



University of the Visual and Performing Arts

Annual Report

2024

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THE EMBLEM OF THE UNIVERSITY



The central image presented in the University's official logo is that of the "Seeni Mala", which is one of the most striking Sri Lankan traditional flower patterns. It is placed with a circular shape that frames the design. The depiction of this traditional flower design, found in the wood carvings at the Embekka Devalaya in Kandy and the Kataragama Devalaya in Ruhuna, symbolizes the potential of the University to produce highly sophisticated creations of art that are nurtured by the excellence of traditional art forms. The brown and light-yellow colors in the logo represent visual and performing arts. The name of the University, given in Sinhala, Tamil and English languages, is inserted between the inner and outer circles of the logo.

VISION STATEMENT

Enrich the Cultural Life of Humankind

MISSION STATEMENT

Vivid Description of the Mission

We will disseminate the most updated knowledge in the world in creative arts and related areas of study to the society through a well-qualified academic staff renowned for their excellence in research and creative practice in their respective disciplines. That will make us the most sought-after creative arts university for both national and international students alike. We will produce practitioner-researchers of high-quality through undergraduate and postgraduate education who are capable in becoming cynosures in both creative industries and the education sector. Our production of knowledge through research and innovations through creative engagements will be published and showcased in nationally and globally recognized platforms such as indexed journals, art exhibitions and film festivals. We will be showing examples to creative industries and mass media how possible it is to be socially incisive in creative practice whilst being financially viable. Being a trend-setter and a policy-maker for the industry and education not only in Sri Lanka but also in the globe, we will be the most desired higher education institute for creative arts in Asia by 2030.

CORE VALUES

- i. Preserve tradition while encouraging innovations
- ii. Excellence in creative practice, research, and education
- iii. Encouraging intelligence of expressions
- iv. Creating artistic identity and collaboration

BHAG (BIG HAIRY AUDACIOUS GOAL)

To become the most sought-after and financially sound higher education institute dedicated to creative arts in Asia by 2030.

KEY RESULT AREAS OF THE UNIVERSITY

- 1. Graduate Employability
- 2. Research and Publications
- 3. Innovations and Creative Works
- 4. National and International Contributions and Collaborations
- 5. Financial Sustainability
- 6. International Outlook

MESSAGE FROM THE VICE CHANCELLOR

As the sixth Vice-chancellor of the University of Visual and Performing Arts (UVPA), I started my duties on the 12th October 2023 during a challenging time encountering multiple issues in various aspects. As a result of the economic crisis that the country is facing currently, all educational institutions are mandated to maintain status quo, manage funding efficiently for teaching and learning purposes including other activities. Among these problems the non-academic staff strike in 2023, shortage of academic and administrative staff are significant issues that directly effects quality of teaching including the lack of teaching space availability at the University of the Visual and Performing Arts. My leadership focuses on handling these problems and to achieve success in graduate employability and equip students with 21st century skills.



A set of short-term (ST), medium-term (MT) and long-term (LT) measures are being planned and implemented as explained below.

Short-Term & Medium-Term Measures

- Strengthening existing and establishing new industry partnerships with government and non-government parties such as Ceylon Tourist Board, Colombo Municipal Council etc. for conducting various Cultural Arts projects.
- Enhancing University Business Linkage Cell collaborations. In the year 2024 we successfully covered State Drama Festival at the Maharagama Youth Centre and State Music Awards Ceremony at the Nelum Pokuna Open Theatre.
- Providing 21st Century Skills for students (in the process of converting the language of instructions to English for global recognition of qualifications and enhancing ICT skills.
- National and International Cultural Projects and Research collaborations (with funding received from an Australian donor) completed 3 research projects and 2 cultural events in collaboration with Swami Vipulananda Institute of Aesthetic Studies, Batticaloa.
- International Research Collaborations with International academics supervising research students voluntarily at the Faculty of Graduate Studies.
- Few eminent persons in the field have been appointed as Visiting Professors on voluntary basis.

- Implementation of modern and innovative research dissemination strategies.
- Developed, Created and Produced 3 research documentaries
 1. The process of manufacturing "Gata/Udarata Bereya"
 2. " Ang Keliya" ritual
 3. Marginalized Moors' Music and Misunderstandings (in Sri Lanka)
- Save energy (all types of energy ranging from thermal, hydro power, renewable to human energy) through moving from paper-base operations to digital operations

Long-term Measures

- Increasing graduate employability
- Deployment of physical and human resources and facilities for Teaching and Learning, including acquisition of suitable land and buildings to overcome the prevailing space issue in the university
- Enhancing staff research skill and engagement in research

I expect to work with the academic staff, and non-academic staff including all other staff members and the students including the alumni of the UVPA to achieve these goals as the Vice Chancellor of the UVPA.

Professor Rohan Nethsinghe

Professor in Creative Arts Education

PhD (Monash University); MFA (Donetsk Conservatory (USSR), GradDipEd (Sec), BEd (H1) (Monash University); Dip in TAE, Dip in VET Prac, Dip VET (Chisholm TAFE, Australia).

Vice-Chancellor

University of the Visual and Performing Arts

INTRODUCTION TO THE UNIVERSITY

The University of the Visual and Performing Arts was founded to promote and develop the visual and performing arts and offer recognized higher educational qualifications in these spheres of study. In fulfilling this prime objective, the University strives to enrich the rigor and diversity of education in visual and performing arts through developing competent intellectuals, expanding research and inventions, and strengthening collaboration with industry and the community.

Sri Lanka has a rich artistic heritage dating back to the 3rd century BC, with early painting and sculpture rooted in Buddhist temples and rituals. The introduction of Western naturalistic painting occurred much later during British colonial rule. Recognizing the need to preserve and promote traditional art forms, the British established the Ceylon Technical School in 1893, later renamed the Ceylon Technical College in 1906. This institution laid the foundation for formal arts education in Sri Lanka, offering courses in drawing, painting, photography, sculpture, weaving, leather-work, and clay work.

In 1949, the Arts and Crafts Department of the Ceylon Technical College was relocated to the Heywood building at Horton Place, Colombo 07, under the leadership of renowned painter and educator J.D.A. Perera. Today, this site houses the Faculty of Visual Arts and the J.D.A. Perera Art Gallery, preserving its artistic legacy. In 1952, the department was upgraded to the Government Institute of Arts, which expanded its curriculum to include music and dance. It was renamed the Government School of Fine Arts in 1953 and became an independent department under the Ministry of Education. Due to growing student interest, music and dance programs were later relocated to Albert Crescent, Colombo 07. In 1960, the institution was renamed the National Institute of Arts and placed under the Ministry of Cultural Affairs. By 1965, it was further expanded into three distinct colleges:

1. Government College of Arts and Crafts
2. Government College of Music
3. Government College of Dance and Ballet

In 1974, these colleges were consolidated into the Institute of Aesthetic Studies (IAS) and affiliated with the University of Ceylon, incorporating the Ramanathan Academy of Jaffna. The IAS consisted of departments for Art and Sculpture, Music, and Dance and Ballet. In 1978, the institute awarded its first Bachelor of Fine Arts (BFA) degrees, graduating 63 students. In 1980 the IAS was affiliated with the University of Kelaniya, while the Ramanathan Academy was transferred to the University of Jaffna. That same year, Sripali Kalayathanaya, Horana, another center for aesthetic studies, merged with IAS, which was affiliated with the University of Colombo in 1993. From 1974 onward, IAS established itself as Sri Lanka's premier institution for higher education in the arts.

In response to the growing demand for specialized aesthetic education, IAS was elevated to university status in 2005, and became Sri Lanka's 15th state university under the purview of the University Grants Commission. The University of the Visual and Performing Arts (UVPA) was officially established on July 1, 2005, through the Extraordinary Gazette No. 1400/24 dated July 8, 2005. The three original schools were restructured into:

- Faculty of Visual Arts
- Faculty of Music
- Faculty of Dance and Drama

Today, UVPA comprises three faculties, 24 academic departments, a Faculty of Graduate Studies, and a Centre for Open and Distance Learning. It has expanded its academic offerings to accommodate an increasing number of undergraduate, postgraduate, and distance-learning students.

Despite challenges, UVPA remains Sri Lanka's only university exclusively dedicated to visual and performing arts, upholding its mission to preserve, innovate, and promote the artistic disciplines of art, music, dance, and drama. Through excellence in teaching, research, and industry collaboration, UVPA continues to enrich national and international artistic landscapes while fostering a deeper appreciation for aesthetics among society.

1. GOVERNANCE & MANAGEMENT

1.1 Officers of the University

Chancellor

Emeritus Professor Sunil Ariyaratne



Vice Chancellor

Professor Rohan Nethsinghe



Deans of Faculties

Faculty of Graduate Studies

Prof. Kolitha Bhanu Dissanayake
(until 11.02.2024)

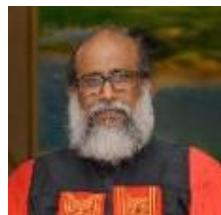


Prof. K.W.K.M.M.W.I. Ferdinando
(since 12.02.2024)



Faculty of Visual Arts

Snr. Lec. Jagath Raveendra
(until 10.12.2024)



Dr. I.M.T. Illangasinghe
(since 11.12.2024)



Faculty of Music

Snr. Lec. (Mr.) K. Sarath Fernando



Faculty of Dance & Drama

Prof. K.M.S. Kumarathunga



Registrar

Ms. D.N. Gurusinghe,
Acting Registrar
(until 31.03.2024)



Ms. P.G.S.P. Nanayakkara,
Acting Registrar
(from 01.04.2024 to 01.09.2024)

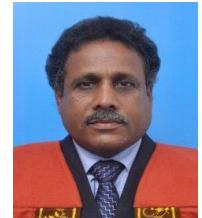


Dr. Chani Imbulgoda,
Registrar
(since 02.09.2024)



Librarian

Dr. G.R.Padmasiri



Bursar

Mr. W.M.W. Wanninayake



1.2 University Council

University Council is the executive body and governing authority of the University and the composition in the year 2024 is as follows;

Vice Chancellor (Chairperson) Prof. Rohan Nethsinghe

Deans of the Faculties Faculty of Graduate Studies

Prof. Kolitha Bhanu Dissanayake
(until 11.02.2024)

Prof. K.W.K.M.M.W.I. Ferdinando
(since 12.02.2024)

Faculty of Visual Arts

Snr. Lec. Jagath Raveendra
(until 10.12.2024)

Dr. I.M.T. Illangasinghe
(since 11.12.2024)

Faculty of Music

Snr. Lec. (Mr.) K. Sarath Fernando

Faculty of Dance & Drama

Prof. K.M.S. Kumarathunga

Senate Representatives Prof. Vajira Nalinda Jayathilaka
(until 14.07.2024)

Dr. D.W. Salgamuwa

Dr. H.M.S.S. Herath
(since 25.07.2024)

UGC Appointed Members Prof. Nimal Keerthi Dangalle

Dr. Chandrawansa Pathiraja

Mr. Prasantha Lal de Alwis (President's Counsel)

Mr. T. Dharmarajah

Mr. Suresh Dominic

Mr. Ajita de Costa
(until 19.01.2024)

Prof. Rohana Lakshman Piyadasa
(until 25.07.2024)

Registrar
(Ex- officio Secretary to the Council)

Ms. D.N. Gurusinghe, Acting Registrar
(until 31.03.2024)

Ms. P.G.S.P. Nanayakkara, Acting Registrar
(from 01.04.2024 to 01.09.2024)

Dr. Chani Imbulgoda, Registrar
(since 02.09.2024)

1.3 Council Sub Committees

01.	Finance Committee	(Chairperson – Vice Chancellor)
02.	Audit Committee	(Chairperson – UGC Appointed Member Mr. T. Dharmarajah, Chartered Accountant)
03.	Land and Building Committee	(Chairperson – Vice Chancellor)
04.	Leave & Awards Committee	(Chairperson – Vice Chancellor)
05.	Bond Recovery Review Committee	(Chairperson – Vice Chancellor)
07.	Board of Management of VAPA TV	(Chairperson – Vice Chancellor)
08.	Board of Management of VAPA University Press	(Chairperson – Vice Chancellor)

1.4 Senate of the University

The University Senate is the academic authority of the University, which exercises control and provide overall direction for instruction, education, research, and examinations.

Vice Chancellor (Chairperson) Prof. Rohan Nethsinghe

Deans of the Faculties

Faculty of Graduate Studies

Prof. Kolitha Bhanu Dissanayake
(until 11.02.2024)

Prof.K.W.K.M.M.W.I. Ferdinando
(since 12.02.2024)

Faculty of Visual Arts

Snr.Lec.Jagath Ravindra, (until 10.12.2024)
Dr. I.M.T. Illangasinghe (since 11.12.2024)

Faculty of Music

Snr.Lec. K.S. Fernando

Faculty of Dance and Drama

Prof. K.M.S. Kumarathunga

All Heads of the Departments

All Permanent Professors

Two Academic Nominees for Each Faculties

Librarian Dr. G.R.Padmasiri

Registrar (Ex-officio Secretary to the Senate) Ms. D.N. Gurusingshe, Acting Registrar
(until 31.03.2024)

Ms. P.G.S.P. Nanayakkara, Acting Registrar
(from 01.04.2024 to 01.09.2024)

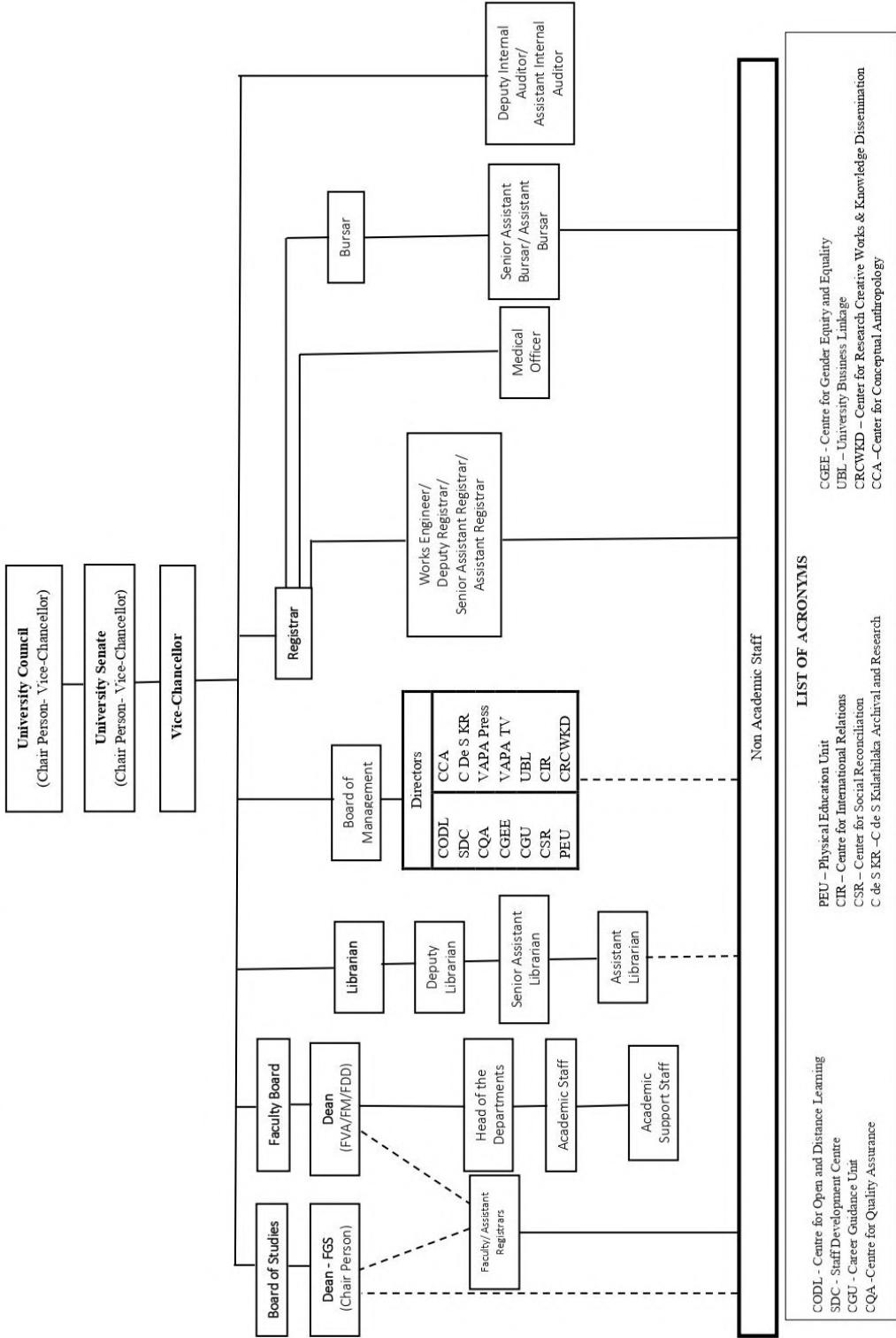
Dr. Chani Imbulgoda, Registrar
(since 02.09.2024)

1.5 Senate Sub Committees

01. Library Committee	(Chairperson – Vice Chancellor)
02. Admissions Committee	(Chairperson – Vice Chancellor)
03. Examination Offences Committee	(Chairperson – Vice Chancellor)
04. Honorary Degree Committee	(Chairperson – Vice Chancellor)
05. Convocation Committee	(Chairperson – Vice Chancellor)
06. Curriculum Evaluation Committee	(Chairperson – Vice Chancellor)
07. Research and Creative Works Management Committee	(Chairperson – Vice Chancellor)
08. Ethics Committee	(Chairperson / Dean – Faculty of Graduate Studies)
09. Appeals Board	(Chairperson / Most Senior Dean of a Faculty)

1.6 Organizational Structure

Organizational Structure - University of the Visual and Performing Arts



2. MILESTONES IN THE YEAR 2024

Appointment of the Second Registrar of the University

Dr. Chani Imbulgoda, Dr. who holds a PhD in Business Administration from Postgraduate Institute of Management, University of Sri Jayewardenepura and a Fellow Member of Chartered Professional Managers assumed duties as the Second Registrar of the University of the Visual and Performing Arts on 2nd September 2024. This marks a significant milestone in the university's administrative journey, reinforcing its commitment to excellence in governance and institutional development.

Appointment of New Deans to the Faculty of Graduate Studies and the Faculty of Visual Arts

Prof. K.W.K.M.M.W.I. Ferdinando, attached to the Faculty of Dance and Drama, a nationally and internationally award-winning Sri Lankan theatre practitioner and filmmaker, was appointed as the 3rd Dean of the Faculty of Graduate Studies on February 12, 2024. Prof. Ferdinando brings a wealth of experience and expertise to the faculty.

Dr. I.M.T. Illangasinghe, attached to the Faculty of Visual Arts, an illustrious artist, was appointed as the 7th Dean of the Faculty of Visual Arts on December 11, 2024. His distinguished career in the field of visual arts is expected to further enrich the academic and creative pursuits of the faculty.

Global Recognition

In 2024, the University of the Visual and Performing Arts (UVPA) achieved a significant milestone in cultural heritage preservation by securing membership in the Asia Pacific Higher Education Network for Safeguarding Intangible Cultural Heritage (APHEN-ICH). This recognition highlights UVPA's commitment to safeguarding traditional art forms and intangible cultural heritage (ICH), aligning with SDG 4 (Quality Education), SDG 11 (Sustainable Cities and Communities), and SDG 17 (Partnerships for the Goals).

Recognize and Honor Talents

During its annual convocation, the University of the Visual and Performing Arts conferred honorary doctoral degrees upon esteemed drama director, artist, and playwright Mr. Parakrama Niriella, and veteran musician Mr. Hemapala Perera. This distinguished recognition underscores the university's commitment to celebrating and preserving artistic excellence, honoring their profound contributions to the realms of drama and music.

3. UNIVERSITY STATISTICS OF THE YEAR

3. 1 Academic Performance

3.1.1 No. of Undergraduate Students according to Academic Departments

Faculty	Department	Total Number of Students			
		1 st Year	2 nd Year	3 rd Year	4 th Year
Faculty of Visual Arts	Painting	19	17	17	15
	Sculpture	10	7	10	11
	Visual Communication Design	12	13	16	14
	Ceramic	12	13	10	7
	Multi-disciplinary Design	15	14	15	11
	Textile and Wearable Arts	12	10	13	11
	History and Theory of Arts	10	11	7	9
	Multimedia Arts	13	15	14	18
	Print making	11	11	10	7
Total No. of Students for Bachelor of Visual Arts (Honors) Degree		114	111	112	103
Faculty of Dance and Drama	Department	1 st Year	2 nd Year	3 rd Year	4 th Year
	Kandyan Dancing	360*	86	90	70
	Low-country Dancing		79	50	39
	Sabaragamu Dancing		16	32	21
	Instrumental Music		15	14	08
	Indian and Asian Dance		25	31	20
	History and Theory of Dance and Drama		47	50	70
	Theatre, Ballet and Modern Dance		58	66	42
	Information Technology**				
	English Language Teaching (DELT)**				
Total No. of Students for Bachelor of Performing Arts (Honors) Degree - Dance and Drama		360	346	326	333
Faculty of Music	Department	1 st Year	2 nd Year	3 rd Year	4 th Year
	North Indian Classical Music	294*	63	89	118 80
	South Indian Music		22	18	07 07
	Western Music		52	54	46 39
	Ethno-Musicology		37	56	54 46
	Applied Music and Mass Communication		35	30	27 29
	Musicology		54	23	20 21
Total Total No. of Students for Bachelor of Performing Arts (Honors) Degree – Music		294	263	270	272 222

Notes:-

* 1st Year common course is provided for students.

**Not admitting students for DELT and DIT separately. These two subjects are offered to all the departments of the faculties.

