



Annual Report

2020

University of the Visual and Performing Arts

VISION

To be the premier university, to develop and refine the knowledge of human experience in the areas of culture, aesthetics, creativity and entertainment, while recognizing different traditions and trends of visual and performing arts

MISSION

“Produce citizens of knowledge, wisdom and creativity in the fields of visual and performing arts and in research on visual arts”

To foster commitment in enhancing employment in the fields of education, culture, aesthetics, visual arts and entertainment by broadening the knowledge of humanistic studies, catering to the social and cultural demands of Sri Lankan and global community.



**UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
SRI LANKA**

Message by the Vice -Chancellor of the University of the Visual and Performing Arts – 2020

Professor W.M.A. Bandara functioned as the competent authority of the University of the Visual and Performing Arts From 16.12.2019 to 12.10.2020 and, Senior Professor Rohana P. Mahaliyanaaracchchi was appointed to the post of Vice -Chancellor with effect from 13.10.2020.



The following activities were implemented by the University of the Visual and Performing Arts during the year under review.

- The University of Visual and Performing Arts enrolled 97 students to the Faculty of Visual Arts, 289 students to the Faculty of Dance and Drama and 234 students to the Faculty of Music during the academic year 2018/2019. As such, the total number of students at each faculty belonging to all the four years stood at 386 at the Faculty of Visual Arts, 1,042 at the Faculty of Dance and Drama and 909 at the Faculty of Music.
- Mahapola scholarships were given to 1,262 students from the three faculties while the total number of recipients of bursaries was 519. As at 31.12.2020, 1,353 students had been enjoying hostel facilities.
- Action has been taken to conduct online lectures for the First Year students (of the Faculty of Dance and Drama and the Faculty of Visual Arts) of the academic year 2018/2019.
- All the three faculties had been engaged in revising curricula to suit high quality job opportunities for the Graduates generated by the University of Visual and Performing Arts. This continues in the year 2021.
- Arrangements had been made to give maximum opportunities for creative activities of scholars.
- Steps were taken to enhance the English language skills of scholars and English has been made a compulsory subject for First Year students. Action will be taken to make it compulsory for the Second Year and Third Year students as well.
- The premises at Kohuwala, in which academic activities of the First Year scholars are conducted, has to be handed over to the University of Sri Jayewardenepura as soon as possible and plans have been made to shift them to the premises at Albert Crescent. Arrangements are being made to purchase a suitable place to conduct those academic activities. Steps have been taken to expedite the present construction of buildings within the University premises. The contractor has agreed to hand over those buildings in March 2021.
- Establishment of a computer laboratory by the AHEAD Project and providing of facilities necessary for it are being carried out with a view of improving the computer knowledge of the students of this University.
- Cooperation with business sector is being spearheaded by the University Business Linkage (UBL) Project to create job opportunities for our graduates.

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01. Concise Historical Information on the University of the Visual and Performing Arts

Among the subjects available at the Technical College established at Maradana in the year 1893, a Department had been allotted for drawing and painting as well. Records point to the fact that the institute which commenced with 48 students had grown to have around 200 students by 1902. The arts stream had expanded to encompass drawing, painting and sculpture by 1933 and became a separate Division called Arts and Crafts by 1942 encircling the subjects of handicrafting and photography.

With the Technical College becoming a separate Department with effect from 1st October, 1949, the Arts and Crafts Division was shifted to the Heywood House at Horton Place and Kalaguru Mr. J.D.A. Perera became its head. The Music and Dancing Divisions was added to it on 1st July, 1952 and it became the Government College of Fine Arts while the Music and Dancing Divisions were brought to the Albert Crescent on 1st October 1953. The institute was named as Sri Lanka National Institute of Arts in 1956 and brought under the Ministry of Local Government and Cultural Affairs.

