



ANNUAL REPORT 2018

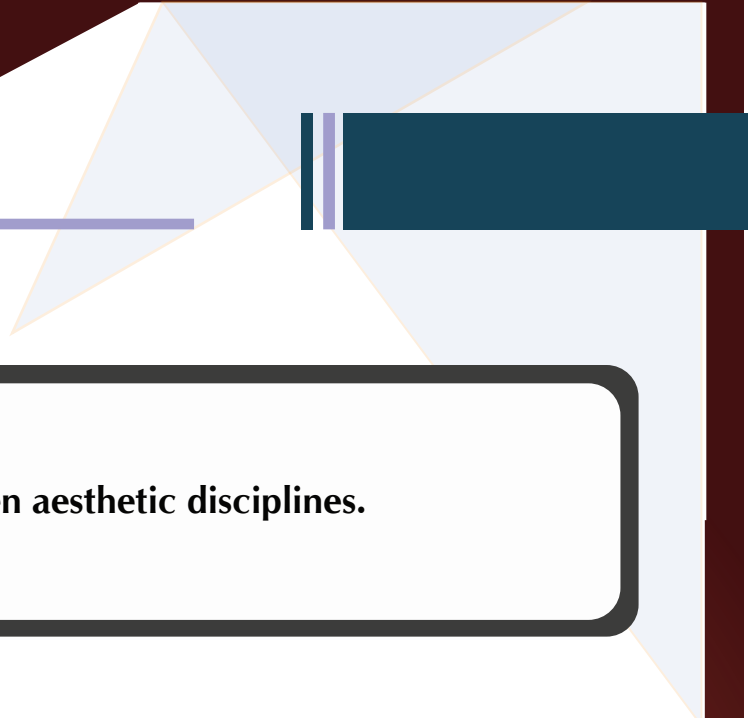


Swami Vipulananda Institute of Aesthetic Studies

Eastern University - Sri Lanka

www.svias.esn.ac.lk

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.



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 of the world over.

Practicing the art and experiencing and understanding aesthetics is not a political 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!

Table of Contents

01. Introduction	1
02. Organization Chart	2
03. Members of the Board of Management	3
04. Details of Students	5
05. Details of Passed out students	6
06. Details of Academic Staff	7
07. Details of Executive Staff	8
08. Details of Non-Academic Staff	9
09. Details of Conference, Seminars & Workshop conducted by the Institute	10
10. Details of Music & Dance Programmes	12
11. Details of Common Celebrations	14
12. Details of Research, Innovation and Publications	15
13. Details of Programmes, Seminars & Workshop	15
14. Details of Capital Expenditure	16
15. Details of Financial Progress (Expenditure)	16
16. Details of Financial Progress (Generated Income)	17
17. Financial Performance Analysis	17

Appendices

Appendix A	-	Financial Statements
Appendix B	-	Audit Committee Report
Appendix C	-	Report of the Auditor General
Appendix D	-	Management Response for the Auditor General's Report.
Appendix E	-	Report on Sustainable Development Goals attended by Swami Vipulanada Institute of Aesthetic Studies, Eastern University, Sri Lanka.
Appendix F	-	A summary on the mid –term procedure expected to implement to increase the performance of the Institute

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 available 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 Eastern University, Sri Lanka as an Institute with effect from 14th March 2005 by the extraordinary Gazette Notification of the Democratic Socialist Republic of Sri Lanka on the ordinance 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:

The Institute consist the following;

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

Courses of Studies

The Department of Studies offer the following degree programs;

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

Achievements:

☛ Promotion of Reconciliation among Communities Through Cultural Programmes

Institute 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.

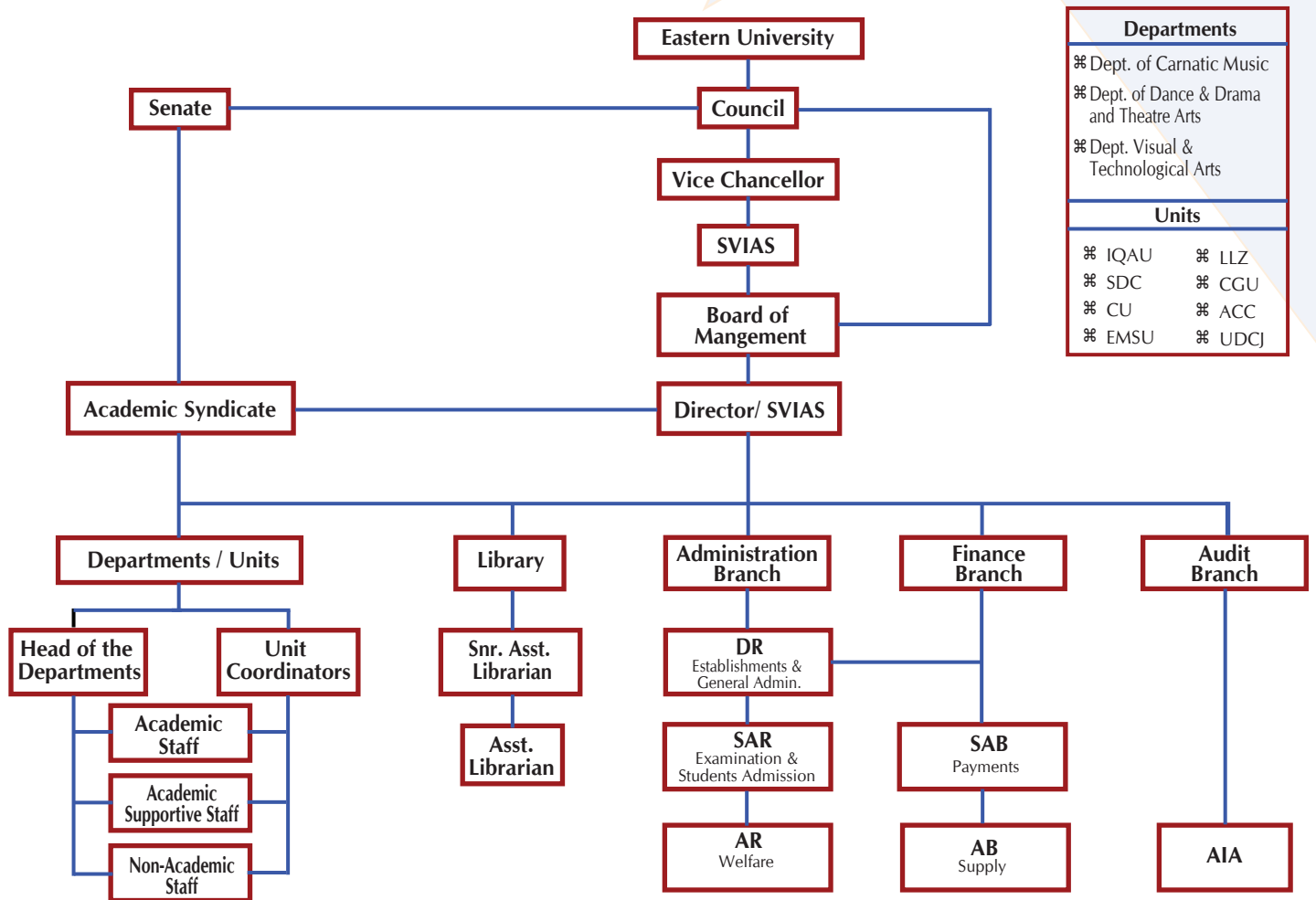
☛ Preservation and Promotion of Cultural heritage

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 organize various cultural programmes in folk & traditional Arts culture, Koothu, Drama towards these goals.

Infrastructure Facilities

Three storied store building has been constructed. Action is being taken to renovate the Rajathurai Auditorium and to build an Audio & Video recording cum editing facilities complex under Indian Government grants. The Department of Dance building is being renovated under rehabilitation work.

