

Swami Vipulananda Institute of Aesthetic Studies

Eastern University - Sri Lanka

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01. Introduction...

The Swami Vipulananda College of Music and Dance (SVCMD) was established on 29th May 1982 at RKM/ Swami Vipulananda Manimandapam, Kalladi Uppodai, Batticaloa by the Ministry of Regional Affairs and Hindu Culture in memory of Swami Vipulananda (1892 - 1947), and accomplished Monk of the Ramakrishna order and great savant of Eastern Province, Sri Lanka. Lectures and Practical classes of Dance and Music were started functioning at the Building Complex of SVIAS) from 1986 onwards with the existing facilities. The Swami Vipulananda College of Music and Dance (SVCMD) was officially affiliated with the Eastern University, Sri Lanka from 01st January 2002. Later this was renamed as Swami Vipulananda Institute of Aesthetic Studies and was attached to the University as Institute with effect from 14th March 2005 by the Extraordinary Gazette Notification of the Democratic Socialist Republic of order made under section 24 B of the Universities Act. No16 of 1978. The Institute is located at Ramakrishnapuram, Kallady, Batticaloa along the main road leading to Kalmunai, 3km away from the Batticaloa Town. The Institute is named as Swami Vipulananda Institute of Aesthetic Studies (SVIAS), Eastern University, Sri Lanka and the following Departments of Study in respect of the Disciplines had been approved.

- ▶ Dept. of Carnatic Music.
- ▶ Dept. of Dance, Drama and Theatre Arts.
- ▶ Dept. of Visual and Technological Arts.

Statutory Boards:

- ❖ Academic Syndicate: Handles all activities of academic matters.
- ❖ Board of Management: Academic and Executive Body of the Institute.

Courses of Studies

- Carnatic Music
- Dance (Bharatha Nattiyam)
- Drama & Theatre
- ❖ Visual & Technological Arts

Achievements:

Promotion of Reconciliation among Communities Through Cultural Programmes

Our students always take part in performing Welcome Dances and other cultural programmes at the higher level functions organized in the Batticaloa district specially at District Secretariat, District Court, Banks, BT/ Teaching Hospital, Education Office, Divisional Secretariats and other Government and private Institutions.

Preservation and Promotion of Cultural heritage

Swami Vipulananda Institute of Aesthetic Studies (SVIAS), Eastern University, Sri Lanka has earned reputation over the past twenty five years for playing pivotal roles in preserving and promoting Rich Cultural Heritage of the Region and the Nation. Institute organized various cultural programmes in folk & traditional Arts culture, Koothu, Drama towards these goals.

Infrastructure Facilities

Three storied store building was being constructed. Action was being taken to renovate the Rajathurai Auditoriam and phase I works was started.

02. Vision and Mission...

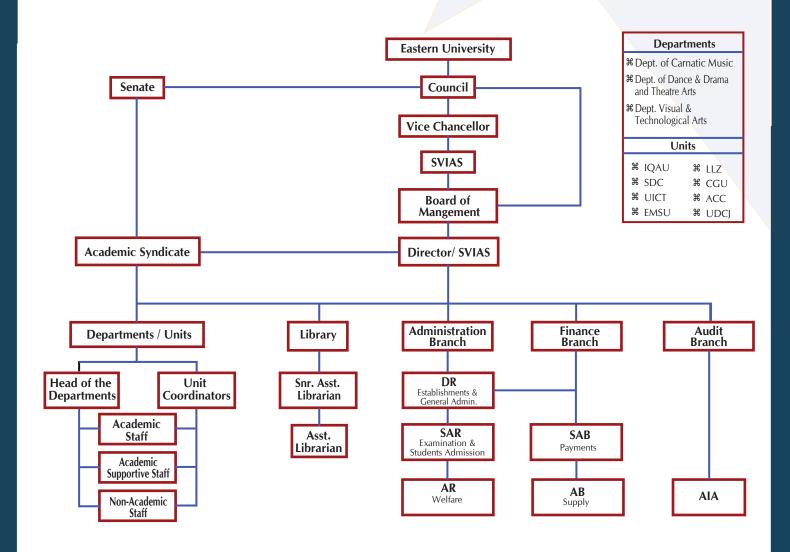
Vision

To be a leader in demand driven aesthetic disciplines.

Mission

To preserve and enrich the cultural heritage of Sri Lanka, while producing gainfully employable graduates and diplomats in their chosen fields of aesthetic studies by providing opportunities for gaining knowledge and performing skills.

03. Organization Chart...



Members of the Board of Management

Chairman:

Prof. T Jayasingam
Vice Chancellor - EUSL

Director:

Dr S Jeyasankar Director - SVIAS

Members:

Mr. M. Ravi

Dean -Faculty of Arts & Culture, EUSL

Dr.(Mrs). J. Vignarajan

Head - Dept. of. Carnatic Music / SVIAS

Dr.(Mrs). C.S. Ranjithkumar

Head - Dept. of. Dance, Drama * Theatre Arts / SVIAS

Dr.(Ms). K. Siyamalangi

Head - Dept. of. Visual Technological Arts / SVIAS

Syndicate Nominee:

Dr. (Ms) M.Sitralega

Mr.S.Sivaretnam

Senate Nominee:

Prof.(Mrs) A.Murugathas

Dr.V.Inpamohan

Council Nominee:

Dr. S. Maunaguru

Dr. N. Thamilvanan

UGC Nominee:

Mr. K.Mahesan

Rev. Fr. Joseph Mary

Rev. Srimat Swami Sarvarupananda Maharaj

Treasury Representative:

Mr. R. Neduncheliyan

MOHE Representative:

Mr. V. Thavarajah

Deputy Registrar (Secretary):

Mr. T. Vijeyakumar



05. Directors' Review

Dr. S. Jeyasankar Swami Vipulananda Institute of Aesthetic Studies Eastern University - Sri Lanka.

