

**1. Financial Statements**

**1.1 Qualified Opinion**

The audit of the financial statements of the South Eastern University of Sri Lanka for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 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 material accounting policy information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My comments and observations which I consider should be report to Parliament appear in this report.

In my opinion, except for the effects of the matters described in Paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2024, 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**

My opinion is qualified on the matters described in Paragraph 1.5 of this report.

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

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

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

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

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.

#### **1.4 Audit Scope**

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

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

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

The scope of the audit also extended to examine as far as possible, and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the University, and whether such systems, procedures, books, records and other documents are in effective operation;

- Whether the University has complied with applicable written law, or other general or special directions issued by the governing body of the University;
- Whether the University has performed according to its powers, functions and duties; and
- Whether the resources of the University had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

## 1.5 Audit Observations on the preparation of Financial Statements

### 1.5.1 Non-Compliance with Sri Lanka Public Sector Accounting Standards

| Non- Compliance with the reference to particular Standards                                                                                                                                                                                                                                                                                                                                                                                                                                     | Management Comment                                                                                                                                                                                                                                                                                                                                                                                                                | Recommendation                                           |
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| (a) As per Paragraph 47 of Sri Lanka Public Sector Accounting Standard (SLPSAS) 07, the changes in the fair value of property, plant and equipment should be revalued in every three to five years and adjustments should be made to the financial statements and the land of the University had been revalued in the year 2011 and the revalued amount was for Rs.450,330,000 had not been revalued and adjusted in the financial statements. However, since then no valuation had been done. | A letter dated 16.10.2023 was sent to the Regional Valuer, Batticaloa, with building and layout details of Oluvil, Sammanthurai, and Malwatta premises for asset revaluation. The District Valuer later informed that the valuation fee, with agreements, amounting to about Rs. 9.0 million. The University cannot pay this due to current financial constraints but plans to allocate funds in the future to complete the task. | Adhere the Sri Lanka Public Sector Accounting Standards. |

### 1.5.2 Accounting Deficiencies

| Audit Issue                                                                                                                                                                                                                                                                | Management Comment                                                                                                                                                                                                                                                                                              | Recommendation                                                                                                                            |
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| (a) The bond receivable of Rs.5,002,095 due from a Probationary Lecturer, whose bond period ended on 01 November 2023, had not been recognized in the financial statements for the years 2023 and 2024, resulting in an understatement of receivables by the above amount. | The Lecturer, terminated for not completing his postgraduate degree within 8 years, is awaiting reinstatement under UGC Circular No. UGC/HR/2/3/106/Lec. of 18.03.2024, which grants COVID-19 relief. The UGC has sought Cabinet approval, and his bond value will be recognized once a final decision is made. | Actions should be taken to include in the financial statements as receivable, as soon as the decision is taken to recover the bond value. |
| (b) Six staff members had completed their PhD programs with grants totalling Rs.41,523,530 under the AHEAD Project during the Project period. However, this                                                                                                                | It will be capitalized and included in the financial statement for the year 2025.                                                                                                                                                                                                                               | Action should be taken to capitalize as a human capital under intangible                                                                  |

amount had not been capitalized as a human capital development Project under intangible assets in the financial statements for the year under review.

assets.

## 1.6 Accounts Receivable

### Audit Issue

A total of Rs. 2,006,843 in loans, advances, and salaries remained unrecovered from nine officers who had vacated their posts as at 31 December 2024. These amounts had been outstanding for periods ranging from 2 to 24 years.

### Management Comment

Letters have been already sent to the relevant personnel by the Establishment Division and some are in legal cases.

### Recommendation

Timely actions should be taken to collect accounts receivable.

