

## **South Eastern University of Sri Lanka - 2018**

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### **1.1 Qualified Opinion**

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The audit of the financial statements of the South Eastern University of Sri Lanka (“University”) for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My 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 2018, 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**

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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**

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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 Auditor's Responsibilities for the Audit of the Financial Statements

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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 Financial Statements

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### 1.5.1 Internal Control over the preparation of financial statements

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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.

### 1.5.2 Accounting Deficiencies

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Audit Issue -----	Management Comment -----	Recommendation -----
(i) According to the financial statements presented for the Centre for External Degrees and Professional Learning (CEDPL) and 02 Postgraduate Units of the University, the income aggregating Rs.32,118,829 and expenditure aggregating Rs. 10,920,118 during the year under review and total assets of Rs. 117,119,585 and funds and liabilities for such amounts as at the end the year under review had not been incorporated with the financial statements of the University. As a result, the income, expenditure, total assets and accumulated fund of the University as at the end of the year under review had been understated by such amounts.	Action will be taken to submit the Consolidated Financial Statement incorporating the CEDPL and Post Graduate Unit in the main Financial Statements of the University from next year onward.	Action should be taken to incorporate the income, expenditure, total assets and accumulated fund of the CEDPL and Postgraduate Units with the financial statements of the University.

- (ii) Action had not been taken to account the amortization over the useful life of the assets acquired by utilizing Government capital grants during the period from year 1995 to 2017, even though the assets acquired by utilizing those grants had been depreciated up to the amount of Rs.1,500.74 million as at 31 December 2017.
- Action will be taken to amortize the capital grant pertaining to the period from 1995 to 2017 in forth coming year.
- Action should be taken to amortize the capital grant pertaining to the period from 1995 to 2017 in terms of LKAS 20.

### 1.5.3 Unreconciled Control Accounts or Records

Item as at 31 December 2018	As per Financial Statements	As per the Report on BOS	Difference	Management Comment	Recommendation
-				Noted. Action will be taken to reconcile the difference indicated in the query	Action should be taken to reconcile the differences
	Rs.	Rs.	Rs.		
Furniture	401,457,572	426,491,937	25,034,365		
Office Equipments	516,900,534	496,081,900	20,818,634		

### 1.6 Accounts Receivable and Payable

#### 1.6.1 Receivables

Audit Issue	Management Comment	Recommendation
Receivables from loan balances, salary, bond violation, Contractors and Institutions aggregating Rs.3,519,702 had remained outstanding for a period ranging from 02 to 17 years without being recovered.	Actions have been taken to recover the dues from the UPF, by legally, communicate with officers to settle the dues, from salary and taken to write off this amount with the recommendation of the Finance Committee and approval of the University Council.	Action should be taken to recover the outstanding without further delay.

#### 1.6.2 Payables

Audit Issue	Management Comment	Recommendation
Payables aggregating Rs.497,879 for 43 persons had remained unsettled for a period ranging from 01 to 02 years without being settled.	Action will be taken to bring them under the revenue of the university which are remaining for more than 02 years. Action will be taken to make the payment of total amount Rs. 201,823.5 toward UGC for various dues which remains unpaid.	Action should be taken to settle the payables without further delay.

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

Reference to Laws, Rules Regulations etc.	Non-compliance	Management Comment	Recommendation
(a) Section 99 of Universities Act, No.16 of 1978	All monies belonging to the Higher Educational Institution from whatsoever source derived, shall be credited to the University Fund. However, contrary to that, the balances totalling Rs.115,809,743 remained in the accounts operated, relating to the self-financing courses conducted by Faculties had not been credited to the University Fund.	The amount of Rs. 115,809,743 in the Fixed deposits (FD) in the self-financing courses and receivables are related to the receipt from the students, accumulated interest earned from FDs of the self-financing courses conducted by the university. These FDs are withdrawn then and there and used for the operation of the activities of the self-financing courses. However, the portion of the University contribution is separately shown in the Financial Statement and maintained a separate Bank Account.	Action should be taken to credit the funds from self-financing courses to the University Fund in terms of the University Act.
(b) Section 2.1 of Chapter XXVI Establishments Code of the University Grants Commission and the Higher Educational Institutions	All fixed assets and stores of the University as at the last date of the financial year should be physically verified by Boards of Survey which will be appointed for the purpose. However, Boards of Survey had not verified the Lab & Teaching Equipment, Vehicles and Cloaks of the University aggregating cost Rs. 745,237,324 as at 31 December 2018 as per the financial statements for the year under review.	Noted. Board of Survey will be appointed to conduct the Survey for the items specified in the query.	Action should be taken to verify the items by the Boards of Survey in terms of the provisions.