3.1.2 Undergraduate Degree Programmes

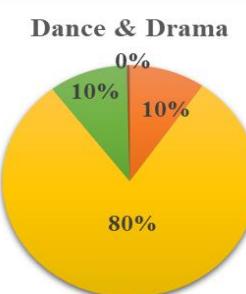
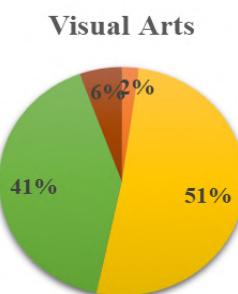
- Bachelor of Visual Arts (Honors) Degree
- Bachelor of Performing Arts (Honors) Degree - Dance and Drama
- Bachelor of Performing Arts (Honors) Degree – Music

3.1.3 Details of Graduates in the Year 2024

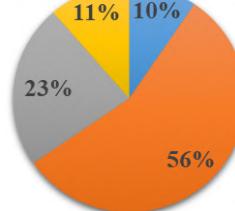
Faculty	Number of Students Sat for the Final Exams	Number of Students Graduated	Number of Students could not Complete the Degree
Faculty of Visual Arts	91	90	01
Faculty of Dance and Drama	279	270	09
Faculty of Music	225	211	14
Total	595	571	24

3.1.4 Faculty wise Academic Grade Distribution

	1 st Class	2 nd Upper Class	2 nd Lower Class	Pass
Faculty of Visual Arts	2	46	37	5
Faculty of Dance & Drama	26	216	27	1
Faculty of Music	20	118	49	24



Music



■ 1st Class ■ 2nd Upper ■ 2nd Lower ■ Pass

3.1.5 Details of Mahapola and Bursaries for Undergraduates in the Year 2024

Faculty	Recipients of Mahapola Scholarship		Recipients of Bursaries	
	Number	Amount Paid	Number	Amount Paid (Rs.)
Faculty of Visual Arts	127	1,462,300.00	183	6,100,000.00
<u>Faculty of Dance and Drama</u>				
Course of Dance	111	2,152,500.00	511	18,296,000.00
Course of Drama	45	413,300.00	112	448,000.00
Faculty of Music	124	1,462,000.00	292	1,808,000.00
Total	407	5,490,100.00	915	20,552,000.00

3.1.6 Expenses incurred on Students (2024)

Total Recurrent Expenditure	Rs. 1,560,250,868/-
Total Number of Students	3,487
Annual Per Capital Student Cost	Rs. 447,447.91

3.1.7 Distribution of Hostel Facilities for Students in the Year 2024

Name of Hostel	Number of Students Lodged	Total
Women's Hostel in Dehiwala	355	1,657
Women's Hostel in Rajagiriya	910	
Men's Hostel in Dehiwala	392	

Note: The maximum capacity of female hostel is 1,124 but, 141 students are over accommodated in the hostels.

University provide financial assistance for travelling to the university

Number of students obtained Railway season tickets

- Faculty of Music - 172
- Faculty of Dance & Drama
 - Dance - 169
 - Drama - 16
- Faculty of Visual Arts - 48

Number of students obtained SLTB season tickets

- Faculty of Music - 10
- Faculty of Dance & Drama
 - Course of Dance - 22
 - Course of Drama - None
- Faculty of Visual Arts - 31

3.1.8 Postgraduate Degree Programmes

- Master of Philosophy Degree (M.Phil)
- Doctor of Philosophy Degree (Ph.D.)

3.1.9 Details of Active Courses in 2024

Name of Course	Number of Students Enrolled in 2024	Number of Students Completed Degree in 2024	Number of Students Submitted Postgraduate Theses for Evaluation
M.Phil.	01	02	02
Ph.D.	00	01	05
Short Courses on Research in Visual and Performing Arts (4 th Intake)	34	-	-

Income generated from the postgraduate courses: Rs. 1,644,000/=

3.1.10 External Courses

Name of Course	Academic Year	Completed Courses for 2024 (No. of Students)	Started Courses in 2024 (No. of Students)
Diploma in Drawing and Painting Course	2022/2023	41	
Diploma in Drawing and Painting Course	2023/2024		25
Diploma in Dance Course	2023/2024	66	
	2024/2025		62

Income generated from the External courses: Rs. 9,840,280/=

3.2 Employee Details

3.2.1 Details of Academic, Academic-Support & Executive Staff

	Salary Code	Service Level	Actual Number of Employees	Approved Number of Employees	Number of Vacancies
Professor / Senior Professor	U - AC 5	Senior Level	16*	174	19
Associate Professor	U - AC 4	Senior Level	01		
Lecturer/Senior Lecturer (I/II)	U - AC 3	Senior Level	138		
Senior Executive Officer	U- EX 3	Senior Level	2	2	0
Executive Officer (Mid-Level)	U - EX 2	Senior Level	15	16	03**
Executive Officer (Mid-Level)	U - EX 2 (a)	Senior Level	-		
Chief Medical Officer	U - MO 2	Senior Level	-	-	
Medical Officer	U - MO 1	Senior Level	1	1	0
Executive Officer (Junior Level)	U-EX 1	Tertiary Level	05	13	06**
Academic Support – Segment 2	U- AS 2	Tertiary Level	09	16	07
Academic Support – Segment 1	U- AS 1	Tertiary Level	25	50	25

*Including the Vice Chancellor

**Two APER promotions (2 Senior Assistant Bursars)

3.2.2 Details of Administrative & Financial Officers

Designation	Salary Code	Service Level	Approved Cadre	Existing Cadre	Vacancies	Status
Registrar	U-EX3(I)	Senior Level	1	1	0	Permanent
Bursar	U-EX3	Senior Level	1	1	0	Permanent
Works Engineer	U-EX 1 / U-EX2	Senior Level	1	0	1	Permanent
Senior Assistant Registrar/Deputy Registrar	U-EX 2	Senior Level	11	10	1	Permanent
Senior Assistant Bursar/Deputy Bursar	U-EX 2	Senior Level	2	4*	0	Permanent
Senior Assistant Internal Auditor/ Deputy Internal Auditor	U-EX 2	Senior Level	1	1	0	Permanent
Assistant Registrar	U-EX1	Tertiary Level	5	4	1	Permanent
Assistant Registrar -Legal & Documentation	U-EX1	Tertiary Level	1	0	1	Permanent
Assistant Internal Auditor	U-EX1	Tertiary Level	1	0	1	Permanent
Assistant Bursar	U-EX1	Tertiary Level	4*	1	1*	Permanent
Chief Marshal	U-EX2	Senior Level	1	0	1	Permanent
Curator (Arts Gallery)	U-EX1	Tertiary Level	1	0	1	Permanent
Project Manager	U-EX1 , U-EX2	Tertiary Level /Senior Level	1	0	1	Permanent
Medical Officer	U-MO1	Senior Level	1	1	0	Permanent
Director (Physical Education)	U-EX2	Senior Level	1	0	1	Permanent
Total			33	23	10	
* APER Promotion (2 officers)						

3.2.3 Details of Non-Academic Staff

Service Segment	Salary Code	Actual Number of Employees	Approved Number of Employees	Number of Vacancies	Status
Primary Level					
Primary Service Segment – Skilled	PL - 1	42	113	43*	Permanent
Primary Service Segment – Semi-Skilled	PL - 2	05			Permanent
Primary Service Segment – Unskilled	PL - 3	19			Permanent
Secondary Level					
Management Assistant	U - MN 1	80	117	16**	Permanent
Staff Assistant / Senior Staff Assistant	U - MN 4	25			Permanent
Management Assistant – Technical	U - MT 1	09	17	08	Permanent
Management Assistant – Non-Technical	U - MT 1	00	03	03	Permanent
Associate Officer – Segment 2	U - MN 2	01	02	01	Permanent
Associate Officer – Segment 2 – Non Technical	U - MN 3	02	03	01	Permanent
Associate Officer – Segment 2 – Technical	U - MN 3	03	03	00	Permanent

* Security Guard is included in the Primary Service unskilled section. However, salary scale relevant to their promotion is under the Secondary stage. Therefore, 04 Security Guard cadres are included in the Management Assistant – Non-Technical section.

** 04 cadres were approved for the Receptionist cum Telephone operator and 02 are vacant. However, since they are in the personal to the holder basis, the said 02 vacancies were not included to the total.

3.2.4 Overall Changes in the Staff during the Year

In 2024, the University experienced various changes in its staffing structure across multiple categories. The breakdown of staff movements is as follows:

	Academic	Academic Support	Administrative & Finance	Non-Academic
New Appointments	-	-	03	
Confirmation in Service	05	-	04	10
Promotions	19	04	04	15
Sabatical Leave	08	-	01	
Study Leave (Local)	09	-	-	
Study Leave (Overseas)	01	-	-	
Extension of Study Leave	01	-	-	
Reporting for Duty at the Expiry of Sabatical Leave	06	-	01	
Reporting for Duty at the Expiry of Study Leave	09	-	-	
Deaths	-	-	-	
Transfers (from other Universities)	-	-	-	
Retirements	01	-	01	02
Resignations	01	-	-	06
Vacations of Post	01	-	-	

3.2.5 Deployment of Staff

The deployment of academic, academic support, administrative, and non-academic staff at the University is essential to ensure the smooth functioning of all faculties and divisions. In 2024, the distribution of staff across various faculties, departments, divisions and units is as follows:

a) Departmental Level Deployment of Academic & Academic Support Staff

Faculty	Department	Academic Staff	Academic Support Staff	Temporary Lecturers	Temporary Instructor/ Demonstrator	Visiting Lecturers	Visiting Instructors
Faculty of Visual Arts	Painting	07	-	01	-	10	-
	Sculpture	06	-	-	-	06	-
	Visual Communication Design	04	-	02	-	10	-
	Ceramic	04	01	01	-	14	-
	Multi-disciplinary Design	05	-	02	-	10	-
	Textile and Wearable Arts	03	-	01	-	19	-
	History and Theory of Arts	04	-	02	-	21	-
	Multimedia Arts	04	-	01	-	10	-
	Print making	04	-	02	-	17	-
Total		41	01	12	-	117	-
Faculty of Dance and Drama	Department	-	-				
	Kandyan Dancing	16	02	02	04	17	13
	Low-country Dancing	08	02	01	-	22	11
	Sabaragamu Dancing	07	01	02	-	17	13
	Instrumental Music	04	-	02	-	09	02
	Indian and Asian Dance	09	02	02	02	16	03
	History & Theory of Dance & Drama	07	-	-	-	13	03
	Theatre, Ballet and Modern Dance	12	02	-	-	17	02
	Information Technology	03	06	-	-	-	-
	English Language Teaching	02	-	01	03	10	-
	Dean's Office	-	-	-	01	-	-
	Total	68	15	10	10	121	47
Faculty of Music	Department						
	North Indian Classical Music	22	9		-	15	48
	South Indian Music	01	2	1	-	10	29
	Western Music	05	-	1	-	35	23
	Ethno-Musicology	06	3		-	8	12
	Applied Music and Mass Communication	04	1	2	-	45	11
	Musicology	03	-	2	-	13	12
	Dean's Office	-	01		-		
Total		41	16	06	-	126	135

b) Faculty Level Deployment of Academic & Academic Support Staff

Faculty/ Unit/ Division	Senior Professor	Professor	Associate Professor	Senior Lecturer	Lecturer/ Lecturer (Unconfirmed)	Lecturer (Probationary)	Instructor	Accompanist	Demonstrator	External Lecturer	Scientific Assistant (Grade II)	Assistant Computer Network Manager (Grade II)	Programmer and Systems Analyst (Grade I)	Physical Education Instructor (Grade I)
Faculty of Visual Arts	-	2	1	20	3	15	1	-	-	117	-	-	-	-
Faculty of Dance and Drama	-	8	0	31	17	12	12	2	1	121	-	-	-	1
Faculty of Music	-	5	-	28	1	2	5	6	9	126	1	-	-	-
Physical Education Unit														2

c) Staff Allocation at the Library

	Librarian	Deputy Librarian	Senior Assistant Librarian
Library	1	1	1

d) Deployment of Executive & Non-Academic Staff

Faculty / Division	Administrative	Non-Academic	
		Management Assistant & Parallel Grades	Junior Grades
Faculty of Visual Arts	1	14	11
Faculty of Dance and Drama	1	16	05
Faculty of Music	1	14	05
Vice Chancellor' Office	1	02	02
Registrar's Office	1	02	01
Finance Division	5	14	03
Academic Establishments Division	1	05	01
Non-Academic Establishments Division	1	03	01
Examinations Division	1	06	01
Academic and Student Affairs Division	1	07	01
General Administration Division	2	05	06
Corporate Management and International Collaborations Division	1	01	00
Capital Works Division	1	01	01
Research and Creative Works DevelopmentDivision	1	02	01
Internal Audit Division	1	01	01
Legal and Documentation Division	0	01	00
Centre for Open and Distance Learning	1	04	01
Faculty of Graduate Studies	1	02	00
Staff Development Centre	1*	00	00
Career Guidance Unit	-	00	00
University Medical Centre	3**	00	02
Maintenance Division	1***	02	14
Physical Education Unit	1****	01	01
Library	0	07	05
Security Division	-	03	07
VAPA Press	-	01	00
VAPA TV	-	02	00

* A permanent Administrative Staff member has been assigned to act as the Programme Manager/ SDC.

** A Counsellor and Visiting Medical officer have been appointed as per service requirements.

***A Consultant has been appointed.

**** Physical Education Instructor (Grade I) is covering up the Director's duties.

3.3 Physical Infrastructure

The University is committed to providing a conducive environment for both academic and non-academic activities through the maintenance and development of its physical infrastructure. The university spans several key locations, each contributing to the overall academic experience. However, due to the expansion of the University and the recent handover of the Kohuwala premises, which were previously utilized for the first and second-year studies of the Faculty of Music and Dance and Drama, to its original owners, the University has faced significant space challenges. Additionally, the discontinuation of a private property rental from Dehiwala further contributed to this issue. In response to this challenge, the government has taken steps to facilitate the transfer of land owned by the Mahaweli Authority, located at Rathmalana, to the University. Unfortunately, this transfer has not materialized during the year, leaving the University with ongoing space constraints. Despite these challenges, the University continues to prioritize the development and maintenance of its infrastructure to ensure a productive and supportive learning environment for all students and staff.

3.3.1 Details of Land & Buildings Utilized by the University

Location	Acres/Sqft.
Land & Buildings	
Albert Crescent Land	0.952 Hec
Administrative Building	2205 m ²
Dance & Drama Faculty Building	4871 m ²
Music Faculty Building	6934 m ²
Pandith Amaradewa Building	1722 m ²
Book shop	432.92 Sq.ft
Horton Place Premises	0.6277 Hec.
Faculty of Visual Arts	10302 m ²
Rajagiriya Premises	0.4355 Hec.
Hostel Building	6255 m ²
Dehiwala Premises	0.3197 Hec.
Male Hostel Building	2308 m ²
Female Hostel Building	3340 m ²

3.3.2 Infrastructure Development Projects

SN	Name of the Project	Total Estimated Cost Rs (Mn)	Expenditure as at 31.12.2024 Rs. (Mn)	Physical Progress as at 31.12. 2024
01	Semi- permanent extension to the Faculty of dance and Drama	4.8 Mn (excluding VAT)	None	30% work had been completed
02	Partition and renovation works at Albert Crescent Premises and Horton Place Premises	3.8 Mn (excluding VAT)	1.5 Mn	50% work had been completed
03	Rehabilitation works at the roof top of the Faculty of dance and Drama	7.6 Mn (excluding VAT)	2.8 Mn	60% work had been completed
04	Painting and renovation works- Faculty of Visual Arts	7.6 Mn (excluding VAT)	None	Job awarded.
05	Data Networking-FM and Amaradeva Building	10.7 Mn (excluding VAT)	None	Final finishing stage
06	Data Networking- Mahagamasekara Building, FVA	14.8 Mn (excluding VAT)	None	Cabling fully completed. 80% of the equipment have been delivered to the site.

3.4 Details of the Library Collection 2023/2024

	2023	2024
Collection of Books	59,391	60,225
Collection of Periodicals	No	No
New Acquisitions	516	834

4. UNIVERSITY'S PERFORMANCE IN 2024 IN RESPECT TO THE KEY RESULT AREAS

4.1 Uplifting Graduate Employment

4.1.1. Career Guidance & Counseling

In the year 2023, the University of the Visual and Performing Arts undertook several key initiatives to enhance career development, student support, and academic enrichment of students.

An Induction Program was conducted for the incoming 2021/22 batch to familiarize students with university life, academic expectations, and available support services. To better understand students' aspirations and guide them effectively, an Undergraduate Introductory Career Guidance Survey was conducted for first-year students. Additionally, a Graduate Employment Survey was carried out for graduates of the 2017/18 academic year to assess employability trends and career trajectories. Recognizing the importance of structured academic offerings, the syllabus for the Diploma in Event Management was successfully completed and submitted for approval by the Curriculum Evaluation Board. Moreover, efforts were made to gather comprehensive information on internship opportunities at the departmental level across all three faculties, facilitating industry exposure and hands-on learning for students.

The University also strengthened its Career Guidance and Counseling Services, offering dedicated career counseling sessions to all students, along with general counseling support for personal and academic concerns. In line with this, specialized Career Guidance Course Materials were developed for first-year and third-year students to equip them with essential career planning skills. Academic contributions included lecturing in Professional Entrepreneurship and Social Skills (DHTV 22062) for second-year students, fostering essential skills for professional success. Additionally, a Counseling Booklet was prepared to provide students with comprehensive guidance on mental well-being and career-related challenges.

Through these initiatives, the University reaffirmed its commitment to supporting students' academic journeys, career aspirations, and personal development, ensuring a well-rounded educational experience.

4.1.2 Centre for Gender Equity & Equality

The university established the Centre for Gender Equity and Equality to promote an inclusive and equitable environment for students and staff. This centre plays a critical role in addressing gender disparities, raising awareness about gender-related issues, and fostering a culture of respect and inclusion. By providing a platform for research, and advocacy using creativity CGEE aims to challenge and dismantle discriminatory practices and attitudes, ensuring that all individuals, regardless of gender, have equal opportunities to succeed. CGEE contributes to the university's broader mission of preparing students to be socially responsible citizens who can navigate and address gender-based challenges in the workplace, society, and beyond.

4.1.3 Physical Education

In 2024, the university made substantial strides in promoting sports and physical activities, engaging students, staff, and various stakeholders through structured sports practices, inter-university competitions, and staff events. The university's commitment to fostering a well-rounded student experience for work ready, resilient and enthusiastic graduate was exemplified through the organization and participation in numerous sports activities, friendly matches, and championships.

Inter-University Championships and Achievements

- The university teams participated in a wide range of Inter-University Championships, competing in sports such as Cricket, Badminton, Netball, Elle, Volleyball, Karate, Track and Field, Taekwondo, Beach Volleyball, Carom, Road Race, and Swimming.
- Key achievements from these championships included:
 - Gold Medal in the under 50kg Kumite category in Karate at the Gampaha Wickramarachchi University Championship.
 - Bronze Medal in the 58-63kg Sparring category in Taekwondo at the University of Moratuwa Championship.
 - Victories in the Beach Volleyball and Carom preliminary rounds against teams from Gampaha Wickramarachchi University and Uva Wellassa University.
 - R. Hirunika Lakshani, a member of the university's Chess Team, was selected for the Sri Lanka University Colors, ranking among the top 8 female chess players out of 128 participants.

These accomplishments are a testament to the hard work, dedication, and skill of the students, as well as the support and guidance provided by the university's sports teams and staff.

Sports Practices:

- Under Part-time Sports Instructors: The university conducted regular sports practices under the guidance of part-time sports instructors across a range of disciplines:
 - Netball (Women), Volleyball (Men/Women), Cricket (Men), Karate (Men/Women), Chess (Men/Women), Taekwondo (Men/Women), Badminton (Men/Women), Carom (Men/Women), and Track and Field (Women). These practices provided opportunities for students to hone their skills and compete at various levels.
- Under the Supervision of the Physical Education Unit: In addition to the part-time instructors, the Physical Education Unit organized sports practices in specialized areas:
 - Beach Volleyball (Men), Elle (Men/Women), Road Race (Men), Swimming (Men/Women), and Aerobic & Physical Fitness Programs. These activities aimed to improve students' physical fitness, team spirit, and individual performance in competitive sports.

Ground Booking for Sports Practices:

- The university utilized a variety of external venues to support the diverse sports practices:
 - Indoor Gymnasium and Ground at the University of Colombo for Cricket, Badminton, and Track and Field.
 - Indoor Gymnasium at the Ministry of Sports for Netball and Volleyball.
 - Torinton Ground for Track and Field events.
 - Royal Indoor Stadium and NCC Indoor Stadium for Badminton training and competitions.

These external venues enabled the university to provide students with high-quality facilities, fostering a conducive environment for sports development.

Friendly Matches:

- Throughout the year, the university's sports teams participated in friendly matches with teams from other universities and schools. These friendly matches helped build competitive experience and team cohesion. The sports involved included:
 - Cricket against teams like Colombo International School, Colombo Crows, St. Joseph's, and Rathdoluwa CC.
 - Elle, Volleyball, Taekwondo, Track and Field, Chess, Badminton, Netball, and Karate also featured friendly matches against various opponents, enhancing the students' experience and preparing them for future tournaments.

Inter Faculty Competitions:

- The university hosted several inter-faculty championships, encouraging intra-university competition and sportsmanship. These included:
 - Inter Faculty Chess Championship (19th March 2024) held at the university premises.
 - Inter Faculty Volleyball Championship (19th December 2024) at the Ministry of Sports indoor stadium.
 - Inter Faculty Netball Championship (19th December 2024) at the university premises.
 - Inter Faculty Badminton Championship (20th December 2024) at the Meda Midula, Faculty of Dance and Drama.

These championships provided an excellent platform for students to represent their faculties and showcase their talents in a competitive setting.

Invitational Tournaments:

- The university's sports teams were also invited to participate in several prestigious external tournaments:
 - Chess: Teams participated in the SLIIT Invitational Chess Championship, 6th Mora Kings International Chess Championship at the University of Moratuwa, and the 14th Ethugalpura International Chess Championship.

- Badminton: Teams competed in the Shuttlers Fest 2024 International Badminton Championship, the Ambassadors Cup Badminton Championship, and the Air Badminton Tournament.
- Netball: The team took part in the SLIIT Invitational Netball Championship.
- Notably, the Chess team secured 4th place in the Higher Education category at the Ethugalpura International Chess Championship.

