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கிழக்குப் பல்கலைக்கழகம், இலங்கை
EASTERN UNIVERSITY, SRI LANKA



2021

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வருடாந்த அறிக்கை
ANNUAL REPORT



Eastern University, Sri Lanka

Annual Report 2021

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 community

OUR GOALS AND OBJECTIVES

Eastern University, Sri Lanka (EUSL) has identified the following four goals with respective objectives.

Produce competent and employable graduates by

- Periodically revise curricula to improve quality and relevance
- Improve teaching, learning and assessment strategies.
- Introduce new study programmes based on market demand and future trends.
- Enhance teaching and learning environment

Achieve standards of excellence in research, innovation and postgraduate training by

- Achieve standards of excellence in research
- Strengthen Research Degree programmes
- Enhance industrial interaction and commercialization of research and innovation.

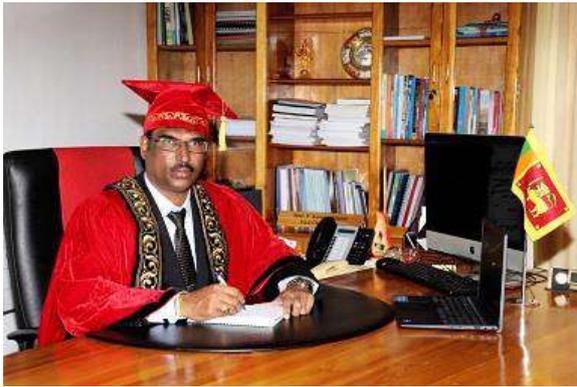
Enhance Institutional Capacity and Governance by

- Enhance strength and quality of staff
- Secure, improve and develop infrastructure facilities
- Enhance Governance and Management
- Maintain an effective Quality Assurance System

Enhance Community Engagement, Consultancy and Outreach by

- Widen participation and equitable access to higher education
- Enhance community services and outreach programmes
- Provide advisory and consultancy services
- Promote entrepreneurship and partnership

A MESSAGE FROM THE VICE-CHANCELLOR



PROF V KANAGASINGAM
VICE-CHANCELLOR

It is with great pleasure that I present the Annual Report of Eastern University, Sri Lanka (EUSL) for the year 2021. The University comprises with six faculties, a Campus at Trincomalee and an Institute for aesthetic studies (Swamy Vipulananda Institute of Aesthetic Studies). EUSL is continuously striving to provide excellent conducive learning environment for students, and has been adopting a policy of providing residential facilities for all undergraduate students.

EUSL has a rich blend of multi-ethnic and multi-religious student and staff communities which provided a great opportunity to experience and cultivate peace and social harmony. Due to the effect COVID -19 Pandemic, many of the activities were limited and the academic activities were continued via online platforms and ensured the students' engagement in academic activities even during the lockdown periods.

My vision is to elevate EUSL to be a “World-class knowledge centre by recognizing excellent teaching, learning and research for enhancement of community wellbeing”. EUSL is located at a strategic location in the Eastern Part of Sri Lanka. All three communities are living together harmoniously in the province. Thus, EUSL has the social responsibility to cater for the needs of all three communities and function as a centre for the integration of multi-ethnic and multi-religious communities.

The university is a social organization that should be adopted and incorporated in all possible ways to respond to the contemporary

issues such as graduates' unemployment, lack of industrial linkages, and less commercialized research outputs of the university, while the major roles of University are (i) Producing employable and abled graduates, (ii) Maintaining and upgrading commercialized research and (iii) Community Services. These will be achieved through a multi-disciplinary and participatory approach, by focusing on “outcome-based, scientifically evident and community linked” initiatives to address the unmet needs in the region in the context of socioeconomic status and quality of life of the people, along with the national integrity and social harmony through technological innovation.

Research and innovation in the higher education sector are the main outputs that fundamentally strengthen and lead to regional and national development. I cordially invite all stakeholders to join with us and contribute to the process of transforming Eastern University, Sri Lanka into a prestigious university, and to ensure its deliverable outputs for the expected outcomes to the unmet needs at regional, national and international levels at large.

I take this opportunity to express my gratitude to the Council, the Senate, the academic community, and the administrative and non-academic staff of EUSL for making the year 2021 productive.

Prof V Kanagasingam
Vice Chancellor
Eastern University, Sri Lanka

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ABOUT US

In 2021 the Eastern University, Sri Lanka (EUSL) continued to deliver its academic activities through its six faculties and 36 departments of study in Main Centre, EUSL and two faculties, four departments of study and one unit of study in Trincomalee Campus.

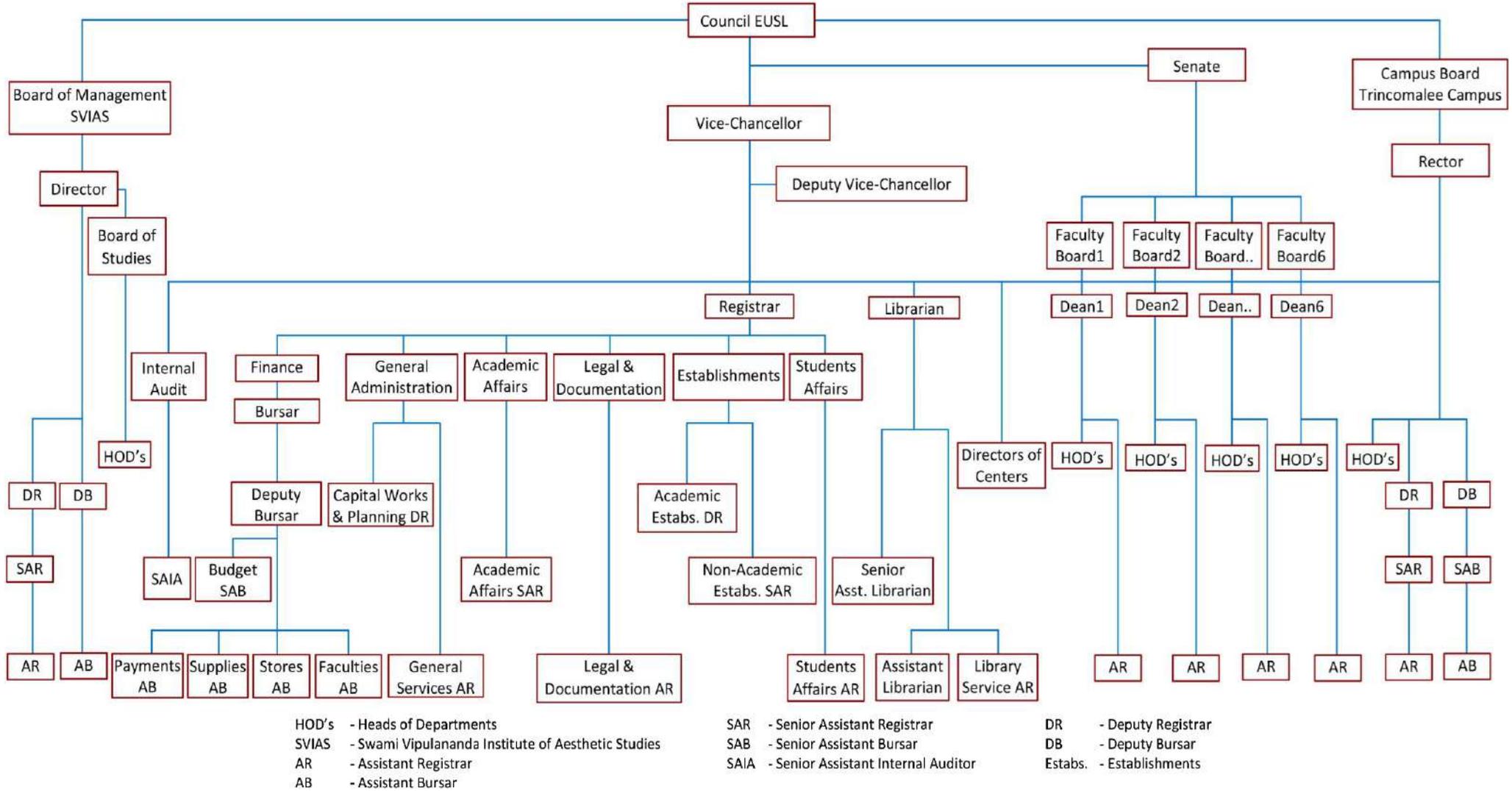
Eastern University, Sri Lanka, was established on the 01st of October 1986 by a University Order dated 26th September 1986 issued under Section 2 of the Universities Act No: 16 of 1978. The University was preceded by the Batticaloa University College established on 01st August 1981 which was started in the buildings of the Vantharumoolai Madya Maha Vidyalayam. The Batticaloa University College began with two faculties: The Faculty of Science and the Faculty of Agriculture and both these faculties were affiliated to the University of Peradeniya. Two new faculties viz. the Faculty of Commerce and Management and the Faculty of Cultural Studies were established in 1986. The Faculty of Cultural Studies was then expanded and renamed the Faculty of Arts and Culture in 1991. The Faculty of Health-Care Sciences was established by Gazette notification on 23rd November, 2004. The Faculty of Technology is the youngest 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 subsequently it 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 Siddha Medicine unit was also established.

Swamy Vipulananda Institute of Aesthetic Studies (SVIAS) was affiliated to Eastern University, Sri Lanka with effect from the 14th of March 2005 through the gazette of the Democratic Socialist Republic of Sri Lanka – Extra ordinary dated Jun 3rd 2005. Before affiliation it was called Swamy Vipulananda College of Music and Dance, established on 29th May 1982 by the Ministry of Regional Affairs and Hindu Culture 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 also strives to enhance its research capacities with specific emplanes in promoting multidisciplinary research to serve the needs of the country and region. And also realizes its role to provide peace and harmony to the region.

ORGANIZATIONAL STRUCTURE OF THE UNIVERSITY



HOD's - Heads of Departments
 SVIAS - Swami Vipulananda Institute of Aesthetic Studies
 AR - Assistant Registrar
 AB - Assistant Bursar

SAR - Senior Assistant Registrar
 SAB - Senior Assistant Bursar
 SAIA - Senior Assistant Internal Auditor

DR - Deputy Registrar
 DB - Deputy Bursar
 Estabs. - Establishments

Figure 1: Organizational Structure of the University

THE COUNCIL

The Council of the University is constituted in terms of Section 44 of the Universities Act No. 16 of 1978 as amended by Section 24 of the Universities (Amendment) Act. No. 07 of 1985. The University Council is the governing authority of the University which consists of the Vice - Chancellor (as the ex-officio Chairperson), Registrar is the Secretary of the Council.

EX-OFFICIO MEMBERS OF THE COUNCIL

Prof. F. C. Ragel	- Vice Chancellor - Chairman
Prof. V. Kanagasigam	- Rector/ Trincomalee Campus (TC) (till November, 2021)
Mr. S. Thadchanamoorthy	- Acting Rector/ TC (from December, 2021)
Dr. M. Pagthinathan	- Dean/ Faculty of Agriculture (FOA)
	- Acting Dean/ Faculty of Technology (from October, 2021)
Dr. J. Kennedy	- Dean/ Faculty of Arts and Culture (FAC)
Dr. S. Jeyarajah	- Dean/ Faculty of Commerce and Management (FCM)
Dr. A. N. Arulpragasam	- Dean/ Faculty of Health-care Sciences (FHCS)
Dr. .P. Peratheepan	- Dean/ Faculty of Science (FOS)
Dr. K. Premakumar	- Acting Dean/ Faculty of Technology (FOT)
Mrs. K. Santhakumar	- Dean/ Faculty of Communication and Business Studies (FCBS), TC
Mr. S. Thadchanamoorthy	- Dean/ Faculty of Applied Science (FAS), TC

APPOINTED MEMBERS BY THE UNIVERSITY GRAND COMMISSION

Prof. M. Selvarajah
Prof. R. Sulaima Lebbe
Dr. H. R. Thambawita
Dr. S. M Hussain
Mr. S. Shanmugam
Dr. G. Sukunan
Eng. S. Mohanarajah
Eng. S. Thilagarajah
Mr. T. Sivanathan
Mr. P. Premanath
Mr. A. L. Joufer Sadique
Eng. N. Sivalingam
Ms. S. J. M. S. Samarakoon

ELECTED MEMBERS BY THE SENATE

Dr. K. Rajendram
Dr. K. Arulanandem (from October, 2021)

SECRETARY TO THE COUNCIL

Mr. A. Pahirathan	- Registrar, EU SL
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THE SENATE

The University Senate is constituted in terms of Section 46 (2) of the Universities Act No. 16 of 1978, as amended by the Universities (Amendment) Act No. 7 of 1985. The Senate is the academic authoritative body. Registrar is the Secretary of the Senate.

MEMBERS OF THE SENATE

Prof. F. C. Ragel	- Vice Chancellor - Chairman
Prof. V. Kanagasigam	- Rector/ Trincomalee Campus (till November, 2021)
Mr. S. Thadchanamoorthy	- Acting Rector/ TC (from December, 2021)
Prof. (Mrs.) A. Murugathas	- Acting Director/ SVIAS (till 5 th February, 2021)
Dr. (Mrs.) F. B. Kennedy	- Director/ SVIAS (from 17 th February, 2021)
Dr. M. Pagthinathan	- Dean/ Faculty of Agriculture
	- Acting Dean/ Faculty of Technology (from October, 2021)
Dr. J. Kennedy	- Dean/ Faculty of Arts and Culture
Dr. S. Jeyarajah	- Dean/ Faculty of Commerce and Management
Dr. A. N. Arulpragasam	- Dean/ Faculty of Health-care Sciences
Prof. P. Peratheepan	- Dean/ Faculty of Science
Dr. K. Premakumar	- Acting Dean/ Faculty of Technology (till July, 2021)
Mr. S. Thadchanamoorthy	- Dean/ Faculty of Applied Science, TC
Mrs. K. Santhakumar	- Dean/ Faculty of Communication and Business Studies, TC
Snr. Prof. (Mrs.) T. Mahendran	- Senior Professor in Agricultural Chemistry
Snr. Prof. P. Vinobaba	- Senior Professor in Zoology
Prof. V. Gunaretnam	- Professor in Political Science
Prof. T. Krishnamohan	- 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. A. Murugathas	- Professor in Tamil
Prof. S. Sutharsan	- Professor in Crop Science
Prof. (Mrs.) P. Premanandarajah	- Professor in Agricultural Chemistry

Prof. M. Umakanth	- Professor in Medicine (from April, 2021)	Mr. T. Baskar	- Head/ Business and Management Studies, TC
Prof. M. Sithambaresan	- Professor in Chemistry (from April, 2021)	Mr. M. Ramanan	- Head/ Computer Science, TC (till July, 2021)
Prof. A. Andrew	- Professor in Management (from April, 2021)	Mr. S. Thadchanamoorthy	- Head/ Computer Science, TC (from October, 2021)
Prof. V. Inpamohan	- Professor in Fine Arts (from April, 2021)	Mr. S. Loheeswaran	- Head/ Physical Science, TC
Mr. W. J. Jeyaraj	- Librarian	Dr. M. Thirukumar	- Head/ Clinical Sciences
Dr. (Mrs.) N. R. Fernando	- Head/ Agricultural Biology	Dr. V. R. Francis	- Head/ Pathophysiology
Mr. R. Thivyatharsan	- Acting Head/ Animal Science (from January, 2021)	Dr. M. Roshini	- Head/ Medical Education and Research
Dr. T. Geretharan	- Head/ Crop Science	Dr. (Mrs.) M. Thayabaran	- Head/ Human Biology (from January, 2021)
Prof. (Mrs.) P. Premanandarajah	- Head/ Agricultural Chemistry (from January, 2021)	Dr. K. Arulanandem	- Head/ Primary Health Care
Mrs. T. Geretharan	- Head/ Agricultural Economics	Dr. S. Sujendran	- Head/ Supplementary Health Sciences
Mr. M. Rajendran	- Head/ Agricultural Engineering	Mrs. B. Karunarathna	- Acting Head/ Bio-system Technology
Mr. R. Kiruparajah	- Head/ Geography	Mr. S. Sotheeswaran	- Acting Head/ Multidisciplinary Studies (till 5 th February, 2021)
Mr. K. Ravichandran	- Head/ Fine Arts	Dr. N. Pratheesh	- Acting Head/ Multidisciplinary Studies (from 17 th February - November 2021)
Dr. M.H.M. Jaleel	- Head/ Arabic	Dr. S. Sivaretnam	- Head/ Visual Technological Arts, SVIAS
Mr. K. Mathiseelan	- Head/ Comparative Religion & Social Harmony	Dr. T. Pratheepan	- Head/ Music, SVIAS
Prof. S. Santhirasegaram	- Head/ Languages	Dr. G. Jeyaranjinee	- Head/ Dance, Drama & Theatre, SVIAS
Mr. K. Sathiyasegar	- Head/ Social Sciences (from January, 2021)	Mr. R. Thivyatharsan	- Rep/ FOA (from January, 2021)
Mr. R. Premkumar	- Head/ Philosophy and Value Studies (from January, 2021)	Mrs. B. Karunarathna	- Rep/ FOA (from January, 2021)
Mr. A. L. M. Mujahid	- Head/ Islamic Studies	Dr. K. Rajendram	- Rep/ FAC
Dr. V. Gunapalasingam	- Head/ Hindu Civilization (from January, 2021)	Mr. C. Sivanayagam	- Rep/ FAC
Dr. C. Arulmoly	- Head/ Education and Childcare	Dr. T. Prabaharan	- Rep/ FCM (till July, 2021)
Mr. S. K. Shivahaneshan	- Head/ History	Dr. S. Balendran	- Rep/ FCM (till July, 2021)
Dr. S. Umashankar	- Head/ English Language Teaching	Dr. P. Elango	- Rep/ FOS
Mr. T. Paranthaman	- Head/ Commerce (till February, 2021)	Dr. (Mrs.) C. Mahendranathan	- Rep/ FOS (from February to 7 th July, 2021)
Dr. N. Rajeshwaran	- Head/ Commerce (from March, 2021)	Prof. S. Arasaretnam	- Rep/ FOS (from 19 th July, 2021)
Dr. (Mrs.) J. Suresh	- Head/ Economics	Mr. S. Shanmukanathan	- Rep/ FHCS (from January, 2021)
Prof. A. Anton Arulrajah	- Head/ Management	Dr (Mrs.) M. Thayaparan	- Rep/ FHCS (in January, 2021)
Dr. P. Rodney Fernando	- Head/ Physics	Dr. V. Thadchanamoorthy	- Rep/ FHCS (from February, 2021)
Dr. M. Koneswaran	- Head/ Chemistry	Ms. S. Khedika	- Rep/ FAS, TC
Mr. P. Paramadevan	- Head/ Mathematics	Mr. S. Paranthaman	- Rep/ FAS, TC
Dr. T. Mathiventhan	- Head/ Botany	Mr. D. R. Lakjeewa	- Rep/ FCBS, TC
Prof. (Mrs.) C. G. Devadasan	- Head/ Zoology	Ms. KGLANS. Jayawardhana	- Rep/ FCBS, TC
Dr. V. J. Naveenraj	- Head/ Languages and Communication Studies, TC	Dr. N. Varnakulendran	- Acting Head/ Unit of Siddha Medicine, TC (on invitation)

SECRETARY TO THE SENATE

Mr. A. Pahirathan - Registrar, EUSL

1

topped the table among
Sri Lankan Universities in
nature index

11

WEBOMETRICS
RANKING WEB
OF UNIVERSITIES

FACULTIES AND STUDY PROGRAMMES AT EUSL

EUSL has six Faculties in Main Centre and two Faculties in Trincomalee Campus namely Agriculture, Arts and Culture, Commerce and Management, Health-Care Sciences, Science, Technology, Applied Science and Communication and Business Studies. EUSL offers Bachelor, Master and Research Degrees, Diploma and Certificate programs. Academic departments, Units and degree programs offered by the faculties are shown in the tables given below.

MAIN CENTRE, EUSL

AGRICULTURE

BScHons in Agriculture;
MSc in Agriculture.

Research degrees

MPhil

ARTS AND CULTURE

BA (General);
BA (Special) in Arabic;
BA (Special) in Comparative Religion;
BA (Special) in Drama and Theatre;
BA (Special) in Economics;
BA (Special) in Fine Arts;
BA (Special) in Geography;
BA (Special) in Hindu Civilization;
BA (Special) in History;
BA (Special) in Philosophy;
BA (Special) in Political Science;
BA (Special) in Sociology;
BA (Special) in Tamil;
BA (Special) in Translation Studies;
Bachelor of Education;
Master of Arts

Research degrees

MPhil and PhD

COMMERCE AND MANAGEMENT

BComHons;
BComHons in Accounting and Finance;
BComHons in Enterprise Development;
BComHons in Business Economics;
BBAHons;
BBAHons in Human Resource Management;
BBAHons in Marketing Management;
Postgraduate Diploma in Management (PGDM);
Master of Business Administration;
Master of Development Economics.

Research degrees

MPhil

HEALTH-CARE SCIENCES

Bachelor of Medicine and Bachelor of Surgery
(MBBS);

BSc in Nursing

SCIENCE

BSc (General);
BScHons in Botany;
BScHons in Chemistry;
BScHons in Computer Science;
BScHons in Mathematics;
BScHons in Physics;
BScHons in Zoology;
MSc in Science Education;
MSc in Environmental Science.

Research degrees

MPhil and PhD

TECHNOLOGY

Bachelor of Bio System Technology in Agricultural
Technology and Entrepreneurship

TRINCOMALEE CAMPUS, EUSL

COMMUNICATION AND BUSINESS STUDIES

BSc in Management;
BScHons in Management;
BScHons in Marketing Management;
BScHons in Human Resource Management;
BScHons in Accounting and Finance;
BScHons in Information Management;
BA (Special) in Languages;
BA in Languages;
BA in Communication Studies;

APPLIED SCIENCES

Bachelor of Computer Science (BCS);
BSc in Applied Physics and Electronics
Bachelor of Siddha Medicine and Surgery (BSMS)

CENTER FOR EXTERNAL DEGREE AND EXTENSION COURSES (CEDEC)

The Eastern University, Sri Lanka commenced offering External Degree Programs in 1991. Initially only the Faculty of Agriculture, Science and Commerce and Management have commenced offering External Degree Programs (EDPs). The Faculty of Arts and Culture and Health-Care Sciences have commenced EDPs in 2004. The Trincomalee Campus of the EUSL has also commenced offering the

EDPs in the year 2006. The External Degree Programs provide opportunity for more students to get university education. These degree programs are offered through CEDEC; which 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 in Main Centre, EUSL; Bachelor of Science in Management and Bachelor of Arts in Communication in Trincomalee Campus, EUSL

DIPLOMA PROGRAMMES

The Faculty of Agriculture offers a Diploma in Sustainable Agriculture. The duration of the program is two years and each credit will consist of 15 hours of theory or 30 hours of practical. The medium of instruction is Tamil. The Faculty of Science offers a Diploma in Laboratory Technology. The duration of the program is 18 months and the medium of instruction is English or Tamil.

CENTER FOR INFORMATION AND COMMUNICATION TECHNOLOGY (CICT)

CICT was established at Eastern University in 2003. CICT conducts various courses in computer science and information technology for internal and external students of all the faculties of the university. In addition, the center conducts Certificate in ICT Skills and Computer Hardware courses for school leavers and government officers, which is having SLQF L1 (Equivalent to NVQ L3) according to UGC Guidelines.