In 1965, the institute was again brought under the Ministry of Education and was converted to three schools, namely the Government School of Art and sculpture, the Government School of Music and the Government School of Dancing and Ballet and put under the administration of three principals. Those who were appointed as principals were Veteran painter Stanley Abeysinghe to the Government School of Art and Sculpture, Veteran musician Lionel Edirisinghe to the Government School of Music and Veteran dancer. S. Panibharatha to the Government School of Dancing and Ballet.

The institute, which had seen many episodes of transformation passing on national culture and arts for over eight decades, was elevated to the Institute of Visual and Performing Arts under the University of Ceylon with effect from 01 May 1974 under Section 85 (4) of the Universities Act No. 01 of 1972.

The University produced its first batch of graduates - 63 Bachelors of Fine Arts, in the year 1978.

With the adoption of the new Universities Act No. 16 of 1978, the then existing university campuses were converted to separate universities and, by Regulation No. 10 of 1979 the Institute of Aesthetic Studies became an institute affiliated to the University of Kelaniya in 1980.

Establishment of the University

The Institute of Aesthetic Studies of the University of Kelaniya was established as the University of the Visual and Performing Arts with effect from 1st July 2005 by the Government's Gazette Extraordinary No. 1400/24 in terms of Section 21 of the Universities Act No. 16 of 1978 read with Paragraph (2) of Article 44 of the Constitution.

Chancellors So Far

First Chancellor	Dr. Lester James Peiris
Second Chancellor	Dr. W.D. Amaradeva
Third Chancellor	Prof. Sanath Nandasiri, <i>Sangeeth Nipun</i>

02. Council

The Council, which is the governing body of the University in terms of Section 44 of the Universities Act No. 16 of 1978 and Section 24 of the Universities (Amendment) Act No. 07 of 1985, comprised the following members during the year 2020.

Competent Authority	Professor Emeritus W.M.A. Bandara (From 16.12.2019 to 12.10.2020)
Vice Chancellor	Senior Professor Rohana P. Mahaliyanaarachchi (From 13.10.2020 to date)

Deans

Faculty of Graduate Studies	Prof. Saumya Liyanage (Till 22.09.2020) Dr. Priyantha Udagedara (Since 30.09.2020)
Faculty of Visual Arts	Mr. Jagath Ravindra, Senior Lecturer
Faculty of Music	Mr. Chiltus Dayawansa, Senior Lecturer (Till 17.12.2020) Dr. Saman Panapitiya (Since 17.12.2020)
Faculty of Dance and Drama	Dr. Indika Ferdinando
Senate Representative	Mr. J.A.S.P. Aravindana, Senior Lecturer (Since 20.02.2020) Dr. (Ms.) Iranga Samindanee, Senior Lecturer (Till 22.11.2020)
Council Representatives	Dr. Rohana Weerasinghe (20.02.2020) Mr. Gunasena Thenabadu Mr. Lakshman Abeysekara Mr. Ranjith Liyanage Mr. T. Dharmaraja Mr. C. Maliyadda Prof. Rohana Lakshman Piyadasa Prof. (Ms.) Kusuma Karunarathna (Since 22.05.2020) Prof. Nimal Keerthi Dangalla (Since 17.11.2020)
Ex Officio	Mr. B.M. Dayawansa, Registrar

Number of meetings held during the year is 10.

