

2018

වාර්ෂික වාර්තාව
வருடாந்த அறிக்கை
ANNUAL REPORT



ශ්‍රී ලංකා නැගෙනහිර විශ්වවිද්‍යාලය
கிழக்குப் பல்கலைக்கழகம், இலங்கை
EASTERN UNIVERSITY, SRI LANKA

ANNUAL REPORT - 2018



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 and Objectives

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. |

Vice Chancellor's Report



It is with great pleasure that I present the Annual Report of Eastern University, Sri Lanka (EUSL) for the year 2018. The University comprises with six faculties, a Campus at Trincomalee and an Institute for aesthetic studies. EUSL is continuously striving to provide excellent conducive learning environment for students, and have been adopting a policy of providing residential facilities for all undergraduate students.

It is worth noting that a conducive environment prevailed in the University that contributed towards learning, research, dissemination of knowledge and community outreach. Notable significance is that two academics from Faculty of Science received the Presidential Awards and seven academics received National Research Council Merit Award for their research publications. Moreover, it is noteworthy that Fifteen research articles with EUSL affiliation have been published in the year 2018 in journals indexed by Web of Science (Clarivate Analytics).

In addition to the academic activities, the students were involved in co- and extra-curricular activities such as sports, aesthetic, cultural and religious activities that mould a wholesome graduate. EUSL has a rich blend of multi-ethnic, multi-religious student community which provides a unique opportunity to experiment cultivation of harmony.

I take this opportunity to express my gratitude to the Council, the Senate, the academic community, and the administrative and nonacademic staff of EUSL for making the year 2018 productive.

Professor F. C. Ragel
Vice Chancellor
Eastern University, Sri Lanka

Contents

Vision.....	i
Mission.....	i
Goals and Objectives	ii
Vice Chancellor's Report.....	iii
Contents	iv
1. Vice Chancellor's Review	1
1.1 Highlights 2018.....	1
1.2 Overview.....	2
a. Organizational Structure of the University	3
b. The Council.....	4
c. The Senate.....	6
d. Faculties and Study Programs:.....	9
e. New Faculty and Study Programs.....	11
1.3 Failure and Justification.....	12
1.4 Future Plan.....	12
2. Details of Resources & Students:.....	18
2.1 Student Population.....	20
a. Local Students:.....	20
b. Foreign Students:	22
2.2 Staff Resource.....	22
2.3 Academic Staffs in Faculties	24
2.4 Non-Academic Staff of Departments/Units.....	28
2.5 Performance Indicators of Resources and Services	30
a. Internal Students' Satisfaction survey	30
b. Graduate Employability	34
3. Achievements	35
3.1 Research, Innovation and Publications	35
3.2 Journals published in 2018.....	37
3.3 Research articles published in 2018 in Journals Indexed by Web of Sciences	37
3.4 Books and Book Chapters published in 2018.....	39
3.5 Awards Received:.....	41
a. Academic's Achievements and Awards in 2018	41
b. Students' Achievements and Awards in 2018	43
3.6 Programme, Seminars & Workshops:.....	44
4. Financial Positions	46
4.1 Status Report on fund released by the Treasury as of 31st December 2018.....	46
4.2 Details of Recurrent Expenditure.....	47
4.3 Details of Capital Expenditure.....	47
a. Details of Projects (Local/Foreign Funded).....	48

b. Details of Project Expenditure (Local/ Foreign Funded):.....	49
4.4 Details of Financial Progress (Expenditure):	50
4.5 Details of Financial Progress (Generated Income):	50
4.6 Financial Performance Analysis - 2018:	51
4.7 Details of Infrastructure Facilities Received in 2018:.....	51
4.8 Financial Statements 2018	53
5. Report of the Chairman, Audit Committee for the Year 2018	63
6. Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2018 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978.	68
7. Management Response to the Auditor General's Report on the Financial Statements of the Eastern University, Sri Lanka for the year ended 31 December 2018 in terms of Sub-section 108 (1) of the Universities Act, No. 16 of 1978.....	82
8. Report on Sustainable Development Goals Attended by Esatern University, Sri Lanka	93A
9. Notes to the Financial Statements for the year ended 31 st December 2018 (Annexure)	94

1. Vice Chancellor's Review

1.1 Highlights in 2018

- The President declared opened the new building of Faculty of Applied Science, and laid the foundation for a new building for the Faculty of Communication and Business Studies in Trincomalee Campus on 7th August 2018.
- Two new hostels (Sarasavi Medura No. 5 & 6) that were constructed in Palachcholai premises were declare opened on 10th August 2018.
- Unit of Siddha Medicine, Trincomalee Campus commemorated Yoga Week (18th to 22nd of June 2018) on the theme of “Revitalize the body and mind by Yoga” to coincide International Yoga Day with the participation of Special Guest Dr. D. Periyasami , Lecturer, National Institute of Siddha, Tamil Nadu, India.
- The International Symposium 2018 by Library Network “LibSym2018” was held on 9th and 10th August 2018.
- 3rd International Research Conference was held on 16th and 17th of August, 2018 in Trincomalee Campus.
- First International Conference and Exhibition on Indigenous Medicine was held on 4th and 5th of October 2018 in Trincomalee Campus.
- EUSL established a Gender Corner at the university main Library and at Public library Batticaloa, where all the books, publications and documents on gender issues are stored.
- Two academics from Faculty of Science received President’s Awards for Scientific Publications in the year 2016 at a ceremony held on 19th of November 2018 at Taj Samudra, Colombo. Moreover, seven academics from EUSL have won the National Research Council (NRC) Merit award for Scientific Publications.
- Fifteen research articles with EUSL affiliation have been published in the year 2018 in journals indexed by Web of Science (Clarivate Analytics).

1.2 Overview

In 2018 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, 2018.

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.

b. The Council

Members of the Council

Prof. T. Jayasingam	Vice Chancellor - Chairperson
Dr. K. E. Karunakaran	Deputy Vice Chancellor
Dr. V. Kanagasingam	Rector/ Trincomalee Campus
Dr. A.N. Arulpragasam	Dean/ Faculty of Health-Care Sciences
Mr. M. Ravi	Dean/ Faculty of Arts and Culture
Mrs. V. R. Ragal	Dean/ Faculty of Commerce and Management
Dr. (Mrs.) M. Vinobaba	Dean/ Faculty of Science
Dr. P. Sivarajah	Dean/ Faculty of Agriculture
Dr. K. Premakumar	Acting Dean/ Faculty of Technology
Mrs. K. Shanthrakumar	Dean/ Faculty of Communication and Business Studies, TC
Mr. S. Thadchanamoorthy	Dean/ Faculty of Applied Science, TC

Appointed Members by the UGC

Mr. A. Gnanathanasan	
Prof. R. Sivakanesan	
Dr. H. R. Thambawita	
Dr. S. Maunaguru	
Dr. S. M Hussain	
Mr. S. Shanmugam	
Mrs. P. S. M. Charles	till April 2018
Rev. Fr. Paul Robinson	till April 2018
Dr. M. S. Ibralebbe	till April 2018
Mr. P. T. A. Hassan	till April 2018
Dr. N. Thamilvannan	till April 2018
Mr. M. Ganesharajah	till April 2018
Prof. K. Kugabalan	from May to Aug. 2018
Rev. Fr. Noel Emmauel	from May 2018
Prof. A. N. F. Perera	from May 2018
Prof. K. Kandasamy	from May 2018
Prof. M. A. M. Nuhman	from May 2018
Mr. A. C. M. Musssil	from May 2018
Mr. Sunil Shantha Ranaweera	from May 2018

Members Elected by the Senate

Dr. M. Pagthinathan

Prof. S. Thirukkanesh

Secretary to the Council

Mr. A. Pahirathan

Acting Registrar, EUSL

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/ Swami 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
Mrs. V.R. Ragal	Dean/ Faculty of Commerce and Management
Dr. K. Premakumar	Acting Dean/ Faculty of Technology (from Aug 2018)
Mrs. K. Santharakumar	Dean/ Faculty of Communication and Business Studies, TC
Mr. S. Thadchanamoorthy	Dean/ Faculty of Applied Science, TC and
Snr. Prof. (Mrs.) T. Mahendran	Senior Professor in Agricultural Chemistry and
Snr. Prof. P. Vinobaba	Senior Professor in Zoology and
Prof. A. Murugathas	Professor in Tamil
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
Prof. F. C. Ragel	Professor in Physics (from Jan 2018)
Prof. S. Sutharsan	Professor in Crop Science (from Aug 2018),
Mr. W. J. Jeyaraj	Acting Librarian
Dr. (Mrs.) N. Rodney Fernando	Head/ Agricultural Biology
Dr. K. Premakumar	Head/ Agricultural Chemistry (till Oct 2018)
Snr. Prof. (Mrs.) T. Mahendran	Head/ Agricultural Chemistry (from Nov 2018)
Mr. M.S. M. Nafees	Head/ Animal Science
Dr. (Mrs.) K. D. Harris	Head/ Crop Science
Mrs. T. Kirupananthan	Head/ Agricultural Economics
Mrs. R. Bawatharani	Head/ Agricultural Engineering
Dr. M. Varnakulasingham	Head/ Geography (till Jul 2018)
Mr. R. Kiruparajah	Head/ Geography (from Aug 2018)

Mr. S. Chandrakumar	Head/ Fine Arts
Dr. P. M. Hamthoon	Head/ Arabic
Mr. R. Sahayaseelan	Head/ Comparative Religion & Social Harmony
Dr. J. Kennedy	Head/ Languages and
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 (till Jan 2018)
Dr. S. Jeyarajah	Acting Head/ Economics (from Feb to Jun 2018) Head/ Economics (from Jul 2018)
Mr. T. Paranthaman	Acting Head/ Commerce (from Jan to Feb 2018) Head/ Commerce (from Mar 2018)
Dr. Anton Arulrajah	Head/ Management
Dr. P. Peretheepan	Head/ Physics
Dr. M. Sithambaresan	Head/ Chemistry
Mrs. S. Sathaananthan	Head/ Mathematics
Mrs. U. Mathiventhan	Head/ Botany (till May 2018)
Dr. T. Mathiventhan	Head/ Botany (from Jun 2018) and
Snr. Prof. P. Vinobaba	Head/ Zoology
Dr. V.J. Naveenraj	Acting Head/ Languages and Communication Studies, TC (till Feb 2018) Head/ Languages and Communication Studies, TC (from Mar 2018)
Mrs. S. Priyadharsan	Head/ Business and Management Studies, TC
Mr. S. Thadchanamoorthy	Acting Head/ Computer Science, TC (till Feb 2018)
Mr. M. Ramanan	Head/ Computer Science, TC (from Mar 2018)
Mr. S. Loheeswaran	Head/ Physical Science, TC
Dr. S. Sujendran	Head/ Supplementary Health Sciences
Dr. M. Thirukumar	Acting Head/ Clinical Sciences (till Sep 2018) Head/ Clinical Sciences (from Oct 2018)
Mrs. N. Sathiesswaran	Head/ Pathophysiology
Mr. T. Sathaananthan	Head/ Medical Education and Research (till May 2018)

Dr. (Mrs.) M. Roshini	Acting Head/ Medical Education and Research (from Jun to Oct 2018) Head/ Medical Education and Research (from Nov 2018)
Dr. (Mrs.) R. Sanjeev	Acting Head/ Human Biology
Dr. (Mrs.) J. Mahinthan	Head/ Primary Health Care (till Oct 2018)
Dr. K. Arulanandem	Head/ Primary Health Care (from Nov 2018)
Prof. S. Sutharsan	Rep/ Faculty of Agriculture (till July 2018)
Dr. (Mrs.) P. Premanadarajah	Rep/ Faculty of Agriculture
Dr. M. Pagthinathan	Rep/ Faculty of Agriculture
Mrs. J. Suresh	Rep/ Faculty of Commerce and Management (from Jan to Jul 2018)
Mr. S. Balendran	Rep/ Faculty of Commerce and Management (from Aug 2018)
Dr. N. Rajeswaran	Rep/ Faculty of Commerce and Management (till Jul 2018)
Dr. T. Prabakaran	Rep/ Faculty of Commerce and Management (from Aug 2018)
Mr. P. Paramathevan	Rep/ Faculty of Science
Dr. T. Mathiventhan	Rep/ Faculty of Science (till Jun 2018)
Dr. (Mrs.) C. Mahendranathan	Rep/ Faculty of Science (from Jul 2018) and
Mr. R. Kiruparajah	Rep/ Faculty of Arts and Culture (till Oct 2018)
Mr. K. Sathiyasegar	Rep/ Faculty of Arts and Culture (from Nov 2018)
Rev. Fr. A. A. Navaretnam	Rep/ Faculty of Arts and Culture
Dr. K. Arulanandem	Rep/ Faculty of Health-care Sciences (till Oct 2018)
Dr. K. T. Sundaresan	Rep/ Faculty of Health-care Sciences (from Dec 2018)
Dr. M. Umakanth	Rep/ Faculty of Health-care Sciences
Dr. (Mrs.) C. Mahendranathan	Director/ Center for External Degree and Extension Courses (till Sep 2018)
Dr. (Mrs.) Q. Y. Soundarajah	Acting Director/ Center for External Degree and Extension Courses (from Nov 2018)
Mr. A. L. S. Sabith	Director/ Center for Information and Communication Technology
Prof. S. Sutharsan	Director/ Staff development Center (till Sep 2018)
Dr. S. Arasaretnam	Director/ Staff development Center (from Nov 2018)
Dr. T. Prabakaran	Director/ Internal Quality Assurance Unit
Dr. P. Elango	Director/ Career Guidance Unit and
Dr. S. Jeyarajah	Director/ University Business Linkage (till Apr 2018)

Dr. A. Andrew	Director/ University Business Linkage (from May 2018)
Dr. P. Elango	Director/ AHEAD Project (from Jun 2018)
Dr. J. Kennedy	Acting Head/ English Language Teaching Unit
Dr. (Mrs.) V. Paheerathan	Head/ Unit of Siddha Medicine, Trincomalee Campus

Secretary to the Senate

Mr. A. Pahirathan	Acting Registrar, EUSL
-------------------	------------------------

d. Faculties and Study Programs:

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

Main Centre, EUSL		
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)
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, <i>Research degrees</i> M. Phil. and Ph.D.
Technology	Bio-System Technology, Multidisciplinary Studies	Bachelor of Bio System Technology in Agricultural Technology and Entrepreneurship

Trincomalee Campus, EUSL		
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

- **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 is working on introducing new degree programs on disciplines of current interest.

- In keeping with the policy of producing skilled graduates for the workforce, the 'Faculty of Technology' is working on developing degree programmes on **Bachelor of Information & Communication Technology** and **Bachelor of Engineering Technology (Energy & Environment)**.

- The Faculty of Arts & Culture has developed a study programme **Bachelor of Hindu Civilization** through a proposed new Faculty of Hindu Civilization. The faculty is also working on developing degree programmes in **Law, Archeology** and also in **Peace Studies**.
- Trincomalee Campus is in the process of developing degree programmes in **Marine Sciences/Marine Engineering** for a proposal to establish a new faculty. The Faculty of Communication and Business Studied, Trincomalee Campus is developing a degree programme on **Tourism and Hospitality**.

1.3 Failure and Justification

- There have been lack of focus on an institutionalized effort on Internal Quality Assurance and orienting the curriculum development / revisions incorporating modern trends such as Outcome Based Education and Student-Centered learning (SCL) as it was not been in the old Corporate Plan / Action Plan.
- There has not been an integrated plan for research development concentrating on local needs and high impact research of international significant, and measure are being taken to rectify the gap.
- University has faced more student unrests due to various issues and measures are being taken to build stakeholder confidence on the institutional governance.
- Limitation of staff resource and physical facilities are ongoing struggles, which resulted in delay of calendar and our requests for the required resources have been communicated to higher authorities.

1.4 Future Plan

Identifying the shortcomings and gaps, a new Strategic Plan 2019-2023 has been developed incorporating current trends in higher education, and the table below summarizes with the Goals, Objectives, Strategies and related Key Performance Indicators (KPIs).

Goal 1: Produce Competent and Employable Graduates					
Objectives		Strategies		Key Performance Indicators (KPIs)	
					Baseline†
1.1	Periodically revise curricula to improve quality and relevance	1.1.1	Incorporating current trends and Practices in the curricula	KPI 1: Level of employer -satisfaction (on competency, attitudes, innovation, etc. of employee) - (% rating: <i>highly satisfactory/ satisfactory/ above average/average/ poor</i>)	8/42/28/16/6
		1.1.2	Adopting outcome-based education (OBE) and student-centred learning (SCL) approach.		
1.2	Improve teaching, learning and assessment strategies.	1.2.1	Adopting OBE and SCL approaches.	KPI 2: Number of study programmes Passing relevant sections in Programme Review by QAAC KPI 3: level of students' satisfaction (on teaching) - (% rating: <i>highly satisfactory/ satisfactory/ above average/average/ poor</i>)	3 17/60 /12/8/3
		1.2.2	Promoting innovative pedagogy and ICT into teaching and learning practices.		
		1.2.3	Strengthening internal quality assurance mechanisms on curricula		
1.3	Introduce new study programmes based on market demand and future trends.	1.3.1	Adopting the "Quality Assurance Code of Practice- Academic Programme Development" of EUSL	KPI 4: Number of Study programmes with non-traditional, demand-driven subject-combinations KPI 5: Average waiting time for a productive employment (Employability) - (% employed within month period(< 6/ 6-12/ >12))	22 / 10 / 68
		1.3.2	Establish new Faculties / Departments.		
		1.3.3	Promoting partnerships with global higher educational institutes.		
1.4	Enhance teaching and learning environment	1.4.1	Improving library access to relevant and current information	KPI 6: Level of satisfaction (of students and teaching staff) on facilities required for academic performance and research	8/45/26/15/6
		1.4.2	Improving ICT facilities		

		1.4.3	Strengthening the usage of English as a Second Language	- (% rating: <i>highly satisfactory/</i> <i>satisfactory/above average/average/ poor</i>)	
		1.4.4	Enhancing Career Guidance and Personality Development of Students		
		1.4.5	Ensuring student-friendly administrative, academic and technical support system.		

GOAL 2: Achieve Standards of Excellence in Research, Innovation and Postgraduate Training					
Objectives		Strategies		Key Performance Indicators (KPIs)	
					Baseline†
2.1	Achieve standards of excellence in research	2.1.1	Enhancing infrastructural and policy environment for research	KPI 7: Number of annual publications in journals indexed by Web of Science	14
		2.1.2	Promoting interdisciplinary research for socio-economic development of region and nation.	KPI 8: RG score for EUSL in ResearchGate (<i>based on number of research publications in peer reviewed journals / conference proceedings</i>)	362
		2.1.3	Promoting research for generation of new knowledge of global significance/impact		
		2.1.4	Ensuring quality of research	KPI 9: Number of academics with Google <i>h-index</i> ≥4	11
2.2	Strengthen Research Degree programmes	2.2.1	Establishing Faculty of Graduate Studies	KPI 10: Number of post-graduate studies in the fields of growing demand (<i>No of Masters/MPhil/PhD students</i>)	91 / 10 / 02
		2.2.2	Encouraging enrolment of research students.		
		2.2.3	Establishing collaborations for research degrees	KPI 11: Number of on-going research collaborations (<i>local/international</i>)	12
2.3	Enhance industrial interaction and commercialization of research and innovation.	2.3.1	Establishing industry-university partnership.	KPI 12: Number of startups/ commercialization / patents.	0 / 0 / 0
		2.3.2	Promoting commercialization of research		

GOAL 3: Enhance Institutional Capacity and Governance					
Objectives		Strategies		Key Performance Indicators (KPIs)	
					Baseline†
3.1	Enhance strength and quality of staff	3.1.1	Adopting human resource policies on staff recruitment, career progression, professional development, etc.	KPI 13: Academic staff with PhD in relevant fields <i>(Number & percentage of total academic staff)</i>	58 (30%)
		3.1.2	Promoting a university culture that value quality, commitment, institutional responsibility, selfless service with social responsibility	KPI 14: Level of Graduation <i>(% of cohort graduation)</i>	69.31%
3.2	Secure, improve and develop infrastructure facilities	3.2.1	Updating Master Plan	KPI 15: Level of availability of required physical infrastructure <i>(hostels, common amenities, access facilities, etc.)</i> - <i>(% of students' rating: highly satisfactory/ satisfactory/ above average/ average/ poor)</i>	8/45/26/15/6
		3.2.2	Constructing infrastructure facilities for New Faculties / Departments		
		3.2.3	Improving and maintaining the existing infrastructure facilities		
3.3	Enhance Governance and Management	3.3.1	Enhancing accountability and transparency	KPI 16: Number of Audit Queries	9 (in 2016)
		3.3.2	Managing resources effectively and efficiently		
3.4	Maintain an effective Quality Assurance System	3.4.1	Ensuring alignment with national policy on Quality Assurance in Higher Education		
		3.4.2	Enhancing internal quality assurance mechanisms.		

GOAL 4: Enhance Community Engagement, Consultancy and Outreach					
Objectives		Strategies		Key Performance Indicators (KPIs)	
					Baseline†
4.1	Widen participation and equitable access to higher education	4.1.1	Developing policy framework and operational procedure.	KPI 17: Percentage/number of study opportunities for distance learning - (<i>% out of total qualified applicants</i>)	65%
		4.1.2	Widening the access to external study programmes	KPI 18: Completion rate of distance learning and offcampus courses - (<i>% of completion out of registered</i>)	37%
		4.1.3	Recognizing exceptional skills and facilitate required training		
4.2	Enhance community services and outreach programmes	4.2.1	Developing co- and extra-curricular activities to engage students and staff with the community	KPI 19: Level of engagement in social, cultural and extra-curricular activities (<i>students & staff</i>) - (<i>% rating: highly satisfactory/ satisfactory/above average/ average/ poor</i>)	8/45/26/15/6
		4.2.2	Promoting laboratory services and outreach activities		
4.3	Provide advisory and consultancy services	4.3.1	Promoting appropriate mechanisms and procedures to engage academics to take on consultancies.	KPI 20: Number of events / programmes completed KPI 21: Number of consultancies	40
		4.3.2	Providing opportunities to communities for getting consultancy, advisory services and training.		
4.4	Promote entrepreneurship and partnership	4.4.1	Strengthening a strong University Business Linkage (UBL) between industry-university-community.	KPI 22: Number of successful businesses/ commercialized indigenous and new practices supported by EUSL	0
		4.4.2	Promoting commercialization linking with industry		

The University has won the following competitive grants under Accelerating Higher Education Expansion and Development (AHEAD) Project that would additionally contribute to the above stated strategy. ELTA-ELSE Faculty Development Grants won by Faculty of Science and Faculty of Agriculture (Rs. 100 Mn each), and ELTA-ELSE Department Development Grants won by three departments, namely Department of Animal Science, Department of Commerce and Department of Language & Communications Studies (15 Mn each) will enhance Learner Centered Teaching (LCT), and enable to implement Outcome Based Education (OBE) and blend socio-emotional skills into the curriculum, and also enhance English Language as second language to achieve UTEL benchmarks. The above stated AHEAD project activities are directly related to strategies 1.1.2, 1.2.1, 1.2.2, 1.4.2, 1.4.3 and 1.4.4. Consolidated funds will be utilized for entities do not benefit from the AHEAD programme.

The Goal-2 of the Strategic Plan shows that research is promoted in two fronts: (1) for socio-economic development of the region and nation; and (2) for generation of new knowledge of global significance/impact. More funds are reserved to develop a vibrant research culture, and two Development Oriented Research (DOR) grants (Rs. 40 Mn each) under AHEAD project will add value for this goal. Encouraging and facilitating overseas collaborations (e.g. inviting visiting scholars) to study local issues is a future strategy to enhance quality research output, particularly in the field of social sciences and humanities.

The University is in the process of establishing a Consciousness Based Education Unit integrating ancient wisdom (meditation/yoga) with insights in modern science (quantum physics, unified field and neuroscience) to stimulate a realization of fundamentals how nature behaves connecting to values of spirituality, thereby stimulate a self-realized transformation (seeking solutions for drug addiction, ragging, stress, self-centeredness, desperateness, etc.).

2. Details of Resources & Students:

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

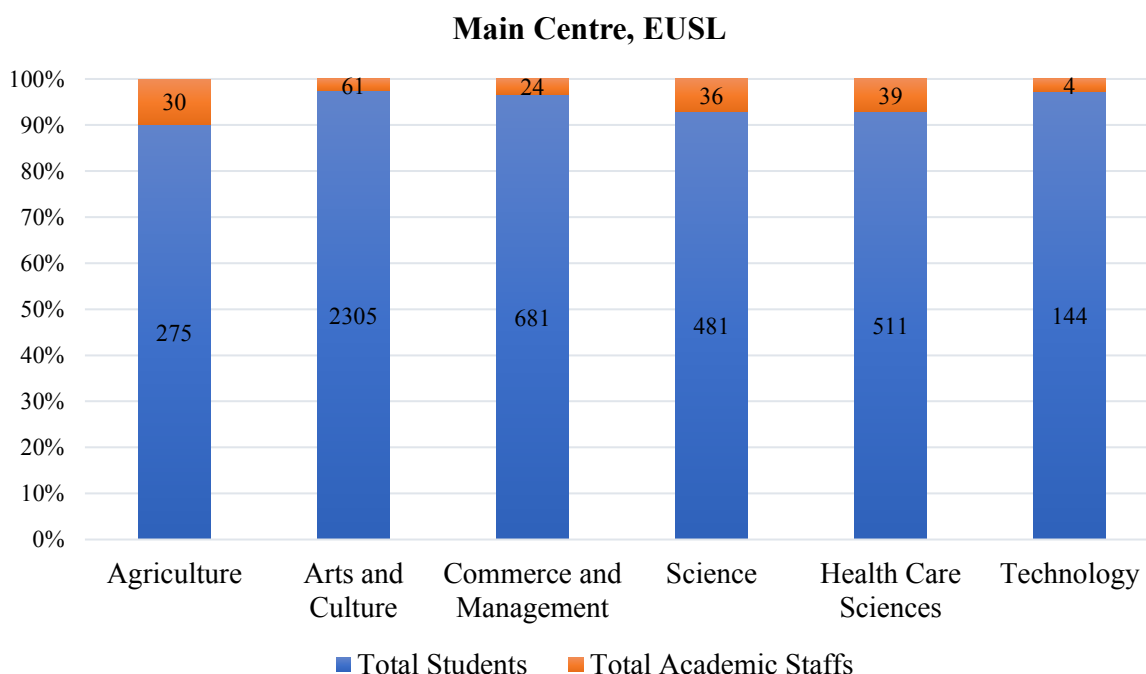


Figure 2: Distribution of the ratio of Total Students and Total Academic staffs in Main Centre, EUSL

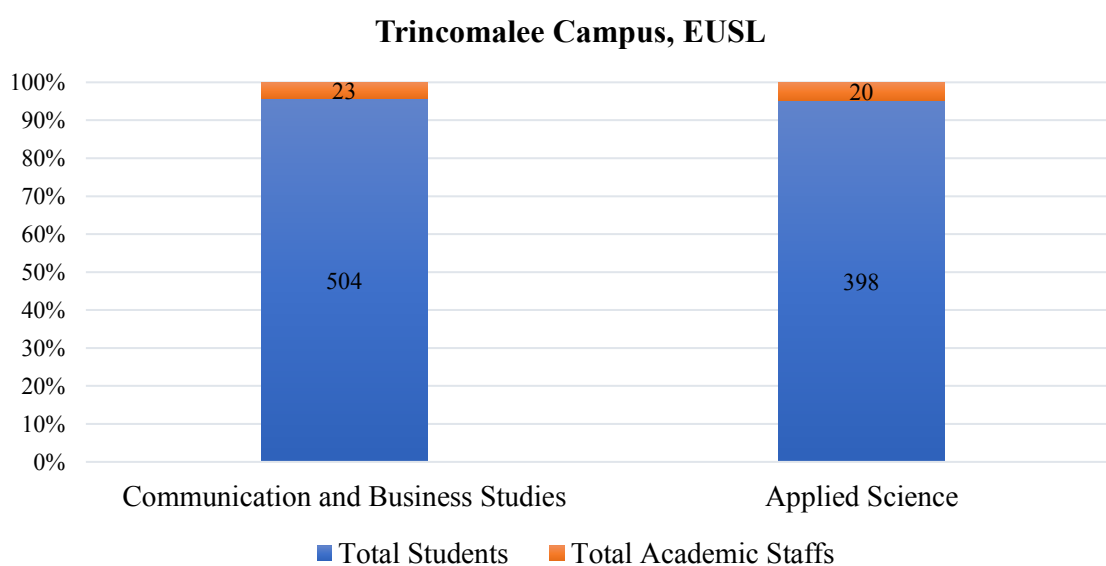


Figure 3: Distribution of the ratio of Total Students and Total Academic staffs in Trincomalee Campus, EUSL

