139	133	158	156			1318
Medicine and Allied Sciences	MBBS	English	67	118	59	122	70	111	72	113	88	96	916
Social Sciences and Humanities	BA	English & Sinhala	88	426	65	241	72	259					1151
Total			444	986	420	686	367	671	263	384	88	96	4405

5 Details of Academic Staff

Department	Senior Professor		Professor		Associate Professor		Senior Lecture		Probationary Lecture	
	App	Act	App	Act	App	Act	App	Act	App	Act
Faculty of Agriculture										
Agricultural Systems	-	-	1	1	-	-	6	8	12	4
Soil & Water Resource Management	-	-	1	-	-	-	4	5	4	3
Plant Science	-	-	1	1	-	-	6	5	10	11
Total	-	-	3	2	-	-	16	18	26	8
Faculty of applied science										
Deans Office	-	-	-	-	-	-	2	-	4	-
Physical science	-	-	1	-	-	-	4	9	16	8
Biological Science	-	-	1	1	-	-	5	6	10	4
HealthPromotion	-	-	1	-	-	-	1	1	3	3
Total	-	-	3	1	-	-	12	16	33	15
Faculty of Medicine and Allied Science										
Deans Office	-	-	2	-	-	-	-	-	4	4
Department of Anatomy	-	-	1	-	-	-	2	-	5	2
Department of Physiology	-	-	1	1	-	-	2	-	3	3
Department of Biochemistry	-	-	1	1	-	-	2	2	5	3
Department of pharmacology	-	-	1	-	-	-	-	-	4	2
Department of Pathology	-	-	1	-	-	-	-	-	6	2
Department of Parasitology	--	-	1	1	-	-	-	-	4	2
Department of Community Medicine	-	-	1	-	-	-	-	-	5	3

Department of Family Medicine	-	-	1	-	-	-	-	-	5	0
Department of Microbiology	-	-	1	1	-	-	-	-	5	2
Department of Forensic Medicine	-	-	1	-	-	-	-	-	5	1
Department of Medicine	-	-	1	1	-	-	1	1	4	3
Department of Surgery	-	-	1	-	-	-	1	1	2	3
Department of obstetrics and Gynecology	-	-	1	-	-	-	1	1	4	1
Department of Psychiatry	-	-	1	-	-	-	-	-	3	3
Department of Pediatrics	-	-	1	-	-	-	1	1	4	2
Medical Education	-	-	-	-	-	-	-	-	2	1
Animal House	-	-	-	-	-	-	1	-	-	-
Work Shop	-	-	-	-	-	-	-	-	-	-
Technical Resource Center	-	-	-	-	-	-	-	-	-	-
Skills Lab	-	-	-	-	-	-	-	-	-	-
E-Library	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Total	-	-	17	5	-	-	11	6	70	37
Faculty of management Studies										
Deans Office	-	-	-	-	-	-	-	-	-	-
Accountancy and Finance	-	-	1	-	-	-	8	8	11	6
Business Management	-	-	1	-	-	-	8	6	9	6
Tourism and Hospitality Management	-	-	1	1	-	-	3	3	7	5
Total	-	-	3	-	-	-	19	17	29	17
Faculty of Social Science and Humanities										
Deans Office	-	-	-	-	-	-	2	-	1	-
Social science	-	-	1	-	-	-	9	6	13	11
Humanities	-	-	1	-	-	-	3	4	13	7
Archaeology and Heritage Management	-	-	1	1	-	-	4	3	3	4
Total	-	-	3	1	-	-	18	13	30	22
Computer Unit										
Total	-	-	-	-	-	-	-	-	2	-
English Language Teaching Unit										
Total	-	-	-	-	-	-	-	-	2	-

6 Details of Other Staff

Department	Temporary Lecturers		Demonstrators		Tutors		Academic Support Staff	
	App	Act	App	Act	App	Act	App	Act
Faculty of Applied Science								
Deans Office	-	-	-	-	-	-	7	2
Physical Science	-	5	18	16	-	5	-	-
Biological Science	-	2	13	5	-	-	-	-
B.Sc. Degree Program In health Promotion	-	-	-	-	-	-	-	-
Faculty of Agriculture								
Deans Office	-	-	-	-	-	-	3	1
Agricultural Systems	-	1	5	4	1	1	-	-
Soil and water Resource Management	-	2	2	5	-	-	-	-
Plant Science	-	3	5	10	1	-	-	-
Faculty of Medical Science & Allied Science								
Deans Office	-	-	-	-	-	-	3	1
Department of Anatomy	-	7	2	-	-	-	-	-
Department of Physiology	-	8	2	1	-	-	-	-
Department of Biochemistry	-	1	2	1	-	-	-	-
Department of Pharmacology	-	4	2	-	-	-	-	-
Department of Pathology	-	4	2	-	-	-	-	-
Department of Community Medicine	-	6	2	2	-	-	-	-
Department of Family Medicine	-	-	-	-	-	-	-	-
Department of Microbiology	-	2	1	-	-	-	-	-
Department of Forensic Medicine	-	1	1	2	-	-	-	-
Department of Medicine	-	5	-	-	-	-	-	-
Department of Surgery	-	2	-	5	-	-	-	-
Department of Obstetrics and Gynecology	-	4	-	-	-	-	-	-
Department of Psychiatry	-	2	-	-	-	-	-	-
Department of Pediatrics	-	5	-	-	-	-	-	-
Medical Education	-	2	-	-	-	-	-	-
Department of Parasitology	-	-	-	-	-	-	-	-
Lab Investigation	-	-	-	-	-	-	-	-
Faculty of Management Studies								
Deans Office	-	-	-	-	8	-	1	1
Accountancy and Finance	-	2	-	-	1	-	-	-
Business Management	-	1	-	-	1	1	-	-
Tourism and Hospitality Management	-	-	-	-	1	1	-	-
Faculty of Social Science and Humanities								
Deans Office	6	6	-	-	-	-	-	-
Department of Social Science	-	-	1	1	-	-	-	-
Department of Humanities	-	-	-	-	-	-	-	-
Dept. of Archaeology and Heritage Management	-	-	-	-	-	-	-	-
English Language and Teaching Unit								
Total	-	-	-	-	-	-	8	1
Computer Center								
Total	-	-	-	-	-	-	4	-

7 Details of Non-academic Staff

Faculty/Division	Executive Grades			Technical Grades			Clerical & Allied Grades			Minor staff		
	App	Act	Va c	App	Act	Va c	App	Act	Va c	App	Act	Va c
General Administration	14	6	8	1	0	1	25	19	6	13	9	4
Internal Audit	1	1	0	0	0	0	2	1	1	1	1	0
Career Guidance Unit	0	0	0	0	0	0	1	1	0	0	0	0
Staff Development Centre	0	0	0	0	0	0	1	1	0	0	0	0
Financial Administration	3	1	2	0	0	0	11	9	2	2	2	0
Stores & Supply Services	1	1	0	0	0	0	6	5	1	2	2	0
Security Services	0	0	0	0	0	0	4	3	1	1	1	0
Transport Services	0	0	0	0	0	0	1	1	0	12	11	1
<i>Faculty of Agriculture</i>												
Deans Office	3	1	2	2	1	1	10	9	1	11	5	6
Dept. of Agricultural Systems	0	0	0	4	3	1	0	0	0	5	5	0
Dept. of Soil & Water Resources Mgt.	0	0	0	2	2	0	1	0	1	4	3	1
Dept. of Plant Sciences	0	0	0	2	2	0	0	0	0	4	3	1
Library	0	0	0	0	0	0	1	1	0	2	2	0
<i>Faculty of Applied Sciences</i>												
Deans Office	1	1	0	0	0	0	13	8	5	9	5	4
Dept. of Physical Sciences	0	0	0	4	4	2	0	0	0	6	6	0
Dept. of Biological Sciences	0	0	0	3	3	0	0	0	0	4	4	0
B.Sc. Degree Programme in Health Promotion	0	0	0	0	0	0	0	0	0	0	0	0
Library	0	0	0	0	0	0	0	0	0	0	0	0
<i>Faculty of Social Sciences & Humanities</i>												
Deans Office	1	1	0	2	2	0	7	5	2	8	6	2
Dept. of Social Sciences	0	0	0	0	0	0	0	0	0	0	0	0
Dept. of Humanities	0	0	0	0	0	0	1	0	1	0	0	0
Dept. of Archaeology & Heritage Mgt.	0	0	0	0	0	0	0	0	0	0	0	0
English Language Teaching Unit	0	0	0	0	0	0	2	1	1	0	0	0
<i>Faculty of Management Studies</i>												
Deans Office	1	0	1	1	1	0	8	6	2	4	3	1
Dept. of Accountancy & Finance	0	0	0	0	0	0	0	0	0	0	0	0
Dept. of Business Management	0	0	0	0	0	0	0	0	0	0	0	0
Dept. of Hospitality Management	0	0	0	0	0	0	0	0	0	0	0	0
Computer Unit	0	0	0	1	1	0	0	0	0	1	1	0
<i>Faculty of Medicine & Allied Sciences</i>												
Deans Office	2	2	0	2	0	2	16	13	3	7	6	1