Art represents, reflects and recreates!

An Aesthetic Institute of a Higher Education Institution is a place where artistic and academic qualities are being groomed for the benefit and sustainability of all communities the world over.

Practicing the art and experiencing and understanding aesthetics is not apolitical and eternal as normally and popularly believed. Each and every art practice and aesthetic experience is clearly and strongly rooted in a politics of its own.

Mastering and performing or displaying the art and exploring its social and political context and significance is an indivisible part of educational empowerment particularly in the Higher Education Institution.

A Higher Education Institution provides a space not only for mastering the art but also for maneuvering it for application purposes too. Mastering an art is not only for mere performance or exhibition or display but also for making differences not only in its spheres but also in a wider spectrum of the world.

Artists are the people who are well rooted in the ground and feel, imagine, think and create in order to initiate dialogue among people. This, in turn, will hopefully be for the purpose of a positive world where all the living species on earth live happily and prosperously.

Swamy Vipulananda Institute of Aesthetic Studies is a space for grooming undergraduates as social figures who will function as facilitators of societies and contribute to social welfare and betterment.

In order to achieve this purpose, the Institute connects undergraduates with artists, academics, artisans, art entrepreneurs, social organizations, communities and other institutions and accommodates participatory, community-based and performance oriented learning and mastering environments.

The process of practices will reflect the progress of performances!

06. Conference, Seminars & Workshop Conducted by the Institute

28.03.2017 to 06.04.2017

Curriculum Discussion with Dr. Ragal at Thompukandam

12.09.2017 to 15.09.2017 Workshop on Drawing for 1st year students at SVIAS, by Dr. Masooma Syed, Lahore, Pakistan

13.09.2017 to 16.09.2017

Parai Isai Workshop by Budha Artist Group, India

25.09.2017 to 29.09.2017 Workshop on Painting Project for 4th year students at SVIAS by Dr. Masooma Syed, Lahore, Pakistan

09.10.2017 -

13.10.2017

Workshop on Figure Painting by Dr. Asai Rasaiyah, Senior Artist, Sri Lanka

26.10.2017

Gender Equity and Equality & Sexual and Gender based Violence at EUSL

30.10.2017 to 08.11.2017

Workshop on Wood Cut Printing for 2nd year Students by Dr. Farzana Ahamed Urmi, Bangaladesh

09.11.2017 to 14.11.2017

Workshop on Pictorial Composition by Sumetha Rajendran, Senior Artist

09.11.2017 to 14.11.2017 Musical Meeting Space conducted by Sri Lanka - Norway Music Corporation and Seva Lanka foundation at Rajadurai Auditorium, SVIAS collaboration with SVIAS, University of Jaffna and University of Visual & Performing Arts

07. Music & Dance Programme conducted by the Institute



21.02.2017

International Mother Language Day

World Mother Language Day was celebrated under the theme of "Preserving Linguistic diversity and multilingualism count for sustainable development and education for all".

23.03.2017

'Yugatharmam' book release ceremony

24.03.2017

'Kaddavilu' Drama Performance by students at SVIAS

28.03.2017

World Theatre Day Festival

29.03.2017

'Vellai Manam' Drama Performance

02.04.2017

'Parappilantha Vannaththuppoochi' Drama Performance

19.07.2017

Vipulanandar day

10.08.2017

'Harmony between Art' conducted by Students of SVIAS



16.09.2017

Parai Isai & Paraimelakkoothu Performance

Parai Music by Budha Art Group and Parai Koothu by Parai performers from Kaludhavalai



20.09.2017

Thonmaipparai Isai & thol thamizhar valviyal

Discussion- Traditional Parai music and Life style of Tamils.

Participants:-

K. Parasuraman (Parai Performer - Batticaloa) A. Manimaran (Budha Art Group, Tamil Nadu) S. Senthilkumaran (Budha Art Group, Tamil Nadu)

21.09.2017 -30.09.2017

Navarathri Programme

30.09.2017

'Swan Song' Drama Performance



06.11.2017 Salangai Poojai



12.10.2017
Short Drama Festival

29.11.2017

Sathangai ani vizha

08. Common Celebrations



15.07.2017 to 18.07.2017

International Conference

International Conference was organized under the theme of "Mainstreaming Local Knowledge Systems and Intangible Cultural Heritages." International researchers and performers were participated.



21.09.2017

National Unity at Reconciliation through Higher Education launching programme

Inauguration of model corporation for National Unity and Reconciliation - The former president of Sri Lanka Chandrika Kumarathunge participated in this event.

13.09.2017 to 27.09.2017 Film screening and Discussion at SVIAS

09. Details of Passed out students

Department	Course	Medium		2015	2016	0107		707
			Registered	Passed out	Registered	Passed out	Registered	Passed out
Music	Bachelor of Fine Arts in Music	Tamil	60	48	68	55	65	40
Dance and	Bachelor of Fine Arts in Dance		30	30	34	34	29	29
Drama & Theatre Arts	Bachelor of Fine Arts in Drama & Theatre Arts		35	35	36	36	38	29
Visual Arts	Bachelor of Fine Arts in Visual Arts		45	43	49	33	40	33
Tot	al		170	156	187	158	172	131

**Annual proposed students intake for the courses of study

1.	Music	- 80
2.	Dance	- 50
3.	Drama & Theatre	- 50
4.	Visual Arts	- 50

10. Details of Academic Staff

◆New Cadres were approved by Department of Management Services on 24.07.2017

Department	Course	Approved Cadre	Senior Prof.	Professor	Senior Lecturer	Lecturer (Prob.)	Lecturer (Temp.)	Senior Asst. Librarian/Asst. Librarian	Instructors
Music	Bachelor of Fine Arts in Music	24	-	-	03	06	03		06
Dance and	Bachelor of Fine Arts in Dance	15			04	01	01		04
Drama & Theatre Arts	Bachelor of Fine Arts in Drama & Theatre Arts	18			03	05	01		04
Visual Arts	Bachelor of Fine Arts in Visual Arts	20				05	01		02
Library		02						01	
Computer U	nit	04					01		01
Language Lea	arning Zone	07				01			02
Physical Edu	cation	01							
Tot	tal	91			10	18	07	01	19

11. Details of Executive Staff

☞ Total number of Executive cadre is 08 and action was taken to create more cadres to suit the needs of the Institute.