Main Centre, EUSL				
Faculty	Course	Total Students	Total Academic Staff	Total Staff other than Academics
Arts & Culture	Bachelor of Arts	2305	61	22
Agriculture	Bachelor Science in Agriculture	275	30	39
Commerce & Management	Bachelor of Business Administration	366	24	13
	Bachelor of Commerce	315		
Health-Care Sciences	Bachelor of Medicine and Bachelor of Surgery	402	36	40
	Bachelor of Nursing	109		
Science	Bachelor of Science (Biological)	167	39	47
	Bachelor of Science (Physical)	250		
	Bachelor of Science (Special Degree)	64		
Technology	Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship)	144	04	08
Library		-	05	15
Other Departments		-	-	218
Total		4397	199	402

Trincomalee Campus, EUSL				
Faculty	Course	Total Students	Total Academic Staff	Total Staff other than Academics
Communication & Business Studies	B.Sc. in Management	260	23	02
	Bachelor of Arts (Communication Studies & Languages)	244		02
Applied Sciences	Bachelor of Computer Science	106	10	02
	B.Sc. in Applied Physics Electronics	111		01
	Bachelor of Siddha Medicine & Surgery	181	10	02
Library		-	02	07
Other Departments		-	-	71
Total		902	45	87

2.1 Student Population

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

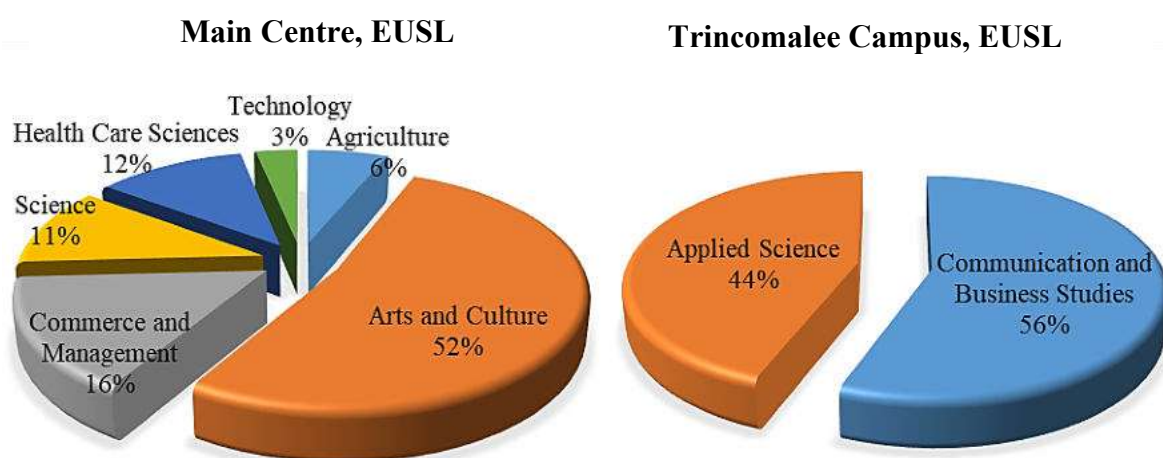


Figure 4: Faculty wise Distribution of Total Student's population in 2018

a. Local Students:

Main Centre, EUSL									
Faculty	Course	Medium	Intake 2018	1 st Year Students	2 nd Year Students	3 rd Year Students	4 th Year Students	5 th Year Students	No. of Graduated
Arts and Culture	Bachelor of Arts	Tamil	727	727	1078	400	100	-	291
Agriculture	Bachelor Science in Agriculture	English	72	70	59	73	73	-	43
Commerce and Management	Bachelor of Business Administration	English	101	101	82	89	94	-	71
	Bachelor of Commerce	English	85	85	86	75	69	-	58
Health-care Sciences	Bachelor of Medicine and Bachelor of Surgery	English	73	151	55	63	58	75	51
	Bachelor of Nursing	English	39	38	31	26	14	-	17
Science	Bachelor of Science (Bio-Science)	English	79	79	35	132	64	-	91

	Bachelor of Science (Physical Science)	English	118	107	64				
Technology	Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship)	English	73	69	75	-	-	-	-
Total			1367	1427	1565	858	472	75	622

Trincomalee Campus, EUSL									
Faculty	Course	Medium	Intake 2018	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	65	64	30	12	-	-	-
	Bachelor of Science in Applied Physics & Electronics	English	72	70	27	14	-	-	-
	Bachelor of Siddha Medicine and Surgery	English	54	53	19	64	42	33	12
Communication & Business Studies	Bachelor of Science in Management (General & Special)	English	98	95	71	65	29	-	69
	Bachelor of Arts in Communication Studies	English	89	84	86	65	9	-	18
	Bachelor of Arts in Languages	English							1
Total			378	366	233	220	80	33	100

b. Foreign Students:

Faculty	Course	Medium	Intake 2018	1 st Year Students	2 nd Year Students	3 rd Year Students	4 th Year Students	5 th 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	03	02	-	-

2.2 Staff Resource

The Main Centre, Eastern University, Sri Lanka and Trincomalee Campus marched towards its goals with the assistance of 733 permanent staff members, comprising 33.29% academic, 3.27% academic support, 5.32 % administrative and 58.12% nonacademic staff.

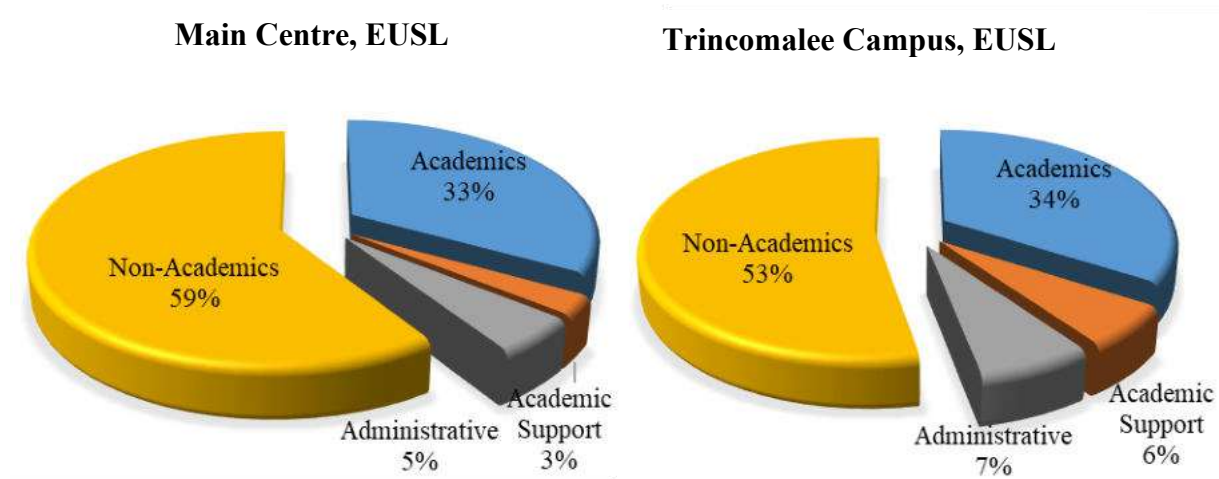


Figure 5: Proportion of Total Staff Strength – 2018

Main Centre, EUSL						
Staff category	Salary Scale	Approved Cadre	Filled Cadre			Cadre Vacancies
			Male	Female	Total	
Academic Staff	U-AC 3 to U-AC 5	274	121	73	194	80
	U-AC 1 to U-AC 2	123	-	-	0	123
Library (professional staff)	U-AC 5	1	-	-	0	1
	U-AC 4	1	-	-	0	1
	U-AC 3	5	3	2	5	0
Administrative Staff & Financial Staff	U-EX 3	2	1	0	1	1
	U-EX 2	10	7	2	9	1
	U-EX 1	17	11	6	17	0
Other Executive Staff	U-EX 2	2	-	-	0	2
	U-EX 1	6	2	0	2	4
Medical Officers	U-MO 1	1	1	0	1	0
Academic Support Staff	U-AS 2	8	6	3	9	-1
	U-AS 1	12	6	1	7	5
Technical Staff	U-EX 2	0	0	1	1	-1
	U-EX 1	0	1	0	1	-1
	U-MN 4	0	8	0	8	-8
	U-MN 2	1	1	-	1	0
	U-MT 1	54	17	2	19	35
Clerical & Allied	U-MN 4	0	4	15	19	-19
	U-MN 3	10	4	2	6	4
	U-MN 2	0	0	1	1	-1
	U-MN 1	154	59	43	102	52
Primary Staff	U-PL 3	27	19	2	21	6
	U-PL 2	47	33	7	40	7
	U-PL 1	155	133	4	137	18
Total		910	437	164	601	309

Trincomalee Campus, EUSL						
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	-	-	0	22

Library (professional staff)	U-AC 3	2	0	2	2	0
Administrative Staff & Financial Staff	U-EX 2	4	3	0	3	1
	U-EX 1	5	3	2	5	0
Other Executive Staff	U-EX 2	3	1	0	1	2
Medical Officers	U-MO 1	1	-	-	0	1
Academic Support Staff	U-AS 2	7	5	1	6	1
	U-AS 1	4	2	0	2	2
Technical Staff	U-MT 1	16	3	1	4	12
Clerical & Allied	U-MN 4	0	2	1	3	-3
	U-MN 3	8	2	3	5	3
	U-MN 2	2	1	0	1	1
	U-MN 1	44	11	12	23	21
Primary Staff	U-PL 3	12	9	0	9	3
	U-PL 2	8	1	0	1	7
	U-PL 1	82	20	4	24	58
Total		280	80	52	132	148

2.3 Academic Staffs in Faculties

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

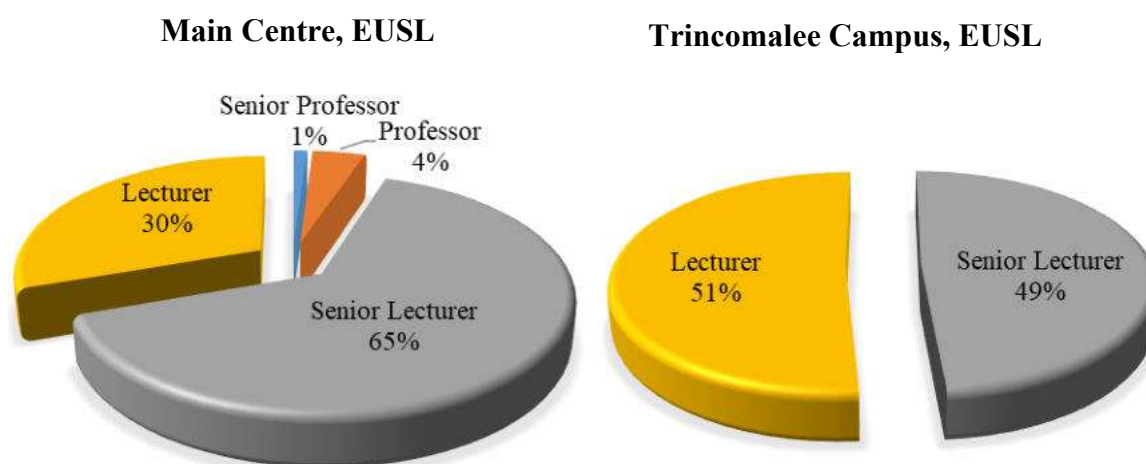


Figure 6: Proportion of Total Academic Staffs – 2018

The following table shows the cadre information among the faculties.

Main Centre, 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
			M	F	Total			M	F	Total			M	F	Total	
Senior Professor / Professor (Chair)	U-AC 5 (I)	6	-	-	0	6	6	-	-	0	6	3	-	-	0	3
	U-AC 5 (II)		-	-	0			-	-	0			-	-	0	
Senior Professor	U-AC 5 (I)	30	-	1	1	0	68	-	-	0	7	27	-	-	0	3
Professor	U-AC 5 (II)		1	1	2			1	1	2			-	-	0	
Associate Professor	U-AC 4		-	-	0			-	-	0			-	-	0	
Senior Lecturer Gr I	U-AC 3(I)		8	5	13			12	3	15			9	4	13	
Senior Lecturer Gr II	U-AC 3(II)		4	5	9			22	5	27			3	3	6	
Lecturer	U-AC 3(III)		0	1	1			3	0	3			-	-	0	
Lecturer (Probationary)	U-AC 3(IV)		0	4	4			9	5	14			3	2	5	
Temp. Lecturer/ Temp. Asst. Lecturer	U-AC 2(Fixed)	1	1	1	2	-1	21	5	20	25	-4	8	0	9	9	-1
Temporary Research Assistant	U-AC 2/1(Fixed)	0	-	-	0	0	1	1	0	1	0	0	-	-	0	0
Temporary Demonstrator	U-AC 1(Fixed)	10	2	8	10	0	1	0	1	1	0	0	-	-	0	0
Temporary Instructor	U-AC 1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Temporary Tutor	U-AC 1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Total		47	16	26	42	5	97	53	35	88	9	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
			M	F	Total			M	F	Total			M	F	Total	
Senior Professor / Professor (Prof Chair)	U-AC 5 (I)	4	-	-	0	4	5	-	-	0	3	0	-	-	0	0
	U-AC 5 (II)		-	-	0			2	-	2			-	-	0	
Senior Professor	U-AC 5 (I)	67	-	-	0	31	41	1	-	1	4	5	-	-	0	1
Professor	U-AC 5 (II)		-	-	0			2	-	2			-	-	0	
Associate Professor	U-AC 4		-	-	0			-	-	0			-	-	0	
Senior Lecturer Gr I	U-AC 3(I)		2	2	4			8	6	14			-	-	0	
Senior Lecturer Gr II	U-AC 3(II)		8	7	15			7	2	9			-	-	0	
Lecturer	U-AC 3(III)		1	1	2			1	0	1			-	-	0	
Lecturer (Probationary)	U-AC 3(IV)		9	6	15			4	6	10			1	3	4	
Temp. Lecturer/ Temp. Asst. Lecturer	U-AC 2(Fixed)	0	1	1	2	-2	14	2	9	11	3	0	1	2	3	-3
Temporary Research Assistant	U-AC 2/1(Fixed)	1	-	-	0	1	0	-	-	0	0	0	-	-	0	0
Temporary Demonstrator	U-AC 1(Fixed)	34	13	19	32	2	21	5	18	23	-2	5	1	1	2	3
Temporary Instructor	U-AC 1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Temporary Tutor	U-AC 1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Total		106	34	36	70	36	81	32	41	73	8	10	3	6	9	1

Trincomalee Campus, EUSL																
Faculty		Communication and Business Studies					Applied Science									
Disciplines / subjects covered		Business and Management Studies, Languages and Communication Studies					Computer Science, Physical Science					Unit of Siddha Medicine				
Designation	Salary Code	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres	Approved Cadre	Filled Cadres			Vacant Cadres
			M	F	Total			M	F	Total			M	F	Total	
Senior Professor / Professor (Prof Chair)	U-AC 5 (I)	2	-	-	0	2	2	-	-	0	2	3	-	-	0	3
	U-AC 5 (II)		-	-	0			-	-	0			-	-	0	
Senior Professor	U-AC 5 (I)	27	-	-	0	4	14	-	-	0	4	12	-	-	0	2
Professor	U-AC 5 (II)		-	-	0			-	-	0			-	-	0	
Associate Professor	U-AC 4		-	-	0			-	-	0			-	-	0	
Senior Lecturer Gr I	U-AC 3(I)		1	1	2			-	-	0			-	-	0	
Senior Lecturer Gr II	U-AC 3(II)		2	8	10			4	0	4			3	2	5	
Lecturer	U-AC 3(III)		-	-	0			-	-	0			-	-	0	
Lecturer (Probationary)	U-AC 3(IV)		5	6	11			1	5	6			1	4	5	
Temp. Lecturer/ Temp. Asst. Lecturer	U-AC 2(Fixed)	10	0	4	4	6	0	2	0	2	-2	0	-	-	0	0
Temporary Research Assistant	U-AC 2/1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Temporary Demonstrator	U-AC 1(Fixed)	0	-	-	0	0	4	0	4	4	0	7	1	4	5	2
Temporary Instructor	U-AC 1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Temporary Tutor	U-AC 1(Fixed)	0	-	-	0	0	0	-	-	0	0	0	-	-	0	0
Total		39	8	19	27	12	20	7	9	16	4	22	5	10	15	7

2.4 Non-Academic Staff of Departments/Units

Main Centre, 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	01	-	02	03
Office of the Registrar	01	01	05	03
General Service Division	01	-	03	04
Capital Works and Planning	01	-	02	01
Strategic Planning and Statistical Unit	01	01	-	01
Staff Development Centre	-	-	01	01
Academic/ Establishments Branch	02	-	06	01
Non-Academic/ Establishments Branch	01	-	03	01
Internal Audit Unit	01	-	03	01
Internal Quality Assurance Unit	-	-	-	01
Financial Administration	06	-	10	02
Store & Supplies Services	02	-	08	03
Security Services	-	-	03	25
Transport Services	-	-	-	12
Faculty of Agriculture	02	01	12	24
Faculty of Commerce & Management	01	-	07	05
Faculty of Science	01	-	12	22
Faculty of Health Care Sciences	01	-	19	20
Faculty of Arts & Culture	01	01	10	10
Faculty of Technology	01	-	04	03
Centre for Information & Communication Technology	-	04	01	02
English Language Teaching Unit	-	03	01	01
Centre for External Degrees & Extension Courses	01	01	02	02
Academic Affairs Division	01	-	09	03
Library Services	01	01	07	06
Health Services	01	-	02	01
Physical Education Unit	-	04	-	05
Student Affairs Division	01	-	05	01
Career Guidance Unit	-	01	01	-
Department of Maintenance	01	-	04	32
Hostels	-	-	06	10
Total	30	18	148	206

Trincomalee Campus, EUSL				
Faculties/Departments/Sections/ Branches/ Units	Most Senior¹	Senior Staff²	Junior Staff³	Minor Employees⁴
Office of the Rector	-	-	01	01
Office of the Deputy Registrar	01	-	01	01
Faculty of Communication & Business Studies	01	-	03	03
Faculty of Applied Science	01	04	02	03
Unit of Siddha Medicine	-	-	02	-
General Administration	01	-	03	09
Finance	01	-	03	01
Supplies	01	-	01	01
Maintenance	01	-	02	07
Academic Affairs Division	01	-	03	01
Students Affairs Division	-	-	06	01
Capital works	-	-	01	01
Library	-	-	03	04
Physical Education Unit	-	01	02	-
Establishments Branch	01	-	02	01
Information Technology Center	-	03	01	-
Total	09	08	36	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

2.5 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

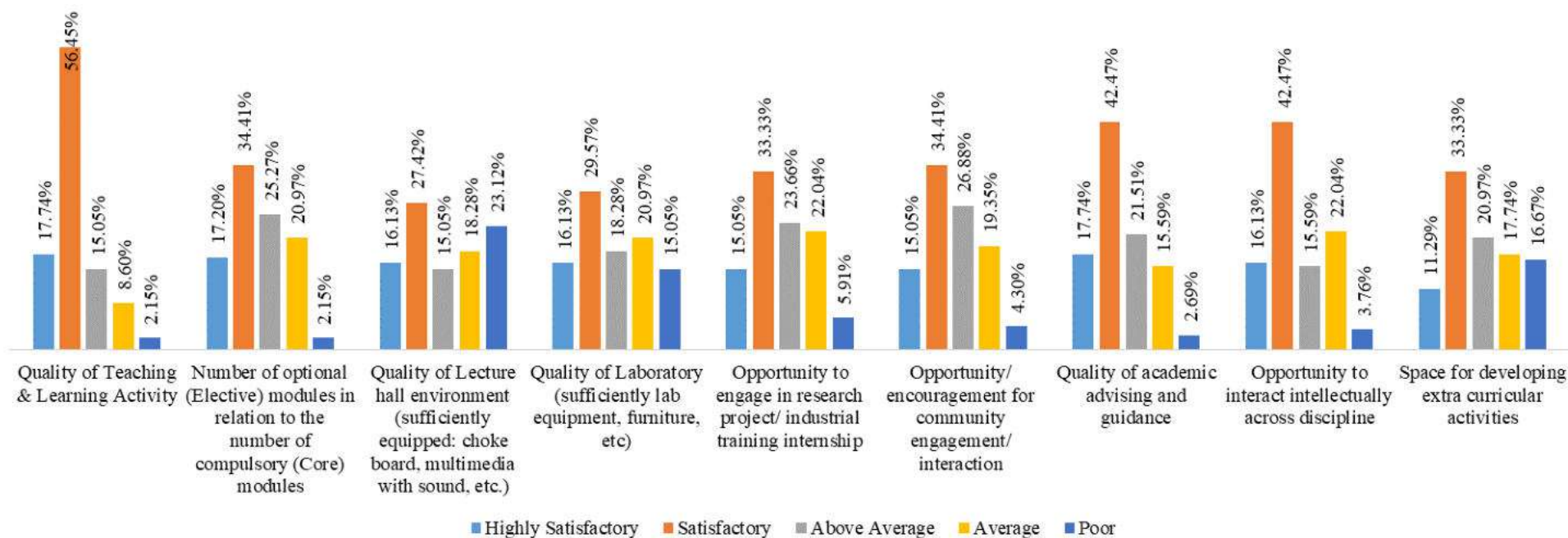


Figure 7: Students' satisfaction on teaching-learning resources in the faculty/department

