

1.1 Qualified Opinion

The audit of the financial statements of the University of Peradeniya for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My comments and observations which I consider should be report to Parliament appear in this report.

In my opinion, except for the matters described in Paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the University of Peradeniya as at 31 December 2019, and of its financial performance and 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 based 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's 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 Institute's financial reporting process.

As per Sub-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 Institute.

1.4 Scope of Audit (Auditor's Responsibilities for the Audit of the Financial Statements)

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism 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 board 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 Financial Statements

1.5.1 Internal Control over the preparation of financial statements

Entities are required to “devise and maintain” a system of internal accounting controls sufficient to provide reasonable assurance that , transactions are executed in accordance with management’s general or specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with the applicable reporting standards , and to maintain accountability for assets, access to assets is permitted only in accordance with management’s general or specific authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences. Issues with regard to maintenance of key accounting records such as General Ledger, Journal and Journal vouchers, payment vouchers etc. may include under this heading.

1.5.2 Accounting Deficiencies

Audit Issue	Management Comment	Recommendation
(a) As at 31st December 2019, there was a debit balance of Rs. 277,256,481 in the Unspent Capital Grant and Rs. 122,341,334 in the Unspent Capital Assets Rehabilitation Project Account due to the University had been spend more than the allocations received for capital projects and rehabilitation projects.	These debit balances include accrued amounts of Rs. 211,344,909. Also, payments are made to accelerate projects using cash from projects that are delayed This situation has also arisen due to insufficient funds in the treasury.	Arrangements should be made to spend within the allotted limits applicable to capital and rehabilitation projects.
(b) According to the statutory reports for 2018 and 2019, there was a discrepancy of Rs. 226,507,866 in capital receipts at the end of the year.	These discrepancies are in the statutory report prepared in accordance with paragraph 21 of Accounting Standards No. 01 and shall have no effect on financial statements.	All information presented with financial statements should be accurate.
(c) Depreciation of library books and periodicals as at 31st December of the year under review had been overstated by Rs.31, 466,128.	Action will be taken to rectify these deficiencies in the preparation of accounts for the year 2020.	All values should be verified when preparing financial statements.
(d) There was a delay of 03 to 20 months in taking over the loan balances of Rs. 1,165,933 due from 9 officers who transferred to the University in the years 2018 and 2019.	This is due to the issuance of new loans utilizing the monthly loan installments charged from the employees and the taking over of loans of transferred officers. In the future, action will be taken to take over the loan within a period of at least 03 months.	Action should be taken to take over the loan balances of the transferred officers as soon as possible.

1.5.3 Unauthorized Transactions

Description of unauthorized transaction	Management Comment	Recommendation
<p>For the development of the Faculty Veterinary Hospital, a savings account of the Bank of Ceylon at peradeniya Branch was opened on 06th June 2014 and collected a sum of Rs.2, 606,324 by external parties without approval, under the address of the Faculty of Veterinary Medicine of the University and Rs 2,065,613 had been withdrawn. Although a sum of Rs. 15,000 per month had been illegally obtained by outsourcing the pharmacy of the faculty, information on the sources and expenditure of the balance could not be obtained.</p>	<p>The savings account has been suspended and an investigation has been completed and the report will be submitted to the University Council in July 2020. Further action will be taken against those involved in this incident.</p>	<p>Necessary Steps should be taken to improve the internal control system and take immediate action in accordance with the investigation report to prevent the reoccurrence of such situations.</p>

1.5.4 Documentary Evidences not made available for Audit

Item	Amount	Evidence not available	Management Comment	Recommendation
<p>Rent, water and electricity bills due at the end of the year under review from quarters owned by the University.</p>	<p>Rs. 1,388,803</p>	<p>Time analysis with financial statements</p>	<p>There was a delay in submitting the relevant time analyses on the adverse conditions prevailing in the country.</p>	<p>Relevant time analyses should be submitted along with the financial statements.</p>