- (c) Section 3.3 of Chapter XXVI of Chapter XXVI Establishments Code of the University Grants Commission and the Higher Educational Institutions as amended by the Establishment Circular Letter No. 04/2013 dated 10 April 2013 of UGC. The Annual Boards 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 2018. However, the reports on library books as at the end of the years 2017 had not been submitted to audit even up to 13 May 2019. Noted. The Board of Survey (2017) was conducted in the year 2018 and the report was submitted to the relevant department. The Board of Survey (2018) was not conducted in the year 2019 as per the recommendation of Standing Committee on Libraries and Information Sciences (SCOLIS) of University Grants Commission to carry out verification of the stock of library books once in every five. Action should be taken to submit the reports on library books as at the end of the years 2017 to audit.
- (d) Sections 3 and 4 of the Chapter XXVI of Chapter XXVI Establishments Code of the University Grants Commission and the Higher Educational Institutions The action on Report of BOS for the year 2017 and disposal of unserviceable thereon had not been completed even up to 12 April 2019. A Board of Survey of unserviceable articles has already been appointed to dispose the unserviceable articles and unusable materials. Action should be taken on the report of BOS in terms of the E-code without further delay.
- (e) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka – FR 571 Forty nine refundable deposits aggregating Rs.7,999,618 had existed for periods ranging from 2 to 5 years. However, necessary action in this regard had not been taken even up to the end of the year under review. Action will be taken to bring them under the revenue of the university which are remaining for more than 02 years. Action should be taken in terms of the Financial Regulations without further delay.
- (f) Treasury Circular No. IAI/2002/02 dated 28 November 2002. A Register of Fixed Assets had not been maintained for computers and computer accessories. It is a long process and time consuming, we need a considerable time period to complete this fixed asset register for computers and accessories, hopefully we expect to complete the register by the end of 2019. Action should be taken to maintained in terms of the Circular.

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| (g) Circular Letter No. 10/2017 dated 10 July 2017 of the University Grants Commission.                               | All staff should be entered their arrivals and departures in the finger print scanner. However, the academic staff had refused to enter their arrivals and departures in the finger scanners and as such there was no satisfactory control system in that connection.   | As a common practice, the arrival and departure of academic staff are not maintained in the public University system in Sri Lanka. Further, the University system is facing challenges in implementing this system to the academic staffs even though this matter is continuously raised by the audit queries. | Action should be taken to enter the arrivals and departures in terms of the E. code and Circular provisions. |
| (h) Circular Letter No. 07/2016 dated 22 September 2016 of the University Grants Commission.                          | The Administrative Officer of the University should work not less than eight (08) hours per day on public holidays and weekends to be eligible for the holiday payment. However, a sum of Rs. 98,794 had been paid as half day holiday payments to those officers who had not completed (08) hours per day.   | This payment was made due to the oversight of the circular. However, rectification been done and the new circular has been implemented from September 2018 onwards. Action will be taken to recover the amounts paid against the circular.   | Action should be taken to recover the amounts paid against the circular.                                     |
| (i) Para 4.2 of Evaluation of Answer Scripts of Guideline approved by the Council at its 212th meeting on 26 May 2018 | The first marking should be done using red ink. In this regard, out of 11 samples, 7 answer scripts had been marked using pencil.   | Noted. Actions will be taken to fix a checklist to the packet of answer script and it will be certified by the relevant head of department whom the packets are submitted to the examination branch. These instructions will be communicated to each faculty for their strict compliance.                      | Action should be taken to follow the Guideline.  |
| (j) Para 4.3 of Evaluation of Answer Scripts of Guideline approved by the Council at its 212th meeting on 26          | The second marking should be done using green ink. In this regard, out of 11 samples, 5 answer scripts had been marked using pencil, red ink and blue ink and 3 answer scripts had not been done the second marking. Further, The marks allocated for the sections of questions and the total marks allocated | Noted. Actions will be taken to fix a checklist to the packet of answer script and it will be certified by the relevant head of department whom the packets are submitted to the examination branch.   | Action should be taken to follow the Guideline.  |