• **Library**

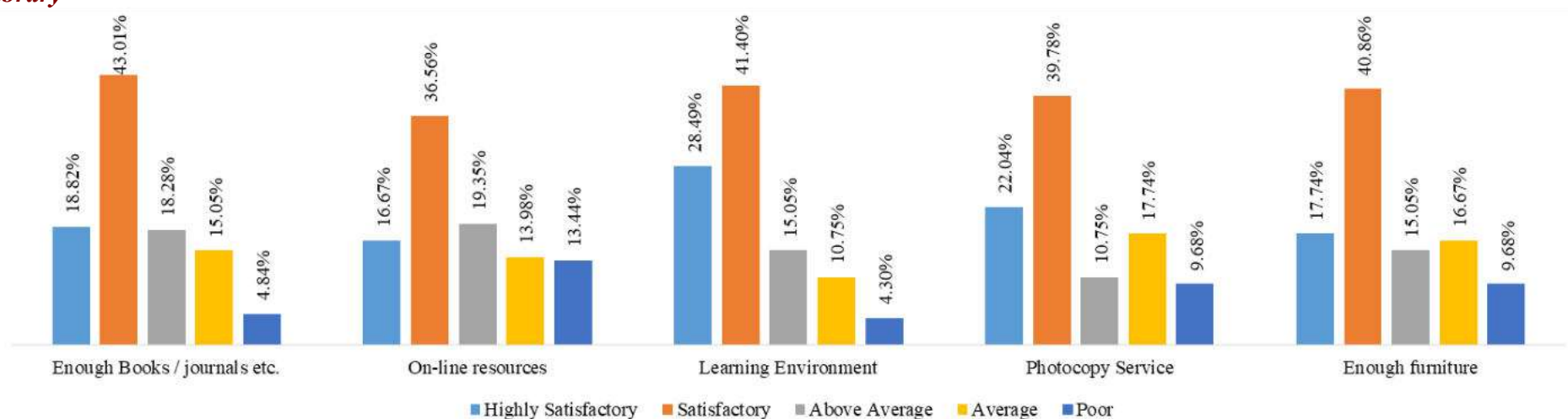


Figure 8: Students' satisfaction on library resources and services

• **Hostel Facilities**

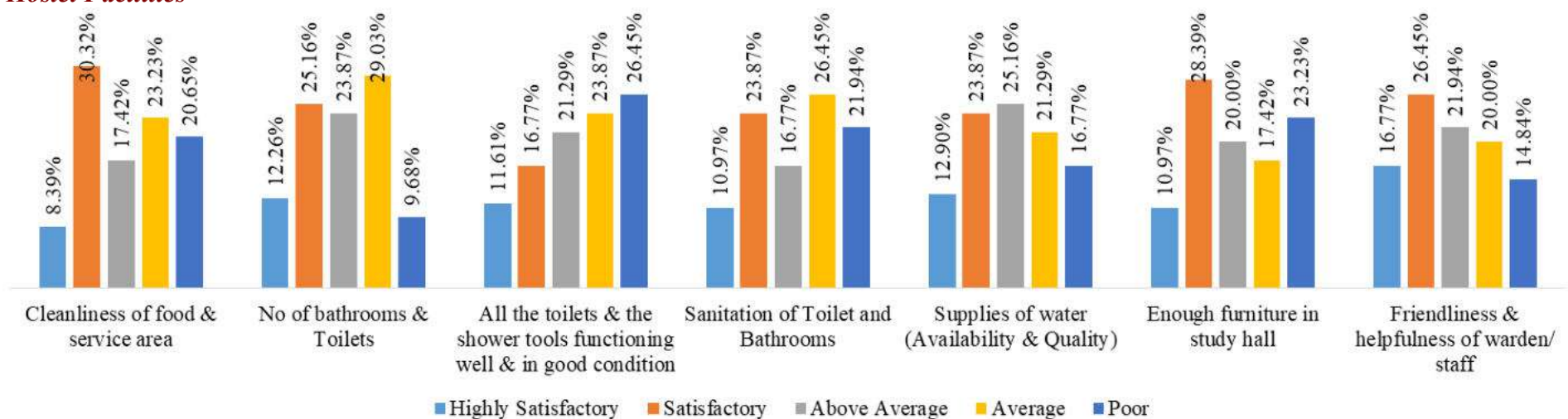


Figure 9: Students' satisfaction on Hostel accommodation and services

• Food Services & Cafeteria

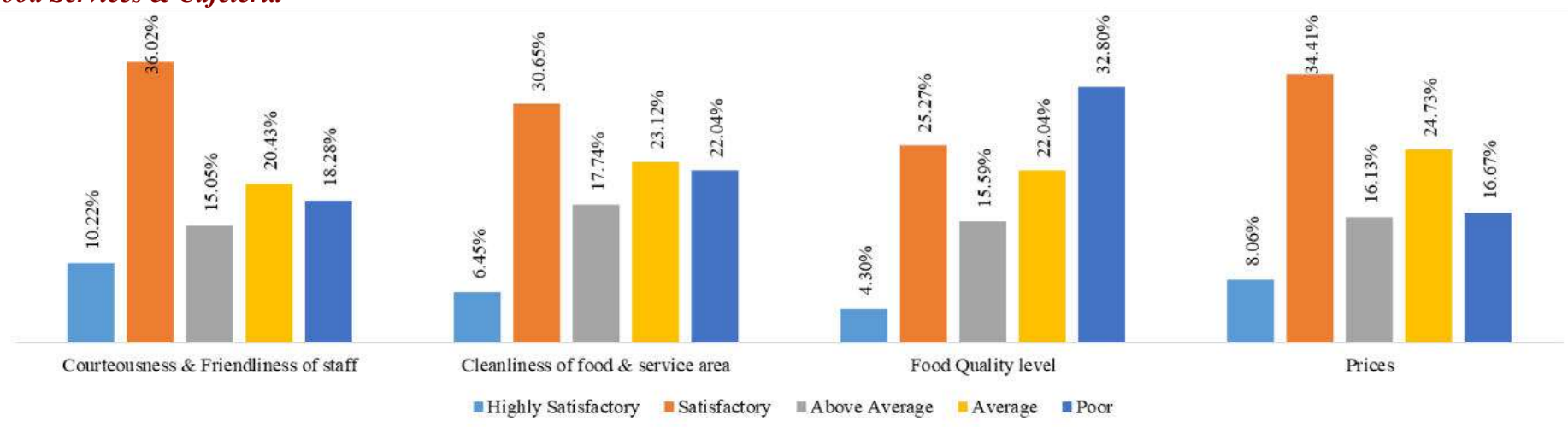


Figure 10: Students' satisfaction on Cafeteria services

• Sports & Fitness Facilities

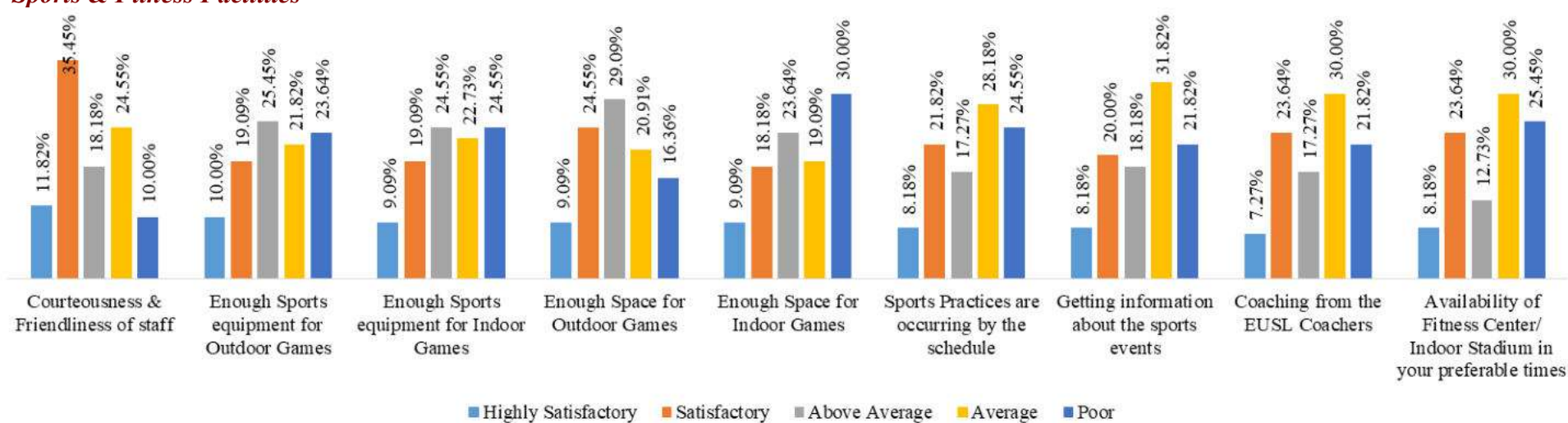


Figure 11: Students' satisfaction on Sports & Fitness Facilities

• **Health Services**

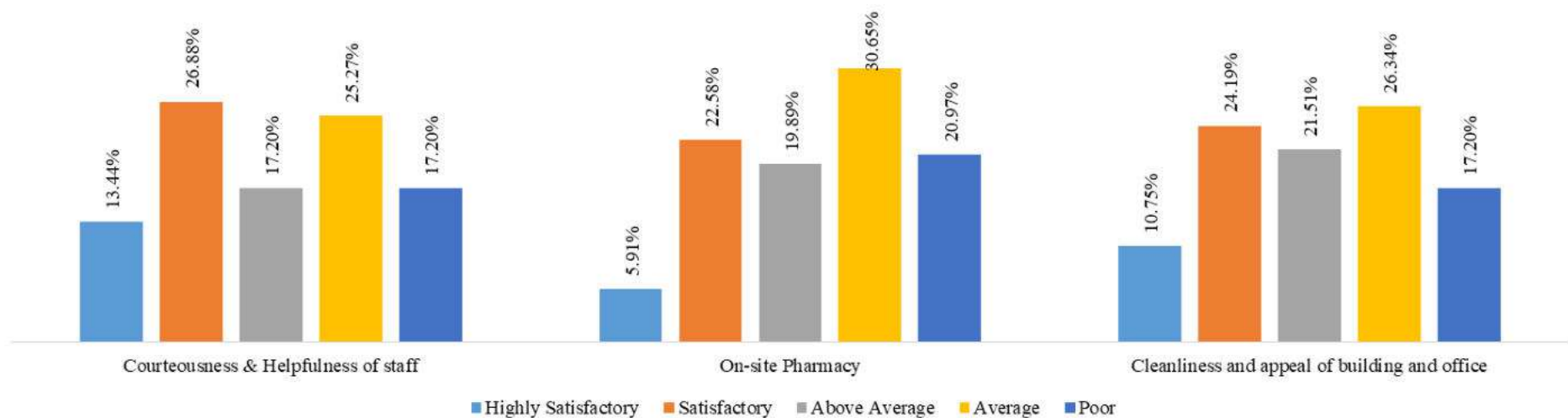


Figure 12: Students' satisfaction on services by University Health Centre

• **Overall Satisfaction**

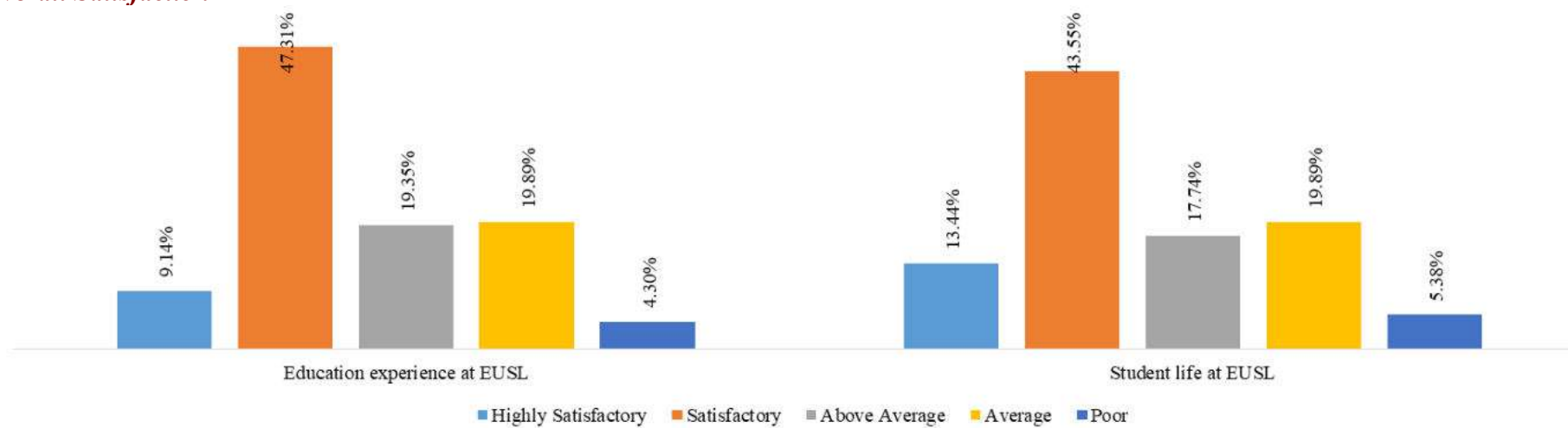


Figure 13: Students' satisfaction on overall university environment

b Graduate Employability

A measure on the employability of EUSL graduates were obtained by a survey conducted among the graduates at Convocation - 2018. The summary of the analysis is given below. In future, the survey will be extended to find the employability after two years since graduation.

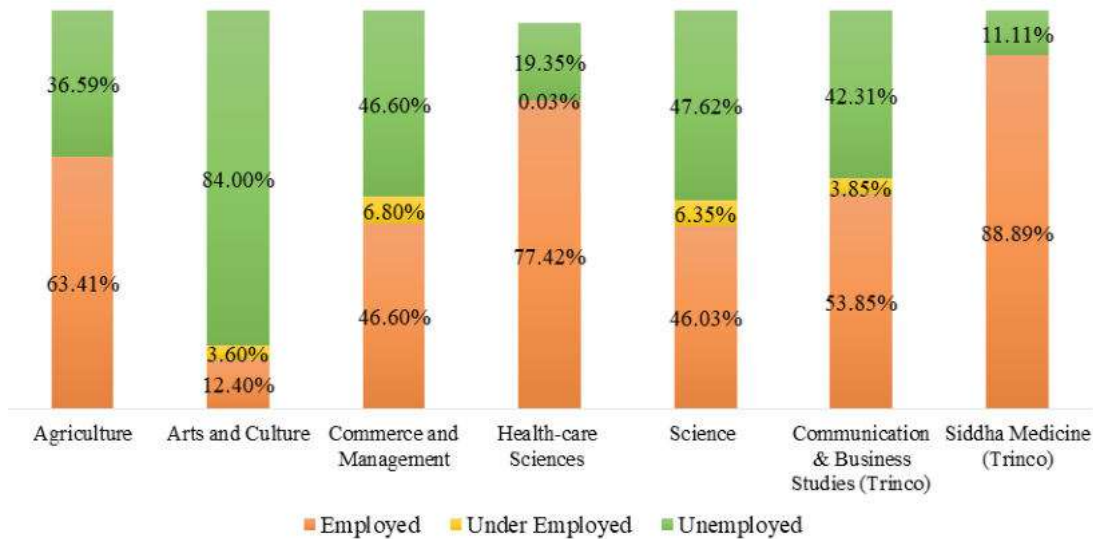


Figure 14: Percentage of graduates' employability by Faculty

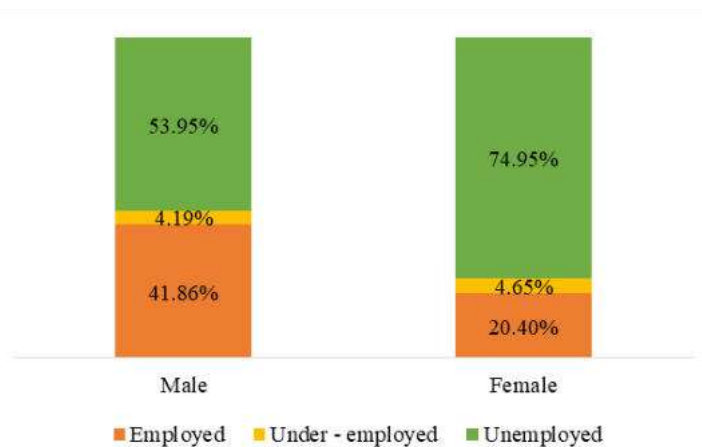


Figure 15: Percentage of graduates' employability by gender

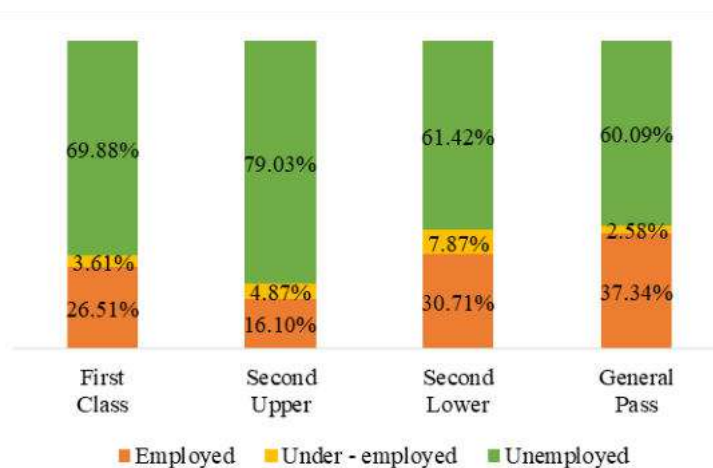


Figure 16: Percentage of graduates' employability by class received

3. Achievements

3.1 Research, Innovation and Publications

1. Faculty of Agriculture			
Subject	Published	Commercialized	Presented
a. No of Researches	24	-	-
b. No of Innovations	-	-	-
c. No of Journals	01	-	-
d. No of Books	01	-	-
e. No of Articles	44	-	-
f. Other (Abstract/Conference)	38	-	35
Total	108	-	35

2. Faculty of Arts & Culture			
Subject	Published	Commercialized	Presented
a. No of Researches	11	-	-
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	16	-	-
e. No of Articles	11	-	-
f. Other (Abstract/Conference)	75	-	-
Total	113	-	-

3. Faculty of Commerce & Management			
Subject	Published	Commercialized	Presented
a. No of Researches	29	-	05
b. No of Innovations	-	-	-
c. No of Journals	06	-	-
d. No of Books	04	-	-
e. No of Articles	04	-	01
f. Other (Abstract/Conference)	09	-	-
Total	52	-	06

4. Faculty of Health-Care Sciences			
Subject	Published	Commercialized	Presented
a. No of Researches	35	-	05
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	08	01	-
e. No of Articles	20	-	-
f. Other (Abstract/Conference)	31	-	-
Total	94	01	05

5. Faculty of Science			
Subject	Published	Commercialized	Presented
a. No of Researches	39	-	01
b. No of Innovations	-	-	-
c. No of Journals	01	-	-
d. No of Books	02	-	-
e. No of Articles	07	-	-
f. Other (Abstract/Conference)	09	-	01
Total	58	-	02

6. Faculty of Technology			
Subject	Published	Commercialized	Presented
a. No of Researches	06	-	03
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	04	-	-
f. Other (Abstract/Conference)	-	-	-
Total	10	-	03

Note: This faculty was recently started

7. Trincomalee Campus			
Subject	Published	Commercialized	Presented
a. No of Researches	10	-	-
b. No of Innovations	-	-	-
c. No of Journals	-	-	-
d. No of Books	-	-	-
e. No of Articles	3	-	-
f. Other (Abstract/Conference)	11	-	-
Total	24	-	-

3.2 Journals published in 2018

- AGRIEAST: Journal of Agricultural Sciences, Volume 12, Issue 01 and Issue 02, 2018, ISSN: 1391 - 5886. Presented by Faculty of Agriculture, Eastern University, Sri Lanka.
- MENTOR: The Journal of Business Studies, Volume 01, 2018, ISSN: 1800 - 1548. Presented by Faculty of Commerce and Management, Eastern University, Sri Lanka
- தேடல், Volume 06, Issue 02, 2018. Presented by Department of Commerce, Faculty of Commerce and Management, Eastern University, Sri Lanka
- கூர்மை, Issue 26 and 27, 2018, ISSN: 2279 - 3607. Presented by Department of Economics, Faculty of Commerce and Management, Eastern University, Sri Lanka
- LEADER: எல்லைகளைத் தாண்டி, Issue 19, June 2018 and Issue 20, December 2018, ISSN: 2279 - 3305. Presented by Department of Management, Faculty of Commerce and Management, Eastern University, Sri Lanka.
- JSc: Journal of Science, Volume 09, Issue 01 and 02, 2018, ISSN: 1391-586X. Presented by Faculty of Science, Eastern University, Sri Lanka.

3.3 Research articles published in 2018 in Journals Indexed by Web of Sciences

- Balashangar, K., Paranthaman, S., Thanishaichelvan, M., Amalraj, P. A., Velauthapillai, D. and Ravirajan, P. (2018). '*Multi-walled carbon nanotube incorporated nanoporous titanium dioxide electrodes for hybrid polymer solar cells*'. Materials Letters, Volume 219, 15 May 2018, Pages 265-268. <https://doi.org/10.1016/j.matlet.2018.02.088>
- Ealasukanthan, T. and Wall, D. J. N. (2018). '*Modeling of Spatial Dynamical Silence in the Macro Arterial Domain*'. SIAM Journal on Applied Dynamical Systems, DOI: 10.1137/17M1141333.
- Fousiamol, M. M., Sithambaresan, M., Smolenski, A. V., Jasinski, J. P. and Kurup, M. R. P. (2018). '*Halogen/azide bridged box dimer copper (II) complexes of 2-benzoylpyridine-3-methoxybenzhydrazone: Structural and spectral studies*'. Polyhedron, DOI:<https://doi.org/10.1016/j.poly.2017.11.024>.

- Harris, J. M., Vinobaba, P., Kularatne, R. K. A. and Kankanamge, C. E. (2018). '*An assessment of heavy metal levels in brackish water shrimps: Impact on sexes and the relationship between metal pollution index and Fulton's K condition indices*'. Human and Ecological Risk Assessment, DOI: 10.1080/10807039.2018.1478717.
- Harris, J. M., Vinobaba, P., Kularatne, R. K. A. and Kankanamge, C. E. (2018). '*Halogen/azide bridged box dimer copper (II) complexes of 2-benzoylpyridine-3-methoxybenzhydrazone: Structural and spectral studies*'. International Journal of Environmental Science and Technology, DOI: 10.1007/s13762-018-1653-7.
- Jayendrana, M., Sithambaresan, M., Sabura Beguma, P. M. and Prathapachandra Kurup, M. R. (2018). '*Cd(II) and Ni(II) Complexes from a Tridentate NNO Schiff Base: Crystal Structure, Spectral Aspects and Hirshfeld Surface Analysis*'. Polyhedron, DOI: 10.1016/j.poly.2018.11.020.
- Kisokanth, G., Prathapan, S., Indrakumar, J. and Ilankoon, I. M. P. S. (2018). '*Diet related factors for good glycaemic control among patients with diabetes mellitus in the Teaching Hospital, Batticaloa, Sri Lanka*'. Journal of the National Science Foundation of Sri Lanka, DOI: 10.4038/jnsfsr.v46i3.8496.
- Kuruppu Arachchi, A. N., Sundaresan, K. T., Umakanth, M. and Thivakaran, T. (2018). '*Acute neurotoxicity following Fenpyroximate poisoning*'. Ceylon Medical Journal, DOI: 10.4038/cmj.v63i4.8770.
- Mahendran, T., Brennan, G. J. and Hariharan, G. (2018). '*Aroma volatiles components of 'Fuerte' Avocado (Persea americana Mill.) stored under different modified atmospheric conditions*'. Journal of Essential Oil Research, DOI: 10412905.2018.1495108.
- Murugupillai, R., Ranganathan, S. S., Wanigasinghe, J., Ravi, M. and Arambepola, C. (2018). '*Development of outcome criteria to measure effectiveness of antiepileptic therapy in children*'. EPILEPSY & BEHAVIOR, DOI:10.1016/j.yebeh.2017.12.011.
- Naz, R. and Johnpillai, A. G. (2018). '*Exact solutions via invariant approach for Black-Scholes model with time-dependent parameters*'. Mathematical Methods in the Applied Sciences, <https://doi.org/10.1002/mma.4903>.

- Sakkaravarthi, K., Johnpillai, A. G., Durga Devi, A., Kanna, T. and Lakshmanan, M. (2018). '*Lie symmetry analysis and group invariant solutions of the nonlinear Helmholtz equation*'. Applied Mathematics and Computation, DOI: 10.1016/j.amc.2018.03.011.
- Sarvananthan, M., Suresh, J. and Alagarajah, A. (2018). '*Feminism, nationalism, and labour in post-civil war Northern Province of Sri Lanka*'. DEVELOPMENT IN PRACTICE, DOI:https://doi.org/10.1080/09614524.2017.1257566.
- Seran, T. H. (2018). '*Effects of inorganic and organic nutrients combinedly used on yield and quality of groundnut (Arachis hypogaea L.)*'. Bangladesh Journal of Scientific and Industrial Research, DOI: 10.3329/bjsir.v53i4.39193.
- Thirukkanesh, S., Ragel, F. C., Sharma, R. and Das, S. (2018). '*Anisotropic generalization of well-known solutions describing relativistic self-gravitating fluid systems: An algorithm*'. European Physical Journal C, DOI:10.1140/epjc/s10052-018-5526-5.

3.4 Books and Book Chapters published in 2018

Books

- Gunapalasingam, V. (2018). '*திருப்படைக் கோயில்களின் வரலாறும் நாட்டார் வழக்காற்றியல் மூலங்களும்*'. Department of Hindu Religious and Cultural Affairs, Colombo.
- Hamthoon, P. M. (2018). '*Al Allama Abul Hasan Ali An Nadwi - Contribution to the Arabic Language and Literature*'. Musluim Majlis, Eastern University, Sri Lanka, ISBN: 978-955-38972-0-6
- Inpamohan, V. (2018). '*ஐரோப்பிய மெய்யியல் வரலாறு*'. Kumaran Book House, Colombo.
- Inpamohan, V. (2018). '*சயிந்தவன் வதை: வடமோடிக் கூத்து*'. Cultural Affairs Department, Eastern Province.
- Inpamohan, V. (2018). '*மொழிதல்*'. Independent Research Circle, Batticaloa.
- Navaretnam, A. A. (2018). '*அன்பின் மகிழ்ச்சி - திருத்தூது ஊக்கவுரை*'.
- Navaretnam, A. A. (2018). '*திரு அவையின் சமூகப் படிப்பினைகள்*'.
- Santhirasegaram, S. (2018). '*Life and writing of Dr. Konamalai Konesapillai*'. Kalai ilakkiya Avai, Mandur, Batticaloa.

- Santhirasegaram, S. (2018). 'Pulavarmani: Collection of Poems'. Pulavarmani Periyathampippilai Memorial Association, Batticaloa.
- Sithambaresan, M., Priyantha, Samarasinghe, W. M. and Mahendranathan, C. (2018). 'Phenylumethyldiene Thiourea Copper Complex and Antibacterial Activity', Saarbrucken, German: Lap Lambert Academic Publishing.
- Umakanth, M. (2018). 'உயர் குருதி அழுக்கம்' (Uyar Kuruthi Amukkam). ISBN: 978-955-38809-5-6.
- Umakanth, M. (2018). 'கால் கை வலிப்பு' (Kal Kai Valippu). ISBN:978-955-38809-4.
- Umakanth, M. (2018). 'Asthma (Tamil)'. ISBN: 978-955-38809-7-0.
- Umakanth, M. (2018). Diabetes hand book for patients, ISBN: 978-955-38809-4-9.
- Umakanth, M. (2018). 'Emergency concepts for Nursing Students'. ISBN: 978-955-50964-8-5.
- Umakanth, M. (2018). Hand book of Medical procedure, ISBN: 978-955-38809-3-2.
- Umakanth, M. (2018). Multiple Choice Questions for medical Students, ISBN: 978-955-38809-2-5.
- Umakanth, M. (2018). 'Obesity (Tamil)'. ISBN: 978-955-38809-8-7.
- Umakanth, M. (2018). 'Stroke (Tamil)'. ISBN: 978-955-38809-6-3.
- Vaman, N. (2018). 'திருப்படைக் கோயில்கள் மீதான பிரபந்தங்கள்'. Department of Hindu Religious and Cultural Affairs, Colombo.

Book Chapters

- Francis, R. V. (2018). 'எழுத்தாளர் கறுவாக்கேணி முத்துமாதவன் - அறிமுகம்'. கண்ணகி கலை இலக்கிய விழா மலர் 2018, கண்ணகி கலை இலக்கியக் கூடல் மட்டக்களப்பு
- Francis, R. V. (2018). 'தந்தை செல்வாவின் சமூகநோக்கு'. தந்தை செல்வா சிலை சிலை திறப்பு விழா சிறப்பு மலர் – 2018.
- Francis, R. V. (2018). 'தேனகம்: தொகுப்பும் மதிப்பீடும்'. முத்தமிழ் விழா சிறப்பு மலர், கலாச்சாரப் பேரவை, மண்முனை வடக்கு பிரதேச செயலகம், மட்டக்களப்பு.

- Mathiventhan, T. (2018). 'Are we interested to conserve our valuable ecosystem? Sathurukondan, an urban mangrove wetland in Batticaloa, would be disremember in near future....' In book: Sath Samudra, Publisher: Marine Environment Protection Authority, Sri Lanka, ISBN: 2279 – 3208.
- Santhirasegaram, S. (2018). 'Education knowledge and Service of Professor Pattakkuddi Santhirasegaran'. Kalai ilakkiya Avai, Mandur, Batticaloa.
- Santhirasegaram, S. (2018). 'Worship tradition and history of Mandur Murugan Temple'. 'Murugu', Hindu Cultural Ministry, Colombo.
- Seran, T. H. and Naseem, A. (2018). 'Shoot Organogenesis of Aloe Plants with Emphasis on TDZ'. Thidiazuron: From Urea Derivative to Plant Growth Regulator, DOI: 10.1007/978-981-10-8004-3_20, Publisher: Springer, Singapore, ISBN (p): 978-981-10-8003-6, ISBN (e): 978-981-10-8004-3.
- Vasanthakumary, S. (2018). 'Worship tradition and history of Mandur Murugan Temple, 'Murugu''. Hindu Cultural Ministry, Colombo.

3.5 Awards Received:

Main Centre, EUSL			
Subject	No of Awards	No of Academics	No of Students
a. Local awards	01	01	-
b. National Awards	23	10	18
c. International Awards	05	05	-
d. Other	-	-	-
Total	29	16	18

a. Academic's Achievements and Awards in 2018

- The following two academics from Faculty of Science, received **President's Awards** at a ceremony held on 19th November 2018 at Taj Samudra, Colombo for their research papers published in reputed journals in the year 2016.
 - Prof. S. Thirukanesh, Department of Mathematics;
 - Prof. F C. Ragel, Department of Physics

- The following seven academics received **National Research Council Merit Award for Scientific Publication – 2016**. The award was presented by National Science Foundation (NSF), Sri Lanka.
 - Prof. P. Vinobaba, Department of Zoology, Faculty of Science;
 - Dr. M. Sithambaresan, Department of Chemistry, Faculty of Science;
 - Dr. M. Koneswaran, Department. of Chemistry, Faculty of Science;
 - Dr. S. Ahilan, Department of Physics, Faculty of Science;
 - Mr. A. J. M. Harris, Department of Zoology, Faculty of Science;
 - Dr. M. Roshini, Department of Clinical Sciences, Faculty of Health-care Sciences
 - Mr. M. Ravi, Department of Philosophy & Value Studies, Faculty of Arts and Culture.
- The following two academics received **SUSRED (Support Scheme for Supervision of Research Degrees) 2017 Award** for supervising the Ph.D student leading to completion of the degree within a stipulated time. The award was presented by National Science Foundation (NSF), Sri Lanka.
 - Dr. M. Koneswaran, Department. of Chemistry, Faculty of Science
 - Dr. Rev. Sr. J. Josepha, Department. of Supplementary Health Sciences, Faculty Health-care Sciences
- Dr. Rev. Sr. J. Josepha, Department of Supplementary Health Sciences, Faculty Health-care Sciences, received the Award of Most Outstanding Reviewer at the Global Public Health Conference 2018 in February 2018 at Kuala Lumpur. The award was presented by International Institute of Knowledge Management, Kuala Lumpur, Malaysia.
- Dr. (Mrs.) S. Kesavan, Department of Hindu Civilization, Faculty of Arts and Culture, received the following two awards.
 - “Iyai Award 2018” to appreciate her valuable service to the Tamil Society in worldwide. The award was presented by Malaysian Tamil Women Organization of “Iyai” and Canadian Women Internet Magazine “Inaiyathozhi”.
 - The honorable award for appreciating her charismatic and authoritative personality. The award was presented by Hindu Mahalir Manram, Batticaloa.
- Mr. K. Karthikeyan, Department of Supplementary Health Sciences, Faculty Health-care Sciences, received the award of the best presenter in International Course in Nutrition Research Methods, organized by St. John’s National Academy of Health Sciences, Bangalore, India in collaboration with School of Public Health, Harvard University and School of Medicine, Tufts University, USA.

- Mrs. T. Geretharan, Department of Agricultural Economics, Faculty of Agriculture, received the Sri Lankan Education Leadership Award – 2018 for the outstanding contribution to education, presented by World Education Congress, CMO Asia.
- Prof. (Mrs.) T. H. Seran, Department of Crop Science, Faculty of Agriculture, received Asia's Education Excellence Award 2018 for Women in Education Leadership, awarded by the World Education Congress, CMO Asia with CMO Council.
- Dr. (Mrs.) C. Mahendranathan has become the Charter member of the Sri Lankan National Chapter of "Organization for Women in Science for the Developing World (OWSD)", Inaugurated by the OWSD on 29th March, 2018 at the Hilton Residence, Colombo.

b. Students' Achievements and Awards in 2018

Sports

- Mr. K. Kohulanathan, Faculty of Arts and Culture, participated in the World University Cross Country Championship - 2018 held in Switzerland on 6th and 7th of April, 2018.
- Ms. P. Shanuja, Faculty of Arts and culture, has been selected to represent the Sri Lanka National University Basketball Women team to participate in the 52nd Senior National Basketball Championship - 2018.
- Ms. A. M. P. A. Goonaratna, Faculty of Science, has received the bronze medal in the over 68.0 kg Weight Category of Kumite (Women) in Inter University Karate Championship - 2018.
- Mr. K. Kokulanathan, Faculty of Arts and Culture, has received silver medal in 5000M race (Men) and Mr. K. Thanushan, Visual and Technological Arts, SVIAS has received bronze medal in high jump (Men) in Inter University Track and Field Championship – 2018.
- Mr. S. Ajithraj, Faculty of Arts and Culture, has received silver medal in the 70.0 kg Weight Category of Wrestling (Men); Mr. A. W. G. D. A. U. E. Gunawardana, Faculty of Commerce and Management, has received bronze medal in the 74.0 kg Weight Category of Wrestling (Men) and Mr. M R M A L Ameer, Faculty of Arts and Culture, has received bronze medal in the over 125.0 kg Weight Category of Wrestling (Men) in the Inter University Wrestling Championship - 2018.

- The following players of our university were selected by Sri Lankan Universities Sports Association (SLUSA) for the Sri Lanka Universities Colours Award for 2016 and 2017.
 - Best performance in Annual Inter University Game - Elle, Mr. Dinesh Kumar and Mr. N. Nanthagopan, Faculty of Arts & Culture
 - Best performance in Annual Inter University Game – Football, Mr. A K M Ajeeth, Mr. P Yathavan and Mr. R. M. Ihisan,, 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 and Ms. E. Priya, Faculty of Arts & Culture and Mr. S Uganthan, Faculty of Commerce and Management.
 - Best performance in Annual Inter University Game - Rugby, Mr. B. W. H. D. Bandara, Faculty of Science.

Other Programmes

- ImagineIF Entrepreneurship Boot Camps for Undergraduates Workshop was presented by Information and Communication Technology Agency of Sri Lanka (ICTA). In the workshop, three business plans were awarded out of 21 business plans presented by the students from South Eastern University of Sri Lanka, Eastern University, Sri Lanka, Trincomalee Campus and other Higher Education Institutions in Eastern Province. The Winning and Second Runner-Up attained by the students of the Faculty of Commerce and Management and the First Runner-Up won by the student of Faculty of Science, Eastern University, Sri Lanka.