02. Organization Chart...



03. 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. (Mrs) J. Gnanadas
Mrs. V. Pahirathan

Senate Nominee:

Dr. T. Mathiventhan

Mr. S. Chandrakumar

Council Nominee:

Dr. S. Maunaguru

Dr. N. Thamilvanan (01.01. 2018 - 31.06.2018)

Prof. K. Kugabalan (01.06. 2018 - 06.12.2018)

Prof. S. Sivakaneshan (07.12. 2018 - 31.12.2018)

UGC Nominee:

Mr. K. Mahesan

Rev. Fr. Joseph Mary

-Vacant-

Treasury Representative:

Mr. R. Neduncheliyan (01.01. 2018 - 28.02.2018)

Mr. S. Giridaran (01.03. 2018 - 31.12.2018)

MOHE Representative:

Mr. V. Thavarajah (01.01. 2018 - 31.07.2018)

Mrs. S. Srikantha (01.08. 2018 - 31.12.2018)

Deputy Registrar (Secretary):

Mr. K. Poheenthiran

04. Details of Students - 2018

Department	Degree programme	Medium	Intake 2018	1st Year Students (2016/17)	2nd Year Students (2015/16)	3rd Year Students (2014/15)	4th Year Students (2013/14)
Music	Bachelor of Fine Arts in Music	Tamil	76	76	80	79	69
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance	Tamil	45	39	38	33	46
	Bachelor of Fine Arts in Drama & Theatre Arts	Tamil	44	48	45	49	25
Visual and Technological Arts	Bachelor of Fine Arts in Visual Arts	Tamil	47	47	35	44	44
Total			212	210	198	205	180

05. Details of Passed out students

Department	Course	Medium	2016		2017		2018	
			Registered	Passed out	Registered	Passed out	Registered	Passed out
Music	Bachelor of Fine Arts in Music	Tamil	68	55	66	40	79	40
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance		35	34	29	29	33	33
	Bachelor of Fine Arts in Drama & Theatre Arts		36	36	38	29	37	37
Visual Arts	Bachelor of Fine Arts in Visual Arts		49	33	39	33	49	41
Total			188	158	172	131	198	151

☞ Annual proposed students intake for the courses of study

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

230

06. 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	-	-	04	06	09		01
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance	13			04	04	04		01
	Bachelor of Fine Arts in Drama & Theatre Arts	18			03	05	07		-
Visual Arts	Bachelor of Fine Arts in Visual Arts	20			01	10	04		-
Library		02						02	
Computer Unit		04			01	01	-		02
Language Learning Zone		07			01	01			03
Physical Education		01							
Total		89			14	27	24	02	07

07. 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 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	06

08. Details of Non-Academic Staff

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	01	02	02
Visual & Technological Arts	-	-	01	-	02	01
Library	-	-	02	01	03	01
Computer Unit	01	-	-	-	01	01
Physical Education					01	01
Finance	-	-	06	05	01	01
Establishments & General Administration	01	-	04	02	06	04
Examinations & Students Admissions	-	-	05	02	02	01
Student Welfare	03	02	03	01	01	01
Maintenance	02	02	01	-	18	08
Health Care Centre	01	01	-	-	02	01
Language learning Centre	-	-	-	-	01	01
Total	08	05	31	13	42	25

09. Conference, Seminars & Workshops Conducted by the Institute



Music Therapy Workshop January 2018

Music Therapy Workshop for Dept. of Dance, Drama & Theatre students, Conducted by Ms. Vasuki Jeyapalan, Norway.



Theatre Workshop 1 & 2 16th, 17th, 18th July 2018

Theatre workshop for Dept. of Dance, Drama & Theatre students, Conducted by Prof. Raveendiran & Mr. Ramasamy, Tamil Nadu, India.



Aerobic Exercise Workshop 24th May 2018

Workshop on Aerobic Exercise at SVIAS, conducted by Women's Physical fitness, Aerobic Exercise Centre, Batticaloa.



Drama Therapy Workshop 18th - 20th August 2018

Drama Therapy Workshop for Dept. of Dance, Drama & Theatre student, Conducted by Mr. Musthappa Kama Jathira, Pakistan.

Parai Isai Workshop

16th & 17th October 2018

Parai Isai Workshop for Dept. of Dance, Drama & Theatre student, Conducted by Budhar Artist Group, India.

National Unity and Reconciliation through Higher Education Workshop

18th November 2018

The Final process of National Unity and Reconciliation through Higher Education Workshop at Colombo, Conducted by UGC & ONUR.

Screening and Discussion

17th October 2018

Screening and Discussion
(SOL Documentary Film.)

Theatre Workshop

20th November 2018

Theatre Workshop for Dept. of Dance, Drama & Theatre students, Conducted by Mr. Prabath Baskaran, India.

10. Music & Dance Programmes conducted by the Institute

Welcome Dance

16th January 2018

Welcome Dance Staged in the Eastern Lagoon Hotel for the Military Celebrations Organized by Eastern Provincial Inspector of Police Officer In-charge, Kattankudy Batticaloa.

'Parappilanda Vannaththuppoochi' Drama

27th - 29th January 2018

'Parappilanda Vannaththuppoochi' Drama Performance Joint event of SVIAS and Local Artists.

Welcome Dance

24th February 2018

Welcome Dance performed for National Patisvatha Day 2018 Organized by Batticaloa District Secretariat.

Celebraton of Women's Day

08th March 2018

Celebration of Women's Day, Conducted by Human Rights, Batticaloa.

World Theatre Day

27th March 2018

World Theatre Day Festival.

World Dance Day

29th April 2018

Celebration of World Dance Day.

Band Music Performance

30th June 2018

Band Music performed for Samurthi Stay holders developments programme, College of Education Thalankuda, Batticaloa.

Welcome Dance

13th September 2018

Welcome Dance Performance staged for the Certificate awarding ceremony at Technical College, Akaraipattu Ampara.

Salangai Ani Vezha

20th May 2018

Salangai Ani Vezha: An event of Traditional Theatres.

Short Drama Festival

15th - 18th September 2018

Celebration of Short Drama Festival

Screening and Discussion

17th October 2018

Screening and Discussion (SOL Documentary Film.)

Length Drama Festival

19th - 20th September 2018

Celebration of Length Drama Festival

Street Drama Performance

19th - 21st September 2018

Street Drama performed for “Raise of East Exhibition 2018” at In-service Training Institute, Karadiyanaru Chenkalady Batticaloa. Organized by Department of Agriculture Eastern Province.

State Dance Performance

23th September 2018

Department of Culture Affairs arranged Selected SVIAS State Dance performances for the Colombo International Book Festival.

Salangai Poojai

21st - 26th September 2018

Salangai Poojai : An event of Classical Dance.

Weekly Students Drama Performances

September 2018

Weekly Students Drama Performances organized by Dance, Drama Department.

Traditional Band Music & Multi Cultural Dances

24th December 2018

Traditional Band Music, Welcome Dance & Multi Cultural Dances performed for the Awarding ceremony of Department of Agrarian Development, Eastern Province.

11. Common Celebration

International Conference

15^h - 18th June 2018

International Conference, SVIAS, EUSL on “Importance of Mainstreaming Local Knowledge and Intangible Cultural Heritages.”

Educational Tour

05^h - 10th May 2018

Educational Tour for Dance Drama, students arranged by the Dance, Drama Department.