## 1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions etc.

| Reference to Laws, Rules Regulations etc.                                                                       | Non- Compliance                                                                                                                                                                                                                                                                                            | Management Comment                                                                                                                                                                                                                               | Recommendation                                                                                                                  |
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| (a) Section 11 of the Finance Act No. 38 of 1971 and Section 1 of UGC Circular No. 04/2019, dated 19 July 2019. | The concurrence and approval of the Minister of Finance and the approval of the Ministry of Education had not been obtained for the short-term investments made in 05 fixed deposits aggregating Rs. 86,454,652 as at 31 December 2024.                                                                    | The University requested approval for Fixed Deposits for 2024–2025 through the UGC, but since approval is pending, it proceeded to invest to prevent losing about Rs.23 million in interest.                                                     | Approval of the Minister of Finance and the Ministry of Education should be obtained for fixed deposit investments as required. |
| (b) National Audit Act, No. 19 of 2018                                                                          |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                  |                                                                                                                                 |
| (i) Section 38(1) (c) and 38(2)                                                                                 | An effective internal control system should be developed and maintained for the financial control of the University, and its effectiveness should be reviewed periodically, and although the details related to that review should be submitted in writing to the Auditor General, this has not been done. | Internal controls were actively implemented, with all vouchers pre-audited per the Vice Chancellor's directions. In 2024, 14 audit queries were raised and resolved, and a memo was issued to strengthen oversight of self-financing activities. | The review reports should be formally submitted in writing to the Auditor General to ensure transparency and compliance.        |
| (ii) Section 38(1) (e)                                                                                          | The replies to 14 audit queries issued up to 31 May 2025 in relation to the year                                                                                                                                                                                                                           | The University has assured that future responses will be                                                                                                                                                                                         | Steps should be taken to ensure timely responses                                                                                |

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|                                                                                                                                                                                                                 | under review were received with delays ranging from 47 to 135 days.                                                                                                                                                                                                                                                                                                                             | submitted promptly.                                                                                                                                                                                                                                                                                                                                                                                          | to audit queries.                                                                                                       |
| (c) Financial Regulations (FR) of the Government of the Democratic Socialist Republic of Sri Lanka.                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                         |
| (i) FR 103(1)                                                                                                                                                                                                   | According to the Board of Survey Report for the year 2024, a total of 538 items were reported under various categories such as Not Verified, Not Found, Shortage, Transferred, Not Received, and Excess items across different divisions of the University. However, no action had been taken in this connection.                                                                               | Committee has been appointed to verify these items and the reconciled report will be submitted.                                                                                                                                                                                                                                                                                                              | Action should be taken to review the Board of Survey Reports and make arrangement in terms of the Financial Regulation. |
| (ii) FR 1645 (b) and FR 1647 (a)                                                                                                                                                                                | The monthly summaries of the vehicle running charts relating to 18 vehicles had not been submitted for audit.                                                                                                                                                                                                                                                                                   | Action will be taken to submit the computerized monthly summaries of the vehicle running chart to audit.                                                                                                                                                                                                                                                                                                     | Action should be taken to submit the running charts in terms of the Financial Regulation.                               |
| (d) Section 3 (1) of Chapter XX Establishments Code of the University Grants Commission and the Higher Educational Institutions and Circular No. 10/2017 dated 10 July 2017 of the University Grants Commission | Arrival and departure of the staff of the University should be verified by fingerprinting machines. Nevertheless, 211 permanent lecturers, 05 library officers and 44 visiting lectures had not been confirmed the arrival and departure through fingerprinting machines even though 102 temporarily lecturers had been confirming their arrival and departure through fingerprinting machines. | In Sri Lanka's State University System, attendance monitoring differs by staff category. Library Officers and Visiting Lecturers follow flexible schedules and submit certified attendance records instead of using fingerprint machines, whereas Temporary Lecturers work regular hours and use fingerprint machines. This arrangement suits the nature of each role and ensures effective duty monitoring. | It should adhere to the Establishments Code and the Circular.                                                           |