These tournaments provided the students with exposure to high-level competition, helping to develop their skills and represent the university on larger platforms.

Staff Competition:

The university also organized a Staff Badminton Championship for academic, non-academic, and other staff members on 30th December 2024. This initiative aimed to foster team-building and a sense of community among the university staff.

The sports program at the university in 2024 demonstrated remarkable growth, both in terms of student and staff participation and performance in competitive events. The variety of sports offered, the regular practice sessions, and the success in inter-university tournaments reflect the university's commitment to fostering a well-rounded educational experience for its students and the concern for wellbeing of employees.



4.2 Enriching Research and Publications

4.2.1 C.D.S. Kulathilaka Archival & Research Unit (CDSKARU)

The C.D.S. Kulathilaka Archival & Research Unit (CDSKARU) has successfully advanced its mission in 2024 to preserve and promote audio-visual cultural heritage. Key activities included organizing two workshops focused on developing research culture around traditional knowledge and contributing to international research symposiums. Under the leadership of Professor Iranga Samindani, the unit played a pivotal role in publishing the ICH International Research Abstract Book and encouraged faculty participation in the Journal of Research in Music and the university's digital repository. The unit also contributed to the 6th International Research Symposium on Social Science 2024 organized by NCAS. Furthermore, CDSKARU worked on preserving and expanding its audio-visual collection, with ongoing efforts to verify and secure materials. Notably, a film collection donated by Mr. Pandula was added to the main library, and research papers were submitted for publication in JCDSKAR Vol 3.

Highlights

Activity	Topic
Workshops on developing the Research Knowledge.	Aesthetic Education as a Therapy Organized by Faculty of Dance Drama.
	Hindustani Raga and Raganga Aim: To enhance the literacy of music notation in research.
Journal of CDSKAR	Collecting Articles Vol 3 No 1 Double Blind Peer Reviewed Journal
Contribution to Other Publications	Editorial Board Member JRM Chief Editor in ICH International Research Abstract
	Contribution to JRM as Editorial Assistant
6th International Research Symposium on Social Science 2024- NCAS	<i>Sympoium Comitee member:</i> Scentific Assistant Niluka Thilakarathne
AV Conservation	
Approach to AV Catalog	The discussions, implementation and expanded collection have been done for the preservation of Audio-Visual materials in the unit. And taking measures to call the meeting for verifying AV materials and preservation with established committee by 203th Council. And donated a film collection by Mr. Pndula to the main library collected by Professor Iranga Samindani.
	Collected the film collection donated by Mr. Pandula Godawatta (186 A/V) and re-donated in to the main Library UVPA

4.2.2 Research Papers Publications/Presentation by the Staff in 2024

The year 2024 brings forth a diverse and significant array of research contributions from faculty members at the University of the Visual and Performing Arts. These research papers and presentations span multiple disciplines, reflecting the university's commitment to advancing knowledge across various fields such as education, music, dance, drama, artificial intelligence, and more.

Prof. Rohan Nethsinghe

1. **Promoting cultural understandings through collaborative teaching: virtual drumming opportunities in teacher education**
Journal: Intercultural Education, 1-15
(Q1 ranked, Routledge Journal)
2024
2. **Sign language usage of deaf or hard of hearing Sri Lankans**
Journal: Journal of Deaf Studies and Deaf Education, 29(2), 187-198
(Q2 ranked, Oxford University Press)
2024
3. **Professional learning: Sharing intercultural perspectives through virtual connections**
Journal: Issues in Educational Research, 34(1), 77-96
(Q2 Ranked, WA Education Research Journal)
2024

Ms. Kamani Samarasinghe

1. **Music Emotion Classification: A Literature Review**
Journal: Journal of Research in Music, 2(2), 14-28
2024
2. **Safeguarding Sri Lanka's Musical Heritage: Restoration and Digitization of W. B. Makulloluwa's Historical Field Recordings**
55th International Association of Sound and Audiovisual Archives (IASA) Annual Conference – Valencia, Spain
September 23-26, 2024
3. **A Review of the International Music Conference Themed “Symbiosis of Arts and Cultures: Nurturing Expression, Connection, and Well-being”**
Journal: Journal of Research in Music, 2(1)
2024
4. **A Comparative Analysis of Bharatamuni's Natyashastra on Sri Lankan–Sabaragamuwa Pahan Madu Ritual**
Journal: Sri Lanka Journal of Aesthetic Studies, 2(2)
2024

5. **A Biographical Study of William Banda Makulloluwa's Contributions**
Journal: Asian-European Music Research Journal, 14, 77-86
2024
6. **Re-study of Arnold Bake's Recordings of Vedda Music in Ceylon (Sri Lanka): 1938-2024**
2nd Symposium of the ICTMD Study Group on Indigenous Music and Dance with a Joint Day with the ICTMD Study Group on Music and Minorities – Taiwan
2024
7. **Exploring the Socio-Cultural Significance and Community Dynamics of the Ankeliya Pattini Ritual Game in Sri Lanka**
Journal: Journal of Intangible Cultural Heritage, 3(1), 1-13
2024
8. **Conservation and Preservation of Traditional Folk Music in Sri Lanka**
Journal: Sri Lanka Journal of Aesthetic Studies, 2(1), 1-4
2024
9. **Rhythms of Resilience: Traditional Drum Production as a Response to Climate Change in Sri Lanka**
3rd International Symposium of the ICTMD Study Group on Music and Allied Arts of Greater South Asia, Dhaka University, Bangladesh
2024

Mr. Wasantha Kumara

1. **An Exploratory Study Based on Sri Lankan Teachers' Perceptions of Teaching Music in Primary Education**
Conference: International Conference on Advances in English Language Studies, University of Engineering and Management, Jaipur, Rajasthan, India
2024
2. **Developing the Cognitive Skills of Students in Key Stage 2 of Primary Education Using Music Activities**
Conference: 4th International Research Symposium 2024, Faculty of Education, University of Colombo, Sri Lanka
2024

Dr. Chammika Mallawaarachchi

- **STEM Undergraduates and Competence in Artificial Intelligence: AI Literacy Perceptions**
4th International Virtual Conference on Business, Innovation and Society, Malaysia,
2024

Dr. Sumudu Embogama

1. **Development of Technology-Based ESL Instructional Materials: Insights and Recommendations from a Sri Lankan University Context**
IRTEC-2024
2024
2. **Representations of Motherhood and Mothering in Popular Sinhala Lullabies**
Journal of Research in Music, University of the Visual and Performing Arts
2024

Prof. Saumya Liyanage

- **Keynote delivered at the National Photographic Society Diploma Award Ceremony**
October 26, 2024, Sethsiripaya Baththaramulla, Sri Lanka 2024
- **Keynote titled “Put Yourself in Another Person’s Shoes”: What Medical Professionals Can Learn from Actors**
Colombo Medical Congress, Faculty of Medicine, University of Colombo December 7, 2024
- **‘Wounds of War’: Mandala Theatre Interventions in Social Transformation**
Chapter written for a book published by Mandala Theatre, Kathmandu Nepal 2024
- **Chapter titled Tagore and Sarachchandra: Nationalism and the Making of a Righteous Society**
Swami Vivekananda Centre (Indian Cultural House), Colombo November 2023–2024
- **Paper titled From Divinity to Diminishing? Analyzing the Changing Role of Teachers through the Humanitas Program**
Colombo Medical Congress (APMEC, December 2024)
- **Echoes of Joy: ‘Happiness through Movement and Sound’**
Panelist and workshop presentation at the Pre-Congress Workshop: Consciousness, Happiness, and Meditation, organized by the Centre for Meditation, Faculty of Medicine, University of Colombo December 10, 2024
- **Co-Author of Workshop Presentation titled Angam Mechanics: Developing a Performer’s Bodymind Through Embodied Repertoire**
Performance Studies International (Psi 2024), Royal Central School of Speech and Drama, London June 2024
- **Co-Author of the Abstract titled From Divine to Diminishing: Analyzing the Changing Role of Teachers Through the Humanitas Program**
AMPACK 2024, Asia Pacific Medical Education Conference January 15-21, 2024

4.3 Innovations and Creative Works

4.3.1 Performance of the Centre for Research, Creative Works, and Knowledge Dissemination

The Centre for Research, Creative Works, and Knowledge Dissemination has had an eventful year, engaging in a variety of impactful activities that emphasized creativity, collaboration, and knowledge sharing across the university. Among the standout events was the Christmas carol celebration on December 18, 2024, which brought together students, faculty, and non-academic staff in a joyful display of festive spirit. This event was the first under the "From Desk to Stage" initiative. This is designed to empower non-academic staff and showcase their hidden talents, improving the morale and well-being of non-academic employees. This involved dedicating two hours each week to creative team activities, providing staff with an opportunity to engage in creative expression, build camaraderie, and enhance their overall well-being. These activities allowed non-academic staff to take a break from their usual routines and foster a sense of community within the university, empowering them and enriching their work-life balance.

The carol event featured contributions from the Department of Western Music, as well as students and faculty who came together for a memorable evening of music and community celebration. Senior Lecturers Mr. Manoj Sanjeewa and Mr. Ravindra Alagiyawanna from the Departments of Western and North Indian Music supported the event, while Mr. P. A. D. Jagath Padmasiri, Senior Lecturer in the Department of Theatre, Ballet, and Modern Dance, enhanced the event with his choreography and makeup expertise. Dr. Tharanga Dandeniya and the team at the Centre played a pivotal role in organizing this celebration.

Throughout the year, the Centre also focused on fostering and disseminating research and creative works. It organized seminars, workshops, and symposiums to encourage academic discourse and collaboration. These initiatives were aimed at both enhancing the university's academic environment and providing a platform for creative expression and knowledge sharing.

The Centre continued to facilitate interdisciplinary research, creating an environment where faculty and students could work collaboratively on projects that address pressing global issues. It further supported the publication and dissemination of research findings, reinforcing the university's commitment to contributing to the broader academic community.

4.3.2 VAPA University Press

VAPA University Press, established on January 13, 2021, has rapidly developed into a recognized academic publishing platform in Sri Lanka. The Press was created to fill the gap in the local academic publishing landscape, providing a venue for high-quality, long-term academic publication. In its journey, VAPA University Press has aimed to support scholars, researchers, and authors in producing works that contribute to the growth of academic knowledge and cultural heritage.

Highlights

1. Publications:

- As of December 31, 2024, VAPA University Press has successfully published 18 academic works, showcasing diverse topics and significant contributions to academic fields.

Notable Publications in 2024:

"Musicology" by Mr. Ranjith Fernando – a groundbreaking work in the field of music studies.

"The God King Drama" by Dr. Tharanga Dandeniya, which won the Best Original Drama Script (English) award at the State Literary Awards 2024, a significant achievement for both the author and the Press.

2. Industry Recognition:

- VAPA University Press became an official member of the Sri Lanka Book Publishers' Association in 2024, solidifying its presence in the national publishing industry.
- **Colombo International Book Fair 2024:** The Press participated in its second appearance at this prestigious event, held from September 27 to October 6, where we presented our publications to a broader audience, networked with industry professionals, and gained valuable exposure.
- We also contributed to the book donation campaign organized by the Sri Lanka Book Publishers' Association, further establishing our commitment to supporting literacy and knowledge dissemination.

3. Knowledge-Sharing Book Series:

- In line with our mission to make academic knowledge more accessible, we invited faculty and lecturers to participate in the creation of a low-cost book series designed to share academic knowledge with the wider community. Many lecturers submitted manuscripts, and this initiative continues to grow as a vital part of our publishing strategy.

4. Media Outreach and Promotion:

- The Director of VAPA University Press led the "Sahithya Aswanna" program on VAPA TV, which has been instrumental in promoting VAPA's published works. This program serves as a platform for authors, scholars, and the general public to engage with the books and publications released by VAPA University Press.

VAPA University Press has made significant progress in 2024, not only in terms of publications and financial growth but also in industry engagement and media outreach. With the publication of notable works, our active participation in national events, and the launch of the knowledge-sharing initiative, VAPA University Press is well on its way to becoming a key player in Sri Lankan academic publishing. Looking ahead, we aim to continue expanding our publishing efforts, fostering more collaborations, and increasing the impact of our work within the academic and literary communities.

4.3.3 VAPA Television

The University of the Visual and Performing Arts proudly inaugurated VAPA TV Channel in 2022, making history as the first and only university-owned television channel in Sri Lanka. Broadcasting on PEO TV (Channel 123) and YouTube, VAPA TV has swiftly established itself as a cornerstone in the country's educational and cultural sectors, marking a significant milestone in Sri Lanka's university history.

VAPA TV continues to play a pivotal role in elevating the visibility of Sri Lankan art, culture, and academic discourse. Recognizing the limited airtime given to subjects like aesthetics, art, and academic discussions on mainstream television, the channel serves as a dedicated platform for promoting art, culture, and academia. It fosters deeper connections within the academic community while providing a critical space for the creative industry to flourish. The channel's mission is deeply rooted in offering quality service to the arts and culture sector. It provides a platform for disseminating innovations, research, and artistic creations from scholars, artists, and educators. By doing so, VAPA TV works as a bridge between the creators of Sri Lankan art and the broader public, contributing to the national cultural dialogue and reaffirming the university's commitment to nurturing the nation's leading artists and scholars.

In addition to being a broadcasting platform, VAPA TV has become an integral training hub for students. Equipped with modern technological facilities, it offers hands-on learning experiences in media production. Over 200 students from the University of the Visual and Performing Arts have benefited from practical training. Moreover, the channel provides valuable internship opportunities for students from other institutions, including the University of Kelaniya and the Sri Pali Campus of the University of Colombo, fostering cross-university collaboration and professional development in the arts and media fields.

The channel's programming spans a variety of subjects, showcasing Sri Lankan culture and educational content. Programs such as Kala Loka, Arunananda, Artha, Mahacharya Horawa, Geethartha, Thaksalawa, Saundarya, and Kala Palassa reflect the diverse facets of Sri Lankan art, culture, and education. VAPA TV also covers key national events, including the State Drama Festival, amplifying its national presence and impact.

These programs not only provide valuable content but also create platforms for students, academic staff, and scholars to engage, contribute, and collaborate. VAPA TV expects to re-launch its programmes with a new façade in year 2025 with elevated national dialogue on art, culture, and education, making a lasting impact on Sri Lanka's cultural heritage in the years ahead.



4.3.4 University Business Linkage Cell

The University Business Linkage (UBL) Cell has made significant strides in 2024, working to bridge the gap between academia and industry through a series of strategic projects and initiatives. This year, UBL has focused on strengthening the university's connections with the broader community, promoting the creative arts, and providing valuable opportunities for students to gain real-world experience.

A notable contribution from UBL this year was its support for VAPA TV, the university's own television channel. As a commercial partner, UBL helped promote the channel, allowing for wider exposure of UVPA's academic and artistic offerings. This partnership has been instrumental in reaching a larger audience, showcasing the work and talents of the university's students, and elevating the visibility of UVPA's programs and initiatives. In parallel, UBL has continued to support the growth of Sri Lanka's drama industry. Through the www.drama.lk platform, UBL has facilitated the live streaming and sale of theatrical productions. This initiative, which is still in development, seeks to expand the reach of local drama, and UBL is actively working on securing commercial partnerships to ensure its success. The University Bookshop is an initiative of UBL aiming at providing students with convenient access to academic books and stationery. UBL has also continued to support the VAPA Dance Ensemble, which promotes UVPA through dance performances at both national and international levels. This project not only showcases the rich cultural heritage of UVPA but also provides students with opportunities to perform and engage with diverse audiences. In addition to these initiatives, UBL has focused on student development by providing internship opportunities that allow students to gain practical experience and exposure to the professional world. These internships are valuable in helping students acquire the skills necessary for their future careers, while also fostering relationships between the university and various industries.

Furthermore, UBL facilitated a two-day cultural exchange program with students from India. This program, organized in collaboration with the Department of Indian and Asian Dance and the Department of Kandyan Dance, included workshops, cultural performances, and an event management assignment. This initiative allowed students from both UVPA and visiting universities to engage in cross-cultural learning and gain a deeper understanding of the rich traditions of dance and event management.

Overall, the UBL Cell's efforts in 2024 have strengthened the relationship between UVPA and the wider community, providing students with unique opportunities and enhancing the university's visibility and engagement with the arts. Moving forward, UBL remains committed to fostering collaborations and partnerships that support the growth of the university and its students.

4.4 Quality Assurance of the University

4.4.1 Centre for Quality Assurance

The Centre for Quality Assurance of the university has developed a comprehensive set of policies and Standard Operating Procedures (SOPs) based on institutional review recommendations. A total of 42 new policies, 2 by-laws, and 20 SOPs drafted by year 2024 aiming to improve the efficiency of governance and management, teaching and learning, research and inventions and the overall quality of academic programmes. Initiatives are taken to create awareness on these policies, by-laws and SOPs among student community through awareness workshops.

Additionally, the Vice Chancellor's Awards for Best Scholar 2023 have been launched, and recognition processes for other staff categories, including Academic Supportive, Administrative, and Non-Academic staff, are being finalized.

4.4.2 Capacity Building of Staff

Quality assurance does not confine to processes and practices, but the human capital. The University recognizes the critical importance of continuous professional development for academic, administrative and non-academic staff to enhance their skills and stay abreast of the evolving demands of higher education. In 2024, a range of workshops and seminars were organized to equip staff with valuable knowledge, tools, and strategies to improve their professional effectiveness under the Staff Development Centre. These sessions allowed staff to engage with expert facilitators, helping to refine their skills in various aspects of their work. The focus was on enhancing work practices, efficiency, productivity, and overall well-being, while promoting a harmonious and moral work environment.

Workshops Conducted

1. Workshop on Searching for Information from Your Library and Other Online Sources, 21.05.2024
2. Workshop on Introduction to Referencing in Academic Writing, 31.05.2024
3. Workshop on Mastering Digital Tools for Reference Management, 14.06.2024
4. Workshop on How to Conduct a Successful Literature Review, 26.07.2024
5. Certificate Course in Teaching in Higher Education for newly recruited academic staff, 16.08.2024 (ongoing)
6. Empower Staff with New IT Knowledge, 11.09.2024
7. Workshop on “Role of University Student Counsellors”
8. Workshop on Critical Lessons for Achieving and Sustaining Personnel and Professional Development, 12.12.2025 for academic and administrative staff
9. Four day Workshop series on “Live with Passion” for all administrative and non-academic Staff: October to November, 2024



4.5 National and International Contributions and Collaborations

4.5.1 International Collaborations

The University of the Visual and Performing Arts (UVPA) continues to expand its global presence through meaningful international collaborations, fostering academic, artistic, and cultural exchanges. These partnerships play a crucial role in enhancing the university's commitment to preserving, promoting, and innovating within the visual and performing arts.

- **Iran Film Festival:** UVPA collaborated with Iran Cultural Centre in Sri Lanka to host the Iran Film Festival providing students and faculty with exposure to global cinematic traditions and fostering cross-cultural appreciation.
- **Donation of Library Materials:** Dr. Subramaniam, a distinguished Indian musician, generously donated a collection of valuable library materials to UVPA, significantly enriching the university's academic resources in music and performing arts studies.
- **Visiting Faculty at the Faculty of Graduate Studies:** The University welcomed international scholars and artists as visiting faculty, enhancing academic discourse and sharing expertise in specialized disciplines within the visual and performing arts.
- **Asia-Pacific Higher Education Network for Safeguarding Intangible Cultural Heritage (APHEN-ICH) Membership:** Recognizing UVPA's unique contribution to the preservation of intangible cultural heritage (ICH), the university secured membership in APHENICH. This affiliation acknowledges the significance of UVPA's degree curricula and its role in safeguarding traditional arts and cultural expressions.
- **Preservation of Traditional Music:** In collaboration with a philanthropist, a Sri Lankan expatriate in Australia, the university conducted several field visits to the Batticaloa region, and Puttalam providing students of Faculty of Music with hands-on exposure to local music traditions. This initiative was further enriched by a collaborative staged performance between UVPA and the Swami Vipulananda Institute of Aesthetic Studies, reinforcing cultural exchange and academic partnership. This initiative aims to revitalize and bring greater visibility to Sri Lanka's rich musical heritage through research, performances, and academic programs.

Through these international collaborations, UVPA continues to strengthen its role as a center of excellence in visual and performing arts, bridging local traditions with global artistic and academic networks.

4.5.2 Industry Collaborations

On 2nd September 2024, the University entered into a significant partnership with the National Craft Council through the signing of a Memorandum of Understanding (MOU). This collaboration focuses on the Diploma in Ceramic Arts and Design course, which will be conducted through the Centre for Open and Distance Learning (CODL). The MOU aims to foster closer ties between the academic and industrial sectors, providing students with valuable insights and practical exposure to the craft industry. This partnership enhances the University's commitment to offering specialized programs that bridge the gap between academia and industry, equipping students with the skills needed to excel in the creative and design sectors.

4.5.3 Centre for Social Reconciliation

The University established the **Centre for Social Reconciliation** with the aim of promoting peace, unity, and understanding among diverse communities. Under this the university celebrated the vibrant festival of Thaipongal in collaboration with the students of Swami Vivekananda College and the University of the Visual and Performing Arts (UVPA). The event, held on Thaipongal Day, was a joyous cultural celebration that showcased the rich traditions and cultural significance of the festival. Students from both institutions came together to present a captivating cultural performance, reflecting the spirit of gratitude, prosperity, and unity that Thaipongal represents. The celebration not only highlighted the diversity of the participating institutions but also fostered greater cultural exchange and mutual respect among students, enriching the university's vibrant community. The event was a wonderful opportunity to celebrate Sri Lanka's multicultural heritage and promote a sense of unity and harmony across the university.

4.6 Financial Sustainability

The University is committed to achieving financial stability through its Centre for Open and Distance Learning (CODL) and Faculty of Graduate Studies (FGS) programs, which expand access to education while generating revenue. Additionally, the University Business Linkage (UBL) strengthens industry collaborations, securing funding and practical opportunities for students. These initiatives collectively enhance UVPA's financial sustainability and academic growth.

