



# ANNUAL REPORT-2017

**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 Auditorium and phase I works was started.

## 02. Vision and Mission..

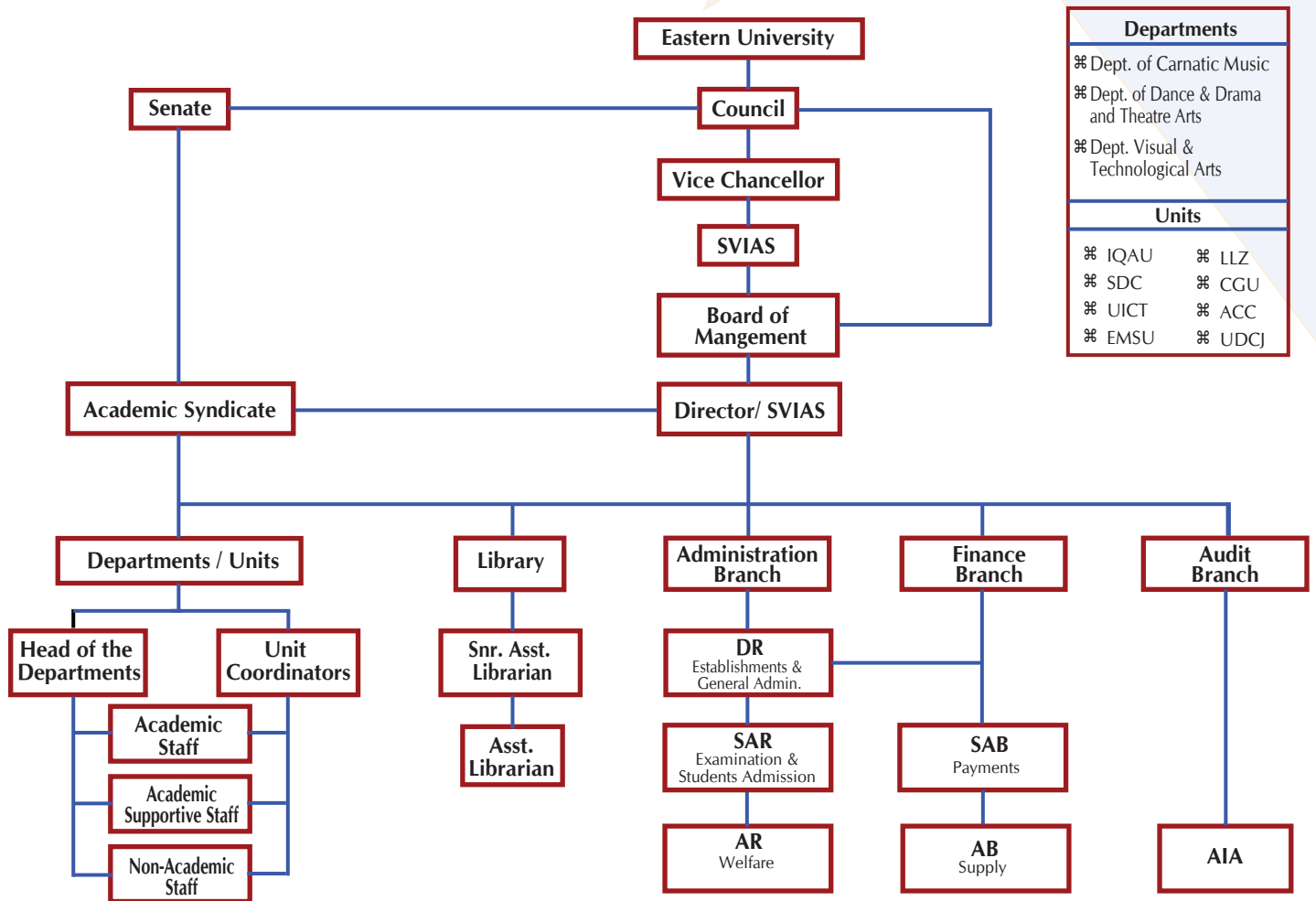
### Vision

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...