1.6 Accounts Receivable and Payable

Receivables

Audit Issue	Management Comment	Recommendation
(a) No action had been taken to recover Rs. 4,256,435 due from 08 lecturers who had violated bonds between 15 to 30 years and Rs. 6,120,858 due from a lecturer til June 2020, who is currently in service and violated his bond in 2012.	These eight lecturers are very old bond defaulters and the recovery of provident funds has been delayed due to internal audit inquiries issued against these persons. The amount due from the officers currently in service is to be submitted to the University Council for recovery in installments.	Action should be taken to recover the amount due expeditiously.
(b) Although 20 to 29 years had passed, no action had been taken to recover a total of 09 advances amounting to Rs. 206,488 which were issued by the University Research and Other Funds.	The professors who have received research and funding advances have left the university service and this money will be recovered when their provident funds are released.	Action should be taken to recover the arrears in advance.
(c) No action had been taken to recover Rs. 400,000 due from the Sri Lanka Insurance Corporation which had been in arrears for more than 7 years.	This insurance receivable related to the van number CPNA2613 which caught fire on 25 th October 2007, is to be obtained by handing over the relevant productions to the company with the approval of the University council.	Action should be taken to recover the amount due expeditiously.
(d) Although 2 to 37 years have passed, no formal action had been taken to recover Hall fees and Fines of Rs. 5,334,341 to be collected from 09 faculties of the University during the period from 1980 to 2017.	From this money, Hall fees amounting Rs. 43,875 and Fines amounting Rs.115, 045 have been recovered by 17 th June 2020.A three-member committee has been appointed to recover the arrears and further action will be taken on the recommendations of the committee.	A formal system should be introduced to recover Hall fees and Fines.
(e) Debt balances amounting to Rs. 1,599,326 as at 31st December 2019 from 16 officers who served in the University were not charged on the facts of Retirement, suspension, resignation and disciplinary inquiries at the end of the year under review.	As the provident funds of these officers have not been released yet, action will be taken to recover the loan balances in the future.	Necessary steps should be taken to recover the outstanding debt balance expeditiously.

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

	Reference to Laws, Rules Regulations etc.	Non-compliance	Management Comment	Recommendation
(a)	Financial Regulation 387	Although the payroll officer should always ensure whether his bank balance is adequate for all payments made by cheque, there was an overdraft of Rs.294, 798 as at 28th February 2019 in a current account maintained in a government bank.	Although the cash books showed overdraft balances of Rs.294, 798 as at 28th February 2019, the bank account remained Credit balances. Future payments will be made according to the cash balance.	should comply with financial regulations.
(b)	Financial Regulation 396	Action had not been taken in accordance with financial regulations for 60 cheques valued at Rs. 759,806 in 05 bank accounts issued for more than 06 months, had been taken into revenue for the year under review.	The necessary instructions were given to act in accordance with the financial regulations in the future, regarding cheques that have expired.	should comply with financial regulations.
(c)	Financial Regulation 571	Although all lapsed deposits should be credited to Revenue, Tender deposits of Rs. 2,205,095 and Refundable deposits of Rs. 410,750 of Physical Education Unit, which were lasted from 2 to 7 years, had not been complied with financial regulations.	These deposits were taken for revenue under Journal voucher No. JE / REV / 2020/01.	Should act in accordance with financial regulations in a timely manner.
(d)	Circular No. 04/2016 of University Grants Commission dated 01st March 2016 (i) section 2	Although all self-financing activities should be implemented on a Cost Recovery and Non Profit Basis, there was a net financial surplus of Rs. 52,158,154 from 13 activities as at 31st December of the year under review.	These activities have not been implemented as self-financing activities and action will be taken to discuss regarding the net financial outcome of Rs. 52,158,154 and take further action.	Any activity other than self-financed activities cannot be conducted outside the University Fund.

(ii) section 5	The University Council had not decided on the minimum contribution to be made to the Development Vote through the 16 Self-Financing Activities. Furthermore, due to the non-preparation of the financial statements, it was not possible to identify the contribution made by these activities to the development vote as per the circular.	There are no balances in 03 activities at the end of the year and the remaining 13 activities have not contributed to the development vote through self-financed activities and this will be discussed in the future and take appropriate action.	Self-financing activities should be maintained in accordance with the relevant circular.
(e) Circular No.2011/01 of Secretary to the Ministry of Building Disaster Management, National Building Research Organization dated 28th February 2011.	No action had been taken to obtain the certificate of conformity of the National Building Research Organization for 22 small and medium scale constructions valued at Rs. 3,133,688,743 implemented by the University from 2012 to 2018.	Action will be taken to obtain this certificate for all future constructions.	Construction should be done in accordance with the relevant circulars.
(f) Section 23 of the National Environmental Act No. 47 of 1980	Wastewater from Hilda Obeysekera dormitory canteen, which provided hostel facilities for more than 600 students in campus and from canteens located in Faculty of Arts and Science was being discharged directly into the Mahaweli River.	Waste water Disposal System is currently under construction for Hilda Obeysekera Hostel and will be initiating waste disposal systems in the Faculty of Arts and Science in the near future.	Waste disposal activities should be carried out subject to the relevant environmental regulations.
(g) Section 8.2.2 of Circular No. PED / 12 of the Director General of Public Enterprises, dated 02nd June 2003 and Section 11 of the Finance Act No. 38 of 1971.	All surpluses are to be invested with the prior approval of the Minister of Finance, but Rs. 203,218,324 had been invested in fixed deposits by the University during the year under review without obtaining approval.	It has been directed to obtain the approval of the Minister of Finance for fixed deposits started in the year 2019.	should comply with relevant circulars.
(h) Section 11 of Chapter 8 of the Procurement	Two contractors who had neglected their contracts at the University of Peradeniya had	The two contractors have submitted final bills for the three construction	Action should be taken according to relevant provisions