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| (e) Public Administration Circular No.30/2016 dated 29 December 2016.      | Fuel consumption tests should be conducted every 12 months, every 25,000 km, or after major engine repairs. However, the University had not conducted these tests for 25 vehicles, with intervals ranging from 3 to 10 years.                                                                 | The University could not conduct scheduled vehicle fuel consumption tests on time due to the Easter attacks, COVID-19 restrictions, the economic and fuel crisis, and increased official and field trip requirements.                                                                                                                  | Fuel consumption tests for the vehicles should be conducted regularly in accordance with the Circular.                          |
| (f) University Grants Commission's Circulars                               |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                 |
| (i) Establishment Circular No. 15/2015 dated 17 November 2015.             | The results of the examinations conducted for the internal students and external students should be released within 03 months. However, the results for the external examinations conducted in the year 2024 had been released with a delay of period ranging from 08 to 12 months.           | Some of the Examiners submitted marks after deadline due to their workload. Further, the frequent flood alerts and the subsequent re-arrangement of the CEDPL office affected the timely release of results.                                                                                                                           | Measures should be taken to release examination results within the prescribed three-month period as stipulated in the Circular. |
| (ii) Finance circular No 01/2024 dated 29 January 2024                     | As per the study leave bond agreement, any breach requires recovery of the bond value with interest at the Average Weighted Lending Rate (AWLR). However, the University failed to recover Rs.4,134,423 as interest on the outstanding bond balance of Rs. 34,453,532 as at 31 December 2024. | Recovery is ongoing: Two cases are fully settled beyond Gratuity or Pension Fund. Four are paying in monthly instalments as per BRRC and Council advice. One is nearly settled by sureties, and another is under monthly repayment. All cases will be reviewed at the BRRC meeting in August 2025 to decide on interest applicability. | Action should be taken to recover interest on outstanding bond balances in accordance with the Circular.                        |
| (iii) Finance Circular No 01/2024 dated 29 January 2024 and Internal Audit | As per guidelines, bond recoveries should be completed within 48 months in cases of resignation and 3                                                                                                                                                                                         | The individual cases of deviations were approved by the BRRC and Council                                                                                                                                                                                                                                                               | Treasury approval should be obtained for recovery plans                                                                         |

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| Circular no 03/2022 | months in cases of vacation of post, with Treasury approval required for repayment plans exceeding 60 months. However, the University had implemented a recovery plan of up to 240 installments without obtaining Treasury approval, contrary to the prescribed provisions | based on case-specific merits (e.g., financial hardship). All future cases will adhere strictly to circular guidelines. | exceeding prescribed limits, ensuring the compliance with Finance and Internal Audit Circulars. |
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## 2. Financial Review

### 2.1 Financial Result

The operating result of the year under review amounted to a deficit of Rs. 151,280,866 and the corresponding deficit in the preceding year amounted to Rs.52,534,712. Therefore, deterioration amounting to Rs. 98,746,154 of the financial result was observed. The main reason for the deterioration is increase of operating expenses by Rs. 272,370,851 as against in the preceding year.

### 2.2 Trend Analysis of major Income and Expenditure items

The University's income from sources such as amortization of Capital Grant and Self Finance Programme Income has decreased by 14 per cent and 23 per cent respectively, while Gratuity expenditure has increased by 245 per cent compare to the preceding year.

## 3. Operational Review

### 3.1 Management Inefficiencies

| <b>Audit Issue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Management Comment</b>                                                                                                                                      | <b>Recommendation</b>                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| (a) The University failed to recover Rs.1.73 million from a Lecturer for breaching his bond agreement in 2005, initiating action only after a 9-year delay in 2013. The Supreme Court later ordered a refund as recovery was not pursued within six years of his return. This led to a loss of Rs. 1.73 million dues to administrative negligence. Despite COPE's 2017 recommendation to recover the amount from those responsible, the University Council has taken no action for over seven years. | The Council of SEUSL has appointed a sub-Committee to study and submit a report in this regard, and it is in the process of completing the report soon.        | The University should take immediate actions to implement the COPE's 2017 recommendation. |
| (b) When a new Director of Physical Education assumes duties, all assets and documents should be formally handed over by the outgoing Director. However, as per the Board of Survey report, out of                                                                                                                                                                                                                                                                                                   | We have compared the inventory reports with the Board of Survey report and found that some of the items are available in the Department of Physical Education. | The University should implement a formal handing over process during transfer,            |

the Rs.3,733,784 worth of consumable items recorded in 2023, only Rs. 87,600 was handed over, leaving a discrepancy of Rs.3,646,184, which could not be verified by audit due to a lack of supporting documentation. Further, fixed assets valued at Rs.10,293,811 were also not handed over to the new Director.