Dept. of Anatomy	0	0	0	2	2	0	1	1	0	6	3	3
Dept. of Physiology	0	0	0	2	2	0	1	1	0	4	3	1
Dept. of Biochemistry	0	0	0	2	2	0	1	1	0	4	4	0
Dept. of Pharmacology	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Pathology	0	0	0	2	2	0	1	1	0	2	2	0
Dept. of Parasitology	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Community Medicine	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Family Medicine	0	0	0	1	1	0	1	0	1	1	0	1
Dept. of Microbiology	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Forensic Medicine	0	0	0	1	1	0	1	1	0	3	0	3
Dept. of Medicine	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Surgery	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Obs. & Gyne.	0	0	0	1	1	0	1	1	0	1	1	0
Dept. of Psychiatry	0	0	0	0	0	0	1	1	0	1	1	0
Dept. of Paediatrics	0	0	0	1	1	0	1	1	0	1	1	0
Medical Education	0	0	0	1	1	0	1	0	1	0	0	0
Animal House	0	0	0	1	1	0	0	0	0	2	0	2
Workshop	0	0	0	1	0	1	0	0	0	1	0	1
Technical Resource Centre	0	0	0	1	1	0	0	0	0	1	0	1
Skills Lab	0	0	0	1	1	0	1	0	1	0	0	0
E-Library	0	0	0	1	1	0	1	0	1	0	0	0
Library	0	0	0	0	0	0	3	3	0	2	2	0
Lab Investigation	0	0	0	1	1	0	1	0	1	1	0	1
Examination Services	1	1	0	0	0	0	4	4	0	2	2	0
Library Services	1	1	0	0	0	0	13	13	0	17	15	2
Health Services	2	0	2	6	4	2	0	0	0	3	2	1
Physical Education	1	1	0	0	0	0	2	0	2	4	3	1
Student & Staff Welfare	1	0	1	0	0	0	3	3	0	1	1	0
Maintenance & Lands & Buildings	2	2	0	5	3	2	10	7	3	24	22	2
Hostels	0	0	0	0	0	0	7	5	2	15	6	9
Total	35	19	16	60	50	8	171	132	39	198	149	49

8 Number of Recruitments done during the year 2013

Year	Academic staff	Administrative staff	Non-academic Staff	Others			
				Sabbatical	Contract	Visiting	Assignment
2009	20	-	47	2	-	247	7
2010	19	1	38	2	2	280	17
2011	30	-	11	5	1	237	39
2012	12	-	11	5	1	237	39
2013	23	2	22	1	11	165	20

9 Details of Research, Innovations and Publications

Subject	Published	Commercialized	Presented
Faculty of Agriculture			
• No of Researches	120	-	4
• No of Innovations	2	-	-
• No of Journals	5	-	-
• No of Books	5	-	-
• No of Articles	5	-	-
Total	137	-	4
Faculty of Social Science & Humanities			
• No of Researches	76	-	-
• No of Innovations	-	-	-
• No of Journals	30	-	-
• No of Books	8	-	-
• No of Articles	141	-	-
Total	190	-	-
Faculty of Management Studies			
• No of Researches	7	-	2
• No of Innovation	-	-	-
• No of Journals	1	-	1
• No of Books	6	3	-
• No of Articles	18	-	9
Total	32	-	12
Faculty of Applied Science			
• No of Researches	32	-	20
• No of Innovation	1	1	-
• No of Journals	31	-	-
• No of Books	2	-	-
• No of Articles	64	-	20
Total	130	1	40
Faculty of Medicine and Allied Science			
• No of Researches	19	-	13
• No of Innovation	-	-	-
• No of Journals	1	-	-
• No of Books	2	-	-
• No of Articles	26	2	20
Total	48	2	33

10 Details of Programs Seminars & workshops

Subject	Planned	Conduct
Faculty of Agriculture		
• Relating to the Postgraduate Degree Program	-	-
• Relating to the Postgraduate Diploma Program	-	-
• Relating to the Degree Program	28	21
• Relating to the Diploma Program	-	-
• Relating to the Certificate Program	-	-
• Other	-	-
Total	28	21
Faculty of Social Science & Humanities		
• Relating to the Postgraduate Degree Program	-	-
• Relating to the Postgraduate Diploma Program	-	-
• Relating to the Degree Program	10	07
• Relating to the Diploma Program	-	-
• Relating to the Certificate Program	-	-
• Other	-	-
Total	10	07
Faculty of Management Studies		
• Relating to the Postgraduate Degree Program	6	6
• Relating to the Postgraduate Diploma Program	1	1
• Relating to the Degree Program	12	9
• Relating to the Diploma Program	-	-
• Relating to the Certificate Program	-	-
• Other	19	16
Total	38	32
Faculty of Applied Science		
• Relating to the Postgraduate Degree Program	-	-
• Relating to the Postgraduate Diploma Program	-	-
• Relating to the Degree Program	5	5
• Relating to the Diploma Program	-	-
• Relating to the Certificate program	-	-
• Other	-	-
Total	5	5
Faculty of Medicine and Allied science		
• Relating to the Postgraduate Degree Program	2	2
• Relating to the Postgraduate Diploma Program	-	-
• Relating to the Degree Program	19	19
• Relating to the Diploma Program	-	-
• Relating to the Certificate Program	-	-
• Other	-	-
Total	21	21

11 Details of Research Awards received

subject	No of Awards	Received by No of Academics	Received by No of Students
Faculty of Agriculture			
• Local Awards	5	4	-
• National Awards	4	3	-
• International Awards	-	-	-
• Other	-	-	-
Total	9	7	-
Faculty of social Science and Humanities			
• Local Awards	-	-	-
• National Awards	-	-	-
• International Awards	-	-	-
• Other	-	-	-
Total	-	-	-
Faculty of Management Studies			
• Local Awards	-	-	-
• National Awards	-	-	-
• International awards	-	-	-
• Other	-	-	-
Total	-	-	-
Faculty of Applied Science			
• Local Awards	-	-	-
• National Awards	5	4	1
• International Awards	-	-	-
• Other	-	-	1
Total	5	4	2
Faculty of Medicine and Allied Science			
• Local Awards	6	7	-
• National Awards	4	2	-
• International Awards	6	3	-
• Other	-	-	-
Total	16	12	-

12 Details of Courses Conducted

Faculty	Medium	Course
Faculty of Agriculture	English	B.Sc. Agriculture (Special)
Faculty of Social Science and Humanities	Sinhala & English	B.A.(General) Degree Program B.A.(special) Degree Program B.A.(Special) Environmental Management B.A.(Special) Economics B.A.(Special) Sinhala B.A.(Special) History B.A.(Special) Archaeology
Faculty of Management Studies	English	B.Sc.(Accountancy and Finance) Special Degree B.Sc.(Business Management) Special Degree B.Sc.(Business Information Technology) Special Degree B.Sc.(Tourism and Hospitality Management) Special Degree
Faculty of Applied Science	English	B.Sc.(General) 3 Years Degree in Applied Science B.Sc.(Special) 4 Years Degree in Applied Biology B.Sc.(General) 3 Years Degree in Health Promotion B.Sc.(Special) 4 Years Degree in Health Promotion B.Sc.(Joint Major) 4 Years Degree in Chemistry and Physics B.Sc. 3 Year Degree in Information & Communication Technology B.Sc.4 Year Degree in Information & Communication Technology
Faculty of Medicine and Allied Science	English	MBBS

13 Details of Major Projects Completed during the Year 2013

Name of the Projects	Total Estimate Cost (Rs.)	Actual Cost (Rs.)
Refurbishment & Extension of Existing Circuit Bungalow, Constructions of Mini Aqua Culture Farm and Constructions of Tissue Culture Laboratory of Faculty of Applied Science	35.5Mn	43.087Mn
Constructions of Pavilion & Toilet Block for University Playground, Extension of Cultural Center and Construction of Cafeteria for student of Faculty of Management Studies	40Mn	46.304Mn
Construction of Meat Processing Unit for Faculty of Agriculture, Construction of Dairy Processing Unit for faculty of Agriculture and Refurbishment of staff and student Canteen in Faculty of Medicine & Allied Science	24Mn	25.810Mn
Planning, Designing, Fabrication, Erecting and Commissioning of Semi-Permanent Hut For Providing 250 Seating Capacity in Rajarata University of Sri Lanka in Mihintale	3.9Mn	3.663Mn

14 Details of Ongoing projects

Name of the Projects	Total Estimate Cost (Rs.)	Expenditure incurred during the year (Rs.)
Construction of Auditorium with a Balcony in the Faculty of Agriculture at Puliyankulama	39Mn	20Mn
Extension and Improvement of Lecture Hall facilities at Mihintale premises(Exam Hall)	43Mn	36Mn
Supply, Installation & Commissioning of Faculty Wide voice / Data network for Faculty of Agriculture	4.9Mn	4Mn
Supply , Installation & Commissioning of Faculty Wide voice/ Data network for Para Clinical Building at Faculty of Medicine and Allied Science	3.7CMn	2.5Mn
Construction of Sports and Recreation Complex	43Mn	30Mn
Construction of Vice Chancellor Lodge	26Mn	17.5Mn
Construction of Hostel Building for 250 girls in Faculty of Agriculture	110Mn	6Mn
Construction of Building for Faculty of Social Science And Humanities	126Mn	110Mn
Construction of Building for Management Studies	156Mn	61Mn
Proposed Boundary Wall at Vice Chancellor's Lodge for Rajarata University of Sri Lanka	9.5Mn	2Mn
Construction of four storied 100 Rooms Hostel Building for Rajarata University of Sri Lanka , Hostel No-1	220Mn	Payment made by MOHE
Construction of Four Storied 100 Rooms Hostel Building for Rajarata University of Sri Lanka , Hostel No-2	220Mn	Payment made by MOHE
Construction of Four Storied 100 Rooms Hostel Building for Rajarata University of Sri Lanka , Hostel No-3	220Mn	Payment made by MOHE

15 Details of Major Rehabilitation Projects carried out during the year 2013

Name of the Projects	Total Estimate Cost (Rs.)	Expenditure incurred during the year (Rs.)
Development of Parking Area in Front of the Main Administration Building	16.30 Mn	11.987 Mn
Renovation of Internal road Network from Main Administration Building to Management Faculty in Mihintale	19.37 Mn	7.596 Mn
Renovation of Internal road Network around the Main Administration Building in Mihintale	27.40 Mn	27.268 Mn
Rehabilitation Work for Additional Intake 2011/2012 in Faculty of Agriculture	50.00 Mn	48.00 Mn