Guidelines	been awarded contracts again and again without blacklisted.	projects they have started. Accordingly, it can be stated that those contractors have not neglected the contract work.	of the Procurement Guidelines.
(i)	Section 99 (1) of Part XIII of the Universities Act No. 16 of 1978	13 funds are maintained using treasury funds and the balance as at 31st December 2019 was Rs. 48,462,976.	These accounts are not maintained outside the treasury provisions, but ledger accounts established at the faculty level with other receipts as a source of income.
(j)	Section 99 (I) (c) of Chapter XIII of the Universities Act No. 16 of 1978	The Director of the Department of Physical Education of University of Peradeniya has opened a savings account at the People's Bank Branch of the University with the name of "Sport Council of the University of Peradeniya" on 18th February 2016 and credited Rs3, 250,115.50 up to audited date 5th July 2019. The money had been misused without being credited to the university fund.	Investigations in this regard have been completed in accordance with the financial regulations and its reports will be submitted to the university Council in July 2020 and further action is to be taken against the persons concerned.
			Necessary steps should be taken to improve the internal control system to prevent the reoccurrence of such situations and to take immediate action against the persons concerned as per the investigation report.

2. Financial Review

2.1 Financial Result

According to the financial statements presented, the operations of the University for the year under review had resulted in a deficit of Rs. 1,788,913,770 as compared with the corresponding deficit of Rs. 632,788,598 for the preceding year, therefore a deterioration amounting to Rs. 1,156,125,172 of the financial result was observed. The reasons for the deterioration are, a decrease in the amount of money received for Mahapola aid, a decrease in examination fee income, an increase in personal emoluments, an increase in the supply service expenditure, an increase in the contractual service expenditure and an increase in depreciation costs.

In comparing financial results of the year under review and 05 preceding years, there was a deficit each year except for the surplus showed in the year 2015. Also, the deficit in financial result in 2019 had increased by 182 percent compared to 2018.

3. Operational Review

3.1 Identified Losses

Audit Issue	Management Comment	Recommendation
(a) Although the Engineering Design Center, operating under the Faculty of Engineering of the University has provided construction consultancy services to 07 external parties during the last 03 years, the University had been obtained consultancy services from outside parties for 11 university construction projects at a cost of Rs.93,829,364.	In making future contracts, Consultancy Services can be obtained from the Design Center of the Faculty of Engineering on a competitive basis.	Action should be taken to introduce formal methods for obtaining consulting services from the Engineering Design Center for construction projects of the University.
(b) Preliminary work has been carried out on 37 rehabilitation projects with an estimated value of Rs. 68,270,171 for the period from 2015 to 2018 and agreements had been entered into with the Contractor or awarding letters had been given to the contractor but had not been executed.	Delays in awarding contracts due to changes in estimates, revisions, frequent changes in the requirements of Heads, student protests, strikes and non-release of land to the contractor may result in projects not being able to be implemented due to price fluctuations.	Necessary steps should be taken to start and operate the contracts with plans.
(c) A surcharge of Rs. 142,600 was paid from the University Fund for the period from March 2010 to February 2014 due to non-payment of Employees Provident Fund for an officer recruited on contract basis.	A committee has been appointed to look into the matter and the committee is scheduled to meet on 22 nd July 2020, after that further action will be taken.	Statutory payments should be made on time and further action should be taken in the relevant instance.