5. ALIGNMENT OF UNIVERSITY PERFORMANCE WITH SUSTAINABLE DEVELOPMENT GOALS (SDGs)

The performance outlined above can be related to the sustainable development goals as follows;

SDG 3: Good Health and Well-being

The University actively promotes the physical and mental well-being of students and staff through various initiatives:

Physical Education Unit and Sports Development: Encouraging active participation in physical activities to foster overall well-being.

Inter-University and Faculty-Level Sports Competitions: Enhancing teamwork, resilience, and healthy lifestyles.

Mental Well-being Initiatives: Offering support through counseling and mental health resources.

"From Desk to Stage" Initiative: Empowering non-academic staff through creative team activities, improving morale, and promoting a balanced work-life environment.

SDG 4: Quality Education

The university is committed to enhancing the quality of education and fostering lifelong learning through the following initiatives:

Research, Creative Works, and Knowledge Dissemination: Promoting academic collaboration and knowledge-sharing through interdisciplinary research platforms, workshops, and seminars.

VAPA University Press: Disseminating academic work through accessible low-cost publications.

Career Guidance and Counseling: Supporting students with career planning, skills development, and industry exposure.

Diploma in Event Management: Offering structured academic programs to enhance professional qualifications.

Centre for Gender Equity and Equality (CGEE): Promoting inclusive education in a safe and equitable learning environment.

Enhancing Research and Publications: Strengthening academic research through collaborations and participation in international symposiums and journal contributions.

Publishing ICH International Research Abstract Book: Advancing research in cultural heritage.

Workshops on Research Knowledge Development: Cultivating a research-oriented academic culture.

The university also emphasizes the importance of cross-cultural learning, fostering inclusivity and broadening students' understanding of diverse traditions and values.

SDG 5: Gender Equality

Centre for Gender Equity and Equality (CGEE): Focusing on gender equality, inclusivity, and advocating for gender-sensitive policies within the university.

SDG 8: Decent Work and Economic Growth

The university is committed to improving the employability and career success of students through:

Graduate Employment Surveys: Analyzing employability trends to enhance job readiness.

Internship Opportunities across Faculties: Providing hands-on learning experiences to bridge academia with industry needs.

Entrepreneurship and Social Skills Courses: Empowering students with the skills to enter the workforce or establish their own businesses.

Cultural Exchange Programs: Offering students international experience, which enhances future career prospects.

Industry Collaborations: By aligning academic programs with industry needs, this partnership supports the development of a skilled workforce, fostering economic growth and job readiness.

SDG 9: Industry, Innovation, and Infrastructure

Audio-Visual Conservation and Digital Repository: Using technology to preserve and enhance access to cultural heritage resources.

Film Collection and AV Archiving: Making historical and educational resources more accessible.

SDG 10: Reduced Inequalities

The university focuses on reducing inequalities through:

Inclusion in Creative Events: The "From Desk to Stage" initiative includes non-academic staff in creative university events, promoting diversity and equality.

Cross-cultural Learning: Cultural exchange programs facilitate student engagement with different traditions, fostering inclusivity and reducing inequalities.

Career Counseling and Support Services: Providing equal opportunities for all students to succeed in their careers.

Mental Well-being and Career Counseling: Offering support to overcome personal and professional challenges.

Thai Pongal Event: Promoting social inclusion and reducing inequalities by encouraging mutual respect and understanding among students of diverse cultural and ethnic backgrounds.

SDG 11: Sustainable Cities and Communities

The university contributes to cultural sustainability through:

Research on Intangible Cultural Heritage: Studying Sri Lankan musical heritage, traditional performances, and rituals to preserve cultural sustainability.

Publications on Folk Music and Community Dynamics: Raising awareness and conserving traditional cultural practices.

VAPA TV's National Engagement: Enhancing the visibility of local art, culture, and education, contributing to sustainable cultural development and community engagement.

SDG 16: Peace, Justice, and Strong Institutions

The university celebrates festivals that promote unity and prosperity, supporting peace-building and intercultural cooperation.

SDG 17: Partnerships for the Goals

The university recognizes the importance of partnerships in achieving SDGs:

Collaborations with External Institutions: Engaging with both national and international entities to offer better academic and sports opportunities.

Invitational Tournaments and Competitions: Strengthening university networks through partnerships with other academic institutions.

International Research Engagements: Collaborating with global journals and conferences to increase academic involvement.

International Research Symposia: Enhancing global research collaboration and knowledge exchange.

The collaboration between Swami Vivekananda College and the University of the Visual and Performing Arts (UVPA) is a prime example of how academic institutions can unite to promote peace, cultural diversity, and a shared vision for advancing the SDGs. This collaboration underscores the importance of building long-term, sustainable partnerships that benefit both students and society.

This alignment with the SDGs demonstrates the university's ongoing commitment to making a positive impact on global goals through education, research, and community engagement.

6. REPORT OF THE AUDIT COMMITTEE – 2024

Composition and Meetings of the Audit Committee

Audit Committee comprises three Council Members appointed by the Council and the Registrar. During the year under review, the following officials functioned as members of the Audit Committee:

Mr. T. Dharmarajah	-	Chairman/Council Member
Prof. Nimal Keerthi Dangalle	-	Member/Council Member
Mr. Prasantha Lal De Alwis	-	Member/Council Member
Ms. D.N. Gurusinghe, Acting Registrar (until 31.03.2024)	-	Member/ Registrar
Ms. P.G.S.P. Nanayakkara, Acting Registrar (from 01.04.2024 to 01.09.2024)		
Dr. Chani Imbulgoda, Registrar (since 02.09.2024)	-	

Observer

Mrs. A. K. A. Chandrika	-	Superintendent of Audit
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Functions Performed

1. Implemented the Audit Plan for the year under review.
2. Observe the audit queries made by the National Audit Office and made recommendation for taking measures necessary to ensure that such situation would not rise in future.
3. Examined the report on the measure taken/ to be taken by the responsible parties together with the time-frame regarding each of the query or observation contained in the Report of the Auditor General in terms of section 108(2) of the University Act No 16 of 1978 regarding the activities and the Financial Statements of the University for the year that ended on 31st December 2023 and presented to the council together with the necessary recommendations.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31st December 2024
(Figures adjusted to the nearest rupee)

	2024	2023
	Notes	Rs.
		Restated Rs.
Revenue		
Revenue from Non-Exchange Transactions- Recurrent		
Government Grant for Recurrent Expenditure		1,413,411,642
Special Grant for Sports -U.G.C		700,000
Grants - Bursary		49,240,650
AHEAD Grants for Recurrent Expenditure		-
Total Revenue from Non-Exchange Transactions- Recurrent		1,463,352,292
Revenue from Exchange Transactions- Recurrent		1,413,384,045
Interest Income	3	7,745,393
Miscellaneous Income	3.01	21,829,451
Total Revenue from Exchange Transactions- Recurrent		29,574,843
Income from Faculty of Graduate Studies		2,101,829
Income from CODL		16,725,081
Income from UBL		3,369,521
Income from VAPA Press		1,374,868
Income from VAPA TV		7,013,476
Total Revenue - Recurrent		1,523,511,910
Operating Expenses- Recurrent		1,466,144,573
Personal Emoluments	4.01	1,131,642,211
Travelling Expenses	4.02	955,146
Supplies	5	23,978,252
Maintenance Expenditure	6	41,414,298
Contractual Services	7	177,821,532
Other Recurrent Expenditure	8.01	33,314,550
Mahapola Scholarships	8.02	-
Bursary	8.03	53,936,000
Loss on Disposal of Unserviceable Fixed Assets		6,732
Aptitude Test Expenditure		-
Gratuity Provision	24	80,845,334
Other Units Expenditure	8.04	10,656,521
Operating Expenses		1,554,570,575
Expenditure of Faculty of Graduate Studies		724,529
CODL Expenditure		6,416,229
UBL Expenditure		2,621,090
VAPA Press Expenditure		1,699,064
VAPA TV Expenditure		2,560,527
Total Operating Expenses		1,568,592,014
Recurrent surplus / (deficit) for the period		(45,080,104)
Revenue from Non-Exchange Transactions- Capital		(67,469,560)
Government Grant for Capital Expenditure		177,509,149
Gifts, Donations, Goods in kind - Local	29	91,200.00
Gifts, Donations, Goods in kind - Foreign	29	-
AHEAD Grants for Capital Expenditure		4,807,620
Transferred Funds from specific funds (VC Funds)		-
Total Revenue from Non-Exchange Transactions- Capital		182,407,969
Operating Expenses- Capital		241,947,067
Depreciation & Amortization		230,719,260
Rehabilitation Expenses- Non-capital nature		9,635,412
Human Capital Development Expenses- Non-capital nature		380,635
Total Operating Expenses- Capital		240,039,650
Capital surplus / (deficit) for the period		(58,327,338)
Total Surplus / (Deficit) for the period		1,907,417
Total Surplus / (deficit) for the period		(103,407,441)
Total Surplus / (Deficit) for the period		(65,562,142)

Total surplus / (deficit) for the period comprise current, capital, FGS and CODL surplus or (deficit) for the period as follows,

Current surplus / (deficit) for the period- Transfer to Accumulated Fund- Recurrent	(61,643,440)	(81,752,726)
Capital surplus / (deficit) for the period- Transfer to Accumulated Fund- Capital	(58,327,338)	1,907,417
Faculty of Graduate Studies (FGS) surplus / (deficit) for the period	1,377,300	783,831
CODL surplus / (deficit) for the period	10,308,853	13,499,336
UBL surplus / (deficit) for the period	748,431	-
VAPA Press surplus / (deficit) for the period	(324,196)	-
VAPA TV surplus / (deficit) for the period	4,452,949	-
(103,407,441)		(65,562,142)

Accounting Policies on pages 05 to 22 and notes on pages 23 to 39 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF FINANCIAL POSITION
As at 31st December 2024
(Figures adjusted to the nearest rupee)

ASSETS	Notes	Rs	2024	2023
			Restated	Rs
Non-Current Assets				
Property, Plant & Equipment	10	4,504,039,877	4,639,312,225	
Investments	20			
Intangible Assets	11	1,541,876	2,312,813	
Capital Work-in-Progress	21	8,592,301	8,592,301	
Capital Advances	17	2,759,624	2,759,621	
		4,516,933,678	4,652,976,961	
Current Assets				
Cash & Cash Equivalents	12	212,059,296	53,725,341	
Receivables	13	3,265,907	14,434,248	
Short Term Investments	20	91,780,293	82,867,045	
Inventories	14	7,740,726	8,592,103	
Pre-Payments	15	3,142,067	4,228,601	
Advances	16	101,457	10,085	
Loans / Advances to Staff	18	45,161,655	46,843,824	
Deposits With Outside Parties	19	1,603,696	1,083,696	
		364,855,097	211,784,943	
Total Assets			4,881,788,776	4,864,761,904
LIABILITIES				
Non-current Liabilities				
Provision for Gratuity	24	231,324,530	153,311,251	
		231,324,530	153,311,251	
Deferred Income - CODL & FGS	30	3,829,113	3,437,458	
Current Liabilities				
Accrued Expenses	22	79,800,282	45,204,434	
Other Payables	23	14,406,261	46,126,043	
Provision for Gratuity	24	7,699,020	20,612,340	
Deposit & Retention	25	8,469,369	19,198,338	
Short Term Provisions	26	1,316,230	3,914,590	
		111,691,162	135,055,745	
Total Liabilities			346,844,805	291,804,453
Net Assets			4,534,943,971	4,572,957,451
NET ASSETS/EQUITY				
Accumulated Fund - Recurrent		(209,493,793)	(147,850,353)	
Accumulated Fund - Capital		2,402,770,273	2,461,097,611	
Restricted Funds (Specific Funds)	27	42,707,889	38,169,340	
Revaluation Surplus	28	2,210,560,740	2,149,157,473	
Accumulated Fund of Faculty of Graduate Studies		4,830,063	3,440,273	
Accumulated Fund of CODL		76,202,008	66,453,498	
Accumulated Fund of UBL		3,402,394	2,653,962	
Accumulated Fund of VAPA Press		(324,196)		
Accumulated Fund of VAPA TV		4,288,595	(164,353)	
Total Net Assets/Equity		4,534,943,971	4,572,957,450	

These Financial Statements have been prepared and presented in compliance with Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka and in terms of Sections 106 (I) and 107 (ii) (b) of the Universities Act No: 16 of 1978 and Section 13 (6) of the Finance Act No: 38 of 1971.

W. M. W. Wanninayake (Bursar)

Dr. C.V. Imbulgoda (Registrar)

The Council is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Council and signed on their behalf of the Council on 27th February 2025.

14th June 2025 / 06 / 2025
Senior Professor Rohan Nethsinghe (Vice Chancellor)

Professor Rohan Nethsinghe
Vice Chancellor

..... Vice Chancellor
Dr. C. Pathiraja (Member of the Council) University of the Visual and Performing Arts
No. 21, Albert Crescent, Colombo 07, Sri Lanka.

Accounting Policies on pages 05 to 22 and notes on pages 23 to 39 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF CHANGES IN NET ASSETS/EQUITY -CONTENT
For the Year Ended 31st December 2024
(Figures adjusted to the nearest rupee)

	Accumulated Fund Recurrent	Accumulated Fund Capital	Restricted Funds (Specific Funds) Note No. 27	Faculty of Graduate Studies Fund	C.O.D.I. Fund	UBL Fund	VAPA Press Fund	VAPA TV Fund	Revaluation Surplus	Total
Balance as at 01.01.2023 (Restated)	(65,892,765)	2,452,908,227	33,698,010	2,678,739	53,682,152				-	2,149,157,473
Adjustments in Respect of Previous Years (Note A)	(204,862)	6,281,965	-	-	-				-	6,077,103
Adjustments in Respect of Year 2023 - Note 31	(13,041,316)	(12,670,744)	-	(20,500)	2,653,962	-	(164,353)	-	(23,242,951)	
Funds Received During the Year 2023	-	-	(1,337,569)	-	-	-	-	-	(1,337,569)	
Funds Received During the Year	-	-	5,808,899	(22,297)	(727,990)	-	-	-	-	5,058,612
Surplus of the year	(68,711,410)	14,578,162	-	783,831	13,519,836	-	-	-	-	(39,829,581)
Balance as at 31.12.2023 (Restated)	(147,850,353)	2,461,097,611	38,169,340	3,440,273	66,453,498	2,653,962		(164,353)	2,149,157,473	4,572,957,451
Balance as at 01.01.2024 (Restated)	(147,850,353)	2,461,097,611	38,169,340	3,440,273	66,453,498	2,653,962		(164,353)	2,149,157,473	4,572,957,450
Motor Vehicle revaluation surplus	-	-	-	-	-	-	-	-	-	61,403,267
Funds Received During the Year	-	-	4,538,549	12,490	(560,343)	-	-	-	-	3,990,696
Surplus of the year	(61,643,440)	(58,327,338)	-	1,377,300	10,308,853	748,431	(324,196)	4,452,949	-	(103,407,441)
Balance as at 31.12.2024	(209,493,793)	2,402,770,273	42,707,889	4,830,063	76,202,008	3,402,394	(324,196)	4,288,595	2,210,560,740	4,534,943,971

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Note A: (Financial Statement 2023)

1. Correction of erroneously recording VAPA Press closing stock in year 2022 (204,862)
2. Unidentified retention balance remain for the period before 01.01.2015 6,281,965

Accounting Policies on pages 05 to 22 and notes on pages 23 to 39 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2024
(Figures adjusted to the nearest rupee)

	2024	2023 Restated
	Notes	Rs.
Cash Flows from Operating Activities		
Total Surplus for the Year	(103,407,441)	(65,562,142)
Adjustments for Non- Cash Items		
Adjustments in Respect of Previous Years	-	6,097,603
Depreciation	229,948,322	232,011,206
Loss on Sales of Property, Plant and Equipment	6,732	95,017
Amortization of Intangible Asset	770,938	779,415
Provision for Defined Benefit Plans	80,845,334	96,401,950
Cash generation from Operation Activities before Working Capital	208,163,884	269,823,049
Working Capital Adjustments		
Increase / Decrease in Inventories	851,377	1,313,720
Increase / Decrease in Receivables	11,168,341	7,094,093
Increase / Decrease in Short Term Investments	(8,913,249)	(46,774,037)
Increase / Decrease in Prepayment	1,086,534	41,411,267
Increase / Decrease in Advances	(91,372)	31,265
Increase / Decrease in Staff Loans	1,682,169	1,298,239
Increase / Decrease in Deposit from Outside Parties	(520,000)	(200,000)
Increase / Decrease in Other Payable	(31,719,782)	(100,936,453)
Increase / Decrease in Deposit & Retention	(10,728,969)	(43,146,764)
Increase / Decrease in Short term Provision	(2,598,360)	1,300,000
Increase / Decrease in Accrued Expenses	34,595,848	6,078,981
Increase / Decrease in Deferred Income	391,655	(1,059,141)
Cash Generated From Operations	203,368,078	136,234,219
Defined Benefit Plan Costs Paid	(15,745,373)	(27,577,707)
Net Cash Flow from Operating Activities	187,622,699	108,656,512
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(33,279,440)	(97,171,176)
Proceeds from Disposal of Fixed Assets	-	-
Acquisition of Intangible Assets	-	-
Acquisition / (Transfer) of Capital Work-in- Progress	-	-
Acquisition / (Transfer) of Capital Advances	-	6,733,838
Investments	-	5,632,847
Net Cash Used in Investing Activities	(33,279,440)	(84,804,491)
Cash Flows From Financing Activities		
Increase / Decrease in Specific Fund	4,538,549	5,378,321
Increase / Decrease in Fund of Faculty of Graduate Studies	12,490	(22,297)
Increase / Decrease in CODL Fund	(560,343)	(748,490)
Increase / Decrease in UBL Fund	-	2,653,962
Increase / Decrease in VAPA Press Fund	-	-
Increase / Decrease in VAPA TV Fund	-	(164,353)
Net Cash Flows Used in Financing Activities	3,990,696	7,097,143
Net Decrease in Cash and Cash Equivalents	158,333,955	30,949,164
Cash and Cash Equivalents at the Beginning of the Year	12	53,725,341
Cash and Cash Equivalents at the End of the Year	12	212,059,296
		53,725,341

Accounting Policies on pages 05 to 22 and notes on pages 23 to 39 form an integral part of these Financial Statements.

NIVERSITY OF THE VISUAL AND PERFORMING ARTS
SIGNIFICANT ACCOUNTING POLICIES
For the year ended 31st December 2024

1. General

1.1 Reporting Entity

University of the Visual and Performing Arts is established under the Universities Act No. 16 of 1978. The main Administration Office and the principal place of business are situated at No. 21, Albert Crescent, Colombo 07.

1.2 Principal Activities and nature of operations

Provision of higher education in the field of theoretical and practical at undergraduate and postgraduate levels and conducting research and dissemination of knowledge and skills in the field of visual and performing arts are the principal activities of the University. Awarding degrees and certificates to the students who complete the courses of study is also another main function of the University.

1.3 Date of authorization for issue

The Financial Statements of the University of the Visual and Performing Arts were authorized for issue by the Council held on 27th February 2025.

1.4 Reporting period

The financial period of the University represents from 01st January 2024 to 31st December 2024.

2. Summary of Significant Accounting Policies

2.1 Statement of compliance

The Financial Statements of the University have been prepared and presented in accordance with the “Sri Lanka Public Sector Accounting Standards” (SLPSAS). However, Sri Lanka Accounting Standards also have been used in the areas where no Public Sector Accounting Standards are available. These Financial Statements comprise the Statement of Financial Position, Statement of Financial Performance, Statement of Cash flows, Statement of Changes in Equity, and Notes to the Financial Statements.

2.2 Basis of measurement

The Financial Statements of the University of the Visual and Performing Arts have been prepared on a historical cost basis and apply consistently. No adjustments have been made for inflation factors affecting the financial statements except for the Property, Plant and Equipment measured at fair value.

2.3 Comparative information

All accounting policies adopted by the University are applied consistently with those of the previous year, where necessary comparative figures have been adjusted to conform to the changes, in the presentation of current year figures.

2.4 Materiality and aggregation

Each material class of similar items has been presented separately in the Financial Statements. Items of dissimilar nature or function have been presented separately unless they are immaterial.

2.5 Offsetting

Assets and liabilities, revenue and expenses have not been offset unless required or permitted by SLPSAS.

2.6 Going concern

The University of the Visual and Performing Arts has assessed the ability to continue as a going concern. The Council of the University of the Visual and Performing Arts has a reasonable expectation that the University has adequate resources to continue in operational existence for the foreseeable future. The University does not foresee a need for liquidation or cessation of operations, taking into account all available information about the future. Accordingly, the University continues to adopt the going concern basis in preparing the Financial Statements.

2.7 Events after the reporting period

All material events after the reporting date have been considered and where appropriate adjustments or disclosures have been made in the Financial Statements.

2.8 Functional & presentation currency

Items included in the Financial Statements of the University are measured using the currency of the primary economic environment in which the University operates (the functional currency). These Financial Statements are prepared and presented in ‘Sri Lankan Rupees’ (Rs.), which is the University’s functional and presentation currency.

2.9 Transaction of foreign currencies and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions, or valuation where items are re-measured. Foreign exchange gains and losses resulting from the settlement of such transactions and the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of Financial Performance.

2.10 Rounding

The amounts in the Financial Statements have been rounded off to the nearest rupee, except otherwise indicated as permitted by the Sri Lanka Public Sector Accounting Standards.

2.11 Property, Plant & Equipment (PPE)

2.11.1 Property, Plant and Equipment are shown at the cost or revalued amounts less accumulated depreciation and accumulated impairment losses. Depreciation is charged on the straight-line method as per the University Grants Commission Circular No. 649 of 05.10.1995 as per the following rates per annum.