16 Payments of Mahapola & Bursary

Year	No. of Student Who Received Mahapola		% Mahapola Recipients out of Student Population	Total Expenditure (Rs.)	No. of Students who received Bursary		% of Bursary Recipients out of Students population	Total Expenditure (Rs.)
	Male	Female			Male	Female		
2009	683	911	53.97	33,285,477	432	621	35.00	16,470,740
2010	680	811	43.39	31,286,911	466	713	34.31	18,861,400
2011	721	1092	44.20	28,845,164	511	879	33.89	22,079,400
2012	832	1183	49.52	34,932,000	537	873	34.65	27,431,400
2013	691	990	35.82	35,593,700	587	1046	34.80	23,882,700

17 Accommodation Facilities

Year	University Owned Hostels		Rented Hostel		Total Expenditure (Rs.)
	Number of Students facilitated accommodation		Number of Students facilitated accommodation		
	Male	Female	Male	Female	
2009	428	928	774	814	10,032,092
2010	970	1598	352	478	14,167,205
2011	970	1598	589	880	12,022,350
2012	970	1614	628	792	17,918,113
2013	970	1614	626	1094	17,322,112

18 Income Generated from Hostels

Year	Hostel Fee (Rs.)
2008	1559771.76
2009	1416071.40
2010	1520845.51
2011	1512285.44
2012	2446597.77
2013	3688799.70

Financial Progress

19 Details of Recurrent Expenditure

Subject	2012 (Rs.)	Budget Estimate 2013 (Rs)	2013 (Rs.) Actual
Personal Emoluments	403,188,396	488,421,000	486,872,409
Travelling Expenses	3,797,636	4,000,000	4,117,154
Supplies	28,673,761	35,327,000	39,933,418
Maintenance Expenditure	13,816,494	13,218,000	11,042,883
Contractual Service	177,698,197	188,719,000	264,847,714
Other	35,477,521	47,165,000	44,602,571
Total	662,652,005	776,850,000	851,416,149

20 Details of Capital Expenditure

Details of Capital Expenditure			
Subject	Budgeted for 2013 (Rs.)	Cash Released 2013 (Rs)	2013 (Rs.) Actual
Rehabilitation & Renovation of Capital Assets	50,000,000	50,000,000	63,661,419
Acquisition of Furniture & office Equipment	50,000,000	50,000,000	58,885,868
Constructions	411,599,000	411,000,000	405,432,287
Total	511,599,000	511,000,000	527,979,574

21 Details of projects(Local/Foreign Funded)

Name of the project	Year of commen ced	Loan/Gr ant	Funding Agency	Total Cost Estimated Rs.	Accumulated Funds Received Rs.	Receivable Funds Rs.
HETC	2011	Grant	World Bank	114,506,970	76,445,393	38,061,577
DEMP. Applied Science	2009	Grant	DEMP	2,703,008	2,532,601	170,407
DEMP. Management Studies	2009	Grant	DEMP	2,000,000	2,000,000	0
Total				119,209,978	80,977,994	38,231,984

22 Details of projects Expenditure (Local/Foreign Funded)

Subject	TCE Rs.	Exp. In 2011 Rs.	Exp. In 2012 Rs.	Exp. In 2013 Rs.	Cumulative Exp. As at 31.12.2013	% of Physical Progress	% of Financial Progress
HETC	114,506,970	2,528,666	16,734,533	57,182,194	76,445,393	30	35
DEMP -Applied Sciences	2,703,008	508,781	677,583	1,346,237	2,532,601	45	43
DEMP-Management Studies	2,000,000	2,000,000			2,000,000		
Total	119,209,978	5,037,447	17,412,116	58,528,431	80,977,994		

23 Details of Financial Progress – Income Details

Subject	Income in 2011 Rs.	Income in 2012 Rs.	Income in 2013 Rs.
Undergraduate Studies (Registration fees, examination fees etc.)	8,457,000.00	3,410,979.00	11,799,303.00
External Degree Program		6,546,115.00	14,170,503.00
Diplomas	4,189,000.00	4,723,850.00	5,000,100.00
Postgraduate Studies	16,907,000.00	9,288,000.00	22,800,150.00
Certificate Courses	4,690,000.00	5,504,565.00	5,302,115.00
Consultancies			
Other	2,964,000.00	5,899,263.00	7,014,510.00
Total	37,207,000.00	35,327,772.00	66,086,681.00

24 Per Student Cost Analysis

Analysis of Financial Performance-2013 (Rs.)					
Subject	Faculty				
	FMAS	FOAS	FOA	FMS	FSSH
Recurrent Expenditure per Student (RE)	224,000.00	199,000.00	138,000.00	157,000.00	146,000.00
Capital Expenditure per Student (CE)	106,000.00	93,000.00	38,000.00	158,000.00	133,000.00
Total	330,000.00	291,000.00	176,000.00	315,000.00	297,000.00

25 Activities of the Centre for Distance and Continuing Education (CDCE) during the year 2013

The Center for Distance and Continuing Education (CDCE) was established by the Council of the University according to the guidance given in the UGC Circular No. 932 to conduct External Degree and Extension Courses. Accordingly, the CDCE was temporarily housed at the Faculty of Applied Science in the Rajarata University of Sri Lanka at its initial stage in 2013.

1. Details of Activities carried out during the year:

In the year 2013, the CDCE has taken steps to make By-Law for the center, as per Guidelines given in the UGC Circular No.932 and forwarded it to the Senate for approval. According to the By-Laws a Management Committee was introduced and members were appointed. Also, the board of Studies was introduced to each study program and its composition was decided according to the By-Laws and members were appointed. On the recommendation of the Management committee, arrangements have been made to create cadre positions to the CDCE and request has been forwarded to UGC. Steps have been made to transfer the administration matters related to external degrees and extension courses from the Units/ Departments to the CDCE gradually.

2. Details of new proposals:

A proposal has been submitted to the Management Committee by the Deputy Director of the Bachelor of Business Administration (General) External Degree program to implement a Scholarship program to the external degree students. This proposal was accepted by the Management Committee.

- A proposal has been submitted to the Management Committee to establish a study Center at the Kurunagala to conduct Bachelor of Business Administration (General) External Degree program.

3. Details of infrastructure Development:

- Procurement of equipment and other facilities for the Units/Departments, which are conducting Degrees (B. Sc. Online Degree and BBA Degree) were accepted the Management Committee of the CDCE.

4. Details of Meetings held during the year: Management Committee of the CDCE

Date	Meeting No.
20.03.1013	2 nd Meeting
17.07.2013	3 rd Meeting
23.09.2013	4 th Meeting
12.11.2013	5 th Meeting

26 Activities of the Department of Physical Education during the year 2013

The key roles of the Department of Physical Education is to promote and improve the students sporting abilities, provide them opportunities to develop their team and Individual skills and to prepare active life style in the University. The Department of Physical Education organized the following sports and recreational activities in 2013.

1. Successively for each faculty's fresh students separate Physical education programs were conducted allocating a specific day and such sessions were designed to give all fresh students some theoretical Knowledge about the importance of physical activities, relevant information on Universities. Also it organized some outdoor activities which acquired lots of interest from the participants.
2. Table Tennis, Carom and Badminton open championships were held in the month of February and March. There were 167 students participated for the tournament from faculties.
3. The Inter faculty sports tournament was conducted in the month of March and April with the 23 sports Events.
4. The Department of Physical Education organized has organized the inter faculty Fresher's sports tournament for the new comers in each faculty in July and August 2013. 248 students who represent the Rajarata University of Sri Lanka were participated for the "11th Sri Lankan University Games" conducted by the University of Moratuwa. Our students have distinguished themselves securing champions at the games of Road race and Carom - women teams and some first, second and third places at the games particularly Track & Field, Swimming and wrestling.
5. A member of University Athletic team has participated world University games in Kasan, Russia, and the University Rugby and badminton teams were also toured Malaysia in August 2013.
6. University Cricket team has played division (3) Cricket tournament which was organized by Anuradhapura Cricket Association and also played several practice and friendly matches against Sri Lanka Air force, Sri Lanka Navy and few sports clubs. University Netball, Volleyball, Football, Hockey and rugby teams have played friendly matches against some University teams and sports clubs.

Student participation for sports activities

Activity	No. of Students				
	AGRI	APP	MGT	MED	SSH
Fresher's Sport Tournament	52	74	160	48	236
Inter Faculty Sport Tournament	61	95	264	41	278
Open Championship	44	52	46	03	32
Sri Lanka University Games	62	49	79	13	45
Other Tournaments	41	31	98	15	132

27 Activities of the English Language Teaching Unit during the year 2013

1) Diploma in English (Internal)

The Diploma in English (Internal) Program was conducted during the year 2013 for the 3rd year students of the University.

English language skills such as Listening, Speaking, Reading, Writing and the Literature component were taught in the course.

The following table gives a detailed description of the program in 2013.

Faculty	No. of Students Registered	No. of Students Sat the Final Examination	No. of Students passed
Agriculture	60	10	06
Applied Sciences	111	14	11
Management Studies	130	45	26
Social Sciences & Humanities	65	43	25
Total	366	112	68

2) Infrastructure Development during the year 2013

The English Language Laboratory (ELL) was extended by a building of approximately 1120 square feet with the funding from the HTEC project

3) Development of English Knowledge of the University Students and the staff

An Inter – Faculty English Language Speech Contest was conducted for the students and the winners were awarded with prizes and certificates. The speech competition was funded by the HTEC project.