May 2018 for the each questions should be stated on the answer scripts or tick mark should be placed if the same marks allocated as per the Guideline. However, the procedure had not been followed in 7 instances out of 11 samples. These instructions will be communicated to each faculty for their strict Compliance.

(k) Para 1.8 of the Regulations Related to Maintain Attendance of Guideline approved by the Council at its 212th meeting on 26 May 2018 The lecturer should sign the lecture / practical register, which is kept in the Department Office after completion of the session. However, the procedure had not been followed during the year under review. Noted and action will be taken to rectify this matter in future. Strict instructions will be given to adhere to this practice as given in the regulation. Action should be taken to follow the Guideline.

**2. Financial Review**

**2.1 Financial Result**

The operating result of the year under review amounted to a deficit of Rs. 57,517,296 and the corresponding deficit in the preceding year amounted to Rs. 442,000,801. Therefore an improvement amounting to Rs. 384,483,504 of the financial result was observed. The reasons for the improvement are the amortization of capital grant amounted to Rs. 483,444,748 had been made since the year under review.

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

The income of the University such as the recurrent grant and mahapola & bursary grant for the year under review had been increased by 16 and 13 per cent as compared with preceding year, while other income for the year under review had been decreased by 42 percent as compared with preceding year.

The expenditure of the University such as personal emoluments, depreciation and financial assistance to students for the year under review had been increased by 20, 27 and 13 per cent as compared with preceding year while the maintenance expenses for the year under review had been decreased by 38 per cent as compared with preceding year.



### 3. Operational Review

#### 3.1 Management Inefficiencies

Audit Issue	Management Comment	Recommendation
The University had sustained a loss of Rs. 1.73 million due to the negligence of the responsible officers who had delayed for more than six years to take action for recoveries of the bond value for breaching agreement by a lecturer. However, no action had been taken against such officers even up to 13 May 2019.	As per the decision of the Council of the University taken at its 224th meeting held on 16.02.2019, action was taken to refer the matter to the Attorney General Department for clarification according to the UGC's directive. Once we receive the directive, action will be instituted accordingly.	Action should be taken to recover the losses from the officers responsible.

#### 3.2 Operational Inefficiencies

Audit Issue	Management Comment	Recommendation
(a) The result of the examination conducted during the year 2018 for the external students of the University had been released after a delay of 5 to 9 months.	We have already implemented a panel marking system and have decided to release the results within a three months time period. This decision was communicated to the faculties of Arts and Culture and Management and Commerce to comply with. If they won't be able to release the results within a three months period, the payments for marking will not be done in the future. Implementation of this will make sure the timely completion of the degree programmes. Strict instructions are already given to the Director/CEDPL and AR/CEDPL to adhere to the decision taken in this regard.	Action should be taken to release the results of external degrees within 3 months.
(b) According to the student's guide book of External Degrees, the minimum time period to complete the Degree programmes were 03 academic years. However, the degree programmes registered for 7 batches had been taken to complete a minimum time periods ranging from 04 to 06 years.		Action should be taken to complete the degree programme within stipulated time period in terms of the student's guide book.