3.6 Programme, Seminars & Workshops:

1. Faculty of Agriculture			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	02	02	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	01	01	-
d. No of Diploma Programme	-	01	-
e. No of Certificate Programme	03	01	-
f. Other (<i>Seminars & Workshops</i>)	34	-	-
Total	40	05	-

2. Faculty of Arts and Culture			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	06	03	04
b. No of Postgraduate Diploma Programme	-	-	01
c. No of Degree Programme	03	03	05
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	-	02	01
f. Other (<i>Seminars & Workshops</i>)	12	06	06
Total	21	14	17

3. Faculty of Health-Care Sciences			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	-	01	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	-	01	-
f. Other (<i>Training</i>)	01	-	-
Total	01	02	01

4. Faculty of Science			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	04	-	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	04	-	-
f. Other (<i>Workshops</i>)	21	-	-
Total	29	-	-

5. Trincomalee Campus			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	02	02	-
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	01	01	-
d. No of Diploma Programme	-	01	-
e. No of Certificate Programme	03	01	-
f. Other (<i>Seminars & Workshops</i>)	34	-	-
Total	40	05	-

4. Financial Positions

4.1 Status Report on fund released by the Treasury as of 31st December 2018

Main Centre, EUSL

			Rs '000
Particulars	Amount Allocated	Amount Recommended	Amount Released
Recurrent Grant			
Personal Emoluments	986,100	986,100	986,100
Other Recurrent	253,900	253,900	228,000
Total Recurrent Grant	1,240,000	1,240,000	1,214,100
Capital Grant			
Rehabilitation & Improvement	117,000	104,500	104,500
Acquisition of Assets	107,000	90,000	89,000
Ongoing Construction Projects	235,000	231,000	231,000
Construction of New Projects	30,000	30,000	5,000
Human Capital Development Projects	15,000	12,500	11,000
Strengthening Research	11,000	10,000	8,000
Total Capital Grant	515,000	478,000	448,500
Total Grant	1,755,000	1,718,000	1,662,600

Trincomalee Campus, EUSL

			Rs '000
Particulars	Amount Allocated	Amount Recommended	Amount Released
Recurrent Grant			
Personal Emoluments	180,600,000	188,600,000	188,600,000
Other Recurrent	84,400,000	76,400,000	74,400,000
Total Recurrent Grant	265,000,000	265,000,000	263,000,000
Capital Grant			
Rehabilitation & Improvement	30,000,000	29,700,000	29,700,000
Acquisition of Assets	30,000,000	29,500,000	27,500,000
Ongoing Construction Projects	232,000,000	221,000,000	171,000,000
Construction of New Projects	0.00	0.00	0.00
Human Capital Development Projects	5,000,000	4,200,000	3,900,000
Strengthening Research	3,000,000	2,550,000	2,050,000
Settle the Outstanding Bills	10,000,000	10,000,000	10,000,000
Total Capital Grant	310,000,000	296,950,000	244,150,000
Total Grant	575,000,000	561,950,000	507,150,000

4.2 Details of Recurrent Expenditure

Main Centre, EUSL		
Subject	2017 Rs.	2018 Rs.
a. Personal Emoluments	761,528,746	917,117,521
b. Travelling Expenses	3,631,591	4,260,528
c. Supplies	37,250,349	32,045,886
d. Maintenance Expenditure	20,968,583	20,333,858
e. Contractual Services	182,977,783	170,890,710
f. Others	44,556,069	54,538,598
g. Depreciation & Amortization Expenses	234,057,703	271,656,724
Total	1,284,970,824	1,470,843,825

Trincomalee Campus, EUSL		
Subject	2017 Rs.	2018 Rs.
a. Personal Emoluments	137,774,915	190,255,752
b. Travelling	529,126	212,948
c. Supplies	8,443,315	11,323,780
d. Maintenance	4,293,759	6,500,539
e. Contractual Services	51,419,842	51,064,349
f. Others	6,486,682	10,285,281
Total	208,947,639	269,642,649

4.3 Details of Capital Expenditure

Main Centre, EUSL		
Subject	2017 Rs.	2018 Rs.
a. Rehabilitation Improvement	144,709,675.44	31,685,739.58
b. Acquisition of Assets	77,089,027.74	47,355,991.15
c. Contraction Projects	88,368,678.55	239,344,021.49
d. Contraction Projects New	190,236,735.03	8,383,930.66
e. Knowledge Enhancement & institutional Dev.	14,411,446.84	3,271,146.82
f. Research & Developments	5,071,198.40	4,447,822.85
Total	519,886,762.00	334,487,652.55

Trincomalee Campus, EUSL		
Subject	2017 Rs.	2018 Rs.
a. Maintenance & Rehabilitation of Fixed Assets	8,937,487	61,972,998
b. Acquisition of Fixed Assets	17,086,101	46,206,429
c. Human Capital Development Projects	1,807,207	3,079,089
d. Research & Development	1,314,651	1,848,808
Total	29,145,446	113,107,324

a. Details of Projects (Local/Foreign Funded)

Main Centre, EUSL					
Name & Detail	Loan/Grant	Funding Agency	TCE (Rs.MN)	RFA (Rs.MN)	DF (Rs.)
Design and Construction of Building Complex for the Faculty of Agriculture at the EUSL	Grant	Government of Sri Lanka	302.7	-	-
Construction of Building for Bio System Technology, Eastern University, Sri Lanka	Grant	Government of Sri Lanka	239.5	-	-
Construction of Building Complex for English Language Teaching Unit, EUSL	Grant	Government of Sri Lanka	238.7	-	-
Building Complex for the Faculty of Health Care Sciences, Eastern University, Sri Lanka	Loan	Kuwait	2,259.0	-	-
Total			3,039.9	-	-

Trincomalee Campus, EUSL					
Name & Detail	Loan/Grant	Funding Agency	TCE (Rs.MN)	RFA (Rs.MN)	DF (Rs.)
Construction of building for the faculty of communication and business studies	Grant	Government of Sri Lanka	821.40	-	-
Building for Multipurpose Auditorium	Grant	Government of Sri Lanka	784.80	-	-
2.5km Asphalt surface road network.	Grant	Government of Sri Lanka	145.00	-	-
Construction of Staff Quarters	Grant	Government of Sri Lanka	40.00	-	-
Total			1,751.20	-	-

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

Main Centre, EUSL					
Name	TCE (Rs.MN)	Exp in 2017 (Rs. MN)	Exp in 2018 (Rs. MN)	Cumulative Exp as at 31.12.2018 (Rs. MN)	% of Physical Progress
1. Design and Construction of Building Complex for the Faculty of Agriculture at the EUSL	302.7	111.9	128.3	240.3	92%
2. Construction of Building for Bio System Technology, Eastern University, Sri Lanka	239.5	23.9	101.9	125.8	52%
3. Construction of Building Complex for English Language Teaching Unit, EUSL	238.7	23.8	89.8	113.7	41%
4. Building Complex for the Faculty of Health Care Sciences, Eastern University, Sri Lanka	2,259.0	28.9	-	28.9	
Total	3039.9	188.5	320	508.7	

Trincomalee Campus, EUSL					
Name	TCE Rs.	Exp in 2017 Rs.	Exp in 2018 Rs.	Cumulative Exp as at 31.12.2018	% of Physical Progress
a. 103 - Campus Buildings	-	39,408,289	46,960,940	-	-
b. 103 - Construction of Staff Quarters	25,000,000	17,518,670	6,088,617	23,607,287	100%
c. 103 - Construction of FCBS Building	821,400,000	-	50,000,000	50,000,000	10%
d. 103 - Construction of Multipurpose Auditorium	784,800,000	-	25,000,000	25,000,000	5%
Total	1,631,200,000	56,926,959	128,049,557	98,607,287	

4.4 Details of Financial Progress (Expenditure):

Main Centre, EUSL				
Subject	Allocation in 2018 Rs.	Grant received from DTO	Expenditure in 2018 Rs	Saving/ Excess Rs.
a. Recurrent Except Project	1,240,000,000	1,214,100,000	1,470,873,825	(256,773,825)
b. Capital Except Project	515,000,000	448,500,000	334,487,652	114,012,348
Total	1,755,000,000	1,662,600,000	1,805,361,477	(142,761,477)

Trincomalee Campus, EUSL			
Subject	Provision in 2018 Rs	Exp in 2018 Rs	Savings / Excess Rs
a. Recurrent Except Project	265,000,000	269,642,649	(4,642,649)
b. Capital Except Project	78,000,000	113,107,325	(35,107,325)
c. Project - Local Funded	232,000,000	128,049,557	103,950,443
Total	575,000,000	510,799,531	64,200,469

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

Main Centre, EUSL			
Source of Revenue	Provision in 2018 Rs.	Collection in 2018 Rs.	Deficit /Surplus Rs.
a. Undergraduate & Postgraduate Studies	9,903,000	1,070,359	(8,832,641)
b. Other Income	21,000,000	18,930,592	(2,069,408)
Total	30,903,000	20,000,951	(10,902,049)

Trincomalee Campus			
Source of Revenue	Provision in 2018 Rs.	Collection in 2018 Rs.	Deficit / Surplus Rs.
a. Undergraduate Studies	7,000,000	1,929,602	(5,070,398)
Total	7,000,000	1,929,602	(5,070,398)

4.6 Financial Performance Analysis - 2018:

Main Centre, EUSL		
Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	RE / No of Student strength	333,834.28
Capital Expenditure per Student (CE)	CE / No of Student strength	75,916.40
Total		409,750.68

Trincomalee Campus, EUSL		
Subject	Formula	Exp. Per Student Rs.
Recurrent Expenditure per Student (RE)	RE / No of Student strength	298,277.00
Capital Expenditure per Student (CE)	CE / No of Student strength	266,766.00
Total		565,043.00

4.7 Details of Infrastructure Facilities Received in 2018:

Main Centre, EUSL		
Infrastructure Details	Expenditure (Rs. MN.)	Physical Progress
a. Design and Construction of Building Complex for the Faculty of Agriculture at the EUSL	281.10	100%
b. Construction of Building for Bio System Technology, Eastern University, Sri Lanka	158.81	52%
c. Construction of Building Complex for English Language Teaching Unit, EUSL	151.45	90%
d. Construction of Security Huts at EUSL	1.09	75%
e. Improvement of power supply system for Air Condition Unit at CICT	0.77	100%
f. Construction of Fencing at Technology Premises, EUSL	2.10	85%
g. Improvement of boundary wall at old & New Building Premises, EUSL	2.69	85%
h. Supplying, Fabricating & Fixing of safety Grill for windows, Doors at Hostels	1.64	100%
i. Construction of semi-permanent common hall at Technology premises, EUSL	1.42	100%

j. Improvement of Tennis, volley ball and foot ball courts at the playground, EUSL	0.16	100%
k. Construction of Car park at EUSL	7.97	85%
l. Setting up Exam hall/ Lecture hall at the upper floor of CICT	2.77	75%
m. Renovation of Non Academic staff Rest Room, EUSL	3.35	85%
Total	615.32	

Trincomalee Campus, EUSL		
Infrastructure Details	Expenditure (Rs. in Mn)	Physical Progress
a. Establishment of Herbal Garden Phase-I	1.57	Completed
b. Extension of Boundary Wall	7.67	Completed
c. Improvement of landscaping around the new hostel buildings and storm water drainages	5.13	Completed
d. Balance Work of Gateway	6.52	Completed
e. Construction of 680m long and 1.5m height PVC coated chain link fence around the playground and water tub for existing playground	4.59	Completed
f. Refurbishment of Existing Building for Guest House at 315, Dockyard Road, Trincomalee	8.64	Completed
g. Improvement of Parking Facilities	1.33	Completed
h. Improvement of landscape and drainages around the staff quarters	1.68	Completed
i. Construction of 02 Nos. of Septic Tanks and Soakage pit with waste water disposal system to the 400 Students Hostel - P3	2.42	Completed
Total	39.55	

4.8 Financial Statements 2018**Eastern University, Sri Lanka****Statement of Financial Performance (Consolidated)****For the Year Ended 31st December 2018**

For the Year ended 31st December	Note	2018 Rs.	2017 Rs.
Operating Revenue			
Recurrent Grant	3	1,477,100,000	1,193,688,000
Net Income / (Loss) from other Activities	4	1,070,359	1,013,263
Other Income	5	20,860,194	44,209,662
		1,499,030,553	1,238,910,925
Financial Assistance to Students	6	187,037,900	92,233,400
		1,686,068,453	1,331,144,325
Operating Expenses			
Personal Emoluments	7	1,107,373,273	899,303,660
Travelling Expenses	8	4,473,476	4,160,717
Supplies & Consumables	9	43,369,666	45,693,665
Minor Repairs & Maintenance	10	26,834,397	25,262,342
Contractual Services	11	221,955,061	234,397,626
Research & Development	12	471,567	1,124,784
Depreciation & Amortization Expenses	13	375,764,645	313,865,444
Other Operating Expenses	14	64,352,310	49,917,967
Total Operating Expenses		1,844,594,395	1,573,726,204
Surplus / (Deficit) from Operating Activities		(345,563,842)	(334,815,279)
Financial Assistance to Students	15	187,037,900	92,233,400
Surplus / (Deficit) from Total Activities		(345,563,842)	(334,815,279)
Extra Ordinary Items			
(Write off and Other Adjustments)	16	(27,968)	(231,947)
Net Surplus (Deficit) for the Period			
Transferred to General Reserve		(345,591,810)	(335,047,226)

Eastern University, Sri Lanka
Statement of Financial Position (Consolidated)
As at 31st December 2018

As at 31st December	Note	2018 Rs.	2017 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	4,573,504,638	4,290,663,417
Intangible Assets	18	43,645,531	41,404,286
Investment (L. T)	19	7,451,355	6,894,067
Capital Work in Progress	20	524,761,553	471,144,490
		<u>5,149,363,077</u>	<u>4,810,106,260</u>
Current Assets			
Inventories / Stocks	21	9,661,200	11,163,371
Trade & Other Receivables	22	631,106,584	636,998,692
Investment (S. T)	23	84,563,384	77,846,265
Cash & Cash Equivalents	24	364,139,196	202,013,187
		<u>1,089,470,364</u>	<u>928,021,514</u>
Total Assets		<u>6,238,833,441</u>	<u>5,738,127,774</u>
Liabilities			
Current Liabilities			
Payables	25	254,248,051	286,616,358
Accrued Expenses	26	40,214,472	50,227,388
Short Term Lease Obligation	27	5,107,034	4,604,282
		<u>299,569,557</u>	<u>341,448,029</u>
Non-Current Liabilities			
Payables	28	6,799,397	5,612,573
Long Term Lease Obligation	29	12,209,160	17,286,143
Provision for Gratuity	30	215,973,769	170,809,693
Restricted Fund	31	91,765,658	76,717,649
Gift & Donation	32	6,342,684	8,888,765
Other Grant	33	884,691,301	756,285,640
		<u>1,217,781,969</u>	<u>1,035,600,462</u>
Total Liabilities		<u>1,517,351,526</u>	<u>1,377,048,490</u>
Accumulated Fund (Capital Grant)	34	6,388,598,617	5,692,915,886
Bond Obligation Reserve	35	184,705,820	188,269,504
General Reserve	36	(1,953,331,229)	(1,606,717,226)
Capital Reserve	37	101,508,707	86,611,119
Total Net Assets / Equity		<u>4,721,481,915</u>	<u>4,361,079,284</u>
Total Liabilities / Equity (Total Fund Employed)		<u>6,238,833,441</u>	<u>5,738,127,774</u>

Eastern University, Sri Lanka**Statement of Financial Performance (EUSL & Trincomalee Campus)****For the Year Ended 31st December 2018**

For the Year ended 31st December	2018		2018
	Main Centre	Trinco	Total
	EUSL	Campus	
	Rs.	EUSL	Rs.
		Rs.	
Operating Revenue			
Recurrent Grant	1,214,100,000	263,000,000	1,477,100,000
Net Income / (Loss) from other Activities	1,070,359	-	1,070,359
Other Income	18,930,592	1,929,602	20,860,194
Total Operating Revenue	1,234,100,951	264,929,602	1,499,030,553
Financial Assistance to Students	165,252,150	21,785,750	187,037,900
	1,399,353,101	286,715,352	1,686,068,453
Operating Expenses			
Personal Emoluments	917,117,521	190,255,752	1,107,373,273
Travelling Expenses	4,260,528	212,948	4,473,476
Supplies & Consumables	32,045,886	11,323,780	43,369,666
Minor Repairs & Maintenance	20,333,858	6,500,539	26,834,397
Contractual Services	170,890,710	51,064,351	221,955,061
Research & Development	404,817	66,750	471,567
Depreciation & Amortization Expenses	271,656,724	104,107,921	375,764,645
Other Operating Expenses	54,133,781	10,218,529	64,352,310
Total Operating Expenses	1,470,843,825	373,750,570	1,844,594,395
Surplus / (Deficit) from Operating Activities	(236,742,874)	(108,820,968)	(345,563,842)
Financial Assistance to Students	165,252,150	21,785,750	187,037,900
Surplus / (Deficit) from Total Activities	(236,742,874)	(108,820,968)	(345,563,842)
Extra Ordinary Items (Write off and Other Adjustments)	(27,968)	-	(27,968)
Net Surplus (Deficit) for the Period Transferred to General Reserve	(236,770,842)	(108,820,968)	(345,591,810)

Eastern University, Sri Lanka**Statement of Financial Position (EUSL & Trincomalee Campus)****As at 31st December 2018**

	As at 31st Dec.2018 Main Centre EUSL Rs.	As at 31st Dec.2018 Trinco Campus EUSL Rs.	As at 31st Dec.2018 Total Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	2,509,120,430	2,064,384,208	4,573,504,638
Intangible Assets	34,996,734	8,648,797	43,645,531
Investment (L. T)	7,451,355	-	7,451,355
Capital Work in Progress	524,761,553	-	524,761,553
Total Non-Current Assets	3,076,330,072	2,073,033,005	5,149,363,077
Current Assets			
Inventories / Stocks	7,780,082	1,881,118	9,661,200
Trade & Other Receivables	512,630,035	118,476,549	631,106,584
Investment (S. T)	84,563,384	-	84,563,384
Cash & Cash Equivalents	352,655,663	11,483,533	364,139,196
Total Current Assets	957,629,164	131,841,200	1,089,470,364
Total Assets	4,033,959,236	2,204,874,205	6,238,833,441
Liabilities			
Current Liabilities			
Payables	217,597,860	36,650,191	254,248,051
Accrued Expenses	30,091,243	10,123,229	40,214,472
Short Term Lease Obligation	5,107,034	-	5,107,034
Total Current Liabilities	252,796,137	46,773,420	299,569,557
Non-current Liabilities			
Payables	6,335,528	463,869	6,799,397
Long Term Lease Obligation	12,209,160	-	12,209,160
Provision for Gratuity	195,612,231	20,361,538	215,973,769
Restricted Fund	85,975,242	5,790,416	91,765,658
Gift & Donation	6,120,313	222,371	6,342,684
Other Grant	413,214,013	471,477,288	884,691,301
Total Non-current Liabilities	719,466,487	498,315,482	1,217,781,969
Total Liabilities	972,262,624	545,088,902	1,517,351,526
Total Net Assets			
Accumulated Fund (Capital Grant)	4,398,669,341	1,989,929,276	6,388,598,617
Bond Obligation Reserve	184,582,464	123,356	184,705,820
General Reserve	(1,601,947,077)	(351,384,152)	(1,953,331,229)
Capital Reserve	80,391,884	21,116,823	101,508,707
Total Net Assets / Equity	3,061,696,612	1,659,785,303	4,721,481,915
Total Liabilities / Equity (Total Fund Employed)	4,033,959,236	2,204,874,205	6,238,833,441

Eastern University, Sri Lanka**Statement of Financial Performance – EUSL Main Centre****For the Year Ended 31st December 2018**

For the Year ended 31st December	Note	2018 Rs.	2017 Rs.
Operating Revenue			
Recurrent Grant	3	1,214,100,000	989,565,000
Net Income / (Loss) from other Activities	4	1,070,359	978,570
Other Income	5	18,930,592	38,171,579
Total Operating Revenue		1,234,100,951	1,028,715,149
Financial Assistance to Students	6	165,252,150	71,599,950
		1,399,353,101	1,100,315,099
Operating Expenses			
Personal Emoluments	7	917,117,521	761,528,746
Travelling Expenses	8	4,260,528	3,631,591
Supplies & Consumables	9	32,045,886	37,250,349
Minor Repairs & Maintenance	10	20,333,858	20,968,583
Contractual Services	11	170,890,710	182,977,783
Research & Development	12	404,817	741,759
Depreciation & Amortization Expenses	13	271,656,724	234,057,703
Other Operating Expenses	14	54,133,781	43,814,310
Total Operating Expenses		1,470,843,825	1,284,970,824
Surplus / (Deficit) from Operating Activities		(236,742,874)	(256,255,676)
Financial Assistance to Students	15	165,252,150	71,599,950
Surplus / (Deficit) from Total Activities		(236,742,874)	(256,255,676)
Extra Ordinary Items			
(Write off and Other Adjustments)	16	(27,968)	(231,947)
Net Surplus (Deficit) for the Period		(236,770,842)	(256,487,623)
Transferred to General Reserve			

Eastern University, Sri Lanka**Statement of Financial Position – EUSL Main Centre****As at 31st December 2018**

As at 31st December	Note	2018 Rs.	2017 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	2,509,120,430	2,646,572,726
Intangible Assets	18	34,996,734	36,146,847
Investment (L. T)	19	7,451,355	6,894,067
Capital Work in Progress	20	524,761,553	81,997,461
Total Non-Current Assets		3,076,330,072	2,771,611,101
Current Assets			
Inventories / Stocks	21	7,780,082	9,576,714
Trade & Other Receivables	22	512,630,035	576,620,065
Investment (S. T)	23	84,563,384	77,846,265
Cash & Cash Equivalents	24	352,655,663	196,385,923
Total Current Assets		957,629,164	860,428,966
Total Assets		4,033,959,236	3,632,040,068
Liabilities			
Current Liabilities			
Payables	25	217,597,860	241,654,489
Accrued Expenses	26	30,091,243	39,382,418
Short Term Lease Obligation	27	5,107,034	4,604,282
Total Current Liabilities		252,796,137	285,641,190
Non-current Liabilities			
Payables	28	6,335,528	5,150,704
Long Term Lease Obligation	29	12,209,160	17,286,143
Provision for Gratuity	30	195,612,231	153,916,427
Restricted Fund	31	85,975,242	70,927,233
Gift & Donation	32	6,120,313	8,666,394
Other Grant	33	413,214,013	253,828,968
Total Non-current Liabilities		719,466,487	509,775,868
Total Liabilities		972,262,624	795,417,057
Net Assets/ Equity			
Accumulated Fund (Capital Grant)	34	4,398,669,341	3,947,136,609
Bond Obligation Reserve	35	184,582,464	188,146,148
General Reserve	35	(1,601,947,077)	(1,364,154,043)
Capital Reserve	37	80,391,884	65,494,296
Total Net Assets / Equity		3,061,696,612	2,836,623,011
Total Liabilities / Equity (Total Fund Employed)		4,033,959,236	3,632,040,068

Eastern University, Sri Lanka**Statement of Financial Performance – Trincomalee Campus****For the Year Ended 31st December 2018**

For the Year ended 31st December	Note	2018 Rs.	2017 Rs.
Operating Revenue			
Recurrent Grant	3	263,000,000	204,123,000
Net Income / (Loss) from other Activities	4	-	34,693
Other Income	5	1,929,602	6,038,083
Total Operating Revenue		264,929,602	210,195,777
Financial Assistance to Students	6	21,785,750	20,633,450
		286,715,352	230,829,227
Operating Expenses			
Personal Emoluments	7	190,255,752	137,774,915
Travelling Expenses	8	212,948	529,126
Supplies & Consumables	9	11,323,780	8,443,315
Minor Repairs & Maintenance	10	6,500,539	4,293,759
Contractual Services	11	51,064,351	51,419,842
Research & Development	12	66,750	383,025
Depreciation & Amortization Expenses	13	104,107,921	79,807,741
Other Operating Expenses	14	10,218,529	6,103,657
Total Operating Expenses		373,750,570	288,755,380
Surplus / (Deficit) from Operating Activities		(108,820,968)	(78,559,603)
Financial Assistance to Students	15	21,785,750	20,633,450
Surplus / (Deficit) from Total Activities		(108,820,968)	(78,559,603)
Extra Ordinary Items (Write off and Other Adjustments)	16	-	-
Net Surplus (Deficit) for the Period Transferred to General Reserve		(108,820,968)	(78,559,603)

Eastern University, Sri Lanka
Statement of Financial Position – Trincomalee Campus
As at 31st December 2018

As at 31st December	Note	2018 Rs.	2017 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	2,064,384,208	1,644,090,691
Intangible Asset	18	8,648,797	5,257,438
Capital Work in Progress	20	-	389,147,029
Total Non-Current Assets		2,073,033,005	2,038,495,158
Current Assets			
Inventories / Stocks	21	1,881,118	1,586,657
Trade & Other Receivables	22	118,476,549	60,378,627
Cash & Cash Equivalents	24	11,483,533	5,627,264
Total Current Assets		131,841,200	67,592,548
Total Assets		2,204,874,205	2,106,087,706
Liabilities			
Current Liabilities			
Payables	25	36,650,191	44,961,869
Accrued Expenses	26	10,123,229	10,844,970
Total Current Liabilities		46,773,420	55,806,839
Non-Current Liabilities			
Payables	28	463,869	461,869
Provision for Gratuity	30	20,361,538	16,893,266
Restricted Fund	31	5,790,416	5,790,416
Gift & Donation	32	222,371	222,371
		26,838,194	23,367,922
Other Grant	33	471,477,288	502,456,672
Total Non-Current Liabilities		498,315,482	525,824,594
Total Liabilities		545,088,902	581,631,433
Net Assets / Equity			
Accumulated Fund (Capital Grant)	34	1,989,929,276	1,745,779,277
Bond Obligation Reserve	35	123,356	123,356
General Reserve	36	(351,384,152)	(242,563,182)
Capital Reserve	37	21,116,823	21,116,823
Total Net Assets / Equity		1,659,785,303	1,524,456,273
Total Liabilities / Equity (Total Fund Employed)		2,204,874,205	2,106,087,706

Eastern University, Sri Lanka**Statement of Cash Flows (Consolidated)****For the Year Ended 31st December 2018**

	2018 Rs.	2017 Rs.
Cash Flows from Operating Activities		
Surplus / (Deficit) from Ordinary Activities	(345,591,810)	(335,047,226)
Non - Cash Movements		
Depreciation	381,815,116	331,617,567
Amortization	(55,868,384)	(53,557,584)
Prior Period adjustments	48,167	(631,544)
Profit on disposable of Assets	(423,356)	
Provision for Gratuity	49,817,914	35,805,460
Finance Cost on Lease Vehicles	3,137,761	2,548,695
Interest Income	(1,804,017)	(6,691,193)
Increase / Decrease in Inventories	1,502,168	1,872,901
Increase/ Decrease in Trade and Other Receivables	5,892,107	19,911,013
Increase/ Decrease in Payables	(31,865,553)	(18,530,485)
Increase / Decrease in Accrued Expenses	(10,012,916)	19,915,710
Gratuity Paid.	(4,653,837)	(4,176,836)
Net Cash flow From Operating Activities	(8,006,640)	(6,963,522)
Cash Flow from Investing Activities		
Purchase of Property Plant and Equipment	(668,923,550)	(2,592,163,575)
Work in Progress	(53,617,063)	1,264,058,968
Intangible Assets	(12,645,867)	(18,617,757)
Interest Received	1,804,017	6,691,193
Investment	(7,274,407)	(21,427,294)
Sale Proceeds on disposable of Assets	423,356	
Net Cash Flows from Investment Activities	(740,233,514)	(1,361,458,465)
Cash Flows from Financing Activities		
Restricted Funds and External Capital Grants	224,744,083	487,296,233
Government Grant for Capital Expenditure	692,650,000	613,450,000
Net Long Term Obligations	(3,890,159)	7,282,940
Finance Cost on Lease Vehicle	(3,137,761)	(2,548,695)
Net Cash Flows from Financing Activities	910,366,163	1,105,480,478
Net Increase / Decrease in Cash & Cash Equivalents	162,126,009	(262,941,509)
Cash & Cash Equivalents at the Beginning of Period	202,013,187	464,954,696
Cash & Cash Equivalents at the End of Period(Note24)	364,139,196	202,013,187

Eastern University, Sri Lanka**Statement of Changes in Net Assets/ Equity****For the Year Ended 31st December 2018**

					Rs.
	Accumulated Fund	Bond Obligation Reserve	General Reserve	Other Reserve	Total
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	-	-	(631,545)	-	(631,545)
Increase / decrease in Reserve	-	17,684,643	(1,013,260)	65,421,051	82,092,434
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
Surplus/(Deficit) for the period	-	-	(345,591,810)	-	(345,591,810)
Other Adjustments	-	-	48,166	-	48,166
Increase / decrease in Reserve	-	(3,563,684)	(1,070,359)	14,897,588	10,263,545
Additional Contribution	695,682,731	-	-	-	695,682,731
Balance as at December 2018	6,388,598,617	184,705,820	(1,953,331,229)	101,508,707	4,721,481,915

**** (Notes for the Financial Statements for the year ended 31st December 2018 is Annexed in Page 94)**

5. Report of the Chairman, Audit Committee for the Year 2018

1. Introduction

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.