EXTRAMURAL STUDIES UNIT

With the increasing need of the people in the region, the Extramural Studies Unit was established in 1998. This program was initiated by the University and the Senate has dedicated it to the Faculty of Arts and Culture. The Faculty has created this unit and successfully conducting the following courses;

- Certificate in Journalism
- Certificate in Disaster Management
- Certificate in Office Management
- Certificate in Psychology and Personality Development
- Certificate in Counseling
- Certificate in English for Communication

The duration of these courses is three months with 60 hours of learning delivered by eminent academics.

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 programs for Bachelor of Information and Communication Technology and Bachelor of Engineering Technology (Energy and Environment) through a proposed new department namely Department of Information and Communication Technology.
- The Faculty of Arts and Culture has developed the following study programs, Bachelor of Hindu Civilization, through a proposed new Faculty of Hindu Civilization and Bachelor of Law through a proposed new Faculty of Law. Moreover, FAC is working to establish new departments namely Tamil Studies, Economics and Statistics, and Sociology and Anthropology.

- The Faculty of Commerce and Management has developed a new degree to offer Bachelor of Science Honours in Applied Accounting and Finance through a proposed new department namely the Department of Accounting and Finance.
- Faculty of Agriculture has developed a study program for Bachelor of Science Hons. in Nutrition and Dietetic.
- Faculty of Science has proposed the new department of Computing.
- Trincomalee Campus is in the process of developing new degree program in Marine Sciences/ Marine Engineering by a proposal to establish a new Faculty of Marine Technology. Trincomalee Campus has processed steps to establish the new Faculty of Siddha Medicine.

FAILURE AND JUSTIFICATION

- There has been a 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) which are not in the old Corporate Plan / Action Plan. As per the UGC circular 09/2019 dated 7th Oct 2019, now the University has strengthened the University's Centre for Quality Assurance (CQA).

A comprehensive "Scheme of Award for Excellence in Teaching" has been approved at the 307th Meeting of the Council which was recommended by the 316th meeting of the Senate held on 22nd July 2020. The Award is based on the following evaluations. Student feedback - 25%, feedback from Alumni/ immediate passed out - 15%, Teacher portfolio - 25%, Peer evaluation - 20%, and Evaluation by Head - 15%.

- There has not been an integrated plan for research development concentrating on local needs and high-impact research of international significant. Now a comprehensive research policy document for the university has been approved by the Council at its 312th meeting held on 30th Jan 2021 for implementation. A Research Council has been formed with eminent researchers and introduced an innovative output-based research funding mechanism.
- University has faced more student unrests due to various issues. Measures are being taken to build stakeholder confidence on the institutional governance.
- Due to the effect COVID -19 Pandemic, many of the activities were limited, Academic activities were continued via online platforms to ensure the students' engagement in academic activities even during the lockdown periods.

FUTURE PLAN

- In the coming year 2022, we have a high hope to thrive in Excellency by resuming all the Academic activities and commencing all the pending examinations and the practical sessions. By increasing the Annual Student intake, we all are awaiting to serve our best to all the Students who are coming all over the island.
- As the main future plan for the year 2022, four Centers will be established in next year named, the Centre for Industry and Community Linkage, Centre for Multidisciplinary Research, International Affairs Division, and Centre for Social Reconciliation. The main aim of establishing these four centers was, the international exposure of the students and Staff to be expertise in their field of academic.

HIGHLIGHTS OF 2021

- 01.01.2021 - Commencement of Work, the Year 2021 at Eastern University, Sri Lanka.



- 27.01.2021 - The Opening Ceremony of the Department of English Language Teaching.
- 27.01.2021 - Tree Planting for Eco-Friendly Learning Centre of Department of Commerce.



- 04.03.2021 & 05.03.2021 - Enhancing Governance, Management, and Reform in Sri Lankan Universities through Non-Academic Staff Training/ ENACT is a project funded with the support of the Erasmus+ Programme of the European Union (EU).

The ENACT project's kick-off meeting was held at boardroom Eastern University, Sri Lanka. This meeting was hosted by Eastern University, Sri Lanka (Coordinating Institution), with the University of Peradeniya, University of Moratuwa, Sri Lanka Technological Campus, University of Ruhuna, the Rajarata University of Sri Lanka, which are five Sri Lankan Universities, and Varna University of Management, ULisboa – Instituto Superior Técnico (UDL), Portugal, George-August University of Goettingen, Germany, Masaryk University, Czech Republic and European Center for Quality Ltd. (ECQ) which are the five institutions from the EU countries.



- 08.03.2021 - The head and the staff of the Department of English Language Teaching had conducted a program via the zoom platform with the students of the Faculty of Arts and Culture to commemorate the International Women's Day.

- 10.03.2021 - The 4th National Symposium on Agriculture 2021 (Virtual Symposium, 4th NSA-2021) under the theme of “Technological Adaptation in Agriculture to combat unpredicted Calamities” was organized by the Faculty of Agriculture.
- 23.03.2021 - A Tree Planting Ceremony was held to mark World Forest Day, with the assistance of the Department of Forest, Batticaloa, at the Department of English Language Teaching.
- 06.04.2021 - Prof. S. Thirukkanesh, Professor in Mathematics, and Prof. F. C. Ragel, Professor of Physics from the Faculty of Science won the “President’s Awards for Scientific Research” for their research article titled “Anisotropic generalization of well-known solutions describing relativistic self-gravitating fluid systems: an algorithm” published in the European Physical Journal C in the year 2018.



- 26.08.2021 - Annual Research Session, Faculty of Commerce and Management – 2021 (ARSFCM – 2021) under the theme of ‘Configuring Opportunities Via Innovative Digitalization’ was organized by the Faculty of Commerce and Management.
- 16.10.2021 - World Food Day was celebrated by the Centre for Sustainable Agriculture and Resource Management (CENSARM) at the Faculty of Agriculture, Eastern University, Sri Lanka.



- 09.11.2021 & 10.11.2021 - Annual Research Session – 2021 under the theme of “Consistent challenges of COVID Created Creative Thinking” was organized by the Faculty of Arts and Culture.
- 22.11.2021 - “பாரதி நூற்றாண்டு விழாக் கருத்தரங்கு” (“Bharati Centenary Seminar”) was held in the Faculty of Arts and Culture.
- 25.11.2021 - Field exposure visits to Dilmah Conservation farm and AmiRON organic farm in Kalkudah zone under ELTA-ELSE Faculty grant, AHEAD project, Eastern University, Sri Lanka.
- 14.12.2021 - Annual Research Session 2021 under the theme of “Community Outreach via Impressive Disciplines of Science (COVID-S)” was conducted by the Faculty of Science.

DETAILS OF HUMAN RESOURCES

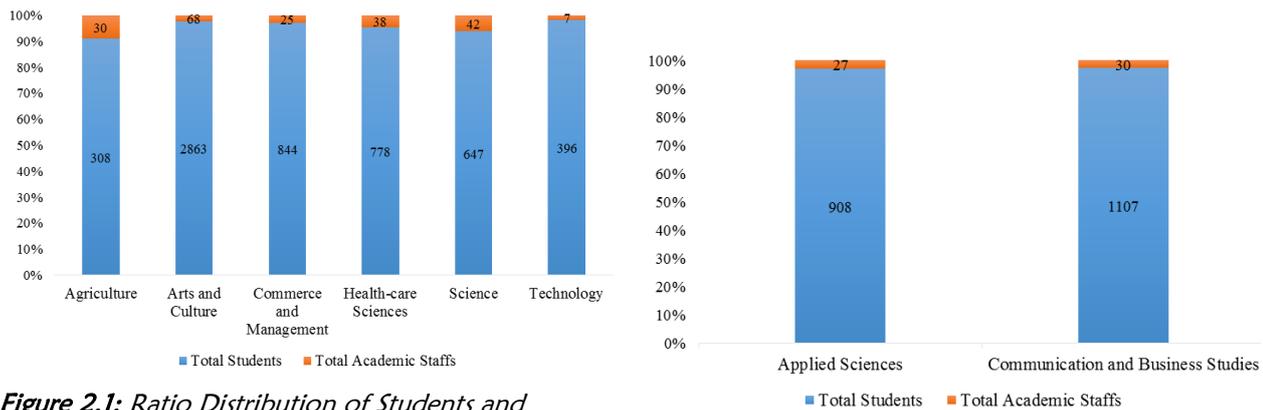


Figure 2.1: Ratio Distribution of Students and Academic staff in Main Centre, EUSL as at 31st December 2021.

Academic staff in Trincomalee Campus, EUSL as at 31st December 2021.

Table 1: Frequency Distribution of Students and Permanent Staff in Main Centre and Trincomalee Campus, EUSL as at 31st December 2021.

Main Centre, EUSL					Trincomalee Campus, EUSL					
Faculty	Course	Total Students	Total Academic Staff	Total Staff other than Academics	Faculty	Course	Total Students	Total Academic Staff	Total Staff other than Academics	
Agriculture	Bachelor Science in Agriculture	308	30	32	Applied Sciences	Bachelor of Computer Science	318	17	6	
Arts and Culture	Bachelor of Arts	2863	68	22		B.Sc. in Applied Physics Electronics	246			
Commerce and Management	Bachelor of Business Administration	393	25	14		Communication and Business Studies	Bachelor of Siddha Medicine and Surgery	344	10	2
	Bachelor of Commerce	451					B.Sc. in Management	617		
Health-care Sciences	MBBS	476	38	40	Library	Bachelor of Arts (Communication Studies & Languages)	490	30	5	
	Bachelor of Nursing	171								
Science	Bachelor of Science (Biological Science)	304	42	41		Other Departments	-			-
	Bachelor of Science (Physical Science)	443								
	Bachelor of Science (Special Degree)	31								
Technology	BBST (Agricultural Technology and Entrepreneurship)	396	7	11	Total	2015	59	93		
Library		-	5	14						
Other Departments		-	-	208						
Total		5836	215	382						



7,851

Total students



274

Total academic staff



475

Total staff other than academics

STUDENT POPULATION

The following figures 3.1 and 3.2 show the proportional distribution of the students among each faculty in Main Centre, EUSL and Trincomalee Campus, EUSL respectively.

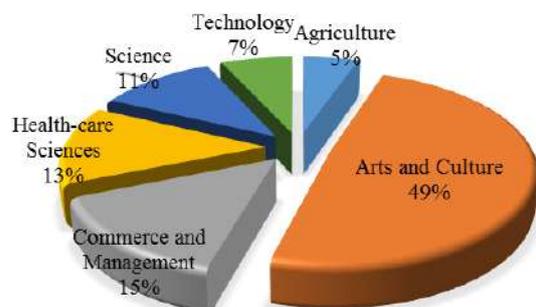


Figure 3.1: Distribution of Faculty wise Student population in Main Centre, EUSL

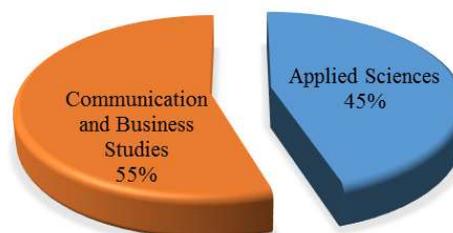


Figure 3.2: Distribution of Faculty wise Student population in Trincomalee Campus, EUSL

DETAILS OF LOCAL STUDENTS:

Table 2: Local Students (New Entrants to Internal Undergraduate Degree Programs)

Main Centre, EUSL					Trincomalee Campus, EUSL				
Faculty	Program of study	Year of Intake	Agreed Intake	Number Registered	Faculty	Program of study	Year of Intake	Agreed Intake	Number Registered
Agriculture	BSc in Agriculture	2019/2020	100	97	Applied Sciences	BCS	2019/2020	100	87
Arts and Culture	Bachelor of Arts	2019/2020	600	670		BSc in Applied Physics and Electronics	2019/2020	80	69
Commerce and Management	BCom	2019/2020	100	144		BSMS	2019/2020	75	89
Health-care Sciences	BBA	2019/2020	125	151	Communication and Business Studies	BSc in Management	2019/2020	150	234
	MBBS	2019/2020	80	116		BA (Languages and Communication Studies)	2019/2020	150	181
Science	BSc in Nursing	2019/2020	40	43			Total		
	BSc (Biological Science)	2019/2020	100	88					
Technology	BSc (Physical Science)	2019/2020	150	128					
	BBST (Agricultural Technology and Entrepreneurship)	2019/2020	90	107					
Total			1385	1544					

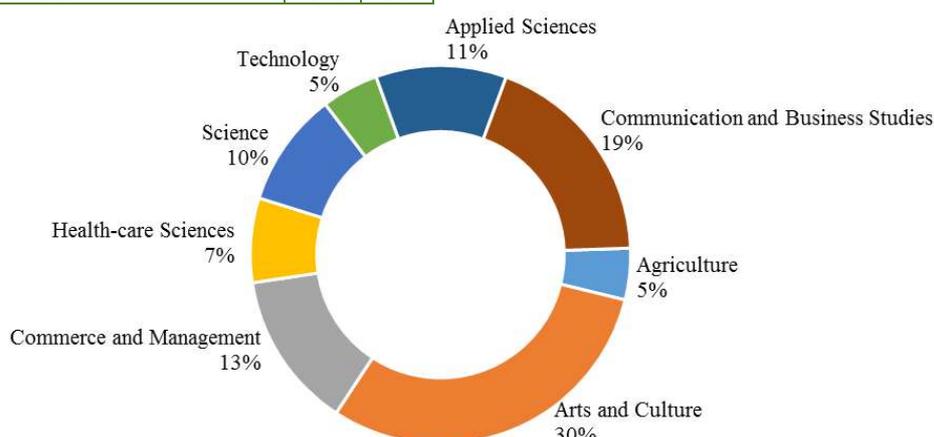


Figure 4: Distribution of new entrance students among all faculties in Main Centre and Trincomalee Campus.

Table 3: Local Student's Enrolment (Total Number of Students) in Internal Undergraduate Degree Programs

Main Centre, EUSL						
Faculty	Program of study	Year of study	Year of Intake	UGC Intake (Local Students)		
				Male	Female	Total
Agriculture	Bachelor of Science in Agriculture	1 st Year 1 st Semi	2019/2020	16	81	97
		1 st Year 2 nd Semi	2018/2019	18	47	65
		2 nd Year	2017/2018	9	38	47
		3 rd Year	2016/2017	14	41	55
		4 th Year	2015/2016	18	26	44
Arts and Culture	Bachelor of Arts	1 st Year 1 st Semi	2019/2020	109	561	670
		1 st Year 2 nd Semi	2018/2019	108	451	559
		2 nd Year	2017/2018	124	495	619
		3 rd Year	2016/2017	153	545	698
		4 th Year	2015/2016	54	174	228
	Bachelor of Education	2 nd Year	2017/2018	6	24	30
		3 rd Year	2016/2017	5	24	29
4 th Year		2015/2016	3	27	30	
Commerce and Management	Bachelor of Commerce	1 st Year	2019/2020	42	102	144
		2 nd Year	2018/2019	32	57	89
		3 rd Year	2017/2018	28	55	83
		4 th Year	2016/2017	14	63	77
	Bachelor of Business Administration	1 st Year	2019/2020	58	93	151
		2 nd Year	2018/2019	42	77	119
		3 rd Year	2017/2018	32	59	91
		4 th Year	2016/2017	20	70	90
Science	Bachelor of Science (Biological Science) General Degree	1 st Year	2019/2020	13	75	88
		2 nd Year	2018/2019	11	65	76
		3 rd Year 1 st Semi	2017/2018	15	49	64
		3 rd Year 2 nd Semi	2016/2017	20	56	76
	Bachelor of Science (Physical Science) General Degree	1 st Year	2019/2020	63	65	128
		2 nd Year	2018/2019	54	52	106
		3 rd Year 1 st Semi	2017/2018	53	50	103
		3 rd Year 2 nd Semi	2016/2017	54	52	106
	Bachelor of Science (Special Degree)	4 th Year 1 st semi	2015/2016	0	7	7
		4 th Year 2 nd semi	2014/2015	1	17	18
degree pending		2013/2014	2	4	6	
Health Care Sciences	Bachelor of Medicine & Bachelor of Surgery	1 st Year	2019/2020	34	82	116
		2 nd Year 1 st Semi	2018/2019	27	44	71
		2 nd Year 2 nd Semi	2017/2018	30	50	80
		3 rd Year	2016/2017	27	46	73
		4 th Year	2015/2016	34	43	77
		5 th Year	2014/2015	31	28	59
	Bachelor of Science in Nursing	1 st Year	2019/2020	13	30	43
		2 nd Year	2018/2019	11	25	36
		3 rd Year	2017/2018	11	15	26
		4 th Year 1 st Semi	2016/2017	7	30	37
	4 th Year 2 nd Semi	2015/2016	5	24	29	
Technology	Bachelor of Bio System Technology (Agricultural Technology and Entrepreneurship)	1 st Year	2019/2020	24	83	107
		2 nd Year	2018/2019	16	62	78
		3 rd Year	2017/2018	17	53	70
		4 th Year 1 st Semi	2016/2017	19	48	67
		4 th Year 2 nd Semi	2015/2016	9	65	74
Total				1506	4330	5836

Trincomalee Campus, EUSL						
Faculty	Program of study	Year of study	Year of Intake	UGC Intake (Local Students)		
				Male	Female	Total
Applied Science	Bachelor of Science in Applied Physics and Electronics	1 st Year	2019/2020	38	31	69
		2 nd Year	2018/2019	33	21	54
		3 rd Year 1 st Semi	2017/2018	31	29	60
		3 rd Year 2 nd Semi	2016/2017	29	34	63
	Bachelor of Computer Science	1 st Year	2019/2020	61	26	87
		2 nd Year	2018/2019	70	20	90
		3 rd Year 1 st Semi	2017/2018	52	25	77
		3 rd Year 2 nd Semi	2016/2017	46	18	64
	Bachelor of Siddha Medicine and Surgery	1 st Year	2019/2020	22	67	89
		2 nd Year	2018/2019	13	46	59
		2 nd Year (Batch Missed)	2017/2018	0	1	1
		3 rd Year	2017/2018	15	43	58
		4 th Year 1 st Semi	2016/2017	11	40	51
		4 th Year 2 nd Semi	2015/2016	3	14	17
5 th Year 1 st Semi		2014/2015	8	21	29	
5 th Year 2 nd Semi	2013/2014	11	29	40		
Communication and Business Studies	Bachelor of Science in Management	1 st Year	2019/2020	46	188	234
		1 st Year (Batch Missed)	2018/2019	0	1	1
		2 nd Year	2018/2019	28	113	141
		3 rd Year	2017/2018	30	97	127
		4 th Year 1 st Semi	2016/2017	19	43	62
		4 th Year 2 nd Semi	2015/2016	14	38	52
	Bachelor of Arts (Languages and Communication Studies)	1 st Year	2019/2020	10	171	181
		1 st Year (Batch Missed)	2018/2019	0	2	2
		2 nd Year	2018/2019	7	131	138
		2 nd Year (Batch Missed)	2017/2018	0	1	1
		3 rd Year	2017/2018	10	124	134
		4 th Year 1 st Semi	2016/2017	1	19	20
		4 th Year 2 nd Semi	2015/2016	3	11	14
		Total			611	1404

Table 4: Enrolment (Total Number of Students) in External Undergraduate Degree Fee Levying Programs

Main Centre, EUSL				
Program of study	Year of study	Male	Female	Total
<i>Total no. of registered students (as at 31st December 2021)</i>				
Bachelor of Business Administration	1 st Year	0	0	0
	2 nd Year	1	0	1
	3 rd Year	1	0	1
Bachelor of Business Management	1 st Year	146	104	250
	2 nd Year	80	70	150
	3 rd Year	88	57	145
Total		316	231	547

Trincomalee Campus, EUSL				
Program of study	Year of study	Male	Female	Total
<i>Total no. of registered students (as at 31st December 2021)</i>				
Bachelor of Science in Management	3 rd Year	1	2	3
Bachelor of Arts in Communication	3 rd Year	3	3	6
Total		4	5	9

Table 5: Local Students New Entrants and Enrolment (Total Number of Students) in Postgraduate Degree Programs

Main Centre, EUSL					
Faculty	Program of study	Full Time/ Part Time	Male	Female	Total
<i>New Entrants (January to December 2021)</i>					
Agriculture	Master of Science in Agriculture	Full Time	9	9	18
Arts and Culture	Master of Education	Full Time	35	27	62
	Master of Arts	Full Time	15	10	25
Total			59	46	105
<i>Total no. of registered students (as at 31st December 2021)</i>					
Agriculture	Master of Science in Agriculture	Full Time	18	17	35
	MPhil in Food Science and Technology	Full Time	0	2	2
Arts and Culture	Master of Education	Full Time	103	75	178
	Master of Arts	Full Time	36	66	69
	MPhil in Geography	Full Time	1	0	1
	MPhil in Fine Arts	Full Time	2	1	3
	MPhil in Drama and Theatre	Full Time	2	4	6
	MPhil in Tamil	Full Time	0	1	1
	PhD in Tamil	Full Time	1	0	1
	PhD in Fine Arts	Full Time	1	0	1
Commerce and Management	Master of Development Economics	Full Time	20	8	28
	Master of Business Administration	Full Time	11	5	16
	MPhil in Economics	Full Time	1	3	4
Science	Master of Science in Science Education	Full Time	5	8	13
	MPhil	Full Time	0	1	1
	PhD	Full Time	1	2	3
Total			202	193	362

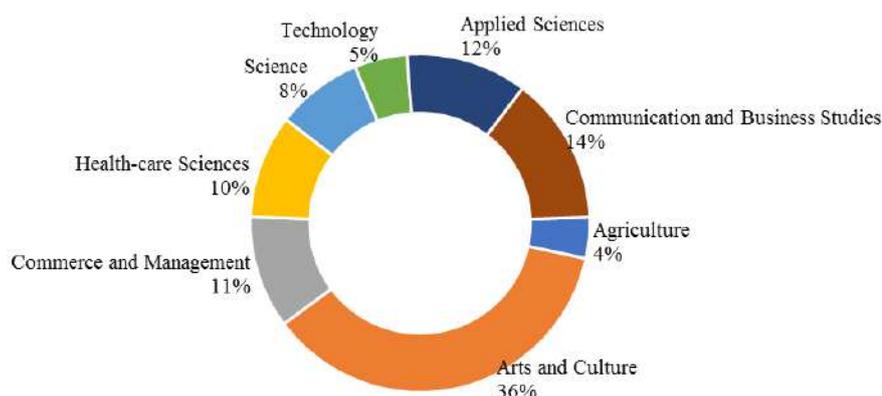


Figure 5: Distribution of students among all faculties in Main Centre and Trincomalee Campus.