- (c) Even though the approved number of students enrolled to the University for the academic year 2017/18 for 06 Faculties amounted to 1791, only 1146 students or 64 per cent had been admitted for that academic year. The number of students approved for enrolments for the academic years 2017/18, 2016/17, 2015/16 to the Faculty of Applied Sciences amounted as 300, 300, and 350 respectively but enrolled only 209, 259 and 205 students respectively. It represented a percentage as low as 58.
- The University has no control over the number of students enrolled as the UGC sends the list of students to the University based on Z-score and as the applications received from the students. Even though student lists are sent, some of them get other universities due to filling of vacancies in those universities based on the choices of students. Some students, even though got admission to the University, they opt for other options available for them. Therefore, we do not have any control over the number of students get registered with us.
- Action should be taken to utilize the full capacity of the University by maintaining optimum level of enrolment of students.
- (d) According to the benchmark of the University Grants Commission, the undergraduate students: permanent teaching staff ratio should be maintained at 18:1 and 10:1 in respect of Arts & Culture, Management & Commerce and Islamic Studies & Arabic Language Faculties and Applied Science, Engineering and Technology Faculties respectively, However, the University had maintained the above ratio ranging from 19:1 to 49:1 contrary to the above benchmark. As a result, the coverage of teaching and learning could not be sufficiently fulfilled.
- Action was taken to request more cadre based on the standard by meeting the dead line of June 2019. Once, more cadre vacancies are approved by the Department of Management Services, action will be taken to fill those cadre vacancies.
- Action should be taken to get the cadre approval in terms of the students and teaching staff ratio and to fill those cadre vacancies.
- (e) The Institute of Engineers, Sri Lanka (IESL) evaluates undergraduate engineering degree programme and accords recognition and accreditation for the local and international requirements for the engineering practitioner. In this regard, the Faculty of Engineering of the University had not obtained the recognition from IESL for the degrees of Electrical and Electronic Engineering and Mechanical Engineering since the establishment of 05 February 2013 to up to now. Hence, the 87 passed out graduates from the academic year 2011/12 and 2012/13 were unable to practicing the engineering profession without the IESL recognition.
- The Faculty clarifying their concerns appealed to the IESL in October 2018 to reconsider their decisions on the recognition of the degrees of Electrical & Electronic Engineering and Mechanical Engineering. The Faculty is awaiting the IESL response to the appeals.
- Action should be taken to obtain the recognition from the IESL for the degrees such as Electrical and Electronic Engineering and Mechanical Engineering.

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| (f) According to the information obtained from the graduates who were awarded degrees at the convocation held for 5 Faculties in the year under review, the percentage of employability of the graduates of the University were remained ranging from 39 to 83 per cent.   | It is important to note that the female student populations of some faculties are very high and all of them are not opting for a job even though they have earned a degree. This will also need to be considered when calculating employment of graduates.   | Action should be taken to increases employability of graduates by providing quality and relevance of courses through skill based education. |
| (g) According to the World and Local University ranking, the University had able to obtain only 9004th place and 17th place respectively in the year 2018 even though it was targeted to achieve the place below the rank of 4,000 as at the end of the year 2018. Further, the University has been ranked at 8,510th place 15th place respectively in the previous year and thus showing that the ranking of the University had gone down as compared with the previous year. | The university has made some reform to achieve the desired target on Webometric ranking through introduction of Learning Management Systems for each faculty, reformation of e-repository of the University and constitution of ICT advisory board formed for the purposes inter alia of continuous monitoring of University website and its impact on Webometric ranking. As the ranking such as Webometrics and QS are providing a numbered league table and this rankings are not comparable due to many shortcoming in those. The University Grants Commission is in the process of introducing a localized ranking system which will rank the state universities accordingly. | Action should be taken to achieve the desired target on Webometric ranking.   |

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

Audit Issue	Management Comment	Recommendation
(a) Even though, a HP Server amounting to Rs.1,043,075 had been taken over by the Faculty of Technology on 10 July 2017 it had not been utilized for the intended purpose even up to 25 April 2019.	The server had been utilized from 10th July 2017 by the Faculty of Technology. Students were also given access to many services through this server. Due to the office partitioning work held during January 2019, and the subsequent study leave during February 2019 and end semester examination held during March April 2019, this particular server was temporarily kept shutdown. The Server is back on use / operation soon after the work and examination period is over.	Action should be taken to utilize the server without further delay.