2. Term of Reference for The Audit Committee:

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

3. Composition of The Audit Committee

The term of existing Audit Committee for the period 2016/2018 was over with effect from March 2018. The following members were served up to March 2018;

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 (up to March 2018)	Chief Executive Officer, Fellow Institute of Financial Accountants (UK)
3. Dr H R Thambawita	Consultant Surgeon
(b) Ex-Officio Members	
4. Mr A Pahirathan	Acting Registrar
5. Mr S Thiruvarudchelvan	Senior Asst. Internal Auditor
(c) Observers	
6. Mr B A Jeroos	Superintendent of Audit (EUSL), AG's Dept.
7. Mr M M J R Bogamuwa	Internal Auditor, UGC
Invitees	
8. Mr M M Fareez	Bursar

The following members were nominated by the Council at its 287th meeting held on 12.05.2018 for the Audit Committee of the EUSL for the period of 2018/2020;

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 S Shanmugam (Member)	Attorney at Law & Former Government Agent
3. Dr H R Thambawita (Member)	Consultant Surgeon, Teaching Hospital, Batticaloa
(b) Ex-Officio Members	
4. Mr A Pahirathan	Acting Registrar
5. Mr S Thiruvarudchelvan	Senior Asst. Internal Auditor
(c) Observers	
6. Mr B A Jeroos	Superintendent of Audit (EUSL), AG's Dept.
7. Mr M M J R Bogamuwa	Internal Auditor, UGC
Invitees	
8. Mr M M Fareez	Bursar

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 year under review, the Committee met 6 times. The recommendations of the committee were made available to the Council of the University for its Approval and necessary action. Details of the meetings are given below;

S.No	Meeting Number	Date of Meeting
1	56 th Audit Committee Meeting	27.01.2018
2	57 th Audit Committee Meeting	20.02.2018
3	58 th Audit Committee Meeting	20.03.2018
4	59 th Audit Committee Meeting	29.06.2018
5	60 th Audit Committee Meeting	26.10.2018
6	61 st Audit Committee Meeting	28.12.2018

5. Activities During the Year:

The Committee carried out the following activities during the year.

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
- Personal files should be increased
- Purchases, Bank reconciliation

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 six 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).

- 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.

- Payment of Research Grants and Allowances

The Committee had very serious concerns on the above and monitored the efficient utilization of funds and the outcome.

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.

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 some positive progress on obtaining the title deeds for some the Land at Vantharumoolai premises. The Committee further monitored the progress on it.

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.

h. Budgetary Control

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

i. Meeting of the Committee on Public Enterprises:

The Committee discussed the minutes of the COPE and had a serious concern on the matters directed by the COPE. The Committee monitored the progress and follow up actions taken by the administration on the COPE and necessary guidance has been given to the administration to resolve some issues.

6. Conclusion:

The Audit Committee is satisfied with the active participation of the Committee members and their commitment towards the good governance of the University. The Committee is 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, continues to emphasize the implementation of good governance, transparency, proper financial, administrative and academic performance.

**Chairman,
Audit Committee,
Eastern University, Sri Lanka
01 June 2019**

6. Report of the Auditor General on the Financial Statements of the Eastern University of Sri Lanka for the year ended 31 December 2018 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978.



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

ENP/BT/C/EUSL/01/2019/02

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

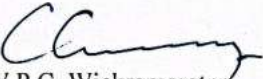
18 July 2019

The Vice-chancellor,
Eastern University, Sri Lanka



Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Eastern University, Sri Lanka for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

The above mentioned report is sent herewith.


W.P.C. Wickramaratne
Auditor General

- Copies to: -
01. Secretary, Ministry of Finance.
 02. Secretary, Ministry of City Planning, Water Supply and Higher Education.
 03. Chairman, University Grant Commission.

Regd
Real
24/7/2019

CC: SAHA.



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

ENP/BT/C/EUSL/01/2019/02

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

18 July 2019

Vice-chancellor,
Eastern University, Sri Lanka

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Eastern University, Sri Lanka for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Eastern University, Sri Lanka ("University") for the year ended 31 December 2018 comprising the statement of financial positions as at 31 December 2018 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.





I.2 Basis for Qualified Opinion

- (a) In terms of Sri Lanka Public Sector Accounting Standard-07, Land and buildings should be accounted for separately, even though when they were acquired together. However, the value of land and buildings of the University as at 31 December 2018 amounting to Rs. 2,712,073,167 had been shown together without showing the value of land separately.
- (b) The maintenance of an institution becomes doubtful without the sufficient assistance of the Treasury and the Government as the net assets thereof had significantly eroded following the continuous deficit sustained by the institution. Adverse General reserve have been observed continuously in the financial statements of the University.
- (c) Eleven numbers of Lands, total extent of 210.3 Hectares and buildings there of belongs to the University had not been valued and brought to the Financial Statements.
- (d) A sum of Rs. 75 million which had been paid for construction of five story Building complex for the Faculty of Communication and Business Studies and Two Story Building complex for Auditorium in Trinco Campus had not been shown in the Work in Progress account.
- (e) A sum of Rs. 506,258 had been paid to academic staff for Post Graduate Research and Scholarships for the year 2018. However, it was charged under other operating expenses instead of charging to Intangible Assets account.
- (f) According to the financial statements, sum of Rs. 9,751,892 and Rs. 1,408,946 shown as receivable from SVIAS and University Grant Commission respectively. However, these balances had not been reflected in the financial statements in the above institutions as payable to the University. Therefore, the accuracy, reliability and recoverability of those balances could not be verified in audit.
- (g) Cash in transit amounting to of Rs. 9,400,000 which was shown in the previous year financial statements had been changed as sundry debtors amounting to Rs. 9,300,319. However, the University had not submitted any evidences to audit regarding the above changes of the previous balances.



ජාතික විගණන කාර්යාලය
நதசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

- (h) Depreciation for the vehicle and IT Development of the Trincomalee campus as at end of the year under review were Rs. 8,818,186. However, this amount had been shown as Rs. 4,641,750 in the Financial Statements. As a result, the value of assets were understated by Rs. 4,176,436 in the financial statements.
- (i) Closing balance of fixed assets amounting to Rs. 3,279,124,194 in the previous year financial statements had been brought to the current year accounts as opening balances amounting to Rs. 3,273,604,684 in the year under review, thus showing a difference of Rs. 5,519,510 in the financial statements.
- (j) The balance of the Vice Chancellor's Fund at the end of the year under review, as per the financial statements, was Rs. 2,194,647. According to schedules for financial statements, the said fund was Rs. 2,340,078. This resulted an unexplained difference of Rs. 145,431.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the University ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the University or to cease operations, or has no realistic alternative but to do so.



ජාතික විගණන කාර්යාලය
நேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

Those charged with governance are responsible for overseeing the University financial reporting process.

As per Section 16(1) of the National Audit Act, No. 19 of 2018, the University is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared by the University

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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



ජාතික විගණන කාර්යාලය
நாடுவிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. **Report on Other Legal and Regulatory Requirements**

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the University as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.



ජාතික විගණන කාර්යාලය
நேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

- The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

- 2.1 to state that any member of the governing body of the University has any direct or indirect interest in any contract entered into by the University which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018;
- 2.2 to state that the University has not complied with any applicable written law, general and special directions issued by the governing body of the University as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except for;

Reference to law/ direction	Description
Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(a) Financial Regulation 757 (2)	The Report on Boards of Survey for the year under review had not been presented to the Auditor General even up to 22 May 2019.



ජාතික විගණන කාර්යාලය
நேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

(b) PublicFinance
CircularNo.3/2015
dated 14 July 2015

Advances amounting to Rs.1,497,812 had been granted to 03 Officers in 08 instances exceeding the maximum limit of the ad-hoc advance of Rs.100,000 during the year under review.

(c) Circular No.2004/lib. /01 dated 26 January 2004 of the National Library and Documentation Services Board

According to financial statements, Reports of Board of Survey on library books and periodicals amounting to Rs. 94,437,278 had not been presented to Audit even up to 22May 2019.

- 2.3 to state that the University has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018;
- 2.4 to state that the resources of the University had not procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018 .



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

3. Other Audit Observations

- (i) Action had not been taken to recover money from 73 lectures who violated bonds amounting to Rs. 173,439,127 ranging from 1 to 15 years.
- (ii) Withholding Tax, Value Added Tax, and Business Turnover Tax amounting to Rs. 765,844 had been remained in the financial statements over a period of more than 10 years without being remitted to the relevant authority up to May 2019.
- (iii) In connection with balances of the following 02 items of accounts amounting to Rs. 230,328,305 during the year under review, evidence indicated against those items had not been made available to audit.

Items	Value (Rs)	Evidence not made available
a. Sundry Creditors	35,097,491	Balance confirmations and age Analysis.
b. Sundry Debtors	195,230,814	Balance confirmations and age analysis

- (iv) The students enrollments to the University during the year under review has reduced from 1948 to 1715 equivalent to 12 percent compared with the previous year.
- (v) It was observed in audit that the Eastern University has appointed a candidate to the post of Lecturer probationary and due to irregularities occurred in the selection process, an appeal board had been appointed to looking to this matter. Due to this, the University Services Appeals Board (USAB) has ordered to cancel the appointment. A case has been filed by the selected lecturer against



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

the implementation of the USAB's order and stay order dated 10 May 2005 valid up to 13 June 2005 was given by the Court of Appeal in this regard. Further extensions of stay orders had not been issued. However, the University had failed to consider the expiry of the stay order and failed to implement the order of the USAB. As a result, the said lecturer had been confirmed in his post, promoted to Senior Lecturer Grade II, and granted a duty free vehicle permit and three years scholarship to follow PhD study program with salary. But he had not completed his PhD studies and became bond defaulter. No action had been taken to recover bond value amounting to Rs. 4,545,418 for more than two years from him. However, he had been appointed as a visiting lecturer and sum of Rs. 290,000 had been paid to him for the period from 01.08.2017 to 05.12.2018.

As a result of the negligence and non-responsiveness of the officers concern to a summon sent by the District Court Batticaloa, regarding a case filed by a candidate (plaintiff) who had been discriminated by the University, the case has been fixed as *ex parte* and court has ordered to pay sum of Rs. 1,000,000 to the plaintiff as compensation. University has spent a sum of Rs. 257,650 as legal charges against this order. However, Council of the University has decided to give up this case and sum of Rs. 500,000 had been paid from the University fund to the plaintiff.

- (vi) A former Rector of Trincomalee Campus had been terminated on 25 July 2009 from his posts. Then, he had been subsequently reinstated with effect from on 25 July 2009. Further, he was given all privileges with pay until November 2015 based on the recommendation of the grievance committee. The said Lecturer had



ජාතික විගණන කාර්යාලය
நேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

resigned his post from 27 January 2018. However the Council had accepted his resignation without considering bond agreement and compulsory obligatory service period up to the end of 2019. In this regard, The University had spent a sum of Rs. 11,563,675. However, the above matter had not resolved yet for more than ten years due to several deficiencies of disciplinary inquiry procedures of the University

- (vii) The Staff loan balances aggregating Rs. 5,292,247 due from 94 officers who were resigned of their post, retirement, death, termination and vacation of post had remained outstanding for over period of 03 years. However, the University had not taken action to recover from them or from the valid sureties.
- (viii) Miscellaneous advances amounting to Rs. 74,641,215 had been granted in 488 instances for the various purposes and action had not been taken to settled or recovered the advances for over 03 years.
- (ix) Advance of the petty cash amounting to Rs. 73,440 had been granted for various purposes from 2010 to 2015 by the University. However, the amount had not been settled up to the date of this report.
- (x) The Eastern University, Sri Lanka (EUSL) had awarded the construction of Access Road to the Faculty of Agriculture at Kaluwankerny EUSL (Stage-1) amounting to Rs. 22,573,400. In this regard following observations are made
 - The eligible required qualification for the Bidder was C-06 or above (Highway) for the above construction. However Technical Evaluation



ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

selected and awarded Grade C-3 bidder without following Public Finance Circular No.04/2016(i) dated 30.09.2018 and verifying of post qualification criteria contrary to the section 5.3.5, Supplement -9 of Procurement Manual Dated 04 May 2007.

- It was observed the Engineer attached to the Road Development Authority (RDA) Batticaloa was functioned as the Engineer of the contract who is responsible for certifying payments for the work done as well as member of Technical Evaluation Committee of the University, performing two conflicting roles simultaneously. Certifying works for payments were done by the engineer of the University instead of the engineer of the contract.
 - Two extensions had been granted to the contractor for the execution without supporting document contrary to section 28 Condition of Contract ICTAD/SBD/14 of 2007 and section 8.14.1 of Procurement Guideline - 2006 respectively.
- (xi) Endowment funds, which were provided by the donors to award scholarships to students had not been used effectively. Balances on these account as at 31st December 2018 were Rs. 7,704,356 and interest income earned by these funds were Rs. 576,808. However only Rs.191,250 had been utilized during the year under review.
- (xii) Grants amounting to Rs. 1,000,000 and Rs 1,000,000 received from University Grant Commission to carried out the Center for Gender Equity or Equality Cells Establishment of Reservation and Conservation Unit in Library respectively. However, these grants had not been utilized and remained in the account for the intended purposes more than 02 years.



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

- (xiii) The university had allocated a sum of Rs. 9,998,812 to a Professor and Senior Lecturer who had presented their research proposals during the period from the 2015 to 2017 and out of that, a sum of Rs. 1,500,000 had been obtained by the respective lecturers as research grant. Nevertheless, the aforesaid lecturers had not forwarded the research report even up to now.
- (xiv) The permanent approved cadre of the academic staff is 284 and the actual cadre is 204. Out of the 80 vacancies, 23 vacancies had been professors. Even though, vacancies remained in the academic staff four lecturers had been granted sabbatical leave.
- (xv) The number of vacancies in the non - academic staff had been 93. Action had not been taken to fill these vacancies.
- (xvi) In terms of the Letter No.NP/SP/SDG/17 of 14 August 2017 on sustainable development issued by the Secretary to the Ministry of National Policies and Economic Affairs and the “2030 Agenda” for Sustainable Development of the United Nations, the University was aware of the manner in implementing the functions that come under its scope. However, action had not been taken to identify the sustainable development goals, targets relating to those functions and focal points to reach those targets and indices for measuring the achievement of targets.
- (xvii) Attention of the University had not been to the matters pointed out in previous Auditor General report and corrective action had not been taken to ratify the issues undermentioned.
 - (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 Eastern University amounting to Rs. 6,296,639 had been kept in the current account from 2011 without utilizing for the intended purpose and not been effectively used up to the date of this report.



ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

- (b) According to the Corporate Plan Guide line specified in the Public Enterprise Circular PED/12 of 02 June 2003 and Public Finance Circular 01/2014, Corporate Plan should have adequate information about the whole entity and its Ultimate goal during the period of five consecutive years from beginning of the current year to next four years. Staff Development Centre of the University has conducted two workshops on review of Action Plan and Corporate Plan and present status and future directions at a cost of Rs. 1,019,175. However, the Corporate Plan for the period 2018-2022 had not been prepared by the University.

A handwritten signature in black ink, belonging to W.P.C. Wickramaratne, is positioned above the name.

W.P.C. Wickramaratne

Auditor General

7. Management Response to the Auditor General's Report on the Financial Statements of the Eastern University, Sri Lanka for the year ended 31 December 2018 in terms of Sub-section 108 (1) of the Universities Act, No. 16 of 1978



ශ්‍රී ලංකා නැගෙනහිර විශ්වවිද්‍යාලය
கிழக்குப் பல்கலைக்கழகம், இலங்கை
EASTERN UNIVERSITY, SRI LANKA

මගේ අංකය
எமது இல.
My No.

EUSL/R/GA/53

06.12.2019

ඔබේ අංකය
உமது இல.
Your No.

ENP/BT/C/EUSL/01/2019/02

The Auditor General
Auditor General's Department
No306/72, Polduwa Road
Battaramulla

Dear Sir,

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS
AND OTHER REGULATORY REQUIREMENTS OF THE EASTERN
UNIVERSITY, SRI LANKA FOR THE YEAR ENDED 31 DECEMBER 2018 IN
TERMS OF SECTION 12 OF THE NATIONAL AUDIT ACT, NO. 19 OF 2018**

This has reference to your letter dated 18.07.2019 on the above subject.

I hereby furnish the Management Response for the above for your information and necessary action please.

Thank you.

Yours faithfully,


Prof F C Ragel
Vice Chancellor
Eastern University, Sri Lanka
Vice Chancellor

EUSL/R/CP/SN

වන්තාරුමුලයි, චෙන්නලයි,
ශ්‍රී ලංකා.
வந்தாரூமுலை, செங்கலடி,
இலங்கை
Vantharumoolai, Chenkalady,
Sri Lanka

General : 065-2240490/2240580/2240590
Fax : 065-2240730
E-mail : reception@esn.ac.lk
Web : www.esn.ac.lk

Vice-Chancellor : 065-2240531
Fax : 065-2240549
Registrar : 065-2240533
Fax : 065-2240585
Bursar : 065-2240212

MANAGEMENT RESPONSE TO THE AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS OF THE EASTERN UNIVERSITY, SRI LANKA FOR THE YEAR ENDED 31 DECEMBER 2018 IN TERMS OF SUB-SECTION 108 (1) OF THE UNIVERSITIES ACT, NO. 16 OF 1978.

Ref. No.	Audit Paragraph	Management Response
1. Financial Statements		
1.2 Basis for Qualified Opinion		
a)	In terms of Sri Lanka Public Sector Accounting Standard-07, Land and buildings should be accounted for separately, even though when they were acquired together. However, the value of land and buildings of the University as at 31 December 2018 amounting to Rs. 2,712,073,167 had been shown together without showing the value of land separately.	Admitted. Obtaining ownership of the land and the revaluation process of Buildings belongs to the EUSL is in progress. Once the process is over the revalued amount will be disclosed separately in the financial statements as per the Sri Lanka Public Sector Accounting Standards No.07.
b)	The maintenance of an institution becomes doubtful without the sufficient assistance of the Treasury and the Government as the net assets thereof had significantly eroded following the continuous deficit sustained by the institution. Adverse General reserve have been observed continuously in the financial statements of the University.	Admitted. This is due to large amount of depreciation charged and non-revaluation of fixed assets. Once revalued the assets, the general reserve will become positive.
c)	Eleven numbers of Lands, total extent of 210.3 Hectares and buildings there of belongs to the University had not been valued and brought to the Financial Statements.	Admitted. Obtaining ownership of the Land and the revaluation process of Buildings belongs to the EUSL is in progress. Once the process is over it will be brought in to the financial statements.
d)	A sum of Rs. 75 million which had been paid for construction of Five Story Building complex for the Faculty of Communication and Business Studies and Two Story Building Complex for Auditorium in Trinco Campus had not been shown in the Work in Progress account.	Not admitted. This Rs .75 Million had been paid as part of 10% Mobilization Advance in beginning of the construction project. Therefore it should be considered as Mobilization Advance and taken in to account as debtors. (Please Refer Financial Statement -2018 Note 22)
e)	A sum of Rs. 506,258 had been paid to academic staff for Post Graduate Research and Scholarships for the year 2018. However, it was charged under other operating expenses instead of charging to Intangible Assets account.	Admitted. It will be rectified.

Ref. No.	Audit Paragraph	Management Response										
f)	According to the financial statements, sum of Rs. 9,751,892 and Rs. 1,408,946 shown as receivable from SVIAS and University Grants Commission respectively. However, these balances had not been reflected in the financial statements in the above institutions as payable to the University. Therefore, the accuracy, reliability and recoverability of those balances could not be verified 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.										
g)	Cash in transit amounting to of Rs. 9,400,000 which was shown in the previous year financial statements had been changed as sundry debtors amounting to Rs. 9,300,319. However, the University had not submitted any evidences to audit regarding the above changes of the previous balances.	Admitted. Rs.9,400,000 is payable to external studies, that is the amount borrowed from external studies from 2002 and it has been reflected in the previous financial statements as cash in transit incorrectly. Now it has been corrected and shows as debtor with following netting off; <table><tr><td>Payable to External degree</td><td>9,400,000.00</td></tr><tr><td>Payable to External degree</td><td>799,209.00</td></tr><tr><td>Total payable</td><td>10,199,209.00</td></tr><tr><td>Receivable from external degree</td><td>898,890.00</td></tr><tr><td>Net Payable to External Degree</td><td>9,300,319.00</td></tr></table> Action has been taken to settle all payable to external degree account under the non-treasury fund.	Payable to External degree	9,400,000.00	Payable to External degree	799,209.00	Total payable	10,199,209.00	Receivable from external degree	898,890.00	Net Payable to External Degree	9,300,319.00
Payable to External degree	9,400,000.00											
Payable to External degree	799,209.00											
Total payable	10,199,209.00											
Receivable from external degree	898,890.00											
Net Payable to External Degree	9,300,319.00											
h)	Depreciation for the vehicle and IT Development of the Trincomalee campus as at end of the year under review were Rs. 8,818,186. However, this amount had been shown as Rs. 4,641,750 in the Financial Statements. As a result, the value of assets were understated by Rs. 4,176,436 in the financial statements.	Admitted <u>Vehicles:</u> As per the Financial Statement for the year 2016, year ended value of the Vehicle was Rs.163,176.83. As per the para No.2.2.1 (b) of Auditor General's Report for the year ended December 2016, action has taken to reevaluate the all vehicles in 2017 in accordance with the SLPS. Accordingly, the sum of Rs. 23,080,000.00 as revaluated amount and the depreciation process also started under the straight line method at the rate of 20% p.a. The accumulated depreciation for the year 2018 is Rs. 4,616,000.00.										

Ref. No.	Audit Paragraph	Management Response
		<p>IT Development:</p> <p>Beginning of the year 2018 the value of IT Development is Rs.13,529,692.12 and accumulated depreciation is Rs.13,503,942.12. Therefore the net book value is Rs.25,750.00 as at 01.01.2018.</p> <p>The total depreciation value for the year 2018 is Rs.4,641,750.00 (4,616,000.00 + 25,750.00). However, in our schedule book, the following two revalued vehicles have been still reflected separately and action will be taken to correct the same. Further, due to this error the net book value of vehicles has not been changed.</p> <p>Rehabilitation & Maintenance of Vehicle Rs. 46,095.00 Vehicle (IRQUE) Rs.4052,720.00</p>
i)	Closing balance of fixed assets amounting to Rs. 3,279,124,194 in the previous year financial statements had been brought to the current year accounts as opening balances amounting to Rs. 3,273,604,684 in the year under review, thus showing a difference of Rs. 5,519,510 in the financial statements.	<p>Admitted.</p> <p>This is due to the prior year adjustment of losses and retention payable.</p>
j)	The balance of the Vice Chancellor's Fund at the end of the year under review, as per the financial statements, was Rs. 2,194,647. According to schedules for financial statements, the said fund was Rs. 2,340,078. This resulted an unexplained difference of Rs. 145,431.	<p>Admitted.</p> <p>Some transactions were made from recurrent account instead of VC fund in past as VC fund was not operational due to operational issue. Hence, this difference was occurred and it will be adjusted in next year books of accounts.</p>
2. Report on Other Legal and Regulatory Requirements.		
Financial Regulations of the Democratic Socialist Republic of Sri Lanka		
	Reference to law/direction	Description
Financial Regulations of the Democratic Socialist Republic of Sri Lanka		
a)	Financial Regulation 757 (2)	<p>The Report on Boards of Survey for the year under review had not been presented to the Auditor General even up to 22 May 2019.</p> <p>Admitted. The Board of survey for the year under review has been completed and the report will be submitted after finalization.</p>

Ref. No.	Audit Paragraph		Management Response
	Reference to law/direction	Description	
	b) Pubic Finance Circular No. 3/2015 dated 14 July 2015	Advances amounting to Rs. 1,497,812 had been granted to 03 Officers in 08 instances exceeding the maximum limit of the ad-hoc advance of Rs. 100,000 during the year under review.	Admitted Based on the actual needs, amounts have been released with proper approval and all have been settled on time.
	c) Circular No.2004/lib./01 dated 26 January 2004 of the National Library and Documentation Services Board	According to financial statements, Reports of Board of Survey on library books and periodicals amounting to Rs. 94,437,278 had not been presented to Audit even up to 22May 2019.	Admitted. The Library has nearly 89,000 books & periodicals at present. Further the annual verification process will affect the academic programs which is conducting semester base. However, action will be taken to appoint a committee to conduct the stock verification in 2019.
3. Other Audit Observations			
i.	Action had not been taken to recover money from 73 lecturers who violated bonds amounting to Rs. 173,439,127 ranging from 1 to 15 years.	<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> <p>Further, a list of bond defaulters was published on 17th October 2018 on the newspaper by MoHE and UGC.</p> <p>In addition to that, a Bond Recovery Review Committee was appointed by the Council at its meeting held on 295 held on 19.01.2019 as per the UGC Internal Audit Circular No. 02/2018 to expedite the process of Bond Recovery.</p>	

Ref. No.	Audit Paragraph	Management Response									
ii.	Withholding Tax, Value Added Tax, and Business Turnover Tax amounting to Rs. 765,844 had been remained in the financial statements over a period of more than 10 years without being remitted to the relevant authority, up to May 2019.	Admitted. This is accumulated and brought forward amount from 1998 and no records are available. Hence action will be taken to write off with the approval of relevant authorities									
iii.	<p>In connection with balances of the following 02 items of accounts amounting to Rs. 230,328,305 during the year under review, evidence indicated against those items had not been made available to audit.</p> <table border="1"> <thead> <tr> <th>Items</th><th>Value (Rs)</th><th>Evidence not made available</th></tr> </thead> <tbody> <tr> <td>a. Sundry Creditors</td><td>35,097,491</td><td>Balance confirmations and age Analysis.</td></tr> <tr> <td>b. Sundry Debtors</td><td>195,230,814</td><td>Balance confirmations and age analysis</td></tr> </tbody> </table>	Items	Value (Rs)	Evidence not made available	a. Sundry Creditors	35,097,491	Balance confirmations and age Analysis.	b. Sundry Debtors	195,230,814	Balance confirmations and age analysis	Admitted. Action will be taken to provide required details.
Items	Value (Rs)	Evidence not made available									
a. Sundry Creditors	35,097,491	Balance confirmations and age Analysis.									
b. Sundry Debtors	195,230,814	Balance confirmations and age analysis									
iv.	The Students enrollments to the University during the year under review has reduced from 1948 to 1715 equivalent to 12 percent compared with the previous year.	Not admitted. The Student allocation / admission process is entirely handled by the University Grants Commission dependent on various factor and decrease of no of students beyond our control and the University is admitting the student based on the allocation made by the UGC.									
v.	It was observed in audit that the Eastern University has appointed a candidate to the post of Lecturer probationary and due to irregularities occurred in the selection process, an appeal board had been appointed to looking to this matter. Due to this, the University Services Appeals Board (USAB) has ordered to cancel the appointment. A case has been filed by the selected lecturer against the implementation of the USAB's order and stay order dated 10 May 2005 valid up to 13 June 2005 was given by the Court of Appeal in this regard. Further extensions of stay orders had not been issued. However, the University had failed to consider the expiry of the stay order and failed to implement the order of the USAB.	Not Admitted. The Selection Committee selected the suitable person by considering all required qualities, qualifications and performance. The Council at its 170 th meeting held on 29.01.2005 had considered the USAB order and decided to terminate him w.e.f 01.05.2005. Subsequently, a Stay Order was granted by the Court of Appeal against the above decision by the order no. 384/2005.									