Asset Category	Depreciation Rate
Buildings	5%
Furniture and Fittings	10%
Plant and Machineries	10%
Office Equipment	20%
Library Books and Periodicals	20%
Motor Vehicles	20%
Laboratory and Teaching equipment including sports goods	20%
Cloaks and Costumes	20%

The Sports Equipment have been accounted under Office Equipment ledger account from the beginning and depreciated as per the above given depreciation rate 20% of Office Equipment. However, since 2016 the amount of Sports Equipment has been reported in a separate ledger account for the easiness of the usage of information and depreciation at the rate of 20% of Office Equipment as no rate of depreciation for Sports Equipment were given in the University Grants Commission Circular No. 649 of 05.10.1995.

Depreciation rates were changed as per the circular number 09/2022 and applicable new rate for sports Equipment is 25%.

Alternative treatment is applied to Property Plant and Equipment. Revalue model was applied previously and changed to cost model. It is not decided to adjust retrospectively as alternative treatment is adapted.

2.11.2 Revaluation of Property, Plant and Equipment

Certain items of Property, Plant and Equipment have been shown at revalued amounts as at 30.06.2010 as follows.

Lands and Buildings

All lands are indicated at revalued amounts. All buildings older than 10 years as at 30.06.2010 have been shown at revalued amounts. The revaluation has been carried out by an independent valuer registered with the Association of Valuers of Sri Lanka. Fair values have been assessed based on the market value.

Two buildings were received from the Higher Education Ministry as donations. The same value has amortized from 01st November 2017.

The construction of Building and Landscape Design for Faculty of Visual Arts and Building for Faculty of Music and Common Facilities has completed on 15.12.2021 and 31.03.2022 respectively and the buildings are being used at present. The below total Cost of constructions were transferred to the Building Assets account from the Capital Work-in-Progress in year 2022 and depreciated under Property, Plant & Equipment. (PPE - Note 10)

	Rs.
Building and Landscape Design for Faculty of Visual Arts	404,320,716.00
Building for Faculty of Music and Common Facilities	<u>565,651,995.00</u>
Total Cost	<u>969,972,712.00</u>

The outstanding payments Rs.124,079,264.99 in respect to the above buildings has been capitalized as at 31.12.2022. The interest claim for the outstanding payments were made and capitalized the paid interest during the year as at 31.12.2024.

Books and Periodicals

Books and Periodicals purchased before 31.12.2005 have been shown at revalued amounts. The Basis of revaluation is as follows.

Time range Which the books were	The basis of revaluation
Purchased	
01.01.1999 – 2005.12.31	80% of the cost
01.01.1990 – 1998.12.31	70% of the cost
Before 31.12.1989	60% of the cost

An Independent qualified Consultant and a Chartered Accountant have jointly carried out this task.

Furniture and Fittings, Plant and Machinery

Revaluation has been done on the following basis where the costs were traceable.

The time range of purchase

01.01.1991 – 31.12.2000	-	80%
Before 31.12.1990	-	60%

Office Equipment, Laboratory and Teaching Equipment and Cloaks and Costumes.

Revaluation has been done on the following basis where the costs were traceable.

The time range of purchase

01.01.1996 – 31.12.2005	-	75%
Before 31.12.2005	-	50%

The items of furniture and fittings, plant and machinery, office equipment, laboratory and teaching equipment and cloaks and costumes of which the costs could not be found, were revalued at fair value based on the Estimated Net Realizable Value (ENRV). This task was carried out by a Chartered Accountant and an independent qualified Consultant.

Motor Vehicles

All Vehicles are shown at the revalued amount of Rs.64,100,000.00 as at 2024.02.15. Fair values have been assessed base on the market value and physical inspection. The revaluation has been carried out by the Auto Mobile Association of Ceylon.

Vehicle No: WP KJ-3863 bearing Toyota Land Cruiser Prado Jeep (2010) was received from the Ministry of Finance, Economy and Policy Development as a donation. The Council of the University has approved to transfer of the ownership to the University of the Visual and Performing Arts and entered it in the Fixed Assets Register of the University. Accordingly, the valuation has been carried out by the Auto Mobile Association of Ceylon. The Jeep is shown in the Fixed Assets Register for amount of Rs.21,000,000.00

2.11.3 Fully Depreciated Assets (Zero Value Assets)

“The residual value and the useful life of an asset shall be reviewed at least at each annual reporting date and, if expectations differ from previous estimates, change(s) shall be accounted for as a change in an accounting estimate in accordance with SLPSAS 3, “Accounting Policies, Changes in Accounting Estimates and Errors”, as per the para 65 of standards 7 of the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka that adopted to the University System by University Grants Commission Circular No. 2011/03 & 2014/03. In accordance with this standard as stated in the para “1.4.2 - Sri Lanka Accounting Standards” of the Auditor General’s detailed audit report, an estimation error has occurred due to the changes in accounting estimates of the useful life of non-current assets as a result of non-assessment of the useful life of fully depreciated assets annually that currently being used.

The summary of fully depreciated assets amounting to Rs. 742,035,590.45 as at 31.12.2023 is disclosed as per para 91 of standards 7 of the Sri Lanka Public Sector Accounting Standards (SLPSAS). Detail list of zero value assets is given in the schedules.

Category No	Assets Category	Original Cost Rs.
03	OFFICE EQUIPMENT	240,485,750.38
04	PLANT & MACHINERY	1,908,694.89
05	LAB & TEACHING EQUIPMENT	334,430,419.84
06	FURNITURE & FITTINGS	85,352,621.41
07	LIBRARY BOOKS	55,194,159.53
09	SPORTS ITEM	4,748,390.00
10	SOFTWARE & PACKAGE	360,000.00
14	CLOAK & COSTUME	19,555,554.40
	Total	742,035,590.45

Zero assets amounted Rs. 742,035,590.45 available and alternative treatment is followed.

2.11.4 Rs.16,157,917.84 of over-provision of depreciation amount made for zero value assets in 2015,2016 & 2017 and it has been adjusted in the books of accounts in the year 2018 as follows.

Assets Category	Depreciation
	Rs.
Lab & Teaching Equipment	10,760,353.72
Furniture & Fittings	805,316.93
Library Books & Periodicals	874,428.14
Plant & Machinery	21,995.45
Buildings	194,260.66
Cloaks & Costumes	1,205,076.96
Office Equipment	2,296,486.10
	16,157,917.84

Fixed Assets Register has been maintained in two computerized packages. Fixed assets data has been recorded in one package up to 2015 (old package) and from 2016 onwards it has been recorded in the new package. All the data of the old package has been transferred to the new package in 2018 and run the Package from the oldest date of purchase. This also has been affected by the above over depreciations.

2.11.5 Cost of Rs.714,167/= of Sports Items transferred from Office Equipment to Sports Items and the cumulative Depreciation of Sports Items transferred from cumulative depreciation of Office Equipment to cumulative depreciation of Sports Items in the year 2020.

2.11.6 The losses of disposal of unserviceable fixed assets of Rs.16,061,374 for 12,570 number of fixed assets items under 07 categories of Property, Plant & Equipment in the Fixed Assets Register (FAR) which the original value Rs.285,407,719.33 has been reported in the Financial Statement for the year ended on 31.12.2023. Since this matter has stated in the Final Audit Report – 2023 of Auditor General, the list of 12,570 number of disposed fixed assets were checked and verified through the boards of Annual Board of Survey-2024. The summary of the analysis of the 12,570 number of disposed fixed assets in year 2023 has submitted to the Finance Committee and obtained the recommendation and approval of the Council for the following decisions.

1. To confirm following items as disposed from the FAR in year 2023.

Item Category	No of Items	Original Value	Book Value	Reasons
Disposal	295	1,489,582.50	10,872.16	Confirmed by the boards of annual BOS-2024, that these items were disposed.
Sports Items	600	1,446,485.13	-	All these are sports accessories (Ex: Tennis ball, badminton Shuttlecock ect.) and less in durability. Not physically available. Purchased more than 6 years back and book values are zero.
Consumable list	101	70,700.00	-	All these are drum skins used for drums. Not physically available and less durable. Purchased 6 years back and book values are zero.
Items Remove from FAR	111	25,875.00	-	All 110 nos. are small value (less than Rs.500.00) items. Out of them 96 items are costume accessories (Ex: Pachchawdam, Pohottu pethi, Puna nule, Uramala pati ect.) and

				14 normal chairs. These are less durability and not physically available. Some of have Purchased 11 years ago and some are 6 years ago. 1 item is a table fan and recorded as a loss item. The book values are zero.
Software & computer accessories	24	540,282.30	81,944.04	Software license valid for 1 year period and these have expired. Computer accessories are not fixed assets.
Electrical Items	26	106,040.30	2,198.98	Electrical accessories are not fixed assets.
Unidentified Items - Original Value equal & below Rs.5000/=	4,169	9,290,739.46	-	Cost of each of these are less Rs.5000 and Book values are zero. Out of these, 3085 nos. were purchased 11 years ago, 1055 nos. 6 years ago & 31 nos. 5 years ago. Most of are not fixed asset nature and less durable.
	5,326	12,969,705.00	95,015.00	

2. To add back to the FAR in year 2023, the items that confirmed to physically available and the items not confirmed to physically available, until get the confirmation for the physically availability or disposed by the on-going verification process of entire FAR by the university. Accordingly, the depreciation to be adjusted in the Financial Statement - 2023 retrospectively and restate for the proceeding to prepare the Financial Statement for year 2024.

Item Category	Note	Total No of Items	Original Value	Book Value	No of Items	Original Value	Book Value Zero
Available	1	1682	68,492,734.19	6,447,830.96	1070	41,322,636.42	
					612	27,170,097.77	6,447,830.96
Transfers	2	470	13,570,355.69	379,834.22	302	12,065,841.61	
					168	1,504,514.08	379,834.22
Fans	3	701	6,946,961.31	548,296.01	395	2,953,141.51	
					306	3,993,819.80	548,296.01
Non Inventory Items (Fixtures, Telecommunication items, Internet & Network related items)	4	116	16,225,438.36	3,455,540.68	70	6,602,481.10	
					46	9,622,957.26	3,455,540.68
Unidentified Items - Original Value above Rs.5000/=	5	3125	164,249,774.04	4,875,857.66	2670	145,443,360.35	
					455	18,806,413.69	4,875,857.66
Unidentified Items - Original Value equal & below Rs.5000/=	6	1150	2,952,751.05	258,972.04	1150	2,952,751.05	258,972.04
		7244	272,438,014.64	15,966,331.57	7244	272,438,014.64	15,966,331.57

Note : 1 - The availability of these items are confirmed.
 2 - The availability of these items will be confirmed by on going verification process.
 4 - These fixtures are fixed to the existing building and availability is confirmed.
 3, 5 & 6 - Physically existence / non-existence will be confirmed by on going verification process.

All assets in the fixed assets register have been verified with the departments, divisions, units.

2.12 Capital work-in-progress

Capital expenses incurred on PPE which are not completed as at the reporting date are shown as Capital Work - in - Progress and cost incurred on Capital Work - in - progress is transferred to Property, Plant and Equipment when it is available for use.

The total Cost of Rs. 969,972,712.00 of constructions were transferred to the Building Assets account from the Capital Work-in-Progress in year 2022.

The total amount of Rs.23,286,880.00 relevant for the following items has been removed from the Capital work-in-progress account restated in year 2022 which has erroneously reported in year 2021.

Development of E-Management System	10,789,000.00
Virtualization of Infrastructure and Backup Implementation	10,982,953.00
Core Network Equipment to IT Lab Horton	<u>1,514,925.87</u>
Total	<u>23,286,880.00</u>

2.13 Intangible assets

Computer software packages have been recognized as intangible assets when it is probable that future economic benefits that are attributable to the assets will flow to the university and the cost of the asset can be measured reliably. Intangible assets acquired are stated at cost less accumulated amortization and accumulated impairment losses. These costs are amortized over their estimated useful lives. Alternative treatment is applied to intangible assets.

2.14 Financial Assets

Investment

Investments represent the investment in fixed deposits. These investments have been accounted for in compliance with SLFRS 09. The investment in fixed deposits has been classified at amortized cost as per SLFRS 09. They are initially measured at fair value and subsequently measured at fair value less amortized cost by using effective interest rate as required by SLFRS 09.

2.15 Current assets

Current Assets classified in Statement of Financial Position are those which are expected to be realized in, or consumed in, in the University's normal operating cycle, expected to be realized within twelve months after the reporting date or cash or a cash equivalent.

2.16 Inventories

Inventories are stated at cost and determined on First in First out (FIFO) basis. Inventories mainly comprise stationaries and spare parts. Inventories in the Main Stores are for consumption and not for resale.

Inventory items include slow moving item (Ex: books) amounted Rs.1,096,446.27 and non-moving items amounted Rs.421,784.00. Since there is no probability of reduction of value or incurred of losses from publications in the main stores according to the Financial Regulation No. 102 and Public Sector Accounting Standard 9, no provision has been made.

Stock of the books of the VAPA University press are included in the inventory at the cost value. Books of the VAPA University Press are being kept for the purpose of selling and earning money.

2.17 Advances to staff and receivables

Advances to staff and receivables comprise festival advance and Special Advance (book allowances).

2.18 Cash & cash equivalents

Cash and cash equivalents are defined as cash in hand and short-term highly liquid investments readily convertible to known amounts of cash and subject to an insignificant risk of change in value. For the statement of cash flow, cash & cash equivalent includes

cash in hand and deposits in banks. Investments with short-term maturity of six months or less from the date of acquisition are also treated as cash equivalents.

2.19 Employee benefits - Defined benefit plans

Full provision is made in accounts for the retiring gratuity payable to all the employees on their completion of one year's service based on LKAS 19. This provision is not externally funded. According to the Commission Circular 05/2019 issued with effect from 01.06.2019, the academic allowance paid for Academic staff and Monthly Compensatory Allowance (MCA) paid to the Non-academic staff in the University system have been considered for calculation for payment of Gratuity.

2.20 Liabilities and Provisions

Current liabilities

Current Liabilities are stated at their book value.

Provisions

Provisions are recognized when the University has present obligations (legal and constructive) as a result of a past event, where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities and Contingent assets

A contingent liability is a possible obligation that arises from past events whose existence will be continued by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the programme or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

A contingent liability also arises in extremely rare cases where there is a liability that cannot be measured reliably. The uncertainty does not recognize a contingent liability but discloses its existence in the Financial Statement.

A contingent asset is a possible asset that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the University. The University does not recognize contingent assets but discloses its existence where the inflow of economic benefits is probable but not virtually certain.

2.21 Revenue recognition

The Government recurrent/capital grants are accounted on the receipt basis. The course fees charged from students are recognized as income at the time of collection. The interest on investments are accounted on the accrual basis and the course fees charged from students in respect of self-financing courses have differed in the Financial Statements where necessary based on the duration of the course.

Finance income

Interest income is recognized on accrual basis using effective interest rate method according to SLFRS 09 due to the absence of SLPSAS.

2.22 Expenditure recognition

The expenditure shown in the Statement of Financial Performance has been analyzed according to the nature of the expenses. In arriving at the surplus for the year all the expenditure incurred in respect of undergraduates have been deducted from the Government recurrent grant.

2.23 Specific Funds (Restricted)

These funds have been established for specific purposes with the approval of the Faculty Boards, Senate, Finance Committee, and the Council. There are By Laws and UGC circulars to guide the operations of these funds. Therefore, these funds are shown separately in the Financial Statements against day to day operating fund accounts.

Scholarships are paid from the accumulated interest of the scholarship funds during the year. Further, expenses of the other funds are charged to the relevant fund account at the end of the year.

2.24 Centre for Open and Distance Learning (CODL)

The University runs a separate unit known as “Centre for Open and Distance Learning – CODL” on a self-financing basis. Separate financial statements are prepared for this unit and thereafter they are consolidated with the Financial Statements of the University. According to the Commission Circular 932, CODL has been prepared a bylaw for utilizing the CODL fund. For that purpose, the amount of fund expenses is transferred to the Fund Income account. Fund expenses during the year are Rs. 560,343.98.

The income of the CODL has been differed considering the time basis as follows. (Number of months need to be completed the courses which commenced in 2023 & 2024)

Study Programme	Differed Income B/F	Course Income for the year	Total	Differed Income	
Dip. Drawing 2022/23	725,100	240,000	965,100	-	
Dip. Voc. Music 2022/23 & 2023/24	18,136	-	18,136	-	
Dip. Dance 2023/24	2,591,643	1,850,000	4,441,643	-	
Dip. Drawing 2023/24	13,535	2,194,500	2,208,035	-	
Dip. Dance 2024/25	1,045	5,182,090	5,183,135	3,455,423	08 months ahead
Dip. Dance 2025/26	-	354,100	354,100	354,100	
Dip. Ceramic Art & Design 2024/25	-	19,590	19,590	19,590	
Total	3,349,459	9,840,280	13,189,739	3,829,113	

2.25 Faculty of Graduate Studies

The University has a separate faculty to conduct Post Graduate degrees on self-financing basis. Separate financial statements are prepared for this faculty and thereafter they are consolidated with the Financial Statements of the University. According to the Commission Circular 932, FGS has been prepared a bylaw for utilizing the FGS fund. For that purpose, the amount of fund expenses is transferred to the Fund Income account. Fund expenses during the year are Rs. 5,009.83.

The income of the FGS has been differed considering the basis the activities to be performed as follows. (Expenses need to be incurred for the examinations)

	Differed Income B/F	Course Income for the year	Total	Differed Income
M.Phil	-	345,500	345,500	-
P hD	-	485,000	485,000	-
Short Course 3	-	96,000	96,000	-
Short Course 4	-	717,500	717,500	-
Total	-	1,644,000	1,644,000	-

2.26 Treatment for the special grants received under Capital /Development Budget

Capital grants received from the Treasury under special projects are accounted in the first instance under capital grants unspent. When this money is spent on the activities of

recurrent nature that portion is shown as an expenditure in the Statement of Financial Performance.

2.27 Treatment for the capital grant received under the “Rehabilitations Improvements to the Fixed Assets”

Only the expenditure that can be recognized as capital nature is capitalized in the accounts and the recurrent portion is written off as an expenditure in the current year.

2.28 Related party disclosures

Internet facilities for the University are being obtained from the LEARN as the policy of the university system under the University Grants Commission. Dr. Anusha Jayasiri, Senior Lecturer who is working as a lecturer in the Faculty of Dance and Drama is a member of the Board of Directors of LEARN. No remuneration was made either University or the LEARN as she is providing honorary service.

2.29 Statement of cash flows

The Statement of Cash flows has been prepared by using the Indirect Method in accordance with the SLPSAS 2 whereby gross cash receipts and gross cash payments of operating activities, finance activities and investing activities have been recognized. Cash and cash equivalents comprise short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

2.30 Detail of lands in the possession and have been acquired by the University

Name of Land	Current status
No.21 Albert Crescent	Acquired by the University through Grant No 4/10/41274 Dated 27 th April 2017 as a grant under S. 06 of State Land Ordinance
No.21/1 Albert Crescent	Acquired by the University through Grant No 4/3/9908 Dated 19 th November 2013 as a grant under S. 06 of State Land Ordinance
No 46, Horton Place	The University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance
No.146, Anagarika Darmapala Mw, Dehiwala	The University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance
No.137, Walawwaththa, Rajagiriya	The University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance

2.31 Details of bond violation

Name: Mr. S. M. Kottegoda

Current status: Settlement has been informed on 29.09.2020. The Council has been approved to set-off the bond value in 48 installments and installments are being paid monthly from June 2022 according to the agreement of settlement. Rs.1,057,456.30 has been recovered from the UPF releasement and total installments of Rs.2,035,557.03 received from June 2022 to December 2024. The receipt of Rs.2,305,055.77 has been invested. The receivable amount Rs.1,904,257.62 has been recorded in the books of accounts in 2023 (Restated) and the the amount receivable as at 31.12.2024 is Rs.1,116,300.06.

Name: Mrs. P. K. W. M. Wijegunasekara (Principle Debtor) – Case No: DMR/1853/2019

Ms. S.K. Ilaparuma / Mr. B.R. Dasanayake (Sureties) – Case No: DMR/1852/2019

Current status: The above Cases have been filed at the District Court of Colombo against principle debtor and sureties. Settlement has been proposed by the principal debtor and forwarded to the 178th University Council held on 17.12.2020 for approval. The Case No: DMR/1852/2019 is currently being heard against the sureties. The next trial is scheduled for 9th June 2025. The Case No: DMR/1853/2019 is currently pending. The Amount to be recovered is Rs.1,271,568.00 and Provident fund balance is Rs.148,438.31 that recoverable.

2.32 Other

2.32.01 VAPA University Press

A separate unit named “VAPA University Press” has been established in 2021 to publish printed books of academic and creative works with the approval of the Council at its 180th Meeting. Transactions of the VAPA University Press is recorded in the books of accounts. Eighteen books have been printed by the VAPA University Press and stock of the printed books have received to the university stores.

2.32.02 VAPA TV

The “VAPA TV” channel launched in 2022 with the approval of the council with the aim of broadcasting the widest range of entertainment programmes and educational programmers to popularize the highest quality aesthetic taste among the public. Transactions of the VAPA TV have been recorded in the university’s books of accounts. The primary educational objective of VAPA TV is to improve subject-specific knowledge and practices in the visual and performing arts. The channel is a component of the university's teaching-

learning process as well as the dissemination of knowledge and skills to the community. It operates from 7.00 a.m. to 7.00 p.m. in week days and from 7.00 a.m. to 9.00 p.m in weekends. On site training has been given to undergraduants.

2.32.03 AHEAD Project

The Operational Technical Secretariat (OTS) of the University of the Visual and Performing Arts (UVPA) was commenced under the Accelerating Higher Education Expansion Development (AHEAD) project on 1st April 2018. Three projects were started initially in the UVPA under the AHEAD project. Later, in July 2021, expanded the grants under Enriching, Learning, Teaching, Assessment and English Language Skills Enhancement (ELTA/ELSE) by offering another five new projects to the UVPA. Five staff members have been employed including the Director, Deputy Director (Procurement) and Deputy Director (Finance) from the permanent staff of the University on part - time basis. Senior Administrative Officer and Project Secretary hired externally for full time on contract basis. These appointments were made in line with the instructions given by the World Bank. Initially, salaries and the allowances of the project staff were paid by the project. Later, allowances of the part time officers were paid by the UVPA with effect from January 2022.