03. Details of Resources and Students

03.01 Details of Resources and Students in 2020

3.01 Details of Resources and Students in 2020										
Faculty	Department	Total Number of Students				Total Academic Staff	Total Academic Support Staff	Total Temporary Lecturers	Total Visiting Lecturers	Total Non-Academic Staff
		First Year	2 nd , 3 rd and 4 th Years							
Faculty of Visual Arts	Painting	97	62			07	-	03	12	32
	Sculpture		26			04	-	02	10	
	Visual Communication Design		32			05	-	02	18	
	Ceramic		21			02	01	02	14	
	Multi-disciplinary Design		30			04	-	03	08	
	Textile and Wearable Arts		32			03	-	02	18	
	History and Theory of Arts		28			04	-	02	13	
	Multimedia Arts		34			02	-	04	17	
	Print making		24			04	-	-	16	
Total		386				35	01	20	126	32
Faculty of Dance and Drama	Department	1 st Year	2 nd Year	3 rd Year	4 th Year					23
	Kandyan Dancing	240	90	89	87	15	04	-	06	
	Low-country Dancing		33	43	35	08	03	-	13	
	Sabaragamu Danceing		15	23	18	06	01	01	10	
	Instrumental Music		05	03	06	04	-	-	08	
	Indian and Asian Dance		32	14	14	08	04	-	12	
	History and Theory of Dance and Drama		63	45	43	05	01	01	10	
	Theatre, Ballet and Mordern Dance	49	49	33	33	12	02	02	12	
Total		1,042				58	15	04	71	23
Faculty of Music	Department	First Year	2 nd , 3 rd and 4 th Years							18
	North Indian Classical Music	234	290			21	08	-	05	
	South Indian Music		11			-	03	-	02	
	Western Music		114			03	-	-	12	
	Ethno-Musicology		107			06	04	-	05	
	Applied Music and Mass Communication		75			04	01	-	13	
	Musicology		78			04	-	02	09	
	Conservation and Research Unit					-	01	-	-	
Total		909				38	17	02	46	18

03.02 Comparative Details of Resources and Students in 2019/2020

Faculty	Total Number of Students		Total Academic Staff		Total Academic Support Staff		Total Temporary Lecturers		Total Visiting Lecturers		Total Non-Academic Staff	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Faculty of Visual Arts	388	379	36	35	01	01	20	20	124	126	27	32
Faculty of Dance and Drama	1,032	1,062	56	58	17	15	08	04	87	71	20	23
Faculty of Music	892	906	41	38	18	17	02	02	60	46	20	18
Total	2,312	2,347	133	131	36	33	30	26	271	243	67	73

03.03 Details of Students – Sinhalese Medium: Bachelor's Degree 2020

Faculty	Degree Programme	Number of Students Enrolled			
		1 st Year	2 nd Year	3 rd Year	Final Year
Faculty of Visual Arts	Painting	97	19	19	24
	Sculpture		08	11	07
	Visual Communication Design		11	10	11
	Ceramic		09	07	05
	Multi-disciplinary Design		10	11	09
	Textile and Wearable Arts		12	11	09
	History and Theory		08	11	09
	Multimedia Arts		12	11	11
	Print making		08	08	08
Total					
Faculty of Dance and Drama	Kandyan Dancing	240	90	90	88
	Low-country Dancing		33	43	35
	Sabaragamu Dancing		15	23	18
	Instrumental Music		05	03	06
	Indian and Asian Dance				14
	Kathak Dance		22	09	09

	Bharatha Natyam Dance		09	05	05
	History and Theory of Dance and Drama				
	Video-Choreography		25	12	17
	Communication and Folklore Studies		25	25	18
	Digital Cinema		12	08	08
	Theatre, Ballet and Modern Dance				
	Cinematography	49	34	20	24
	Playwrighting and Direction		10	04	04
	Ballet and Modern Dance		05	09	05
Total		289	287	250	236
Faculty of Music	North Indian Music Classical Music	234	84	92	114
	South Indian Music		02	03	06
	Western Music		36	41	37
	Ethno-Musicology		36	42	29
	Applied Music and Mass Communication		47	17	11
	Musicology		33	18	27
	Computer Unit				
Total		234	238	1041	224

03.04 Comparative Details of the Bachelor's Degree in the Years 2019 and 2020

Faculty	Number of Students Admitted		Number of Students who Graduated		Number of those who did not Complete the Degree	
	2019	2020	2019	2020	2019	2020
Faculty of Visual Arts	98	96	91	*	04	*
Faculty of Dance and Drama	297	289	231	*	16	*
Faculty of Music	246	234	178	*	33	*
Total	641	619	500	*	53	*

* No students graduated during the year due to the COVID-19 pandemic situation.