Ref. No.	Audit Paragraph	Management Response
	<p>As a result, the said lecturer had been confirmed in his post, promoted to Senior Lecturer Grade II, and granted a duty-free vehicle permit and three years scholarship to follow PhD study program with salary. But he had not completed his PhD studies and became bond defaulter. No action had been taken to recover bond value amounting to Rs. 4,545,418 for more than two years from him. However, he had been appointed as a visiting lecturer and sum of Rs. 290,000 had been paid to him for the period from 01.08.2017 to 05.12.2018.</p> <p>As a result of the negligence and non-responsiveness of the officers concern to a summon sent by the District Court Batticaloa, regarding a case filed by a candidate (plaintiff) who had been discriminated by the University, the case has been fixed as expert and court has ordered to pay sum of Rs. 1,000,000 to the plaintiff as compensation. University has spent a sum of Rs. 257,650 as legal charges against this order. However, Council of the University has decided to give up this case and sum of Rs. 500,000 had been paid from the University fund to the plaintiff.</p>	<p>Afterward the EUSL had granted the Study Leave as per the Section 27:3, Division II, Chapter X of the University Establishment Code to pursue PhD and also granted duty free vehicle permit to the said Lecturer as routine procedure.</p> <p>Further, the Audit Committee of EUSL had a serious concern about this matter and as per the direction of the Audit Committee, a letter was sent to the said Lecturer through proper channel on 28.12.2016; further legal action has been instituted with the help of Attorney General's Department and awaiting reply.</p> <p>Now the visiting appointment has been stopped and payments withheld.</p> <p>The Council at its 268th meeting held on 27.08.2016 decided to settle Rs.500,000.00 as compensation with negotiation between both parties through their legal consultants to avoid further legal expenses.</p>
vi.	<p>A former Rector of Trincomalee Campus had been terminated on 25 July 2009 from his posts. Then, he had been subsequently reinstated with effect from on 25 July 2009. Further, he was given all privileges with pay until November 2015 based on the recommendation of the grievance committee. The said Lecturer had resigned his post from 27 January 2018, However the Council had accepted his resignation without considering bond agreement and compulsory obligatory service period up to the end of 2019. In this regard, The University had spent a sum of Rs. 11,563,675. However, the above matter had not resolved yet for more than ten years due to several deficiencies of disciplinary inquiry procedures of the University.</p>	<p>Not Admitted.</p> <p>The Council at its 283rd meeting held on 21.01.2018 accepted his resignation subject to settle all dues owe to the EUSL within one month from the date of letter of acceptance.</p> <p>As he has failed to do so, legal action is being instituted against him.</p>

Ref. No.	Audit Paragraph	Management Response
vii.	The Staff loan balances aggregating Rs. 5,292,247 due from 94 officers who were resigned of their post, retirement. death. termination and vacation of post had remained outstanding for over period of 03 years. However, the University had not taken action to recover from them or from the valid sureties.	<p>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>
viii.	Miscellaneous advances amounting to Rs. 74,641,215 had been granted in 488 instances for the various purposes and action had not been taken to settled or recovered the advances for over 03 years.	<p>Admitted.</p> <p>Most of the supplies advances were paid in the year 1990. During the situation prevailed in this year, the goods which ordered had to be collected from the Colombo based suppliers with on the spot payments. Therefore, the cheques were written in advance in order to make the direct payment and once the goods received these advances have not been settled.</p> <p>It was discussed at the COPE meeting held on 22.11.2017 and the COPE also advised to write off with justification.</p>
ix.	Advance of the petty cash amounting to Rs. 73,440 had been granted for various purposes from 2010 to 2015 by the University. However, the amount had not been settled up to the date of this report.	<p>Not admitted.</p> <p>Unsettled petty cash amount up to 2018, December 31st is 73,439.57. in that;</p> <ul style="list-style-type: none"> • Rs.63,439.57 was paid before the year 2010 • Rs.1,000.00 was paid in 2011. • Rs. 9,000.00 was paid in 2012. <p>Action will be taken to settle them.</p>
x.	The Eastern University, Sri Lanka (EUSL) had awarded the construction of Access Road to the Faculty of Agriculture at Kaluwankerny EUSL (Stage-I) amounting to Rs. 22,573,400 In this regard following observations are made.	

Ref. No.	Audit Paragraph	Management Response
	<ul style="list-style-type: none"> The eligible required qualification for the Bidder was C-06 or above (Highway) for the above construction. However Technical Evaluation selected and awarded Grade C-3 bidder without following Public Finance Circular No.04/2016(i) dated 30.09.2018 and verifying of post qualification criteria contrary to the section 5.3.5, Supplement -9 of Procurement Manual Dated 04 May 2007. 	The Bid had invited through NCB method in the press with ICTAD C 6 or above grade as only one bidder had responded and it was awarded to the contractor as per the bid documents who was eligible
	<ul style="list-style-type: none"> It was observed the Engineer attached to the Road Development Authority (RDA) Batticaloa was functioned as the Engineer of the contract who is responsible for certifying payments for the work done as well as member of Technical Evaluation Committee of the University, performing two conflicting roles simultaneously. Certifying works for payments were done by the engineer of the University instead of the engineer of the contract. 	Since Engineer /RDA was appointed in the TEC he was not appointed an Engineer to the project. Works Engineer /EUSL is the Engineer to the project and he certified all measurements of bills for payments. Further, the Engineer of the project was the Works Engineer/EUSL and he certified all the estimates and bills for the work. No involvement from the Engineer/RDA as Engineer of the project.
	<ul style="list-style-type: none"> Two extensions had been granted to the contractor for the execution without supporting document contrary to section 28 Condition of Contract ICTAD/SBD/14 of 2007 and section 8.14.1 of Procurement Guideline - 2006 respectively. 	According to the Procurement Guideline Reference: 4.2.2, the Construction period could be allowed 30 weeks (7.5 months) for this work and considering of urgency it was decided to complete the work within one-month period but due to the unforeseen rain and flood in this area, we were compelled to grant the extension.
xi.	Endowment funds, which were provided by the donors to award scholarships to students had not been used effectively. Balances on these account as at 31 st December 2018 were Rs. 7,704,356 and interest income earned by these funds were Rs. 576,808. However only Rs.191,250 had been utilized during the year under review.	<p>Not admitted.</p> <p>At present only 38 Endowment Fund Accounts available not 59 as you mentioned. The nature of funds is created to provide the monetary award to the best performance of the students in the respective academic year from the interest earned principle endowment amount. If eligibility requirements are not met, award will not be provided in the particular year. In the year under review based on the eligibility payment has been made.</p>

Ref. No.	Audit Paragraph	Management Response
xii.	Grants amounting to Rs. 1,000,000 and Rs 1,000,000 received from University Grant Commission to carry out the Center for Gender Equity or Equality Cells Establishment of Reservation and Conservation Unit in Library respectively. However, these grants had not been utilized and remained in the account for the intended purposes more than 02 years.	<p>The following activities of the project are in progress.</p> <p>Due to the strike of the students many workshops for the students were cancelled and postponed and then the students went on review period and examination. So it could not be conducted.</p> <p>The other purchasing such as capital items are in progress.</p> <p>The international girl child day was conducted in 2016 and planned for 2017 onward but could not conducted due to the student unavailability.</p> <p>All activities to be rescheduled</p>
xiii.	The university had allocated a sum of Rs. 9,998,812 to a Professor and Senior Lecturer who had presented their research proposals during the period from the 2015 to 2017 and out of that, a sum of Rs. 1,500,000 had been obtained by the respective lecturers as research grant. Nevertheless, the aforesaid lecturers had not forwarded the research report even up to now.	<p>a) Only one thematic grant (two years project) and the research was started in 2016 and extended up to November 2019 and Report would be submitted by end of December 2019.</p> <p>b) Other normal grant (two years), started in 2016 and extension was given up to April 2019 and Researcher was already requested to submit the Final Report.</p>
xiv.	The permanent approved cadre of the academic staff is 284, and the actual cadre is 204. Out of the 80 vacancies, 23 vacancies had been professors. Even though, vacancies remained in the academic staff, four lecturers had been granted sabbatical leave.	<p>Not admitted</p> <p>The University took action to advertise the academic posts in many occasions from the year 2012 to 2018. Appointments were made where suitable candidates were present. However appointments were not made to the cadre vacancies during this period due to the following reasons;</p> <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. <p>Some of the Professor Cadre vacancies have been filled by Professors / Senior Lecturers on Sabbatical appointment at the Faculty of Health Care Sciences.</p>

Ref. No.	Audit Paragraph	Management Response
xv.	The number of vacancies in the non - academic staff had been 93. Action had not been taken to fill these vacancies.	As per the UGC Circular No. 876, the external recruitment for the post of Minor Employees and Management Assistant should be done by obtaining the name list from the Ministry of Higher Education. Since we have not received the list it could not be proceed.
xvi.	In terms of the Letter No.NP/SP/SDG/17 of 14 August 2017 on sustainable development issued by the Secretary to the Ministry of National Policies and Economic Affairs and the "2030 Agenda" for Sustainable Development of the United Nations, the University was aware of the manner in implementing the functions that come under its scope. However, action had not been taken to identify the sustainable development goals, targets relating to those functions and focal points to reach those targets and indices for measuring the achievement of targets.	Not Admitted. EUSL has already considered this concept in the Strategic Plan 2019 to 2023 which is in under discussion at Council.
xvii.	Attention of the University had not been to the matters pointed out in previous Auditor General report and corrective action had not been taken to rectify the issues undermentioned. 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 Eastern University amounting to Rs. 6,296,639 had been kept in the current account from 2011 without utilizing for the intended purpose and not been effectively used up to the date of this report.	Not Admitted. It has been deposited on the fixed deposit on 30-11-2018 and will be used for intended purpose whenever arise
	b) According to the Corporate Plan Guide line specified in the Public Enterprise Circular PED/12 of 02 June 2003 and Public Finance Circular 01/2014, Corporate Plan should have adequate information about the whole entity and its Ultimate goal during the period of five consecutive years from beginning of the current year to next four years.	Partially Admitted. As per the recommendation of the Senate, the draft report of the Strategic Plan for the period of 2019– 2023 has been submitted to the Council by the Chairman/SPSU which incorporated the new benchmarks such as Sri Lanka Quality Framework (SLQF), Institutional Review Manual (IR), and the Program Review Manual year and in accordance with the public Enterprise Circular No.PED/12 of 02.06.2003.

Ref. No.	Audit Paragraph	Management Response
	Staff Development Centre of the University has conducted workshops on review of Action Plan and Corporate Plan and present status and future directions at a cost of Rs. 1,019,175. However, the Corporate Plan for the period 2018-2022 had not been prepared by the University.	The Council has referred the documents for external review and the feedback just received. It will be placed for next council for its approval.


Prof. F C Ragel Vice Chancellor
 Eastern University, Sri Lanka
 Vice-Chancellor
 Eastern University, Sri Lanka
 06.12.2019

8. Report on Sustainable Development Goals attended by Eastern University, Sri Lanka

Goal	Indicator	Activities	Status	Projection
Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	Indicator 4.2.2: Participation rate in organized learning (one year before the official primary entry age), by sex.	Objectives of Goal 1 of Strategic Plan: 1.1 Periodically revise curricula to improve quality and relevance. 1.2 Improve teaching, learning and assessment strategies. 1.3 Introduce new study programmes based on market demand and future trends. 1.4 Enhance teaching and learning environment.	Being implemented through an internal quality monitoring system.	
	Indicator 4.4.1: Proportion of youth and adults with Information Communications Technology (ICT) skills, by type of skill.			
	Indicator 4.a.1: Proportion of schools with access to:			
	(b) The Internet for pedagogical purposes;	Provide Internet access (LMS) through LAN and Wi-fi to all students and staff.	Available to all.	Planning to provide high speed access.
	(c) Computers for pedagogical purposes;	Provide computers for each lecture hall with access to internet (LMS).		
	(d) Adapted infrastructure and materials for students with disabilities;	Provided access for disabled students.	50% of the old buildings completed.	Planned for all future constructions.
	(e) Basic drinking water;		Provided to all	
	(f) Single-sex basic sanitation facilities;		Provided to all	

Goal	Indicator	Activities	Status	Projection
Goal 5: Achieve gender equality and empower all women and girls.	Indicator 5.1.1: Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex.	Attend issues through Gender Equality and Equity (GEE) Cell that was established in Oct 2015.	In operation at faculty level coordinated by GEE Cell.	
	Indicator 5.2.1: Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age.			
Goal 6: Ensure availability and sustainable management of water and sanitation for all.	Indicator 6.1.1: Proportion of population using safely managed drinking water services.	Provide Clean drinking water supplied by National Water Supply and Drainage Board.	All university community is supplied with clean drinking water.	
		Planned to build Water Treatment Plant for hostels.	Submitted the project proposal to UGC that was prepared by ITL.	The project will cover 70%.
Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all.	Indicator 7.1.1: Proportion of population with access to (renewable) electricity.	Installed Solar Net metering system for Senate Block (will cover the cost in six years).	Generate power since July 2018 (total generated units 212,000), which is 50% of the building's consumption and 10% of the total consumption.	Planning to install for Centre for Information and Communication Technology (ICCT) and Students Hostel, which would cover more than 50% of the total consumption.
		Carbon Foot Print (127.88 Metric Tons per annum).		

9. Notes to the Financial Statements for the year ended 31st December 2018**EASTERN UNIVERSITY, SR LANKA****1. Corporate Information****1.1. Domicile and Legal Form**

The Eastern University, Sri Lanka is a statutory body incorporated under the Universities Act No: 16 of 1978 from 1st of October 1986 and it is located at Vantharumoolai, Batticaloa. The University was preceded by the Batticaloa University College established on 1st of August 1981.

1.2. Principal Activities and Nature of Operations

The principal activities of the Eastern University, Sri Lanka are promotion of higher learning and research activities in keeping with National Policy by providing higher learning facilities to the students.

1.3. Trincomalee Campus

The Trincomalee Affiliated University College (AUC) which was established in April 1993 under Ordinance No: 1 of 1993 by the Universities Act No: 16 of 1978 was amalgamated with the Eastern University with effect from 15.06.2001 by Gazette Notification dated 06.06.2001. The Financial Management of the Trincomalee Campus is under the purview of the Eastern University. The Trincomalee Campus is obtained release of fund for Recurrent and Capital Expenditure directly from the General Treasury. The financial transactions of the Trincomalee Campus are incorporated into the accounts of the Eastern University, Sri Lanka.

1.4. Consolidated Financial Statements

Consolidated Financial Statements of the Eastern University, Sri Lanka, as at and for the year ended 31st December 2018 encompass the Main University and the Trincomalee Campus.

1.5. Date of authorization for issue

The Consolidated Financial Statements were authorized for issue to the Auditor General Department by the Council at its 286th meeting held on 17th April 2018.

1.6. Financial Period

The financial period of the University represents twelve months period from 1st January 2018 to 31st December 2018.

2. Summary of Significant accounting policies

2.1. General accounting policies

The Financial statements of the University have been prepared in accordance with Sri Lanka Public Sector Accounting Standards (SLPSAS) promulgated by the Institute of Chartered Accountants of Sri Lanka.

Whereas there is no standard stipulated in the SLPSAS, The Sri Lanka Accounting Standards (LKAS/SLFRSs) and International Public Sector Accounting Standards (IPSASs) had been followed. The Financial Statements for the year ended 31st December 2018 are presented in the formats that were introduced by the Department of Public Enterprises by Circular No: PED/19 of 19th December 2003 and adopted by the University Grants Commission by the Finance Circular No: 2/2004 of 23rd January 2004 with suitable modifications where necessary.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all periods presented in the financial statements unless otherwise stated.

2.2. Basis of preparation of Financial Statements

2.2.1. Statements of Compliance

These financial statements comprise the Statements of Financial Position, Statement of Financial Performance, Statement of Changes of Equity and Net Assets, Statement of Cash flows and Notes to the Financial Statements. These financial statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS).

2.2.2. Basis of Measurement

The financial statements have been prepared on historical cost basis.

2.2.3. Comparative Information

Comparative information including quantitative, narrative and descriptive information is disclosed in respect of the previous period for all amounts reported in the financial statements in order to enhance the understanding of the financial statements of the current period and to improve comparability.

Where necessary, comparative figures have been re-arranged to conform to the current year's presentation.

2.2.4. Functional and presentation currency

The financial statements are presented in Sri Lankan Rupees (Rs), functional and presentation currency of the University, which is the primary economic environment in which the University operates.

All financial information presented in Sri Lankan Rupees has been rounded to the nearest rupee, unless stated otherwise.

2.2.5. Translation of foreign currency transaction

Transactions in currencies other than Sri Lanka Rupees are converted into Sri Lanka Rupees at rates which approximate the actual rates at the transaction date. At the reporting date, monetary assets (including securities) and liabilities denominated in foreign currency are converted into Sri Lanka Rupees at the rate of exchange at that date. Non-monetary assets and liabilities in foreign currencies that are stated at historical cost are translated at the foreign exchange rate at the date of the transaction. Realized and unrealized exchange differences are reported in the statement of financial performance.

2.2.6. Materiality and Aggregation

Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function or are presented separately unless they are immaterial.

2.3. Assets and the bases of their valuation

2.3.2 Property, plant and equipment (PPE)

a. Recognition and measurement

All Property, plant and equipment are initially recorded at cost less accumulated depreciation and any impairment losses.

Significant components of an asset are identified and depreciated separately. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity derecognizes the replaced part and recognizes the new part with its own associated useful life and depreciation.

All other repair and maintenance costs are recognized in the Statement of Financial Performance as incurred.

b. Cost

The cost of property, plant and equipment comprises its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

Property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of replacing part of the property, plant and equipment when that cost is incurred, if the recognition criteria are met.

c. Additions

The cost of an item of Property, plant and equipment is recognized as an asset if it is probable that future economic benefits or service potential associated with the item will flow to the University and the cost of the item can be measured reliably. In most instances, an item of Property, plant and equipment is recognized at its cost. When an asset is donated, it is recognized at fair value as at the date of acquisition.

d. Disposals

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the assets, and are included in the Statement of Financial Performance.

e. Subsequent costs

Costs incurred subsequent to initial acquisition are capitalized only when it is probable that future economic benefits or service potential associated with the item will flow to the University and the cost of the item can be measured reliably. Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. Other subsequent expenditure is capitalized only if it is probable that the future economic benefits or service potential embodied within the part will flow to the University and its cost can be measured reliably.

f. Depreciation

Depreciation is provided on a straight –line basis on all property, plant and equipment other than land, at rate that will write off the cost of the asset over their useful lives.

Depreciation is provided at the following rates on their cost as per the UGC Circular No: 649 of 5th October 1995.

Buildings	5%
Office Furniture	10%
Plant and Machinery	10%
Office Equipment	20%
Books and Periodicals	20%
Vehicles	20%
Cloaks	20%
Telephone	20%

According to the Accounting Policies of the University, Depreciation of an asset begins when it is available for use. *i.e.*, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases when the asset is derecognized”.

g. De recognition

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset calculated as the difference between the net disposal proceeds and the carrying amount and included in the Statement of Financial Performance in the year when the asset are derecognized.

2.3.2 Work in Progress

Capital work-in-progress is stated at cost, less any impairment losses. These are expenses of a capital nature directly incurred in the construction of property, plant and equipment awaiting capitalization. Capital work-in-progress would be transferred to the relevant asset category in property plant and equipment, when it is available for use. *i.e.* when it is in the location and condition necessary for it to be capable of operating in the manner intended by the university.

2.3.3. Intangible Assets**a. Recognition and measurement**

An intangible asset is recognized if it is probable that future economic benefits associated with the assets will flow to the Institute and the cost of the asset can be reliably measured.

Intangible assets acquired separately are measured on initial recognition at cost. Following the initial recognition, where the cost model is applied, assets are carried at cost less any accumulated amortization and accumulated impairment losses.

b. Amortization

Amortization is provided on a straight-line basis on all intangible assets of finite life, at rates that will write off the cost or value of the assets over their useful lives.

Intangible assets are amortized on the following bases:

- Fixed Assets Register software is amortized over a period of five (05) years on straight line method.
- Computer software and other intangible assets are amortized over a period of five (05) years on the straight line method.

c. De recognition

Gains and losses arising from de recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Financial Performance when the assets are derecognized.

2.3.4 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions, the cost of the inventory is its fair value at the date of acquisition.

After initial recognition, inventories are measured at cost based on the First in First out (FIFO) basis and the value of the stock held by the Academic/Administrative departments has been excluded from the expenditure.

2.3.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amount of cash and are subject to insignificant risk of changes in value.

Bank overdraft is included as a component of cash and cash equivalents for the purpose of the statement of cash flows, which has been prepared using the 'indirect method'.

2.4. Liabilities and Provisions

2.4.1. Liabilities

Liabilities classified as current liabilities on the statement of financial position are those which fall due for payment on demand or within one year from the reporting date. Non-current liabilities are those balances that fall due for payment after one year from the reporting date. All known liabilities have been accounted for in preparing these financial statements.

2.4.2. Provisions

A provision is recognized in the statement of financial position when the University has a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation and the obligation can be measured reliably. Provisions are not made for future operating losses. For certain operational claims reported as provisions, it is not practical to disclose detailed information on their corresponding nature and uncertainties.

a. Employee benefits

i. Provision for Gratuity

Provision for Gratuity is made in terms of Payment of Gratuity Act No: 12 of 1983 for all eligible employees. The provision for grant is not represented by the investment since the Treasury does not provide financial allocation to make investment externally.

Defined benefit plans estimate the amount of benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

ii. Defined contribution plans

A defined contribution plan is a post-employment plan under which an entity pays fixed contribution into a separate entity and will have no legal or constructive obligation to pay a further amount.

Obligations for contributions to defined contribution plans are recognized as an expense in the Statement of Financial Performance as and when they are due.

• **University Provident Fund (UPF)**

University employees are required to contribute 10% of their monthly salary to the Universities Provident Fund, the University in turn contributes a sum equivalent to 08% to the Universities Pension Fund, 07% to the University Provident Fund (UPF).

• **Employees' Trust Fund (ETF)**

The University contributes 3% on the salary of each employee to the Employees' Trust Fund.

2.4.3. Contingent Liabilities

The university does not recognize a contingent liability, but disclosed details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

2.4.4. Contingent Assets

The university does not recognize a contingent asset, but disclosed details of possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future event not wholly within the control of the university in the notes to the financial statements

2.5. Accounting for the receipt and utilization of funds, grants and reserves

2.5.1. Restricted Fund

Where grants/donations are received for use in an identified project or activity, such funds are held in a restricted fund accounts. Unutilized funds are held in their respective fund accounts and included under accumulated fund and reserves in the statement of financial position until such time as they are required.

The University has accounted the following funds and grants as restricted funds.

a. Research Grant

EUSL Main Centre

- Research Grant General
- Research Grant -Probationary & Senior Academic-Grades to Obtain Doctoral Qualifications Locally
- Computer Development Fund
- National Centre for Advanced Studies - Research Grant
- Railway Extension Project
- CARP Research Project
- Interest from Swami Vipulananda Memorial Lecture Fund Investments
- Interest from Endowment Fund Investments
- Interest from Short-term Investment
- Endowment Fund Account
- Vice Chancellor's Fund
- Swami Vipulananda Memorial Lecture Fund
- Endowed Scholarship Downers Component

b. Self-Financing Programmes

EUSL Main Centre

- External Studies - BA
- External Studies - BBA
- External Studies – B.Econ
- External Studies - BSc Agriculture
- External Studies - BSc Science
- External Studies - BSc Nursing
- Master Degrees Programmes - ,Arts & Culture (MA, M.Phil., MED)
- Postgraduate Studies Com & Mgt -MDE
- Postgraduate Studies Com & Mgt - MBA
- Postgraduate Studies Com & Mgt - PGDM
- Extramural Studies - Arts & Cul. Disaster Management
- Extramural Studies - Arts & Cul, English for Communication
- Extramural Studies - Arts & Cul, Journalism
- Extramural Studies - Arts & Cul, Office Management
- Extramural Studies - Arts & Cul, Psychology & Personality Deve.
- Extramural Studies - Arts & Cul. Counselling

- Centre for Social Research Development Certificate Course in - Psychosocial (CSR D)
- E L T U
- CENSARM
- Diploma in Sustainable Agriculture
- CEFE

Trincomalee Campus

- Restricted Fund

2.5.2. Other Grants

EUSL Main Centre

- Student Welfare Fund
- Grant from UGC to Staff Development Centre
- Grant from UGC for Establishment of Reservation and Conservation Unit in Library
- Grant from UGC Entrepreneurship Development & the Foundation of Cottage Industries (Entrepreneurship Skills Development)
- WUSC Grant - Canada
- Students Fund
- Tsunami Scholarship Award - 2012
- Rehabilitation Grant
- Cultural Grant - Norwagic
- CENSARM
- RNE Grant - Upgrading Junior Ac. Staff for Agri
- BIRRP - Grant, Evaluating -Poultry Milk Production
- Nursing
- Reproductive Health Education Programme - (ARH Programme)
- Extramural Studies
- MOT/ADB Financial Management T/P
- UNFPA Project- Training course in peer -education and communication for -Student leaders
- National Science Foundation Sri Lanka
- INFITT. International Forum Tamil
- Tamil Nadu Agricultural University
- Tamil Student Association, Canada
- Early Childhood Development and -Pre - School Education
- GELT
- Sri Lanka -German CEFE Programme
- Indian- Sri Lanka Foundation
- Study on Reproductive Health Education and wariness among- University Student in the Eastern Province
- Workshop and Seminar on Internet- and Email - 2003
- Pilot Fingerling Hatchery - CARM -(UNDP Project)

- British Council UK.SL. Link Programme
- Zonal Plan Shrimp Farming
- Reproductive Health & Counselling - UNFPA Project.
- Wildlife Research Grant
- DARAM
- Tsunami Housing Reconstruction
- Asian Foundation Grant
- Australian & Swiss Red Cross
- CIDA Project
- Science & Technology Personal- Development Project (ADB)
- Disbursement of Funds to Establish/ Develop University Industry Community Interaction Cells
- Peace & Social Harmony Project
- Short Term Training Programme in - IT for School Teachers
- IRQUE
- IRQUE/QUF Batch 3 Faculty of Arts & Culture Programme Expen.
- Tsunami Fund
- NTNU link Project (NUFU Fund)
- NUFU Link Project, NUFU Fund -(Overhead Charges 10%)
- U S A Aid Fund Project
- International Peace Council
- Noma Scholarship Programme
- MED
- IFS
- Central Environmental Authority
- Practical Demonstration for A/L Students
- IT Certificate Course for Education -Department Staff
- Master of Philosophy Pro.- (Tamil, Geography & Drama)
- L 3 Project (Commonwealth of Lear)
- World VISION Funded (RIWAS) - Project for Water Testing
- Public Officer's Degree Programme in - Administration
- Certificate Course for Daily Technology- by Animal Science
- Master of Arts
- WHO Fund for Dev. Of Human Resource - Health in the Post Conflict Areas Graduate- Training for FHCS Medical & Nursing Students
- Training for Probationary Staff Introduction Programme 2011/2012 (by Staff Development)
- Staff Welfare Fund
- Endowed Scholarship from UGC
- Other Grant
- Organic Farming Project
- Households Baseline Survey Project, - POA/ EUSL
- WHO Project -DTHR Project - FHCS

- WHO Project -DFC Project - FHCS
- Study on Selecting Geographical & Administrative Locations for Plan Programme
- CARP - NARS Project Programme
- WASH Endline Survey Project - Malteser International.
- Development of Culture Based Fisheries - Eastern Province by EUSL & WUSL Funded by University of Calgary, Canada
- Conflict Pace and Development - Noma Project
- Land O' Development Sri Lanka DEEP Project by Faculty of Agriculture
- Tamil Engineers Foundation Students Scholarship
- Centre for Aquatic Resources Management & Related Studies
- CARP - Improvement of Hot Pepper Cultivars Through Genetic Manipulation
- Land Use Policy Planning Department - Fund for GIS Training Programme

Trincomalee Campus

- High Commission of India
- Grant for Vehicles
- IT Grant for UGC
- Ministry of Higher Education

2.6. Statement of Financial Performance

2.6.1. Recurrent Grant

Recurrent Grant comprises of the grant received from the government for the recurrent expenditure.

2.6.2. Net income / loss from other Activities

Net income/ loss from other activities are recognized from the various courses and programmes conducted by the university. Income and Expenditure of self-financing courses conducted for Undergraduate Degree Programmes and Postgraduate Degree Programmes have been prepared on cash basis. The net income from these activities has been shown in the statement of Financial Performance and subsequently adjustments have been made to the General Reserve and net income/deficit had been added to the opening balance of the respective accounts and shown under current liability as restricted fund. Income /loss from following courses and programmes has been accounted by the university.

- a. External Studies Programmes
- b. Postgraduate Studies – Commerce & Management
- c. Master Degree Programme - Arts & Culture
- d. Extramural Studies - Arts & Culture
- e. Master Degree Programme – Science
- f. Diploma - Agriculture
- g. Income from External Studies - Trincomalee Campus

2.6.3. Accounting for Students Fees

The students registration fees, tuition fees and medical fees are accounted on cash basis and other incomes are on receivable basis and this is the practice being adopted by the University from the inception.

2.6.4. Expenditure recognition

Expenses in carrying out the projects and other activities of the University are recognized in the Statement of Financial Performance during the period in which they are incurred. Other expenses incurred in administering and running the University and in restoring and maintaining the property plant and equipment to perform at expected levels are accounted for on an accrual basis and charged to the Statement of Financial Performance.

2.6.5. Finance Expenses

Finance expense is recognized on accrual basis when it is paid or creates liabilities.

2.7. Statement of cash flows

The statement of cash flows has been prepared in accordance with SLPSAS 02. The statement of cash flows has been prepared using the “Indirect Method”.

Capital Grant received is classified under financial cash flows.

2.8. Events after the reporting period

The materiality of events occurring after the reporting period has been considered and appropriate adjustments, wherever necessary, have been made in the accounts.

2.9. Other Discloses**2.9.1. Grant for Bursary and Mahapola**

The Grant for Bursary is shown as an income under Recurrent Grant and the payment of Bursary is shown as an Expenditure of the welfare services under 4.3.7.1705 as directed by the University Grants Commission by its Letter No: UGC/F/BUR/87 dated 14.10.1987 and classified as a separate item as Financial Assistance to students in the Statements of Financial Performance.

2.9.2. Higher Education for Twentieth Century (HETC) Project

The University was implementing HETC Project funded by the World Bank through PPDU. A separate bank account was maintained and statement of accounts was rendered to the PPDU periodically.