A separate current account was maintained in the Bank of Ceylon Independence Square branch on the instructions of the OMST. The balance of this current account as at 31st December 2023 has not been incorporated in the financial Statements. Grants were released by the OMST to the above current account time to time in bulk to bear the capital and the recurrent expenditure of the project. All the fixed assets purchased during the project period until 31st December 2023 have been recorded in the books of accounts retrospectively and depreciation has computed. Accordingly, Financial Statements were restated. Further, recurrent expenditure has recorded in the financial Statements for the year 2022 and 2023.

All the projects were completed successfully by 31st December 2023. However, the AHEAD Project was closed down completely on 30th June 2024. All the resources remained with the OTS office of UVPA and the OTS office place were handed over to the costudy of the university.

2.32.04 University Business Linkage (UBL)

In accordance with University Grants Commission (UGC) Circular No. 10/2016, the University has established a University Business Linkage (UBL) funded by AHEAD Project to enhance academia-industry collaboration, promote commercialization of research, and support knowledge dissemination through various entrepreneurial activities. The primary objective of the UBL is to bridge the gap between the university and industry by fostering innovation, research commercialization, and community engagement.

The continuation of UBL operations was approved by the Council of the University at its 200th meeting held on 20.07.2023 under the supervision of the Vice Chancellor. Since 2023, UBL activities have been sustained through its own funds, ensuring financial independence and long-term sustainability.

To strengthen financial accountability and transparency, separate financial accounts for UBL activities have been maintained from the financial year 2023 onwards.

2.33

Restatement of comparatives

The comparative statements of Financial Performance and Financial Position are adjusted to 1st January 2024 as a result of prior years error corrections and changes of net assets / equity due to accounting the VAT recovery value to the building assets in the books of accounts and recording prior year transactions. It reflects the correction of errors as the misstatement is material.

Description	As Disclosed in 01 January 2024	Adjustment	As restated as at 01 January 2024	Note
Accumulated Surplus / Deficit (Accumulated Fund Recurrent)	(134,809,037)	(13,041,316)	(147,850,353)	31.1
Accumulated Fund Capital	2,473,768,355	(12,670,744)	2,461,097,611	31.2
C.O.D.L. Accumulated Fund	66,473,998	(20,500)	66,453,498	31.6
UBL Accumulated Fund	-	2,653,962	2,653,962	
VAPA TV Accumulated Fund	-	(164,353)	(164,353)	
Total Net Assets / Equity	4,597,537,970	(24,580,520)	4,572,957,450	31

Explanation to the Re-statement of Balances

The Financial Statements of year 2023 was corrected and restated due to the correction of errors araised as a result of misstatement of gratuity provision, disposal losses in PPE, capital advance recoveries to the building assets accounts, depreciation accounts, Investment accounts, Insurance expenses account and income & expenses of specific projects accounts which is stated in detail under Note 31. Accordingly changes to the Financial Statement of year 2023 is appended below.

Statement of Financial Performance and other comparative Income for the Year ended 31st December 2023	2023 (Reported)	2023 Changes	2023 (Restated)	Referred Note 31
	Rs.		Rs.	
Revenue				
Revenue from Non-Exchange Transactions- Recurrent				
Government Grant for Recurrent Expenditure	1,341,500,000	-	1,341,500,000	
Grants - Bursary	42,772,000	-	42,772,000	
AHEAD Grant for Recurrent Expenditure	29,112,045	-	29,112,045	
Total Revenue from Non-Exchange Transactions- Recurrent	1,413,384,045	-	1,413,384,045	
Revenue from Exchange Transactions- Recurrent				
Interest Income	3	5,939,450	5,939,450	
Miscellaneous Income	3.01	25,385,234	(630,111)	31.1
Total Revenue from Exchange Transactions- Recurrent		31,324,684	(630,111)	30,694,574
Income from Faculty of Graduate Studies		1,833,987	-	
Income from CODL		20,252,467	(20,500)	31.6
Total Revenue - Recurrent		1,466,795,183	(650,611)	1,466,144,573
Operating Expenses- Recurrent				
Personal Emoluments	4.01	1,012,388,987	(3,211)	31.1
Travelling Expenses	4.02	286,999	286,999	
Supplies	5	36,932,316	36,932,316	
Maintenance Expenditure	6	30,852,278	(281,413)	31.1
Contractual Services	7	220,875,023	220,875,023	
Other Recurrent Expenditure	8.01	50,330,106	(614,889)	
Mahapola Scholarships	8.02	-	-	
Bursary	8.03	42,772,000	42,772,000	
Other Unit Recurrent Expenses	8.04	32,852,252	989,940	31.1
Loss on Disposal of Unserviceable Fixed Assets		16,061,347	(15,966,330)	31.1
Aptitude Test Expenditure		1,953,990	95,017	
Gratuity Provision	24	68,114,842	28,287,108	31.1
Operating Expenses		1,513,420,140	12,411,206	1,525,831,346
Expenditure of Faculty of Graduate Studies		1,050,156	1,050,156	
CODL Expenditure		6,732,631	6,732,631	
UBL Expenditure		-	-	
VAPA Press Expenditure		-	-	
VAPA TV Expenditure		-	-	
Total Operating Expenses		1,521,202,927	12,411,206	1,533,614,133
Recurrent surplus / (deficit) for the period		(54,407,744)	(13,061,816)	(67,469,560)
Revenue from Non-Exchange Transactions- Capital				
Government Grant for Capital Expenditure		225,000,000	-	
Gifts, Donations, Goods in kind - Local		400,795	-	
Gifts, Donations, Goods in kind - Foreign	29	2,696,350	-	
AHEAD Grants for Capital Expenditure		12,291,151	-	
Transferred Funds from specific funds (VC Funds)		1,558,772	-	
Total Revenue from Non-Exchange Transactions- Capital		241,947,068	-	241,947,068
Operating Expenses- Capital				
Depreciation & Amortization		220,130,198	12,660,423	31.2
Rehabilitation Expenses- Non-capital nature		7,238,707	10,322	31.2
Total Operating Expenses- Capital		227,368,905	12,670,745	240,039,650

Capital surplus / (deficit) for the period	14,578,163	(12,670,745)	1,907,418
Total Surplus / (Deficit) for the period	(39,829,581)	(25,732,561)	(65,562,142)

Total surplus / (deficit) for the period comprise current, capital, FGS and CODL surplus or (deficit) for the period as follows,

Current surplus / (deficit) for the period- Transfer to Accumulated Fund- Recurrent	(68,711,411)	(13,041,316)	(81,752,727)
Capital surplus / (deficit) for the period- Transfer to Accumulated Fund- Capital	14,578,163	(12,670,745)	1,907,418
Faculty of Graduate Studies (FGS) surplus / (deficit) for the period	783,831	-	783,831
CODL surplus / (deficit) for the period	13,519,836	(20,500)	13,499,336
UBL surplus / (deficit) for the period	-	-	-
VAPA Press surplus / (deficit) for the period	-	-	-
VAPA TV surplus / (deficit) for the period	-	-	-
	(39,829,581)	(25,732,561)	(65,562,142)

Explanation to the Reclassification of Balances.

Statement of Financial Position for the Year Ended 31 December 2023	2023 (Reported)	2023 Changes	2023 (Restated)	Referred Note 31
	Rs.	Rs	Rs	
ASSETS				
Non-Current Assets				
Investments	20	83,231,403	(83,231,403)	-
Property, Plant & Equipment	10	4,598,651,665	40,660,561	4,639,312,226
Intangible Assets	11	2,312,813		2,312,813
Capital Work-in-Progress	21	8,592,301		8,592,301
Capital Advances	17	9,493,459	(6,733,838)	2,759,621
	4,702,281,641	(49,304,680)	4,652,976,961	31.3
Current Assets				
Cash & Cash Equivalents	12	51,676,679	2,048,662	53,725,341
Receivables	13	14,691,108	(256,860)	14,434,248
Short Term Investments	20		82,867,045	82,867,045
Inventories	14	8,592,103		8,592,103
Pre-Payments	15	2,392,433	1,836,168	4,228,601
Advances	16	10,085		10,085
Loans / Advances to Staff	18	46,840,613	3,211	46,843,824
Deposits With Outside Parties	19	1,083,696		1,083,696
	125,286,717	86,498,226	211,784,943	
Total Assets		4,827,568,358	37,193,546	4,864,761,904
LIABILITIES				
Non-current Liabilities				
Provision for Gratuity	24	150,326,884	2,984,367	153,311,251
	150,326,884	2,984,367	153,311,251	
Deferred Income- CODL	30	3,437,458	-	3,437,458
Current Liabilities				
Accrued Expenses	22	45,204,434	-	45,204,434
Other Payables	23	8,368,683	37,757,360	46,126,043
Provision for Gratuity	24	-	20,612,340	20,612,340
Deposit & Retention	25	18,778,338	420,000	19,198,338
Short Term Provisions	26	3,914,590	-	3,914,590
	76,266,045	58,789,700	135,055,745	
Total Liabilities		230,030,387	61,774,066	291,804,453
Net Assets		4,597,537,971	(24,580,520)	4,572,957,451
NET ASSETS/EQUITY				
Accumulated Fund - Recurrent		(134,809,037)	(13,041,316)	(147,850,353)
Accumulated Fund - Capital		2,473,768,355	(12,670,745)	2,461,097,610
Restricted Funds (Specific Funds)	27	39,506,909	(1,337,569)	38,169,340
Revaluation Surplus	28	2,149,157,473	-	2,149,157,473
Accumulated Fund of Faculty of Graduate Studies		3,440,273	-	3,440,273
Accumulated Fund of CODL		66,473,998	(20,500)	66,453,498
Accumulated Fund of UBL		-	2,653,962	2,653,962
Accumulated Fund of VAPA Press		-	-	-
Accumulated Fund of VAPA TV		-	(164,353)	(164,353)
Total Net Assets/Equity		4,597,537,971	(24,580,522)	4,572,957,449

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2024
(Figures adjusted to the nearest rupee)

3 Interest Income

	2024	2023
	Rs.	Rs.
Interest from Loans & Advances	1,645,730	1,892,228
Investment Income	6,099,663	4,047,222
Total	7,745,393	5,939,450

3.1 Miscellaneous Income

	2023	2023
	Restated	Restated
	Rs.	Rs.
Rent from Properties		
J.A.D. Perera Art Gallery	1,750,320	1,335,120
Rents from Other Properties	2,088,637	1,909,754
Hire from Dancing Theater	1,202,960	640,320
Total	5,041,917	3,885,194

Other Internal Income

Convocation Income	1,805,000	1,378,500
Sale of Old Stores	7,100	10,650
Collection Received on Lost of Library Books	-	22,320
Sundry Income	2,392,606	1,755,756
Registration Fees (Undergraduates)	2,838,444	2,923,110
Examination Fees (Undergraduates)	107,878	284,000
Certificate Income	39,523	38,175
Tender fees	-	13,000
Library Fines	332,580	247,242
Retention Late fees	3,044	-
Hostel Fees	1,025,461	1,531,321
VAPA Press Income	-	193,306
Grant from VC Fund for recurrent expenditure	466,613	740,351
Grant from Welfare Fund for Staff welfare expenditure	-	150,000
Secret Symphony Income	1,849,785	3,810,200
Dancing Theatre Income	-	185,000
Aptitude Test Income (Practical Test)	4,933,000	5,429,000
Sisu Sahana Income	404,000	1,800,000
Project Bring Traditional Fund Income	582,500	358,000
Total	16,787,533	20,869,930
Sub Total	21,829,451	24,755,124

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2024
(Figures adjusted to the nearest rupee)

04-08 Summary of Recurrent Expenditure -2024.12.31

Note : 04.01	Object Title	Prog. 1	Prog. 2	Prog. 3	Prog. 4	Prog. 5	Prog. 8	2024	2023
								Total	Total
Personal Emoluments Academic									
4101 SALARIES & WAGES	12,747,341	192,612,894	4,371,430	1,011,407	-	-	-	210,743,072	210,630,601
4102 U.P.F	2,860,214	52,323,457	1,450,729	121,131	-	-	-	56,755,532	46,583,567
4103 PENSION	1,666,515	27,132,147	584,465	138,436	-	-	-	29,521,563	25,575,956
4104 E.T.F	1,013,615	15,806,530	407,039	51,913	-	-	-	17,279,098	14,301,432
4105 ACTING ALLOWANCE	107,156	-	-	60,224	-	-	-	167,380	343,204
4108 ACADEMIC ALLOWANCE	13,133,134	287,332,699	8,597,873	-	-	-	-	309,063,705	242,093,430
4110 OTHER ALLOWANCES	471,767	1,679,513	2,960	-	-	-	-	2,154,240	1,963,617
4111 VISITING LECTURE FEE	-	49,208,520	-	1,523,470	-	-	-	50,731,990	58,999,754
4112 GRATUITY	-	-	-	-	-	-	-	-	-
4113 COST OF LIVING	2,861,974	40,060,387	595,800	397,200	-	-	-	43,915,362	20,407,336
4116 20% ALLOWANCE (5%+15%)	-	-	-	-	-	-	-	-	242,085
4117 25% ACADEMIC ALLOWANCE(OLD)	-	-	-	-	-	-	-	-	-
4118 REASERCH ALLOWANCE	2,388,032	55,161,523	1,531,002	-	-	-	-	59,080,557	51,770,467
4119 20% ADDITIONAL MONTHLY ALLOWAN	2,112,637	34,998,833	874,858	202,046	-	-	-	38,188,374	37,854,941
4120 INTERIUM ALLOWANCE	-	-	-	-	-	-	-	-	-
4121 MCA (NEW)	1,848,769	7,167,971	-	454,604	-	-	-	9,471,344	10,216,768
4123 ADJUSTMENT ALLOWNCE	-	-	-	-	-	-	-	-	111,102
4124 ENTERTAINMENT ALLOWANCE	649,715	2,855,361	283,288	-	-	-	-	3,788,364	3,862,421
4125 TRANSPORT ALLOWANCE	-	2,400,000	600,000	-	-	-	-	3,000,000	3,288,275
4126 FUEL ALLOWANCE	-	2,314,305	579,285	-	-	-	-	2,893,590	3,551,175
4127 HOSTEL ALLOWANCE	-	35,661	-	-	-	-	-	35,661	64,846
4128 COMMUNICATION ALLOWANCE	389,138	755,926	45,000	25,500	16,694	12,000	1,244,258	1,114,666	
4129 ALLOWANCE 5000 NEW	868,154	12,469,722	180,000	120,000	-	-	-	13,637,876	12,975,330
4130 PROPERTY LOAN INTEREST	-	-	-	-	-	-	-	-	-
4131 PROGRAMME MANAGER ALLOWANCE	-	-	-	-	-	-	-	-	-
	43,118,163	784,315,448	20,103,729	4,105,932	16,694	12,000	851,671,966	745,950,973	
Personal Emoluments Non Academic									
4201 SALARIES & WAGES	49,318,826	36,443,220	5,295,546	7,289,717	7,422,084	633,400	106,402,794	110,854,609	
4202 U.P.F.	6,675,166	5,548,302	789,002	1,115,375	1,317,274	78,497	15,523,616	14,616,356	
4203 PENSION	5,801,193	4,647,895	736,475	808,253	816,293	89,711	12,899,820	11,807,156	
4204 E.T.F.	2,495,273	2,047,550	305,096	384,726	426,713	33,642	5,693,000	5,271,772	
4205 ACTING PAY	680,230	123,146	-	3,416	-	-	806,791	1,276,790	
4208 OVERTIME	3,892,120	5,168,384	40,356	500,607	975,494	-	10,576,961	11,655,392	
4209 HOLIDAY PAYMENTS	193,008	25,535	-	-	-	-	218,543	99,195	
4210 OTHER ALLOWANCES	433,467	(46,812)	28,100	40,739	16,516	3,040	475,051	610,783	
4211 LANGUAGE PROFICIENCY ALLOWANCE	-	-	-	7,200	-	-	7,200	-	
4212 GRATUITY	-	-	-	-	-	-	-	-	
4213 COST OF LIVING	17,023,445	15,310,469	2,457,200	2,799,239	3,345,678	198,600	41,134,631	20,702,264	
4216 20% ALLOWANCE (5%+15%)	-	-	-	-	-	-	-	-	
4218 REASERCH ALLOWANCE	4,641,405	376,758	-	184,557	508,549	-	5,711,268	4,453,276	
4219 20% ADDITIONAL MONTHLY ALLOWANC	9,128,423	6,773,933	1,063,813	1,382,751	1,501,081	127,281	19,977,283	20,992,569	
4220 INTERIUM ALLOWANCE	-	-	-	-	-	-	-	-	
4221 MCA (NEW)	20,538,951	15,241,349	2,393,580	3,111,191	3,377,432	286,383	44,948,886	47,232,838	
4222 EQUALISATION ALLOWANCE (DOCTOR)	-	-	-	204,000	-	-	204,000	204,000	
4223 ADJUSTMENT ALLOWNCE NONE	-	-	-	-	-	-	-	-	
4224 ENTERTAINMENT ALLOWANCE	448,389	150,671	-	25,569	-	-	624,629	608,702	
4225 TRANSPORT ALLOWANCE	982,312	-	-	-	-	-	982,312	1,125,000	
4226 FUEL ALLOWANCE	959,371	(14,985)	(4,995)	-	-	-	939,391	1,275,885	
4227 HOSTEL ALLOWANCE	9,895	10,959	-	62,693	-	99,956	183,503	151,518	
4228 COMMUNICATION ALLOWANCE	89,713	31,000	-	8,500	7,065	4,000	140,277	131,694	
4229 ALLOWANCE 5000 NEW	5,132,258	4,726,696	745,000	844,667	1,011,669	60,000	12,520,289	13,365,006	
4230 PROPERTY LOAN INTEREST	-	-	-	-	-	-	-	-	
4231 PROGRAMME MANAGER ALLOWANCE	-	-	-	-	-	-	-	-	
	128,443,443	96,564,070	13,849,174	18,773,200	20,725,848	1,614,510	279,970,245	266,434,804	
Note : 04.02									
Travelling Expenses									
501 DOMESTIC	905,227	1,092	2,250	20,550	13,107	12,920	955,146	286,999	
502 FORIEGN	-	-	-	-	-	-	-	-	
	905,227	1,092	2,250	20,550	13,107	12,920	955,146	286,999	
Note :05									
Supplies									
601 STATIONERY & OFFICE REQUISITIE	1,703,614	3,070,262	390,544	467,150	153,978	35,168	5,820,716	7,776,259	
602 FUEL & LUBRICANTS	3,074,246	19,272	-	-	-	-	3,093,518	4,560,422	
603 UNIFORM & TAILORING CHARGES	193,692	102,597	-	7,057	170,985	-	474,331	1,073,911	
604 MECHANICAL & ELECTRICALS GOODS	42,283	198,854	2,660	2,854	3,246,102	31,452	3,524,205	4,615,641	
605 CHEMICAL & GLASSWARE	-	472,884	3,050	1,500	1,593	-	479,027	1,057,645	
606 MEDICAL SUPPLIES	720	1,300	-	1,498,635	3,000	-	1,503,655	2,860,156	
607 OTHER SUPPLIES	845,548	5,082,641	18,810	26,181	2,787,196	322,424	9,082,800	14,988,283	
	5,860,104	8,947,809	415,064	2,003,377	6,362,855	389,044	23,978,252	36,932,316	
Note : 06									
Minor Repairs & Maintenance									
701 VEHICLE	3,222,494	-	-	-	-	-	3,222,494	3,146,395	
702 PLANT MACHINERY & EQUIPMENT	21,033,449	13,681,068	192,937	417,730	102,689	1,919,632	37,347,506	23,620,901	
703 BUILDING & STRUCTURES	313,299	296,039	-	8,780	8,850	217,329	844,298	3,726,832	
704 FURNITURE	-	-	-	-	-	-	-	37,287	
705 OTHERS	-	-	-	-	-	-	-	39,450	
	24,569,243	13,977,107	192,937	426,510	111,539	2,136,961	41,414,298	30,570,865	
Note : 07									
Contractual Services									
801 TRANSPORT	309,760	500	-	-	-	-	310,260	2,059,980	
802 TELECOMMUNICATION	25,600,366	11,601,761	117,481	17,543	-	200,299	37,537,450	29,704,858	
803 POSTAL CHARGES	343,215	21,831	-	65,195	-	-	430,242	395,640	
804 ELECTRICITY	25,685,421	11,397,689	-	-	-	14,866,335	51,949,445	57,940,752	
805 SECURITY SERVICE	15,348,149	4,997,907	-	270	-	15,746,643	36,092,970	34,725,677	
806 WATER	3,325,698	834,627	-	-	-	6,348,560	10,508,885	13,487,250	
807 CLEANING SERVICE	13,685,752	7,178,239	-	4,200	-	13,872,347	34,740,538	32,102,880	