Departments	
⌘ Dept. of Carnatic Music	
⌘ Dept. of Dance & Drama and Theatre Arts	
⌘ Dept. Visual & Technological Arts	
Units	
⌘ IQAU	⌘ LLZ
⌘ SDC	⌘ CGU
⌘ UICT	⌘ ACC
⌘ EMSU	⌘ UDCJ

# Members of the Board of Management

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## **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**

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**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 & Workshops 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 1<sup>st</sup> 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,  
Bangladesh**

**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 Programmes 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		2017	
			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 Drama & Theatre Arts	Bachelor of Fine Arts in Dance		30	30	34	34	29	29
	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
Total			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 Drama & Theatre Arts	Bachelor of Fine Arts in Dance	15			04	01	01		04
	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 Unit		04					01		01
Language Learning Zone		07				01			02
Physical Education		01							
<b>Total</b>		<b>91</b>			<b>10</b>	<b>18</b>	<b>07</b>	<b>01</b>	<b>19</b>



# 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		Clerical and Allied Staff		Minor Employees	
	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	-		
<b>Total</b>	<b>07</b>	<b>04</b>	<b>31</b>	<b>11</b>	<b>37</b>	<b>23</b>

# 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	
<b>Total</b>		

## 14. Details of Programme, Seminars & Workshop

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

## 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	-	-	-
<b>Total</b>	<b>15</b>	<b>08</b>	<b>07</b>

## 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
<b>Total</b>	<b>14,916,216.00</b>	<b>14,916,216.00</b>

## 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
<b>Total</b>	<b>143,173,246.00</b>	<b>172,520,448.00</b>

## 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	-	-	-
<b>Total</b>	<b>207,620,000.00</b>	<b>230,394,937.00</b>	<b>22,774,937.00</b>

## 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	-	-	-
<b>Total</b>	<b>2,620,000.00</b>	<b>4,580,310.00</b>	<b>1,960,310.00</b>

## 20. Financial Performance Analysis


Subject	Formula	Exp. Per student Rs.
a. Recurrent Expenditure per Student (RE)	$RE / \text{No of Student Strength}$	224,052.53
a. Recurrent Expenditure per Student (RE)	$CE / \text{No of Student Strength}$	75,161.67
Total		299,214.20


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

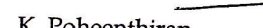
	Note	31/12/2017	31/12/2016
		Rs.	Restated Rs.
<b>ASSETS</b>			
<b>NON-CURRENT ASSET</b>			
Property, Plant & Equipment	08	601,839,016	343,667,398
Intangible Asset	09	6,712,775	1,291,544
Capital Work in Progress	10	13,759,033	11,111,047
		<u>622,310,824</u>	<u>356,069,989</u>
<b>CURRENT ASSET</b>			
Inventories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

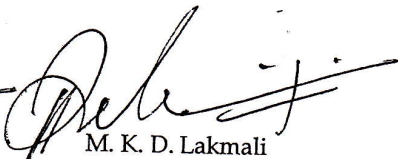
The accounting policies and notes on pages 05 to 17 from an integral part of these Financial Statements. These Financial Statements have been prepared and presented in compliances with Sri Lanka Public Sector Accounting Standards (SLPSAS) and Sri Lanka accounting Standards issued by the Institute of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

Signed for and on behalf of the Board of Management;

  
Dr. S. Jeyasankar  
Director/Accounting Officer

  
Swami Vipulananda Institute of  
Aesthetic Studies, EUSL  
Kallady, Batticaloa.

  
K. Poheenthiran  
Deputy Registrar  
Mr. K. POHEENTHIRAN  
Deputy Registrar  
General Administration & Establishments  
Swami Vipulananda Institute of  
Aesthetic Studies, EUSL  
Kallady, Batticaloa.

  
M. K. D. Lakmali  
Senior Assistant Bursar  
Senior Assistant Bursar  
Swami Vipulananda Institute  
of Aesthetic Studies,  
Kallady, Batticaloa

SVIAS, EUSL



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

	Note	2017 Rs.	2016 Restated Rs.
<b>OPERATING INCOME</b>			
Recurrent Grant		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	-
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		-	172,347
Amortization of Government Grants & Donation		37,561,787	27,754,550
		<u>244,088,812</u>	<u>210,703,562</u>
<b>OPERATING EXPENSES</b>			
<b>Personal Emoluments</b>			
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		-	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	-
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		<u>248,726,435</u>	<u>204,216,696</u>
Surplus / (Deficit) from Operating Activities		(4,637,623)	6,486,866
Balance B/F		6,400,557	(86,309)
		<u>1,762,934</u>	<u>6,400,557</u>

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES, EUSL  
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017

(Figures shown to the nearest Sri Lankan Rupee)