Assets that were purchased under this project were treated as the property of the University and accounted after the completion of the project.

for the year ended 31st December	Note	Rs 2018	Rs 2017
Note 3			
Operating Revenue			
Recurrent Grant -			
EUSL Main Centre		1,214,100,000	989,565,000
Trincomalee Campus		263,000,000	204,123,000
		1,477,100,000	1,193,688,000

Note - 4**Net Income / (Loss) from other Activities****EUSL Main Centre****External Studies Programmes**

4.1

BA - Arts & Culture	(177,884)	(958,578)
BBA - Commerce & Management	(714,046)	(459,541)
BSc - Agriculture	(3,500)	(24,169)
BSc - Science	(2,100)	(186,050)
BSc - Nursing	(147,832)	(482,737)
	(1,045,362)	(2,111,076)

Postgraduate Studies - Comm& Mgt

4.2

MDE	1,476,362	(380,359)
MBA	164,807	361,468
PGDM	(20,000)	247,800
	1,621,169	228,909

Master Degree Programme - Arts & Culture

4.3

Master of Arts	1,616,215	(18,815)
Master of Philosophy	(462,062)	(112,944)
Master of Education	(365,100)	(494,003)
	789,053	(625,762)

Extramural Studies - Arts & Culture

4.4

Counselling	(35,196)	(60,090)
Office Management	(41,515)	124,760
Journalism	(47,224)	(38,070)
Disaster Management	(46,945)	(36,550)
Psychology & Personality Development.	(18,761)	(74,270)
English for Communication	(32,096)	(98,390)
	(221,737)	(182,610)

Master Degree Programme - Science

Master Science Education	4.5	(116,097)	(483,555)
Master of Philosophy	4.6	80,000	81,229
CENSRAM	4.7	(102,390)	(124,099)
Extension Programme, Faculty of Com & Mgt.	4.8		47,350
Master of Philosophy on Agriculture Food Science	4.9		85,500.00
Master in Science Agriculture	4.10	(137,464)	114,697
		(275,951)	(278,878)

Diploma in Agriculture

Diploma In Sustainable Agriculture	4.11	(158,443)	(320,515)
		(158,443)	(320,515)
Centre for External Studies	4.12	361,630	4,268,501
		1,070,359	978,570

Trincomalee Campus

Income from External Studies	4.13	-	34,693
		1,070,359	1,013,263

External Degree Programmes
Income & Expenditure - 2018

Note 4.1

Description	BA Arts & Culture	BBA Commerce	B.Economics	B.Sc Agriculture	B.Sc Science	B.Sc Nursing	Total
Income :-							
Fees for Certificate Awarding	283,500	34,500	-	-	1,500	-	319,500
Fees for Workshop	-	-	-	-	-	27,600	27,600
Examination Fees	61,000	56,500	-	-	400	209,400	327,300
Library Fees	-	-	-	-	-	-	-
Other fees	8,800	2,200	-	-	1,000	-	12,000
Registration Fees	65,000	46,000	-	-	-	47,000	158,000
Tuition Fees	-	35,000	-	-	-	7,800	42,800
Total Income	418,300	174,200	-	-	2,900	291,800	887,200
Expenditure (Recurrent) :-							
Postal Expenses	11,988	9,303	-	-	-	-	21,291
Bank Charges	19,363	-	-	-	-	-	19,363
Project Supervision	-	50,000	-	-	-	-	50,000
Over Time	211,335	50,704	-	-	-	24,835	286,874
Honorarium Allowance	83,770	395,476	-	-	-	83,770	563,016
Examination Expenses	73,470	210,125	-	-	-	98,600	382,195
Travelling Expenses	18,525	-	-	-	-	-	18,525
5% Management Fees for University	-	-	-	-	-	685	685
Practical & Workshop	-	-	-	-	-	45,905	45,905
Miscellaneous	177,733	172,638	-	3,500	5,000	185,837	544,708
Total Expenditure (Recurrent)	596,184	888,246	-	3,500	5,000	439,632	1,932,562
Excess Income/Expenditure	(177,884)	(714,046)	-	(3,500)	(2,100)	(147,832)	(1,045,362)
Excess Income/Expenditure (Opening)	10,865,744	3,627,251	1,351,957	250,690	216,681	720,089	17,032,412
Prior Year Adjustment							
	10,865,744	3,627,251	1,351,957	250,690	216,681	720,089	17,032,412
Excess Income/Expenditure (Closing)	10,687,860	2,913,205	1,351,957	247,190	214,581	572,257	15,987,050

Note 4.2

Description	MDE	MBA	PGDM	Total
Income :-				
Other Fees	10,000	54,000	-	64,000
Exam Fee	-	24,000	-	24,000
Library Fee	-	10,000	-	10,000
Course Fees	-	1,046,500	-	1,046,500
Registration. Fees	4,000	74,000	-	78,000
Miscellaneous Income	-	-	-	
Tuition Fees	2,269,000	-	-	2,269,000
Total Income	2,283,000	1,208,500	-	3,491,500
Expenditure :-				
Lecturers Fees	447,500	454,000	-	901,500
Inauguration ceremony	9,095			9,095
Advertising Charges	14,490	55,591	-	70,081
Honorarium Allowance		87,748		87,748
Stationeries	43,056	71,548	-	114,604
Printing Expenses	-	52,000	-	52,000
Overtime	28,787	40,913	-	69,700
Allowances & Examination Expenses	262,200	253,664	20,000	535,864
Miscellaneous	1,510	28,229	-	29,739
Total Expenditure	806,638	1,043,693	20,000	1,870,331
Excess Income/Expenditure	1,476,362	164,807	(20,000)	1,621,169
Excess Income/Expenditure (Opening)	755,249	3,897,905	1,338,729	5,991,883
Prior Year Adjustment	-	-	-	-
Excess Income/Expenditure (Closing)	2,231,611	4,062,712	1,318,729	7,613,052

Note 4.3

Description	MA	M.Phil	MED	Total
Income :-				
Tuition Fees	3,490,000		900,000	4,390,000
Library Fee	-	-	2,000	2,000
Revenue by Un presented Cheque	-	7,500	-	7,500
Miscellaneous Income			2,000	2,000
Exam Fees	297,000	195,640	142,500	635,140
Other Fees	179,500	6,000	-	185,500
Registration. Fees	260,000	15,500	21,000	296,500
Total Income	4,226,500	224,640	1,067,500	5,518,640
Expenditure :-				
Examination Expenses	161,080	554,740	649,800	1,365,620
Payment for Interview & Students Selection	58,400	-		58,400
Advertising Charges	116,150	131,962		248,112
Postal Charges	350	-		350
Stationeries	-	-	11,915	11,915
Lecture Fees	2,256,720	-	480,990	2,737,710
Field Trip	-	-	274,500	274,500
Printing Charges	-	-	11,950	11,950
Miscellaneous	17,585	-	3,445	21,030
Total Expenditure	2,610,285	686,702	1,432,600	4,729,587
Excess Income/Expenditure	1,616,215	(462,062)	(365,100)	789,053
Excess Income/Expenditure (Opening)				16,412,029
Prior Year Adjustment	-	-	(65,000)	(65,000)
Excess Income/Expenditure (Closing)				17,136,082

Note 4.4

Description	Counseling	Office Management	Journalism	Disaster Management	Psychology	English	Total
Income :-	-	-	-	-	-	-	-
Total Income	-	-	-	-	-	-	-
Expenditure:-							
Office Administration Allowance	15,399	15,394	15,397	15,398	15,394	15,398	92,380
Certificate Awarding Expenditure	3,810	15,134	840	560	2,380	5,711	28,435
Lecture Fees	15,000	10,000	30,000	30,000	-	10,000	95,000
	-	-	-	-	-	-	-
5% Management Fees for University	987	987	987	987	987	987	5,922
Total Expenditure	35,196	41,515	47,224	46,945	18,761	32,096	221,737
Excess Income/Expenditure	(35,196)	(41,515)	(47,224)	(46,945)	(18,761)	(32,096)	(221,737)
Excess Income/Expenditure (Opening)	223,803	946,946	55,351	60,714	92,065	556,534	1,935,413
Excess Income/Expenditure (Closing)	188,607	905,431	8,127	13,769	73,304	524,438	1,713,676

Note 4.5 Master of Science Education

Description	Amount
Income :-	
Total Income	36,000
Expenditure:-	
Advertising Charges	142,025
Miscellaneous Expenses	10,072
Total Expenditure	152,097
Excess Income/Expenditure	(116,097)
Excess Income/Expenditure (Opening)	919,860
Prior Year Adjustment	400
Excess Income/Expenditure (Closing)	804,163

Note – 4.6 Master in Philosophy

Description	Amount
Income :-	
Registration Fees .Fee	10,000
Tuition Fees	50,000
Other Fees	15,000
Library Deposit	5,,000
Total Income	80,000
Expenditure :-	
Examination Expenses	-
Total Expenditure	-
Excess Income/Expenditure	80,000
Excess Income/Expenditure (Opening)	319,729
Excess Income/Expenditure (Closing)	399,729

Note 4.7 Centre for Sustainable Agriculture & Resource Management (CENSARM)

Description	Amount
Income :-	
Miscellaneous Income	110,190
Total Income	110,190
Expenditure :-	
Miscellaneous Expenditure	43,875
Expenditure for Production Project	156,705
Allowances	12,000
Total Expenditure	212,580
Excess Income/Expenditure	(102,390)
Excess Income/Expenditure (Opening)	4,202,053
Excess Income/Expenditure (Closing)	4,099,663

Note 4.10 Master of Science in Agriculture

Description	Amount
Income :-	
Examination Fees	18,000
Course Fee	251,000
Total Income	269,000
Expenditure :-	
Lecture Fee & Practical Expenditure	
Stationeries	6,694
Examination Expenses	263,065
Miscellaneous Expenditure	1,245
5% Management Fees for University	9,800
Allowances to Staff	125,660
Total Expenditure	406,464
Excess Income/Expenditure	(137,464)
Excess Income/Expenditure (Opening)	857,507
Excess Income/Expenditure (Closing)	720,043

Note – 4.11 Diploma in Sustainable Agriculture

Description	Amount
Income :-	-
Total Income	-
Expenditure :-	
Examination Expenses	132,310
Miscellaneous Expenditure	12,253
Certificate Awarding Ceremony	13,880
Total Expenditure	158,443
Excess Income/Expenditure	(158,443)
Excess Income/Expenditure (Opening)	967,396
Excess Income/Expenditure (Closing)	808,953

Note – 4.12 Centre for External Studies

Description	Amount
Income :-	
Interest from Non Treasury Fund Investment	2,185,000
Receipts for Lease Vehicle Usage	1,436,592
Total Income	3,621,592
Expenditure :-	
Foreign Travel Expenses (Vice Chancellor)	122,201
Finance Cost for Leasing Vehicles	3,137,761
Total Expenditure	3,259,962
Excess Income/Expenditure	361,630
Excess Income/Expenditure (Opening)	17,238,717
Excess Income/Expenditure (Closing)	17,600,347

for the year ended 31st December	Rs 2018	Rs 2017
Note - 5		
Other Income		
EUSL Main Centre		
Registration Fee - Under Graduates	2,619,300	2,041,300
Examination Fee - Under Graduates	1,047,118	914,636
Course Fee - Undergraduate	-	13,099,544
Hostel Fees	1,941,100	3,732,400
Library Fines & Others Fines	138,469	68,049
Interest from Loans	1,804,017	1,816,193
Sale of Farm Produce	1,644,654	1,164,454
Rent from Properties	1,371,329	1,286,605
Guest House Collection	522,650	476,328
Non Refundable Deposits	1,798,889	1,763,558
Sponsorship	1,454,500	400,000
Miscellaneous Income	1,264,974	6,163,395
Electricity Usage Charge	321,157	3,541,836
Water Usage Charge	-	20,375
Vehicle Usage Charges	925,254	622,600
Telephone Usage Charge	32,071	41,747
Medical Fee	90,800	317,100
International Conferences Registration Fees	384,962	162,000
Sales of old Stocks & Sales of Discarded Items	585,606	288,950
Revenue by Staff Development Centre Activities	825,000	126,600
Revenue by Unpresented Cheques	158,742	86,694
Fine for Loss of Books		37,217
	18,930,592	38,171,579
Trincomalee Campus		
Registration Fee - Under Graduates	422,300	742,800
Examination Fee - Under Graduates	140,900	82,200
Interest from Loans	258,845	257,080
Medical Fee	47,200	86,800
Library Fines	17,357	47,523
Library Fees	47,200	86,800
Miscellaneous Income	-	1,201,984
Hostel Fees	605,713	954,400
Other Income	390,087	2,554,065
Sales of old Stocks & Sales of Discarded Items	-	24,432
	1,929,602	6,038,083
	20,860,194	44,209,662

Note - 6**Financial Assistance to Students****EUSL Main Centre**

Opening Balance 01.01.2018	(5,178,072)	6,288,178
Mahapola from Trust Fund Component	37,024,950	23,222,750
Mahapola & from UGC	44,881,550	12,378,600
Bursary from UGC	87,194,300	24,470,700
Passed out Students Re- Payment	-	61,650
	163,922,728	66,421,878
Closing Balance 31.12.2018	(1,329,422)	(5,178,073)
Financial Assistance to Students in 2018	165,252,150	71,599,950

Trincomalee Campus

Opening Balance 01.01.2018	2,735,900	1,829,650
Mahapola Trust Fund Component	6,857,100	6,865,050
Mahapola & Bursary - UGC	14,708,800	14,674,650
	24,301,800	23,369,350
Closing Balance 31.12.2018	2,516,050	2,735,900
Financial Assistance to Students in 2018	21,785,750	20,633,450
	187,037,900	92,233,400

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

Salaries and Wages	349,858,564	299,013,739
U.P.F Contribution	59,607,553	49,158,319
Pension	36,491,576	28,761,760
E.T.F 3% Contribution	19,219,859	15,557,273
Gratuity	508,291	861,431
Overtime	18,757,868	18,415,814
Holiday Pay	408,459	512,016
Visiting Lecturers Fees	5,901,890	6,838,755
Other Allowance	1,304,995	1,119,216
Acting Allowance	679,721	234,276
Additional Monthly Allowance	50,757,858	36,318,387
Academic Allowance	191,620,378	131,785,618
Equalization Allowance	9,181	41,368
Monthly Compensatory Allowance	52,684,231	31,015,395
Entertainment Allowances	2,454,536	1,861,964
Transport Allowance	4,481,307	3,747,185
Cost of Living Allowance	62,283,001	60,540,901
Special Allowance	17,174,029	43,603,127
Research Allowance	42,914,224	32,142,202
	917,117,521	761,528,746

Trincomalee Campus

Salaries and Wages	72,325,194	54,010,471
U.P.F Contribution	11,031,034	7,700,198
Pension	8,637,949	6,095,569
E.T.F 3% Contribution	3,933,797	2,759,154
Overtime	2,898,248	2,578,005
Gratuity	154,854	-
Holiday Pay	40,540	23,641
Visiting Lecturers Fees	3,844,023	3,816,388
Other Allowance	1,702,799	418,219
Deans & Head allowance and Acting Allowance	94,968	112,660
Academic Allowance	38,470,170	23,920,418
Cost of Living Allowance	13,271,734	11,065,810
Special Allowance	10,530,975	6,868,392
Interim Allowance	3,622,439	8,452,438
Entertainment Allowance	478,164	354,184
Research Allowance	8,526,233	3,977,817
MC Allowance	10,692,631	5,621,551
	190,255,752	137,774,915
	1,107,373,273	899,303,660

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

Traveling Expenses (Local)	978,281	1,031,488
Traveling Expenses (Foreign)	3,282,247	2,600,103
	4,260,528	3,631,591

Trincomalee Campus

Traveling Expenses (Local)	195,977	237,474
Traveling Expenses (Foreign)	16,971	291,651
	212,948	529,126
	4,473,476	4,160,717

	Rs	Rs.
for the year ended 31st December	2018	2017

Note - 09**Supplies****EUSL Main Centre**

Stationary and Office Requisites	11,215,630	8,731,701
Fuel and Lubricants	8,762,483	7,539,794
Uniform and Tailoring Charges	1,666,250	1,522,164
Mechanical and Electrical Goods	23,317	1,969,324
Chemicals and Glassware	5,574,171	13,071,951
Medical Supplies	472,605	643,113
Other Supplies	4,331,429	3,772,302
Total Supplies - EUSL	32,045,885	37,250,349

Trincomalee Campus		
Stationary and Office Requisites	3,580,931	1,778,490
Fuel and Lubricants	4,723,481	3,852,583
Uniform and Tailoring Charges	145,224	131,526
Mechanical and Electrical Goods	608,183	1,327,675
Chemicals and Glassware	453,262	524,263
Medical Supplies	1,192,577	714,075
Other Supplies	914,583	1,190,549
	11,618,241	9,519,160
Add: Stock in hand B/F	1,586,657	510,812
Less: Stock in hand C/F	(1,881,118)	(1,586,657)
Total Supplies - Trinco Campus	11,323,780	8,443,315
Total Supplies	43,369,665	45,693,665

Note - 10**Minor Repairs & Maintenance**

EUSL Main Centre		
Vehicles	6,460,778	6,188,648
Plant, Machinery and Equipment	2,400,109	1,191,996
Buildings and Structure	9,423,176	9,333,231
Furniture	1,987,132	4,200,353
Others	62,663	54,355
Total Minor Repairs & Maintenance - EUSL	20,333,858	20,968,583
Trincomalee Campus		
Vehicles	4,076,030	2,814,281
Plant, Machinery and Equipment	1,667,609	1,167,921
Buildings and Structure	565,045	148,795
Furniture	46,665	116,935
Others	145,190	45,827
Total Minor Repairs & Maintenance - Trinco Campus	6,500,539	4,293,759
Total Minor Repairs & Maintenance	26,834,397	25,262,342

Note - 11**Contractual Service**

EUSL Main Centre		
Transport Charges	80,752	41,550
Telephone & Internet Communication Service	19,421,714	18,178,546
Postal Charges	820,149	672,804
Electricity	32,383,022	27,472,577
Water	18,675,477	18,135,623
Rent	11,281,333	10,360,000
Hire of Vehicle Charges	108,063	20,656
Rates & Taxes to Local Authorities	1,000	3,580
Printing	2,381,343	2,264,383
Advertisement	4,182,648	4,935,283
Security Service	24,344,416	19,702,037
Cleaning Service	56,634,813	80,830,221

Other Service	575,980	360,524
Total Contractual Service - EUSL	170,890,710	182,977,783
Trincomalee Campus		
Transport Charges	141,181	209,850
Telephone & Internet Service	6,394,798	6,970,151
Postal Charges	196,329	208,858
Electricity	9,357,711	6,056,023
Water	6,535,086	5,096,068
Rates & Taxes to Local Authorities	202,646	52,670
Rent & Hire Charges	2,487,671	2,303,480
Printing & Advertisement	1,608,787	1,923,005
Security Service	11,074,737	12,493,448
Cleaning Service	11,251,290	13,502,759
Other Service	1,814,115	2,603,530
Total Contractual Service - Trinco Campus	51,064,351	51,419,842
Total Contractual Service	221,955,061	234,397,626

Note - 12**Research & Development**

EUSL Main Centre		
Academic Research & Publication	404,817	741,759
Trincomalee Campus		
Academic Research & Publication	66,750	383,025
Total Research & Development	471,567	1,124,784

Note - 13**Depreciation & Amortization Expenses**

EUSL Main Centre		
Depreciation	251,732,620	223,664,303
Gratuity	46,349,641	32,041,342
Amortization of Intangible Assets	8,868,084	9,665,281
Amortization of Grants	(35,293,621)	(31,313,222)
Total Depreciation & Amortization Expenses - EUSL	271,656,724	234,057,703
Trincomalee Campus		
Depreciation	130,082,496	107,953,265
Gratuity	3,468,272	3,764,118
Amortization of Intangible Assets	1,536,538	850,596
Amortization of Grants	(30,979,384)	(32,760,238)
Total Depreciation & Amortization Expenses - Trinco	104,107,921	79,807,741
Total Depreciation & Amortization Expenses	375,764,645	313,865,444

Note - 14**Other Operating Expenses**

EUSL Main Centre

Travel Grants to University Teachers	913,396	1,557,024
Contribution & Membership Fees (Foreign)	61,645	-
Contribution & Membership Fees (Local)	374,299	445,893
Workshop, Seminars	555,715	549,848
Awards & Indemnities	362,406	159,723
Holiday Warrants & Season Tickets	725,050	637,030
Special Service - Council & Committees, etc	5,523,414	5,118,426
Special Service - Professional & Other Fees	2,176,787	1,757,777
Entertainment Expenses	167,781	178,970
Other Recurrent Expenses	1,622,917	1,006,951
Bank Charges	12,748	95,613
Examination Expenses	25,523,481	16,874,744
General Conversation	3,864,181	3,993,158
Course Materials for Student & Learning Quality - Improvement	442,316	802,633
Postgraduate Research & Scholarships	498,747	190,000
Industry Internships, Practical & Career Guidance	2,830,174	2,479,784
Training for Teacher, Administrators & Other Employees	1,607,235	2,794,121
Student's Development Initiatives & Community Relations	379,633	303,740
University Sports Activities	3,345,883	1,627,579
University Contribution for Property Loan to Staff	2,920,694	2,799,581
Student Welfare, Employee Welfare, Student Councils & Social Harmony	225,279	441,716
Total Other Operating Expenses - EUSL	54,133,781	43,814,310

Trincomalee Campus

Travel Grant to University Teachers	15,847	77,939
Special Service - Council & Committees, etc	1,390,781	327,991
Special Service - Professional & Other Fees	278,000	305,900
Workshop, Seminars	170,587	254,936
Industry Internships, Practical & Career Guidance	454,538	69,650
Staff Development	470,968	528,117
Awards & Indemnities	-	3,580
Holiday Warrants & Season Tickets	61,010	78,390
Entertainment Expenses	390,469	529,263
Bank Charges	34,823	17,807
Contribution & Membership Fees	448,750	287,500
Examination Expenses	3,975,158	1,586,757
Postgraduate Research & Scholarship	7,511	170,000
Other Recurrent Expenses (News Papers & Magazi ets)	557,217	217,698

Course Materials for Student & Learning Quality Improvement	91,600	97,704
Student's Development Initiatives & Community Relations	532,065	305,131
University Sports Activities	1,070,686	837,695
Interest Subsidy on Property Loan	255,919	257,960
Corporate Planning, Governance & Outreach	12,600	118,628
Student Welfare, Employee Welfare, Student Councils & Social Harmony	-	31,011
Total Other Operating Expenses - Trinco	10,218,529	6,103,657
Total Other Operating Expenses	64,352,310	49,917,967

Note - 15**Financial Assistance to Students**

EUSL Main Centre

Mahapola by Trust Fund Component	42,906,500	19,390,000
Mahapola & Bursary from UGC	122,345,650	52,209,950
Financial Assistance to Students - EUSL	165,252,150	71,599,950

Trincomalee Campus

Mahapola from Trust Fund Component	6,857,100	6,865,050
Mahapola & Bursary from UGC	14,928,650	13,768,400
Financial Assistance to Students - Trinco	21,785,750	20,633,450
Total Financial Assistance to Students	187,037,900	92,233,400

Note - 16

Write Off Adjustments	(27,968)	(231,947)
-----------------------	----------	-----------

*Advance of ex –employee (passed away) has been written off on the approval given by the Council.

Note – 17**Property, Plant and Equipment (PPE)**

									EUSL
Description	Balance as at	Additions	Disposals	Balance as at	Accumulated	Depreciation	Depreciation	Accumulated	Carrying
	1st Janu.2018			31st Dec.2018	as at 01st Janu.2018	charge for the year		Depreciation as at 31st Dec.2018	Value as at 31st Dec. 2018
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Land and Buildings	2,669,113,786	42,959,381	-	2,712,073,167	601,344,483	126,421,065	-	727,765,548	1,984,307,619
Water Supply Scheme	9,806,488	220,990	-	10,027,478	5,410,211	981,752	-	6,391,963	3,635,515
Electrical Installation & Connection	23,425,135	248,055	-	23,673,190	10,072,586	1,850,361	-	11,922,947	11,750,243
Telephones,& Communications Installation	38,871,653	49,000	-	38,920,653	28,231,933	3,468,411	-	31,700,344	7,220,309
Other Assets	73,063,000	13,943,123	-	87,006,123	39,375,119	10,477,487	-	49,852,606	37,153,517
Implements Tools and Apparatus	1,631,543	-	-	1,631,543	805,218	154,667	-	959,885	671,658
Plant & Machinery	32,322,657	-	-	32,322,657	19,814,596	2,597,579	-	22,412,175	9,910,482
Motor Vehicles	86,940,000	-	-	86,940,000	17,796,844	17,388,000	-	35,184,844	51,755,156
Furniture Fittings and Office Equipment	512,850,653	41,220,226	-	554,070,879	217,168,546	45,457,782	-	262,626,328	291,444,551
Lab & Teaching Equipment	332,949,179	16,581,204	-	349,530,383	221,174,851	33,650,605	-	254,825,456	94,704,927
Sports Goods	11,837,170	847,050	-	12,684,220	8,044,568	815,827	-	8,860,395	3,823,825
Books and Periodicals	91,640,245	2,797,033	-	94,437,278	75,886,632	8,469,083	-	84,355,715	10,081,563
Live Stock	2,559,190	(105,300)	-	2,453,890	-	-	-	-	2,453,890
Seeds Stock	166,557	40,618	-	207,175	-	-	-	-	207,175
Total - Main Centre, EUSL.	3,887,177,256	118,801,380	-	4,005,978,636	1,245,125,587	251,732,619	-	1,496,858,206	2,509,120,430

Description				Accumulated			Accumulated		
	Balance as at			Balance as at	Depreciation	Depreciation	Depreciat	Depreciation	Carrying
	1 st Janu.2018	Additions	Disposals	31 st Dec.2018	as at 01st	charge for	ion for	as at 31 st	Value as at
	Rs	Rs	Rs	Rs	Janu.2018	the year	Disposals	Dec.2018	31 st Dec. 2018
Land & Buildings	1,658,366,103	504,136,053	-	2,162,502,156	103,584,597	102,911,174	-	206,495,771	1,956,006,385
Furniture Fittings and Office Equipment	132,568,401	25,199,986	-	157,768,387	78,772,822	13,811,868	-	92,584,690	65,183,697
Vehicles	27,178,815		-	27,178,815	8,714,815	4,616,000	-	13,330,815	13,848,000
Other Assets	1,368,884	2,102,979	-	3,471,863	422,365	236,776	-	659,141	2,812,722
Teaching Equipment	123,062,064	17,706,200	-	140,768,264	112,916,851	5,766,770	-	118,683,621	22,084,643
Sports Items	3,306,323	687,917	-	3,994,240	2,243,846	427,266	-	2,671,112	1,323,128
Books & Periodicals	26,445,251	542,878	-	26,988,129	21,600,405	2,279,452	-	23,879,857	3,108,272
IT Developments	13,529,692		-	13,529,692	13,503,942	25,750	-	13,529,692	-
Telephones & Communications	70,464		-	70,464	45,664	7,440	-	53,104	17,360
Total - Trincomalee Campus, EUSL.	1,985,895,997	550,376,013	-	2,536,272,010	341,805,306	130,082,496	-	471,887,802	2,064,384,208
EUSL	3,887,177,256	118,801,380	-	4,005,978,636	1,245,125,587	251,732,619	-	1,496,858,206	2,509,120,430
Trincomalee Campus	1,985,895,997	550,376,013	-	2,536,272,010	341,805,306	130,082,496	-	471,887,802	2,064,384,208
Total	5,873,073,253	669,177,393	-	6,542,250,646	1,586,930,893	381,815,115	-	1,968,746,008	4,573,504,638

The newly completed Buildings of Trincomalee Campus for the cost of Rs 389 Mn have been transferred from Works in progress to the Property, Plant & Equipment (389Mn) during the year and depreciated.