Department	No of Executive Staff		
	Approved Cadre	Filled Cadre	
Establishments & General Administration – DR – AIA	01 01	01 -	
Examination & Student Admissions - SAR	01	01	
Finance - SAB - AB	01 01	01 01	
Students Welfare - AR	01	01	
Maintenance - Works Engineer - Curator	01 01		
Total	08	05	

12. Details of Non-Academic Staff

☞ Total number of Executive cadre is 08 and action was taken to create more cadres to suit the needs of the Institute.

Department	Technical Staff		ment Technical Staff Clerical and Allied Staff			Min Emplo	
	Approved Cadre	Filled	Approved Cadre	Filled	Approved Cadre	Filled	
Director's Office	-		03	-	01	01	
Carnatic Music	-	-	02	01	01	01	
Dance and Drama Theatre Arts	-	-	04	-	02	02	
Visual & Technological Arts	-	-	01	-	01	01	
Library	-	-	02	01	03	01	
IT Unit	01	-			01	01	
Physical Education					01	01	
Finance	-	-	06	04	01	01	
Establishments & General Administration	01	01	04	02	24	12	
Examinations & Students Admissions	-	-	05	02	01	01	
Student Welfare	04	03	03	01	01	01	
Maintenance	01	-	01	-			
Total	07	04	31	11	37	23	

13. Details of Research, Innovation and Publications

Subject	Published	Presented
a. No. of Researches	15	22
b. No. of Innovations	08	
c. No. of Journals	06	05
d. No. of Books	01	01
e. No. of Articles	20	01
f. Other (Proceedings , Abstracts)	14	
Total		

14. Details of Programme, Seminars & Workshop

Subject	Attended	Completed
a. Programmes	50	50
b. Seminars	01	01
c. Workshop	30	30
Total		

15. Details of Awards Received

Subject	No. of Award	No. of Academics	No. of Students
a. Local Awards	10	06	04
b. National Awards	05	02	03
c. International Awards	-	-	-
d. Other	-	-	-
Total	15	08	07

16. Details of Capital Expenditure

Subject	2016 Rs.	2017 Rs.
a. Acquisition of Furniture & Office Equipments	5,925,261.00	11,167,546.00
b. Acquisition of Machineries	2,016,392.00	1,049,711.00
c. Acquisition of Building & Structures	1,005,504.00	34,582,641.00
d. Other	5,969,059.00	11,074,501.00
Total	14,916,216.00	14,916,216.00

17. Details of Recurrent Expenditure

Subject	2016 Rs.	2017 Rs.
a. Personal Emoluments	93,871,504.00	109,972,827.00
b. Travelling	818,516.00	338,963.00
c. Supplies	3,647,754.00	3,189,700.00
d. Maintenance	2,453,719.00	2,171,917.00
e. Contractual Services	30,165,217.00	44,551,427.00
f. Other	12,216,536.00	12,295,614.00
Total	143,173,246.00	172,520,448.00

18. Details of Financial Progress (Expenditure)

Subject	Provision in 2017 Rs.	Exp in 2017 Rs.	Savings/ Excess Rs.
a. Recurrent expenditure Project	152,620,000.00	172,520,448.00	19,900,448.00
b. Capital expenditure Project	55,000,000.00	57,874,489.00	2,874,489.00
c. Project - Local Funded	-	-	-
d. Project - Foreign Funded	-	-	-
Total	207,620,000.00	230,394,937.00	22,774,937.00

19. Details of Financial Progress (Generated Income)

Subject	Provision in 2017 Rs.	Collection in 2017 Rs.	Deficit/ Surplus Rs.
a. Undergraduate Studies	2,270,000.00	2,007,810.00	262,190.00
b. Postgraduate Studies	-	-	-
c. Consultancies	-	-	-
d. Other	-	-	-
Total	2,620,000.00	4,580,310.00	1,960,310.00

20. Financial Performance Analysis

Subject	Formula	Exp. Per student Rs.
a. Recurrent Expenditure per Student (RE)	RE/ No of Student S trength	224,052.53
a. Recurrent Expenditure per Student (RE)	CE/ No of Student Strength	75,161.67
Total		

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES, EUSL STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2017 (Figures shown to the nearest Sri Lankan Rupee)

	Note	31/12/2017	31/12/2016
ASSETS		_	Restated
NON-CURRENT ASSET		Rs.	Rs.
Property, Plant & Equipment	00	***	
Intangible Asset	08	601,839,016	343,667,398
Capital Work in Progress	09	6,712,775	1,291,544
·	10	13,759,033	11,111,047
		622,310,824	356,069,989
CURRENT ASSET			
Inventories	11	1 070 100	
Deposit, Loan & Advances	12	1,379,132	1,308,962
Cash and cash equivalents		15,466,898	12,131,278
	13	27,473,689	98,888,524
TOTAL ASSETS		44,319,719	112,328,764
	21	666,630,543	468,398,753
EQUITY & LIABILITIES EQUITY			2
Capital Reserve Other Grant	14	210,514,832	224,762,612
Donations		2,500,000	2,500,000
	15	441,352,284	211,386,144
General Reserve		(13,852,581)	6,400,557
	y .	640,514,535	445,049,313
LIABILITIES NON CURRENT LIABILITIES	5	85 58.7	
Retirement Benefit Obligation	16	9,739,859	5,693,528
	_	9,739,859	5,693,528
CURRENT LIABILITIES			
Accounts Payable	*		
Deposits & Refundable	17	1,995,235	9,600
Mahapola/Bursary Payable	18	2,497,609	2,937,228
Accrued Expenses	19	4,687,190	2,866,890
Therweit Experises	20	7,196,115	11,842,194
	· ·	16,376,149	17,655,912
TOTAL EQUITY & LIABILITIES		26,116,008	23,349,440
EQUIT & LIABILITIES	_	666,630,543	468,398,753
	1000		

The accounting policies and notes on pages 05 to 17 from an integral part of these Financial Statements. These Financial Statements have been prepared and presented in compliances with Sri Lanka Public Sector Accounting Standards (SLPSAS) and Sri Lanka accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.