28 Activities of the Career Guidance Unit during the year 2013

Title of the program	Faculty responsible	No. of participants	Time Period
Introductory Session on the Entrepreneurial Graduate and Career Guidance Program to Enhance Entrepreneurial Culture at Rajarata University.	Career Guidance Unit	45 Faculty Members and 100 Students of all Faculties	23 rd April 2013
Workshop on "The path to be an investment Advisor"	Management Studies	Year III Semester II students (137) from Faculty of Management Studies	23 rd October 2013
Workshop on "Wedakaldemima"	Management Studies	385 Students from faculty of Management Studies	11th June 2013
Career Guidance with Zone 24x7 (What can you do with embedded systems applications?)	Applied Sciences	50 Students Specializing ICT	27 th and 28 th July 2013
Second workshop on Entrepreneur Graduate and Career Guidance Programs to Enhance Entrepreneur Culture at Rajarata University.	Career Guidance Unit	50 students from faculty of Social Sciences and Humanities	26 th November 2013
Workshop on Technoprenureship	Applied Sciences	50 Students from Faculty of Applied Sciences	30 th November 2013
Third workshop on Entrepreneur Graduate and career Guidance programs to Enhance Entrepreneur Culture at Rajarata University	Career Guidance Unit	50 students from faculty of social Sciences and Humanities	10 th December 2013

29 Activities of the Staff Development Center during the year 2013

Title of the Program	For Whom	Time Period	Amount
Curriculum Revision & Development	Academic Staff	2013.03.05	35,769.00
Office Management and Working Ethics	New recruits of Non-academic Staff	2013.07.17	32,519.50
Incorporation of Soft Skills in Curriculum	Academic Staff	2013.07.25	15,270.00
Road Safety and Ethics	Drivers	2013.08.22	14,572.00
Store Management and Inventory Keeping	AR, AB, Storekeepers, and TOs	2013.08.29	26,678.00
Training program for Laboratory Technical Officers (Residential Program)	Laboratory Technical Officers	24.09.2013 to 04.10.2013	552,750.00
Managing Higher Education Institutions-Challenges and Way Forward	VC, Deans, Academic heads and Administrative staff	19.12.2013	55,147.00
Students Counseling for University Staff	Student Counselors and Sub wardens	30.10.2013	56,585
Financial Regulations and Tender Procedures	Deans, Academic heads and Administrative staff	19.12.1013	45,555.00
Induction Program for Academic Staff 2013	Academic Staff	2013	638,000.00
Certificate Course on Computer Applications	TOs, Clerk, CAA	2013	438,137.00

30 Activities of the Main Computer Center during the year 2013

- 1) Details of activities carried out during the year
 - Maintained existing computer network of the five faculties in the university.
 - Assisted to conduct schedule practical classes and exams of the undergraduates of the Faculty of Management Studies and Faculty of Social Sciences.
 - Preparation of technical specifications of computers and electronic peripherals for various section of the university as requested.
 - Participated Technical Evolution Meeting for the acquiring of computers and its peripherals.
- 2) Four IT Committees carried out during the year
- 3) Progress of Computer Maintenance Unit
 - Repaired 25 desktop computer
 - Repaired 02 Laptop computers
- 4) Achievement in respect of IT Development of the University during the year
 - Installed a new computer network with 100 computers as lab2 with 10 ups devices
 - Reserved 60 computers for free use and web browsing for students
 - Setup network facilities in the English Language Teaching Unit (ELTU) office

31 Activities of the HETC Project during the year 2013

Title of the Project/Grants	Project Duration	Budgeted (Rs. 000)	Actual (Rs. 000)	% of Physical Progress up to 31/12/2013	% of Financial Progress up to 31/12/2013
University Development Grant (UDG)	Oct 2011-Mar 2015	46,370	35,974	70.48	77.58
External Degree Program (EDP)	Jan 2012-Mar 2016	17,750	3,011	29.19	16.96
Quality and Innovation Grant (QIG) Window 1 (THM)	Oct 2012-Mar 2016	2,426	411	40.64	16.94
Quality and Innovation Grant (QIG) Window 1 (Agriculture)	Oct 2013-Mar 2016	11,630	10	15.40	0.09
Human Resource Development (HRD)	2011-2016	36,330	17,776	46.30	48.93

32 Activities of the Library during the year 2013

A. No of books available in the library

01. Main Library	74,491
02. Applied Science Faculty Library	12,272
03. Agriculture Faculty Library	13,572
04. Medicine and Allied Sciences Faculty Library	8,525

B. Details of books and magazines purchased

Year	2011				2012				2013			
	Mai n	APP	AGR	MED	Mai n	APP	AGR	MED	Mai n	APP	AGR	MED
Books	904	575	183	575	532	179	135	586	2020	306	299	462
Magazines	35	04	08	-	18	04	10	3	22	04	8	3
Periodicals		02	05	-		02	06	-		02	06	2

C. Details of annual allocation distributed among the faculties

Library	Main	APP.	AGR.	MED.
Allocated Amount	3 million rupees	2 million rupees	2 million rupees	3 million rupees

D. No of donation for the year 2013 :

Library	Main Library	FOA Library	FOA Library	FMAS Library
Books	89	237	256	319
Magazines	398	116	-	-
Periodicals	-	-	-	-

E. Details of new improvements during the year 2013 for Library System (All faculty Libraries)

- I. Provided automated library facilities. (As online searching and e-resources reading facilities)
- II. Collected research article from academic staff for the improvement of library digital repository (Increasing the visibility of scholarly content of the university)
- III. Library database system has fulfilled requirement for the circulation process (books issuing)
- IV. All library Staff members have participated workshop to enhance their knowledge in updated information & KOHA integrated library software. E.g. computer hardware installation trouble shooting and maintenance organized by the staff development center in Rajarata university of Sri Lanka

- V. Collected information to update the library website
- VI. Introduced e-journal which are under the university grant commission (E.g. through university consortia Notice, Book mark, leaflet)
- VII. As a part of automation started circulation for academic staff (Medical Faculty Library & Agriculture Faculty Library)
- VIII. Started circulation for students users (faculty of medicine and allied sciences)
- IX. Installed new version KOHA integrated library software
- X. Conducted e-resources user awareness seminar for academic staff members
- XI. Conducted user awareness seminar for health professionals, attended faculty members and hospital health professional
- XII. Displayed facilities for agriculture engineering and expanded the book collection for the new subjects
- XIII. Expanded reading facility at reading room faculty of medicine and allied sciences
- XIV. Introduced university student identity card with a bar code
- XV. Started to purchase two periodicals to the library named (Surgery / Surgical clinics of North America)
- XVI. Received 319 numbers books for English Language, Computer and skill development book collection from HETC project
- XVII. Received 179 books for English Language, computer and skill development book
- XVIII. Established Audio visual unit inside the library for students and staff to used online resources (Agriculture Faculty Library)
- XIX. Updating website of the library System (RUSL)
- XX. Increased access to digital resources of the library System

F. Details of the Library Committee meetings

Date	Meeting No.
17.01.2013	45
25.03.2013	46
16.05.2013	47
18.07.2013	48
17.09.2013	49
21.11.2013	50

**ANNUAL STATEMENT OF
ACCOUNTS FOR THE YEAR
2013**

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**THE STATUTORY REPORT ON THE ANNUAL STATEMENT OF ACCOUNTS OF THE
RAJARATA UNIVERSITY OF SRI LANKA FOR THE YEAR 2013.**

These accounting statements have been prepared in terms of Section 106 (1), (2) and 107 (b) of the Universities Act No. 16 of 1978 as amended by the subsequent legislation including Universities (Amendment) Act No. 7 of 1985 and the Finance Act No. 38 of 1971.

The Presentation and the interpretation of accounts have been done by maintaining Accounting Concepts, Consistency, Going Concern, Accrual basis and Materiality and Aggregation Concepts and following the generally accepted accounting Assumptions, Principles, Standards and Practices which are usually adhered to in presenting Accounts of Universities.

Following are the salient features that have to be highlighted in the Statement of Accounts for the Year 2013.

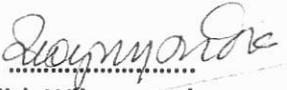
- I. As shown below, the total Government grant for the recurrent expenditure, Bursaries, Mahapola and Buildings, Equipment, Rehabilitation of Capital Assets, for the Year 2013 was Rs. 1,316.444 million.

Government Grant for Recurrent Expenditure	Rs. 776.850 million
Government Grant for Mahapola Scholarships (UGC)	Rs. 4.806 million
Mahapola Trust Scholarships Fund	Rs. 29.366 million
Government Grant for Bursary Payments	Rs. 24.101 million
Capital 101 Rehabilitation of Capital Assets	Rs. 50.000 million
Capital 103 Purchase of Lands & Buildings	Rs. 381.321 million
Capital 102 Teaching and Lab Equipments, Office Furniture and Equipments, Books and Periodicals	Rs. 50.000 million
Total	Rs. 1,316.444 million

- II. Deficit of Income over Expenditure in 2013 was Rs. 19.356 million for the University including provision for depreciation and Gratuity.

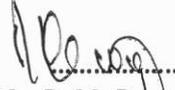
- III. Amount of Loans and advances paid to employees of University and others as at the date of the Financial Position was Rs. 26.683 million, exclusive of loans from Provident Fund. Bank Loans and Provident Fund loans were granted to employees on sureties (PF). The loans granted from the Provident Fund were taken off from the Books of Accounts as per the Instruction of the UGC and another Bank Loans Rs. 1.00 million to Rs. 2.00 million granted from the state banks to the employees on the recommendation of the Universities for the recovery period of 15 years on their sureties (Property). The loan half of interest paid by the University Grants Commission.