3.2 Management inefficiencies

Audit Issue	Management Comment	Recommendation
(a) The electricity system had to re-establish at a cost of Rs.14, 736,760 due to the lack of adequate supervision by the officials during the initial construction of 06 hostels provided by the Ministry of Higher	All design and technical evaluations of these hostels were carried out by the Ministry of Higher Education and supervision was done only. Initially it was planned to	All constructions carried out within the University, should be done only through adequate evaluation and supervision.

Education to the University, the decision to admit students to the hostels beyond the limit and failure to proper evaluation of the existing electrical systems.

accommodate two students per room but later due to decided to double the number of boarding students the capacity of the electrical system also had to be doubled.

(b) Although the gangawata Korale Pradeshiya Sabha is using a 25 perch plot of land owned by the University of Peradeniya from 1997 to audited date June 2020, no action had been taken to recover any tax regarding that property or to get back the property to the University.

No agreement has been made for this land by the Pradeshiya Sabha after year 1997. But recently the Pradeshiya Sabha has entered the land without permission and action taken to construct unauthorized stalls in it and a case has been filed against it in the Kandy High Court.

Action should be taken to expedite the acquisition of property which is informally occupied by external parties belonging to the University

(c) According to the approved cadre details for the year 2017, out of 635 approved work assistants, 614 work assistants were recruited and attached to 125 work units of the University and 8797 overtime hours were approved for them. But, in the year 2019, the University had entered into Rs.116, 349,252 worth agreements to employ 375 persons of private sector for sanitation and cleaning activities. The private sector services had to be obtained due to the weakness such as failure to formally assign duties to the approved permanent work aids staff and existence of anomalies in assigning of employee.

In the year 2019, the cleaning services obtained from the private sector were reduced by 20 percent and from the year 2020, except for 07 student hostels, the cleaning services were not provided. All Deans and Heads of Departments were also informed to include those duties in the job description of the work aids who are working presently.

Assign duties to work aids as specified and should work to monitor their duties.

(d) Although 04 plots of survey plan no 1972 land belonging to the University have been leased to the Department of Kandyan Rural Rehabilitation for a period of 30 years from 1987 to 31st December 2016, no action had been taken to recover the receivable rent amount of Rs.6, 590,000 for that period at end of the year under review and to take possession of the land which had been expired the contract period.

The rent amount of Rs.6,580,000 due to the University as at 31st December 2016 has been payment defaulted. So far, half of the buildings in the complex have been released to the university and in this regard the University Land and Building Committee has given its approval to take the necessary legal action.

Action should be taken to recover the rent to be paid expeditiously and to take necessary action to take possession of the land.

- (e) Without introducing control methods for the security arrangement that implemented after enrolling new students for the academic year 2019/2020, Rs.469, 000 had been paid for a vehicle obtained from the private sector for Rs.7, 000 per day for a period of three months. Payments for this vehicle were made when there were university vehicles and when university vehicles were used.

I admit that it is not effective to buy a taxi for Rs.7,000 per day and in the future action will be taken to obtain a university vehicle for this duty. Also as pointed out vehicles were parked in the parking lot on weekends due to the lack of drivers.

Officers should focus on using government funds efficiently and effectively.

3.3 Operational Inefficiencies

Audit Issue	Management Comment	Recommendation
(a) A former Dean of the Faculty of Veterinary Medicine and Animal Science of the University supervised the examination and examination activities while awarding the M.Phi degree to his daughter in violation of Article 05 of the Guidance on Academic Staff and Academic Accountability of the University and awarded the relevant degree on 12 th July 2016.	Necessary steps are being taken to identify dual relationships and the procedure to be followed in case of any further disclosure of such relationships is included in the Postgraduate Handbook and By-Laws.	A formal arrangement should be made to act in accordance with the relevant guidelines and action should be taken expeditiously in this regard.
(b) The sub committee appointed by the university council had recommended writing off Rs. 23,347,468 due from 62 lecturers who have violated their bonds for more than 15-30 years from the books as it was considered unrecoverable due to their inability to make any correspondence with the lecturers and take legal action	These bonds are very old and no alternative ways to recover those bonds. Accordingly, a committee is being appointed through the Ministry to obtain the necessary approval to write off the value of these bonds from the books in accordance with the financial regulations.	A formal system should be introduced to expedite the recovery of dues of bond violated lecturers.