DETAILS OF FOREIGN STUDENTS:

Table 6: Foreign Students (under foreign category) Enrolment in Undergraduate Degree Programs 2021

Main Centre, EUSL							
Faculty	Program of study	Year of Study	Country	Year of Intake	Student Enrolment (total no. of registered students)		
					Male	Female	Total
Health-care Sciences	MBBS	5 th Year	New Zealand	2014/2015	0	1	1
			Australia		0	1	1
			Kingdom of Saudi Arabia		0	1	1
		4 th Year	Kingdom of Saudi Arabia	2014/2015	0	1	1
			2 nd Year	Canada	2017/2018	0	1
		1 st Year	Kingdom of Saudi Arabia	2019/2020	0	1	1
			Qatar		1	1	2
Total					1	7	8

GRADUATE OUTPUT:

Table 7: Undergraduate Output – Internal Students

Main Centre, EUSL			
Faculty	Program of study	No. Sat for Final Exam	Total No. of Graduated
Arts and Culture	Bachelor of Arts (General)	78	55
	Bachelor of Arts (Special)	115	104
	Bachelor of Education	46	30
Agriculture	Bachelor of Science in Agriculture	2	2
Commerce and Management	Bachelor of Business Administration	77	56
	Bachelor of Business Administration Honours in Marketing Management	11	11
	Bachelor of Commerce	63	55
	Bachelor of Commerce Honours in Accounting and Finance	28	25
	Bachelor of Commerce Honours in Business Economics	5	5
Science	Bachelor of Science (General)	245	115
	Bachelor of Science (Special)	21	21
Health-care Sciences	Bachelor of Medicine and Bachelor of Surgery	87	64
	Bachelor of Science in Nursing	29	28
Total		807	571

Table 8: Undergraduate Output - External

Main Centre, EUSL		
Program of study	General/Special	Total No. of Graduated
Bachelor of Business Administration	Special	5

Trincomalee Campus, EUSL			
Faculty	Program of study	No. Sat for Final Exam	Total No. of Graduated
Communication and Business Studies	BSc in Management (General)	70	12
	BSc in Management Honours in Accountancy & Financial Management	27	25
	BSc in Management Honours in Information Management	3	3
	BSc in Management Honours in Human Resource Management	7	7
	BSc in Management Honours in Marketing Management	6	5
	BA in Communication (General)	56	52
	BA in Communication (Special)	7	7
	BA in Languages (General)	20	19
	BA in Languages (Special)	2	2
	Applied Sciences	BSc in Applied Physics & Electronics (General)	29
BCS		14	12
BSMS		27	20
Total		268	182

Table 9: Postgraduate Output

Main Centre, EUSL		
Program of study	Degree	Total No. of Graduated
Master of Arts	Master's	3
Master of Education	Master's	2
Master of Business Administration	Master's	9
Master of Development Economics	Master's	4
Postgraduate Diploma in Management	PD	1
Total		19

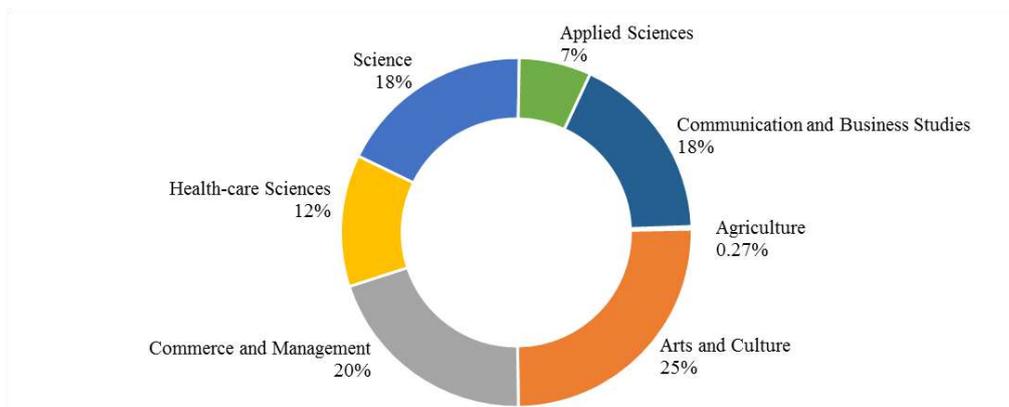


Figure 6: Distribution of graduated among all faculties in Main Centre and Trincomalee Campus, EUSL

STAFF POPULATION

The Main Centre, Eastern University, Sri Lanka and Trincomalee Campus marched towards its goals with the assistance of 718 permanent staff members, comprising 36.58 % academic, 3.47% academic support, 5.47 % administrative and 54.47 % nonacademic staff. The following figures 7.1 and 7.2 show the proportional distribution of the permanent staff in Main Centre, EUSL and Trincomalee Campus, EUSL respectively.

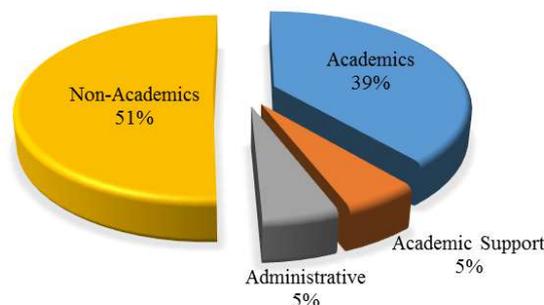
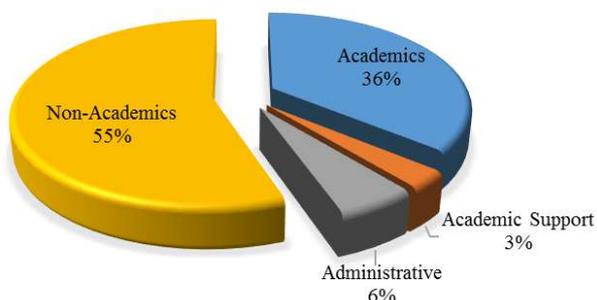


Figure 7.1: Proportion of Total Staff Strength – 2021 in Main Centre, EUSL

Figure 7.2: Proportion of Total Staff Strength – 2021 in Trincomalee Campus, EUSL

Table 10: Employee Classification

Main Centre, EUSL				
Service Level	Salary Scale	Approved cadre	Filled cadre***	Actual Cadre Vacancies
Senior Level*	U-AC 3 to U-AC 5 U-EX 2 to U-EX 3 U-MO 1 to U-MO 2	329	232	97
Tertiary Level**	U-EX 1 U-AS 1 to U-AS 2 U-AC 1 to U-AC 2	176	155	21
Secondary Level	U-MT 1 U-MN 1 to U-MN 4	225	163	62
Primary Level	U-PL 1 to 3	228	172	56
Total		958	722	236

* Including VC and DVC Cadres

** Including temporary academic cadre (U-AC 1 to U-AC 2)

*** Including temporary filled cadre of academics and non-academics

Trincomalee Campus, EU SL				
Service Level	Salary Scale	Approved cadre	Filled cadre***	Actual Cadre Vacancies
Senior Level*	U-AC 3 to U-AC 5 U-EX 2 to U-EX 3 U-MO 1 to U-MO 2	88	61	27
Tertiary Level**	U-EX 1 U-AS 1 to U-AS 2 U-AC 1 to U-AC 2	45	28	17
Secondary Level	U-MT 1 U-MN 1 to U-MN 4	69	43	26
Primary Level	U-PL 1 to 3	102	36	66
Total		304	168	136

* Including Rector Cadre

** Including temporary academic approved cadre (U-AC 1 to U-AC 2)

*** Including temporary filled cadre of academics and non-academics

Table 11: Approved Cadre and Present Staff

Main Centre, EUSL											
Service Level	Staff Category	Salary Scale	Approved Cadre	Existing Staff						Permanent Cadre Vacancies	Actual Cadre Vacancies
				Permanent			Temporary				
				Male	Female	Total	Male	Female	Total		
(1)			(2)			(3)	(1)-(2)	(1)-(2)-(3)			
Senior Level	Academic Staff Vice Chancellor Deputy Vice Chancellor Professor (Chair) Senior Professor Professor Senior Lecturer Gr. I Senior Lecturer Gr. II Lecturer (Probationary)	U-AC 3 to U-AC 5	308	126	85	211	2	2	4	97	93
	Library Staff Librarian Senior Assistant Librarian Assistant Librarian	U-AC 5 to U-AC 3	7	3	2	5	-	-	0	2	2
	Administrative Staff & Financial Executive Staff	U-EX 3 to U-EX 2	12	8	2	10	-	-	0	2	2
	Other Executive Staff	U-EX 2	1	0	1	1	-	-	0	0	0
	Medical Officers	U-MO 1	1	1	0	1	-	-	0	0	0
Tertiary Level	Administrative Staff & Financial Executive Staff	U-EX 1	18	9	8	17	-	-	0	1	1
	Other Executive Staff	U-EX 1	7	4	0	4	-	-	0	3	3
	Academic Support Staff	U-AS 2 to U-AS 1	21	12	6	18	-	-	0	3	3
	Temporary Lecturer/ Temporary Assistant Lecturer	U-AC 2 to U-AC 1	50	-	-	0	9	40	49	-	1
	Temporary Research Assistant		3	-	-	0	1	0	1	-	2
	Temporary Demonstrator		77	-	-	0	14	52	66	-	11
Secondary Level	Technical Staff	U-EX 2	59	0	1	1	-	-	0	20	19
		U-EX 1		2	0	2	-	-	0		
		U-MN 4		5	1	6	-	-	0		
		U-MN 2		1	-	1	-	-	0		
	U-MT 1	25	4	29	1	0	1	46	43		
	U-MN 4	6	16	22	-	-	0				
	U-MN 3	3	4	7	2	1	3				
	U-MN 2	1	1	2	-	-	0				
U-MN 1	45	44	89	-	-	0					
Primary Level	Primary Staff	U-PL 3	228	49	1	50	-	-	0	56	56
		U-PL 2		15	8	23	-	-	0		
		U-PL 1		85	14	99	-	-	0		
Total			958	400	198	598	29	95	124	230	236

Trincomalee Campus, EU SL											
Service Level	Staff Category	Salary Scale	Approved Cadre	Existing Staff						Permanent Cadre Vacancies	Actual Cadre Vacancies
				Permanent			Temporary				
				Male	Female	Total	Male	Female	Total		
(1)			(2)			(3)	(1)-(2)	(1)-(2)-(3)			
Senior Level	Academic Staff Rector Senior Professor Professor Senior Lecturer Gr. I Senior Lecturer Gr. II Lecturer (Probationary)	U-AC 3 to U-AC 5	81	25	32	57	-	-	0	24	24
	Library Staff Senior Assistant Librarian Assistant Librarian	U-AC 4 to U-AC 3	2	0	2	2	-	-	0	0	0
	Administrative Staff & Financial Executive Staff	U-Ex 2	4	2	0	2	-	-	0	2	2
	Medical Officers	U-MO 1	1	-	-	0	-	-	0	1	1
Tertiary Level	Administrative Staff & Financial Executive Staff	U-EX 1	5	4	1	5	-	-	0	0	0
	Other Executive Staff	U-EX 1	3	1	0	1	-	-	0	2	2
	Academic Support Staff	U-AS 2 to U-AS 1	12	7	1	8	-	-	0	4	4
	Temporary Lecturer/ Temporary Assistant Lecturer	U-AC 2 to U-AC 1	10	-	-	0	0	6	6	-	4
	Temporary Demonstrator		15	-	-	0	0	8	8	-	7
Secondary Level	Technical Staff	U-MT 1	16	5	0	5	-	-	0	11	11
	Clerical & Allied Staff	U-MN 4	53	1	2	3	-	-	0	15	15
		U-MN 3		2	3	5	-	-	0		
		U-MN 2		1	0	1	-	-	0		
		U-MN 1		16	13	29	-	-	0		
Primary Level	Primary Staff	U-PL 3	102	13	0	13	2	0	2	68	66
		U-PL 2		1	0	1	-	-	0		
		U-PL 1		17	3	20	-	-	0		
Total			304	95	57	152	2	14	16	127	136

ACADEMIC STAFF:

The following figures 8.1 and 8.2 show the proportional distribution of academic staff among Professors, Senior Lecturers, and Lecturers in Main Centre, EU SL and Trincomalee Campus, EU SL respectively.



Figure 8.1: Proportion of Total Academic Staff in Main Center, EU SL at 2021

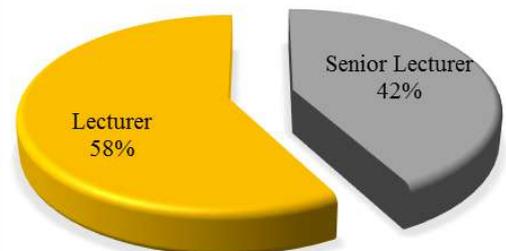


Figure 8.2: Proportion of Total Academic Staff in Trincomalee Campus, EU SL at 2021

Table 12: Cadre Details of Academic Staff Including Library Staff

Main Centre, EUSL													
Staff Category	Salary Scale	Approved Cadre	Existing Staff									Permanent Cadre Vacancies	Actual Cadre Vacancies
			Permanent			Temporary			Visiting				
			Male	Female	Total	Male	Female	Total	Male	Female	Total		
(1)	(2)	(3)	(4)	(1)-(2)	(1)-(2)-(3)-(4)								
Professor Chair	U-AC 5 (II)	24	1	0	1	0	0	0	0	0	0	23	23
Senior Professor	U-AC 5 (I)	282	1	1	2	2	0	2	96	34	130	73	-61
Professor	U-AC 5 (II)		11	3	14	0	1	1					
Associate Professor	U-AC 4		1	2	3	0	0	0					
Senior Lecturer Gr. I	U-AC 3(I)		51	25	76	0	0	0					
Senior Lecturer Gr. II	U-AC 3(II)		29	19	48	0	1	1					
Lecturer	U-AC 3(III)		4	4	8	0	0	0					
Lecturer (Probationary)	U-AC 3(IV)		27	31	58	0	0	0					
Temporary Lecturer/ Temporary Assistant Lecturer	U-AC 2 (Fixed)	50	0	0	0	9	40	49	0	0	0	-	1
Temporary Research Assistant	U-AC 2 / U-AC 1 (Fixed)	3	0	0	0	0	1	1	0	0	0	-	2
Temporary Demonstrator	U-AC 1 (Fixed)	77	0	0	0	14	52	66	0	0	0	-	11
Total		436	125	85	210	25	95	120	96	34	130	96	-24

Library Staff

Staff Category	Salary Scale	Approved Cadre	Existing Staff			Cadre Vacancies
			Male	Female	Total	
Librarian	U-AC 5 (II)	1	1	0	1	0
Deputy Librarian	U-AC 4	1	0	0	0	1
Senior Assistant Librarian	U-AC 3 (II) / U-AC 3 (I)	2	2	1	3	-1
Assistant Librarian	U-AC 3 (III) / U-AC 3 (IV)	3	0	1	1	2
Total		7	3	2	5	2

Trincomalee Campus, EUSL

Staff Category	Salary Scale	Approved Cadre	Existing Staff						Permanent Cadre Vacancies	Actual Cadre Vacancies
			Permanent			Temporary				
			Male	Female	Total	Male	Female	Total		
(1)	(2)	(3)	(1)-(2)	(1)-(2)-(3)						
Professor Chair	U-AC 5 (II)	7	0	0	0	0	0	0	7	7
Senior Professor	U-AC 5 (I)	73	0	0	0	0	0	0	16	16
Professor	U-AC 5 (II)		0	0	0	0	0	0		
Associate Professor	U-AC 4		0	0	0	0	0	0		
Senior Lecturer Gr. I	U-AC 3(I)		2	3	5	0	0	0		
Senior Lecturer Gr. II	U-AC 3(II)		9	10	19	0	0	0		
Lecturer	U-AC 3(III)		2	1	3	0	0	0		
Lecturer (Probationary)	U-AC 3(IV)		12	18	30	0	0	0		
Temporary Lecturer/ Temporary Assistant Lecturer	U-AC 2 (Fixed)	10	0	0	0	6	6	-	4	
Temporary Demonstrator	U-AC 1 (Fixed)	15	0	0	0	0	8	8	-	7
Total		105	25	32	57	0	14	14	23	34

Library Staff

Staff Category	Salary Scale	Approved Cadre	Existing Staff			Cadre Vacancies
			Male	Female	Total	
Senior Assistant Librarian	U-AC 3 (II) / U-AC 3 (I)	1	0	1	1	0
Assistant Librarian	U-AC 3 (III) / U-AC 3 (IV)	1	0	1	1	0
Total		2	0	2	2	0

Table 13: Academic Cadre Details among the Faculties

Main Centre, EUSL															
Faculty	Agriculture					Arts and Culture					Commerce and Management				
Designation	Approved Cadre	Existing Cadre			Vacant Cadre	Approved Cadre	Existing Cadre			Vacant Cadre	Approved Cadre	Existing Cadre			Vacant Cadre
		Permanent	Temporary	Visiting			Permanent	Temporary	Visiting			Permanent	Temporary	Visiting	
Professor (Chair)	6	0	0	0	6	6	0	0	0	6	3	0	0	0	3
Senior Professor		1	0				0	0				0	1		
Professor		3	1				4	0				2	0		
Associate Professor		0	0				0	0				1	0		
Senior Lecturer Gr I	32	11	0	12	-11	74	28	0	29	-23	36	16	0	6	4
Senior Lecturer Gr II		9	0				19	0				0	0		
Lecturer		0	0				2	0				1	0		
Lecturer (Probationary)		6	0				15	0				5	0		
Temporary Lecturer/ Temporary Assistant Lecturer	2	0	4	0	-2	21	0	21	0	0	8	0	8	0	0
Temporary Research Assistant	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0
Temporary Demonstrator	11	0	11	0	0	5	0	1	0	4	0	0	0	0	0
Total	51	30	16	12	-7	107	68	23	29	-13	47	25	9	6	7

Faculty	Health-Care Sciences					Science					Technology				
Designation	Approved Cadre	Existing Cadre			Vacant Cadre	Approved Cadre	Existing Cadre			Vacant Cadre	Approved Cadre	Existing Cadre			Vacant Cadre
		Permanent	Temporary	Visiting			Permanent	Temporary	Visiting			Permanent	Temporary	Visiting	
Professor (Chair)	4	0	0	0	4	5	1	0	0	4	0	0	0	0	0
Senior Professor		0	1				1	0				0	0		
Professor		1	0				4	0				0	0		
Associate Professor		0	0				2	0				0	0		
Senior Lecturer Gr I	70	8	0	40	-10	48	12	0	13	-6	22	0	0	30	-15
Senior Lecturer Gr II		13	1				7	0				1	0		
Lecturer		2	0				1	0				2	0		
Lecturer (Probationary)		14	0				14	0				4	0		
Temporary Lecturer/ Temporary Assistant Lecturer	0	0	0	0	0	14	0	13	0	1	5	0	3	0	2
Temporary Research Assistant	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0
Temporary Demonstrator	33	0	34	0	-1	21	0	16	0	5	7	0	4	0	3
Total	109	38	36	40	-5	88	42	29	13	4	34	7	7	30	-10

Trincomalee Campus, EU SL															
Faculty	Applied Sciences										Commerce and Business Studies				
	Computer Science, Physical Science					Unit of Siddha Medicine									
Designation	Approved Cadre	Existing Cadre			Vacant Cadre	Approved Cadre	Existing Cadre			Vacant Cadre	Approved Cadre	Existing Cadre			Vacant Cadre
		Permanent	Temporary	Visiting			Permanent	Temporary	Visiting			Permanent	Temporary	Visiting	
Professor (Chair)	2	0	0	0	2	3	0	0	0	3	2	0	0	0	2
Senior Professor	23	0	0	0	6	17	0	0	0	7	33	0	0	0	3
Professor		0	0	0			0	0	0			0			
Associate Professor		0	0	0			0	0	0			0			
Senior Lecturer Gr I		0	0	0			0	0	0			0			
Senior Lecturer Gr II		3	0	0			6	0	0			0			
Lecturer		1	0	0			0	0	0			0			
Lecturer (Probationary)		13	0	0			4	0	0			0			
Temporary Lecturer/ Temporary Assistant Lecturer		0	0	2			0	-2	0			0	0	0	
Temporary Demonstrator	6	0	2	0	4	7	0	4	0	3	2	0	2	0	0
Total	31	17	4	0	10	27	10	4	0	13	47	30	6	0	11

Table 14: Academic Permanent Cadre Details among the Departments

Main Centre, EU SL									
Faculty	Department/ Division/ Unit	Professor (Chair)	Senior Professor	Associate Professor	Professor	Senior Lecturer Gr.1	Senior Lecturer Gr. II	Lecturer & Lecturer Probationary.	
Approved Cadre		6							32
Agriculture	Agriculture Biology	-	-	-	-	2	1	3	
	Agriculture Chemistry	-	1	-	1	1	1	1	
	Agriculture Economics	-	-	-	-	2	1	-	
	Agriculture Engineering	-	-	-	-	2	3	-	
	Animal Science	-	-	-	-	3	1	1	
	Crop Science	-	-	-	2	1	2	1	
Existing Cadre		0							30
Cadre Vacancies		6							2
Approved Cadre		6							74
Arts and Culture	Arabic	-	-	-	-	2	1	1	
	Comparative Religion	-	-	-	-	3	-	-	
	Education and Childcare	-	-	-	-	1	1	2	
	Fine Arts	-	-	-	1	2	2	3	
	Geography	-	-	-	-	2	2	3	
	Hindu Civilization	-	-	-	-	1	2	2	
	History	-	-	-	-	1	2	1	
	Islamic Studies	-	-	-	-	3	1	1	
	Languages	-	-	-	1	4	2	1	
	Social Sciences	-	-	-	2	5	2	1	
	Philosophy and Value Studies	-	-	-	-	3	1	1	
	Discipline of Christianity	-	-	-	-	-	1	-	
	Discipline of Economics	-	-	-	-	1	1	1	
English Language Teaching	-	-	-	-	-	1	-		
Existing Cadre		0							68
Cadre Vacancies		6							6

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Faculty	Department/ Division/ Unit	Professor (Chair)	Senior Professor	Associate Professor	Professor	Senior Lecturer Gr.1	Senior Lecturer Gr.II	Lecturer & Lecturer Probationary.
Approved Cadre		3	36					
Commerce and Management	Commerce	-	-	-	-	5	-	4
	Economics	-	-	-	-	5	-	1
	Management	-	-	1	2	6	-	1
Existing Cadre		0	25					
Cadre Vacancies		3	11					
Approved Cadre		4	70					
Health-care Sciences	Clinical Science	-	-	-	1	3	6	5
	Human Biology	-	-	-	-	3	-	4
	Medical Education and Research	-	-	-	-	1	-	2
	Pathophysiology	-	-	-	-	-	3	-
	Primary Healthcare	-	-	-	-	-	2	1
	Supplementary health Sciences	-	-	-	-	1	2	4
Existing Cadre		0	38					
Cadre Vacancies		4	32					
Approved Cadre		5	48					
Science	Botany	-	-	-	-	4	-	3
	Chemistry	-	-	1	1	1	1	2
	Mathematics	-	-	-	2	4	5	4
	Physics	1	-	-	1	2	-	2
	Zoology	-	1	1	-	1	-	3
	CICT	-	-	-	-	-	1	1
Existing Cadre		1	41					
Cadre Vacancies		4	7					
Approved Cadre		0	22					
Technology	Bio-System Technology	-	-	-	-	-	-	6
	Multidisciplinary Studies	-	-	-	-	1	-	-
Existing Cadre		0	7					
Cadre Vacancies		0	15					

Trincomalee Campus, EU SL

Faculty	Department/ Division/ Unit	Professor (Chair)	Senior Professor	Associate Professor	Professor	Senior Lecturer Gr.1	Senior Lecturer Gr.II	Lecturer & Lect. Probationary.
Approved Cadre		5	40					
Applied Science	Computer Science	0	0	0	0	0	2	7
	Physical Science	0	0	0	0	0	1	7
	Unit of Siddha Medicine	0	0	0	0	0	6	4
Existing Cadre		0	27					
Cadre Vacancies		5	13					
Approved Cadre		2	33					
Communication and Business Studies	Business and Management Studies	0	0	0	0	3	4	12
	Languages and Communication Studies	0	0	0	0	2	5	4
Existing Cadre		0	30					
Cadre Vacancies		2	3					

NON-ACADEMIC STAFF:

Table 15: Non-Academic permanent staff information among the departments

Main Centre, EU SL							Trincomalee Campus, EU SL						
Faculties/ Departments/ Sections/ Branches/ Units	Approved Cadre	Existing Cadre				Actual Cadre Vacancies	Faculties/ Departments/ Sections/ Branches/ Units	Approved Cadre	Existing Cadre				Actual Cadre Vacancies
		Senior Level Staff	Tertiary Level Staff	Secondary Level Staff	Primary Level Staff				Senior Level Staff	Tertiary Level Staff	Secondary Level Staff	Primary Level Staff	
Office of the VC and VC Lodge	5	-	1	3	2	-1	Office of the Rector	3	-	-	1	1	1
Office of the Registrar	14	1	2	4	2	5	Office of the Deputy Registrar	5	-	-	1	0	4
General Service Division	8	1	-	2	4	1	FCBS	10	-	-	3	2	5
Capital Works and Planning	4	1	-	1	1	1	FAS	11	-	-	3	3	5
Strategic Planning and Statistical Unit	3	-	2	-	1	0	Unit of Siddha Medicine	10	-	-	2	-	8
Legal & Documentation Division	3	-	1	-	-	2	General Administration	66	1	-	3	10	52
Staff Development Centre	1	-	-	1	1	-1	Finance	8	-	1	4	-	3
Academic/ Establishments	10	1	1	7	1	0	Supplies	4	-	1	2	-	1
Non-Academic/ Establishments	6	1	-	4	1	0	Maintenance	22	-	1	4	8	9
Internal Audit Unit	5	1	-	3	1	0	Academic Affairs Division	6	1	-	4	1	0
Financial Administration	21	1	3	10	2	5	Students Affairs Division	8	-	-	6	1	1
Store and Supplies Services	12	-	1	7	2	2	Capital works	4	-	-	6	1	1
Security Services	29	-	1	3	20	5	Library	11	-	-	2	4	5
Transport Services	15	-	-	-	11	4	Physical Education Unit	5	-	1	-	-	4
Faculty of Agriculture	58	-	2	16	14	26	Establishments Branch	5	-	1	3	-	1
Faculty of Arts and Culture	37	1	4	14	9	9	Information Technology Center	7	-	4	2	1	0
Faculty of Commerce and Management	16	-	1	8	5	2	Career Guidance Unit	1	-	-	-	-	1
Faculty of Health-Care Sciences	58	-	2	19	18	19	Health Centre	2	-	-	-	-	2
Faculty of Science	48	-	1	17	21	9	Strategic Planning Unit	1	-	1	-	-	-
Faculty of Technology	15	-	1	7	3	4	Internal Audit Unit	1	-	-	1	-	0
Centre for Information and Communication Technology	10	-	6	1	1	2	Total	190	2	10	47	32	103
Centre for External Degrees and Extension Courses	11	-	3	3	2	3							
Academic Affairs Division	13	1	-	6	1	5							
Library Services	20	-	-	7	7	6							
Health Services	4	1	-	-	1	2							
Physical Education Unit	12	1	3	1	4	3							
Student Affairs Division	9	1	-	6	-	2							
Career Guidance Unit	3	-	2	1	-	0							
Department of Maintenance	45	-	2	3	29	11							
Hostels	18	-	-	5	8	5							
Total	513	12	39	159	172	131							

ACHIEVEMENTS

RESEARCH, INNOVATION AND PUBLICATIONS

Table 16: Publications done by the Academic Staff in 2021

Main Centre, EUSL							
Publication Category		Agriculture		Arts and Culture		Commerce and Management	
		L	F	L	F	L	F
No. of publications in refereed indexed Journals including e-journals		-	25	-	15	-	26
No. of publications in refereed non-indexed Journals including e-journals		8	1	7	4	25	5
Conference Proceedings	No. of papers published as full papers	-	-	-	-	5	-
	No. of abstract publications	15	2	2	1	12	-
No. of Book Chapters published		-	2	1	-	3	4
No. of Books/Text Books published in the area of expertise		By a publisher		-	-	5	2
		By an author		-	-	1	-
Total		23	30	11	20	51	37

Publication Category		Health-care Sciences		Science		Technology		Library	
		L	F	L	F	L	F	L	F
No. of publications in refereed indexed Journals including e-journals		-	42	-	33	-	2	-	1
No. of publications in refereed non-indexed Journals including e-journals		16	1	4	1	-	-	1	-
Conference Proceedings	No. of papers published as full papers	-	-	2	2	-	-	-	-
	No. of abstract publications	7	1	8	10	1	-	-	-
No. of Book Chapters published		-	-	1	2	-	-	-	-
No. of Books/Text Books published in the area of expertise		By a publisher		-	-	-	-	-	-
		By an author		-	-	1	-	-	-
Total		23	44	15	49	1	2	1	1

Trincomalee Campus, EUSL						
Publication Category		Applied Sciences		Communication and Business Studies		
		L	F	L	F	L
No. of publications in refereed indexed Journals including e-journals		-	107	-	-	19
No. of publications in refereed non-indexed Journals including e-journals		-	3	6	-	4
Conference Proceedings	No. of papers published as full papers	-	-	-	-	1
	No. of abstract publications	-	-	3	-	2
No. of Book Chapters published		-	-	1	-	-
No. of Books/Text Books published in the area of expertise		By a publisher		-	-	-
		By an author		-	-	-
Total		0	110	10	-	26

L - Published Local

F - Published Foreign

PUBLICATIONS IN REFEREED INDEXED JOURNALS INCLUDING e-JOURNALS

The details of the research articles published in refereed indexed journals including e-journals in the year 2021 are given below.

FACULTY OF AGRICULTURE

- Eeswaran, R., Pouyan Nejadhashemi, A., Kpodo, J., Curtis, Z.K. et al. (2021). "Quantification of resilience metrics as affected by conservation agriculture at a watershed scale". Agriculture Ecosystems & Environment, ISSN: 0167-8809.
- Hariharan, G., and Prasannath, K. (2021). "Recent advances in molecular diagnostics of fungal plant pathogens: A mini review". Frontiers in Cellular and Infection Microbiology, ISSN: 2235-2988.
- M De Costa, D., M De Costa, J., Weerathunga, M.T., Prasannath, K. and Bulathsinghalage, V.N.D. (2021). "Assessment of management practices, awareness on safe use of pesticides and perception on integrated management of pests and diseases of chilli and tomato grown by small-scale farmers in selected districts of Sri Lanka". Pest Management Science, ISSN: 1526-498X
- Prasannath, K., Galea, V.J. and Akinsanm, O.A. (2021). "Influence of climatic factors on dry flower, grey and

green mould diseases of macadamia flowers in Australia". *Journal of Applied Microbiology*, ISSN: 1364-5072.

- Prasannath, K., Galea, V.J. and Akinsanmi, O.A. (2021). "Molecular methods for the detection and quantification of Pestalotiopsis and Neopestalotiopsis inoculum associated with macadamia". *Plant Pathology*, ISSN: 0032-0862.
- Prasannath, K., Shivas, R.G., Galea, V.J. and Akinsanmi, O.A. (2021). "Neopestalotiopsis Species Associated with Flower Diseases of Macadamia integrifolia in Australia". *JOURNAL OF FUNGI*, ISSN: 2309-608X.
- Prasannath, K., Shivas, R.G., Galea, V.J. and Akinsanmi, O.A. (2021). "Novel Botrytis and Cladosporium Species Associated with Flower Diseases of Macadamia in Australia". *JOURNAL OF FUNGI*, ISSN: 2309-608X.
- Sandeepani, S., Sutharsan, S. and Srikrishnah, S. (2021). "Effects of different foliar applications and soil applied fertilizers on growth and yield of Vigna radiata L.". *International Journal of Botany Studies*, ISSN: 2455-541X.
- Upendri, H.F.L., and Seran, T.H. (2021). "In vitro propagation of turmeric (*Curcuma longa* L.) through direct somatic embryogenesis with reference to types of explants and plant growth regulators: A review". *CIENCIAS AGRONOMICAS*, ISSN: 1853-4333.
- Upendri, H.F.L. and Seran, TH. (2021). "Propagación in vitro de cúrcuma (*Curcuma longa* L.) mediante embriogénesis somática directa con referencia a tipos de explantes y reguladores de crecimiento vegetal: una revisión". *CIENCIAS AGRONOMICAS* ISSN: 1853-4333.
- Viyasan, A., Sutharsan, S. and Srikrishnah, S. (2021). "How organic fertilizers influence growth and yield of Aloe barbadensis?" *International Journal of Botany Studies*, ISSN: 2455-541X.
- Wickramasinghe, N.P.C.H., Seran, T.H. and Senarathne, M.M.D.J. (2021). "Flowering attributes of *Henckelia Royal Queen* influenced by pinching and Paclobutrazol application". *Bangladesh Journal of Scientific and Industrial Research*, ISSN: 0304-9809.

FACULTY OF ARTS AND CULTURE

- Pathmanandakumar, V., Chenoli, S.N. and Goh, H.C. (2021). "Linkages between Climate Change and Coastal Tourism: A Bibliometric Analysis". *Sustainability*, ISSN: 2071-1050.
- Pathmanandakumar, V., Chenoli, S.N. and Goh, H.C. (2021). "Sustainability Linkages between Climate Change and Coastal Tourism: A Bibliometric Analysis". *Sustainability*, ISSN: 2071-1050.
- Pathmanandakumar, V., Thasarathan, N. and Ranagalage, M. (2021). "An Approach to Delineate Potential Groundwater Zones in Kilinochchi District, Sri Lanka, Using GIS Techniques". *ISPRS international journal of geo-information*, ISSN: 2220-9964.
- Shandru, M. and Saravanakumar, A.R., (2021). "Conflicts between Staff: Causes and Effects of School's Activities". *Indian journal of natural sciences*, ISSN: 0976-0997.
- Suresh, K., Khanal, U., Wilson, C. et al (2021). "An economic analysis of agricultural adaptation to climate change impacts in Sri Lanka: An endogenous switching regression analysis". *Land Use Policy*, ISSN: 0264-8377.
- Suresh, K., Khanal, U. and Wilson, C. (2021). "Stakeholders' use and preservation valuation of lagoon ecosystems". *Economic Analysis and Policy*, ISSN: 0313-5926.
- Suresh, K., Wilson, C., Khanal, U. et al. (2021). "How productive are rice farmers in Sri Lanka? The impact of resource accessibility, seed sources and varietal diversification". *Heliyon*, ISSN: 2405-8440.

FACULTY OF COMMERCE AND MANAGEMENT

- Kirupanayakam, D.S. and Sutha, J. (2021). "Technology facilitation on inclusive learning; higher education institutions in Sri Lanka". *International Journal of Educational Management*, ISSN: 0951-1354X.
- Roshan, T. and Anton Arulrajah, A. (2021). "The Influence of Family-Supportive Organization Perception and Work-Family Conflict on Absenteeism: The Mediating Role of Work Engagement". *JOURNAL OF ORGANIZATIONAL BEHAVIOR*, ISSN: 0894-3796.
- Suresh, K., Wilson, C., Quayle, A. Uttam Khanal and Shunsuke Managi (2021). "Which national park attributes attract international tourists? A Sri Lankan case study". *Tourism Economics*, ISSN: 1354-8166.

FACULTY OF HEALTH-CARE SCIENCES

- Alahakoon, A.S.M.S. and Mahinda Wickramaratne, D.B. (2021). "Prevalence of dysmenorrhea, its association with overall academic engagement, and management among nursing undergraduates at Peradeniya University, Sri Lanka: A cross-sectional study". *Journal of Endometriosis and Pelvic Pain Disorders*, ISSN: 2284-0265.
- Dayasiri, K. and Thadchanamoorthy, V. (2021). "PHACE Syndrome Presenting With Retinal Degeneration, Cortical Dysplasia, Microphthalmia, and Atrial Septal Defect in a South Asian Boy". *Cureus Journal of Medical Science*, ISSN: 2168-8184.

- Jayasinghearachchi, H.S., Muthugama, T., De Silva, A.D., Francis, V.R. et al. (2021). "Nonclonal Burkholderia pseudomallei Population in Melioidosis Case Cluster, Sri Lanka". EMERGING INFECTIOUS DISEASES, ISSN: 1080-6059.
- Jithangi, W., Arambepola, C., Murugupillai, R. Ravinda Kapurubandara and Ashan Jayawickrama (2021). "Quality of life at 6 years in children treated for West syndrome with hormonal therapy". Epilepsy & Behavior, ISSN: 1525-5050.
- Kisokanth, G., Indrakumar, J., Arulpragasam, A.N. and Iankoon, I.M.P.S. (2021). "Glycosylated Haemoglobin Levels in Urban Overweight and Obese School Children". Annals of Medical and Health Sciences Research.
- Pirasath, S. and Sundaresan, T. (2021). "Descriptive cross-sectional study on knowledge, awareness and adherence to medication among hypertensive patients in a tertiary care center, Eastern Sri Lanka". SAGE OPEN MEDICINE, ISSN: 2050-3121.
- Pirasath, S. and Sundaresan, T. (2021). "HT- SAGE Open Medicine". SAGE Open Medicine, ISSN: 2050-3121.
- Prabasara Jr, K., Sundaresan, K.T. and Rosa, C. (2021). "Isolated Lupus-Associated Protein-Losing Enteropathy in a Resource-Limited Centre". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Prabasara, H.K.D.K., Pakkiyaretnam, M. and Umakanth, M. (2021). "A Pregnant Patient Presenting With Unilateral Sacroiliitis Following Dengue Hemorrhagic Fever: A Case Report". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Rajeen, K.S. and Umakanth, M. (2021). "A Rare Presentation of Sarcoidosis in Which a Lady Presented With Massive Splenomegaly and Skin Manifestation Without Lung Involvement: A Case Report". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Rathnayake, D., Basith, M.M., Tharmini, E., Umakanth, M. et al. (2021). "A rare case of Escherichia coli and Rhizopus sinusitis complicated with pneumocephalus, E. coli psoas abscess and sepsis". MICROBIOLOGY RESEARCH ISSN: 2036-7481.
- Sathanantham, S., Dayasiri, K. and Thadchanamoorthy, K. (2021). "Approach to the Adolescent With Substance Use in the Acute Setting". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Sundaresan, T., Kisokanth, G., Somasuriyam, K. and Ibrahim, M.S (2021). "Dietary Intervention for Glycaemic Control among Patients with Type 2 Diabetes Mellitus at the Medical Clinic, Teaching Hospital, Batticaloa, Sri Lanka". Journal of Research in Medical and Dental Science, ISSN: 2347-2545.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Acute Necrotizing Encephalopathy of Childhood Secondary to Influenza, Viral infection". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Child with dengue haemorrhagic fever complicated by ileocaecal intussusception". BMJ Case Reports, ISSN: 1757-790X.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Clinical Profile, Risk Factors and Outcomes of Children With Cutaneous Larva Migrans Infection: A Hospital-Based Study". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Cutaneous Larva Migrans in Children". BMJ Case Reports, ISSN: 1757-790X.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Early-Onset Multiple Sclerosis With Frequent Relapses: A Challenging Diagnosis With a Less Favorable Prognosis". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Postdengue chronic fatigue syndrome in an adolescent boy". BMJ Case Reports, ISSN: 1757-790X.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Review on Pneumococcal Infection in Children". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Thadchanamoorthy, V. and Dayasiri, K. (2021). "Subgaleal Abscess Following Staphylococcal Cellulitis in a 10- Month-Old Child: A Diagnostic Challenge for the Clinician". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Thadchanamoorthy, V. and Dayasiri, K., (2021). "Unexplained Tachypnea and Severe Metabolic Acidosis in a Three-Month-Old Child: A Rare Presentation of Beta-Ketothiolase Deficiency". Cureus Journal of Medical Science, ISSN: 2168-8184.
- Thadchanamoorthy, V. Dayasiri, K. and Anputhasan, S. (2021). "Retrospective Study of Clinico-Aetiological Factors of Chronic Urticaria Among Children Attending a Tertiary Care Paediatric Centre in Eastern Province of Sri Lanka". Cureus Journal of Medical Science, ISSN: 2168-8184.
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 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for heavy resonances decaying to WW, WZ, or WH boson pairs in the lepton plus merged jet final state in proton-proton collisions at $\sqrt{s} = 13$ TeV". *PHYSICAL REVIEW D*, ISSN: 2470-0010.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for heavy resonances decaying to $Z(\nu\nu)V(qq')$ in proton-proton collisions at $\sqrt{s} = 13$ TeV". *PHYSICAL REVIEW D*, ISSN: 2470-0010.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for heavy resonances decaying to ZZ or ZW and axion-like particles mediating nonresonant ZZ or ZH production at $\sqrt{s} = 13$ TeV". *Journal of High Energy Physics*, ISSN: 1029-8479.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for Long-Lived Particles Decaying in the CMS End Cap Muon Detectors in Proton-Proton Collisions at". *PHYSICAL REVIEW LETTERS*, ISSN: 0031-9007.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for long-lived particles decaying into muon pairs in proton-proton collisions at $\sqrt{s} = 13$ TeV collected with a dedicated high-rate data stream". *Journal of High Energy Physics*, ISSN: 1029-8479.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for long-lived particles produced in association with a Z boson in proton-proton collisions at $\sqrt{s} = 13$ TeV". *Journal of High Energy Physics*, ISSN: 1029-8479.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for resonant production of strongly

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- coupled dark matter in proton-proton collisions at 13 TeV". *Journal of High Energy Physics*, ISSN: 1029-8479.
- The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for strongly interacting massive particles generating trackless jets in proton-proton collisions at $\sqrt{s} = 13$ TeV". *The European Physical Journal C*, ISSN: 1434-6044.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Search for $W\gamma$ resonances in proton-proton collisions at $\sqrt{s} = 13$ TeV using hadronic decays of Lorentz-boosted W bosons". *Physics Letters B*, ISSN: 0370-2693.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Study of dijet events with large rapidity separation in proton-proton collisions at $\sqrt{s} = 2.76$ TeV". *Journal of High Energy Physics*, ISSN: 1029-8479.
 - The CMS Collaboration, Tumasyan, A., Adam, W. et al. (2021). "Study of Z boson plus jets events using variables sensitive to double-parton scattering in pp collisions at 13 TeV". *Journal of High Energy Physics*, ISSN: 1029-8479.
 - The CMS Collaboration, Tumasyan, A.M., Adam, W. et al. (2021). "First search for exclusive diphoton production at high mass with tagged protons in proton-proton collisions at $\sqrt{s} = 13$ TeV". *PHYSICAL REVIEW D*, ISSN: 2470-0010.

PUBLISHED BOOKS AND BOOK CHAPTERS

The details of the books and book chapters published by the academics in the year 2021 are given below.

BOOKS

- Mahendranathan, C. and Abhayarathne, A. H. Y. G (2021). "Antibacterial activities of Green leafy vegetables and Medicinal Plants". Publisher: Lap Lambert Publishing, ISBN: 978-620-3-85687-3.

BOOK CHAPTERS

- Mathiventhan, T. and Jeyasingam, T. (2021). In book Sri Lanka: Island of Islands. Publisher: National Trust - Sri Lanka.
- Priyashantha, A. K. H. and Mahendranathan, C. (2021). "New Ideas Concerning Science and Technology", Vol. 9, 3 March 2021, Page 90 - 96. <https://doi.org/10.9734/bpi/ncst/v9/2448E>.
- Jami Perera and Sutha, J. (2021). In book: Research Anthology on Adult Education and the Development of Lifelong Learners. ISBN: 9781799885986. DOI: 10.4018/978-1-7998-8598-6.ch029.
- Mahendranathan, C. and Jeyasingam, T. (2021). In book: Recent Progress in Plant and Soil Research, Vol. 4, Page 1-13, Publisher: B P International. DOI: 10.9734/bpi/rppsr/v4/3657F.
- Sutha, J. (2021). In book: Research Anthology on Adult Education and the Development of Lifelong Learners. ISBN: 9781799885986. DOI: 10.4018/978-1-7998-8598-6.ch059.
- Shanika, M. M. A. N. and Thayamini H. Seran, (2021). Morphogenesis of Cotyledon Explants and Plantlet Regeneration of Tomato (*Lycopersicon esculentum* Mill.) Under Salt Stress. Publisher - Springer, Singapore ISBN: 978-981-15-7735-2. DOI: https://doi.org/10.1007/978-981-15-7736-9_5.
- Aslam Saja, A. M. Lafir Sahid, S. M. Sutharshanan, M. and Suthakaran, S. (2021). Public Addressing System in Religious Places as Early Warning Dissemination Nodes— A Case Study in Sri Lanka, In book: Multi-Hazard Early Warning and Disaster Risks. Publisher - Springer, Cham, ISBN: 978-3-030-73002-4. DOI: https://doi.org/10.1007/978-3-030-73003-1_48.
- Hariharan, G. Nishanthi, S. and Prasannath, K. (2021). In book: Food Security and Plant Disease Management Edition: 1st Edition Chapter: 6 Publisher: Elsevier, Woodhead Publishing. DOI: 10.1016/B978-0-12-821843-3.00008-8.
- Damith Dhanushka De Silva and Sutha, J. (2021). In book: Research Anthology on E-Commerce Adoption, Models, and Applications for Modern Business. ISBN13: 9781799889571 ISBN10. DOI: 10.4018/978-1-7998-8957-1.ch079.

JOURNALS PUBLISHED IN 2021

- AGRIEAST: Journal of Agricultural Sciences, Volume 15, Issue 01 and Issue 02, 2021, ISSN: 1391 - 5886. Presented by Faculty of Agriculture, EUSL.
- MENTOR: The Journal of Business Studies, Volume 05, Issue 01 and Issue 02, 2021, ISSN: 1800 - 1548. Presented by Faculty of Commerce and Management, EUSL.
- JSc: Journal of Science, Volume 12, Issue 01 and 02, 2021, ISSN: 1391-586X. Presented by Faculty of Science, EUSL.

AWARDS RECEIVED

Table 17: Awards received by the staffs and students in 2021.

Main Centre, EUSL			
Subject	No of Awards	No of Staffs	No of Students
a. Local awards	-	-	-
b. National Awards	7	5	13
c. International Awards	-	-	-
Total	7	5	13

Trincomalee Campus, EUSL			
Subject	No of Awards	No of Staffs	No of Students
a. Local awards	-	-	-
b. National Awards	1	1	-
c. International Awards	1	1	-
Total	2	2	-

STAFF'S AWARDS AND ACHIEVEMENTS

- The most prestigious research award ceremony in Sri Lanka, the “President’s Awards for Scientific Research” was held on 6th April 2021 at the Auditorium of Sri Lanka Institute of Architects. Awards were given for the best 100 papers published in prestigious journals in the year 2018 where a significant contribution had been made by scientists working in Sri Lanka. The ceremony was held as an online event due to the pandemic situation.

Prof. S. Thirukkanesh, Professor in Mathematics, and Prof. F. C. Ragel, Professor of Physics from Faculty of Science won the “President’s Awards for Scientific Research” for their research article titled “Anisotropic generalization of well-known solutions describing relativistic self-gravitating fluid systems: an algorithm” published in the European Physical Journal C, 78, 31 (2018). <https://doi.org/10.1140/epjc/s10052-018-5526-5>

Professor Thirukkanesh has won the award seven times (2008, 2009, 2014, 2015, 2016, 2017 & 2018) which is the highest among the EUSL academics and Professor Ragel has won the award five times previously (2008, 2014, 2016, 2017 & 2018).