Note – 18

Intangible Assets

Description	EUSL						Carrying Value as at 31st Dec. 2018
	Balance as at 1st Janu.2018	Addition in 2018	Balance as at 31st Dec.2018	Amortization up to 1st Janu.2018	Amortization for the year 2018	Amortization up to 31st Dec.2018	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Intangible Assets							
Fixed Assets Register	6,247,846	-	6,247,846	2,841,486	1,249,569	4,091,055	2,156,791
Human Resources Development	40,280,559	7,717,970	47,998,529	12,021,657	6,267,529	18,289,186	29,709,343
Software HETC Project	6,754,930	-	6,754,930	2,273,344	1,350,986	3,624,330	3,130,600
Total - Main Centre, EUSL.	53,283,335	7,717,970	61,001,305	17,136,487	8,868,084	26,004,571	34,996,734
Trinco							
Intangible Assets							
Intangible Asset (5 Years Life Time)	3,394,340	-	3,394,340	2,822,567	180,560	3,003,127	391,213
Human Resources Development	5,387,149	4,927,897	10,315,046	701,484	1,355,978	2,057,462	8,257,584
Total - Trincomalee Campus, EUSL.	8,781,489	4,927,897	13,709,386	3,524,051	1,536,538	5,060,589	8,648,797
Total - Main Centre, EUSL.	53,283,335	7,717,970	61,001,305	17,136,487	8,868,084	26,004,571	34,996,734
Total - Trincomalee Campus	8,781,489	4,927,897	13,709,386	3,524,051	1,536,538	5,060,589	8,648,797
Total -	62,064,824	12,645,867	74,710,691	20,660,538	10,404,622	31,065,160	43,645,531

As at 31st December	2018 Rs	2017 Rs
Note - 19		
Investment		
Long Term		
EUSL Main Centre		
Endowment Fund Investments	7,437,845	6,880,557
Suwami Vipulananda Memorial Fund	3,510	3,510
Fixed Deposit - Ac No-2-0021-02-31177	10,000	10,000
Total Long Term investments	7,451,355	6,894,067
Note - 20		
Working Capital		
EUSL Main Centre		
Design and Construction of the Building Complex for Faculty of Agriculture at EUSL, Kaluwankerny	267,123,390	72,645,132
Construction of Staff Quarters (04 Nos) at Kaluwankerni Under UGC Grant	20,392,952	9,352,328
Design Construction & Commissioning of three Storied Building Complex for ELTU	104,859,677	-
Design Construction & Commissioning of three storied Building Complex for Bio System Technology	128,663,337	-
Construction of Fencing at Technology Premises & Quarters at Eastern University, Sri Lanka	2,973,273	-
Construction of Semi-Permanent Common Hall at Kaluwankerny at Eastern University	748,924	-
	524,761,553	81,997,461
Trincomalee Campus		
Construction of Play Ground	-	32,000,170
Construction of IT Centre	-	-
Construction of FAS Building	-	339,628,189
Construction of Library Building	-	-
Construction of Canteen Building	-	-
Construction of Staff Quarters	-	17,518,670
	-	389,147,029
Total Working in Progress	524,761,553	471,144,490

Note - 21

Current Assets		2018	2017
		Rs	Rs
EUSL Main Centre Inventories / Stocks			
Stores Advance	Sch- A	7,643,610	9,479,471
Stock in EUSL Farm		136,472	97,243
		<u>7,780,082</u>	<u>9,576,714</u>
Trincomalee Campus			
Stores Advance	Sch- B	1,881,118	1,586,657
Total Inventories / Stocks		9,661,200	11,163,371

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

EUSL Main Centre	Sch- C	173,439,127	177,002,812
------------------	--------	-------------	-------------

Sundry Debtors**EUSL Main Centre**

SVIAS		9,751,892	9,751,892
Project Advance		79,750	79,750
U.G.C Advance		1,408,945	1,408,946
Universities Advance		100,143	100,143
Department of Education		226,102	226,102
Other Debtors		212,749	212,749
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>13,552,065</u>

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

	Sch- D		
Staff Salary Loan		346,644	387,054
Distress Loan		60,835,240	60,158,952
Push Bicycle Loan		14,135	23,935
Motor Cycle Loan		290,183	298,533
Three Months (Interest Free Loan)		10,114	10,114
Festival Advance		1,397,850	536,550
Flood Relief Advance		553,503	670,162
Special Advance		25,650	27,250
One/Two Year Salary Advance		231,194	231,194
UPF Loan		112,243,299	112,243,299
Salary Advance		220,800	20,800
Tsunami Relief Salary Advance		125,515	125,515
Computer Loan		1,777,000	2,341,500
Car Loan		1,490,000	1,496,000

Special Advance	837	837
Tsunami Loan	104,028	104,028
NCAS Research Grant Advance	830,000	830,000
Interest Free Loan Staff		1,034
Research Advance	953,568	1,396,900
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
	<hr/> 181,673,749	<hr/> 181,127,845

Loans & Advances to Staff**Trincomalee Campus**

Sch- E

Distress Loan (External Studies)	512,146	512,146
Distress Loan	8,789,685	9,398,527
Staff Salary Loan	38,080	35,020
Push Bicycle Loan	18,875	23,875
Computer Loan	377,000	539,000
Flood Relief Advance	8,531	83,914
Festival Advance	230,350	216,850
Special Advance	3,600	7,350
Tsunami Loan	(2,393)	(2,393)
Tsunami Relief Advance	621	621
Tsunami Survey Advance	198,020	198,020
	<hr/> 10,174,515	<hr/> 11,012,930

Advance to Supplies & Service**EUSL Main Centre**

Purchase Advance General	Sch- F	27,347,612	27,466,854
Purchase Advance Books (Local)	Sch-G	2,347,674	2,386,360
Purchase Advance Fuel	Sch- H	1,127,716	1,132,716
Other Advance	Sch- I	17,945,959	17,986,837
Other Advance (New)		333,915	309,528
Receivable from Main Centre, EUSL		9,300,319	
Advance - (External Studies)		182,263	182,271
Advance - (CEFE)		50,000	50,000
Advance -		4,145	4,145
(Postgraduate Studies Com & Mgt)			
Advance (WHO Fund)		82,140	82,140
Advance (Wash Endline Survey Project)		1,270	1,270
Advance (Master of Science Education)		10,509	10,500
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 -		5,500	5,500
Comm. & Mgt, MDE)			
		<hr/> 58,804,993	<hr/> 49,684,092

Trincomalee Campus

Sch- J

Purchase Advance	491,194	491,194
Purchase Advance Fuel	(501)	(501)
Sundry Advance	81,790	106,390
Supply Advance		88,263
Research Grant Advance		36,667
Advance for Repairs & Service	24,960	75,567
	<u>597,443</u>	<u>797,580</u>
Deposit	1,253,672	1,453,673
Receivables	9,672,050	11,427,100
	<u>11,523,165</u>	<u>13,678,353</u>

Prepayments

EUSL Main Centre	900,000	1,603,393
Trincomalee Campus		840,000

Advance to Contractors**EUSL Main Centre**

Sch- K

Advance - Contractors	78,743,550	147,334,097
Advance - Contractors (External Studies)		799,209
	<u>78,743,550</u>	<u>148,133,306</u>

Trincomalee Campus

Advance - Contractors	96,778,869	34,847,344
-----------------------	------------	------------

Import Advance**EUSL Main Centre**

Sch- L

Import Advance Books	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	631,106,584	636,998,692
--	--------------------	--------------------

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

Savings- PB CHN-Ac No 227-2-001-5-0006245	4,164	4,002
Savings-PB-CHN-AC No 227-2-001-7-0006246	4,164	4,002
Savings-PB-CHN- AC No 2-014894-0	3,505,399	3,371,378
New No 227-2-001-1-0006470		
Ac No 227-60-01-0000-1367-8, (People's Bank, Chenkalady)	-	-
Bond Obligation (Recovered) Fund	1,596,548	1,438,331
Investment Account New No 227-2-001-4-0006416		
Ac No 81968622 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
Ac No 81968162 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
Ac No 81968717 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
Non Treasury Fund Investments		-
Ac No 81968829 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
Ac No 81968779 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
Ac No 708534 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
Ac No 708535 (Bank of Ceylon, Eastern University, Sri Lanka)	10,000,000	10,000,000
National Savings Bank-Fixed Deposit AC No 2/0109/02/91030 (NTNU Link Project)	6,306,140	-
Savings-BOC,-CHN-AC No :- 9877893 (NTNU Link Project NUFU Fund)	2,093,173	2,015,842
Savings-PB-CHN-AC No 2-021200-9 New No 227-2-001-3-0008779	1,053,796	1,012,710
Total Short Term investments	84,563,384	77,846,265

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

Postal Imprest (Advance) - External Studies	38,106	38,106
Postal Advance - (ELTU)	286	287
	38,392	38,392

Imprest**EUSL Main Centre**

Petty Cash Imprest - Shroff	6,582	6,583
Petty Cash Imprest - Department	73,440	73,440
Petty Cash Advance (External Studies)	20,590	20,590
Postgraduate Studies -	5,000	5,000
Comm. & Mgt - PGDM		
	105,612	105,612

Cash Book Balances**Treasury****EUSL Main Centre**

Bank Ac No-227-1-001-2-0000157, People's Bank, Chenkalady (Recurrent)	11,230,986	1,741,255
Bank Ac No -002919755, Bank of Ceylon,Chenkalady (Capital)	128,515,722	120,482,596
Bank Ac No - 075-1-001-9-0000216, Arasady,Batticaloa.(Recurrent)	1,381,337	2,532,687
Bank A/C -0002026506, Bank of Ceylon,	151,480,264	34,174,478
Bank No - 227-1-001-4-0000024, People's Bank,Chenkalady.(Collection)	31,432,933	3,634,031
Bank No - 227-2-001-2-0000024, People's Bank,Chenkalady (University Collect. Fund mgt.	75,870	
By Ac No 227-1-001-4-0000-024		
Bank No - 227-2-001-0-0000157 People's Bank,Chenkalady (University Collect. Fund mgt.	379,743	
By Ac No 227-1-001-2-0000157		
Bank No - 83196996 Bank of Ceyon,Chenkalady (University Collect. Fund mgt.)	1,008,252	
By Ac No 002919755		
Bank No - 83197123 Bank of Ceyon,EUSL (University Collect. Fund mgt.) By Ac No 0002026506	1,026,227	
	<hr/> 326,531,334	<hr/> 162,565,046

Cash Book Balances**Treasury****Trincomalee Campus**

Bank Ac No 002366412 Bank of Ceylon, Trincomalle (Capital)	10,214,685	1,168,851
Bank A/C No - 066-1-001-7-2390446 People's Bank, Trincomalee.(Recurrent)	117,044	3,306,609
	<hr/> 10,331,729	<hr/> 4,475,460

Non Treasury**EUSL Main Centre**

Bank Ac No -227-1-001-90000-390		-
Peoples Bank Chenkalady	21,913,916	14,101,786
Bank A/c -6312188		
Bank of Ceylon , Chenkalady		
(NTNU Link Project (NUFU Fund)		6,307,140

A/c No 227-2-001-7-000390

Peoples Bank, Chenkalady	181,009	-
(Non Treasury Fund Management)		

Bank A/c New No 227-1-001-4-0000401	2,340,078	2,322,625
Old No 0227-167-002678-8		
Peoples Bank , Chenkalady , (VC Fund)		
	<hr/> 24,435,003	<hr/> 22,731,551

Trincomalee Campus

Bank Ac No - 0002367029,	1,151,804	1,151,804
Bank of Ceylon, Trincomalle, (Non Treasury)		
	25,586,807	23,883,355

EUSL Main Centre

Cash in Transit (External Studies)	-	9,400,000
------------------------------------	---	-----------

Closure of Bank Account**EUSL Main Centre**

Less amount in the Bank than in the -	1,189,019	1,189,019
Cash Book - A/C No -227-1-001-60000-160 -		
Center for Extnal Studies		
Less amount in the Bank than in the -	563,586	563,586
Cash Book - A/C No -227-1-001-80000-135 -		
Postgraduate Studies - Com. & Mgt		
Less amount in the Bank than in the -	125,630	125,630
Cash Book A/C No -227-1-001-90000-333 -		
CEFE		
Less amount in the Bank than in the -	401,637	401,637
Cash Book A/C No -002700419 -		
World Health Organization Fund (FHCS)		
Less amount in the Bank than in the -	16,906	16,906
Cash Book A/C No -227-1-001-90000-390 -		
Extension Programme of Com.& Mgt		
Excess amount in the Bank than in the -	(25,267)	(25,267)
Cash Book A/C No -002920232 -		
ELTU, Diploma in English - Extension Programme		
Excess amount in the Bank than in the -	(726,191)	(726,191)
Cash Book A/C No -002920115 -		
Extramural Studies, Faculty of Arts & Culture		
	<hr/> 1,545,321	<hr/> 1,545,321
Total Cash & Cash Equivalent	364,139,196	202,013,187

	<i>Sch</i>	Rs.
Current Liabilities	2018	2017
Note - 25		
Payables		
Others (Payables)		
EUSL Main Centre		
UPF Contribution to UGC	24,468	8,156,290
ETF Contribution to Employee's Trust Fund - Board	4,318	1,265,817
Pension Contribution	11,514	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	455	12,250
	120,644,060	132,429,838
Sundry Creditors		
EUSL Main Centre		
Advance Deduction from Salary	4,000	4,000
External Degree	9,307,519	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	178,309	121,834
Payable to Staff	3,675,360	3,665,240
UTEL & UCTIT Examination Payment Payable	1,800	1,800
Salary Payable	4,041	4,041
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	1,269,174
Pay Tax Payable to Inland Revenue	3,654,174	1,329,224
Stamp Fee - Payable	61,063	63,063
Stamp Fee –Payable –(Ext. Studies)	4,575	
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	(1,481)	(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	13,302,013	30,456,377

Creditors (External Studies)		898,890
Outstanding Expenses (External Studies)	18,038	18,038
Creditors (Postgraduate Studies Com & Mgt)	830,484	830,484
Creditors (CEFE)	257,000	257,000
	<hr/> 33,939,931	<hr/> 48,799,855

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	45,000	49,000
Unpaid Exam Fees	2,800	2,800
Library Deposit	266,800	266,800
Payable unpaid Mahapola	3,350	3,350
Payable to Diesel Engineering PLC	32,486	32,486
Payable to EUSL (Distress Loan)	326,960	326,960
Payable - Registration Fee	3,400	3,400
Payable Pension Contribution for COLA arrears	13,183	13,183
Payable to Staff -Cost of Living Allowance- Arrears (COLA)	72,163	72,163
Payable Auto Tech Engineers	79,410	12,650
Payable to MTF	5,100	-
Payable to Internal Fund	24,900	24,900
Payable to Inland Revenue	3,720	3,720
	<hr/> 1,157,560	<hr/> 1,089,700

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 Aservatham Memorial Award	(6,750)	(6,750)
Practical Training Classes & Seminars for GCE A/L Students	77,000	77,000
Fund from Higher Education - Imprest for Strengthening Gender Equality and Zero -Tolerance for Sexual and Gender Based (UNESCO)		1,068,883
Fund from UGC for the Center for Gender Equity / Equality Cells	1,000,000	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	2,423,715	2,934,415
IT Fund for Library Automation		3,500,000

Fund for Training under EUSDDP from District - Secretariat , Btticaloa	596,927	596,927
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
Government of Sri Lanka Presidential Scholarship for Foreign Students	60,000	
Provincial Land Commissioner, Eastern Province-Lease System Training programme at CICT	42,000	
Prevention and Redress in Ragging and Sexual -and Gender Based Violence	456,200	
Enhancement of Learning Access to the -Differently able Undergraduate Students-by the -Swiss Federal Department of Foreign Affairs	2,506,850	
Fund for Workshop on Research Proposal Writing and Research Ethics-FHCS	12,531	
	<hr/> 7,774,264	<hr/> 24,776,265
Retention Money		
EUSL Main Centre		
Suppliers	3,665,091	1,317,896
Contractors	52,803,937	39,408,707
	<hr/> 56,469,028	<hr/> 40,726,603
Trincomalee Campus		
Contractors & Suppliers	32,542,761	40,623,199
	<hr/> 89,011,789	<hr/> 81,349,802
Unpresented Cheques - Trincomalee Campus	200	79,450
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 01.01.2018	(9,241,173)	6,057,828
Mahapola from UGC	44,881,550	12,378,600
Bursary from UGC	87,194,300	24,470,700
Passed out student repayments		61,650
	<hr/> 122,834,677	<hr/> 42,968,778
Less -		
Mahapola Paid to Students in 2018	41,191,850	18,904,350
Bursary Paid to Students in 2018	81,153,800	33,305,600
	<hr/> 489,027	<hr/> (9,241,173)

Sch-
M

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

Opening Balance on 01.01.2018	4,063,100	230,350
Mahapola from Trust Fund Component	37,024,950	23,222,750
	41,088,050	23,453,100
Less - Paid on 2018		19,390,000
	42,906,500	
	(1,818,450)	4,063,100

Trincomalee Campus

Opening Balance on 01.01.2018	2,735,900	1,829,650
Mahapola & Bursary from UGC		14,674,650
	14,708,800	
Mahapola from Trust Fund Component	6,857,100	6,865,050
	24,301,800	23,369,350
Less - Amount Paid to Students on 2018	21,785,750	20,633,450
	2,516,050	2,735,900
Total Payables	254,248,051	286,616,358

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

EUSL Main Centre	30,091,243	39,382,418
Trincomalee Campus	10,123,229	10,844,970
Total Accrued Expenses	40,214,472	50,227,388

Note - 27**EUSL Main Centre**

Short term Lease Obligation	5,107,034	4,604,282
-----------------------------	------------------	------------------

Non-current Liabilities**Note - 28****Payables****Refundable Deposits****EUSL Main Centre**

Science Deposits	1,211,000	1,054,000
Hostel Deposits	2,318,500	1,759,300
Tender Deposits	334,000	324,000
Security Deposits - Staff - Mr M A Pathmakumar	4,164	4,002
Security Deposits - Staff - Mr B C Kogulraj	4,164	4,002
Key Deposits	1,162,900	885,400
Library Deposits	1,015,800	925,000
Refundable Deposit - Master of Arts	260,000	-
Refundable Deposit-Master of Science	5,000	

Refundable Deposit (MBA) Library	20,000	15,000
Library Deposit - (Master of Education Atrs & Culture)		180,000
	6,335,528	5,150,704

Trincomalee Campus

Tender Deposits Refundable	125,000	123,000
Refundable by Flood Relief Advance to UGC	338,869	338,869
	463,869	461,869
	6,799,397	5,612,573

Note - 29**EUSL Main Centre**

Long term Lease Obligation	12,209,160	17,286,143
----------------------------	-------------------	-------------------

Note - 30**Provision for Gratuity**

EUSL Main Centre	195,612,231	153,916,427
Trincomalee Campus	20,361,538	16,893,266
	215,973,769	170,809,693

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	(643,155)	2,634,969
Computer Development Fund	964,208	964,208
National Center for Advanced Studies - Research Grant	2,499,724	2,499,724
Railway Extension Project	912	912
CARP Research Project	147,847	147,847
Interest from Suwami Vipulananda Memorial - Lecture Fund Investment	1,908	1,541
Interest from Endowment Fund Investment	2,595,884	2,034,626
Interest from Short-term Investment	8,195,622	2,263,514
Endowment Fund Account	5,816,041	5,533,541
Interest from Bond Obligation (recovered) fund - investment)	413,618	255,402
Vice Chancellor's Fund	2,194,647	2,177,194
Suwami Vipulananda Memorial Lecture Fund	3,510	3,510
Endowed Scholarship Donors Component	9,350	9,350
	23,029,199	19,355,421

Self-Financing Programmes**EUSL Main Centre**

External Studies - BA	10,687,859	10,865,744
External Studies - BBA	2,913,205	3,627,251
External Studies - BEcon	1,351,957	1,351,957
External Studies - BSc Agriculture	247,190	250,690
External Studies - BSc Science	214,581	216,681
External Studies - BSc Nursing	572,257	720,089
Master Degrees Programmees - ,Arts & Culture (MA,MPhil,MED)	17,136,082	16,412,029
Postgraduate Studies Com & Mgt -MDE	2,231,611	755,249
Postgraduate Studies Com & Mgt - MBA	4,062,712	3,897,905
Postgraduate Studies Com & Mgt - PGDM	1,318,729	1,338,729
Extramural Studies - Arts & Cul. Disaster Management	13,769	60,714
Extramural Studies - Arts & Cul, English for Communication	524,438	556,534
Extramural Studies - Arts & Cul, Journalism	8,127	55,350
Extramural Studies - Arts & Cul, Office Management	905,430	946,946
Extramural Studies - Arts & Cul, Psychology & Personality Deve.	73,305	92,065
Extramural Studies - Arts & Cul. Counselling	188,607	223,803
Center for Social Research Development Certificate Course in - Psychosocial (CSRSD)	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	4,099,663	4,202,053
Extension Programme, Faculty of Com & Mgt.	52,307	52,307
Master Science - Education	804,163	919,860
Master in Philosophy - Faculty of Science	399,729	319,729
Master of Science in Agriculture - Fac. Of Agriculture	720,043	857,507
Master of Philosophy on Agriculture Food Science	85,000	85,000
Diploma in Animal Production Agriculture	10,800	10,800
Diploma in Sustainable Agriculture	808,953	967,396
CEFE	245,229	245,229
Doctor of Philosophy –Faculty of Arts & Culture	5,000	
Net Receipts-External Studies – BBM(2016/2017New Bath)	7,395,425	
Net Receipts-Dip in Laboratory Technology-Faculty of Science	419,688	
Net Receipts-Certi.Course in infor & Communi. Tech. Skill & Com. Hardware-CICT Facul of Science	145,770	

Net Receipts-Extramural Studies-Faculty of Arts & Culture (2019 Batch)	2,764,220	
	62,946,043	51,571,812
Trincomalee Campus		
External Studies	5,790,416	5,790,416
	91,765,658	76,717,649

Note - 32**Gift & Donation**

EUSL Main Centre	6,096,313	8,642,394
Gift & Donation (CEFE)	24,000	24,000
	6,120,313	8,666,394
Trincomalee Campus	222,371	222,371
	6,342,684	8,888,765

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

Student Welfare Fund	(1,903)	(1,903)
Grant from UGC to Staff Development Centre	399,421	399,421
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)	13,814,262	33,240,136
Grant from UGC for Research Initiations to Obtain Input for Budget - 2017		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 - Nonwage	70,000	70,000
CENSARM	2,542,612	2,542,612
RNE Grant -	(819,256)	(819,256)
Upgrading Junior Ac. Staff for Agriculture		
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	(22,930)	(22,930)

Nursing	885,990	885,990
Reproductive Health Education Programme - (ARH Programme)	48,780	48,780
Extramural Studies	(100,380)	(100,380)
MOT/ADB Financial Management T/P	21,570	21,570
UNFPA Project- Training course in peer - education and communication for - Student leaders	69,550	69,550
INFITT. International Forum Tamil	555	555
Tamil Nadu Agricultural University	86,306	86,306
Tamil Student Association, Canada	23,000	23,000
Early Childhood Development and - Pre - School Education	799,194	799,195
GELT	52,653	52,653
Sri Lanka -German CEFE Programme	18,300	18,300
Indian- Sri Lanka Foundation	32,796	32,796
Study on Reproductive Health Education and wariness among- University Student in the Eastern Province	210,000	210,000
Workshop and Seminar on Internet- and Email - 2003	3,700	3,700
Pilot Fingerling Hatchery - CARM - (UNDP Project)	(83,904)	(83,904)
British Council UK.SL.Link Programme	103,087	103,087
Zonal Plan Shrimp Farming	819,166	819,166
Reproductive Health & Counseling - UNFPA Project.	(20,920)	(20,920)
Wildlife Research Grant	189,545	189,545
DARAM	150,929	150,929
Tsunami Housing Reconstruction	(136,780)	(136,780)
Asian Foundation Grant	74,500	74,500
Australian & Swiss Red Cross	626,971	626,971
CIDA Project	(180,000)	(180,000)
Science & Technology Personal- Development Project (ADB)	333,280	333,280
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 Expenditure.	(187,727)	(187,727)
Tsunami Fund	135,354	135,354
NTNU link Project (NUFU Fund)	6,296,639	6,297,640

NUFU Link Project, NUFU Fund -(Overhead Charges 10%)	2,093,173	2,015,842
U S A Aid Fund Project	(52,711)	(52,711)
International Peace Council	800,000	800,000
NOMA Scholarship Programme	337,750	337,750
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 Certificate 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
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	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	60,400	68,159
Grant for Vehicles		16,532,164
	8,632,164	
IRQUE Project	7,575,470	13,247,297
Grant- SDC Buttala	1,261,038	1,743,731
HETC Project	43,063,014	56,672,748
IT Fund for Library Automation	3,500,000	
Fund from UGC for the Construction of the 04 Nos staff quarters	25,000,000	
Fund from UGC for the Construction of the 02 Nos Staff Quarters	3,200,000	
Fund from UGC for the Construction of the Technology Stream	174,706,600	
Grant from UGC for Research Initiations to obtain Input for Budget-2017	138,194	
	<hr/> 413,214,013	<hr/> 253,828,968
Trincomalee Campus		
High Commission of India	18,728,354	22,862,828
Grant for Vehicle	3,060,408	3,947,997
IT Grant for UGC	621,458	654,336
Ministry of Higher Education	421,456,381	445,299,49
Grant from UGC - Staff Quarters	23,750,000	25,000,000
IRQUE Project	1,901,114	2,272,602
HETC Project	1,959,573	2,419,412
	<hr/> 471,477,288	<hr/> 502,456,672
	884,691,301	756,285,640

Note - 34**Accumulated Fund****EUSL Main Centre****Capital Grant Spent Unspent****EUSL Main Centre**

Capital Grant Spent	4,257,919,862	3,927,623,026
Capital Grant Unspent	34.1 120,221,702	2,018,538
External Studies	17,600,347	17,238,717
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)
Recurrent Grant Fund Mgt-Treasury	379,743	
Capital Grant Fund Mgt-Treasury	1,008,252	
University Collection Fund Management	75,871	
Other Grant Fund Mgt.	1,026,227	
Non Treasury Fund Mgt.	181,009	
	<hr/> 4,398,669,341	<hr/> 3,947,136,609
Trincomalee Campus		
Capital Grant Spent	1,986,390,325	1,745,233,444
Capital Grant Unspent	3,538,951	545,833
	<hr/> 1,989,929,276	<hr/> 1,745,779,277
	6,388,598,617	5,692,915,886

Note - 35**EUSL Main Centre**

Bond Obligation Reserve	184,582,464	188,146,148
-------------------------	-------------	-------------

Trincomalee Campus

Bond Obligation Reserve	123,356	123,356
	184,705,820	188,269,504

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

Balance 01.01.2018	(1,364,154,043)	(1,106,056,307)
Previous Adjustment	48,167	(631,544)
	<hr/> (1,364,105,876)	<hr/> (1,106,687,851)
Current Year Balance	(236,770,842)	(256,487,623)
	<hr/> (1,600,876,718)	<hr/> (1,363,175,474)
Transfer to Restricted Fund	(1,070,359)	(978,570)
Closing Balance	<hr/> (1,601,947,077)	<hr/> (1,364,154,043)

Trincomalee Campus

Balance 01.01.2018	(242,563,182)	(163,968,886)
Current Year Balance	(108,820,970)	(78,559,603)
	<hr/> (351,384,152)	<hr/> (242,528,489)
Transfer to Restricted Fund		(34,693)
Closing Balance	<hr/> (351,384,152)	<hr/> (242,563,182)
	(1,953,331,229)	(1,606,717,226)

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

Revaluation Reserves	28,743,955	28,808,637
Capital Expenditure Met out of Organic - Farming Project	106,512	143,086
Capital Expenditure Met out of Troms Fund	2,009,952	2,422,800
Capital Expenditure Met out of Funds From UGC to Staff Development Centre	4,419,126	4,759,410
Capital Expenditure Met out of National Science Foundation	664,686	879,982
Capital Expenditure Met out of Funds from WASH Endline Survey Project - Malteser International	73,040	146,080
Capital Expenditure Met out of Funds from Land O' Development Sri Lanka DEEP Project by Faculty of Agriculture	19,400	38,800
Capital Expenditure Met out of Funds from Study on Selecting Geographical & Administrative Location for Plan Programme	7,974	15,948
Capital Expenditure met out of funds from centre for external studies - Art & Culture - BA	206,414	246,766
Capital Expenditure Met out of Funds from	51,600	60,200
Capital Expenditure Met out of Funds from WHO Project -DFc Project - FHCS		
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	470,344	590,062
Capital Expenditure Met out of Fund from Higher Education - for Purchase of Furniture (New Hostel)	43,320,143	27,360,548
Capital Expenditure Met out of Fund from UGC for the Construction of the Technology Stream	276,761	
	80,391,884	65,494,296
Trincomalee Campus		
Revaluation Reserves	21,116,823	21,116,823
	101,508,707	86,611,119

Abbreviations

B.Econ	- Bachelor of Economics
B.Sc.	- Bachelor of Science
BA	- Bachelor of Art
BBA	- Bachelor of Business Administration
CAA	- Computer Application Assistant
CARM	- Centre for Aquatic Resources Management
CECCD	- Centre for Early Childhood Development
CEFE	- Competency based Economic Formation through Enterprise
CGIR	- Commissioner General of Inland Revenue
CICT	- Centre for Information and Communication Technology
CSRD	- Centre for Social Research Development
DF	- Demotic Funds
ELTU	- English Language Teaching Unit
EUEU	- Eastern University Executive officers Union
EUSL	- Eastern University, Sri Lanka
FHCS	- Faculty of Health Care Science
FIFO Basis	- First in First out Basis
HETC Project	- Higher Education for Twentieth Century Project
M.Phil.	- Master of Philosophy
MA	- Master of Art
MBA	- Master of Business Administration
MDE	- Master of Development Economics
MED	- Master of Education
MPCS	- Multipurpose Corporative Society
NARP Project	- National Agricultural Research Plan
NCAS Fund	- National Centre for Advanced Studies
PGDM	- Postgraduate Diploma in Management
PPDU	- Project Planning Development Unit
RFA	- Reimbursement Foreign Aids
RKM	- Rama Krishna Missionary
SLPSAS	- Sri Lanka Public Sector Accounting Standard
SVIAS	- Swami Vipulananda Institute of Aesthetic Studies
TC	- Trincomalee Campuss
TCE	- Total Cost Estimate
UGC	- University Grants Commission
UNDP	- United Nations Development Programme
UPF	- University Pension Fund
UTA	- University Teacher's Association
VAT	- Value Added Tax
WHO Fund	- Word Health Organization Fund
WUSC Fund	- World University Service of Canada