12. Details of Research, Innovation and Publications

Subject	Published	Presented
National & International Conference (Research Articles)	16	20
Total	16	20

13. Details of Programme, Seminars & Workshop

Subject	Attended
a. Programmes	50
b. Seminars	01
c. Workshop	30
Total	81

14. Details of Capital Expenditure

Subject	2017 Rs.	2018 Rs.
a. Acquisition of Furniture & Office Equipments	11,167,546.00	3,975,022.00
b. Acquisition of Machineries	1,049,711.00	8,514,080.00
c. Acquisition of Building & Structures	34,582,641.00	40,095,670.00
d. Other	11,074,501.00	6,022,394.00
Total	14,916,216.00	58,607,166.00

15. Details of Financial Progress (Expenditure)

Subject	Provision in 2018 Rs.	Exp in 2018 Rs.	Savings/ Excess Rs.
a. Recurrent expenditure Project	194,780,000.00	200,492,149.00	3,712,149.00
b. Capital expenditure Project	50,220,000.00	58,607,166.00	8,387,166.00
c. Project - Local Funded	-	-	-
d. Project - Foreign Funded	-	-	-
Total	245,000,000.00	259,099,315.00	14,099,315.00

16. Details of Financial Progress (Generated Income)

Subject	Provision in 2018 Rs.	Collection in 2018 Rs.	Deficit/ Surplus Rs.
a. Undergraduate Studies	973,000.00	2,069,878.00	1,096,878.00
b. Postgraduate Studies	-	-	-
c. Consultancies	-	-	-
d. Other	385,000.00	1,057,386.00	672,386.00
Total	1,358,000.00	3,127,264.00	1,769,264.00

17. Financial Performance Analysis

Subject	Formula	Exp. Per student Rs.
a. Recurrent Expenditure per Student (RE)	RE/ No of Student S trength	$\frac{200,492,149}{802}$ = 249,990.21
a. Recurrent Expenditure per Student (RE)	CE/ No of Student Strength	$\frac{58,607,166}{802}$ = 73,076.27
Total		323,066.48

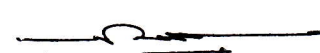
SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2018
(Figures shown to the nearest Sri Lankan Rupee)

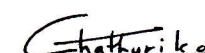
	Note	31/12/2018 Rs.	31/12/2017 Restated Rs.
ASSETS			
NON-CURRENT ASSET			
Property, Plant & Equipment	08	628,717,010	601,839,016
Intangible Asset	09	7,961,129	6,712,775
Capital Work in Progress	10	11,048,154	13,759,033
		<u>647,726,293</u>	<u>622,310,824</u>
CURRENT ASSET			
Inventories	11	1,682,156	1,379,132
Deposit, Loan & Advances	12	16,912,813	15,466,898
Sundry Debtors & Receivables	13	4,151,192	-
Cash and cash equivalents	14	24,435,759	27,615,479
		<u>47,181,920</u>	<u>44,461,509</u>
TOTAL ASSETS		<u>694,908,213</u>	<u>666,772,333</u>
EQUITY & LIABILITIES			
EQUITY			
Capital Reserve	15	241,692,510	215,941,938
Revaluation Reserve		9,540,986	-
Other Grant		2,500,000	2,500,000
Donations	16	417,816,714	436,066,968
Retained Earnings		<u>(12,443,067)</u>	<u>(13,852,581)</u>
		<u>659,107,143</u>	<u>640,656,325</u>
LIABILITIES			
NON CURRENT LIABILITIES			
Retirement Benefit Obligation	17	13,003,725	9,739,859
		<u>13,003,725</u>	<u>9,739,859</u>
CURRENT LIABILITIES			
Accounts Payable	18	10,719,733	1,995,235
Deposits & Refundable	19	2,683,390	2,497,609
Mahapola/Bursary Payable	20	1,328,590	4,687,190
Accrued Expenses	21	8,065,632	7,196,115
		<u>22,797,345</u>	<u>16,376,149</u>
		<u>35,801,070</u>	<u>26,116,008</u>
TOTAL EQUITY & LIABILITIES		<u>694,908,213</u>	<u>666,772,333</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.

The Board of Management is responsible for the preparation and fair presentation of these Financial Statements which were approved by the Board of Management and signed for and on behalf of the Board of Management.


Director/Accounting Officer
SVIAS, EUSL
Dr. S. JEYASANKAR
Director
Swami Vipulananda Institute of
Aesthetic Studies, EUSL
Kallady, Batticaloa.


Deputy Registrar
SVIAS, EUSL
Mr. K. P. NENTHIRAN
Deputy Registrar
General Administration & Establishments
Swami Vipulananda Institute of
Aesthetic Studies, EUSL
Kallady, Batticaloa, Sri Lanka.


Senior Assistant Bursar
SVIAS, EUSL
Chathurika
Senior Assistant Bursar
Swami Vipulananda Institute
of Aesthetic Studies, EUSL
Kallady, Batticaloa. SVIAS, EUSL

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2018
(Figures shown to the nearest Sri Lankan Rupee)

	Note	2018	2017
		Rs.	Rs.
INCOME			
Recurrent Grant		194,780,000	146,787,000
Registration Fees (Undergraduates)		931,600	1,017,300
Examination Fee (Undergraduate)		546,350	539,935
Financial Assistant to Student		30,245,300	38,644,200
Fund Transfer from General Reserve		-	15,615,515
Interest from Loans & Advance		292,236	250,267
Endowed Scholarship - Donors Fund		-	5,825
Other Recurrent Grant		-	900,000
Hostel fees		450,625	199,116
Fines		15,123	122,047
Rent from Properties		157,500	93,480
Medical Fees		123,800	125,200
Sales of Old Stock		21,970	165,399
External Registration Fee		3,400	-
Ancillary Activities		426,375	269,550
Library Fine		2,380	4,212
Interest From Investment		21,105	-
Non Refundable Deposits		134,800	226,000
Miscellaneous Income		3,915,904	1,561,979
Written back of prior year overprovided expenses		48,985	-
Amortization of Government Grants & Donation		42,866,510	37,561,787
Unamortized Government Grant of Disposed Assets		797,814	-
Total Income		275,781,777	244,088,812
EXPENSES			
Personal Emoluments			
Salaries & Wages		56,932,766	42,702,598
U.P.F		8,089,111	5,679,644
Pension		6,326,966	4,408,581
E.T.F		2,883,217	2,017,645
Acting Pay		154,911	172,464
Cost of Living Allowance		10,810,375	9,171,592
Academic Allowance		25,664,789	16,540,384
Research Allowance		7,443,308	4,813,440
Overtime		2,309,747	2,944,716
Holiday pay		140,549	142,157
Other Allowance		174,025	106,792
Visiting Lecture Fees		865,679	1,255,800
Additional Monthly Allowance		7,362,176	4,859,240
Adjustment Allowance		3,016,662	6,964,654
Monthly Compensatory Allowance		7,458,903	4,081,589
Photocopy Allowance		37,450	25,200
Gratuity		3,263,866	4,086,331
Loss on Disposal of Asset		768,304	-
Financial Assistant to Student		30,245,300	38,644,200
Travelling	03	577,968	338,963
Supplies and Consumable used	04	3,758,631	3,189,700
Maintenance Expenditure	05	1,757,473	2,171,917
Contractual Services	06	37,975,259	44,551,427
Depreciation and Amortization Expenses		42,866,510	37,561,787
Other Operating Expenses	07	13,488,318	12,295,614
Total Expenses		274,372,263	248,726,435
Surplus / (Deficit) for the Period		1,409,514	(4,637,623)

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2018
(Figures shown to the nearest Sri Lankan Rupee)

	Deferred Capital Grant Restated	Unspent Capital Grant	Revaluation Reserve	General Reserve	Total Restated
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at 01 st January 2017	154,077,872	70,684,740	-	6,400,557	231,163,169
Transfers /Net Movements	41,845,467	(50,666,141)	-	(15,615,515)	(24,436,189)
Surplus/(deficit) for the period	-	-	-	(4,637,623)	(4,637,623)
Balance at 31 st December 2017	195,935,839	20,018,599	-	(13,852,581)	202,089,357
Transfers /Net Movements	25,436,298	301,774	9,540,986	-	35,279,058
Surplus/(deficit) for the period	-	-	-	1,409,514	1,409,514
Balance at 31 st December 2018	<u>221,372,137</u>	<u>20,320,373</u>	<u>9,540,986</u>	<u>(12,443,067)</u>	<u>238,777,929</u>