- Dr. N. Jayasundara, Department of Languages and Communication Studies, Faculty of Communication and Business Studies, Trincomalee Campus, received the ‘Best Teacher Award’ in the Global Tamil Teacher Award – 2021. The award was presented by Tamizh Kaapiya Institute of Malaysia and International Tamizh Kalvi Research Institute, India.
- The National Institute of Library and Information Sciences (NILIS), University of Colombo in collaboration with the South Asia Chapter of the Association for Information Science and Technology (ASIS&T) organized a virtual research symposium in 2021 and all awards prescribed for the symposium were awarded to two professionals attached to the Library Network of the Eastern University, Sri Lanka.
 - Best Student Presentation Award rewarded to Mrs. L. Jegatheesparan, Assistant Librarian of the Eastern University, Sri Lanka for her research paper on “Present Status of the Human Resource Capacity of Public Libraries in the Batticaloa District”.
 - Best Presentation Award rewarded to Mr. M. Jeyakananthan, Systems Analyst of the Eastern University, Sri Lanka, for his research paper on “Integrated Library Systems - Discovery Interface (ILS-DI) : A Standard Framework for real time connectivity with Information Discover Application”.

STUDENTS' AWARDS AND ACHIEVEMENTS

- On 20th July 2021 Eastern University, Sri Lanka became the champions of the first ever Neurology Quiz competition held among the Faculties of Medicine in the island, organized by the Association of Sri Lankan Neurologists (ASN). The team of students who won the Inter University Neurology Quiz is as follows:
 - Mr. C. Lalinshan
 - Ms. R. Abinaya
 - Mr. M L. Aqeel Mahanned
 - Ms. M F F. Luthah
 - Mr. T. Thanushkanth
 - Ms. R. Thayani
- Eastern University, Sri Lanka became the 2nd Runner up of the Inter Medical Faculty Competitive Quiz in PEDIATRICS held among the Faculties of Medicine in the island, organized by the Sri Lanka College of Pediatricians. The team of students is as follows:
 - Ms. A L F. Shimra
 - Ms. A A F. Mazeera
 - Ms. A S F. Sumaila
 - Ms. M. Susmitha
 - Ms. S. Yajitha
 - Ms. Anjana Wijethunge

PROGRAM, SEMINARS AND WORKSHOPS:

Table 18: Details of the Program, Seminars and Workshops conducted by Career Guidance Unit (CGU) of EUSL in 2021 are given below.

Nc	Title of the program	Target Group
01.	Awareness Program on Legal Aspects of Preventing Sexual Harassments (Tamil Medium) - Webinar	All Faculties (Common Program)
02.	Awareness Program on Legal Aspects of Preventing Sexual Harassments (Sinhala Medium) - Webinar	All Faculties (Common Program)
03.	Title: Introduction to Communication, Face to Face Communication - Session 01 of Short Course on Communication Skills – Online Course	All Faculties (Common Program)
04.	Title: Delivering Effective Presentation - Session 02 of Short Course on Communication Skills – Online Course	All Faculties (Common Program)
05.	Title: Communication through Writing - Session 03 of Short Course on Communication Skills – Online Course	All Faculties (Common Program)
06.	Title: Conduct Productive Meeting - Session 04 of Short Course on Communication Skills – Online Course	All Faculties (Common Program)
07.	Interpersonal Skills Development - Webinar	All Faculties (Common Program - Tamil Medium)
08.	Interpersonal Skills Development - Webinar	All Faculties (Common Program - English Medium)
09.	Introduction to Career Guidance - (Orientation Program) – Webinar	Faculty of Arts and Culture (Academic year 2018/2019)
10.	Awareness Program on Career Guidance on Aviation Training Options – Webinar	All Faculties (Common Program)
11.	Interpersonal Skills Development - Webinar	All Faculties (Common Program - Sinhala Medium)
12.	Employability Skills – Webinar	Faculty of Arts and Culture (1 st and 3 rd Year)
13.	Employability Skills – Webinar	Faculty of Commerce and Management (3 rd Year)
14.	Motivational Talk on World of Work – Webinar	Faculty of Arts and Culture (1 st Year - 2018/2019)
15.	Introduction to Career Guidance – Orientation Program	Faculty of Commerce and Management (New Intake - Academic Year 2019/2020)
16.	Title: Self-Awareness - Session 01 of Short Course on Personality Development – Online Course	All Faculties (Common Program)
17.	Title: Corporate Etiquette - Session 01 of Finishing School Program – Webinar	All Faculties (Common Program)
18.	Introduction to Career Guidance – Orientation Program – Webinar	Faculty of Technology (New Intake - Academic Year 2019/2020)

19.	Title: Acing an Interview - Session 02 of Finishing School Program – Webinar	All Faculties (Common Program)
20.	Title: Professionalism at Work Place - Session 03 of Finishing School Program – Webinar	All Faculties (Common Program)
21.	Title: Customer Service - Session 02 of Finishing School Program – Webinar	All Faculties (Common Program)
22.	Title: Develop the Positive Attitude - Session 03 of Short Course on Personality Development – Online Course	All Faculties (Common Program)
23.	Title: Stress Management - Session 02 of Short Course on Personality Development – Online Course	All Faculties (Common Program)
24.	Title: Developing Motivation Skills - Session 04 of Short Course on Personality Development – Online Course	All Faculties (Common Program)
25.	Introduction to Career Guidance – Orientation Program	Faculty of Science (New Intake - Academic Year 2019/2020)
26.	Title: Self-Awareness - Session 01 of Short Course on Personality Development – Online Course	All Faculties (Common Program - Tamil Medium)
27.	Title: Stress Management - Session 02 of Short Course on Personality Development – Online Course	All Faculties (Common Program - Tamil Medium)
28.	Title: Develop the Positive Attitude - Session 03 of Short Course on Personality Development – Online Course	All Faculties (Common Program - Tamil Medium)
29.	Awareness Program on All Island Service Examinations – Webinar	All Faculties (Common Program - Tamil Medium)
30.	Title: Developing Motivation Skills - Session 04 of Short Course on Personality Development – Online Course	All Faculties (Common Program - Tamil Medium)
31.	Effective Interview Facing Skills – Webinar	Faculty of Arts and Culture (Common Program)
32.	Seminar on Employability Skills – Webinar	Faculty of Commerce and Management (Academic Year 2019/2020)
33.	Awareness Program on All Island Service Examinations – Webinar	All Faculties (Common Program - English Medium)
34.	Introduction to Career Guidance – Orientation Program – Webinar	Faculty of Arts and Culture (Academic Year 2019/2020)
35.	CV and Cover Letter Writing – Webinar	All Faculties (Common Program)
36.	Social Media for Entrepreneurs – Webinar	All Faculties (Common Program)
37.	Employability Skills – Webinar	All Faculties (Common Program - Tamil Medium)
38.	Employability Skills – Webinar	Faculty of Science (Common Program - English Medium)
39.	Workshop on Career Guidance	Counselling & Career Guidance Advisory Teachers of Batticaloa Education Zone
40.	Virtual Career Fair – 2021, EUSL	Recent passed out Graduates and Final year undergraduates of the faculties of Agriculture, Arts & Culture, Commerce & Management, Science, Technology and Trincomalee Campus.
41.	Workshop on Leadership Development	Faculty of Health Care Sciences (Fresher batch of B.Sc. Nursing -academic year 2019/2020)

Table 19: Details of the Program and Workshops conducted by Staff Development Centre (SDC) of EUSL in 2021 are given below.

No	Title of the program	Target Group
01.	Workshop on Academic Research ID	All Academic staff from the Faculty of Arts & Culture
02.	Workshop on Management Information System & Academic Profile - Second Session	All Academic staff from the Faculty of Commerce and Management
03.	Workshop on Safety Precautions and Maintenance of Laboratories	All the Laboratory Staff and other interested staff of EUSL & Trincomalee Campus
04.	Workshop on Capacity Building Program for Staff, FHCS - 5th session	All Non-academic staff
05.	Workshop on Management Information System & Academic Profile - Third Session	All Academic staff from the Faculty of Arts & Culture
06.	Awareness Program on Management Information System & Academic Profile	Members of Internal Audit, Government Audit, Director of Center for Quality Assurance, Librarian, Registrar and Bursar
07.	Workshop on “Authentic online assessment” for the Academic Staff of the Eastern University, Sri Lanka	Senate and curriculum committee members, Computer Science Lecturers and interested academic staff of EUSL.
08.	Induction Program for Academic Staff 2021 (CTriP)	Probationary Lecturers
09.	Workshop on “LMS implementation, reflections and Planning of Portfolio”	Induction Program for Academic Staff - 2021 Participants

FINANCIAL POSITIONS

STATUS REPORT ON FUND RELEASED BY THE TREASURY AS OF 31ST DECEMBER 2021

Main Centre, EU SL			
			Rs '000
Particulars	Amount Allocated	Amount Recommended	Amount Released
Recurrent Grant			
Personal Emoluments	1,470,000	1,358,000	1,358,000
Other Recurrent	335,000	155,500	155,500
Total Recurrent Grant	1,805,000	1,513,500	1,513,500
Capital Grant			
Rehabilitation & Improvement	58,000	33,000	33,000
Acquisition of Assets	66,000	31,500	31,500
Ongoing Construction Projects	105,000	79,000	72,000
Construction of New Projects	-	-	-
Human Capital Development Projects	10,000	4,500	4,500
Strengthening Research	11,000	4,000	4,000
Total Capital Grant	250,000	152,000	145,000
Total Grant	2,055,000	1,665,500	1,658,500

Trincomalee Campus, EU SL			
			Rs '000
Particulars	Amount Allocated	Amount Recommended	Amount Released
Recurrent Grant			
Personal Emoluments	282,000	281,900	281,900
Other Recurrent	135,000	106,500	106,500
Total Recurrent Grant	417,000	388,400	388,400
Capital Grant			
Rehabilitation & Improvement	20,000	20,000	20,000
Acquisition of Assets	29,000	24,500	22,500
Ongoing Construction Projects	150,000	150,000	150,000
Construction of New Projects	-	-	-
Human Capital Development Projects	500	-	-
Strengthening Research	500	-	-
Settle the Outstanding Bills	-	-	-
Total Capital Grant	200,000	194,500	192,500
Total Grant	617,000	582,900	580,900

DETAILS OF RECURRENT EXPENDITURE

Main Centre, EU SL		
Subject	2020 Rs.	2021 Rs.
a. Personal Emoluments	1,291,862,937	1,308,847,689
b. Travelling Expenses	255,127	160,235
c. Supplies	27,782,862	24,351,059
d. Maintenance Expenditure	20,431,096	19,589,711
e. Contractual Services	154,195,937	151,059,588
f. Others	34,673,911	30,191,009
g. Depreciation & Amortization Expenses	300,483,503	197,146,862
Total	1,829,685,373	1,731,346,153

Trincomalee Campus, EUSL		
Subject	2020 Rs.	2021 Rs.
a. Personal Emoluments	263,458,266	290,302,198
b. Travelling	130,119	107,286
c. Supplies	7,551,720	6,093,896
d. Maintenance	7,664,141	5,648,905
e. Contractual Service	46,462,076	48,400,486
f. Others	8,681,167	4,837,094
Total	333,947,490	355,389,864

DETAILS OF CAPITAL EXPENDITURE

Main Centre, EUSL		
Subject	2020 Rs.	2021 Rs.
a. Rehabilitation Improvement	21,482,376.61	27,335,433.94
b. Acquisition of Assets	106,555,026.19	39,434,146.64
c. Contraction Projects	22,313,266.42	25,893,625.78
d. Knowledge Enhancement & institutional Development	1,692,924.00	2,062,210.38
e. Research & Developments	548,503.12	314,257.00
Total	152,592,096.34	95,039,673.74

Trincomalee Campus, EUSL		
Subject	2020 Rs.	2021 Rs.
a. Maintenance & Rehabilitation of Fixed Assets	8,270,592	2,168,279
b. Acquisition of Fixed Assets	15,258,107	21,328,267
Total	23,528,698	23,496,546

DETAILS OF PROJECTS (LOCAL/FOREIGN FUNDED)

Main Centre, EUSL					
Name & Detail	Loan/Grant	Funding Agency	TCE (Rs.MN)	RFA (Rs.MN)	DF (Rs.MN)
1. Balance Work of The Completion of Construction of Building Complex for The Professorial Unit for The Faculty of Health Care Sciences, Eastern University, Sri Lanka – Re-invited	Grant	Government of Sri Lanka	111.12	-	-
2. Electricity Line into the Farms Land Area at Palacholai - Re-invited	Grant	Government of Sri Lanka	2.35	-	-
3. Building Complex for the Faculty of Health Care Sciences, Eastern University, Sri Lanka Project.	Loan	Kuwait	6,617.5	-	-
Total			6,730.97	-	-

Trincomalee Campus, EUSL					
Name & Detail	Loan/Grant	Funding Agency	TCE (Rs.MN)	RFA (Rs.MN)	DF (Rs.MN)
1. Construction of building for the faculty of communication and business studies	Grant	Government of Sri Lanka	821.40	-	-
2. Building for Multipurpose Auditorium	Grant	Government of Sri Lanka	784.80	-	-
3. 2.5km Asphalt surface road network.	Grant	Government of Sri Lanka	145.00	-	-
4. Construction of Staff Quarters	Grant	Government of Sri Lanka	40.00	-	-
Total			1,791.20		

DETAILS OF PROJECT EXPENDITURE (LOCAL/ FOREIGN FUNDED)

Main Centre, EU SL					
Name	TCE (Rs.MN)	Exp in 2020 (Rs. MN)	Exp in 2021 (Rs. MN)	Cumulative Exp as at 31.12.2021 (Rs. MN)	% of Physical Progress
1. Balance Work of The Completion of Construction of Building Complex for The Professorial Unit for The Faculty of Health Care Sciences, Eastern University, Sri Lanka – Re-invited	111.12	-	-	-	Award on 31.12.2021
2. Electricity Line into the Farms Land Area at Palacholai - Re-invited	2.35	-	-	-	Award on 16.12.2021
3. Building Complex for the Faculty of Health Care Sciences, Eastern University, Sri Lanka Project.	6,617.5	Handling by Ministry of Higher Education			95%
Total	6,730.97	-	-	-	

Trincomalee Campus, EU SL					
Name	TCE (Rs.MN)	Exp in 2020 (Rs. MN)	Exp in 2021 (Rs. MN)	Cumulative Exp as at 31.12.2021 (Rs. MN)	% of Physical Progress
a. 103 - Construction of Staff Quarters Phase – 1	40	7.5	8.41	39.77	100%
b. 103 - Construction of FCBS Building	821.4	158.49	120.45	593.44	74%
c. 103 - Construction of Multip. Auditorium	784.8	15	23.94	63.94	11%
d. 103 - Construction of 3km asphalt Surface Road Network	145	-	8.15	31.56	65%
Total	1791.2	180.99	160.95	728.71	

DETAILS OF FINANCIAL PROGRESS (EXPENDITURE)

Main Centre, EU SL				
Subject	Allocation in 2021 (Mn.)	Grant received from DTO	Expenditure in 2021 (Mn.)	Saving/ Excess (Mn.)
a. Recurrent Except Project	1,805.00	1,513.50	1,732.00	(218.50)
b. Capital Except Project	250.00	145.00	95.04	49.96
Total	2,055.00	1,658.50	1,827.04	(168.54)

Trincomalee Campus, EU SL			
Subject	Provision in 2021 (Mn.)	Exp in 2021 (Mn.)	Savings / Excess (Mn.)
a. Recurrent Except Project	417.00	355.39	61.61
b. Capital Except Project	50.00	23.5	26.50
c. Project - Local Funded	150.00	135.95	14.05
Total	617.00	514.84	102.16

DETAILS OF FINANCIAL PROGRESS (GENERATED INCOME)

Internal Revenue Only

Main Centre, EU SL			
Source of Revenue	Provision in 2021 (Rs.)	Collection in 2021 (Rs.)	Deficit /Surplus (Rs.)
a. Undergraduate & Postgraduate Studies	-	7,719,875	7,719,875
b. Other Income	15,000,000	38,174,399	23,174,399
Total	15,000,000	45,894,274	30,894,274

Trincomalee Campus			
Source of Revenue	Provision in 2021 (Rs.)	Collection in 2021 (Rs.)	Deficit / Surplus (Rs)
a. Undergraduate Studies	4,700,000	3,115,924	(1,584,077)
b. Other Income	3,800,000	3,124,652	(675,348)
Total	8,500,000	6,240,575	(2,259,425)

FINANCIAL PERFORMANCE ANALYSIS - 2021

Main Centre, EU SL		
Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	RE / No of Student strength	296,666.58
Capital Expenditure per Student (CE)	CE / No of Student strength	16,285.07
Total		312,951.65

Trincomalee Campus, EU SL		
Subject	Formula	Exp. Per Student (Rs.)
Recurrent Expenditure per Student (RE)	RE / No of Student strength	176,372.14
Capital Expenditure per Student (CE)	CE / No of Student strength	11,660.82
Total		188,032.96

DETAILS OF INFRASTRUCTURE FACILITIES RECEIVED IN 2021

Main Centre, EU SL		
Infrastructure Details	Expenditure (Rs.)	Physical Progress
1. Extension of GYM as Fitness Room at EU SL	1,944,779.30	99%
2. Supply and Fixing of Aluminum Partition at Faculty of Agriculture - Re-invited	688,087.80	99%
3. Supply, Installation Commissioning and Maintenance of Extension of Campus Area Network at ELTU	4,911,045.66	99%
4. Supply, Installation Commissioning and Maintenance of Extension of Campus Area Network at Faculty of Agriculture, and Faculty Technology	5,486,775.50	99%
Total	13,030,688.26	

FINANCIAL STATEMENTS - 2021

Eastern University, Sri Lanka

Certification of the Accounting Officer on Financial Statements

The Financial Statements of the Eastern University, Sri Lanka, inclusive of Trincomalee Campus for the Financial Year ended 31st December 2021, have been prepared in the form and manner specified by the Department of Public Enterprises by its Circular No: PED/19 of 19th December 2003 and adopted by the UGC by its Finance Circular No: 2/2004 dated 25th January 2004 in terms of Sections 106 (i) and 107 (ii) (b) of the Universities Act No: 16 of 1978 and Section 13 (6) of the Finance Act No: 38 of 1971.

Financial rules & regulations, and procedures described by the University Grants Commission have been complied with, and the system of controls have been adopted in the Year 2021 to ensure propriety of transactions and efficiency in expenditure. To the best of my knowledge, the statements in respect of the year 2021 have been prepared satisfactorily and express a true and fair view of the financial position of the University.

The Income and Expenditure of the Eastern University, Sri Lanka, for the Year ended 31st December 2021 were Rs1,956,533,500 and Rs. 2,200,572,080 respectively. The Expenditure over Income was Rs. (244,038,580) compared with the excess of Expenditure over Income was Rs (291,444,058) for the year 2020.

The Income and Expenditure for the Year under review and the preceding year are summarized below (exclusive of financial assistance to the students)

Item	Year	
	2021	2020
		Rs.
Government Grants	1,901,900,000	1,949,750,000
Other Income	54,633,500	44,431,944
Total	1,956,533,500	1,994,181,944
Total Expenditure	2,200,572,080	2,285,626,002
Excess of expenditure over income	(244,038,580)	(291,444,058)

The Auditor-General had accepted the Financial Statements for the Year 2020. Audited Financial Statements have been published in the Government Gazette on 18th February 2022 in Section 109 of the Universities Act No. 16 of 1978.


 Vice Chancellor
 Eastern University, Sri Lanka
 Prof V Kanagasingam
 Accounting Officer,
 Vice-Chancellor,
 Eastern University, Sri Lanka

Financial Statements - 2021

Eastern University, Sri Lanka
Statement of Financial Performance (Consolidated)
For the year ended 31st December 2021

	Note	2021 Rs.	2020 Rs.
Operating Revenue			
Recurrent Grant	4	1,901,900,000	1,949,750,000
Net Income / (Loss) from other Activities	5	10,218,525	3,763,052
Other Income	6	44,414,974	40,668,892
		<u>1,956,533,500</u>	<u>1,994,181,944</u>
Financial Assistance to Students	7	90,920,200	80,917,400
		<u>2,047,453,700</u>	<u>2,075,099,344</u>
Operating Expenses			
Personal Emoluments	8	1,599,149,887	1,555,321,203
Travelling Expenses	9	267,520	385,246
Supplies & Consumables	10	30,444,955	35,334,582
Minor Repairs & Maintenance	11	25,238,616	28,095,237
Contractual Services	12	199,460,074	200,658,013
Research & Development	13	117,763	348,450
Depreciation & Amortization Expenses	14	311,070,968	422,467,901
Other Operating Expenses	15	34,910,340	43,006,628
Total Operating Expenses		<u>2,200,660,123</u>	<u>2,285,617,260</u>
Surplus / (Deficit) from Operating Activities		(244,126,624)	(291,435,316)
Financial Assistance to Students	16	90,920,200	80,917,400
Surplus / (Deficit) from Total Activities		<u>(244,126,624)</u>	<u>(291,435,316)</u>
Extra Ordinary Items (Write off and Other Adjustments)		88,044	(8,742)
Net Surplus (Deficit) for the Period		<u>(244,038,580)</u>	<u>(291,444,058)</u>
Transferred to General Reserve			

Eastern University, Sri Lanka

Eastern University, Sri Lanka
 Statement of Financial Position (Consolidated)
 As at 31st December 2021

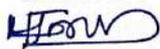
	Note	2021	2020
		Rs.	Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	4,453,805,992	4,715,730,033
Intangible Assets	18	24,644,397	30,568,769
Investment (L.T)	19	7,853,884	7,853,884
Capital Work in Progress	20	829,988,651	660,696,003
		5,316,292,924	5,414,848,689
Current Assets			
Inventories / Stocks	21	9,499,140	8,021,396
Trade & Other Receivables	22	423,554,641	441,531,444
Investment (S. T)	23	101,027,621	96,234,556
Cash & Cash Equivalents	24	952,322,332	713,772,644
		1,486,403,733	1,259,560,040
Total Assets		6,802,696,657	6,674,408,729
Liabilities			
Current Liabilities			
Payables	25	112,665,299	106,826,487
Accrued Expenses	26	27,663,188	21,014,923
Short Term Lease Obligation	27	1,350,077	4,832,593
		141,678,564	132,674,003
Non-Current Liabilities			
Payables	28	9,701,181	8,298,481
Long Term Lease Obligation	29	-	1,753,372
Provision for Gratuity	30	554,584,020	525,935,251
Restricted Fund	31	237,814,815	188,706,780
Gift & Donation	32	507,257	696,179
Other Grant	33	564,404,389	634,753,256
		1,367,011,662	1,360,143,319
Total Liabilities		1,508,690,226	1,492,817,322

Financial Statements - 2021

Accumulated Fund (Capital Grant)	34	7,810,031,877	7,472,445,758
Bond Obligation Reserve	35	177,384,718	167,635,871
General Reserve	36	(3,069,944,880)	(2,833,640,151)
Capital Reserve	37	376,534,718	375,149,929
Total Net Assets / Equity		5,294,006,432	5,181,591,407
<hr/>			
Total Liabilities / Equity (Total Fund Employed)		6,802,696,657	6,674,408,729

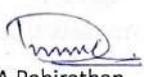
The accounting policies and notes on pages 16 to 64 form an integral part of these financial statements.