- IV. Total value of investments of the Rajarata University, Mihintale, as at the date of the Financial Position sheet was Rs. 77.883 million.
- V. Income from other sources of Rajarata University, Mihintale as for the year ended of the Financial Performance was Rs. 18.813 million.
- VI. The value of the Fixed Assets at net value as shown in the Financial Position of the Rajarata University, Mihintale was Rs 2,758.879 million.
- VII. The stock value shown in the Financial Position amounting to Rs 28.024 million was arrived at, after a physical verification of stores to establish the ownership, existence and the value of the items including the manner in which the Accounting records are maintained for stock items.
- VIII. Cash Book balance of the University, as at 31st December 2013 was Rs. 27.676 million. However, the University still had the liabilities and accrued expenses at the particular date and the same had been settled subsequently due to the grant been received just after the closing of accounts.
- IX. Closing balances of the Bank Accounts maintained by the University in the Financial Position have been reconciled with the relevant cash books and the respective Banks were requested to send in their confirmations direct to the Auditors.


Prof. Ranjith Wijayawardane
Vice Chancellor

Prof. Ranjith Wijayawardane
Vice Chancellor
Rajarata University of Sri Lanka
Mihintale


Mr. A. G. Karunarathna
Registrar
A.G. KARUNARATHNE
Registrar
Rajarata University of Sri Lanka
Mihintale


Mr. R. M. Dassanayaka
Bursar
BURSAR
RAJARATA UNIVERSITY OF SRI LANKA
MIHINTALE



NOTES ON THE STATEMENT OF ACCOUNTS OF THE RAJARATA UNIVERSITY OF SRI LANKA FOR THE YEAR 2013

Notes in General

- (a) Government Grant received for the year, Revenue generated through internal sources and expenditure incurred are recorded on accrual basis.
- (b) Material stocks are physically verified and valued on 'first in first out' (FIFO) basis to ascertain the current value, existence and the ownership and were done as at the Financial Position date, in the manner where the accounting records are maintained for stocks items.
- (c) The expenditure has been analyzed on Programme, Project and Department basis and object code wise and is shown in the statement of Accounts accordingly.
- (d) The Rajarata University has spent a sum of Rs.50.00 million, under the Programme of Rehabilitation, utilizing the Treasury Grants.
- (e) The accounting of Rehabilitation Project was carried on the basis of the principles and techniques adopted by the UGC and the Treasury depending on the nature of projects.



NOTES TO THE STATEMENT OF FINANCIAL POSITION – RAJARATA UNIVERSITY.

- (a) The total Capital Grants for Buildings, Equipments and Rehabilitation of capital assets to the University for the year were Rs 511 Millions. However we could not get release full allocation due to Treasury restrictions.
- (b) Detailed schedules for the Statement of Financial Position have been prepared separately in respect of individual accounts.
- (c) Fixed assets have been depreciated at the revalued amounts at the following rates.

Buildings	5%
Plant Machinery & Fixes	20%
Furniture and Fittings	10%
Office Equipments	20%
Communication Equipments	20%
IT Equipments	20%
Laboratory and Teaching Equipments	20%
Cloaks & Garlands	20%
Sports Equipments	20%

The Library Books and Periodicals, Motor Vehicles and live stock could not revalued. Shown in the Balance Sheet at cost and Depreciated at rate of

Library Books and Periodicals	20%
Motor Vehicles	20%
Livestock	20%

A sum of Rs. 186.046 millions has been provided for depreciation for the year 2013, Accumulated Depreciation as at 31 December 2013 was Rs. 580.809 millions.

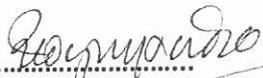
In according to the UGC Circular No. 649 Assets are depreciated on purchase & disposal monthly basis. The revaluation Accounting adjustment have been done according with the LKAS

- (d) In accordance with the LKAS 19, provision for gratuity as at balance sheet date calculated using the projected unit credit method a sum of Rs. 2.585 millions has been provided for gratuity payments for the year 2013. The accumulated provision for the gratuity as at 31.12.2013 is Rs. 26.475 millions. The gratuity liability is neither externally founded nor actuarially valued.

- (e) University has purchased a cost of Rs. 14.40 millions, vehicles on Financial Leasing basis on the approval of Government Treasury in 2010. A sum of Rs. 2.798 millions remained in the accounts as leasing creditors.
- (f) The value of Chemicals at end of the year in the Faculty of Medicine, Applied Sciences & Agriculture has been taken to accounts as Instruction given by the Auditor General in his previous reports. The Physical Chemical Stock Value is 10.837 million at 31.12.2013
- (g) Income over Expenditure Deficit in 2013 was Rs. 19.356 million for the University including provision for Gratuity Payments, Expenses creditors and committed liabilities. The summary of the excess of Expenditure over income (deficit) is shown as follows,

Income over Expenditure (Deficit)		Rs. 19.356 Mn.
Less Provision for –		
Research and Development	Rs. 7.000 Mn.	
Staff Gratuity Payments	Rs. 2.585 Mn	
Accrued expenses	Rs. 48.272 Mn	
Total Provision		Rs. 57.857 Mn.
Annual Surplus		Rs. 38.000 Mn.

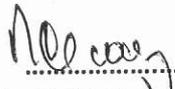
- (h) A sum of Rs. 527.979 million has been spent for construction of building at the end of financial year 2013. A sum of Rs. 50.00 million. Value of bills could not settled due to the restrictions of withdrawal of funds at Treasury. A sum of Rs.50.00 million has been received in 20th January 2014.
- (i) The University Borrowed a Sum of Rs. 25.00 million a Loan from BOC Mihintale for the urgent commitments full fill the building contractors under the Deyata Kirula Programme. The Loan was granted by the Bank on Sureties of Fixed Deposits at valued of Rs. 30.00 million. The additional 2.0% annual interest charged to the relevant self finance project funds. These loan amount still has been unsettled of the date of submission of Financial Statements.


 Prof. Ranjith Wijayawardane
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 Mihintale


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 RAJARATA UNIVERSITY OF SRI LANKA
 MIHINTALE

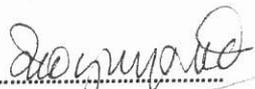
RAJARATA UNIVERSITY OF SRI LANKA, MIHINTALE
STATEMENT OF FINANCIAL POSITION AS AT 31 ST DECEMBER 2013

Description	Shd. No.	Page No	2013 Rs	2012 Rs
<u>Assets</u>				
<u>Non Current Assets</u>				
Fixed Assets (WDV)	1	12	2,757,147,939	2,587,986,154
Work in Progress Fixed Assets	2	14	1,297,678,869	1,068,495,302
			4,054,826,808	3,656,481,456
<u>Current Assets</u>				
Stocks	3	15	28,024,162	25,191,312
Sundry Debtors - Miscellaneous	4	15	5,865,785	7,268,837
Miscellaneous Advances	5	15	4,912,296	2,627,529
Supplies & Services Advances	6	16	12,343,330	2,748,587
Pre - Payments	7	16	1,729,825	3,928,807
<u>Financial Assets</u>				
Loans & Advances to Staff	8	16	26,688,129	24,070,311
Monies due from Institutions	9	16	2,338,800	2,466,300
Mobilization Advance	2	14	50,307,692	116,288,754
Restricted Fund Investment	10	17	77,883,373	31,655,260
Other Investment	10	17	80,229	85,301
Cash Balances at Bank	11	18	27,676,583	17,495,946
			237,850,202	233,826,945
Total Assets			4,292,677,010	3,890,308,401
<u>Less-Liabilities</u>				
<u>Non Current Liabilities</u>				
Endowment Fund	12	19	2,427,393	1,294,186
Provision for Gratuity	13	19	26,475,106	24,774,273
Research Grants	14	19	11,467,078	22,305,542
Other Funds	15	20	102,852,543	91,417,672
Leasing Creditors	16	21		2,160,000
			143,222,120	141,951,673
<u>Current Liabilities</u>				
Sundry Creditors	17	21	73,933,009	62,216,108
Deposits	18	22	70,360,467	51,303,564
Expense Creditors	19	22	48,272,145	24,047,220
Leasing Creditors	16	21	2,160,000	3,396,667
Other Payables	20	22	331,496	261,476
			195,057,117	141,225,036
Total Liabilities			338,279,237	283,176,709
Total Net Assets			3,954,397,773	3,607,131,692

Cont`.