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2018
(Figures shown to the nearest Sri Lankan Rupee)

	2018	2017 Restated
	Rs.	Rs.
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Surplus/(deficit) from ordinary activities	1,409,514	(4,637,623)
<u>Adjustment</u>		
Depreciation & Amortization	42,866,510	37,561,787
Loss on Disposal of Fixed Asset	768,304	-
Provision for Gratuity	3,263,866	4,086,331
Amortization of Government Grants & Donations	(42,866,510)	(37,561,787)
Fund Transfer from General Reserve	-	(15,615,515)
Unamortized Government Grant of Disposed Assets	(797,814)	-
Net cash flow from operating activities before working capital changes	4,643,870	(16,166,807)
<u>Changes in Items of Working Capital</u>		
(Increase)/decrease in Inventories	(303,024)	(70,170)
(Increase)/decrease in Deposit, Loan & Advances	(1,445,915)	(3,335,620)
(Increase)/decrease in Sundry Debtors & Receivables	(4,151,192)	-
Increase/(decrease) Accounts Payable	8,724,498	1,985,635
Increase/(decrease) in Deposits & Refundable	185,781	(439,619)
Increase/(decrease) in Mahapola/Bursary payable	(3,358,600)	1,820,300
Increase/(decrease) in Accrued Expenses	869,517	(4,646,079)
	521,065	(4,685,553)
Net cash flow from operating activities after working capital changes	5,164,935	(20,852,360)
Gratuity Payment	-	(40,000)
Net Cash Flow From Operating Activities	5,164,935	(20,892,360)
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Property Plant and Equipment	(56,389,400)	(50,072,163)
Sale Proceed on Sale of Fixed Asset	29,510	-
Capital Work in Progress	2,710,879	(2,647,986)
Intangible Assets	(4,915,644)	(7,802,327)
Net Cash Flow Used in Investing Activities	(58,564,655)	(60,522,476)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Government Grant -Capital	50,220,000	10,000,000
Net Cash Flow From Financing Activities	50,220,000	10,000,000
Net increase / (decrease) in Cash and Cash Equivalents	(3,179,720)	(71,414,836)
Cash and Cash Equivalents at the beginning of the year	27,615,479	99,030,315
Cash and Cash Equivalents at the end of the year	24,435,759	27,615,479

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

(Figures shown to the nearest Sri Lankan Rupee)

	2018 Rs.	2017 Rs.
03 TRAVELLING EXPENSES & SUBSISTENCE		
Domestic	32,029	21,423
Foreign	387,900	113,100
Combined Allowance	158,039	204,440
Sub Total	577,968	338,963
04 SUPPLIES & CONSUMABLES USED		
Opening Stock 01.01.2018	1,379,132	1,308,962
Add :		
Stationary & Office Requisites	1,711,516	1,213,790
Fuel & lubricants	1,833,958	1,497,656
Uniform & Tailoring Charges	158,934	149,894
Medical Supplies	125,824	142,788
Hardware Expenses	231,423	255,742
	5,440,787	4,568,832
Less : Stock as at 31.12.2018	(1,682,156)	(1,379,132)
Sub Total	3,758,631	3,189,700
05 MAINTENANCE EXPENDITURE		
Vehicle insurance & License	26,735	171,545
Minor Repairs and Maintenance - PPE	995,732	488,686
Minor Repairs and Maintenance - Building & Structure	33,025	59,482
Minor Repairs and Maintenance - Furniture	1,868	357,764
Minor Repairs and Maintenance - Vehicles	629,283	1,066,295
Minor Repairs and Maintenance - Other Asset	70,830	28,145
Sub Total	1,757,473	2,171,917

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

(Figures shown to the nearest Sri Lankan Rupee)

	2018	2017
	Rs.	Rs.
06 CONTRACTUAL SERVICE		
Transport Charges	34,530	378,850
Communication Services	4,521,273	4,688,630
Postal Charges	137,998	100,103
Utility Services - Electricity	5,806,606	5,824,347
Security Services	13,480,013	17,151,353
Audit Fee	100,000	200,000
Water	2,320,912	2,808,414
Cleaning Service	4,892,820	3,814,200
Hire Charges	725,079	1,393,510
House Rent	3,115,000	5,175,750
Printing, Advertisement etc.	2,283,698	2,513,820
Magazine & Other Expenditure	557,330	502,450
Sub Total	37,975,259	44,551,427
07 OTHER OPERATING EXPENSES		
Contributions & Membership Fees	120,350	35,500
Special Services - Council & Committees	1,231,811	517,710
Holiday Warrants & Season Tickets	99,350	133,680
Entertainment Expenses	290,743	153,150
Refreshments	208,958	202,085
Bank Charges & Money Order Charges	17,603	17,603
Property Loan Government Contribution	249,195	296,439
Examination Expenses	7,523,482	4,462,882
Professional & Other Fees	273,007	49,868
Academic Research & Publications	98,000	88,000
Awards & Indemnities	42,400	-
Workshop, Seminars	443,085	1,736,124
University Sports Activities	150,456	255,250
Staff Development	434,355	264,180
Student Development	566,736	1,327,177
Educational Trips	672,280	711,473
Legal Fees	32,116	43,603
Student & Employee welfare	813,829	1,461,760
Modeling Charges	184,000	373,000
Gardening Work	36,310	26,350
Photocopy Charges	252	1,230
Write off of staff loan receivables	-	138,550
Sub Total	13,488,318	12,295,614

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018
(Figures shown to the nearest Sri Lankan Rupee)

08 PROPERTY PLANT & EQUIPMENT

<u>Cost / Revaluation</u>	Balance As at 01/01/2018 Restated Rs.	Additions/ Revaluation Increase Rs.	Disposal /Transfer Rs.	Balance As at 31/12/2018 Restated Rs.
Land	85,830,313	38,909		85,869,222
Buildings & Improvements	487,333,180	42,806,549	-	530,139,729
Furniture & Fitting	62,989,494	1,078,128	(1,973,470)	62,094,152
Lab & Teaching Equipment	1,841,875	914,245	-	2,756,120
Motor vehicles	12,281,870	9,571,863	(12,003,733)	9,850,000
Communication & Telephone Installation	3,394,128	-	-	3,394,128
Computer & Accessories	10,447,001	1,371,061	-	11,818,062
Library Books & Periodicals	4,317,043	838,376	-	5,155,419
Machinery	23,336,065	8,514,080	-	31,850,145
Sport Goods	1,710,616	165,865	-	1,876,481
Other Assets	4,851,949	1,281,238	(170,953)	5,962,234
Costume	241,055	63,600	-	304,655
	<u>698,574,589</u>	<u>66,643,913</u>	<u>(14,148,155)</u>	<u>751,070,347</u>
	Balance As at 01/01/2018 Restated Rs.	Charge for the year Rs.	Disposal /Transfer Rs.	Balance As at 31/12/2018 Restated Rs.
<u>Accumulated Depreciation</u>				
Buildings & Improvements	42,463,078	25,300,671	-	67,763,749
Furniture & Fittings	29,208,124	5,703,413	(1,297,935)	33,613,602
Lab & Teaching Equipment	176,472	204,264	-	380,736
Motor vehicles	11,933,370	102,137	(12,003,733)	31,774
Computer & Accessories	747,560	604,939	-	1,352,499
Communication & Telephone Installation	988,991	2,701,665	-	3,690,656
Library Books & Periodicals	1,709,562	685,834	-	2,395,396
Machinery	4,980,539	2,777,512	-	7,758,051
Sport Goods	1,512,475	66,021	-	1,578,496
Other Assets	2,684,592	914,508	(48,673)	3,550,427
Costume	112,195	125,755	-	237,950
	<u>96,516,958</u>	<u>39,186,720</u>	<u>(13,350,341)</u>	<u>122,353,337</u>
Written Down Value	<u>602,057,631</u>			<u>628,717,010</u>

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

(Figures shown to the nearest Sri Lankan Rupee)

09 INTANGIBLE ASSETS

	Licenses for WLAN Controller	Other Intangibles Restated	Total Restated
Cost	Rs.	Rs.	Rs.
Balance as at 01 st January	-	9,524,386	9,524,386
During the year addition	837,390	4,078,254	4,915,644
Balance as at 31 st December	<u>837,390</u>	<u>13,602,640</u>	<u>14,440,030</u>
Amortization			
Balance as at 01 st January	-	2,799,111	2,799,111
Charge for the year	279,130	3,400,660	3,679,790
Balance as at 31 st December	<u>279,130</u>	<u>6,199,771</u>	<u>6,478,901</u>
Carrying Amount			
At 31 st December 2018	558,260	7,402,869	7,961,129
At 01 st January 2018	-	6,725,275	6,725,275

Licenses for WLAN Controller are amortized over their estimated useful lives, which is on average three years.