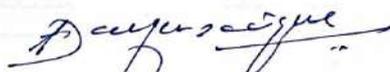
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M M M Fareez
Bursar

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Prof V Kanagasingam
Accounting Officer,
Vice - Chancellor


A Pahirathan
Asst. Accounting Officer,
Registrar


Mr A L Jafer Sadique
Council Member

Eastern University, Sri Lanka

Eastern University, Sri Lanka

Statement of Financial Performance (EUSL & Trincomalee Campus)

For the year ended 31st December 2021

	2021		
	Main Centre EUSL	Trinco Campus EUSL	Total
	Rs.	Rs.	Rs.
Operating Revenue			
Recurrent Grant	1,513,500,000	388,400,000	1,901,900,000
Net Income / (Loss) from other Activities	7,719,875	2,498,650	10,218,525
Other Income	38,174,399	6,240,575	44,414,974
Total Operating Revenue	1,559,394,274	397,139,225	1,956,533,500
Financial Assistance to Students	64,816,200	26,104,000	90,920,200
	1,624,210,474	423,243,225	2,047,453,700
Operating Expenses			
Personal Emoluments	1,308,847,689	290,302,198	1,599,149,887
Travelling Expenses	160,235	107,286	267,520
Supplies & Consumables	24,351,059	6,093,896	30,444,955
Minor Repairs & Maintenance	19,589,711	5,648,905	25,238,616
Contractual Services	151,059,588	48,400,486	199,460,074
Research & Development	117,763	-	117,763
Depreciation & Amortization Expenses	197,146,862	113,924,106	311,070,968
Other Operating Expenses	30,073,246	4,837,094	34,910,340
Total Operating Expenses	1,731,346,153	469,313,970	2,200,660,123
Surplus / (Deficit) from Operating Activities	(171,951,879)	(72,174,745)	(244,126,624)
Financial Assistance to Students	64,816,200	26,104,000	90,920,200
Surplus / (Deficit) from Total Activities	(171,951,879)	(72,174,745)	(244,126,624)
Extra Ordinary Items (Write off and Other Adjustments)	88,044	-	88,044
Net Surplus (Deficit) for the Period Transferred to General Reserve	(171,863,836)	(72,174,745)	(244,038,580)

Financial Statements - 2021

Eastern University, Sri Lanka
Statement of Financial Position (EUSL & Trincomalee Campus)
As at 31st December 2021

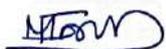
	As at 31st December 2021 Main Centre EUSL Rs.	As at 31st December 2021 Trinco Campus EUSL Rs.	As at 31st December 2021 Total Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	2,655,525,156	1,798,280,836	4,453,805,992
Intangible Assets	21,534,223	3,110,174	24,644,397
Investment (L. T)	7,853,884	-	7,853,884
Capital Work in Progress	227,586,401	602,402,249	829,988,651
Total Non-Current Assets	2,912,499,664	2,403,793,259	5,316,292,924
Current Assets			
Inventories / Stocks	8,024,429	1,474,711	9,499,140
Trade & Other Receivables	289,501,562	134,053,078	423,554,641
Investment (S. T)	101,027,621	-	101,027,621
Cash & Cash Equivalents	795,972,068	156,350,263	952,322,332
Total Current Assets	1,194,525,680	291,878,053	1,486,403,733
Total Assets	4,107,025,345	2,695,671,312	6,802,696,657
Liabilities			
Current Liabilities			
Payables	64,309,480	48,355,820	112,665,299
Accrued Expenses	24,258,084	3,405,103	27,663,188
Short Term Lease Obligation	1,350,077	-	1,350,077
Total Current Liabilities	89,917,641	51,760,923	141,678,564
Non-current Liabilities			
Payables	9,215,312	485,869	9,701,181
Long Term Lease Obligation	-	-	-
Provision for Gratuity	495,821,068	58,762,952	554,584,020
Restricted Fund	229,361,749	8,453,066	237,814,815
Gift & Donation	284,886	222,371	507,257
Other Grant	136,692,112	427,712,277	564,404,389
Total Non-current Liabilities	871,375,128	495,636,534	1,367,011,662
Total Liabilities	961,292,769	547,397,457	1,508,690,226

Eastern University, Sri Lanka

Total Net Assets			
Accumulated Fund (Capital Grant)	5,034,102,600	2,775,929,276	7,810,031,877
Bond Obligation Reserve	166,772,249	10,612,469	177,384,718
General Reserve	(2,410,560,167)	(659,384,713)	(3,069,944,880)
Capital Reserve	355,417,895	21,116,823	376,534,718
Total Net Assets / Equity	3,145,732,576	2,148,273,855	5,294,006,432
<hr/>			
Total Liabilities / Equity (Total Fund Employed)	4,107,025,345	2,695,671,312	6,802,696,657

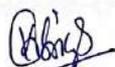
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M M M Fareez
Bursar

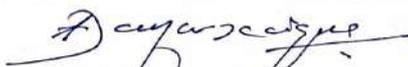
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Prof V Kanagasingam
Accounting Officer,
Vice - Chancellor



A Pahirathan
Asst. Accounting Officer,
Registrar



Mr A L Jafer Sadique
Council Member

Financial Statements - 2021

Eastern University, Sri Lanka
Statement of Financial Performance – EUSL Main Centre
For the year ended 31st December 2021

	Note	2021	2020
		Rs.	Rs.
Operating Revenue			
Recurrent Grant	4	1,513,500,000	1,619,000,000
Net Income / (Loss) from other Activities	5	7,719,875	3,599,052
Other Income	6	38,174,399	35,166,774
Total Operating Revenue		1,559,394,274	1,657,765,826
Financial Assistance to Students	7	64,816,200	63,537,400
		1,624,210,474	1,721,303,226
Operating Expenses			
Personal Emoluments	8	1,308,847,689	1,291,862,937
Travelling Expenses	9	160,235	255,127
Supplies & Consumables	10	24,351,059	27,782,862
Minor Repairs & Maintenance	11	19,589,711	20,431,096
Contractual Services	12	151,059,588	154,195,937
Research & Development	13	117,763	288,450
Depreciation & Amortization Expenses	14	197,146,862	300,483,503
Other Operating Expenses	15	30,073,246	34,385,461
Total Operating Expenses		1,731,346,153	1,829,685,372
Surplus / (Deficit) from Operating Activities		(171,951,879)	(171,919,546)
Financial Assistance to Students	16	64,816,200	63,537,400
Surplus / (Deficit) from Total Activities		(171,951,879)	(171,919,546)
Extra Ordinary Items (Write off and Other Adjustments)		88,044	(8,742)
Net Surplus (Deficit) for the Period Transferred to General Reserve		(171,863,836)	(171,928,288)

Eastern University, Sri Lanka

Eastern University, Sri Lanka

Statement of Financial Position – EUSL Main Centre

As at 31st December 2021

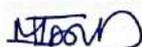
	Note	2021 Rs.	2020 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	2,655,525,156	2,813,838,727
Intangible Assets	18	21,534,223	25,510,828
Investment (L.T)	19	7,853,884	7,853,884
Capital Work in Progress	20	227,586,401	244,277,960
Total Non-Current Assets		2,912,499,664	3,091,481,399
Current Assets			
Inventories / Stocks	21	8,024,429	5,678,291
Trade & Other Receivables	22	289,501,562	280,408,802
Investment (S.T)	23	101,027,621	96,234,556
Cash & Cash Equivalents	24	795,972,068	642,715,632
Total Current Assets		1,194,525,680	1,025,037,281
Total Assets		4,107,025,345	4,116,518,680
Liabilities			
Current Liabilities			
Payables	25	64,309,480	58,777,877
Accrued Expenses	26	24,258,084	11,434,812
Short Term Lease Obligation	27	1,350,077	4,832,593
Total Current Liabilities		89,917,641	75,045,282
Non-current Liabilities			
Payables	28	9,215,312	7,816,612
Long Term Lease Obligation	29	-	1,753,372
Provision for Gratuity	30	495,821,068	467,812,578
Restricted Fund	31	229,361,749	182,752,364
Gift & Donation	32	284,886	473,808
Other Grant	33	136,692,112	217,857,898
Total Non-current Liabilities		871,375,128	878,466,633
Total Liabilities		961,292,769	953,511,915

Financial Statements - 2021

Net Assets/ Equity			
Accumulated Fund (Capital Grant)	34	5,034,102,600	4,889,016,482
Bond Obligation Reserve	35	166,772,249	167,512,515
General Reserve	35	(2,410,560,167)	(2,247,555,337)
Capital Reserve	37	355,417,895	354,033,105
Total Net Assets / Equity		3,145,732,576	3,163,006,765
<hr/>			
Total Liabilities / Equity (Total Fund Employed)		4,107,025,345	4,116,518,680

The accounting policies and notes on pages 16 to 64 form an integral part of these financial statements.

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M M M Fareez

Bursar

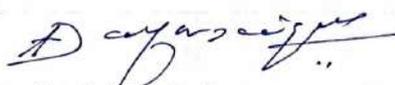
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Accounting Officer,
Vice - Chancellor


A Pahirathan

Asst. Accounting Officer,
Registrar

Mr A L Jauffer Sadique
Council Member

Eastern University, Sri Lanka

Eastern University, Sri Lanka
 Statement of Financial Performance – Trincomalee Campus
 For the year ended 31st December 2021

	Note	2021 Rs.	2020 Rs.
Operating Revenue			
Recurrent Grant	4	388,400,000	330,750,000
Net Income/ (Loss) from other Activities	5	2,498,650	164,000
Other Income	6	6,240,575	5,502,118
Total Operating Revenue		397,139,225	336,416,118
Financial Assistance to Students	7	26,104,000	17,380,000
		423,243,225	353,796,118
Operating Expenses			
Personal Emoluments	8	290,302,198	263,458,266
Travelling Expenses	9	107,286	130,119
Supplies & Consumables	10	6,093,896	7,551,720
Minor Repairs & Maintenance	11	5,648,905	7,664,141
Contractual Services	12	48,400,486	46,462,076
Research & Development	13	-	60,000
Depreciation & Amortization Expenses	14	113,924,106	121,984,398
Other Operating Expenses	15	4,837,094	8,621,167
Total Operating Expenses		469,313,970	455,931,888
Surplus / (Deficit) from Operating Activities		(72,174,745)	(119,515,770)
Financial Assistance to Students	16	26,104,000	17,380,000
Surplus / (Deficit) from Total Activities		(72,174,745)	(119,515,770)
Extra Ordinary Items (Write off and Other Adjustments)		-	-
Net Surplus (Deficit) for the Period Transferred to General Reserve		(72,174,745)	(119,515,770)

Financial Statements - 2021

Eastern University, Sri Lanka
Statement of Financial Position – Trincomalee Campus
As at 31st December 2021

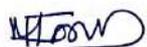
	Note	2021 Rs.	2020 Rs.
Assets			
Non-Current Assets			
Property, Plant & Equipment	17	1,798,280,836	1,901,891,304
Intangible Asset	18	3,110,174	5,057,938
Capital Work in Progress	20	602,402,249	416,418,043
Total Non-Current Assets		2,403,793,259	2,323,367,285
Current Assets			
Inventories / Stocks	21	1,474,711	2,343,105
Trade & Other Receivables	22	134,053,078	161,122,642
Cash & Cash Equivalents	24	156,350,263	71,057,012
Total Current Assets		291,878,053	234,522,759
Total Assets		2,695,671,312	2,557,890,044
Liabilities			
Current Liabilities			
Payables	25	48,355,820	48,048,610
Accrued Expenses	26	3,405,103	9,580,110
Total Current Liabilities		51,760,923	57,628,720
Non-Current Liabilities			
Payables	28	485,869	481,869
Provision for Gratuity	30	58,762,952	58,122,672
Restricted Fund	31	8,453,066	5,954,416
Gift & Donation	32	222,371	222,371
Other Grant	33	427,712,277	416,895,3587
Total Non-Current Liabilities		495,636,534	481,676,685
Total Liabilities		547,397,457	539,305,405

Eastern University, Sri Lanka

Net Assets / Equity			
Accumulated Fund (Capital Grant)	34	2,775,929,276	2,583,429,276
Bond Obligation Reserve	35	10,612,469	123,356
General Reserve	36	(659,384,713)	(586,084,816)
Capital Reserve	37	21,116,823	21,116,823
Total Net Assets / Equity		2,148,273,855	2,018,584,639
<hr/>			
Total Liabilities / Equity (Total Fund Employed)		2,695,671,312	2,557,890,044

The accounting policies and notes on pages 16 to 64 form an integral part of these financial statements.

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Bursar

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Accounting Officer,
Vice - Chancellor



A Pahirathan
Asst. Accounting Officer,
Registrar



Mr A Laufer Sadique
Council Member

Financial Statements - 2021

Eastern University, Sri Lanka
Statement of Cash Flows (Consolidated)
For the year ended 31st December 2021

	2021 Rs.	2020 Rs.
Cash Flows from Operating Activities		
Surplus/ (Deficit) from Ordinary Activities	(244,038,580)	(291,444,058)
Non - Cash Movements		
Depreciation	404,266,241	391,760,754
Amortization	(121,844,042)	(41,180,865)
Prior Period adjustments	(15,203,936)	(1,536,758)
Provision for Gratuity	51,982,829	100,345,305
Finance Cost on Lease Vehicles	963,882	1,785,024
Interest Income	(1,937,935)	(2,106,443)
Increase / Decrease in Inventories	(1,477,744)	3,790,055
Increase/ Decrease in Trade and Other Receivables	17,976,804	203,583,327
Increase/ Decrease in Payables	2,360,296	(162,260,324)
Increase / Decrease in Accrued Expenses	6,648,265	(7,491,524)
Gratuity Paid.	(23,334,060)	(28,457,293)
Net Cash from Operating Activities	76,362,021	166,787,198
Cash Flow from Investing Activities		
Purchase of Property Plant and Equipment	(124,011,655)	(808,108,566)
Work in Progress	(169,292,648)	369,136,084
Intangible Assets	(1,972,076)	(2,241,427)
Interest Received	1,937,935	2,106,443
Investment	(4,793,065)	(2,916,627)
Net Cash Flows from Investment Activities	(298,131,509)	(442,024,094)
Cash Flows from Financing Activities		
Restricted Funds and Grants	451,148,620	470,952,249
Net Long-Term Obligations	10,134,441	(6,441,401)
Finance Cost on Lease Vehicle	963,882	(1,785,024)
Net Cash Flows from Financing Activities	460,319,175	462,725,824
Net Increase / Decrease in Cash & Cash Equivalents	238,549,690	187,488,929
Cash & Cash Equivalents at the Beginning of Period	713,772,644	526,283,715
Cash & Cash Equivalents at the End of Period (Note24)	952,322,334	713,772,644

Eastern University, Sri Lanka
Statement of Changes in Net Assets/ Equity
For the Year Ended 31st December 2021

Description	Rs.				
	Accumulated Fund	Bond Obligation Reserve	General Reserve	Other Reserve	Total
Balance as at December 2019	7,084,853,658	171,722,251	(2,536,890,104)	115,559,189	4,835,244,994
Surplus/(Deficit) for the period	-	-	(291,444,058)	-	(291,444,058)
Other Adjustments	-	-	(1,542,935)	-	(1,542,935)
Increase/ decrease in Reserve	-	(4,086,380)	(3,763,052)	259,590,739	251,741,307
Additional Contribution	387,592,100	-	-	-	387,592,100
Balance as at December 2020	7,472,445,758	167,635,871	(2,833,640,149)	375,149,928	5,181,591,408
Surplus/(Deficit) for the period	-	-	(244,038,580)	-	(244,038,580)
Other Adjustments	-	-	17,952,374	-	17,952,374
Increase / decrease in Reserve	-	9,748,847	(10,218,525)	1,384,790	915,111
Additional Contribution	337,586,118	-	-	-	337,586,118
Balance as at December 2021	7,810,031,877	177,384,718	(3,069,944,880)	376,534,718	5,294,006,432

Notes to the Financial Statements for the year ended 31st December 2021

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 2021 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 321st meeting held on 26th March 2022.

1.6. Financial Period

The financial period of the University represents twelve months period from 1st January 2021 to 31st December 2021.

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 2021 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

2.3.1. 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 recognized 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 recognized 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
- National Centre for Advanced Studies – Research Grant
- Research Development Fund

b. Self-Financing Programmes

EUSL Main Centre

- External Studies - BA
- External Studies - BBA

- External Studies – BBM Commerce
- External Studies - BSc Agriculture
- External Studies - BSc Science
- External Studies - BSc Nursing
- Master Degrees Programmes - Arts & Culture (MA, M.Phil., MED)
- Master Degrees Programme – Science (M.Phil., MSCED)
- Postgraduate Studies Commerce & Management -MDE
- Postgraduate Studies Commerce & Management - MBA
- CENSARM
- Diploma in Sustainable Agriculture

Trincomalee Campus

- Restricted Fund

2.5.2. Other Grants

EUSL Main Centre

- Grant from UGC for Establishment of Reservation and Conservation Unit in Library
- Computer Development Fund
- 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
- Grant from UGC Entrepreneurship Development & the Foundation of Cottage Industries (Entrepreneurship Skills Development)
- Students Fund
- Tsunami Scholarship Award - 2012
- Rehabilitation Grant
- IT Fund for Library Automation
- CENSARM
- Grant of Fund from Sri Lanka Sports Association
- Grant from UGC for IT Infrastructure for online Teaching
- The Asia Foundation
- Sri Lanka Medical & Dental Association
- Impact Assessment of Environmental Greening Batticaloa Project
- ENACT Project Fund
- IncEdu Project Fund
- National Science Foundation Sri Lanka
- SEDRIC @ Sri Lanka Project Fund
- Fund for Workshop on Research Proposal Writing & Research Ethics FHCS
- NTNU link Project (NUFU Fund)
- NUFU Link Project, NUFU Fund -(Overhead Charges 10%)

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. Master Degree Programme - Agriculture
- 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.

5 YEAR KEY STATISTICS

CATEGORY		2017	2018	2019	2020	2021	% CHANGE 2017-2021	% CHANGE 2020-2021
Number of Students	Total	4659	5299	6186	7326	7851	40.7%	6.7%
	Agriculture	299	275	250	262	308	2.9%	14.9%
	Arts and Culture	1812	2305	2828	3149	2863	36.7%	-10.0%
	Commerce and Management	682	681	682	730	844	19.2%	13.5%
	Health-care Sciences	427	511	522	686	778	45.1%	11.8%
	Science	543	481	510	544	647	16.1%	15.9%
	Technology	86	144	221	289	396	78.3%	27.0%
	Applied Sciences	126	217	320	465	564	77.7%	17.6%
	Unit of Siddha Medicine	139	181	216	278	344	59.6%	19.2%
	Communication and Business Studies	545	504	637	923	1107	50.8%	16.6%
Number of Staffs	Total	699	729	676	718	749	6.7%	4.1%
	Academic	230	244	205	262	274	16.1%	4.4%
	Academic Support	19	24	26	26	26	26.9%	0.0%
	Administrative	30	39	41	39	41	26.8%	4.9%
	Non-Academic	420	422	404	391	408	-2.9%	4.2%
Teaching Staffs	Total	223	237	246	255	267	16.5%	4.5%
	Senior Professor	-	2	3	2	2	-	0.0%
	Professor	9	8	7	10	15	40.0%	33.3%
	Associate Professor	-	-	-	1	3	-	66.7%
	Senior Lecturer Gr I	57	61	69	78	81	29.6%	3.7%
	Senior Lecturer Gr II	71	85	80	78	67	-6.0%	-16.4%
	Lecturer	86	81	87	86	99	13.1%	13.1%
Undergraduates	Total	5146	5711	6652	8083	8407	38.8%	3.9%
	Internal	4659	5299	6176	7326	7851	40.7%	6.7%
	External	487	412	476	757	556	12.4%	-36.2%
Postgraduates	Total	192	186	227	266	362	47.0%	26.5%
Publications	Web of Science	15	15	24	73	166	91.0%	56.0%
	books/ book chapters	22	30	18	12	14	-57.1%	14.3%
Awards	President's Award	4	2	3	2	-	-	-
Signed MOU	Total	2	1	1	-	-	-	-

REPORT OF THE CHAIRMAN, AUDIT COMMITTEE FOR THE YEAR 2021

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

1. TERM OF REFERENCE FOR THE AUDIT COMMITTEE

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

2. COMPOSITION OF THE AUDIT COMMITTEE

The following members were continue their services for the year under review.

Name of the Member	Designation
(a) Appointed Members from the Council	
1. Mr. P. Premnath (Chairman)	Attorney at Law
2. Dr. G. Sukunan (Member)	Regional Director of Health Services, Kalmunai.
3. Ms. S. J. M. S. Samarakoon	Dean, Mahaweli National College of Education
(b) Ex-Officio Members	
4. Mr. A. Pahirathan	Registrar, EUSL
5. Mr. S. Thiruvarudchelvan	Senior Assistant Internal Auditor
(c) Observers	
6. Mr. M. H. M. Arafath	Superintendent of Audit, National Audit Office, Batticaloa.
7. Mr. M. M. J. R. Bogamuwa	Internal Auditor, UGC
(d) Invitee	
8. Mr. M. M. Fareez	Bursar, EUSL

3. MEETINGS

During the year under review, the committee could meet only three times due to the COVID 19 pandemic situation prevailed in the country. The recommendations of the committee were made available to the Council of the University for its approval and necessary actions. Details of the meetings are given below;

Meeting No.	Date of Meeting
1. 68 th	25.02.2021
2. 69 th	30.11.2021
3. Special Meeting	14.12.2021

4. ACTIVITIES DURING THE YEAR 2021:

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;

- Assets Utilization
- Delay in Examination result
- Breach of Bonds and Agreements.
- Maintenance of vehicle repairs
- Annual verification and fixed assets
- Maintenance of Personal Files

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 preparing the annual report for the year under review and ensured timely submission. Further, follow 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.

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.
- 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.
- Internal Control lapses at Library, Trincomalee Campus
The Committee had a serious concern about library management system at the Trincomalee Campus and recommended to Council to go for a disciplinary action against the relevant officer/s.

- Lapses of maintaining personal files
The committee noted a serious concern about the maintenance of personal files by the establishment divisions that there were lapses observed and advised the relevant officers to pay more attention in this regard. Further, the committee recommended conducting training programs for the employees through SDC.
- Stock Verification at Main Stores
The committee noted that the internal control system at the main stores at EUSL is very poor, and there were many operational lapses observed. The committee recommended to appoint a committee to solve and rectify the discrepancies at the stores.

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. Breach of Bond and Agreement

The committee continuously reviewed and monitored the Bond recovery review committee. Further, a legal officer was appointed to handle this matter. as a result, positive responses were received from some bond violators. Legal action had also already been initiated to send the letter of demand to the sureties.

g. Budgetary Control

The committee thoughtfully observed and monitored the Actual performance against budgetary provisions to ensure proper financial control and disbursements.