3.4 Under -utilization of Funds

Audit Issue	Management Comment	Recommendation
(a) As at 31st December of the year under review, 32 Self-Financing Activity funds which were inactive and insufficient transaction occurred during the year amounting to Rs. 47,160,650 were underutilized.	Although there were activities that did not transact sufficiently during the year under review, the balances related to these activities will be maintained as they are expected to be utilized for the relevant purposes in the future.	Action should be taken to utilize the underutilized self-financed funds expeditiously or take other appropriate measures.
(b) During the year under review, 07 funds were underutilized as no expenditure was incurred from the total of Rs. 39,460,912 of 09 fund accounts maintained using the interest earned from the investment of the lecturers who violated the bonds of 09 faculties.	A request have been made to University Grants Commission by the letter dated 21st June 2019 to obtain the necessary approval for spending money for other activities in addition to the activities mentioned in circular No. 737.	A formal program should be introduced to utilize the underutilized funds.

3.5 Idle or underutilized Property, Plant and Equipment

Audit Issue	Management Comment	Recommendation
The building was constructed in 2017 at a cost of Rs. 916,874,697 with the objective of increasing the number of students admitted to the Department of Animal Science of the University ,remained idle for three years due to lack of furniture and equipment for two lecture halls which can seat 350 and 250 students. Also, other parts of the building were underutilized due to the inability to accommodate the approved 50 students and this was due to the construction of the building without proper evaluation.	This building has been constructed on request and requirement of the course. One of the two large halls in the building is already in use for courses and the Procurement Committee has been directed for approval to purchase 300 chairs. Also, despite requests for furniture, it was not possible to purchase due to lack of funds.	Construction of buildings should be done with a formal evaluation.

3.6 Procurement Management

Audit Issue	Management Comment	Recommendation
Necessary arrangements had not been made to obtain the relevant amount or to carry out the work. Since the three years have elapsed of paying Rs.740, 000 for the establishment of a Management Information System for the Centre for Distance and Continuing Education of the University, but the agreement was entered with an outside party for a sum of Rs. 3,500,000 on 15th December 2015.	It was agreed to rebuild this information system according to the discussions held with the relevant institution on 06th February 2020, and the University Governing Council meeting held on 01st November 2019. Its work is currently proceeding	Action should be taken in accordance with the agreement.

3.7 Defects in Contract Administration

Audit Issue	Management Comment	Recommendation
(a) During the year 2019, 18 small and medium scale capital projects valued at Rs. 2,762,449,213 and rehabilitation projects valued at Rs. 1,339,926,823 with a total value of Rs 4,102,376,036 worth projects were being implemented. However, due to the 14 technical staff attached to the works Department, it was not possible to adequately supervise those activities.	There are also vacancies for two approved technical officers and a work superintendent for the Department of works. Officers will be recruited in the future and thereafter it is possible to maintain all the functions systematically.	Vacancies should be filled expeditiously to maintain the supervision of the construction activities.
(b) The Department of works of the University had executed 1572 Direct Labor works worth Rs. 57,004,881 during the period of 06 months up to June 2019 without preparing detailed cost estimates.	Pre-cost estimates are prepared only for maintenance above Rs. 50,000 using existing human and physical resources.	Action should be taken to execute construction only with detailed estimates.
(c) 12 construction projects valued at Rs. 944,826,576 had not been utilized for the intended purpose till 25 th January 2020 due to non-completion of work as planned.	These projects could not be used due to various problematic conditions. It will be used in the future.	Attention should be paid to ensure that construction projects are completed on time and used for the intended purpose.

3.8 Human Resources Management

Audit Issue	Management Comment	Recommendation
(a) As per Section 9.10 of Circular No. PED / 12 of the Director General of Public Enterprises dated 2 nd June 2003, 279 non-specialist vacancies in the approved cadre of the University had not been filled or eliminated by the end of the year under review.	Out of the information available in the approved cadre report, the total number of vacancies as at 1 st June 2020 is 229. Continuously recruitments could not be made due to Non-academic strikes, the announcement of elections and the Corona epidemic.	Action should be taken in accordance with the relevant circulars.
(b) By June 2020, the vacancies in the University Approved Staff posts of Project Manager, Electrical Engineer and Lifeguard (Swimming Pools) had been filled on a contract basis for a period of 04 years, 2 years and 1 year respectively.	Permanent employee cannot be recruited as it has been approved as a contract position as per the approved cadre list of 2017 for the Vacancy of Swimming Pool Lifeguard. Also, officers have been recruited on contract basis from 02nd May 2016 as there were no suitable persons for the post of Project Manager and although the electrical engineering posts were approved in the year 2017, the necessary steps are being taken as the recruitment scheme has not been approved.	Necessary steps should be taken to fill the vacancies in the approved cadre as soon as possible.