Signed for and on behalf of the Board of Management;

Dr. S. Jeyasankar

Director/Accounting Officer

agani Vigaisonnda Instituie (d.

Aasthelin Nudes, EUSL

Kaliady, Bahicalos.

K. Poheenthiran

Deputy Registrar

Mr.K.POHEENTHIRAN Deppage ogistrar

General Administration & Establishments Swami Vipular andainst tule of Karana Salawa C

Senior Assistant Bursar

M. K. D. Lakmali

Senior Assistant Bursar Swami Vipulananda Institute

of Nesthetic Studio Kallady, Batticalca SVIAS, EUSL

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES, EUSL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2017 (Figures shown to the nearest Sri Lankan Rupee)

OPERATING INCOME		Note	2017	2016 Restated
Recurrent Grant			Rs.	Rs.
to be a considered to the constant of the cons			146,787,000	146,175,000
Registration Fees (Undergraduates)			1,017,300	848,200
Examination Fee (Undergraduate)			539,935	467,600
Financial Assistant to Student			38,644,200	33,288,900
Fund Transfer from General Reserve			15,615,515	
Interest from Loans & Advance			250,267	197,283
Endowed Scholarship - Donors Fund			5,825	-
Other Recurrent Grant			900,000	: <u>-</u>
Hostel fees			199,116	429,600
Fines			122,047	791,288
Rent from Properties			93,480	65,000
Medical Fees			125,200	166,000
Sales of Old Stock			165,399	28,850
Guest House Collection				4,850
Ancillary Activities			269,550	
Library Fine			4,212	132,244
Non Refundable Deposits			226,000	178,100
Miscellaneous Receipts			1,561,979	3,750
Written back of prior year overprovided expenses			100	172,347
Amortization of Government Grants & Donation			37,561,787	27,754,550
			244,088,812	210,703,562
OPERATING EXPENSES				
Personal Emoluments				
Salaries & Wages			42,702,598	28,830,592
U.P.F			5,679,644	4,644,502
Pension			4,408,581	3,286,674
E.T.F			2,017,645	1,871,447
Acting Pay			172,464	199,126
Cost of Living Allowance			9,171,592	8,792,693
Academic Allowance			16,540,384	12,480,174
Special Allowance			10,010,001	5,320,966
Research Allowance			4,813,440	4,028,272
Overtime			2,944,716	2,503,012
Holiday pay			142,157	65,446
Other Allowance			106,792	28,800
Visiting Lecture Fees			1,255,800	1,894,030
Additional Monthly Allowance			4,859,240	4,610,340
Adjustment Allowance			6,964,654	1,010,040
Interim Allowance			-	11,272,683
Monthly Compensatory Allowance			4,081,589	1,973,630
Photocopy Allowance			25,200	25,200
Gratuity			4,086,331	2,043,917
Financial Assistant to Student			38,644,200	33,288,900
Travelling		03	338,963	818,516
Supplies and Consumable used		04	3,189,700	3,647,754
Maintenance Expenditure		05	2,171,917	2,453,719
Contractual Services		06	44,551,427	30,165,217
Depreciation and Amortization Expenses			37,561,787	27,754,550
Other Operating Expenses		07	12,295,614	12,216,536
Total Operating Expenses		٠, -	248,726,435	204,216,696
Surplus / (Deficit) from Operating Activities		-	(4,637,623)	6,486,866
Balance B/F			6,400,557	(86,309)
<i>3</i>		5	1,762,934	6,400,557
*		12	-,,,,,,,,,	0,400,337
	Page 02			SVIAS,EUSL

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES, EUSL STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2017 (Figures shown to the nearest Sri Lankan Rupee)

	Deferred Capital Grant Restated	Unspent Capital Grant Restated	General Reserve Restated	Total Restated
	Rs.	Rs.	Rs.	Rs.
Balance at 31st December 2015	133,809,932	51,893,222	(86,309)	185,616,845
Transfers / Net Movements	20,267,940	18,791,518		39,059,458
Surplus/(deficit) for the period	-		6,486,866	6,486,866
Balance at 31st December 2016	154,077,872	70,684,740	6,400,557	231,163,169
Transfers / Net Movements	36,418,361	(50,666,141)	(15,615,515)	(29,863,295)
Surplus/(deficit) for the period		-	(4,637,623)	(4,637,623)
Balance at 31st December 2017	190,496,233	20,018,599	(13,852,581)	196,662,251

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2017

(Figures shown to the nearest Sri Lankan Rupee)