Description	Shd. No.	Page No.	2013 Rs.	2012 Rs.
Net Assets/ Equity				
Capital - Spent Capital Grants			1,829,327,708	1,651,233,894
Capital - Spent Grants/ Work in Progress	2	14	1,347,986,560	1,184,784,057
Unspent Capital Grant - Purchase of Land and Buildings	21	23	(67,220,065)	(72,787,777)
Revaluation surplus			830,827,745	830,827,745
			3,940,921,948.85	3,594,057,919
Specific Reserves				
Unspent Capital Grant Equipment Furniture, Library Books & Vehicle Special Grant Assets	21	23	(29,055,348)	(20,169,480)
			(29,055,348)	(20,169,480)
Rehabilitation				
Rehabilitation - Spent Grant				
Rehabilitation - Unspent Grant	21	23	(15,612,698)	(1,951,279)
Donation (Assets)				
Foreign Aids	22	25	153,320,333	153,320,333
			137,707,635	151,369,054
Reserves				
Special Reserves	23	25	18,623,758	17,127,994
General Reserve of the Institution			(113,800,220)	(135,253,795)
			(95,176,463)	(118,125,801)
TOTAL NET ASSETS/EQUITY			3,954,397,773	3,607,131,692

Certified Correct


 Prof. Ranjith Wijewardhana
 Vice Chancellor

Prof. Ranjith Wijewardhana
 Vice Chancellor
 Rajarata University of Sri Lanka
 Mihintale


 Mr. A.G. Karunaratne
 Registrar

A.G. KARUNARATNE
 Registrar
 Rajarata University of Sri Lanka
 Mihintale


 Mr. R.M. Dassanayake
 Bursar

BURSAR
 RAJARATA UNIVERSITY OF SRI LANKA
 MIHINTALE

RAJARATA UNIVERSITY OF SRI LANKA - MIHINTALE
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2013

Description	Shd No	Page No	2013 Rs.	2012 Rs.
<u>Operating Revenue</u>				
Recurrent Grant	26	25	836,963,178	689,575,346
Amortisation of Capital Grant	27	25	186,046,479	176,257,079
Internal Revenue -A	28	25	18,813,813	9,310,242
Internal Revenue -B (Extention Courses)	28	25	36,970,653	
Total Income			1,078,794,124	875,142,667
<u>Operating Expenses</u>				
Personal Emoluments	29	26	486,872,409	403,188,396
Travelling			4,117,154	3,797,636
Supplies and Consumable Used			39,933,418	28,673,761
Maintenance			11,042,883	13,816,494
Contractual Services			227,877,061	177,698,197
Research and Development			7,000,000	7,000,000
Other Operating Expenses - Other Recurrent			74,573,225	28,477,521
Depreciation and Amotitation Expenses			186,055,770	180,028,040
- Financial Assistant to Students			59,476,400	53,209,800
- Students Scholarship Fund				3,317,458
Total Operating Expenses			1,096,948,319	899,207,304
Net Surplus/Defisit for the period			(18,154,195)	(24,064,637)

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- 43

85

RAJARATA UNIVERSITY OF SRI LANKA

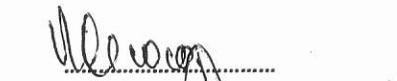
STATEMENTS OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2013

Description	Acumulated Fund 2013 Rs.	Acumulated Fund 2012 Rs.	Revaluation Reserve	Total 2012 Rs.
Balance as at 31st December 2011	(135,253,795)	(826,596,814)		(826,596,814)
Changes is Accounting policy				
Restated balance	(135,253,795)	(826,596,814)		(826,596,814)
Surplus on Revaluation of properties				
Deficit on relevation of investment				
Adjustment-Amotisation of capital grants for past years		696,760,861		696,760,861
Currency translation Deferenses				
Net gains and losses not recognice in the statements of financial performance				
Adjustments	39,607,769	18,646,795	830,827,745	849,474,540
Balance as 31st December 2012	(95,646,025)	(111,189,158)	830,827,745	719,638,587
Deficit on revaluation of properties				
Surplus on revaluation of investments				
Currency tranlation deferenses				
Net gains and losses not recognized in the Statements of the financial performance				
Surplus/deficit for the period	(18,154,195)	(24,064,637)		(24,064,637)
Balanceas at 31st December 2012	(113,800,220)	(135,253,795)	830,827,745	695,573,950

Certified Correct


Prof. Ranjith Wijewardhane
 Vice Chancellor

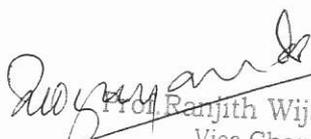

A.G. Karunaratne
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 Mihintale


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 MIHINTALE


Prof. Ranjith Wijewardhane
 Vice Chancellor
 Rajarata University of Sri Lanka
 Mihintale

Rajarata University of Sri Lanka
Cash Flow Statement for the year ended 31.12.2013
(Indirect Method)

	2013 (Rs)	2012 (Rs)
Cash flows from operating activities		
Operating surplus/(deficit)	(18,154,193.89)	(24,064,636.86)
<u>Adjustments for</u>		
Depreciations	186,046,479.40	180,027,100.00
Provision for Gratuity	2,585,647.01	2,707,147.39
Interest on lease vehicles	1,101,610.27	
General reserves and other adjustments	39,607,769.41	
Amortization of capital grants	(186,046,479.40)	(176,257,079.41)
	25,140,832.80	(17,587,468.88)
Increase in Inventrease	(2,832,849.70)	950,865.85
Increase in Receivables	(11,593,378.76)	(2,763,579.31)
Decrease in Prepayments	2,198,981.98	1,853,690.45
Increase in Trade Creditors	36,011,845.32	21,888,031.68
Decrease/(Increase) in Deposits	19,056,902.74	(14,309,934.76)
Cash Generated from Operating Activirties	67,982,334.38	9,968,394.98
Gratuity Payments	(884,813.88)	(1,924,292.00)
Net cash from Operating Activities	67,097,520.50	(11,892,686.98)
Cash Flows from Investment Activities		
Acquisition of propety, plant and equipments	(149,714,839.00)	(236,829,139.42)
Payments for WIP	(368,695,928.00)	(290,646,110.00)
Investments in Fixed Deposits	(49,276,629.97)	28,973,861.58
Investments	(2,612,746.15)	
Interest from FDs	3,048,515.52	2,145,940.00
Net cash used in investing Activities	(567,251,627.60)	(496,355,447.84)
Cash Flows from Financial Activities		
Capital grants received	460,363,221.00	428,611,032.29
Rehbilitation grants	50,000,000.00	45,500,000.00
Increase in Research and other funds	3,225,377.53	17,754,430.93
Payment of finance lease on vehicles	(4,498,277.00)	(8,331,564.00)
Funds received from bond violations	1,244,422.49	597,884.15
Net cash used in Financial Activities	510,334,744.02	484,131,783.37
Net Cash Flow	10,180,636.92	(24,116,351.45)
Cash as at 01.01.2013	17,495,946.08	41,612,297.59
cash as at 31.12.2013	27,676,583.00	17,495,946.08
	10,180,636.92	(24,116,351.51)


Prof. Ranjith Wijayawardana
Vice Chancellor
Rajarata University of Sri Lanka
Mihintale.

1-37
Total
19,089

**AUDITOR GENERAL'S
REPORT ON THE
ACCOUNTS OF THE YEAR
2013**



විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அறிப்பி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

NC/AP/E/RUSL/1/13/10

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2015 ජූනි 16 දින

උපකුලපති,

ශ්‍රී ලංකා රජරට විශ්වවිද්‍යාලය

19 JUN 2015
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ශ්‍රී ලංකා රජරට විශ්වවිද්‍යාලයේ 2013 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 1978 අංක 16 දරන විශ්වවිද්‍යාල පනතේ 108 (1) උපවගන්තිය ප්‍රකාර විගණකාධිපති වාර්තාව

මාගේ සමාංක හා 2015 ජනවාරි 23 දිනැති ලිපියට යොමුවේ.

02. ඉහත සඳහන් ලිපිය සමඟ එවන ලද මාගේ වාර්තාවේ ඉංග්‍රීසි අනුවාදය මේ සමඟ එවා ඇත.

ඩබ්ලිව්.පී.සී වික්‍රමරත්න

විගණකාධිපති (වැඩබලන)

- පිටපත් -
1. ලේකම්, උසස් අධ්‍යාපන හා පර්යේෂණ අමාත්‍යාංශය
 2. ලේකම්, මුදල් අමාත්‍යාංශය
 3. සභාපති, විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව



විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

} NC/AP/E/RUSL/1/13/10

මගේ අංකය
உமது இல.
Your No.

}

දිනය
திகதி
Date

} 23 January 2015

Vice Chancellor,
Rajarata University of Sri Lanka.

Report of the Auditor General on the Financial Statements of the Rajarata University of Sri Lanka for the year ended 31 December 2013 in terms of Sub section 108(1) of the Universities Act, No.16 of 1978

The audit of financial statements of the Rajarata University of Sri Lanka for the year ended 31 December 2013 comprising the statement of financial position as at 31 December 2013 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Sub-section 107(5) of the Universities Act, No.16 of 1978. My comments and observations which I consider should be published with the Annual Report of the University in terms of Sub-section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108(2) of the Universities Act was furnished to the Vice Chancellor of the University on 10 October 2014.

1.2 Management's Responsibility for the Financial Statements

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 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 judgement, including the assessment of 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 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 reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the 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 in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Rajarata University of Sri Lanka as at 31 December 2013 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 Deviation from Sri Lanka Public Sector Accounting Standards

Even though the Sri Lanka Public Sector Accounting Standard No.01 precludes the setting off of income and expenditure against each other, the interest amounting to Rs.491,738 paid during the year under review on loan obtained from a State Bank had been written off against the income from investments.



2.2.2 Accounting Deficiencies

The following accounting deficiencies were observed.

- (a) Action had not been taken to assess the value of lands exceeding 220 acres in extent owned by the University and include in the financial statements.
- (b) Instead of recognizing the interest amounting to Rs.4,518,078 received from investment of money received for the self-generating projects implemented by the University as the investment income of the University that had been credited to the respective Project accounts.
- (c) The University had adopted the policy accounting for the entire money allocated for research expenses from the budget as an expenditure for the year. Even though the actual expenditure on researches during the year under review amounted only to Rs.4,183,432 the entire sum of Rs.7,000,000 allocated had been shown as expenditure. The balance remaining after meeting expenditure annually had been brought forward as the balance of the Research Grants Fund Account and that balance as at the end of the year under review amounted to Rs.11,467,078.
- (d) Even though the mobilization advances granted for the projects implemented by the University had been settled through the subsequent payments for the bills, those had not been adjusted by the Journal entries. As such the Mobilization Advances Account had been overstated by a sum of Rs.2,065,676 while the Work-in-progress Account had been understated by that amount.
- (e) Even though an asset should be depreciated systematically from the time it was brought to usable condition and during its useful life, the provisions for depreciation amounting to Rs.4,713,263 had not been made for the 02 preceding year in respect of the water project constructed at a cost of Rs.47,132,633.