808	RENTS & HIRE CHARGES	1,982,072	57,000	-	1,500	-	48,000	2,088,572	46,034,715
809	RATES & TAXES TO LOCAL AUTHORITY	686,666	-	-	-	-	-	686,666	1,124,352
810	PRINTING & ADVERTISING,ETC	1,891,022	1,328,602	210	1,450	-	5,000	3,226,284	1,129,268
811	OTHERS	209,620	-	-	1,600	39,000	-	250,220	2,169,651
		89,067,743	37,418,155	117,691	91,758	39,000	51,087,185	177,821,532	220,875,023
	Note : 08.01								
	Other Recurrent Expenses								
901	TRAVEL GRANTS TO UNIVERSITY TE	-	-	-	-	-	-	-	-
902	SPECIAL SERVICE - COUNCIL & CO	604,050	209,000	-	-	-	-	813,050	1,630,593
903	SPECIAL SERVICE - PROFESSIONAL	1,340,714	6,000	27,000	104,300	-	-	1,478,014	8,394,158
904	WORKSHOPS SEMINARS	132,920	607,635	67,000	-	-	-	807,555	450,209
905	ACADEMIC RESEARCH	-	-	-	-	-	-	-	-
906	STAFF DEVELOPMENT	414,000	185,450	22,000	-	-	-	621,450	679,638
907	POST GRADUATE RESEARCH & SCHOL	4,950	-	-	-	-	-	4,950	143,250
908	COURSE MATERIALS FOR STUDENT &	29,113	1,814,450	-	-	-	-	1,843,613	3,281,033
909	INDUSTRY INTERNSHIP,PRACTICAL	302,295	4,999,095	-	-	-	-	5,301,390	2,605,830
910	STUDENT DEVELOPMENT INITIATIVE	-	4,972,774	-	-	-	-	4,972,774	9,147,752
911	UNIVERSITY SPORTS ACTIVITIES	13,200	-	-	1,583,872	-	-	1,597,072	5,257,331
912	STUDENT WELFARE	-	-	-	-	-	-	-	7,500
0912A	EMPLOYEE WELFARE & MEDICAL INSU	-	-	-	-	-	-	-	-
913	CO-OPERATIVE PLANNING GOVERNAN	-	-	-	-	-	-	-	-
914	GRANTS TO OTHER ORGANIZATIONS	-	-	-	-	-	-	-	-
915	HOLIDAY WARRANTS & SEASON TICK	2,264,493	1,892,897	197,150	104,600	216,922	67,100	4,743,162	3,917,100
916	ENTERTAINMENT EXPENCES	582,716	229,808	-	40,753	-	-	853,276	1,322,874
917	BANK CHARGES	2,525	500	-	-	-	-	3,025	750
918	AWARDS & INDEMNITIES	7,500	72,500	12,500	-	5,000	-	97,500	615,000
919	CONTRIBUTIONS & MEMBERSHIP FEE	954,892	-	8,750	180,000	-	-	1,143,642	954,642
920	CONVOCATIONS	3,117,639	-	-	-	-	-	3,117,639	2,367,862
921	EXAMINATION EXPENCES	-	5,322,507	-	-	-	-	5,322,507	6,326,730
922	OTHERS - NEWSPAPERS,MAGAZINE	89,348	163,980	29,530	3,305	6,270	192,650	485,083	2,420,440
923	INTEREST FOR SUBSIDY (PROPERTY	-	-	-	-	-	-	-	-
924	STORES INSURANCE	-	-	-	-	-	-	-	22,527
925	POST GRADUATE	-	-	-	-	-	-	-	-
926	EMPLOYEE WELFARE & MEDICAL INS	108,850	-	-	-	-	-	108,850	170,000
		9,969,204	20,476,645	363,930	2,016,830	228,192	259,750	33,314,550	49,715,218
	Total	301,933,125	961,700,327	35,044,775	27,438,157	27,497,234	55,512,369	1,409,125,988	1,351,665,708

Note : 08.02

Other Units Recurrent Expenses

		2024	2023
		Rs.	Restated Rs.
Sisu Sahana Expenditure		404,000	1,800,000
AHEAD Expenditure		-	29,112,045
VAPA PRESS Expenditure			477,263
VAPA TELEVISION Expenditure			73,760
With Held Tax for Saving Interest		323,037	-
Dancing Theatre Expenditure		272,000	185,000
Project Bring Traditional - Expenditure		582,500	358,000
Aptitude Test Expenditure		7,078,860	
Health Insurance Expenditure (University Contribution)		1,836,125	1,836,125
Degree Show Expenditure		160,000	-
		10,656,521	33,842,192

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9

	Expenditure by Projects & Programmes		2023	
	2024	2023	Rs Project	Rs Programme
General Administration				
General Administration Division	254,227,002	292,557,407		
Finance Administration Division	34,949,235	34,257,255		
Security Services	<u>12,756,888</u>	<u>301,933,125</u>	<u>10,707,787</u>	<u>337,522,448</u>
Academic Services				
Faculty of Visual Arts	270,122,548	239,025,288		
Faculty of Dance & Drama	370,813,874	337,314,358		
Faculty of Music	295,241,175	250,330,226		
Examinations Division	12,355,326	12,536,080		
Faculty of Graduate Studies	<u>13,167,405</u>	<u>961,700,327</u>	<u>13,228,166</u>	<u>852,434,118</u>
Teaching Resources				
Library	35,044,775	35,044,775	33,793,927	33,793,927
Welfare Services				
Health Services	8,452,203	9,534,396		
Physical Education Unit	7,636,694	10,264,353		
Student Services	<u>11,349,260</u>	27,438,157	<u>10,544,893</u>	30,343,642
Maintenance of Lands & Buildings				
Maintenance Division	<u>27,497,234</u>	27,497,234	<u>31,848,542</u>	31,848,542
Students Hostels				
Hostels	<u>55,512,369</u>	55,512,369	<u>64,823,518</u>	64,823,518
Expenditure Total		<u>1,409,125,988</u>		<u>1,350,766,196</u>
Other Expenditure		-		-
Mahapola / Bursary		<u>53,936,000</u>		<u>42,772,000</u>
		<u>53,936,000</u>		<u>42,772,000</u>
Rehab.& Improve. to fix. assets (recurrent portion)		-		-
Human Capital Devept.Projects(Recur.Exp.)		-		-
Strengthen Research (Recur.Exp.)		-		-
Under Provision for Gratuity		-		-
		<u>53,936,000</u>		<u>42,772,000</u>
		<u>1,463,061,988</u>		<u>1,393,538,196</u>

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10 PROPERTY, PLANT & EQUIPMENT

Rs.

	Land	Buildings	Office Equipment	Plant & Machinery	Lab. & Teach.Eqpt.	Furniture & Fittings	Library Books & Periodicals	Motor Vehicles	Sports Item	Cloaks & Costumes	Total
COST / REVALUATION											
Balance as at January 01, 2024 (Reported)	2,117,041,000	3,277,653,952	238,043,207	1,376,445	247,544,610	188,985,663	57,705,472	38,980,089	5,815,640	16,594,413	6,189,740,490
<i>Adjustments for prior years (Note 31)</i>											
Prior year disposal addition	-	-	77,491,605	583,053	143,079,045	53,791,589	714,670	-	697,417,00	9,050,341	285,407,719
Disposal for the prior year (2023)	-	-	(1,989,059)	(48,053)	(3,114,453)	(7,105,899)	-	-	(697,417,00)	(14,825)	(12,969,705)
Prior year addition (2022/2023)	-	37,554,652	-	-	-	-	-	-	-	-	37,354,652
Balance as at January 01, 2024 (Restated)	2,117,041,000	3,315,008,604	313,545,753	1,911,445	387,509,202	235,671,353	58,420,142	38,980,089	5,815,640	25,629,929	6,499,533,157
Additions for the year	-	-	26,974,554	95,934	4,514,022	1,061,181	64,100,000	-	-	633,750	97,379,440
Disposals	-	-	(2,435,404)	(2,750)	(45,901)	(157,089)	(8,450)	(38,980,089)	-	-	(41,629,583)
Balance as at 31st December 2024	2,117,041,000	3,315,008,604	338,084,903	1,908,695	387,559,235	240,028,286	59,472,872	64,100,000	5,815,640	26,263,679	6,555,282,914
DEPRECIATION											
Balance as at January 01, 2024 (Reported)	-	955,444,626	189,399,964	1,362,460	212,818,295	123,597,505	55,695,834	36,283,356	4,786,537	11,700,249	1,591,088,826
<i>Adjustments for prior years (Note 31)</i>											
Prior year depreciation for the disposal addition	-	-	72,585,199	583,053	140,534,757	45,412,241	714,670	-	697,417	8,819,037	269,346,374
Prior year depreciation for the disposal	-	-	(1,904,731)	(48,053)	(3,111,831)	(7,097,833)	-	-	(697,417)	(14,825)	(12,874,690)
Dep. For 2023 year for Disposal addition	-	-	5,129,639	373	3,665,280	3,019,347	-	-	196,400	12,011,039	-
Dep. For Prior year addition (2022/2023)	-	649,384	-	-	-	-	-	-	-	-	649,384
Balance as at January 01, 2024 (Restated)	-	956,094,010	265,210,072	1,897,833	353,906,501	164,931,259	56,410,504	36,283,356	4,786,537	20,700,861	1,860,220,933
Depreciation for the year	-	165,750,415	20,749,740	-	13,178,527	17,315,696	861,160	10,412,932	266,813	1,413,039	229,948,322
Removal on Disposal	-	-	(2,435,404)	(2,750)	(45,901)	(150,357)	(8,450)	(36,283,356)	-	-	(38,926,218)
Balance as at 31st December 2024	-	1,121,844,424	283,524,408	1,895,083	367,039,128	182,006,598	57,263,214	10,412,932	5,053,350	22,113,901	2,051,243,037
CARRYING VALUE											
As at 31st December 2024	2,117,041,000	2,193,64,179	54,560,495	13,612	20,520,108	57,931,688	2,209,658	53,687,069	762,291	4,149,778	4,504,039,877
As at 31st December 2023 (Restated)	2,117,041,000	2,358,914,594	48,335,681	13,612	33,602,701	70,740,094	2,009,638	2,696,733	1,029,103	4,929,068	4,639,312,225

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11 Intangible Assets

Rs.

Computer Software

Serial No.	Date of Purchase	Description	Cost (2107001)	Accum. Amort. at the Beginning	Amortization for the Year	Accum. Amort. at the End (270009)	Carrying Value as at 31.12.2024	Carrying Value as at 31.12.2023
								Restated
1	March' 2014	Main Library Software	315,000	315,000	-	315,000	-	-
2	November' 2015	Stock Control Software -Finance	160,000	160,000	-	160,000	-	-
3	June 2016	Fixed Assets Management Software	275,000	275,000	-	275,000	-	-
4	July' 2018	Upgrading Salary Software - Finance	85,000	85,000	-	85,000	-	-
5	December' 2021	World press software for IT	10,347	4,138	2,069	6,208	4,139	6,208
6	December' 2021	Fire wall	3,716,842	1,486,736	743,368	2,230,105	1,486,737	2,230,105
7	November' 2021	Music recording software (Note 31.5)	127,500	51,000	25,500	76,500	51,000	76,500
			4,689,689	2,376,875	770,938	3,147,813	1,541,876	2,312,813

12 Cash and Cash Equivalents**Balances of Cash Books**

	2024	2023
	Restated	Restated
	Rs	Rs
Current Account 5276145 (Recurrent Account)	45,083,544	4,795,552
Current Account 5276143 (Capital Account)	111,422,068	11,936,428
Current Account 5276136 (Bursary Account)	30,120	4,709,495
Current Account 7810034 (Post Graduate Account)	2,202,059	2,486,441
Current Account 71876640 (C.O.D.L Account)	8,163,464	3,962,179
Petty Cash Imprests	28,687	28,687
BOC collection account (84072227)	22,102,236	11,095,033
Savings (Recurrent) 86608218	7,845,053	5,441,054
Savings (Capital) 86608362	5,805,229	3,570,124
Savings (Mahapola) 86608520	312,437	215,255
Savings (Collection) 86608388	1,594,267	775,256
Savings Acc. FGS	387,334	292,148
Savings Acc. CODL	1,618,524	1,109,276
BOC VAPA PRESS (649166)	1,163,286	356,819
BOC VAPA TV (649205)	146,216	15,000
BOC SISU SAHANA (649251)	817,310	109,133
UBL Account (0090198918)	3,337,462	2,827,462
	212,059,296	53,725,341

13 Receivables

	2024	2023
	Restated	Restated
	Rs	Rs
Insurance Installment	293,984	4,767,504
Rents Receivable from Properties	2,150	2,150
Interest Receivable on Faculty Deve. Fund & Other Fund Investment	80,933	-
Receivable Electricity Expense	270,365	500,000
Interest Receivable on CODL FD Interest	320,056	439,320
Receivable Interest - VC Fund & Bond Violation Fund	468,477	620,650
Receivable Interest - Scholaship Funds	110,090	281,232
Receivable Bond Violation - Mr. S.M.Kottegoda	1,116,300	1,904,258
Receivable (Debtor - UBL)	50,000	-
Receivable from UBL	-	1,438,580
Receivable from UVPA to UBL	461,500	
Receivable to UBL from Book shop	60,000	
Interest Receivable on FD of FGS	95,262	10,687
Receivable to FGS	52,000	52,000
Receivable to VAPA TV	197,625	
Receivable Income to FGS	15,000	-
Receivable from CODL	78,400	78,400
Receivable from VAPA TV (Stationary & Other)	-	1,941,736
Receivable from VAPA Press (Stationary & Other)	-	726,083
Receivable Insurance claim -D.WADASINGHE	-	56,222
Receivable from Lionel Edirisige Music Awards Festival	187,800	-
Receivable from Retention Gratuity	87,868	
Receivable Interest on Sisu Sahana Fund Investment	37,221	
Receivable Convocation Deposit refund	614,889	
Receivable IMAC repair refund	281,413	
	3,265,907	14,434,248

14 Inventories

	2024	2023
	Restated	Restated
	Rs	Rs
Stores Control Account	6,082,544	6,933,921
VAPA Press	1,658,182	1,658,182
	7,740,726	8,592,103

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	2024	2023
	Restated	Restated
	Rs	Rs
15 Pre- Payments		
Pre- Payments	3,142,067	2,392,476
Health Insurance (University Contribution)	-	1,836,125
	<u>3,142,067</u>	<u>4,228,601</u>
16 Advances		
Postal Advance	92,827	8,085
Advance - CODL	8,630	2,000
	<u>101,457</u>	<u>10,085</u>
17 Capital Advances		
New Buildings	2,759,624	2,759,624
Music Faculty Bldg.(Stage iv)	-	-
Building Rehabilitation	-	-
Horton Place New Building	-	-
Common Facilities Building & Music Faculty	-	-
Music Faculty Bldg.(Stage ii)	-	-
	<u>2,759,624</u>	<u>2,759,624</u>

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18 Loans/ Advances to Staff

	2024	2023
	Restated	Restated
	Rs	Rs
Salary Advance	3,000	3,000
Special Advance	42,680	43,880
Festival Advance	336,790	267,790
Distress Loan	42,251,655	43,655,669
Vehicle Loan	1,455,010	1,672,315
Staff Loan	314,520	354,170
Computer Loan	758,000	847,000
	45,161,655	46,843,824

19 Deposits with Outside Parties

	2024	2023
	Restated	Restated
	Rs	Rs
Other External Deposits	704,696	704,696
Deposits for Fuel	375,000	375,000
Deposits for News Papers	4,000	4,000
Refundable Tender Deposit	20,000	-
Convocation Refundable Deposit	500,000	-
	1,603,696	1,083,696

20 Investments

	2024	2023
	Restated	Restated
	Rs	Rs
Sri Sucharitha Scholarship Fund	188,144	152,036
Dr. Ranjan Abesingha Scholarship Fund	39,803	32,164
Steewan Hanson Scholarship Fund	18,464	14,921
D.K. Subasinghe Scholarship Fund	36,248	29,292
Kamala Jayathilaka Scholarships Fund	53,924	43,575
Ananda Jayasinghe Scholarships Fund	35,137	28,394
Vice Chancellor Fund	194,834	157,441
Violation of Bonds & Agreements Fund	5,454,072	4,849,716
Mahagamasekara Scholarship Fund	367,426	296,910
Prof. Sugunasiri Scholarship Fund	122,475	98,970
Sunil Shantha Scholarship Fund	653,557	528,127
Short Term Investment - FGS	3,214,967	1,995,200
Short Term Investment - CODL	62,316,609	56,139,000
Sisu Sahana Investment	685,000	1,137,000
Faculty Development & Other Funds Investment	18,399,633	17,364,300
	91,780,293	82,867,045

21 Capital Work-in-Progress

	2024	2023
	Restated	Restated
	Rs	Rs
CCTV/IP Phone/ IP Cameras	6,687,301	6,687,301
		<i>Annual Report 2024</i>

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22 Accrued Expenses	2024	2023
	Rs	Restated
Contractual Services	11,608,339	15,423,855
Minor Repairs & Maintenance	15,786,966	3,989,362
Other Recurrent Expenses	17,738,693	5,156,632
Personal Emoluments Academic	25,434,287	16,809,330
Supplies	4,211,554	1,214,825
Accrued Expenditure - CODL	1,814,496	1,217,256
Accrued Expenditure - UBL	125,000	-
Creditors Stores	2,754,446	765,175
Accrued Expenditure - FGS	326,500	628,000
	79,800,282	45,204,434

23 Other Payables	2024	2023
	Rs	Restated
University Provident Fund Loan	127,735	4,068
Stamp Duty	106,950	54,018
Payable to VAPA Press	-	935,508
Payable to VAPA TV	-	182,625
Bursary Deposit (Payable/Receivable) Account	4,709,495	4,709,495
Payable Amount To UGC	1,148	1,610
Payable to students application fees- CODL	-	20,500
Payment For Insurance	-	22,526
Creditors Capital Payment	547,051	360,621
Sundry Creditors Due to Cancelled Cheques	161,929	145,308
Cancelled Cheques and Slip Return-CODL & FGS	4,380	20,452
Bursary Slip Returns	16,000	-
Contractor Payable	-	30,631,137
Research Symposium	1,101,643	1,101,643
Payable to Faculties & Departments - UBL	677,371	-
Project Bring Traditional	329,143	494,594
SGBV Fund (U.G.C)	-	47,393
ISME Conference	579,610	579,610
ICFM Music Faculty	169,143	169,143
ICH Research Symposium	41,260	41,260
Payable to university (VAPA PRESS)	341,818	-
Degree Show (Faculty of Visual Arts)	360,250	150,500
"DEAD MEN DONT LIE" Short Drama	244,600	244,600
Payee Tax Payables	71,103	71,843
SISU SAHANA Payables	123,580	150,000
Payable to UBL	-	657210
Payable Gratuity - K.L.C. Perera	4,690,402	4,690,402
Payables of UBL	-	275,000
Payable for visiting payment	-	3,000
Payable of VAPA TV	-	361,978
Sundry Creditors	1,650	-
	14,406,261	46,126,043

24 Provision for Gratuity	2024	2023
	Rs	Restated
Balance at Beginning of the Year	173,923,590	105,099,347
Payments Made During the Year	(15,745,373)	(27,577,707)
Provisions Made for the Year	80,845,334	96,401,950
Provision Carried Forward	239,023,550	173,923,590
Payment expected to be made in the year 2024 (current)	7,699,020	20,612,340
Relevant to subsequent period (non current)	231,324,530	153,311,250
	239,023,550	173,923,589

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25 Deposits /Retention	2024	2023
	Rs	Restated Rs
Other Deposits	740,191	142,590
Tender Deposits	72,000	316,271
Retention Account (Recurrent)	567,006	557,418
Retention Account (Capital)	4,967,528	16,306,930
Canteen and Security Deposits	35,400	35,400
Art Gallery Deposit (J D A Perera Gallery)	255,000	245,000
Library Deposits - FGS	138,500	138,500
CODL Library Deposits	56,000	56,000
Refundable Deposit - UBL	384,000	420,000
Dancing Theater Deposit	5,000	5,000
Refundable Deposit - Nine Hearts	50,000	50,000
Retention Gratuity Payment	-	925,228
Performance Bond	1,198,745	-
	8,469,369	19,198,338
26 Provisions for Audit Fees	2024	2023
	Rs	Restated Rs
Opening Balance	3,914,590	2,614,590
Less - Paid During the Year 2024	(2,598,360)	-
Provision for Year 2024	-	1,300,000
	1,316,230	3,914,590
27 Specific Funds (Restricted)	2024	2023
	Rs	Restated Rs
Violation of Agreements and Bonds	8,933,539	8,395,064
Sri Sucharitha Scholarship Fund	278,111	263,254
S. Hanson Scholarship Fund	21,642	23,184
D.K.Subasingha Scholarship Fund	99,528	99,665
Ranjan Abeysinghe and Michile Aims Fund	62,313	65,170
Kamala Jayathilaka Scholarship Fund	94,266	93,949
Ananda Jayasingha Fund	90,837	89,262
Vice Chancellor Fund	8,789,342	7,955,887
Sunil Shantha Scholarship Fund	561,445	524,835
Unit Fund (CDS Kulathilake Research)	50,000	50,000
Welfare Fund	3,907,878	3,210,540
Faculty Development Fund (Dance and Drama)	1,992,022	1,612,121
Faculty Development Fund (Music)	456,555	428,978
Faculty Development Fund (Visual Arts)	1,515,321	1,256,372
Faculty Development Fund (Post Graduate)	1,559,022	1,233,149
Prof. Sugunasiri Scholarship Fund	205,941	201,225
Mahagasekara Scholarship Fund	290,931	290,972
Generated Income Fund	10,139,171	8,918,029
UBL Fund of UVPA	-	1,242,870
CODL Research & Imp. of Facilities	1,909,280	1,088,685
FGS Research & Imp. of Facilities	217,001	44,996
Students Creative Works Fund	9,212	-
SISU SAHANA Scholarship Donations Fund	1,524,532	1,081,133
	42,707,889	38,169,340

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		2024	2023
		Restated	Restated
		Rs	Rs
28	Revaluation Reserve		
	Revaluation Surplus	2,121,757,473	2,121,757,473
	Revaluation Surplus Motor Vehicles	88,803,267	27,400,000
		<u>2,210,560,740</u>	<u>2,149,157,473</u>
29	Donations		
	Donation - VAPA Press	91,200	400,795
	Donation (AHEAD)	-	2,696,350
		<u>91,200</u>	<u>3,097,145</u>
30	Deferred Income		
	Deferred Income - CODL	3,829,113	3,349,458
	Deferred Income - FGS	-	88,000
		<u>3,829,113</u>	<u>3,437,458</u>