	2017	2016 Restated
CASH FLOW FROM OPERATING ACTIVITIES	Rs.	Rs.
Surplus/(deficit) from ordinary activities	(4,637,623)	6,486,866
Adjustment		
Dépreciation & Amortization	37,561,787	27,754,550
Provision for Gratuity	4,086,331	2,043,918
Amortization of Government Grants & Donations	(37,561,787)	(27,754,550)
Fund Transfer from General Reserve	(15,615,515)	-
Net cash flow from operating activities before working capital changes	(16,166,807)	8,530,784
Changes in Items of Working Capital		
(Increase)/decrease in Inventories	(70,170)	93,865
(Increase)/decrease in Deposit, Loan & Advances	(3,335,620)	(3,795,847)
Increase/(decrease) Accounts Payable	1,985,635	(3,912,119)
Increase/(decrease) in Deposits & Refundable	(439,619)	(652,375)
Increase/(decrease) in Mahapola/Bursary payable	1,820,300	2,866,000
Increase/(decrease) in Accrued Expenses	(4,646,079)	9,879,610
	(4,685,553)	4,479,134
Net cash flow from operating activities after working capital changes	(20,852,360)	13,009,918
Gratuity Payment	(40,000)	(1,382,228)
Net Cash Flow From Operating Activities	(20,892,360)	11,627,690
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(50,072,163)	(14,916,216)
Capital Work in Progress	(2,647,986)	(11,111,047)
Intangible Assets	(7,802,327)	(1,722,059)
Net Cash Flow Used in Investing Activities	(60,522,476)	(27,749,322)
CASH FLOW FROM FINANCING ACTIVITIES		
Government Grant -Capital	10,000,000	53,500,000
Net Cash Flow From Financing Activities	10,000,000	53,500,000
Net Increase / (decrease) in Cash and Cash Equivalents	(71,414,836)	37,378,368
Cash and Cash Equivalents at the beginning of the year	98,888,525	61,510,157
Cash and Cash Equivalents at the end of the year	27,473,689	98,888,525

AUDIT COMMITTEE REPORT -2017

The Audit Committee is one of the Sub Committee of the Board of Management of Swamy Vipulananda Institute of Aesthetic Studies, Eastern University, Sri Lanka. The five-member Committee meets quarterly in every year and discusses the Institute financial, administrative, human assets and operations in trust for future generations. Its membership, terms of office, responsibilities, powers and electoral procedures are governed by the Treasury of Sri Lanka through University Grants Commission and Board of Management of the Institute.

1. Term of reference for the Audit Committee:

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

2. Members of the Audit Committee.

	Name of the Member	Designation & Qualifications
(a)	Appointed Members from the Board	
1.	Mr. R. Neduncheliyan (Chairman)	Director of Planning,
	• ` ` `	District Planning Secretariat,
		Batticaloa.
2.	Rev. Fr. Joseph Mery	Director,
	1	Manresa Retreat House, Batticaloa
3.	Mr K Mahesan	Additional Secretary,
		Ministry of National Policies and
		Economic Affairs.
(b)	Ex-Officio Members	
	Mr T Vijayakumar	Deputy Registrar
4.	Mr S Thiruvarudchelvan	Acting Asst. Internal Auditor
(c)	Observers	
5.	Mr B A Jeroos	Superintendent of Audit / EUSL
6.	Mr M J R Bogamuwa	Internal Auditor, UGC
(d)	Invitee	
7.	Mrs M K D Lakmali	Senior Assistant Bursar

3. MEETINGS

As per the Public Enterprise circular No PED/31, the committee is required to meet at least 4 times in a year. During the year under review, the Committee met 4 times. Details of the meetings are given below;

	Meeting No.	Date of Meeting
1	19 th	18.02.2017
2	20 th	30.06.2017
3	21 st	30.09.2017
4	22 nd	02.12.2017

4. Activities during the year:

The recommendations of the Committee were made available to the Board of Management of the Institute for its Approval and necessary action. The Committee carried out the following activities during the year under review.

(a) Internal Audit:

• Recommending & Monitoring the Internal Audit Plan and Programme

The Committee recommended the Internal Audit Plan and the Internal Audit Programme for the year 2017 and monitored its status throughout the year.

• Reviewing and monitoring the Internal Audit functions

The Committee reviewed the Internal Auditor's Reports, Reference Notes and Queries and made necessary directions and recommendations to the administration for rectified the lapses pointed out there in.

(b) Annual Report and Annual accounts:

The Committee monitored the progress on preparation of annual report for the year under review and ensured the timely submission. Further followed up the preparation and presentation of Annual Statements of Accounts of the Institute as well.

(c) External Audit:

The Committee reviewed the audit queries and annual report submitted by the External Auditors on the state of compliance with applicable laws and regulations for the year under review.

(d) Review and Monitoring the Internal Control System:

Annual Verification & Fixed Assets Register

The Committee continuously reviewed and monitored the progress of timely completing the Annual Board of Survey of the Institute. Further monitored and provided necessary directions to complete the Fixed Assets Software.

• Recovery of Unsettled advances & Loans

Committee had a concern about the recovery process on loan and advances and closely monitored the settlement process during the year under review. Further, the Committee made necessary recommendations to settle the unsettled advances in order to maintain proper internal control.

• Statement of Expenditure:

The Committee continuously reviewed and monitored the progress of expenditure and noted that;

- the fund allocated for Academic Research, Publications and Student Internship training and Career guidance programs had not been properly utilised and it shows the Academic incompetency of the Institute.
- ➤ the Committee suggested to scrutinise the system and make sure the financial performance of the Institute as per the financial plan.

(e) Corporate Plan and Master Plan

Committee continuously reviewed and monitored the progress of preparation of Corporate Plan and Master Plan in accordance with the standards and timely submission as well.

5. Conclusion:

The Audit Committee satisfied with the active participation of the Committee members and their commitment towards the good governance of the Institute. The Committee felt that the Acting Assistant Internal Auditor functions as the Secretary to the Committee in fulfilling his role. The Committee satisfied with the follow up action taken and the progress achieved regarding the recommendations given by the Committee.

Chairman, Audit Committee, Swamy Vipulananda Institute of Aesthetic Studies Eastern University, Sri Lanka 02.12.2017



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தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE



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ENP/BT/C/SVIAS/01/2017/6508 800.



October 2018

Director

Swami Vipulananda Institute of Aesthetics Studies

Report of the Auditor General on the Financial Statements of the Swami Vipulananda Institute of Aesthetics Studies (SVIAS) for the year ended 31 December 2017 in terms of Sub Section 108(1) of the Universities Act, No. 16 of 1978.