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

**SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**  
*(Figures shown to the nearest Sri Lankan Rupee)*

	2017	2016 Restated
	Rs.	Rs.
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Surplus/ (deficit) from ordinary activities	(4,637,623)	6,486,866
<b><u>Adjustment</u></b>		
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)	-
<b>Net cash flow from operating activities before working capital changes</b>	<b>(16,166,807)</b>	<b>8,530,784</b>
<b><u>Changes in Items of Working Capital</u></b>		
(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
	<b>(4,685,553)</b>	<b>4,479,134</b>
<b>Net cash flow from operating activities after working capital changes</b>	<b>(20,852,360)</b>	<b>13,009,918</b>
Gratuity Payment	(40,000)	(1,382,228)
<b>Net Cash Flow From Operating Activities</b>	<b>(20,892,360)</b>	<b>11,627,690</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
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)
<b>Net Cash Flow Used in Investing Activities</b>	<b>(60,522,476)</b>	<b>(27,749,322)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Government Grant -Capital	10,000,000	53,500,000
<b>Net Cash Flow From Financing Activities</b>	<b>10,000,000</b>	<b>53,500,000</b>
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
<b>Cash and Cash Equivalents at the end of the year</b>	<b>27,473,689</b>	<b>98,888,525</b>

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

	<b>Meeting No.</b>	<b>Date of Meeting</b>
1	19 <sup>th</sup>	18.02.2017
2	20 <sup>th</sup>	30.06.2017
3	21 <sup>st</sup>	30.09.2017
4	22 <sup>nd</sup>	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**



**ජාතික විගණන කාර්යාලය**  
**தேசிய கணக்காய்வு அலுவலகம்**  
**NATIONAL AUDIT OFFICE**



මගේ අංකය  
எனது இல.  
My No. }

ENP/BT/C/SVIAS/01/2017/

ඔබේ අංකය  
உமது இல.  
Your No. }

දිනය  
திகதி  
Date }

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 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



# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No. }

ENP/BT/C/SVIAS/01/2017/09

ඔබේ අංකය  
உமது இல.  
Your No. }

දිනය  
திகதி  
Date }

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 reinstatement 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.

<b>Reference to Laws, Rules, Regulations etc.</b>	<b>Non-compliance</b>
(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.
(b) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka  Financial Regulation 880  Financial Regulation 371	Security deposits had not been obtained from the Director, Deputy Registrar, Senior Assistant Bursar, Assistant Bursar and Store Keeper of the Institute.  Although the ad-hoc sub-impresst should be settled in immediately after the completion of the relevant work, 21 such impresst totalling Rs. 946,665 had been settled after delaying a period ranging from 12 days to 188 days.
(c) Public Finance Circular No.03/2015 dated 14 July 2015.	Sub-imperst should be settled before 31 December of financial year. Nevertheless, 03 Sub-imperst valued at Rs. 43,225 had not been settled as at 31 December 2017 as requested.

- (d) Guideline 4.2.1 (b) and (c) 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 depreciation 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 Proposed to be Enrolled	Number of Students Enrolled		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.

(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**

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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**

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#### **5.1 Action Plan**

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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**

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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.



**Areas 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**

Audit Paragraph Reference	Observation
<b>1.2 Management's Responsibility for the Financial Statements</b>	
<p>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.</p>	Noted
<b>1.3 Auditor's Responsibility</b>	
<p>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.</p> <p>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</p>	

	<p>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.</p>	
<b>2. Financial Statements</b>		
<b>2.1 Opinion</b>		
	<p>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</p>	
<b>2.2 Comments on Financial Statements</b>		
<b>2.2.1 Accounting Deficiencies</b>		
	<p>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 reinstatement in the service and claiming the compensation of Rs. 1 million from the Institute. However, the Institute had failed to disclose this</p>	<p>Admitted. This will be included in the present year financial statement.</p>



	event in the financial statements for the year under review		
<b>2.3 Accounts Receivable</b>			
	Staff loan balance totaling Rs. 625,015 due from 07 employees who had interdicted for 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	Admitted, actions are being taken to recover those outstanding balances from the staff, their guarantors and their provident fund	
<b>2.4 Non - compliance with Laws, Rules, Regulations and Management Decisions</b>			
The following instances of non-compliance with Laws, Rules, Regulations and Management Decisions were observed.			
	<b>Reference to Laws, Rules, Regulations etc.</b>	<b>Non - compliance</b>	
ii	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.
	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 371	Although the ad-hoc sub-impresst should be settled in immediately after the completion of the relevant work, 21 such impresst totaling Rs. 946,665 had been settled after delaying a period ranging from 12 days to 188 days	Action has been taken to expedite the settlement process within the stipulated periods.
c.Public Finance Circular No.03/2015 dated 14 July 2015	Sub-impresst should be settled before 31 December of financial year. Nevertheless , 03 Sub-impresst valued at Rs.43,225 had not been settled as at 31 December 2017 as requested.	Unsettled advances of Rs. 16,500.00 has been recovered from the staff salary in Jan'2018 and the balance to be recovered from EUSL.
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 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.	Action has been taken to prepare Master Procurement Plan for 03 years from 2018 to 2020.  Admitted, action will be taken to update the Master Procurement Plan.