For the unrecognized items, a committee will be appointed to verify the physically available items, and the findings will be reported.

ensuring all assets and documents should be properly recorded and verified to maintain accountability and prevent discrepancies.

### 3.2 Operational Inefficiencies

| Audit Issue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Management Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Recommendation                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Although a CCTV system costing Rs.9,375,155 was installed between 2019 and 2024, a proper monitoring mechanism and centralized surveillance system were not established. As a result, intended security benefits were not achieved, and no proactive measures were taken. Only equipment repairs are handled by the Electronic Repairing Service Unit, with no clear responsibility for monitoring or system management.                                                                                                                                                                                                                     | The full setup of the central monitoring system and security measures was delayed due to limited funds, staff shortages, and other priorities. The University plans to improve security by appointing dedicated staff, allocating funds, and developing SOPs to enhance the CCTV system's effectiveness                                                                                                                                                                                                                                                                        | The University should promptly establish a centralized surveillance and monitoring system to ensure effective use of the CCTV system.                                          |
| (b) The University was to disburse Bursary grants to general degree students in 30 installments. However, Rs. 2,520,000 was overpaid as 31st and 32nd installments for August and September 2024. While Rs.900,000 was recovered by withholding unpaid amounts, the remaining Rs.1,620,000 had not been recovered as of the audit date, 17 June 2025. Due to the overpayment of Rs.1,620,000, the University incurred an interest loss of Rs.74,925 over the last six months, based on the fixed deposit rate of 9.25% in December 2024. As per Financial Regulation 156(1), responsibility for such loss had not been identified and recovered. | The Welfare Division manually handles Bursary and Mahapola payments for over 4,800 students, mainly by one officer, leading to an overpayment issue in the Faculty of Islamic Studies and Arabic Language due to the lack of a computerized system. Students who discontinued special degrees were paid beyond 30 installments instead of 40. The error was promptly detected, and Rs. 900,000 (70%) has been recovered, with Rs. 788,000 under recovery. The issue was unintentional, and corrective actions include workload reduction and appointing an additional officer. | Action should be taken to recover the remaining balance from students or responsible officers, and strengthen internal controls with a computerized bursary monitoring system. |

### 3.3 Transactions of Contentious Nature

| Audit Issue                                                                  | Management Comment                                        | Recommendation                |
|------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------|
| A Lecturer in English defaulted on two bond obligations, Rs. 2,802,746 under | The Council granted approval for the Lecturer second bond | The University should approve |

Bond 01 for an incomplete PhD at Northumbria University and Rs.3,866,804 under Bond 02 for an incomplete PhD at University Utara Malaysia, while Bond 02 was approved before full settlement of Bond 01, indicating a lapse in the University's financial oversight.

(Bond 02) despite his pending first bond obligation, considering the complexity and protracted nature of his case.

new bonds only after full settlement of existing bonds, ensuring proper financial control and accountability.

### 3.4 Idle or underutilized Property, Plant and Equipment

#### Audit Issue

Assets valued at Rs.3,226,556 had been purchased for the UBL unit to develop the UBL office under the AHEAD Project. However, it was observed that the purchased items had not been utilized for their intended purposes.

#### Management Comment

All UBL office furniture is accounted for in the UBL inventory and used as intended. The AHEAD audit team verified the items, with supporting evidence available in activity photos.

#### Recommendation

Action should be taken to utilize the assets.

### 3.5 Procurement Management

#### Audit Issue

- (a) The Construction of Agrotech Park – Malwatta Project, awarded to a contractor on 29 March 2021 for 19 sub-projects with a completion date of 28 June 2022, was extended four times up to 31 August 2023. However, only 7 sub-projects were completed by 01 September 2023 to Due to poor progress, the contract was mutually terminated after payments of Rs. 51,095,561 by both parties. It was observed that the contract had been awarded without proper assessment of the contractor's capacity, resulting in only 7 of 19 works being completed, with 7 re- awarded in November 2024 and 5 works valued at Rs.46,497,785 requiring separate funding. Further, a UV-treated polythene covers worth Rs.777,600 remained unused for over 6 months due to incomplete works, and a two-wheel tractor purchased in 2018 for Rs.290,000 had remained idle for about 7 years due to the non-procurement of a rotary tiller attachment.