The English version of the above mentioned report together with the audited financial statements is sent herewith.

H.M. Gamini Wijesinghe

Auditor General

- Copies to: 1. Secretary, Ministry of Finance and Mass Media
 - 2. Secretary, Ministry of Higher Education and Cultural Affairs
 - 3. Chairman, University Grants Commission



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தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE



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05 October 2018

Director

Swami Vipulananda Institute of Aesthetics Studies

Report of the Auditor General on the Financial Statements of the Swami Vipulananda Institute of Aesthetics Studies (SVIAS) for the year ended 31 December 2017 in terms of Sub Section 108(1) of the Universities Act, No. 16 of 1978.

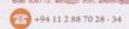
The audit of financial statements of the Swami Vipulananda Institute of Aesthetics Studies ("the Institute") for the year ended 31 December 2017 comprising the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in equity and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory 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 Sub-section 107(5) and Section 108 of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the University in terms of Section 108 (1) of the Universities Act appear in this report.

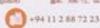
1.2 Management's Responsibility for the Financial Statements

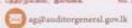
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

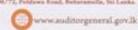
1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit, I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 - 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.











An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements 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 Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub-Section (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 gives discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

2. Financial Statements

2.1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Swami Vipulananda Institute of Aesthetics Studies as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

A former Store Keeper has filed a legal case against the Institute at the labour tribunal with regard to his termination from the Institute and requesting reinstate in the service and claiming the compensation of Rs. 1 million from the Institute. However, the Institute had failed to disclose this event in the financial statements for the year under review.

2.3 Accounts Receivable

Staff loan balances totaling Rs. 625,015 due from 07 employees who had interdicted from the service and deceased had remained in the accounts for more than 05 years without taking actions to recover or write-off from the accounts.



2.4 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following instances of non-compliance with Laws, Rules, Regulations and Management Decisions were observed.

		Reference to Laws, Rules, Regulations etc.	Non-compliance
((a)	Section 4.3 and 4.4 of Chapter	The Institute had not maintained a separate
		IX of the Establishments Code	register for overtime payments as requested.
		of the University Grants	
		Commission and Higher	
		Education Institutions.	
((b)	Financial Regulations of the	
		Government of the Democratic	
		Socialist Republic of Sri Lanka	
		Financial Regulation 880	Security deposits had not been obtained from the Director, Deputy Registrar, Senior Assistant Bursar, Assistant Bursar and Store Keeper of the Institute.
		Financial Regulation 371	Although the ad-hoc sub-imprest should be settled in immediately after the completion of the relevant work, 21 such imprest totalling Rs. 946,665 had been settled after delaying a period ranging from 12 days to 188 days.
(c)	Public Finance Circular	Sub-imperst should be settled before 31
		No.03/2015 dated 14 July 2015.	December of financial year. Nevertheless, 03
			Sub-imperst valued at Rs. 43,225 had not

requested.

been settled as at 31 December 2017 as



(d) Guideline 4.2.1 (b) and (e) of the Government Procurement Guidelines

- (i) Even though, expected procurement activities at least for 3 years should be listed in the Master Procurement Plan, the Procurement Plan had not been prepared in such a manner.
- (ii) Two renovation works worth Rs. 6.46 million had not been included in the Master Procurement Plan for the year 2017

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operations of the Institute for the year under review had resulted in a net deficit of Rs. 4,637,623 as against the net surplus of Rs.6,486,866 for the preceding year, thus indicating a deterioration of Rs. 11,124,489 in the financial results during the year under review as compared with the preceding year. Increase of personnel emoluments and contractual services by Rs. 30,487,533 had mainly attributed for this deterioration.

Even though, the net deficit for the year under review was Rs. 4,637,623 the value addition of the Institute after taking into account the personnel emoluments, taxes paid to the Government and deprecation for the year under review was Rs. 145,980,620. Further, the contribution of the Institute to the Country during the year under review had improved by Rs. 15,955,700 as compared with the previous year.

4. Operating Review

4.1 Performance

The following observations are made.

(a) According to the information made available for audit, a difference in enrollment of students was observed between the records maintained by the University Grants Commission and the Institute. Details are given below.



Academic Year	Number of Students	Number of St	udents Enrolled	Difference
	Proposed to be Enrolled	According to the Institute	According to the University Grants Commission	
2014/2015	230	208	229	21
2015/2016	230	189	211	22
2016/2017	230	208	225	17

Since non-maintenance of accurate information and absence of a proper and accurate coordinating system between these two institutions, it had adversely affected in taking decisions on the enrollment of students.

(b) Conducting researches by an institute will help to upgrade the standard of that institute and it will be provided an immense contribution to the national economy as well. Hence, the Institute had allocated a sum of Rs. 587,286 for conducting researches on behalf of 4 academic staff. However, they were not presented their research proposals even up to the date of audit on 27 September 2018.

(c) Delays in releasing the results of the Examinations

According to the Establishment Circular No. 15/2015 dated 17 November 2015 of the University Grants Commission, the results of the examinations conducted for the internal students should be released within 03 months. However, the results for the final examinations conducted for the academic year 2012/2013 of the Institute had been released with the delay of 6 months. This practice had badly affected the student's employment opportunities after passing out.

4.2 Management Activities

The following observations are made.

(a) A sum of Rs. 7,951,181 had remained outstanding for more than one year from 03 officers as bond value for breaching their agreements. However, the Institute was unable to recover those outstanding balances due to not obtaining valid securities from them.



- (b) According to the Public administration Circular No. 9/2009 dated 16 April 2009, the finger scanners should be used to record the arrival and departure of the officers, if the number of officers has exceeded 25. However, the Institute had not used the finger scanners although there were 94 officers attached to the Institute.
- (c) Leave register of non-academic staff had not been properly maintained and supervised by the relevant executive officer.

