



**Swami Vipulananda Institute of Aesthetic Studies,
Eastern University, Sri Lanka**

Annual Report - 2014



**THE VISION OF THE SWAMI VIPULANANDA
INSTITUTE OF AESTHETIC STUDIES,
EASTERN UNIVERSITY, SRI LANKA**

TO BE

A

LEADER IN

DEMAND DRIVEN

AESTHETIC

DISCIPLINES

**THE MISSION OF THE SWAMI VIPULANANDA
INSTITUTE OF AESTHETIC STUDIES,
EASTERN UNIVERSITY, SRI LANKA**

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

Members of the Board of Management

Chairman:	Dr. K. Kobindarajah	Vice-Chancellor, EUSL
Director:	Dr. K. Premakumar	Director/SVIAS
Dean:	Prof. M. Selvarajah	Faculty of Arts & Culture, EUSL
UGC Nominee:	Prof. S. Maunaguru Rev. Fr. Joseph Mary Rev.Srimat Swami SarvarupanandajiMaharaj	
Council Nominee:	Mr. S. Arumainayagam Mr. M. M. MahroofCareeim	
Senate Nominee:	Ms. M. Nadira Mr. S. Balendran	
Syndicate Nominee:	Dr. S. Jeyasankar Ms. S.Subramaniam	
Representative of Treasury:	Mr. M. Ramamoorthy	
Senior Assistant Registrar (Secretary):	Mr.T.Vijeyakumar	

03. Director's Review:

3.1 Introduction

Swami Vipulananda Institute of Aesthetic Studies (SVIAS), Eastern University, Sri Lanka was functioning with following Departments of Study.

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

Dr. K. Premakumar was the Director of the institute in 2014 under his leadership with the guidance of the Vice Chancellor EUSL. It was functioning well.

3.2 Subjects taught

- Carnatic Music
- Dance (BharathaNattiyam)
- Drama & Theatre Arts
- Visual & Technological Arts

3.3 Statutory boards

Academic syndicate: Handled all activities of academic matters

Board of management: Handled and approved all administrative, academic and financial matters.

Council /EUSL: BOM /SVIAS minutes forwarded to the Council for its decision

3.4 Achievements:

The proposal submitted for the university Development Grant under Higher Education for the Twenty first Century (HETC) was accepted and we were awarded a grant of 15 million Rupees for the development of the following four major areas.

- i. Improvement of Information Technology
- ii. Improvement of English Language Skill
- iii. Improvement of Soft Skill
- iv. Improvement of Social Harmony

3.5 Award of Excellence

Eastern University, Sri Lanka has won 15 awards in Tamil Medium Stream of the **Talent Awards- Higher Education Awards Ceremony for Creative Talent-2014**. Among these awards, SVIAS has received 4 awards for First Places, 3 awards for 2nd places and 4 awards for 3rd places which eventually helped the EUSL to emerge **overall champion in Tamil Stream of the Talent Awards - Higher Education Awards Ceremony for Creative Talent - 2014**.

3.6 Workshops Conducted

No.	Date conducted	Title of the workshop
01.	27.02.2014	Ragging at Universities -by Human Right Commission
02.	11, 18,25.03.2014	Work shop on self-awareness- Prama Kumarikal Rajayoga Nilayam, Batticaloa.
03.	27.06.2014	Workshop on Torturing and its effects- Human rights Commission
04.	15.08.2014 - 17.08.2015	Workshop on Natya Shastra by Pappus Academic & Cultural Trust - Chennai, India
05.	07.11.2014 - 08.11.2014	Workshop on Make -up Artist from Colombo Chalmway International hair beauty Institute.
06.	14.11.2014 - 18.11.2014	Workshop - Thenmodi Kooththu by Mr. M. Gnanaselvam
07.	23.11.2014 - 25.11.2014	Workshop conducted on Teaching methods and demonstration in Dance - by Shanthini Sivanesan