	31/12/2018 Rs.	31/12/2017 Rs.
10 CAPITAL WORK-IN-PROGRESS		
Balance as at 01 st January	13,759,033	11,111,047
Addition During the year	45,817,527	35,433,720
Capitalized During the Year	(48,528,406)	(32,785,734)
Balance as at 31 st December	<u>11,048,154</u>	<u>13,759,033</u>
10.1 CAPITAL WORK-IN-PROGRESS		
Construction of Store Building	-	6,438,663
Renovation of Rajadurai Auditorium	9,732,847	7,320,370
Construction of Ampalam/ Hut (03 Nos)	913,246	-
Construction of Dance Department And Water Tank	275,296	-
Making Concrete Benches at SVIAS Outdoor Premises	53,665	-
Preparing a HUT at VTA	73,100	-
Balance as at 31 st December	<u>11,048,154</u>	<u>13,759,033</u>
11 INVENTORIES		
Stationaries, Maintenance & Medical Supplies	1,682,156	1,379,132
	<u>1,682,156</u>	<u>1,379,132</u>
12 DEPOSITS, LOANS & ADVANCES		
12.1 Staff Loans & Advances		
Staff Salary Loan	108,290	129,880
Distress Loan	10,714,634	9,482,671
Festival Advance	167,500	141,250
Flood loan	134,723	134,723
Computer Loan	810,500	757,490
Sub Total	<u>11,935,647</u>	<u>10,646,014</u>
12.2 Loans & Advances for Suppliers & contractors		
Advance - Contractors	4,879,201	4,510,129
House Rent Advance	-	267,500
Other Advance	97,965	43,255
Sub Total	<u>4,977,166</u>	<u>4,820,884</u>
Total	<u>16,912,813</u>	<u>15,466,898</u>

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018
(Figures shown to the nearest Sri Lankan Rupee)

	31/12/2018	31/12/2017
	Rs.	Restated Rs.
13 SUNDRY DEBTORS & RECEIVABLES		
Sundry Debtors	51,710	-
Bond Recoveries	3,913,865	-
Recoveries from UPF	185,617	-
Sub Total	4,151,192	-
14 CASH AND CASH EQUIVALENTS		
Peoples Bank A/C - 075 100110000767	3,973,596	7,455,090
Bank Of Ceylon Bank A/C - 7908700	20,320,373	20,018,599
Peoples Bank A/C - 075 100110046572 Student Welfare Fund	141,790	141,790
Sub Total	24,435,759	27,615,479
15 CAPITAL RESERVE		
Unspent Capital Grant	20,320,373	20,018,599
Differed Capital Grant	221,372,137	195,923,339
Sub Total	241,692,510	215,941,938
16 GIFT & DONATION		
TVS Motor Cycle - VH 3047	17,466	24,000
BAJAJ Motor Cycle-VH 6677	34,932	48,000
Hostel Building	187,000,129	198,000,137
Administration Building	110,212,886	116,231,393
Canteen & Drama Lecture hall	9,522,411	10,042,411
Library Block	8,240,548	8,690,548
Open Visitors Room	824,055	869,055
Director's Quarter	4,092,805	4,316,305
Department of Dance, Drama & Theatre Arts	11,628,329	12,263,329
Land	85,440,000	85,440,000
Laptop Computer (Acer i5 7th Generation)	115,040	-
Laser Printer with Scanner (Canon Image class MF 635CX)	37,443	-
External Hard Disk (2TB)	14,770	-
Digital Tampura (20 Nos)	494,110	-
Cash Donation	141,790	141,790
Sub Total	417,816,714	436,066,968
17 RETIREMENT BENEFIT OBLIGATION		
Balance as at 01 st January	9,739,859	5,693,528
Charge for the year	3,263,866	4,086,331
Payment made during the year	-	(40,000)
Balance as at 31 st December	13,003,725	9,739,859
18 ACCOUNTS PAYABLE		
Building Payable	4,605,652	1,714,645
Land Improvement Infra Structural Payable	1,541,737	-
Books & periodical payable	8,500	-
Computers & Accessories payable	702,560	-
International Conference Payable	156,000	96,000
Human Development Expenditure Payable	404,416	-
Quality Assurance & Accreditation Payable	90,000	83,952
Sports Goods Payable	54,400	-
Other Asset Payable	168,000	-
Plant and Machinery Payable	2,854,700	-
Furniture and Fittings Payable	133,768	-
Other Payable	-	100,638
Sub Total	10,719,733	1,995,235

SWAMI VIPULANANDA INSTITUTE OF AESTHETIC STUDIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

(Figures shown to the nearest Sri Lankan Rupee)

	31/12/2018	31/12/2017
	Rs.	Rs.
19 DEPOSITS & REFUNDABLES		
Retention Money - Contractors	2,683,390	2,937,228
Sub Total	2,683,390	2,937,228
20 MAHAPOLA / BURSARY- (RECEIVABLE)/PAYABLE		
Bursary - UGC	6,889,700	11,974,000
Mahapola	19,997,000	28,490,500
Mahapola Payable / Receivable	4,687,190	2,866,890
Mahapola expenses	(8,529,300)	(25,776,000)
Scholarship Expenses / Bursary	(21,716,000)	(12,868,200)
Sub Total	1,328,590	4,687,190
21 ACCRUED EXPENSES		
Guest House Collection Payable	10,450	-
News Papers Payable	49,740	-
Examination Expenses Payable	745,207	-
Cleaning Service Payable	-	316,448
Visiting Lecturers Fee Payable	90,300	111,000
Uniform and Tailoring Charges Payable	-	52,875
UPF Payable	2,040	-
ETF Payable	360	-
Pension Payable	960	-
Combined Allowance Payable	2,625	-
Printing, Advertisement Payable	282,900	-
Fuel and Lubricants Payable	45,187	-
Student Development Payable	-	625
Contribution & Membership fee Payable	5,000	-
Communication Services Payable	700,837	661,102
Research Allowance Payable	2,001,071	757,575
CEB Payable	13,828	7,198
Sports Expenses Payable	12,450	-
Workshop, Seminars Payable	26,800	-
Salaries & Wages Payable	606,250	-
Overtime payable	236,703	302,586
Security Payable	2,130,806	4,209,345
Stamp fee Payable	168,375	133,550
Student Welfare Payable	97,529	28,019
Water Payable	135,714	15,592
Audit Fee Payable	700,000	600,000
Library Association Payable	500	200
Sub Total	8,065,632	7,196,115

AUDIT COMMITTEE REPORT – 2018

The Audit Committee was operated in line with the finance circular letter no 5/2012 issued by University Grants Commission and paragraph 7:4:1 of the Public Enterprises Guidelines for Good Governance published by the Ministry of Finance throughout the year.