4.3 Personnel Administration

The following observations are made.

- (a) Post of senior lecturer and probationary lecturer in the Department of Visual and Technological Art had remained vacant since 2013. However, this Department is conducting the academic activities with temporary assistant lecturers and visiting lecturers. Even though, this situation had affected to the academic activities of the students, the Institute had not filled those vacancies even up to the date of audit on 27 September 2018.
- (b) The Post of Store Keeper had remained vacant since 02 July 2012. However, Store Keeper of the Eastern University had performed duties for the above post on acting basis without taking action to appoint a permanent officer for this post.

5. Accountability and Good Governance

5.1 Action Plan

The Action Plan prepared by the Institute for the year 2017 had not included the information such as updated organizational structure, approved and actual carder, and internal audit plan in term of Section 4 of the Public Finance Circular, No. 01/2014 dated 17 February 2014.

6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of systems and controls.



Area	as of System and Control	Observations
(a)	Personnel Administration	Failure to take action for filling the vacancies.
(b)	Accounts Receivable	Failure to take action to recover the long outstanding loans.
(c)	Releasing the Examination Results	Delays in releasing the results of the examinations.

H.M. Gamini Wijesinghe

Auditor General

MANAGEMENT RESPONSE TO THE AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS OF THE SWAMI VIPULANANDA INSTITUTE OF AESTHETIC SYUDIES, EASTERN UNIVERSITY, SRI LANKA FOR THE YEAR ENDED 31 DECEMBER 2017 IN TERMS OF SUB-SECTION 108 (1) OF THE UNIVERSITIES ACT, NO. 16 OF 1978

Management is responsibility for the Financial Statements	Audit Paragraph Reference	Observation
and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error. 1.3 Auditor's Responsibility My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	1.2 Management's Responsibility for the Financial State	ments
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free from material misstatements whether due to fraud or error. 1.3 Auditor's Responsibility My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	determines is necessary to enable the	
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1.3 Auditor's Responsibility My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	free from material misstatements whether due	
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conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	My responsibility is to express an opinion on	
Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	these financial statements based on my audit. I	
International Auditing Standards of Supreme Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	conducted my audit in accordance with Sri	
Audit Institutions (ISSAI 1000 – 1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	Lanka Auditing Standards consistent with	
Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	International Auditing Standards of Supreme	
requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	Audit Institutions (ISSAI 1000 – 1810). Those	
to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to	Standards require that I comply with ethical	
the financial statements are free from material misstatements. An audit involves performing procedures to	requirements and plan and perform the audit	
misstatements. An audit involves performing procedures to	to obtain reasonable assurance about whether	
An audit involves performing procedures to	the financial statements are free from material	
	misstatements.	
obtain audit evidence about the amounts and	An audit involves performing procedures to	
,	obtain audit evidence about the amounts and	
disclosures in the financial statements. The	disclosures in the financial statements. The	
procedures selected depend on the auditor's	procedures selected depend on the auditor's	
judgments, including the assessment of the	judgments, including the assessment of the	
risks of material misstatements of the	risks of material misstatements of the	

financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements 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 Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub -Section (3) and (4) of Section13 of the finance Act, No. 38 of 1971 gives discretionary powers to the Auditor General to determine the scope and extent of the audit.

2. Financial Statements

2.1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Swami Vipulananda Institute of Aesthetic Studies as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

A former Store Keeper had filed a legal case against the Institute at the labour tribunal with regard to his termination from the Institute and requesting reinstate in the service and claiming the compensation of Rs. 1 million from the Institute. However, the Institute had failed to disclose this

Admitted. This will be included in the present year financial statement.

	event in the financial statements for the year under review	
2.3 Ac	counts Receivable	
	Staff loan balance totaling Rs. 625,015 due	Admitted, actions are being taken to recover
	from 07 employees who had interdicted for	those outstanding balances from the staff,
	the service and deceased had remained in the	their guarantors and their provident fund

2.4 Non - compliance with Laws, Rules, Regulations and Management Decisions

accounts for more than 05 years without taking actions to recover or write- off from

the accounts

The following instances of non-compliance with Laws, Rules, Regulations and Management Decisions were observed.

observed.			
	Reference to	Non - compliance	
	Laws, Rules,		
	Regulations etc.		
	a. Section 4.3 and 4.4 of Chapter IX of the Establishments Code of the University Grants Commission and Higher Education Institutions.	The Institute had not maintained a separate register for overtime payments as requested.	Action is already taken to maintain Separate overtime register.
ii	b. Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka Financial Regulation 880	Security deposits had not been obtained from the Director, Deputy Registrar, Senior Assistant Bursar, Assistant Bursar, Store Keeper and Two Drivers of the Institute.	We checked with UGC & other Universities and found that there is no such practice to obtain Security deposits from them

Financial Regulation	Although the ad-hoc sub-imprest	Action has been taken to
371	should be settled in immediately	expedite the settlement
	after the completion of the relevant	process within the stipulated
	work, 21 such imprest totaling Rs.	periods.
	946,665 had been settled after	
	delaying a period ranging from 12	
	days to 188 days	
c.Public Finance	Sub-imperst should be settled	Unsettled advances of Rs.
Circular No.03/2015	before 31 December of financial	16,500.00 has been
dated 14 July 2015	year. Nevertheless , 03 Sub-imperst	recovered from the staff
	valued at Rs.43,225 had not been	salary in Jan'2018 and the
	settled as at 31 December 2017 as	balance to be recovered
	requested.	from EUSL.
d. Guideline 4.2.1	(i) Even though, expected	Action has been taken to
(b) and (e) of the	procurement activities at least for 3	prepare Master Procurement
Government	years should be listed in the Master	Plan for 03 years from 2018
Procurement	Procurement Plan had not been	to 2020.
Guidelines	prepared in such a manner.	
	(ii) Two renovation works worth	Admitted, action will be
	Rs. 6.46 million had not been	taken to update the Master
	included in the Master	Procurement Plan.
	Procurement Plan for the year	
	2017.	