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Prior Year Adjustments			
Prior year adjustments for Accumulated Fund Recurrent			
	Balance as at 01.01.2024 as reported		(134,809,037)
31.1			
Prior Year Adjustments for year 2023			
i.	Correction of recording Dancing Theatre Income in less Rs.185,000 deducted, expenses against to the income a/c in 2023	392	185,000
ii.	Correction of recording Project Bring Tradition Project Income in less Rs.358,000, deducting expenses against to the income a/c in 2023	391	358,000
iii.	Correction of recording expenditure of Dancing Theatre for year 2023	392	(185,000)
iv.	Correction of recording expenditure of Project Bring Tradition Project for year 2023	391	(358,000)
v.	Correction of recording less for Gratuity Provision for the year 2023 - (Ref. 31.5)	305	(28,287,108)
vi.	Correction of recording insurance expenditure for year 2023	346	(1,836,125)
vii.	Correction of recording expenditure in 2023 to receivable account as reporting UBL accounts separately.	371	1,438,580
viii.	Correction of recording income in 2023 of VAPA Press BOC account as reporting VAPA Press accounts separately.	372	(341,819)
ix.	Correction of income of VAPA TV in 2023 as reporting VAPA TV accounts separately.	373	(182,625)
x.	Correction of expenses of VAPA TV in 2023 as reporting VAPA TV accounts separately.	373	346,978
xi.	Payment of visiting lecture in 2023	(3,000)	
xii.	Correction of recording income in 2023 of UBL as reporting UBL accounts separately.	317	(645,710)
xiii.	Correction of expenses of VAPA Press in 2023 as reporting VAPA Press accounts separately.	318	(593,689)
xiv.	Receipt of Convocation deposits	614,889	
xv.	Correction of recording special advances in special allowances	307	3,211
xvi.	Correcting the round up amount	25	
xvii.	Correcting the round up amount	18	
xviii.	Correction of expenses of VAPA Press & VAPA TV in 2023 as reporting VAPA Press & TV accounts separately.	335	197,315
xix.	Refund of IMAC computer repair charges	28,413	
xx.	Correction of reported disposal in 2023 as per the audit query 2023 by disposing 5326 no of items - (Ref. : 31.4)	15,966,330	(13,041,316)
			<u>(147,850,353)</u>
	Corrected Balance as at 01.01.2023 - Restated		
31.2			
Prior Year Adjustments for Accumulated Fund Capital			
	Balance as at 01.01.2024 as reported	2,473,768,355	
Prior Year Adjustments for year 2023			
i.	Correction of recording depreciation for capitalizing building accounts due to recovery of vat amount of capital advances, - (Ref. : 31.3)	(659,705)	
ii.	Changes to the Accumulated Fund Capital due to depreciation of disposal adjustment in 2023 - (Ref. : 31.4)	(12,011,039)	(12,670,744)
			<u>2,461,097,611</u>

31.3 Adjustment to the Building Assets

	Description	Building Asset Acc (Note B)	Capital Advance Acc (Note C)	(Accumulated Fund Capital JE/332	Accumulated Depreciation JE/395
Capitalizing building accounts due to recovery of vat amount of capital advances and payment of interest & balances.						
1	Common Facility & Music Faculty Building	4,262,549	(4,262,549)	JE/344	-	
2	Visual Arts Faculty Building	2,714,204	(2,714,204)	JE/342	-	649,384
3	Visual Arts Faculty Building	10,273,477	-	JE/355	-	-
4	Music Stage IV Phase II	(303,988)	303,988	JE/332	-	-
5	Music Stage IV Phase I & II	20,357,659	-	JE/355	-	-
6	Music Stage IV Phase I	50,752	(50,752)	JE/343	-	-
7	Building Rehabilitation	-	(10,321)	10,321	-	-
Total		37,354,652	(6,733,838)	10,321	649,384	

31.4 Adjustment to the disposal of Fixed Assets - total item numbers 12:570

	Description	Office Equipement	Plant & Machinery	Teaching Equipement	Furniture and Fittings	Library Books	Sports Items	Costume	Total
Prior year disposal addition - JE/377	77,491,605	583,053	143,079,045	53,791,589	714,670	697,417	9,050,341	285,407,719	
Disposal for the prior year (2023) - JE/375	(1,989,059)	(48,053)	(3,114,453)	(7,105,899)	-	(697,417)	(14,825)	(12,969,705)	
75,502,546	535,000	139,964,592	46,685,690	714,670			9,035,516	272,438,014	
Prior year depreciation for the disposal addition - JE/378	72,585,199	583,053	140,534,757	45,412,241	714,670	697,417	8,819,037	269,346,374	
Prior year depreciation for the disposal - JE/376	(1,904,731)	(48,053)	(3,111,831)	(7,097,833)	-	(697,417)	(14,825)	(12,874,690)	
Dep. For 2023 year for Disposal addition - JE/393	5,129,639	373	3,665,280	3,019,347	-	-	196,400	12,011,039	
Changes to the Accumulated depreciation	75,810,108	535,373	141,088,206	41,333,754	714,670		9,000,612	268,482,723	
Changes to the Accumulated Fund Capital due to disposal adjustment in 2023							15,966,330		
Changes to the Accumulated Fund Capital due to depreciation of disposal adjustment in 2023							12,011,039		
Net Changes to the Accumulated Fund Capital due to adjustment of disposal in 2023							3,955,291		

31.5 Provision for Gratuity

	2023 Reported	2023 (Restated)	Correction
	Rs.	Rs.	Rs.
Total Provision required for year ending 2023.12.31	150,326,884	173,923,589	
Total Provision existing at year ending 2023.12.31	82,212,041	77,521,640	
Under Provision for the year 2023.12.31	68,114,843	96,401,950	28,287,107
Payment expected to be made in the year 2023 (current)	-	20,612,340	
Relevant to subsequent period (non current)		153,311,250	
Provision Carried Forward as at 31.12.2023	150,326,884	173,923,590	
			65,913,655
Accumulated fund as at 01.01.2024 (Reported)		20,500	
Adjustment for the application fees of year 2023 refunded in 2024			65,893,155
Accumulated fund as at 01.01.2024 (Restated)			

Provision for Gratuity as at 31.12.2024**WORKINGS**

- i Monthly Salary=Basic Salary+C.O.L.A.+Academic Allowance or MCA(Salary Applicable to Gratuity)
- ii Staff Turnover=Not Material
- iii Interest 11.47 % =Interest paid for Treasury Bonds

% Annual Average Salary Increment	Salary	C.O.L.A.	Academic Allowance & MCA	Total %	EAASI
Academic & Administrative Staff	2%	1%	1.50%	4.50%	0.045
Non-academic Staff	1.50%	1%	0.45%	2.95%	0.030
Academic Support Staff	2%	1%	0.45%	3.45%	0.035

Formula

Past service*Salary*R^Future service/2

Where R = 1+%Expected Annual Average Salary Increment(EAASI)/1+% Adjusted Discount Rate

Staff Category	R	1+EAASI%	1+ITB%	R
Academic & Administrative Staff	1.045/1.1147	1.045	1.1147	0.9375
Non-academic Staff	1.030/1.1147	1.030	1.1147	0.9240
Academic Support Staff	1.035/1.1147	1.035	1.1147	0.9285

Provision for Gratuity as at 31.12.2024 (Summary)

Academic(Dance & Drama)	74,356,033.51
Academic(Music)	72,779,663.61
Academic(Visual Arts)	44,423,688.82
Academic Support IT + Other Exec Staff	23,062.06
Executives	12,147,361.57
Academic Support - FM	4,826,786.20
Academic Support - FVA	371,068.19
Academic Support - FDD	2,702,277.34
Clerical & Allied Grades	20,121,940.49
Minor Staff	7,271,668.44
Total Provision for 2024.12.31	239,023,550.23

Total Provision required for year ending 2024.12.31

239,023,550.23

Balance as at 31/12/2023

173,923,589.37

(-) Payment made during 2024 (upto 31.12.2024)	
I.S.Dias	527,618.00
K.P.D.Kulathunga	541,714.25
K.M.P.Maduranga	619,886.25
D.W.A.Rangadewa	1,859,299.50
W.A.A.M.Wickramasinghe	5,471,186.80
H.H.Liyanaarachchi	655,178.00
W.A.K.J.Walahapitiya	780,140.25
K.A.S.Priyalal	350,109.38
R.A.S.P.Rupasinghe	1,483,416.00
R.A.Gunapala	3,456,824.25

Total Provision existing at year ending 2024.12.31

158,178,216.69

Under Provision for the year 2024.12.31**80,845,333.54**Payment expected to be made in the year 2024 (current)**7,699,020.35**Relevant to subsequent period (non current)**231,324,529.88****239,023,550.23**

Provision for Gratuity as at 31.12.2023 (corrected)**WORKINGS**

- i Monthly Salary=Basic Salary+C.O.L.A.+Academic Allowance or MCA(Salary Applicable to Gratuity)
- ii Staff Turnover=Not Material
- iii Interest 12.70 % =Interest paid for Treasury Bonds 29th December 2023

% Annual Average Salary Increment

	Salary	C.O.L.A.	Academic Allowance & MCA	Total %	EAASI
Academic & Administrative Staff	2%	1%	1.50%	4.50%	0.045
Non-academic Staff	1.50%	1%	0.45%	2.95%	0.030
Academic Support Staff	2%	1%	0.45%	3.45%	0.035

Formula

Past service*Salary*R^Future service/2

Where R = 1+%Expected Annual Average Salary Increment(EAASI)/1+% Adjusted Discount Rate

Staff Category	R	1+EAASI%	1+ITB%	R
Academic & Administrative Staff	1.045/1.1270	1.045	1.1270	0.9272
Non-academic Staff	1.030/1.1270	1.030	1.1270	0.9139
Academic Support Staff	1.035/1.1270	1.035	1.1270	0.9184

Provision for Gratuity as at 31.12.2023 (Summary)

Academic(Dance & Drama)	51,035,597.26
Academic(Music)	52,929,581.29
Academic(Visual Arts)	23,700,745.18
Academic (Library)	5,964,138.51
Academic (E.L.T.U.)	1,020,764.50
Academic (I . T)	1,727,439.69
Academic Support IT + Other Exec Staff	171,082.89
Executives	11,199,761.06
Academic Support - FM	3,166,672.06
Academic Support - FVA	262,744.42
Academic Support - FDD	1,644,410.28
Clerical & Allied Grades	16,057,240.31
Minor Staff	5,043,411.92
Total Provision for 2023.12.31	173,923,589.37

Total Provision required for year ending 2023.12.31

173,923,589.37

Balance as at 31/12/2022

105,099,346.77

27,577,707.27

(-) Payment made during 2023 (upto 31.12.2023)	
S.Aluthge	508,952.38
I.Rupasinghe	1,245,527.62
S.Rajapaksha	574,847.50
W.M.A.I.Wijekoon	139,578.13
N.G.Y.P.K.Gamage	326,211.88
A.D.I.A.Erandani	278,436.38
R.S.Jayalath	402,016.88
Dumith Indika	1,389,248.40
P.D.R.Fernando	7,773,088.05
K.A.H.A.B.Rathnasekara	6,399,558.85
S.P.Sumathipala	5,284,432.00
L.L.R.N.Ariyadasa	484,714.50
D.K.M.C.M.B.Nawaratne	281,331.25
K.G.C.S.Senevirathne	121,996.88
A.D.A.S.SILVA	456,641.50
B.G.R.T.Kulathunga	320,010.00
G.S.S.Ariyadasa	281,331.30
D.M.H.Dissanayake	469,958.62
M.N.D.DE Soyza	121,090.65
S.D.P.N.K.Gunasena	718,734.50

Total Provision existing at year ending 2023.12.31

77,521,639.50

Under Provision for the year 2023.12.31**96,401,949.87****Payment expected to be made in the year 2023 (current)****20,612,339.56****Relevant to subsequent period (non current)****153,311,249.81****173,923,589.37**

Vice Chancellor

University of the Visual and Performing Arts

Report of the Auditor General on the Financial Statements of the University of the Visual and Performing Arts for the year ended 31 December 2024 and Other Legal and Regulatory Requirements in terms of the Section12 of National Audit Act No.19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The audit of financial statements of University of the Visual and Performing Arts for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of equity changes and cash flow statement for the year then ended, and relevant notes to the financial statements, including the summary of significant accounting policies, was carried out under my direction in pursuance of Provisions of the Article 154 (1) of Constitution of Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 of the University of the Visual and Performing Arts Regulations No. 11 of 1979, enacted under Section 107(5) and Section 18 of the Universities Act No. 16 of 1978, and Section 108(1) of the Universities Act, the National Audit Act No.19 of 2018 and the 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 financial statements give a true and fair view of the financial position of the University as at 31 December 2024, and of its financial performance and its cash flow for the year ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) Since useful life time of the non current assets had not been reviewed annually in terms of Paragraph 65 of the Sri Lanka Public Sector Accounting Standard 07, property, plants and equipments worth of Rs.742,035,590 were further in use despite being fully depreciated. Further, action had not been taken to revise the said estimated error in the financial statements in terms of Sri Lanka Public Sector Accounting Standard 03.
- (b) A delay charges of Rs.40,750,130 paid to a contractor in the year 2023 and 2024 by the University had been capitalized under Buildings due to delays in the construction of the Faculty of Music and Dance building. Accordingly, the balance of the building account had been overstated by that amount, the surplus for the year by Rs.28,734,873 and the accumulated surplus by Rs.11,015,257 had been overstated and understated respectively in the financial statements.
- (c) Although the balance of 06 savings accounts was Rs.17,562,844 as per the financial statements of the year under review, the balance as per the balance confirmation letters was Rs.252,296,011,accordingly, a discrepancy was Rs.234,733,167.
- (d) The schedules and detailed information relating to the long-standing outstanding capital advance account balance of Rs. 2,759,624 included in the financial statements of the university had not been submitted for audit.

I conducted my audit in accordance with Sri Lanka Auditing Standardads (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 Other information included in the 2024 Annual Report of the University

The other information comprises the information included in the 2024 Annual Report of the university but does not include the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When reading the University's 2024 Annual Report, if I conclude that there are material misstatements, I should communicate those matters to those charged with governance for correction. If there are any further uncorrected errors, they will be included in the report which I will table in Parliament in due course in accordance with Article 154(6) of the Constitution.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the University's 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 intends to liquidate the University or to cease operations, or has no relastic alternative but to do so.

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

As per Sub-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.

1.5 Responsibility of Auditor on audit of Financial Statements

My objective is to provide a fair assurance on the financial statements that they are free from material misstatements whether due to fraud or error as a whole and to issue the Auditor's Report comprising my opinion. Although fair assurance is a high quality assurance, it does not confirm that it would always expose quantitative misstatements when auditing is implemented in accordance with Sri Lanka Audit Standards. It is expected that individual or collective impact of fraud or error may result in material misstatements and it may have an effect on the decisions taken by the users based on these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. 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

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

2.1.1 Except for the effects of the matters described in the basis for qualified opinion section of my report, 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 in section 12 (a) of the National Audit Act, No. 19 of 2018.

2.1.2 The University's 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.

2.1.3 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.

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

2.2.1 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.

2.2.2 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	Observations
	-----	-----
(a)	Financial Regulations 103 and 104 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Relevant action had not been taken as per the financial regulations regarding the misplacement of 3,940 library books worth around Rs.1,097,359, which had been revealed by the internal audit report of June 2023.
(b)	Section 03 (viii) of National Budget Circular No. 03/2022 dated 26 April 2022	Although the allocations for welfare programs not approved by the Cabinet should be stopped, a sum of Rs.1,836,125 had been paid during the year under review for the Employee Medical Insurance Scheme, which was implemented as an employee welfare scheme without approval.
(c)	Paragraph 05 of the circular letter No. BD/HRD/126/214/19/2023 dated 18 January 2023 addressed the Secretary, Ministry of Education by the Secretary to the Treasury	Action had not been taken to remit a sum of Rs.970,068 recovered during the year under review from a lecturer who was breached the bond to the Treasury.

2.2.3 To state that 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.

2.2.4 To state that the resources of the University had not been 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 Matters

- (a) A total sum of Rs.116,845,954 had been spent on a building obtained on a lease basis for 03 years for the Dance Faculty in 2022, including 02 years of rent, along with other initial expenses, and Rs.28,726,084 had been spent to make the building in a suitable condition for use such as partitioning of rooms and laying carpets. The agreement was terminated after 2 years due to complaints from local residents regarding the excessive drum noise after approximately one year of prior occupancy of the building. The cost of Rs.28,726,084 incurred on this building obtained on lease without conducting a proper feasibility study regarding the needs of the university had become uneconomical. Further, 27 exhaust fans worth of Rs.1,050,000 removed from the building had been stored unused.
- (b) Action had not been taken to settle the balance of Rs. 4,709,495 had in the scholarship payable account since the year 2023.
- (c) The current account used for external course income had a balance of Rs. 11,095,033 at the beginning of the year and the balance of that account had reached at Rs. 22,102,236 at the end of the year, but it had been kept idle without being invested appropriately.
- (d) Action had not been taken to settle the balance of Rs.11,536,153 identified as other payable expenses in the previous year even by the end of the year under review.
- (e) Six air conditioners removed from the Dehiwala building in the year 2023 were stored unused.

G.H.D. Dharmapala
Auditor General (Acting)

My No : UVPA/IA/NAO/2024

Your No. :

Date : 2025.07.11

Auditor General

National audit Office

Report of the Auditor General on the Financial Statements of the University of the Visual and Performing Arts for the year ended 31 December 2024 and Other Legal and Regulatory Requirements in terms of the Section12 of National Audit Act No.19 of 2018

1. Financial Statements

1.1 Qualified Opinion

1.2 Basis for Qualified Opinion

In addition to the Sri Lanka Public Sector Accounting Standard No. 07, in accordance with the guidelines issued by the Institute of Chartered Accountants of Sri Lanka to the National Audit Office on 12.15.2023 regarding assets with zero carrying value, it has been stated that items that have already been identified as zero carrying value may continue to be carried at zero carrying value and that only a disclosure in the financial statements in this regard is sufficient. Accordingly, disclosures have been made in the financial statements under Note 2.11.3 regarding the assets with a zero '0' carrying value of Rs.742,035,590. The useful life time of assets which do not have zero carrying value will be reviewed annually and corrected.

When measuring the cost of an asset as per paragraph 35 of the Sri Lanka Public Sector Accounting Standard No. 07, if the cost of the relevant asset is deferred beyond the normal credit conditions, the difference between the purchase price and the total payments should be recognized as interest expense unless the alternative method is used in accordance with Sri Lanka Public Sector Accounting Standard No. 04. Accordingly, the interest paid amounting to Rs. 40,750,130 has been recognized as the cost of that asset and has been

capitalized along with the cost of the building by the university using the alternative method allowed by the Sri Lanka Public Sector Accounting Standard No. 04.

Since there had been repeated reminders to hand over the Kohuwala premises to the University of Sri Jayewardenepura urgently, the Land and Building Management Committee once again increased the required square feet considering the requirement in 2021 and once again invited bids through a public newspaper advertisement in 2021. Accordingly, the most suitable building to the university recommended out of the bids received has been taken on rental basis with the approval of the Procurement committee. The reason for the discontinuation of studies in this building after two years was due to practical issues encountered in using and practical activities such as extremely hot weather and inadequate ventilation.

The building owner had been asked to install soundproof room partitions and air conditioning units in order to continue the academic activities of the Faculty of Dance and Dramatic Arts in suitable way. Since the building owner did not agree to carry out that works for the contract price, the university has carried out the work.

However, the soundproof rooms partitioning works required for academic activities were done in such a way that they could be removed and installed in a different location when leaving the building. Since provisions were not available to install air conditioners, exhaust fans were installed to provide better ventilation. Accordingly, after the termination of the rental agreement, the room partitions made by the University and the exhaust fans have been brought to the university and stored in the university for reusing purposes.

Subsequently, those partitions items were reused for maintenance work related to maintenance requests made by various departments of the university, and the remaining parts have been kept safe for use for future renovation work. Therefore, due to lease of the Dehiwala building, the cost incurred for soundproofing partitioning works of classrooms and carpeting etc. had not been an uneconomical expenses.

Thirty (30) exhaust fans which were fixed in the Dehiwala building have been removed by maintenance division and stored in the maintenance section store in the main premises. Presently, 03 of them have been installed in the visible art faculty premises as per the needs of the premises and others are stored in the maintenance section store for installation as per the requests receiving from various divisions.

- (b) The students who should receive the Bursary amount of Rs.4,709,495 in the bursary account have already been identified and the relevant corrections have already been made.
- (c) This account numbered 84072227 mentioned here is used to remit various income of the university such as hostel fees, student accommodation fees, students registration fees, non-refundable tender deposits, suppliers registration charges etc. to the university. Accordingly, the balance in this account is also invested through the savings account number 86608388 related to the aforementioned night investment account. Further, an interest income of Rs. 862,167 had been earned in the year 2024 from the relevant investment. Action will be taken to check the balances in the investment accounts time to time and open new fixed deposits.
- (d) The following 07 accounts amounting to Rs.11,536,153 had been shown as payable expenses incurred in the previous year.

Rs.

Bursary (Payable/Receivable) Account	4,709,495	The students who should receive the Bursary amount of Rs.4,709,495 in the bursary account have already been identified and the relevant corrections have already been made.
Research Symposium	1,101,643	These accounts, which are shown as payable expenses, are money charged from external parties for research, conferences and seminars conducted by universities. Letters of
ISME Conference	579,610	

ICFM Music Faculty	169,143	confirmation have already been called from the relevant departments and faculties to identify whether there are any further expenses to be paid in relation to those relevant functions, and appropriate action will be taken in this regard after receiving the relevant letters.
ICH Research Symposium	41,260	
Short Drama	244,600	
Gratuity Payable	4,690,402	The amount has been retained pending the completion of legal proceedings to identify the beneficiaries who are entitled to the gratuity payment due to Mrs. K.L.C. Perera, who worked at the university.

(e) The old and unusable air conditioners used at the Kohuwala premises had been moved to the Dehiwala premises and those air conditioners had been brought to the Faculty of Dance and Dramatic Arts at the Colombo premises along with other items upon leaving the Dehiwala premises. It has been confirmed in the quality control tests that these old air conditioners have been in non-functional condition.

Prof. Rohan Nethsinghe

Vice Chancellor