1. Scope of the Audit Committee

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

2. Composition of the Audit Committee

Name of the member	Designation
(a) Non-executive board members	
1. <u>Chairman</u>	
i. Mr. R. Neduncheliyan (up to 21.05.2018)	Director of Planning, District Planning Secretariat, Batticaloa.
ii. Mr. S. Giridaran (from 22.05.2018)	Additional Director General, Department of Information Technology Management, Ministry of Finance.
2. Rev. Fr. Joseph Mery	Priest, Manresa Retreat House, Batticaloa
3.Mr. K. Mahesan	Additional Secretary, Ministry of National Policies and Economic Affairs.
(b) Ex-Officio Members	
4. Mr. K. Poheenthiran	Deputy Registrar
5.	
i. Mr. S. Thiruvarduchelvan (up to 14.10.2018)	Acting Assistant Internal Auditor
ii. Mrs. P. M. G. G. T. B. Weerakoon (from 15.10.2018)	Assistant Internal Auditor

2. Composition of the Audit Committee -continued

(c) Observers	
6. Mr. B. A. Jeroos	Superintendent of Audit / EUSL
7. Mr. M. M. J. R. Bogamuwa	Internal Auditor, UGC
(d) Invitee	
8. Mrs. M. K. D. Lakmali	Senior Assistant Bursar

3. Meetings of the Audit Committee

The Audit Committee was held four times during the year 2018 as mentioned below.

Ref No.	Meeting No.	Date of the Meeting
1	23 rd	27.01.2018
2	24 th	20.07.2018
3	25 th	26.10.2018
4	26 th	20.12.2018

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) Basic Functions:

- Recommending & Monitoring the Internal Audit Plan and Programme.
The Committee recommended the Internal Audit Plan and the Internal Audit Programme for the year 2018 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 of the preparation of annual report for the year under review and ensured the timely submission. Further, followed up the preparation and presentation of Financial Statements 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 completion of the Annual Board of Survey of the Institute and provided necessary directions to complete the Fixed Assets Software.

- Recovery of Unsettled advances & Loans

The Committee concerned about the recovery process of loans 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.

- Utilization of Funds

The Committee continuously reviewed and monitored the progress of expenditure and guided for the optimum utilization of the allocated funds to obtain the maximum benefits to the Institute.

(e) Corporate Plan and Master Plan

The Audit Committee continuously reviewed and monitored the progress of timely preparation of Corporate Plan and Master Plan in accordance with the standards and the implementation progress accordingly.

5. Conclusion

The Audit Committee is satisfied regarding the active participation of the Committee members and their commitment towards the good governance of the Institute. The Committee appreciates the follow up actions taken and the progress achieved regarding the recommendations given by the Committee.



Date: 07.08.2019

**Mr. S. Giridaran,
The Chairman,
Audit Committee,
Swami Vipulananda Institute of Aesthetic Studies,
Eastern University, Sri Lanka.**



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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எனது இல.
My No.

ENP/BT/C/SVIAS/01/2018/01
உமது இல.
Your No.

දිනය
திகதி
Date

18 July 2019

Director,
Swami Vipulananda Institute of Aesthetic Studies

Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Swami Vipulananda Institute of Aesthetic Studies (SVIAS) for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Swami Vipulananda Institute of Aesthetic Studies ("Institute") for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.



1.2 Basis for Qualified Opinion

- (a) Comparison analysis between the total addition to the Property Plant and Equipment (PPE) in the statements of financial position as at 31 December 2018 and cash out flow from investing activities for the PPE of the cash flow statement for the year ended 31 December 2018, revealed a difference of Rs. 13,000.

(b) Lack of Evidence for Audit

The evidence indicated against the following items of accounts had not been made available for audit.

Item of Accounts	Value	Evidence not made available
	Rs	
Building and Improvement	530,139,729	} Register of Fixed Assets , Detailed Schedules and Report of the Board of Survey
Furniture Fittings and Office Equipment	62,094,152	
Machinery	31,850,145	
Sports Goods	1,876,481	
Other Assets	5,962,234	

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

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

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

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

Those charged with governance are responsible for overseeing the University financial reporting process.

As per Section 16(1) of the National Audit Act, No. 19 of 2018, the University is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the University.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control .
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the University as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.
- The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention

- 2.1 to state that any member of the governing body of the University has any direct or indirect interest in any contract entered into by the University which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018



- 2.2 to state that the University has not complied with any applicable written law, general and special directions issued by the Governing body of the University as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except for;

Reference to law/ Direction	Description
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka ----- Financial Regulations 1646	Monthly performance summaries relating to 05 vehicles of the Institute had not been prepared and submitted to audit.
(b) Establishments Code of the University Grants Commission and the Higher Educational Institutions ----- (i) Section 1.6.1 of Chapter X and Section 3(1) of Chapter XX	A sum of Rs. 96,615,640 had been paid relating to the year under review as salaries and allowances without confirming the arrival and departure of the academic staff.
(ii) Section 4.1 of Chapter IX	In order to obtain overtime allowance, the Registrar of the University should personally satisfy that the overtime duties had been actually and fairly performed. But it was observed that the institute has not followed proper procedures.



- (c) Treasury Circular No IAI/2002/02 dated 28 November 2002. A separate Register of Fixed Assets had not been maintained for computers and computer accessories.

- 2.3 to state that the University has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018;
- 2.4 to state that the resources of the University had not procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018 .

3. Other Audit Observations

- (i) 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 examinations conducted for the academic years 2014/2015, 2015/2016 and 2016/2017 had been released after a delay of 3 to 6 months. This practice had badly affected the student's employment opportunities after the pass out.
- (ii) Student passing in the final examination in the Department of music during the year 2016, 2017 and 2018 were 69 per cent, 50 per cent and 47 per cent respectively shows continuous deterioration in the performance of students.
- (iii) As per the letter Nos. CSA/2/3/4 and CSA/1/1/16 of 26 February 2006 and 11 June 2012 respectively of the Secretary to the President, the officers who proceed abroad on duty should submit a report within 2 weeks of returning to the island, including the benefits received to the Government of Sri Lanka from the relevant tour abroad. However, 2 officers and 05 lecturers who had been abroad by spending a sum of Rs.4,873,402 from the University Fund in 2017 and 2018 had not submitted the relevant reports up to the date of this report.



- (iv) The bond value totalling Rs 3,913,865 from 02 employees of the Institute who had been terminated from the Temporary Lecturer post and a deceased had not been recovered from their guarantors or their Provident Fund for more than 04 years.
- (v) Research conducted by an Institute will result in upgrading the standard of the Institute and it will make an immense contribution to the national economy too. It was observed that 46 Academic staff are eligible to do research and obtain research grant but grant had not obtained from the year 2007 to 2018. It was observed in audit that this has mainly attributed to the inverse effect on improvement of education and economic.
- (vi) The Steel Easel Stand is an equipment used by the Visual and Technological Arts students for drawing picture, painting and to display picture. The following matters were observed in this regard.
 - (a) Action had not been taken to recover Rs. 88,804 for loss of 36 Steel Easel by the management.
 - (b) In terms of financial regulation 104, 105 the lost had not been reported to the nearest police station and to the Auditor General respectively.
 - (c) Further, it was revealed that students were requested by the lecturers to buy these Easels. Students had spent money ranging from Rs. 1,500 to Rs. 4,000 to buy these easels for their academic activities. As result of this lost, students are facing lot of difficulties in their academic activities.
- (vii) A balance totaling Rs.141, 790 had remained in the fund as Student Welfare Funds as at 31 December 2018 and this Fund had not been utilized for any purpose for last 03 years.