3.7 Music Programmes

No.	Date	Particulars of the music programme
01.	03 .03.2014	Talent show - students participated from SVIAS and got prizes in Dance Music. Folk music ,Art and literature in talent Show organized by Ministry of Higher Education
02.	16.05.2014 - 17.05.2014	Music program Seva lanka Foundation - Kaluthura
03.	29.05.2014 - 30.05.2014	Jaffna music festival - Seva lanka Foundation
03.	15.08.2014	Music program on Folk song for National Youth Service Council in Belwood Aesthetic Institute

SVIAS involved in organizing cultural programmes towards promoting Social Harmony. Our Students took part in various Dance and Cultural programmes all over Sri Lanka for promoting Social Harmony through Cultural Diversity.

3.8 Preservation and Promotion of Cultural Heritage

SVIAS organized various cultural programmes in folk & traditional Arts culture towards our goal.

3.9 Promotion of Reconciliation Among Communities Through Cultural Programmes

Our students always took part in organizing Welcome Dances and other cultural programmes in the high level functions organized in Batticaloa Kaccheri, Banks, DS office and other institutions.

3.10 Organizing Joint Cultural Programmes for Promoting Ethnic Cohesion

SVIAS students took part in organizing Joint Drama with Jana Karaliya and Joint Cultural Programmes *VZ: Dances & Folk Songs* with Students of University of Visual and Performing Arts (UVAPA) towards promoting Ethnic Cohesion.

3.11 Welcoming His Excellency the President to Batticaloa

Cultural Band of SVIAS has always taken to welcome whenever His Excellency the President - Hon. Mahinda Rajapakse visited Batticaloa.

3.12 Infrastructure facilities

1. The girls' hostel "Sarasavi Medura" was completed and occasionally declared open on 09.02.2015.
2. Internal access roads- completed in 2014.

04. Details of Resources & Students as at 31.12.2014					
Department	Course of Study	Total Students	Total Academic Staff	Total Non-Academic Staff	Total Administrative Staff
Music	Bachelor of Fine Arts in Music	347	19	02	-
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance	212	07	02	-
	Bachelor of Fine Arts in Drama & Theatre Arts	245	11		-
Visual Arts	Bachelor of Fine Arts in Visual Arts	249	10	02	-
Library		-	01	03	-
Administration		-	-	33	04
Finance		-	-	04	01
Total		1053	48	46	05

05. Details of Local Students as at 31.12.2014								
Department	Course	Medium	Total students enrolled in 2012/13	Total students enrolled in 2011/12	Total students enrolled in 2010/11	Total students enrolled in 2009/10	Total students as at enrolled in 2014	No. of students Graduated in 2014
Music	Bachelor of Fine Arts in Music	Tamil	66	72	77	79	294	45
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance		36	39	43	51	169	20
	Bachelor of Fine Arts in Drama & Theatre Arts		54	50	43	49	196	44
Visual Arts	Bachelor of Fine Arts in Visual Arts		50	52	47	45	194	06
			206	213	210	224	853	115

The student intake gradually increased year by year and the total student number reached 853 as at 31.12.2014. 115 students graduated in the year 2014.

06. Details of Passed out students					
Department	Course	Medium	2012	2013	2014
Music	Bachelor of Fine Arts in Music	Tamil	45	19	30
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance		20	22	31
	Bachelor of Fine Arts in Drama & Theatre Arts		44	46	39
Visual Arts	Bachelor of Fine Arts in Visual Arts		06	33	45
			115	120	145

Since the intake of students increased year by year, the number of graduates increased accordingly.

7. Details of Academic Staff as at 31.12.2014									
Department	Course	Medium	Senior Prof.	Professor	Senior Lecturer	Lecturer	Lecturer (Prob.)	Asst. Librarian	Instructors
Music	Bachelor of Fine Arts in Music	Tamil	-	-	-	-	15	01	03
Dance and Drama & Theatre Arts	Bachelor of Fine Arts in Dance		-	-	-	-	05	-	02
	Bachelor of Fine Arts in Drama & Theatre Arts		-	-	02	-	05	03	1
Visual Arts	Bachelor of Fine Arts in Visual Arts		-	-	-	-	02	06	02
Library			-	-	-	-	01	-	-
Computer Unit			-	-	-	-	-	-	-
Total			-	-	02	-	28	10	08

Academic cadre were created according to the staff: student ratio of 18:1. Any how some cadres for instrument practical be created. Out of academic cadres 06 numbers are pursuing PhD programme and 05 are pursuing Masters degree.