### 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

<p>year. The increase of personnel emoluments and contractual services by Rs. 30, 487, 533.00 had mainly attributed for this deterioration.</p> <p>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.</p>	<p>Noted</p>
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**4. Operating Review**

**4.1. Performance**

The following observations are made

<p>(a)</p>	<p>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,</p> <table border="1" data-bbox="347 1288 927 1736"> <thead> <tr> <th rowspan="2">Academic Year</th> <th rowspan="2">Number of Students Proposed to be enrolled</th> <th colspan="2">Number of Students Enrolled</th> <th rowspan="2">Difference</th> </tr> <tr> <th>According to the Institute</th> <th>According to the University Grants Commission</th> </tr> </thead> <tbody> <tr> <td>2014/2015</td> <td>230</td> <td>208</td> <td>229</td> <td>(21)</td> </tr> <tr> <td>2015/2016</td> <td>230</td> <td>189</td> <td>211</td> <td>(22)</td> </tr> <tr> <td>2016/2017</td> <td>230</td> <td>208</td> <td>225</td> <td>(17)</td> </tr> </tbody> </table> <p>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.</p>	Academic Year	Number of Students Proposed to be enrolled	Number of Students Enrolled		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)	<p>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 replacements/ filling of vacancies and sometimes allocated students did not register with the Institutes for various reasons.</p>
Academic Year	Number of Students Proposed to be enrolled			Number of Students Enrolled			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)																				

<p>(b)</p> <p>(c)</p>	<p>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.</p> <p><u>Delays in releasing the results of the examinations</u> 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.</p>	<p>The Staff members submitted progress reports on their research activities and the Research Committee recommended and accepted their reports.</p> <p>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.</p>
<p><b>Management Activities</b></p> <p><b>The following observations are made,</b></p>		
<p>(a)</p> <p>(b)</p>	<p>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.</p> <p>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.</p>	<p>Action has been taken to recover the dues from available balance in their UPF.</p> <p>It has been decided to take legal action against them to recover the balance dues after settlement from UPF.</p> <p>Action has now been taken to use finger scanner at SVIAS</p>

	<p>However the Institute had not used the finger scanners although there were 94 officers attached to the Institute.</p>	
(c)	<p>The Leave register of non-academic staff had not been properly maintained and supervised by the relevant executive officer.</p>	<p>It has been rectified.</p>
<p><b>4.3. Personnel Administration</b>  <b>The following observations are made</b></p>		
(a)	<p>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 date of audit on 27 September 2018.</p>	<p>Vacancies have now been filled and only 02 vacancies is available and selection process is going on to fill the vacancies.</p>
(b)	<p>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.</p>	<p>Store Keeper has been appointed at SVIAS</p>
<p><b>5. Accountability and Good Governance</b></p>		
<p><b>5.1 Action Plan</b></p>		
(a)	<p>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</p>	<p>Action Plan has been prepared and submitted to UGC/MOHE incorporating all necessary information.</p>

	internal audit plan in term of section 4 of the Public Finance Circular, No. 01/2014 dated 17 February 2014.									
<b>06. Systems and Controls</b>										
	<p>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.</p> <table border="1" data-bbox="352 689 1091 1249"> <thead> <tr> <th data-bbox="352 689 722 797">Areas of system and Control</th> <th data-bbox="722 689 1091 797">Observations</th> </tr> </thead> <tbody> <tr> <td data-bbox="352 797 722 929">a. Personnel Administration</td> <td data-bbox="722 797 1091 929">Failure to take action for filling the vacancies.</td> </tr> <tr> <td data-bbox="352 929 722 1115">b. Accounts Receivables</td> <td data-bbox="722 929 1091 1115">Failure to take action to recover the long outstanding loans.</td> </tr> <tr> <td data-bbox="352 1115 722 1249">c. Releasing the Examination Result</td> <td data-bbox="722 1115 1091 1249">Delays in releasing the results of the examinations.</td> </tr> </tbody> </table>	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.	<p>d. Admitted, Appropriate actions are being taken on those issues by giving instructions to the respective staff to take action without further delay</p>
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.									

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**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.