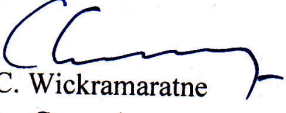


- (viii) The approved permanent non-academic staff as at the end of the year under review had been 81 and the actual cadre was 44, thus existing 37 vacancies. This vacant is 45 percent on the approved cadre. This situation had severely affected the administrative and academic activities of the Institute. But action had not been taken to fill those vacancies for 3 years.
- (ix) According to the Master Procurement Plan, Purchase of Lighting system, which was very essential for the third year examination of (Drama and Theatre) DTA 3123 stage lighting exam was scheduled to be purchased in September to December 2018. But it had not been purchased even until 01 March 2019. However, the above DTA 3123 stage lighting exam was scheduled to be conducted in July 2018. Due to non-availability of the stage lighting system the exam was postponed for more than 3 months. It was observed that the negligence of the officers concerned severely affected the academic activities of the students.
- (x) The Action Plan prepared by the Institute for the year 2017 had not included the information such as approved and actual cadre, internal audit plan in terms of section 4 of the Public Finance Circular, No. 01/2014 dated 17 February 2014.
- (xi) Progress Report of the Annual Action Plan for the year 2017 and 2018 had not been prepared and furnished to audit. In the absence of the progress report, it is not possible to ascertain whether the goals and objective of Annual Action Plan had been achieved by the Institute. Therefore, utilization of Annual Action plan to achieve the effectiveness and efficiencies of the Institution could not been measured and quantified in audit.
- (xii) In terms of the Letter No.NP/SP/SDG/17 of 14 August 2017 on sustainable development issued by the Secretary to the Ministry of National Policies and Economic Affairs and the “2030 Agenda” for Sustainable Development of the United Nations, the University was aware of the manner in implementing the functions that come under its scope. However, action had not been taken to identify the sustainable development goals, targets relating to those functions



and focal points to reach those targets and indices for measuring achievement of targets.

- (xiii) A former Store Keeper has filed a case at the labor tribunal against his termination from the Institute and he has requested reinstatement and compensation of Rs.1 Million, legal charges and other expenses as decided by the Labour Tribunal.


W.P.C. Wickramaratne
Auditor General

MANAGEMENT RESPONSE TO THE AUDITOR GENERAL'S REPORT OF THE
SWAMI VIPULANANDA INSTITUTE OF AESTHETIC SYUDIES, EASTERN
UNIVERSITY, SRI LANKA FOR THE YEAR ENDED 31 DECEMBER 2018

Audit Paragraph Reference		Observation
1.Financial Statements		
1.1 Qualified Opinion		
	The audit of the financial statements of the Swami Vipulananda Institute of Aesthetic Studies ("Institute") for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course. In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.	
1.2 Basic for Qualified Opinion		
	a) Comparison analysis between the total addition to the Property Plant and Equipment (PPE) in the	

	statements of financial position as at 31 December 2018 and cash out flow from investing activities for the PPE of the cash flow statement for the year ended 31 December 2018, revealed a difference of Rs. 13,000. (b) Lack of Evidence for Audit The evidence indicted against the following items of accounts had not been made available for audit. <table><tr><th>Item of Accounts</th><th>Value</th><th>Evidence not Made available</th></tr><tr><td>Building and Improvement</td><td>530,139,729</td><td rowspan="5">Register of Fixed Assets Details Schedules and Report of the Board of Survey</td></tr><tr><td>Furniture Fittings and Office Equipment</td><td>62,094,154</td></tr><tr><td>Machinery</td><td>31,850,145</td></tr><tr><td>Sports Goods</td><td>1,876,481</td></tr><tr><td>Other Assets</td><td>5,962,234</td></tr></table> I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtaine.d is sufficient and appropriate to provide a basis for my qualified opinion.	Item of Accounts	Value	Evidence not Made available	Building and Improvement	530,139,729	Register of Fixed Assets Details Schedules and Report of the Board of Survey	Furniture Fittings and Office Equipment	62,094,154	Machinery	31,850,145	Sports Goods	1,876,481	Other Assets	5,962,234	Fixed assets register is being updated and the delay causes due to not supporting the computer package to upload the old datas. After discussion, the company had agreed to assist SVIAS with another software to upload the datas. The detailed schedule and Board of Survey report are available.
Item of Accounts	Value	Evidence not Made available														
Building and Improvement	530,139,729	Register of Fixed Assets Details Schedules and Report of the Board of Survey														
Furniture Fittings and Office Equipment	62,094,154															
Machinery	31,850,145															
Sports Goods	1,876,481															
Other Assets	5,962,234															
1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements																
	Management is responsible for the preparation of financial statement that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statement that are free															

	from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the University ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the concern basis of accounting unless management either intend to liquidate the University or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the University financial reporting process. As per section 16(1) of the National Audit Act, No. 19 of 2018, the University is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the University.	
1.4 Auditor's Responsibilities for the Audit of the Financial Statements		
	My objective is to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:	Noted

	• Identity and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the University. • Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management. • Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if	
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	such disclosures are inadequate, to modify my opinion. My conclusions are based on the evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern. • Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.	
2.Report on Other Legal and Regulatory Requirements		
	National Audit Act, No. 19 of 2018 includes specific provisions for following requirements. • Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the University as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018. • The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.	

	• The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018. Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention 2.1 to state that any member of the governing body of the University has any direct or indirect interest in any contract entered into by the University which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018 2.2 to state that the University has not complied with any applicable written law, general and special directions issued by the Governing body of the University as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 except for;	
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Reference to law / Direction	Description		
a)Financial Regulations of the Democratic Socialist Republic of Sri Lanka		Action has been taken to prepare monthly performance summaries relating to SVIAS vehicles from 2019.	
Financial Regulation 1646	Monthly performance summaries relating to 05 vehicles of the Institute had not been prepared and submitted to audit.		
b. Establishments Code of the University Grants Commission and the Higher Education Institutions			
Section 1.6.1 of Chapter X and Section 3(1) of Chapter XX	A sum of Rs.96,615,640 had been paid relating to the year under review as salaries and allowance without confirming the arrival and departure of the academic staff.		University Teachers Association informed that they are working for 24 hrs and they will not mark their attendance for arrival and departure and the Council of the University has not taken any decision on the matter yet.
Section 4.1 of Chapter IX	In order to obtain overtime allowance, the Registrar of the University should personally satisfy that the overtime duties had been actually and fairly performed. But it was observed that the institute has not followed proper procedures.		Due to shortage of staff, all essential and routine works are being covered with available staff during holidays and their works are being monitored by relevant Heads of Depts/Sections/Units
C.Treasury Circular No. IAI/2002/02 dated 28 November 2002.	A separate Register of Fixed Assets had not been maintained for computers and computer accessories.	Admitted, Action is being taken to have separate fixed assets Register	

2.3	to state that the University has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018;	
2.4	to state that the resources of the University had not procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit act, No. 19 of 2018 .	
2.3 Other Audit Observations		
	i. 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 examinations conducted for the academic years 2014/2015, 2015/2016 and 2016/2017 had been released after a delay of 3 to 6 months. This practice had badly affected the student's employment opportunities after the pass out. ii. Student passing in the final examination in the Department of music during the year 2016, 2017 and 2018 were 69 per cent, 50 per cent and 47 per cent respectively shows continuous deterioration in the performance of students. iii. As per the letter Nos. CSA/2/3/4 and CSA/1/1/16 of 26 February 2006 and 11 June 2012 respectively of the Secretary to the President, the officers who proceed abroad on duty should submit a report within 2 weeks of returning to the	The release of results were delayed since the external examiners from other Universities took more time for marking, due to the non-academic staff strike held from February, 2018 to April 2018. Action are being taken to expedite marking process and for releasing results within three months in future. Passing rate depend on the overall performance of students in all the subjects both theory and practicals in the whole examination in all 04 years. Relevant officers have been requested by reminders to submit their reports.