8. Details of Non-Academic Staff as at 31.12.2014				
Department	Executive Staff	Technical Staff	Clerical and allied Staff	Minor Employees
Music	-	-	01	01
Dance and Drama Theatre Arts	-	-	-	02
Visual & Technological Arts	-	-	-	01
Library	-	-	01	02
Finance	-	-	03	01
Administration	05	01+01****	08+01***	18***
Total	05	02	14	25

After 2008, no non-academic cadres were created in all categories .

* Store Keeper was interdicted in 2012

** Senior Asst. Bursar was interdicted in 2012

*** 23 Staff members were given permanent appointment as per the PA Circular 25/2014)

9. Details of Research, Innovation and Publications as at 31.12.2014			
Subject	Published	Commercialized	Presented
a. No. of Researches	14		10
b. No. of Innovations	-		-
c. No. of Journals	11		-
d. No. of Books	-		-
e. No. of Articles	16	02	15
f. Other (Book cover design)	01		-
Total	42	02	25

Researchers were done by most of the Academic staff members and all were published.

10. Details of Programme, Seminars & Workshop as at 31.12.2014			
Subject	Attended	Completed	Presented
a. No of Postgraduate Degree Programme	05	05	05
b. No of Postgraduate Diploma Programme	-	-	-
c. No of Degree Programme	-	-	-
d. No of Diploma Programme	-	-	-
e. No of Certificate Programme	-	-	-
f. Other	02	02	-
Total	07	07	05

All the department of studies attended workshops and seminars and completed with presentation.

11. Details of Awards Received During as at 31.12.2014			
Subject	No of Award	No of Academics	No of Students
a. Local Awards	02	-	17
b. National Awards	01	-	16
c. International Awards	02	-	-
d. Other	-	03	03
Total	05	03	36

12. Details of Recurrent Expenditure as at 31.12.2014		
Subject	2013Rs.	2014Rs.
a. Personal Emoluments	42,917,599.72	56,174,575.33
b. Travelling	156,364.01	213,288.50
c. Supplies	2,801,251.09	3,301,597.44
d. Maintenance	1,252,750.87	1,981,610.31
e. Contractual Services	13,469,937.47	15,804,870.02
f. Other	6,354,578.60	6,321,910.80
Total	66,952,481.76	83,797,852.40

Expenditure on supply and contractual service increased due to the increase of student intake and outsourcing of security services.

13. Details of Capital Expenditure as at 31.12.2014		
Subject	2013Rs.	2014Rs.
a. Acquisition of Furniture & Office Equipments	34,363,228.19	12,879,055.95
b. Acquisition of Machineries	-	-
c. Acquisition of Building & Structures	26,955,779.69	9,631,994.42
d. Other	-	17,200.00
Total	61,319,007.88	22,528,250.37

Since the acquisition of furniture and office equipments and building ad structures have already done based on the needs of the increased number of student intake, there is a drop in the year 2014.

14. Details of Projects (Local/ Foreign Funded) as at 31.12.2014					
Name & Details	Loan/ Grant	Funding Agency#	TCE Rs.	RFA Rs.	DF Rs.
HETC Project	Grant	World Bank	15 MR		
-	-	-			
-	-	-			
Total	-	-	15 MR		

University Development Grant of Rs. 15 MR was granted under HETC World Bank project and probably all the funds were utilized for the improvement of IT skill, English skill, soft skill and social harmony.