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operations of the Institute for the year under review had resulted in a net deficit of Rs. 4, 637, 623.00 as against the net surplus of Rs. 6, 486, 866.00 for the preceding year, thus indicating a deterioration of Rs. 11, 124, 489.00 in the financial results during the year under review as compared with the preceding

year. The increase of personnel emoluments and contractual services by Rs. 30, 487, 533.00 had mainly attributed for this deterioration.

Even though the net deficit for the year under review was Rs. 4, 637, 623.00 the value addition of the Institute after taking into account the personnel emoluments, taxes paid to Government and depreciation for the year under review was Rs. 145, 980, 620.00 further, The contribution of the Institute to the Country during the year under review had improved by Rs. 15, 955, 700.00 as compared with the previous year.

Noted

4. Operating Review

4.1. Performance

The following observations are made

(a) According to the information made available for audit, a different in enrolment of students was observed between the records maintained by the University Grants Commission and the Institute. Details are given below,

Academic Year	Number of Students Proposed to be enrolled		of Students olled	Difference
		According to the Institute	According to the University Grants Commission	
2014/2015	230	208	229	(21)
2015/2016	230	189	211	(22)
2016/2017	230	208	225	(17)

Since non-maintenance of accurate information and absence of a proper and accurate coordinating system between these two Institutions, it had adversely affected in taking decisions on the enrollment of students. The Institute could accommodate a total of 230 students and it was informed to UGC. According to the admission policy of UGC students are being allocated. Thereafter, students are being transferred to other Institutes without filling of replacements/ vacancies and sometimes allocated students did not register with the Institutes for various reasons.

(b) Conducting researches by an Institute will help to upgrade the standard of that Institute and it will be provided an immense contribution to the national economy as well. Hence, the Institute had allocated a sum of Rs. 587,286 for conducting researchers on behalf of 4 academic staff. However, they were not presented their research proposals even up to the date of audit on 27 September 2018.

The Staff members submitted progress reports on their research activities and the Research Committee recommended and accepted their reports.

According to the Establishment Circular No.15/2015 dated 17 November 2015 of the University Grants Commission, the results of the examinations conducted for the internal students should be released within three months. However, the results for the examinations conducted for the academic year 2012/2013 of the Institute had been released with the delay of 6 months. This practice had badly affected the student's employment opportunities after passing out.

Delay caused due to non-completion of marking and submission of marks by external examiners from other Universities. Action are being taken to expedite the marking process and release the results in time.

Management Activities

The following observations are made,

(a) A sum of Rs. 7, 951, 181 had remind outstanding for more than one year from 03 officers as bond value for breaching their agreements. However, the Institute was unable to recover those outstanding balances due to not obtaining valid securities from them.

Action has been taken to recover the dues from available balance in their UPF.

(b) According to the Public administration Circular 9/2009 dated 16 April 2009, the finger scanners should be used to record the arrival and departure of the officers, if the number of officers have exceeded 25.

It has been decided to take legal action against them to recover the balance dues after settlement from UPF.

Action has now been taken to use finger scanner at SVIAS

A		
	However the Institute had not used the finger scanners although there were 94 officers attached to the Institute.	
(c)	The Leave register of non-academic staff had not been properly maintained and supervised by the relevant executive officer.	It has been rectified.
4.3. P	l ersonnel Administration	
ocasto as	ollowing observations are made	
(a)	Post of Senior Lecturer and probationary	Vacancies have now been filled and only
	lecturer in the department of Visual and	02 vacancies is available and selection
	Technological Art had remained vacant since	process is going on to fill the vacancies.
	2013. However, this Department is	
	conducting the academic activities with	
	temporary assistant lecturers and visiting	
	lecturers. Even though, this situation had	
	affected to the academic activities of the	
	students, the institute had not filled those	
	vacancies even up to date of audit on 27	
	September 2018.	
(b)	The Post of Store-keeper had remained vacant	Store Keeper has been appointed at SVIAS
55. 44	since 02 July 2012. However, Store-keeper of	
	the Eastern University had performed duties	
	for the above post on acting basis without	
	taking action to appoint a permanent officer	
	for this post.	
5. A	accountability and Good Governance	
5.1	Action Plan	
(a)	The Action Plan prepared by the Institute for	Action Plan has been prepared and
	the year 2017 had not included the	submitted to UGC/MOHE incorporating
	information such as updated organizational	all necessary information.
	structure, approved and actual carder, and	
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internal audit plan in term of section 4 of the
Public Finance Circular, No. 01/2014 dated
17 February 2014.

06. Systems and Controls

Deficiencies in system and controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of systems controls.

Areas of system and Control	Observations
a.Personnel Administration	Failure to take action for filling the vacancies.
b.Accounts Receivables	Failure to take action to recover the long outstanding loans.
c. Releasing the Examination Result	Delays in releasing the results of the examinations.

d.Admitted,Appropriate actions are being taken on those issues by giving instructions to the respective staff to take action without further delay

Dr. S. Jeyasankar Director Swami Vipulananda Institute of Aesthetic Studies Eastern University, Sri Lanka 05.12.2018

A summary on the mid -term procedure expected to implement to increase the performance of the Institute

Swami Vipulananda Institute of Aesthetic Studies organized several program related to the respective disciplines through organizing performance and workshop at the Institute intend to develop subject based knowledge and skills, leaderships qualities, soft skills, problem solving skills, act as team of workers and ability to learn from current affairs and performance.

The Institute offered many extra- curricular activities to uplift the students physically and mentally. On the one hand the students worked with the local community and on the other hand, they searched for self-employment opportunities.

Conclusively, all the programs organized by the Institute aimed to mold all the staff & students and to produce graduates equipped with exceptional skills in order to meet the requirements and face the challenges of contemporary world.