2.2.3 Unreconciled Control Accounts

- (a) Even though the balance of the Endowment Fund Account in the name of a Professor had been shown as Rs.52,625 in the schedule to the financial statement, that had been shown as Rs.102,625 in the Ledger Account and as such a difference of Rs.50,000 was observed.
- (b) According to the personal files, the money recoverable as at 31 December 2013 from two teachers of University who had breached the agreements amounted to Rs.1,354,676 and that amount had been shown as Rs.1,538,421 in the financial statements.

2.2.4 Lack of Evidence for Audit

The following observations are made,

- (a) The documents required for the establishment of the value and existence of the livestock of the Faculty of Agriculture shown as Rs.82,270 in the financial statements had not been furnished to audit.
- (b) Reply to an audit query on the research allowance of Rs.26,944,235 paid to the academic staff during the year under review and the preceding year had not been furnished. As such it was not possible to ascertain the accuracy of the payments.

2.3 Accounts Receivable

Two research advances amounting to Rs.75,000 remaining without being settled during periods ranging from 01 year to 06 years remained without being recovered even by the end of the year under review.



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

Reference to Laws, Rules, Regulations, etc.	Non-compliance
(a) Treasury Circular No,842 of 19 December 1978	The computerized Register of Fixed Assets of the University had been updated only upto to 31 December 2010 and as such 15 items of fixed assets valued at Rs.1,804,302,726 included the accounts from 01 January 2011 to 31 December 2013 could not be satisfactorily vouched in audit.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulation 772(1)	Action had not been taken to take a suitable course of action for the disposal of 1,230 items of goods of 76 categories of goods identified by the Annual Board of Survey for the year 2013.
(ii) Financial Regulations 1645(b) and 1646	The Daily Running Charts and the Motor Vehicle Log Books relating to the year under review had not been furnished to audit. As such a sum of Rs.7,478,277 out of the fuel expenses and motor vehicles maintenance expenses amounting to Rs.4,436,025 included in the income statement could not be satisfactorily vouched.

2:5 Transactions of Contentious Nature

The following observations are made.

- (a) Even though the value of the estimate prepared by the University for the construction of a boundary wall around the office quarters of the Vice Chancellor amounted to Rs.8,006,455 and the lowest eligible quotation received from the procurement process amounted to Rs.8,013,185, the construction contract had been awarded to another contractor who submitted a quotation of Rs.9,630,623 disregarding the estimated value and the lowest quotation. As such the University Fund had incurred a loss of Rs.1,617,438.

- (b) Even though the University has an Engineering Unit with two Engineers and other Engineering Staff, the supply of consultancy services for the contract for construction of a boundary wall around the official quarters of the Vice Chancellor had been assigned to the State Engineering Corporation for consultancy fees amounting to 5.5 per cent of the estimated value.
- (c) According to the bid formats included in the contract documents relating to the contract for the construction of a boundary wall around the official quarters of the Vice Chancellor, liquidated damages amounting to 0.05 per cent and up to a maximum of 10 per cent of the contract value or each day of delay of completion of work should be recovered, Though the delay from the scheduled date of completion up to 21 October 2014 had exceeded 200 days, action had not been taken for the recovery of liquidated damages amounting to 10 per cent of the contract value or Rs.963,062. Action had also not been taken to extend the period of contact.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operations of the University for the year ended 31 December 2013 had resulted in a deficit of Rs.18,154,195 as compared with the corresponding deficit of Rs.24,064,637 for the preceding year, thus indicating an improvement of Rs.5,910,442 in the financial results for the year under review. The increase of the income from the external courses in the year under review by a sum of Rs.36,970,653 had been the main reason for the improvement.

4. Operating Review

The academic performance of the University during the year under review had been as follows.



4.1 (a) Results of Examinations

The particulars of the final examinations conducted during the year under review and the passing of degrees are given below.

Particulars	Faculty of Applied Science	Faculty of Agriculture	Faculty of Management Studies	Faculty of Social Sciences and Humanities	Faculty of Medical and Allied Science	Total
Number of students who sat the Final Year Examination of the year under review	204	88	344	464	230	1,330
Number who have passed with Class Results	74	61	32	409	69	645
Number of normal Passes	103	20	233	29	130	515
Total Number of Passes	177	81	265	438	199	1,112
Number of failures	204	07	79	26	31	170
Percentage of Failures out of the number of Students who sat the Examinations	13.23	7.9	22.9	5.6	13	12.7

- (i) Number of students of 05 Faculties who sat the final year examination in the year under review had been 170 out of that 170 students had failed the examinations and that represented 12.7 per cent of the number of students who sat the examinations.
- (ii) The release of the results of the semester examinations of the Faculty of Social Sciences and Humanities and the Faculty of Management Studies for the year under review had been delayed by periods ranging from 05 Months to 10 months.



- (iii) The information on the conduct of the semester examinations of the Faculty of Applied Science and the Faculty of Agriculture and the release of the results thereof had not been furnished to audit and as such it was not possible to examine the efficiency of the release of results of those examinations.
- (iv) The results of all the examinations of the Faculty of Medicine and Allied Science had been released in periods ranging from 11 days to 82 days.
- (b) Cost per Student

The total recurrent cost and the cost per student of each Faculty during the year under review are given below.

	Faculty of Agriculture	Faculty of Applied Science	Faculty of Social Science and Humanities	Faculty of Management	Faculty of Medical and Allied Science	Total
Total Cost (Rupees)	83,772,217	93,057,757	73,651,200	103,993,620	130,270,559	484,745,353
Total Number of Students	427	862	1,292	1,731	1,090	5,402
Cost per Student	196,188	107,956	57,006	60,077	119,514	89,734

The enrollment of a lesser number of students to the Faculty of Agriculture as compared with the other faculties, had been the reasons for the increase in the cost per student.

(c) Progress of conduct of Lectures

-
- (i) The only written evidence available for the measurement of the progress of the lectures conducted in respect of each Faculty of the University as well as that of the academic staff are the signature cards recording the attendance of the students for each lecture. It was observed that the document was not an adequate internal control system for the Heads of Departments or the Heads of Faculties for the supervision of the Semester progress of the Lecturers relating to course or the subject. As such it was not possible to establish that the Heads of Departments or the Heads of Faculties had adequately evaluated the academic performance.



- (ii) The physical targets of the academic performance had not been shown in the Action Plan prepared for the year 2013 and as such it was not possible to evaluate the achievement of the targets at the each of the year.

4:2 Operating Inefficiencies

- (a) Instead of repairing and using a repairable van belonging to the University, a sum of Rs.873,168 had been paid during the year under review for motor vehicles obtained on hire basis.
- (b) Despite the availability of a sum of Rs.29 million comprising Rs.18 million received from the Treasury for the acquisition of 40 Police Quarters and the land situated in the Rajarata University of Sri Lanka premises and the interest earned thereon, a sum of Rs.21,318,000 had been paid in the year under review from the University Fund for 48 private houses on rent basis for the students hostels without taking action for the acquisition of the Police Quarters by utilising the money.

(c) Library Books not returned

- (i) One hundred and sixty seven books borrowed by 56 members of the academic and the non-academic staff of the Rajarata University of Sri Lanka from the main Library had not been returned despite the elapse of periods ranging from 06 months to 07 years from the due dates.
- (ii) Eleven books borrowed by the 04 teachers from the Library of the Faculty of Agriculture had not been returned despite the elapse of periods ranging from 04 months to 05 years by 31 December 2013.

4:3 Idle Assets

The balance of Rs.906,230 in an account maintained in a State Banka remained dormant from the year 2012.



4:4 Delayed Projects

Even though a sum of Rs.7,200,000 had been deposited with the Divisional Secretary, Nuwaragama Palatha Central in the year 2011 for the acquisition of a land about 15 acres in extent for the widening of the Faculty of agriculture, the acquisition had not been finalised even by June 2014.

4:5 Staff Administration

- (a) Vacancies in 118 posts in the academic staff and 72 posts in the non-academic staff existed in the year under review.
- (b) Even though vacancies in the academic staff existed there was an excess of 14 Lecturers for certain subjects while 35 Lecturers on local and foreign scholarships and two lecturers on Sabbatical leave had been out of the University during the year under review. As such the number of academic staff that could not be deployed in academic activities had been 155 and that represented 52 per cent of the approved staff. In view of the large number of vacancies, the services required had been obtained by paying lecture fees amounting to Rs.12,832,113 to 179 External Lecturers.
- (c) According to the Register of the Actual and Approved Staff of the University, there were vacancies in about 64 non-staff grade posts in University. Irrespective of those vacancies, a sum of Rs.15,143,478 had been paid during the year under review to 109 skilled and unskilled labourers and Computer Operator Assistants employed for the Labour Supply Division. But there was no evidence of the formal approval for that obtained from the General Treasury or the Ministry of Higher Education or the University Grants Commission.

4:6 Non-revision of Degree Courses targeting the Employment Market

The syllabuses of 13 Degree Courses of the University had not been revised over periods ranging from 06 to 17 years.



4:7 Uneconomic Transactions

- (a) In addition to the landscaping maintenance service procured by the University in the year 2013 on the payment of a sum of Rs.9,933,284 to a contractor company, a sum of Rs.631,900 had been paid in the year under review to 15 labourers for landscaping maintenance obtained from the labour supply service.
- (b) Even though Department of Valuation had issued valuation reports for the years 2011, 2012 and 2013 in respect of the 34 houses obtained on rent basis for student hostels for the year 2013, a sum of Rs.1,296,000 had been spent during the year under review for the procurement of 14 students hostels at rates exceeding those monthly rentals up to 200 per cent.
- (c) A monthly rental of 34 houses obtained on rent basis for the students hostels in the year 2013 had been paid based on the prices furnished by the owners of the houses without obtaining the valuation of the Department of Valuation and as such a sum of Rs.16,296,000 had been paid from the University Fund during the year under review as annual house rent.