15. Details of Project Expenditure (Local/ Foreign Funded) as at 31.12.2014					
Name	TCE Rs.	Exp in 2013Rs.	Exp in 2014Rs.	Cumulative Exp as at 31.12.2014	% of Physical Progress
HETC Project	15MR				
-					
-					
-					
Total					

16. Details of Financial Progress (Expenditure) as at 31.12.2014			
Subject	Provision in 2014 Rs.	Exp in 2014 Rs.	Savings/ Excess Rs.
a. Recurrent expenditure Project	74,000,000.00	93,807,314.02	(16,919,351.90)
b. Capital expenditure Project	45,000,000.00	22,528,250.37	22,471,749.63
c. Project - Local Funded	-	-	-
d. Project - Foreign Funded	-	-	-
Total	119,000,000.00	116,335,564.39	5,552,397.73

17. Details of Financial Progress (Generated Income) as at 31.12.2014			
Source of Revenue	Provision in 2014 Rs.	Collection in 2014 Rs.	Deficit/ Surplus Rs.
a. Undergraduate Studies	1,250,000.00	2,799,274.62	1,549,274.62
b. Postgraduate Studies	-	-	-
c. Consultancies	-	-	-
d. Other	20,000.00	88,687.50	68,687.50
Total	1,270,000.00	2,877,961.12	2,617,962.12

18. Financial Performance Analysis as at 31.12.2014		
Subject	Formula	Exp. Per student Rs.
a. Recurrent Expenditure per Student (RE)	RE/ No of Student Strength	98,238.98
b. Capital Expenditure per Student (CE)	CE/ No of Student Strength	26,410.61
Total		124,649.59

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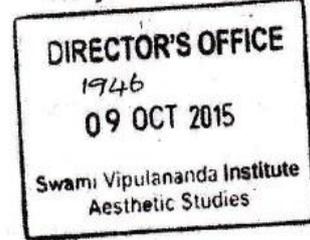
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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



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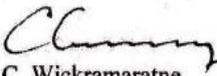
දිනය } 18 September 2015
திகதி }
Date }

The Director,
Swami Vipulananda Institute of Aesthetic Studies,



Report of the Auditor General on the Financial Statements of the Swami Vipulananda Institute of Aesthetic Studies for the year ended 31 December 2014 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978.

The English version of the above mentioned report is sent herewith


W.P.C. Wickramaratne
Acting Auditor General

- Copies to: - 01. Secretary, Ministry of Finance
02. Secretary, Ministry of Higher Education and Research
03. Chairman, University Grants Commission



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கணக்காய்வாளர் தலைமை அபிப்பதி திணைக்களம்
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මගේ අංකය } EN/BT/B/SVIAS/01/14/05 }
எனது இல. } உமது இல. }
My No. } Your No. }

දිනය } 18 September 2015
திகதி }
Date }

The Director,
Swami Vipulananda Institute of Aesthetic Studies,

Report of the Auditor General on the Financial Statements of the Swami Vipulananda Institute of Aesthetic Studies for the year ended 31 December 2014 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 Aesthetic Studies for the year ended 31 December 2014 comprising the statement of financial position as at 31 December 2014 and the statement of financial performance, statement of changes in net assets and cash flow statement 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 Sections 107 (5) of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Sub-section 108 (1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108 (2) of the Universities Act will be issued in due course.

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 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 judgment, including the assessment of the risks of material misstatement 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 the financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No.38 of 1971 give 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.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in Paragraph 2.2 of this report, 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 2014 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 Accounts Receivable and Payable

The following observations are made.

- (a) Staff loan balances aggregating Rs.573,338 receivable from 04 officers who were interdicted or dismissed from the service had remained outstanding for over 03 years. However, those outstanding balances had not been recovered even up to the date of audit on 30 June 2015.
- (b) Salary advances aggregating Rs.14,393 paid to 04 officers had remained outstanding for more than 03 years without taking action to recover them from the officers concerned.
- (c) A sum of Rs.1,652,862 had been shown as payable to the Eastern University of Sri Lanka in the financial statements for more than ten years without taking fruitful action to settle or write off it from the books of accounts.

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

The following instances of non- compliances were observed in audit.