	island, including the benefits received to the Government of Sri Lanka from the relevant tour abroad. However, 2 officers and 05 lecturers who had been abroad by spending a sum of Rs.4,873,402 from the University Fund in 2017 and 2018 had not submitted the relevant reports up to the date of this report. iv. The bond value totalling Rs 3,913,865 from 02 employees of the Institute who had been terminated from the Temporary Lecturer post and a deceased had not been recovered from their guarantors or their Provident Fund for more than 04 years. v. Research conducted by an Institute will result in upgrading the standard of the Institute and it will make an immense contribution to the national economy too. It was observed that 46 Academic staff are eligible to do research and obtain research grant but grant had not obtained from the year 2007 to 2018. It was observed in audit that this has mainly attributed to the inverse effect on improvement of education and economic. vi. The Steel Easel Stand is an equipment used by the Visual and Technological Arts students for drawing picture, painting and to display picture. The following matters were observed in this regard.	An appeal of an employee's wife for discharging from the obligation on violation of bond is still under consideration by the MOHE All relevant documents of another employee have been sent to UGC to refund the UPF balance to SVIAS to settle the bonded amount and once the balance is received, bonded amount will be settled. Staff members are being encouraged to involve with research works by applying research grants and no applications are received.
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	(a) Action had not been taken to recover Rs. 88,804 for loss of 36 Steel Easel by the management. (b) In terms of financial regulation 104, 105 the lost had not been reported to the nearest police station and to the Auditor General respectively. (c) Further, it was revealed that students were requested by the lecturers to buy these Easels. Students had spent money ranging from Rs. 1,500 to Rs. 4,000 to buy these easels for their academic activities. As result of this lost, students are facing lot of difficulties in their academic activities. vii. A balance totaling Rs.141, 790 had remained in the fund as Student Welfare Funds as at 31 December 2018 and this Fund had not been utilized for any purpose for last 03 years. viii. The approved permanent non-academic staff as at the end of the year under review had been 81 and the actual cadre was 44, thus existing 37 vacancies. This vacant is 45 percent on the approved cadre. This situation had severely affected the administrative and academic activities of the Institute. But action had not been taken to fill those vacancies for 3 years.	The 99th Board of Management, SVIAS held on 15.03.2019 decided to appoint another external committee to inquire into the matter and their report is awaited to take action on the matter. Since the matter is under investigation under the purview of BOM, final decision is awaited to take further action Students were only advised if they have on their own, it would be useful for their practice and future usage even after completion of their degree. Admitted, Action is taken to utilize this fund where necessary during the year 2019 Certain non-academic cadre vacancies to be filled on the list received from the MOHE based on the UGC Commission Circular No.876 and we have been requesting to send us the list of names for the last 03 years and awaiting a list of names from
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		the MOHE. The list of names has now been sent by MOHE and action is being taken to fill the vacancies by following recruitment procedures.
	ix. According to the Master Procurement Plan, Purchase of Lighting system, which was very essential for the third year examination of (Drama and Theatre) DTA 3123 stage lighting exam was scheduled to be purchased in September to December 2018. But it had not been purchased even until 01 March 2019. However, the above DTA 3123 stage lighting exam was scheduled to be conducted in July 2018. Due to non-availability of the stage lighting system the exam was postponed for more than 3 months. It was observed that the negligence of the officers concerned severely affected the academic activities of the students. x. The Action Plan prepared by the Institute for the year 2017 had not included the information such as approved and actual cadre, internal audit plan in terms of section 4 of the Public Finance Circular, No. 01/2014 dated 17 February 2014. xi. Progress Report of the Annual Action Plan for the year 2017 and 2018 had not been prepared and furnished to audit. In the absence of the progress report, it is not possible to ascertain whether the goals and objective of Annual Action Plan had been achieved by the Institute. Therefore, utilization of Annual Action plan to achieve the effectiveness and efficiencies of the Institution could not be measured and quantified in audit. xii. In terms of the Letter No.NP/SP/SDG/17 of 14	Due to non-availability of required funds, it was decided to purchase the system from 2019 allocation. Quotations have already been called to purchase light system and can be finalized the procurement procedure before end of July 2019. Noted Action is being taken to revise the Action Plan and Corporate Plan 2019-2023 incorporating all necessary information Noted

	August 2017 on sustainable development issued by the Secretary to the Ministry of National Policies and Economic Affairs and the “2030 Agenda” for Sustainable Development of the United Nations, the University was aware of the manner in implementing the functions that come under its scope. However, action had not been taken to identify the sustainable development goals, targets relating to those functions and focal points to reach those targets and indices for measuring the achievement of targets. xiii. A former Store Keeper has filed a case at the labor tribunal against his termination from the Institute and he has requested reinstatement and compensation of Rs.1 Million, legal charges and other expenses as decided by the Labour Tribunal.	Labour Tribunal delivered an order on 07.03.2019 to pay only a compensation of 18 months basic salary amounting to Rs.285,660/- He has not accepted the order and now has filed a case at High Court, Batticaloa
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Prof. (Mrs). A. Murugathas

Actg. Director/ SVIAS

15.08.2019

Prof. Dr. Ammankili Murugathas
 Acting Director
 Swami Vipulananda Institute of Aesthetic Studies
 Eastern University, Sri Lanka
 Kallady, Batticaloa.

Appendix E

Report on Sustainable Development Goals attended by Swami Vipulanada Institute of Aesthetic Studies, Eastern University, Sri Lanka

Goal	Indicator	Activities	Status	Projection
Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	Indicator 4.2.2: Participation rate in organized learning (one year before the official primary entry age), by sex.	Objectives of Goal 1 of Strategic Plan: 1.1 To introduce new degree programs. 1.2 To establish new departments/ Units. 1.3 To obtain National / International accreditation for the degree programs. 1.4 To revise curriculum of all internal undergraduate degree programs to meet the national and global requirements to increase the overall employability 1.5 To enhance students Tamil, English, Sanskrit, Sinhala competency, IT and soft skills.	Being implemented through an internal quality monitoring system	
	Indicator 4.4.1: Proportion of youth and adults with Information and Communications Technology (ICT) skills, by type of skill.			
	Indicator 4.a.1: Proportion of schools with access to:			
	(a) The Internet for pedagogical purposes;	Provide Internet access (LMS) through LAN and Wi-fi to all students and staff.	Available to all	Planning to provide high speed access.
	(b) Computers for pedagogical purposes;	Provide computers for each lecture hall with access to internet (LMS).		

	(c) Adapted infrastructure and materials for students with disabilities;	Provided access for disabled students.	Available in all new building	Planned for all future constructions.
	(d) Basic drinking water;		Provided to all	
	(e) Single-sex basic sanitation facilities;		Provided to all	

Goal	Indicator	Activities	Status	Projection
Goal 5: Achieve gender equality and empower all women and girls.	Indicator 5.1.1: Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex.	➤ Attend issues through Gender Equality and Equity (GEE) Cell that was established in Oct 2015 in the parent University the EUSL ➤ Making equality between men and women a reality. ➤ Arranging awareness programs with the participation of students.	In operation at Institute level.	All gender based issues are addressed and reduced at its minimum
Goal 6: Ensure availability and sustainable management of water and sanitation for all.	Indicator 6.1.1: Proportion of population using safely managed drinking water services.	Provide Clean drinking water supplied by National Water Supply and Drainage Board. Planned to install Sewerage Treatment Plant (STP) with in SVIAS premise.	All university community is supplied with clean drinking water. Proposal is being prepared.	To be implemented once it is approved by the UGC
Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all.	Indicator 7.1.1: Proportion of population with access to (renewable) electricity.	Solar energy systems to introduce as alternate energy source.	Proposal is being prepared.	To be implemented once it is approved by the UGC

Goal 13: Take urgent action to combat climate change and its impacts.	Appearance of the Institute premises with Green effect.	Planting usable trees on special occasions. Demonstrating about climate changes through Street Drama using our Drama & Theatre students.	In operation at Institute level.	

Appendix F

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.