5. Accountability and Good Governance

5.1 Action Plan

The physical targets for achievement had not been specially shown in the Action Plan prepared for the year 2013. As such it was not possible to examine whether the University had directed its operation according to the Action Plan.

5:2 Internal Audit

The internal Audit Unit had been established in the year 2002. Even though the activities of the University had widely expanded from the year 2002 to in the year 2013, the internal audit staff had not been adequately revised to enable a full coverage of all the activities. Even though the internal audit staff consisted of 3 officers including the Assistant Internal Auditor and the Computer Operator Assistant an internal audit of the academic performance had not been carried out.



5:3 Budgetary Control

The estimated income of 06 items for the year under review had exceeded by 244 per cent while the estimated income of 05 items had fallen short by 58 per cent. The excess of expenditure under 19 items had been 91 per cent while the savings of provisions under 20 items of expenditure had been 48 per cent. Thus it was observed that the budget had not been made use of as an effective instrument of management control.

6. Systems and Control

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

- (a) Human Resources Management
- (b) Fixed Assets Control
- (c) Contract Administration
- (d) Budgetary Control
- (e) Motor Vehicles Control
- (f) Contractual Services and Contract Administration

W.P.C. Wickramaratne
Acting Auditor General.

**CLARIFICATION AND RECTIFICATION OF
MEASURES INTEND TO BE TAKEN BY THE
UNIVERSITY REGARDING THE REPORT OF THE
AUDITOR GENERAL ON THE ACCOUNTS OF THE
RUSL FOR THE YEAR ENDED 31ST DECEMBER
2013 IN TERMS OF SECTION 108(2) OF THE
UNIVERSITY ACT NO 16 OF 1978**

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The views and the explanations of the Rajarata University of Sri Lanka with regard to the matters pointed out in the report of the Auditor General's on the Financial Statements of the RUSL as at 31 December 2013 prepared in terms of the Sub-section 108 (2) of the Universities Act no 16 of 1978 and the Sub-section 13 (7) (a) of the Finance Act no 38 of 1971

The university has submitted the annual statements of accounts for the year ended 31 December 2013 to the Auditor General on 31 March 2014 in terms with the Sub-section 108 (2) of the Universities Act No 16 of 1978 and the Sub-section 13 (7) (a) of the Finance Act No 38 of 1971. The observations of the Auditor General with regard to the above statements of accounts were given to the university on 23 January 2015. Accordingly, here with submit the views and the explanations of Rajarata University of Sri Lanka with regard to the matters pointed out by the Auditor General in the report.

2.2 Comments on Financial Statements

2.2.1 Deviation from Sri Lanka Public Sector Accounting Standards

Agreed with the information of the report. Accordingly, the issue shown in the report of the Auditor General would be avoided in future.

2.2.2 Accounting Deficiencies

- (a) The process of valuation of 220 acres of lands was started. Values would be taken to the accounts after completion of the valuation process.
- (b) The income generated from the self funded courses is used to carry out the activities of the same courses. The interest income generated from temporary fixed deposits of those money is also use for the same purpose.
- (c) The funds which the university receives annually for research expenses are allocated to the approved research projects. These projects may be extended to 2-3 years. Allocated research money will provided partly to the particular researches considering the time period. Accordingly, received funds of Rs 7 Mn from consolidated funds were allocated

to the research expenses in the year 2013 and out of that amount Rs. 4,183,432.00 were spent during the year. Balance brought forwarded to the next year.

- (d) Rectified by the journal notes no. J/E 382.
- (e) Rectified by the journal notes no. J/E 383.

2.2.3 Un reconciled Control Accounts

- (a) Rectified by the journal notes no. J/E 236 – 2014.9.30
- (b) Rectified by the annual accounts of year 2014.

2.2.4 Lack of Evidence for Audit

- (a) Actions will be taken to prepare and submit a physical livestock registry to the Auditor General.
- (b) A reply for the particular audit query was given to the Auditor General and the facts in the reply were discussed further through the Audit Committee of the University.

2.3 Accounts Receivable

Actions were taken to recover the unsettled advances.

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

- (a) The computerized fixed assets register has been updated up to 2015 and actions are been taken to maintain properly. Progress is discussed at the Audit Committee meetings continuously.
- (b) (i) Steps were taken to dispose the assets identified as disposable by the annual verification 2013.
- (ii) Running charts were submitted to the Auditor General.

2.5 Transactions of Contentious Nature

- (a) Not agreed with the facts of the audit report
The initial contract value of Rs. 8,006,445.00 estimated by SEC for construction of boundary wall around VC's lodge has been changed at the TEC held for evaluate the tender

documents due to including the construction of security hut and some other mathematical corrections. Accordingly, the final estimate value was Rs.9.8 Mn. Further, the lowest bidder was rejected at the TEC due to none fulfilling of basic condition which required of having Rs.25 Mn. of Annual Average Volume of Sales. Therefore, the contract has been awarded to the 1st lowest responsive bidder at the cost of Rs 9.6Mn. and therefore, no loss occurred to the university.

(b) Not agreed with the facts of the audit report

This project has been executed under the “Deyata Kirula” projects and the consultations were done by the State Engineering Corporations for all those projects. Therefore, 5.5% of the estimated contract value has been paid for SEC for their consultations.

(c) Not agreed with the facts of the audit report

“Liquidity Damages” had been charged from the payments already made.

3 Financial Review

3.1 Financial Results

Agreed with the facts of the audit report.

4 Operating Review

4.1(a) Results of Examinations

Not agreed with the facts of the audit report

- (i) The existing examination system is a semester based system. Therefore, a failure of a one subject would result incompleteness of the semester. Therefore, these students are not qualified to award the degrees as requirements are not fulfilled. Further, reasons such as absence to the examination, non submission of assignments etc.will also cause to the incompleteness of the examinations. As such, non completion of the examination requirements due to the reasons given cannot be considered as high failure rates.

- (ii) Though there was a delay in releasing examination result due to reasons such as lack of lecturers and dependency of visiting lecturers , the results were released to enable to award the degrees at the convocation as scheduled.
- (iii) The examination of the Faculty of Applied Sciences and the Faculty of Agriculture were conducted by those faculties. Therefore, the information relevant to those faculties is available in the Faculties and the Auditors have not accessed to those information. However, without any delay the above Faculties have released the results.
- (iv) Agreed with the facts of the report.
- (b) Cost per Student**
Agreed with the information of the report.
- (c) Progress of conduct of Lectures**
 - (i) The Heads of the Departments were advised by the Deans of the Faculties to maintain relevant reports regarding the conduct of lectures by the academic staff of each Faculty. The progress would be assessed by reviewing those reports monthly and half-yearly and considering the students feed backs. Those progress reports are available at the Faculties.
 - (ii) The targets with regard to the academic performances were clearly mentioned in the Action Plan 2013. Achievements can be evaluated by comparing the set targets and actual situation at the end of the academic year.

4.2 Operating Inefficiencies

- (a) According to the opinion of the Mechanical Engineer the particular van was not in a condition to repair. So that, actions were taken to auctioned.
- (b) Though the actions are being taking to acquire the Police Quarters and the land to the university, the acquiring process is still going on. Several discussions have been made with the Ministry of Defense and the Department of Police in this regard; but, process is not yet completed. Therefore the university keeps the funds released by the Treasury for this purpose and however, the acquisition would be completed in next year.
The land of the police quarters are planned to be used to provide accommodation for the university staff; but, not for the students' hostels. Therefore, no relationship between

acquisitions of Police quarters to the university and the hiring of houses to student hostels.

(c) Library Books not returned

(i), (ii) Actions were taken to collect the books which not returned.

4.3 Idle Assets

This account has opened for DEMP external program conducted by the Faculty of Management Studies and funds will be utilized in future.

4.4 Delayed Projects

The title of the land was given to the university by the Divisional Secretary, Nuwaragam Palatha Central on 27/10/2014. The Survey Department has forwarded the survey plan to the Divisional Secretary, NPC to estimate the compensation on 16/6/2015

4.5 Staff Administration

(a) Actions were taken to fill the unfilled carder posts.

(b) Lectures are eligible to take study leave and sabbatical leave by provisions of circulars and it is essential for them to full fill the post graduate qualifications and research requirements as academics. Accordingly, the Council of the university grants the leave for academic staff for above purposes and make arrangements to get the service of the visiting lecturers temporary to accomplish the requirements.

(c) Not agreed with the audit query.

The university has employed and paid 109 people for time to time as required; but, not for 109 vacancies.

Though the actions were taken to fill the approved permanent carder vacancies it was not completed. Therefore, the labour requirements arise occasionally like, special functions (convocation, cultural festival etc.), farm activities are fulfilled through labour supply

5.2 Internal Audit

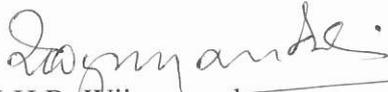
Actions would be taken to expand the activities of the internal audit unit by increasing the staff of the internal audit unit during the year 2015.

5.3 Budgetary Control

Actions would be taken to use as a management control tool.

6 Systems and Controls

Attention would be paid to the areas of Fixed Assets Control, Contract Administration, Budgetary Control, Human Resource Management, Motor Vehicles Control and Contractual Services and Contract Administration as shown in the report and act accordingly.



Prof. K.H.R. Wijayawardana

Vice Chancellor

Prof. Ranjith Wijayawardana
Vice Chancellor
Rajarata University of Sri Lanka
Mihintale.