- (a) The audited financial statements and report of the Auditor General thereon for the years 2012 and 2013 had not been published in the Government Gazette even up to 24 April 2015 in terms of Section 109 of the Universities Act, No. 16 of 1978.
- (b) Advances granted to the staff should be settled immediately after completion of the purposes for which it was granted in terms of Financial Regulations 371(2). However, advances aggregating Rs.383,420 granted in six instances had been settled after a delay of period ranging 04 months to 07 months.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the activities of the Institute during the year under review had resulted in a deficit of Rs. 90,919,352 before taking into account the Government Grant of Rs. 74,000,000 for recurrent expenditure as compared with the corresponding deficit of Rs. 70,750,664 for the preceding year before taking into account



the Government Grant of Rs. 68,364,000 for that year, thus indicating a further deterioration of Rs.20,168,688 in the financial results. The increase of personnel emoluments by Rs.13,256,976 as compared with the previous year had mainly attributed for this deterioration.

4. Operating Review

4.1 Performance

The academic performance of the Institute during the year under review is as follows.

(a) Results of Examinations

Details of final examinations held and number of students passed in the examinations during the year under review as compared with the preceding year are shown below.

Details	Faculty of Music		Faculty of Dance		Faculty of Drama and Theatre		Faculty of Visual and Technological Arts	
	2014	2013	2014	2013	2014	2013	2014	2013
Number of students sat for final examinations during the year under review	38	26	29	25	39	50	46	43
Number of students passed in the examinations	23	19	27	22	38	46	32	33
Number of students passed in the examinations, as a percentage of total number of students sat for the examinations	61	73	93	88	97	92	70	77

The following observation is made in this connection.

Out of 38 students and 46 students of the Faculty of the Music and the Faculty of Visual and Technological Arts respectively who sat for final examination, 15 and 14 students



had failed the examination, which represents 39 and 30 per cent of the total number of students sat for the final examination.

4.2 Management Inefficiencies

The following inefficiencies were observed in this connection.

- (a) The Institute had purchased 45 bunk beds in the year 2013 at a total cost of Rs.2,119,360. However, these beds had remained idle up to 31 July 2015 at the building obtained on rental basis.
- (b) Two computers purchased at a total cost of Rs.190,000 had been kept at the stores from the date of purchase on 18 September 2014 without being utilized for the intended purposes.
- (c) Advances aggregating Rs.300,080 paid to 03 officers of the Institute during the year under review in 7 instances had not been settled even up to 31 July 2015 by the officers concerned.
- (d) At the physical verification carried out in the stores of the Faculty of Dance revealed a stock shortage of 38 items valued at Rs.920,621. However, the Institute had not taken proper action against the officers who were responsible for the loss of those items.

4.3 Human Resources Management

The position of approved and actual cadre as at 31 December 2014 is given below.

Category of Staff	Approved Cadre	Actual Cadre	Number of Vacancies	Number of Excess
Academic	38	36	02	
Academic Support	07	01	06	
Executive	05	03	02	-
Clerical and Allied	16	10	06	
Minor	07	27		20
Total	<u>73</u>	<u>77</u>	<u>16</u>	<u>20</u>

The following observations are made in this regard.



- (a) The post of Senior Assistant Bursar and Store Keeper had remained vacant since 02 July 2012. At the Meantime, officers of the Eastern University had performed duties for the above two post on acting basis without taking action to appoint suitable officers for the above posts and a sum of Rs.101,719 had been paid as acting allowances during the year under review.
- (b) Even though approved cadre for minor employees was 07, the Institute had recruited 20 employees exceeding the approved cadre. Further, the Institute had not obtained required approval from the relevant authorities to fill this excess cadre.

5. Accountability and Good Governance

5.1. Budgetary Control

Variances ranging from 20 per cent to 2,524 per cent were observed between the budgeted and actual income and expenditure thus indicating that the budget had not been made use of as an effective instrument of management control.

6. Systems and Controls

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

- (a) Assets Management
(b) Procurement
(c) Payment of Advances


W.P.C. Wickarmaratne
Acting Auditor General