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| <p>(b) A sum of Rs. 31.3 million for the 60 iMac Computer at the rate of 523,998 had been paid thorough the AHEAD and GOSL fund for the establishment of mobile application development laboratory for the Department of Information Communication Technology during the year 2018. In this regard, even though the Computers had been delivered on 27 December 2018, it had not been utilized for the intended purposes even up to 13 May 2019 due to the infrastructure facilities for the utilization such Computers had not been completed.</p> | <p>Partition (infrastructure) work of the Laboratory has now been completed to fix all these 60 Nos of iMac PCs. Action has been taken to set up these PCs to that Laboratory as it is the original location. Also the practical sessions in relation to the subject of this PCs have been scheduled for the forthcoming new semester which is awaiting for commencement. It was already decided to commence programme on 06.05.2019. However, due to the security issues prevailed in the country, aftermath the Easter Sunday terror attack; it was unable to decide a particular date to start the semester. Anyhow, the semester will be starting from 17.06.2019.</p> | <p>Action should be taken to utilize the computers without further delay.</p>        |
| <p>(c) The construction works of a Laboratory Block for the Faculty of Applied Science had been commenced on 31 October 2011 and completed on 15 February 2014 with the cost of Rs.84,156,395. Further, a sum of Rs.1,856,467 had been spent for the electrical fittings such as Ceiling Fans and Bulbs in year 2016. However, the Laboratory Block had not been utilized for the intended purpose even up to 13 May 2019 and allowed to be idle for over 2 years due to the delays in the procurement of necessary laboratory equipment.</p>       | <p>Bids were invited for drainage, gas and water line systems and those are under the evaluation of the TEC. The evaluation process will be over by the end of this month and tender could be awarded by the 2nd week of June 2019. Since the selected contractor has to complete the work within 2 months period, all the laboratories could be used for practical classes from 1st September onwards.</p>  | <p>Action should be taken to utilize the Laboratory block without further delay.</p> |

### 3.4 Defects in Contract Administration

Audit Issue

Management Comment

Recommendation

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| <p>(a) The University had awarded a contract to construct a Building Complex to the Faculty of Management and Commerce in 2010 at a contract value of Rs.112 million and should have been completed on or before 28 February 2014. Although the construction works were completed on 20 April 2014, the liquidated damages</p> | <p>Approval of the council had been obtained for the time extension.</p> | <p>Action should be taken to recover the liquidated damages from the contractor or officers responsible.</p> |
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amounting to Rs. 2,977,412 had not been recovered from the contractor as per the agreement.

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| <p>(b) The University had paid a sum of Rs. 2,495,837 to the contractor for non-adjustable element for preliminary items in the construction of Building Complex contrary to the clause 13.7 of condition of the contract agreement. Further, the consultant fee should be paid at a rate of 5.25 per cent on the total contract price excluding Value Added Tax . However, the University had calculated this fee by using two different rates. As a result, a sum of Rs. 659,138 had been over paid to the Consultant.</p> | <p>It had been paid based on the recommendation of the consultant. Payments to consultant were made as per the agreement.</p> | <p>Action should be taken to identify the reasonability of payments or to recover the unauthorized payment.</p> |
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#### 4. Accountability and Good Governance

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##### 4.1 Budgetary Control

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Audit Issue	Management Comment	Recommendation
<p>Out of the sum of Rs.292,500 provision in the annual budget for the year under review for the 03 activities, provision ranging from 43 per cent to 82 per cent had not been utilized for the intended purposes.</p>	<p>These savings were resulted due to the strikes of non-academic staffs during the months of March, April and seizure of the administration block by the students during the months of September and October, 2018. Hence, we were unable to implement some major works during the year 2018 as scheduled. However, the works relating to the year 2018 were already processed in the beginning of the year. 2019 and funds have been utilized accordingly.</p>	<p>Action should be taken to utilize the provisions for the intended purposes.</p>

##### 4.2 Sustainable Development Goals

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Audit Issue	Management Comment	Recommendation
<p>Even though the existence of accurate statistical data is compulsory for evaluating the performance of a certain activity, it was observed that the University had not taken action to maintain an accurate collection of data in view of evaluating the achievement of sustainable development goals. It was further observed that the reasons such as, lack of non-availability of trained staff on behalf of the SDG had attributed thereto.</p>	<p>Noted and action will be taken to rectify this. We have already taken some initiatives.</p>	<p>Action should be taken to create the targets and KPI for the sustainable development goals and to achieve the target.</p>