5. CONCLUSION:

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

Chairman,
Audit Committee,
Eastern University, Sri Lanka.
18.03.2022

SUSTAINABLE DEVELOPMENT PROGRAMMES IMPLEMENTED BY THE EASTERN UNIVERSITY SRI LANKA

Eastern University, Sri Lanka has implemented the following Sustainable Development activities on environment and disaster impact assessment analysis to safeguard the environment and mitigate any negative impact on environment:

<p>Ensure access to affordable, reliable, sustainable and modern energy for all:</p>	<ul style="list-style-type: none"> • Solar Net metering system had been installed in the Senate Block (will cover the cost in six years). It Generates 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 the solar net system for Centre for Information and Communication Technology and Students Hostel, covering more than 50% of the total consumption.
<p>Introduction and Implementation of a waste management system:</p>	<ul style="list-style-type: none"> • The waste could be sorted as plastic, polythene, organic waste, paper, glasses and e-waste and could be collected in separated containers. First, this will be introduced to the Hostels and then to the other offices.
<p>Ensure the disposal of chemical and clinical wastes in an environmentally friendly manner:</p>	<ul style="list-style-type: none"> • Hazardous chemicals and clinical wastes are generated mainly by the Faculty of Science and the Faculty of Health-Care Sciences. Healthy environmental ways are being discussed to dispose of those wastes.
<p>Explore the methods for Recycling Garbage at the University Premises:</p>	<ul style="list-style-type: none"> • The garbage could be recycled at the University premises as there is enough space. The Bio-waste could be incinerated / Sterilized and used as fertilizers for the farm. The other organic waste, such as papers, foods etc., could undergo anaerobic digestion, and the produced Biogas could use as an energy source. • The Faculty of Agriculture, Faculty Science and Technology, could monitor this with their expertise, and the cooperation and support will be anticipated from the Municipal Council, Batticaloa.
<p>Implement the measurements to reduce e-waste generated at the University:</p>	<ul style="list-style-type: none"> • Annually a considerable amount of discarded e-waste has been recognized from the University. The measurements that could be implemented to reduce those waste are in discussion level.
<p>Introduction of the Clean and Green concept for the University:</p>	<ul style="list-style-type: none"> • Measurements have been implemented to maintain and improve the cleanliness in the University surroundings and inside the Buildings, mainly in the Hostels. Also, it's been discussed to establish a system to maintain the greenness continuously in the University premises.
<p>Installation of Fire Extinguishers in Hostels and other necessary places:</p>	<ul style="list-style-type: none"> • Presently, the fire extinguishers had been installed in the Senate Building, Library and Faculties. It was decided to install Fire extinguishers in Hostels to prevent the damages due to fire.
<p>Ensure efficient consumption of energy by using LED lighting system:</p>	<ul style="list-style-type: none"> • LED is a high energy-efficient / energy-saving lighting Technology, and it lasts longer and is more durable. Around 90% of the lighting is LED now, and the entire University will be covered shortly.

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 31st DECEMBER 2021 IN TERMS OF SECTION 12 OF THE NATIONAL AUDIT ACT, NO. 19 OF 2018



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

BTC/C/EUSL/01/21/03

මගේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

30 July 2022

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 2021 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 2021 comprising the statement of financial position as at 31 December 2021 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 Sub-section 107(5) and Section 108 of the Universities Act, No.16 of 1978 and provisions of the National Audit Act, No.19 of 2018. My comments and observations which I consider should be published with the Annual Report of the University in terms of Section 108 (1) of the University Act, appear in this report. 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 2021, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.



1.2 Basis for Qualified Opinion

- (a) According to the paragraph 99 of the Sri Lanka Public Sector Accounting Standard 1, all income should be included in the surplus or deficit, but the interest income from short term investment of Rs.24,700,208 earned during the year under review had been credited to the restricted fund without recognizing as revenue. As a result, the deficit for the year under review and restricted fund had been overstated by that similar amount in the financial statements.
- (b) The cost of other assets of Rs.105,634,056 had been shown under property plant and equipment without grouping of assets of a similar nature or function in an entity's operations according to Paragraph 50 of the Sri Lanka Public Sector Accounting Standard 7.
- (c) The useful lifetime of fixed assets had not been reviewed annually in terms of paragraph 65 of the Sri Lanka Public Sector Accounting Standard 7. Property, Plant and Equipment costing Rs.609,026,512 had been fully depreciated but still being used by the end of the year under review. No action had been taken to rectify the above estimated error in accordance with Sri Lanka Public Sector Accounting Standard 3.
- (d) Capital grants received for the acquisition of non-current assets from treasury during the period from 1986 to 2017 had not been amortized. Furthermore, capital grants of Rs.1,087,500,000 received for the acquisition of non-current assets from treasury during the period from 2018 to 2021 had not been recognized as revenue in terms of Sri Lanka Public Sector Accounting Standard 11.
- (e) A sports goods depreciation policy had not been identified and the sports goods in the university's main center and Trincomalee campus had been depreciated by 10 percent and 20 percent respectively. Therefore, the accuracy of the accumulated depreciation of the sport goods amounting to Rs.16,159,548 could not be verified satisfactorily.
- (f) The land around 241.2 hectares at 15 locations of the University had not been valued and brought to the accounts.
- (g) Even though, 275 items of Non-Current Assets costing of Rs.23,055,912 had been handed over to the University by Accelerating Higher Education Expansion and Development Project during the period from 2019 to 2021, value of those assets had not been brought to the accounts based on the instruction given by that project.

- (h) The Pathology Laboratory constructed in 2008 at a cost of Rs.3,666,316 had been depreciated by Rs.280,116 instead of Rs.2,566,312 by 31 December 2021. As a result, the accumulated depreciation had been understated by Rs.2,286,196 in the financial statements.
- (i) Bond violations aggregating to Rs.34,042,950 due from 09 lecturers who currently serve at the University had not been brought to the accounts as receivable. As a result, the current assets and the bond obligation reserve had been understated by that similar amount in the financial statements.
- (j) The gratuity of Rs.23,334,060 paid during the year under review had been debited to the gratuity expenditure account instead of debiting the provision for gratuity account. As a result, the deficit for the year under review and the provision for gratuity account had been overstated by that similar amount in the financial statements.
- (k) Three storied building complex for English Language Teaching Unit had been completed at a cost of Rs.224,269,514 and handed over to the University on 27 August 2020, but it had not been capitalized even by 31 December 2021. As a result, the accumulated depreciation as at 31 December 2021 and the deficit for the year under review had been understated by Rs.14,913,923 and Rs.11,213,476 respectively.
- (l) Direct debits in 03 bank accounts aggregating Rs.4,060,132 had been shown as unidentified debits in the bank reconciliation without being identified as expenditure since 12 years.

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 Other information included in the University's 2021 Annual Report

The other information comprises the information included in the University 2021 Annual Report but does not include the financial statements and my auditor's report thereon, which is expected to be made available to me after the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the University 2021 Annual Report, if I conclude that there are material misstatements therein, I am required to communicate that matter to those charged with governance for correction. If further material uncorrected misstatements are existed those will be included in my report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution that will be tabled in due course.

1.4 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.

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 of the University.

1.5 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 judgement 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.
- 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

- 2.1 National Audit Act, No.19 of 2018 includes specific provisions for following requirements.
- 2.1.1 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.
- 2.1.2 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.
- 2.1.3 The financial statements presented includes all the recommendations made by me in the previous year except the audit matters of Paras 1.2(a), (b), (c),(f) and (l)described in the basis for Qualified Opinion section of my report as per the requirement of section 6(1)(d)(iv) of the National Audit Act, No.19 of 2018.
- 2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;
- 2.2.1 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;
- 2.2.2 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
(a) Financial Regulation 571 of the Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka	Action had not been taken to settle or credit to the government revenue in respect of 19-retention money balances of Rs.9,091,397 remained for the period ranging from 03 to 06 years.

(b) Establishments Code of the University Grant Commission and the Higher Educational Institutions

(i) Sub-section 20.8 of Chapter III and Sub-section 4.1 of Chapter VI

The Council had accepted the resignation of Grade I Senior Lecturer of the Department of Botany on 29 August 2020. Subsequently, the Lecturer had been reinstated to previous post with effect from 02 September 2020. However, contrary to the provision of the Establishments Code the Salary Step had been placed as Rs.119,520 instead of placing in the initial salary of Rs.91,310 and a sum of Rs.1,375,407 had been overpaid during the period from 03 September 2020 to 31 December 2021.

(ii) Sub-section 26.7.2 of Chapter III

Although the vacancies should be advertised in the press when hiring Visiting Lecturers from other Higher Educational Institutions or other recognized organizations, the Visiting Lecturer had been hired only with concern of Heads or Deans in the particular Faculty or Department contrary to the sub section.

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| (iii) | Sub-section 3.1 of Chapter XX and Circular Letter No.10/2017 dated 10 July 2017 of UGC. | Although all staff should be proven their attendance through the finger print machine, the academic staff had not complied with that requirement. |
| (iv) | Sub-section 2.6 of chapter XXVI and the Para 03 of Circular No.2004/LD/1 dated 22 December 2016 of National Library and Documentation Board. | The stock verification on Library Books & Periodicals cost of Rs.128,861,691 had not been carried out since the commencement. |
| (v) | Section 3 of Chapter XXVI as amended by the Establishment Circular Letter No.04/2013 dated 10 April 2013 of UGC. | Although the Annual Board of Survey for the year under review should be conducted and the report thereon should have been furnished to the Auditor General on or before 17 March 2022, such report had not been furnished to audit by 18 July 2022. Further, the action on board of survey report and disposal of unserviceable thereon for the year 2020 had not been completed even up to 18 July 2022. |
| (c) | The order of the University Service Appel Board dated 21 October 2014 and paragraph 4 of the Letter No.CA/201/2014/EUSL dated 09 December 2014 of the Deputy Solicitor General. | Although the promotion should have been given with effect from 24 June 2015 as per the order of the University Service Appel Board and the view proposed by the court, a lecturer had promoted to the rank of Grade IISenior Lecturer post with effect from 03 July 2011. As a result, during the period from 2011 to 2021, personal allowances of Rs.3,208,006 had been overpaid to the lecturer. |

- 2.2.3 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 except for;
- (a) According to the Ethics and Academic Accountability for the Academic Staff issued by the University Grants Commission in the year 2015, the minimum student contact hours per year by the Head, Chair Professor, Professor, Senior Lecturer, Lecturer, Instructor Grade I and Instructor Grade II should reflect in the personal time table as 180, 300, 360, 380, 450, 480 and 510 hours respectively. As per the information made available for audit, 38,580 student contact hours should have been allocated among 100 academic staff in 6 Faculties during the year 2021. But only 17,948 hours representing 47 per cent of above norms had been allocated. Further, as any report had not been made available for audit to prove the work norm allocation for the supervision of student research or industrial placements, clinical work and academic coordination, it could not be ascertained that the University had developed a guideline based on the work norms to reflect the total student contact hours and total workload of academic staff.
 - (b) The existing subjects and syllabus of the University should be updated to suit the job market and the national economy of the country and also the curriculum should also include technical subjects and language skills to adapt to the ever-changing job market. However, it was observed that the syllabus in 03 Faculties such as Agriculture, Technology and Applied Science had not been revised from the inception.
 - (c) According to the student's guide book of External Degree Programme for the Bachelor of Business Management, the minimum time period to be completed the Degree programme was 03 academic years. However, the Bachelor of Business Management degree programme for the academic year 2016/2017 had not been completed over five years. The career and employment opportunity of the students would be affected adversely by the delay in completion of the degree programme.

- (d) The action had not been taken to recommence the Bachelor of Arts degree programme over 10 years by the Centre for External Degrees and Extension Courses and the Faculty of Arts & Culture. As a result, the interested students in the region of Batticaloa District had lost the opportunity to complete the external Bachelor of Arts degree in the region during last 10 years whereas such students had to follow the Degree Programme in the Universities located in other District or Province. Further, the action had not been taken to conduct the 11 programme such as M.Phil, Degree, Diploma and Certificate courses since 2018 by the University.

2.2.4 To state that the resource 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 except for;

- (a) Although a sum of Rs.6,247,846 had been paid for the preparation of Fixed Assets Register to the Private Firm during the period from 2013 to 2015, it had not been systematically updated and some of transaction had not been entered by the 31 December 2021. Further, action had not been taken to update and rectify the issues in the Fixed Assets Register and considerable discrepancy had been observed among the existing physical assets value, assets value as per the financial statements and the assets value in the Fixed Assets Register. Hence the expenditure incurred for the preparation of such Register had become fruitless.
- (b) Without a proper feasibility study and adequate funding, Phase-I of the contract for the construction of an internal road in the Trincomalee campus had been awarded to the Road Development Authority on 02 May 2017 and the contract value was Rs.55,775,000. As per the agreement, the contract had to be completed on 01 November 2017, but the contract had been abandoned in November 2017. Subsequently, the contract had been restarted on 03 December 2019 and the overall physical progress was only 45 percent by 25 March 2022.
- (c) The contract for the construction of Building complex for Multipurpose Auditorium for Trincomalee Campus had been awarded at a contract value of Rs.674,467,920. As per the agreement, the contract had to be completed on 04 November 2020, but as of 25 March 2022, the physical progress was only 08 percent and after one and half year delay, the prevailed high inflation and the price escalation will be badly affecting the initial contract amount.

2.3 Other Matters

- (a) As of 31 December 2021, Rs.245, 496,675 equaling to 58 percent of the total receivables balances of Rs.423,554,640 aging 3 to 39 years had not been recovered. Out of the above total receivables, the bond value of Rs.151,365,855 aging 10 to 39 years to be recovered from 70 lecturers who breached the contracts had also not been recovered.
- (b) Although it is a common practice in other universities to deposit the money in the REPO deposit at the end of each day and earn additional income, the responsible officials of the Trincomalee campus had not done so and it was observed that at the end of each day of the year under review, there was an amount ranging from Rs.50 million to Rs.156 million in the current account.
- (c) According to the action plan for the year 2021,06 faculties had planned to implement 680 activities. Out of those, 329 activities whatsoever had not been commenced.
- (d) During the year under review, a sum ofRs.86,490,795 equal to 41 percent of the capital grants of Rs.213,000,000 werenot spent for the intended purposes and another capital grant amount of Rs.33,500,000had not been fully utilized.
- (e) Deposits amounting to Rs.1,608,236 had been shown as unrealized deposits in the bank reconciliation statement for more than 12 years and action had not been taken to identify the reasons for un-realization.
- (f) In the year 2018, based on the National Championship qualification certificate submitted by the concerned candidate, the university had recruited the said candidate for the post of physical education instructorgrade II/I. However, the Eastern Provincial Sports Department had confirmed that the candidate did not participate to such a competition and the certificate is a forged one.
- (g) Even though, the consultancy fees of Rs.1,215,000 had been paid to settle the ownership of 15 lands of the university since 2016, the ownership of those lands had not been formally identifiedtransferred to the university books up to 25 July 2022.
- (h) As of 31 December 2021, government grants of Rs.3,482,240 received for research activities had been remained un-utilized for a period of 03 to 05 years.
- (i) A sum of Rs.7,500,000 had been approved in the year 2015 as research grants for a professor to complete the research in May 2020 as per final extension. However, out of that allocation, Rs.4,500,000 had been spent but the research had not been completed even up to 28 June 2022.

- (j) One hundred and sixty five personal Computers, twenty four Compact wall mount speakers and four Sound Mixers aggregating to a value of Rs.23,046,063 provided by the Accelerating Higher Education Expansion and Development Project in the year under review for the Faculty of Agriculture and Faculty of Science had not been used for the intended purpose more than one year and the warranty period of 01 year was elapsed.



W.P.C. Wickramaratne

Auditor General

MANAGEMENT RESPONSE REPORT TO THE 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 31st DECEMBER 2021 IN TERMS OF SECTION 12 OF THE NATIONAL AUDIT ACT, NO. 19 OF 2018

MANAGEMENT RESPONSE 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 2021 IN TERMS OF SECTION 12 OF THE NATIONAL AUDIT ACT NO. 19 OF 2018

Ref. No.	Audit Paragraph	Management Response
1.	Financial Statements	
1.2	Basis for Opinion	
(a)	According to the paragraph 99 of the Sri Lanka Public Sector Accounting Standard 1, all income should be included in the surplus or deficit, but the interest income from short term investment of Rs. 24,700,208 earned during the year under review had been credited to the restricted fund without recognizing as revenue. As a result, the deficit for the year under review and restricted fund had been overstated by that similar amount in the financial statements.	Admitted. The details of the interest income received during the year under review and the reason for not to reflect in the financial statement as an income is described in Annexure 01.
(b)	The cost of other assets of Rs. 105,634,056 had been shown under property plant and equipment without grouping of assets of a similar nature or function in an entity's operations according to Paragraph 50 of the Sri Lanka Public Sector Accounting Standard 7.	Admitted. As per UGC Circular No. 649 dated 5th October 1995, assets have been classified and shown in Note 17. Any non-classified assets have been categorized as other assets as provided in the circular However, UGC has recently released a commission circular No. 09/2022 adding new categories of assets, which will be reflected in the 2022 Final account.
(c)	The useful lifetime of fixed assets had not been reviewed annually in terms of paragraph 65 of the Sri Lanka Public Sector Accounting Standard 7. Property, Plant and Equipment costing Rs. 609,026,512 had been fully depreciated but still being used by the end of the year under review. No action had been taken to rectify the above estimated error in accordance with Sri Lanka Public Sector Accounting Standard 3.	Admitted. Action is being taken to re-valuate the assets as per the standard as classified below. 1. IT equipment 2. Furniture and office equipment 3. Lab and teaching equipment. Further, action has been taken to re-valuate the vehicles with the assistance of the valuation department.

Ref. No.	Audit Paragraph	Management Response
(d)	Capital grants received for the acquisition of non-current assets from treasury during the period from 1986 to 2017 had not been amortized. Furthermore, capital grants of Rs. 1,087,500,000 received for the acquisition of non-current assets from treasury during the period from 2018 to 2021 had not been recognized as revenue in terms of Sri Lanka Public Sector Accounting Standard 11.	Admitted. Grant will be amortized with the approval of the governing authority.
(e)	A sports goods depreciation policy had not been identified and the sports goods in the university's main center and Trincomalee campus had been depreciated by 10 percent and 20 percent respectively. Therefore, the accuracy of the accumulated depreciation of the sport goods amounting to Rs.16,159,548 could not be verified satisfactorily	Admitted. UGC Commission circular No.649 dated 5 th October 1995 on provision for depreciation of fixed assets does not stipulate any provision regarding the specific rate for the depreciation of sports goods, hence such depreciation is not included. However, UGC introduces a rate of 25% of depreciation for the sports utensil/equipment by the commission circular No.09/2022 which is effective from 10-05-2022 and it will be applied in the 2022 final account.
(f)	The land around 241.2 hectares at 15 locations of the University had not been valued and brought to the accounts.	Admitted Actions are in progress to obtain the ownership of the land. Once the ownership being transferred necessary action will be taken according to SLPSAS 07.
(g)	Even though, 275 items of Non-Current Assets costing of Rs. 23,055,912 had been handed over to the University by Accelerating Higher Education Expansion and Development Project during the period from 2019 to 2021, value of those assets had not been brought to the accounts based on the instruction given by that project.	Admitted. A memo, with the details of Non- current assets, had been submitted at the 126 th Finance Committee meeting held on 17-06-2022 and the Finance committee recommended and subsequently the Council at its 324 th Meeting held on 25 th June 2022 approved to include those in the Final Account and Fixed Asset Register. However, Non- current assets have been included in the departmental inventory register. It will be included in the 2022 final account with relevant prior year adjustment for depreciation.
(h)	The Pathology Laboratory constructed in 2008 at a cost of Rs. 3,666,316 had been depreciated by Rs. 280,116 instead of Rs. 2,566,312 by 31 December 2021. As a result, the accumulated depreciation had been understated by Rs.2,286,196 in the financial statements	Admitted. It will be corrected in the 2022 final account.

Ref. No.	Audit Paragraph	Management Response
(i)	Bond violations aggregating to Rs. 34,042,950 due from 09 lecturers who currently serve at the University had not been brought to the accounts as receivable. As a result, the current assets and the bond obligation reserve had been understated by that similar amount in the financial statements.	Admitted. This matter is under the discussion of Bond Recovery Review Committee of the University. Once the decision is taken appropriate accounting treatment will be applied.
(j)	The gratuity of Rs. 23,334,060 paid during the year under review had been debited to the gratuity expenditure account instead of debiting the provision for gratuity account. As a result, the deficit for the year under review and the provision for gratuity account had been overstated by that similar amount in the financial statements	Admitted. It has now been corrected by JV 2022/29.
(k)	Three storied building complex for English Language Teaching Unit had been completed at a cost of Rs. 224,269,514 and handed over to the University on 27 August 2020, but it had not been capitalized even by 31 December 2021. As a result, the accumulated depreciation as at 31 December 2021 and the deficit for the year under review had been understated by Rs. 14,913,923 and Rs.11,213,476 respectively	The final payment has yet to be paid due to payment in dispute, once the final payment is made, assets will be capitalized
(l)	Direct debits in 03 bank accounts aggregating Rs. 4,060,132 had been shown as unidentified debits in the bank reconciliation without being identified as expenditure since 12 years	Admitted. Council had declared that it is unable to trace the documents kept prior to the year 2009 and seek any unknown deficiencies before 2009. Action has already been taken to write off. Board of Inquiry was appointed by the CAO – Secretary to the MOHE by his letter dated 17 th September 2015 consisting of the following officers, in response to the request made by the Act. Bursar by his letter dated 17th July 2015.

Ref. No.	Audit Paragraph	Management Response
		<p>a. Mr S. Nesarajah, Chief Accountant District Secretariat, Batticaloa (Chairman)</p> <p>b. Mr. A. Pahirathan, Acting Registrar, EUSL. (Member)</p> <p>c. Mr. S. K. Jayawardhana, Actg. Bursar, EUSL. (Member).</p> <p>d. Mrs K.V. S. Silva, Chief Internal Auditor, Minister of Higher Edu. & Research. (Member)</p> <p>e. Miss DKG Lakmali, Accountant, Ministry of Higher Edu. & Research Member</p> <p>As the committee appointed by the ministry had not met, again, a committee was appointed by the line ministry by the letter dated 07-12-2016, and the new committee also had not met due to the difficulties in gathering all members at a time.</p> <p>Hence, the matter was referred to the audit committee, EUSL. Considering the delay, the Audit committee requested the Registrar to appoint a committee consisting of internal members to study and recommend a solution.</p> <p>The Committee appointed by Registrar recommended as follows:</p> <p>Obtain approval to write off the balances within the limit of accounting officer and submit a request to get the approval of the chief accounting officer for the balances, which are beyond the approval limit of the accounting officer.</p> <p>68th Audit committee recommended the same and the Council at its 314th Meeting held on 27-03-2021, approved the audit committee's recommendation.</p> <p>Three Bank accounts have now been written off by the approval of Vice Chancellor within his approval limit.</p>

Ref. No.	Audit Paragraph	Management Response
2.	Report on Other Legal and Regulatory Requirements	
2.2.2	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
(a)	Financial Regulation 571 of the Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka	Action had not been taken to settle or credit to the government revenue in respect of 19-retention money balances of Rs. 9,091,397 remained for the period ranging from 03 to 06 years.
		Admitted. Retention money will be paid on the request of the Contractor/Supplier after the completion of defect liability period.
(b)	Establishments Code of the University Grant Commission and the Higher Educational Institutions	
	i) Sub-section 20.8 of Chapter III and Sub-section 4.1 of Chapter VI	The Council had accepted the resignation of Grade I Senior Lecturer of the Department of Botany on 29 August 2020. Subsequently, the Lecturer had been reinstated to previous post with effect from 02 September 2020. However, contrary to the provision of the Establishments Code the Salary Step had been placed as Rs. 119,520 instead of placing in the initial salary of Rs. 91,310 and a sum of Rs. 1,375,407 had been overpaid during the period from 03 September 2020 to 31 December 2021.
		Not admitted. The Council at its 307 th meeting held on 29.08.2020 has granted authority to the Vice-Chancellor to decide upon the request of Dr. (Mrs.) C. Mahendranathan for re-employment on her previous post and placed her on the same salary point that she was drawing before her resignation as Senior Lecturer Gr. I in Botany by considering the following provisions of UGC Establishment code; 1. Section 2.2 & ; 2.3 of Chapter XVII “..... stipulates that the HEI may re-employ him/her outside the scheme of recruitment.....” and 2. Section 20 of Chapter III, stipulates that placed her on the same salary point that she was drawing before her resignation.