#### Management Comment

The Agrotech Park–Malwatta project, comprising 19 sub-projects, was awarded to Kavindu Builders in March 2021 as the lowest responsive bidder. Due to the economic crisis and contractor bankruptcy, the contract was terminated after limited progress, with Rs. 51 million paid for completed work. Seven sub-projects were re-awarded in November 2024, and five others will be completed through alternate funding. Payment of Rs.777,600 for damaged polythene was withheld. The department is also working to restore the tractor and procure a rotary tiller.

#### Recommendation

The University should carefully evaluate contractors' capacities, strengthen project monitoring, ensure timely follow-up, and properly utilize equipment and materials to prevent delays, wastage, and achieve value for money.

- (b) The University had awarded the construction of family and bachelor quarters on 21 November 2019, including a 30 kW solar panel system at a

CEB clearance for net metering was granted on 17.04.2025, with payment made and the agreement signed on 14.06.2025, marking the

The University should take timely regulatory approvals, like

subcontracted cost of Rs. 6 million. Although a cost estimate for the solar installation was obtained on 27 July 2023, CEB clearance was only obtained on 17 April 2025, resulting in a delay of about 21 months. Due to this delay, the expected solar electricity unit price fell from Rs.37 to Rs. 27 per unit from 30 June 2024, causing a potential loss of income from solar generation of approximately Rs.768,456 for six months.

Furthermore, savings of Rs.4,211,852 from the construction contract were used to purchase furniture worth Rs.3,957,250 directly from the same contractor without calling for quotations, conducting evaluations, or obtaining technical committee approval, thereby violating standard procurement procedures.

start of solar power generation. The system is now operational and contributing to the grid. The delay in finalizing the agreement caused no financial loss, as the tariff is fixed for seven years. Income was only delayed, not reduced.

The Savings of Rs. 4,211,852 from a construction contract were used to procure essential furniture worth Rs. 3,957,250 for staff accommodation. Procurement was done through the main contractor, within the contract scope, following value engineering and technical specifications to ensure timely delivery and meet staff needs.

CEB clearance, to prevent income delays and ensure timely benefits from energy or infrastructure projects.

The University should ensure that all procurements, adhere to the government's standard Procurement Guidelines.

### 3.6 Human Resources Management

| Audit Issue                                                                                                                                                                                                                                                                                                                    | Management Comment                                                                                                                                                                                                                                                                                                                                          | Recommendation                                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) As of the end of the year under review, the University had 411 non-academic staff against 527 approved posts, leaving 116 key vacancies including Registrar, Bursar, Chief Marshal, and others. This shortfall hindered responsibility delegation and weakened internal controls.                                          | Vacancies remained unfilled due to a recruitment suspension and subsequent delays from trade union action, leadership changes, elections, and a disaster. Though UGC extended recruitment to June 2025, appointments await marking scheme approval, and related vacancies have been reported to UGC.                                                        | The University should take prompt actions to fill the key vacancies in the approved non-academic cadre.                                                |
| (b) Out of 283 approved academic cadre positions, only 209 were filled as of the end of the year under review, leaving 74 vacancies mainly in the Faculty of Engineering. Key posts like Professors, Senior Lecturers, and Deputy Librarian remained vacant, negatively affecting teaching, research, and student supervision. | According to Public Enterprises Circular No. 04/2022 and UGC guidelines, recruitments are suspended unless essential and specially approved by relevant authorities. As per UGC Letter dated 20.11.2023, only Cabinet-approved vacancies can be filled. The University has requested approval from the DMS and will proceed with recruitment once approved. | The University should actively follow up with the Department of Management Services (DMS) to expedite the approval for filling the academic vacancies. |