Ref. No.	Audit Paragraph		Management Response
	ii) Sub-section 26.7.2 of Chapter III	Although the vacancies should be advertised in the press when hiring Visiting Lecturers from other Higher Educational Institutions or other recognized organizations, the Visiting Lecturer had been hired only with concern of Heads or Deans in the particular Faculty or Department contrary to the sub section.	<p>Noted.</p> <p>As far as the Faculty of Applied Science concerned, appointments for the visiting Lecturers had been made only with the recommendation of the faculty due to high advertising cost, non-availability of accommodation facilities and inadequate transportation facilities.</p> <p>Later, Senate of the EUSL decided to publish advertisements in Campus web page calling applications for the post of visiting Lecturers in the latter part of the year 2020, which was also not materialized due to Easter attack and Pandemic situation. However, Faculty of Applied Science has started to practice the existing code of practice for visiting appointments.</p> <p>Regarding the Unit of Siddha medicine (USM), No one applied for the post of Visiting Lecturer and as per demand for completing the course studies, the Heads of USM with the assistance of the relevant staff took steps to find suitable persons to be appointed as visiting lecturer. This process also deemed a tough task.</p> <p>Faculty of Communication and Business Studies follows a practice of appointing Visiting Lecturer by placing the selected resumes of the qualified persons at the meetings of the Faculty Board for the approval and subsequently placed it at the meeting of the Campus Board. for its final approval.</p>

Ref. No.	Audit Paragraph	Management Response
	iii) Sub-section 3.1 of Chapter XX and Circular Letter No.10/2017 dated 10 July 2017 of UGC	Admitted. As a tradition the academic staff do not record their attendance through the finger print scanner as practiced in all other Universities. However, all academic staff sign their arrival in attendance register and all academic support staff sign both arrival and departure in the attendance register maintained at the faculty/department.
	iv) Sub-section 2.6 of chapter XXVI and the Para 03 of Circular No.2004/LD/1 dated 22 December 2016 of National Library and Documentation Board.	Admitted. Feeding data to the library automation system is in progress and once the library automation system is established, stock verification will be carried out.
	v) Section 3 of Chapter XXVI as amended by the Establishment Circular Letter No.04/2013 dated 10 April 2013 of UGC.	Admitted. This delay is due to the COVID pandemic and action will be taken to complete BOS 2021 and to dispose the unserviceable items reported in BOS 2020.

Ref. No.	Audit Paragraph		Management Response
(c)	<p>The order of the University Service Appel Board dated 21 October 2014 and paragraph 4 of the Letter No.CA/201/2014/EU SL dated 09 December 2014 of the Deputy Solicitor General.</p>	<p>Although the promotion should have been given with effect from 24 June 2015 as per the order of the University Service Appel Board and the view proposed by the court, a lecturer had promoted to the rank of Grade II Senior Lecturer post with effect from 03 July 2011. As a result, during the period from 2011 to 2021, personal allowances of Rs. 3,208,006 had been overpaid to the lecturer.</p>	<p>Not Admitted.</p> <p>According to the recommendation of USAB, Court of Appeal and Grievance Committee, Mr. Sathaanathan should complete the relevant two-year postgraduate degree (MPhil) to process/consider his promotion. According to the UGC Circular 721 under Post No 3 (which was based for his confirmation), he became eligible for promotion with effect from 03.07.2011.</p> <p>The selection committee met on 21.12.2015 recommended promotion of Mr. T Sathaanathan to the post of Senior Lecturer Gr.II with effect from 03.07.2011 based on the fact that he was confirmed and placed on Lecture transitional as on 03.07.2006 and he required 5 years for promotion to Senior Lecturer Gr.II.</p>

Ref. No.	Audit Paragraph	Management Response
2.2.3	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 except for;	
(a)	<p>According to the Ethics and Academic Accountability for the Academic Staff issued by the University Grants Commission in the year 2015, the minimum student contact hours per year by the Head, Chair Professor, Professor, Senior Lecturer, Lecturer, Instructor Grade I and Instructor Grade II should reflect in the personal time table as 180, 300, 360, 380, 450, 480 and 510 hours respectively. As per the information made available for audit, 38,580 student contact hours should have been allocated among 100 academic staff in 6 Faculties during the year 2021. But only 17,948 hours representing 47 per cent of above norms had been allocated. Further, as any report had not been made available for audit to prove the work norm allocation for the supervision of student research or industrial placements, clinical work and academic coordination, it could not be ascertained that the University had developed a guideline based on the work norms to reflect the total student contact hours and total workload of academic staff.</p>	<p>Noted.</p> <p>Work norm is compared with actual allocated hours for the academic staff mentioned in the time tables of each academic department. But it should be compared with the workload of the staff.</p> <p>Further, student contact hours spent on participation and supervision of research and relevant notional hours, have to be considered when calculating the work norms.</p>

Ref. No.	Audit Paragraph	Management Response
(b)	The existing subjects and syllabus of the University should be updated to suit the job market and the national economy of the country and also the curriculum should also include technical subjects and language skills to adapt to the ever-changing job market. However, it was observed that the syllabus in 03 Faculties such as Agriculture, Technology and Applied Science had not been revised from the inception.	Partially admitted. Faculty of Arts & culture, faculty of science and faculty of commerce & management had revised their curriculum and other faculties are attending to revise the curriculum
(c)	According to the student's guide book of External Degree Programme for the Bachelor of Business Management, the minimum time period to be completed the Degree programme was 03 academic years. However, the Bachelor of Business Management degree programme for the academic year 2016/2017 had not been completed over five years. The career and employment opportunity of the students would be affected adversely by the delay in completion of the degree programme	Partially admitted. <u>For the BA Degree Programme</u> Academic session for the 2016/2017 batch was delayed due to the COVID 19 pandemic situation. The lectures and examinations are delayed to some extent. Presently, the third year second semester examination is completed and awaiting for awarding.

Ref. No.	Audit Paragraph	Management Response
(d)	<p>The action had not been taken to recommence the Bachelor of Arts degree programme over 10 years by the Centre for External Degrees and Extension Courses and the Faculty of Arts & Culture. As a result, the interested students in the region of Batticaloa District had lost the opportunity to complete the external Bachelor of Arts degree in the region during last 10 years whereas such students had to follow the Degree Programme in the Universities located in other District or Province. Further, the action had not been taken to conduct the 11 programme such as M.Phil, Degree, Diploma and Certificate courses since 2018 by the University.</p>	<p>Noted.</p> <p>The external programmes were suspended temporarily by the UGC Circular No - 01/2021 in the year 2016. Meanwhile the faculty has submitted new proposal to UGC also made the presentation at the Standing Committee Arts & Humanities, UGC.</p> <p>However, UGC has requested the faculty to submit the proposal according to the circular No. 01/2021 dated 15.01.2021. Now, the faculty is in the process of revising the curriculum for the internal degree programme that will be applied for the external degree programme as well.</p> <p>MPhil. Degree programme is not coming under the purview of the CEDEC.</p> <p>Though the CEDEC invited applications for the following programmes it was unable to continue the process due to lack of number of applications and financially not feasible to conduct the same.</p> <ol style="list-style-type: none"> 1. Training Programme on Basic English Communication Skills offered by Faculty of Arts & Culture. 2. Training Programme on Document Preparation using Microsoft Word offered by Faculty of Science. 3. Training Programme on Multimedia Web Design and Development offered by Faculty of Science. <p>However, the following Programmes are being conducted by the CEDEC at present.</p> <p>Degree Programmes</p> <ol style="list-style-type: none"> 1. BBM 2. BSc. in Nursing 3. BSc. in Management (Trinco Campus) <p>Diploma Programmes</p> <ol style="list-style-type: none"> 1. Dip. in Agriculture 2. Dip. in Laboratory Technology 3. Dip. in Human Resource Management (Trincomalee Campus) <p>The CEDEC has proposed the following extension courses in the future.</p> <ol style="list-style-type: none"> 1. Dip. in Law 2. Dip. in Psychology 3. Dip. in ICT

Ref. No.	Audit Paragraph	Management Response
2.2.4	To state that the resource 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 2018except for; Act, No. 19 of 2018 except for;	
(a)	Although a sum of Rs. 6,247,846 had been paid for the preparation of Fixed Assets Register to the Private Firm during the period from 2013 to 2015, it had not been systematically updated and some of transaction had not been entered by the 31 December 2021. Further, action had not been taken to update and rectify the issues in the Fixed Assets Register and considerable discrepancy had been observed among the existing physical assets value, assets value as per the financial statements and the assets value in the Fixed Assets Register. Hence the expenditure incurred for the preparation of such Register had become fruitless.	Admitted. Comparison of the assets entered in the system and the available inventory items is in progress. We have completed updating for three departments to date. Verification of Finance branch is in progress.
(b)	Without a proper feasibility study and adequate funding, Phase-I of the contract for the construction of an internal road in the Trincomalee campus had been awarded to the Road Development Authority on 02 May 2017 and the contract value was Rs. 55,775,000. As per the agreement, the contract had to be completed on 01 November 2017, but the contract had been abandoned in November 2017. Subsequently, the contract had been restarted on 03 December 2019 and the overall physical progress was only 45 percent by 25 March 2022.	Noted. Construction has been abandoned and delayed due to the fund constraint and pandemic situation. Please refer Annexure 02.

Ref. No.	Audit Paragraph	Management Response
(c)	The contract for the construction of Building complex for Multipurpose Auditorium for Trincomalee Campus had been awarded at a contract value of Rs. 674,467,920. As per the agreement, the contract had to be completed on 04 November 2020, but as of 25 March 2022, the physical progress was only 08 percent and after one and half year delay, the prevailed high inflation and the price escalation will be badly affecting the initial contract amount	Noted. Construction has been delayed due to the fund constraint and pandemic situation. Please refer Annexure 03.
2.3 Other Matters		
(a)	As of 31 December 2021, Rs.245, 496,675 equaling to 58 percent of the total receivables balances of Rs. 423,554,640 aging 3 to 39 years had not been recovered. Out of the above total receivables, the bond value of Rs. 151,365,855 aging 10 to 39 years to be recovered from 70 lecturers who breached the contracts had also not been recovered.	Admitted. The Advances and Loans are shown as receivable from various third parties and internal staff (in service, Left, Death and Bond defaulters) Larger amount is accumulated and brought forward from 1998, and no records are available. However, University is working to recover/write off the unsettled advances based on the available information as per the existing rules and regulations. University has already started to recover the prolonged unsettled advances from staff in service as per the decision made at the 311th council Meeting held on 19th December 2020, as follows <i>“To maintain a better financial report and the goodwill of the university, the council decided to deduct the unsettled amounts from the respective staff's salary after obtaining their consent for the mode of payment in appropriate instalment.</i> <i>Further, informed that any staff who had any documentary proof for the settlement being made, they could submit and remove their names from the records.</i> For the Administrative purposes, Advances have been divided into two categories viz, Advance recoverable prior to 2010 and Advance recoverable After 2010. The settlement process started for the unsettled advances recoverable after 2010 as such information is traceable, whereas before 2010, information is untraceable. Hence, action will be taken to write off with the approval of relevant authorities for the unrecoverable advances from external parties.

Ref. No.	Audit Paragraph	Management Response
(b)	Although it is a common practice in other universities to deposit the money in the REPO deposit at the end of each day and earn additional income, the responsible officials of the Trincomalee campus had not done so and it was observed that at the end of each day of the year under review, there was an amount ranging from Rs.50 million to Rs.156 million in the current account.	Admitted. Approval has been granted by the council to invest the excess funds and will take necessary actions accordingly.
(c)	According to the action plan for the year 2021, 06 faculties had planned to implement 680 activities. Out of those, 329 activities whatsoever had not been commenced.	Noted. SPSU prepares action plan based on the requirements of stakeholders and monitors the Bi-annual progress and the Annual progress of the Action Plan from Each Faculty and Entity. For the year 2021 also the Bi- Annual and Annual Progress has been requested and in the submitted progress reports revealed that due to the covid-19 pandemic and provincial travel restriction most of the activities were not conducted. Also, the Students were not available physically for several months due to the Lock down of the country and therefore, many activities were unable to be implemented and completed. Further, incomplete activities could be incorporated in the action plan 2022.
(d)	During the year under review, a sum of Rs. 86,490,795 equal to 41 percent of the capital grants of Rs. 213,000,000 were not spent for the intended purposes and another capital grant amount of Rs. 33,500,000 had not been fully utilized	This is because of the delay in receiving the ordered items due to the prevailed pandemic situation and agitated economic condition. EUSL itself had commitment of Rs.60 million for the procurement.
(e)	Deposits amounting to Rs. 1,608,236 had been shown as unrealized deposits in the bank reconciliation statement for more than 12 years and action had not been taken to identify the reasons for un-realization.	Admitted. Council had declared that unable to trace the documents before 2009 and seek any unknown deficiencies before 2009. Action has already been taken to write off. Board of Inquiry was appointed by the CAO – Secretary to the MOHE by his letter dated 17 September 2015 consisting of the following officers, in response to the request made by the Act. Bursar by his letter dated 17 July 2015.

Ref. No.	Audit Paragraph	Management Response
		<p>a. Mr S. Nesarajah, Chief Accountant District Secretariat, Batticaloa (Chairman)</p> <p>b. Mr. A. Pahirathan, Acting Registrar, EUSL. (Member)</p> <p>c. Mr. S. K. Jayawardhana, Actg. Bursar, EUSL. (Member).</p> <p>d. Mrs K.V. S. Silva, Chief Internal Auditor, Minister of Higher Edu. & Research. (Member)</p> <p>e. Miss DKG Lakmali, Accountant, Ministry of Higher Edu. & Research Member</p> <p>As the committee appointed by the ministry had not met, again, a committee was appointed by the line ministry by the letter dated 07-12-2016, and the new committee also had not met due to the difficulties in gathering all members at a time.</p> <p>Hence, the matter was referred to the audit committee, EUSL. Considering the delay, the Audit committee requested the Registrar to appoint a committee consisting of internal members to study and recommend a solution.</p> <p>The Committee appointed by Registrar recommended as follows:</p> <p>Obtain approval to write off the balances within the limit of accounting officer and submit a request to get the approval of the chief accounting officer for the balances, which are beyond the approval limit of the accounting officer.</p> <p>68th Audit committee recommended the same and the Council at its 314th Meeting held on 27-03-2021, approved the audit committee's recommendation.</p> <p>Three Bank accounts have now been written off by the approval of Vice Chancellor within his approval limit.</p>
(f)	<p>In the year 2018, based on the National Championship qualification certificate submitted by the concerned candidate, the university had recruited the said candidate for the post of physical education instructor grade II/I. However, the Eastern Provincial Sports Department had confirmed that the candidate did not participate to such a competition and the certificate is a forged one.</p>	<p>Admitted.</p> <p>Request to authenticate the Certificate submitted by Mr. S. Sritharan for participating the XXXVI National Sports Festival – 2010 (Cricket) was sent to the Secretary, Ministry of Youth and Sports on 28.03.2022. Director (Development) for Secretary, Ministry of Youth and Sports has directed the Director General, Department of Sports Development by his letter No.: MOYS/DEV/SP/SLC/08/04 dated 18.05.2022 to submit the authentication report to Establishments Department, EUSL. Authentication report is awaited.</p>

Ref. No.	Audit Paragraph	Management Response
(g)	Even though, the consultancy fees of Rs. 1,215,000 had been paid to settle the ownership of 15 lands of the university since 2016, the ownership of those lands had not been formally identified transferred to the university books up to 25 July 2022	Not Admitted. Actions have been already initiated to obtain the ownership of lands at the university level and waiting for obtaining the approvals from relevant authorities such as divisional secretariats, provincial land ministry, land commissioner and land ministry.
(h)	As of 31 December 2021, government grants of Rs. 3,482,240 received for research activities had been remained un-utilized for a period of 03 to 05 years	Noted. There were a less number of applications received from staff members due to country's situation, especially COVID 19 pandemic.
(i)	A sum of Rs. 7,500,000 had been approved in the year 2015 as research grants for a professor to complete the research in May 2020 as per final extension. However, out of that allocation, Rs. 4,500,000 had been spent but the research had not been completed even up to 28 June 2022	Noted. The researcher submitted the final research completion report which was sent to reviewers. The reviewers' comments were sent to the researcher and awaiting for the final completed report incorporating reviewers' comments. (Note 2: Besides, as per the suggestion of the member of the Research Council, the researcher will be requested to submit the reason for delay within one week time.)
(j)	One hundred and sixty five personal Computers, twenty four Compact wall mount speakers and four Sound Mixers aggregating to a value of Rs. 23,046,063 provided by the Accelerating Higher Education Expansion and Development Project in the year under review for the Faculty of Agriculture and Faculty of Science had not been used for the intended purpose more than one year and the warranty period of 01 year was elapsed	Admitted. These items were purchased in order to establish a smart class room for students. However, building interior work could not be completed within the expected time line due to non-availability of material and labor as a result of pandemic situation. However, completion of interior work and installing the computer hubs are in progress.



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Vice-Chancellor
Eastern University, Sri Lanka

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Annexure 01

Interest income received during the year	Amount (LKR)	Reason for not to reflect in the financial statement
Interest from Swami Vipulananda Memorial Lecture Fund Investment	193.05	It cannot be taken as income since this amount is to be used to cover the expenses for the Vipulananda memorial function.
Interest from Endowment Fund Investment	500,581.76	It cannot be taken as income since these amounts are set aside for the award to the students as per the agreement with the contributors to the endowment fund.
Interest from Short-term Investment	3,259,643.83	Action will be taken with the approval of the Council
Interest from Bond Obligation (Recovered) Fund Investment Account	818,316.53	It cannot be taken as income, as per the commission circular 737, the fund is to be used for; <ul style="list-style-type: none"> i. Short-term training programs/workshops for universities (including relevant officers). ii. Provision of assistance to teachers to present papers at conferences. iii. Provision of assistance for research and publication. Provision of assistance for organizing conferences/seminars / works shops locally.
Over Night Deposit	20,121,472.64	It has been transferred to the development votes as approved by the Council at its 310 th meeting held on 28-11-2020
Total	24,700,207.81	

Annexure 02

The construction of Internal Road in the Trincomalee Campus, Eastern University, Sri Lanka had been awarded to "Maga Neguma Ltd" on a design and build (Measure & Pay) basis on approved rates (HSR) at the amount of Rs.145Mn (Total length of 3 km) by the Cabinet Ministers at its meeting held on 2016.11.08. Further, it has been mentioned that, subject to managing the funds required for the purpose within the provisions to be allocated for capital expenditure in the medium-term Budgetary Framework 2017-2019. Further, the Cabinet memorandum states that the action shall be taken by the Ministry of Higher Education and Highways.

Accordingly, action has been taken by the Director-General, Road Development Authority to initiate the construction work at Trincomalee Campus, EUSL. Initially, the work was divided into two stages and the Total Estimated Cost for the stages were Rs.55.775Mn and Rs.89.224Mn respectively. Thereafter a work order was issued for the stage - I (1.5KM) on 7th February 2017 by the Provincial Director, Eastern Province to "Maga Neguma Road Construction Equipment Company (Pvt) Ltd for a total contract amount of Rs.55.775Mn. Actual work on the ground commenced on 2nd May 2017 at Trincomalee Campus. The work was smoothly carried out for a period of 5 months without any delays under the direct supervision of the Road Development Authority. The contractor gave up the project due to the nonpayment of their work done (Physical progress of Phase - I was 45%) in November 2017. Trincomalee Campus, EUSL had not included the fund requirement in its budgetary estimation - 2018 since it has mentioned its fund availability in the work order issued by the Provincial director, RDA, Eastern Province. Pertaining to the above it was assumed that the required fund for the project had been directly allocated to the Road Development Authority since the Road Development Authority and Trincomalee Campus, EUSL were governed by one ministry at the time of awarding the contract.

However, the Trincomalee Campus of Eastern University was instructed by the Ministry of Higher Education by the letter dated 20.09.2018 by the Director (Infrastructure Development) Ministry of Higher Education to pay Rs.55,77,000.00 to the Director-General, RDA for the continuation and completion of the project. Accordingly, the request to regularize the project and to transfer approval allocation of Rs.25Mn for the year 2019 out of budgetary estimation of Rs.145Mn for the year 2019 to RDA which was not recommended by the Finance Committee at its 98th meeting held on 25.05.2019. Rather, the Finance committee requested to discuss with the Ministry of Higher Education for the grant of additional funds and to fix the responsibilities of the procurement process. Following that, a request to arrange a meeting with an official with RDA to resolve the issues of fund allocation was sent by the Rector, Trincomalee Campus on 20.06.2019. With respect to our letter, a meeting was arranged on 10.07.2019, and decided to do a formal agreement between EUSL and RDA, and the fund issue was sorted out after having this meeting.

Accordingly, the Council of the Eastern University, Sri Lanka at its 301st meeting held on 31.08.2019 approved to the same. Based on the Council decision, a formal agreement between Eastern University, Sri Lanka, and RDA was signed on 03.12.2019. Trincomalee Campus informed RDA by its letter dated 24.02.2020 that the fund was ready to be released and requested to restart the work. After that, a special meeting was arranged on 25.06.2020 with representatives of RDA and it was agreed to recommence the balance work on 15.07.2020. However, the work was not restarted after that, a request to Director General, RDA to recommence the work letter was sent by the Rector, Trincomalee Campus on 21.09.2020 and 13.01.2021.

1. Fund allocation issue was sorted out on 13.12.2019.
2. Continuous request letters to recommence the work was sent to RDA

Further, the Trincomalee Campus, EUSL could not pressurize RDA to finish the work because no performance bond was submitted by RDA as RDA is one of the government Institutions. However, the delay in recommencing the work after solving the fund allocation matter may have occurred due to the national-wide lockdown as a result of Covid - 19 which affected Sri Lanka in the early part of March 2020 and continued up to mid part of 2021.

Annexure 03

The groundwork was started on 09th August 2018 and the contractor requested a 20% advance payment of Rs.155Mn of the contract value by submitting a valid advance guarantee bond because the contractor was eligible to get a 20% advance of the contract value. However, due to insufficient fund allocation for the year, 2018 by the UGC a part payment amounting to Rs.25Mn (5.93%) only was released against the submitted advance guarantee amounting to Rs.155,128,150.60 including VAT (20% of the Contract value). The contractor did not show any progress and was still demanding their balance advance to continue the construction work.

Based on the decision of the meeting held on 06th May 2019 at the Ministry of City Planning, Water Supply & Higher Education and the advice following the physical site visit of the Secretary, MoHE to the Trincomalee Campus on 05th June 2019, the Council at its 299th meeting held on 22nd June 2019 recommended to terminate the contract because of the poor progress. The Contractor has written a letter showing his willingness to continue the project by splitting the project according to the fund availability and mentioning that the project cannot be terminated. It was brought to the notice of the Council at its 300th meeting held on 27th July 2019 that without complying with the conditions of contract clause No 14.2, termination of the project in this stage will cause a huge loss to the Trincomalee Campus, EUSL. The Council requested to inform the contractor that the balance advance payment will be paid after showing the progress of work subject to refer to the Ministry for advice. And the Construction Industry Development Authority (CIDA) sent a letter dated 16th September 2019 which stated the lawful inability to terminate the project according to the conditions of this contract by the Employer. However, the progress of the work was again affected and delayed due to COVID - 19 pandemic situation in the country which continued up to the mid part of 2021.