04. Postgraduate Degree Courses

Name of Course	Number of Students Enrolled in 2020	Number of Students who Completed Degree in 2020	Number of Students who Submitted Postgraduate Theses for Evaluation
M.Phil.	06	-	05
Ph.D.	02	02	03
MA	-	02	-
MPA (Master of Performing Arts)	-	03	-

05. External Degree Course

Name of Course	Academic Year	1 st Year	2 nd Year	3 rd Year	Number of Students Registered
Bachelor of Performing Arts (External) General Degree Course	2011/2012	04	07	15	26
	2012/2013	05	04	09	18
	2013/2014	07	12	23	30

* Enrolment of new students for this Degree Course has been suspended and only re-examination is conducted for students who have failed out of those already registered for courses.

06. Details of Bursaries and Student Cost

06.01 Details of Recipients of Mahapola Scholarships and Bursaries (2020)

Faculty	Recipients of Mahapola Scholarship		Recipients of Bursaries	
	Number	Amount Paid	Number	Amount Paid (Rs.)
Faculty of Visual Arts	255	2,084,950.00	76	1,296,000.00
Faculty of Dance and Drama	598	7,136,850.00	273	4,919,700.00
Faculty of Music	409	4,113,550.00	170	3,484,000.00
Total	1262	13,335,350.00	519	9,699,700.00

06.02 Student Cost (2020)

Total Recurrent Expenditure	1,401,400,657.00
Total Number of Students	2,347
Annual Per Capita Student Cost	597,102.96

07. Distribution of Hostel Facilities (2020)

Name of Hostel	Number of Students Lodged	Total
Women's Hostel in Dehiwala	384	1389
Women's Hostel in Rajagiriya	255	
Men's Hostel in Dehiwala	750	

Total number of students	-	2,347
Number of students who received hostel facilities	-	1,389
Number of students presumed to use private lodgings	-	~ 56
Number of students who obtained Railway season tickets	-	195
Number of students who obtained SLTB season tickets	-	195

Number that can be accommodated	1524
Men	400
Women	1124

08. Staff Information

08.01 Academic Staff, Academic-Support Staff and Administrative Staff

	Salary Code	Actual Number of Employees	Approved Number of Employees	Number of Vacancies
Senior Level				
Medical Officer	U -MO 1	-	01	01 ^{*1}
Chief Medical Officer	U -MO 2	-	-	-
Executive Officer (Mid-Level)	U - EX 2	08 ^{*2}	13	02
Executive Officer (Mid-Level)	U - EX 2 (a)	06		
Senior Executive Officer	U- EX 3	02	02	00
Lecturer	U - AC 3	130	174	33
Associate Professor	U - AC 4	03		
Professor / Senior Professor	U - AC 5	08		
Academic Assistant - Segment 2	U- AS 1	33	76 ^{*3}	27
Executive Officer (Junior Level)	U-EX 1	12	17 ^{*4}	2
Academic Assistant - Segment 2	U- AS 2	5	13	8

^{*1} Has been referred to the University Grants Commission for approval.

^{*2} According to Annual Performance Evaluation Reports, 03 promotions.

^{*3} Posts limited to the holder of the post.

^{*4} According to Annual Performance Evaluation Reports, 03 promotions.

08.02 Non-Academic Staff

Service Segment	Salary Code	Actual Number of Employees	Approved Number of Employees	Number of Vacancies
Primary Level				
Primary Service Segment – Skilled	PL - 1	68	113	
Primary Service Segment – Semi-Skilled	PL - 2	06		17
Primary Service Segment – Unskilled	PL - 3	22		
Secondary Level				
Management Assistant	U - MN 1	95	117	11*
Staff Assistant / Senior Staff Assistant	U - MN 4	09		
Management Assistant – Technical	U - MT 1	10	17	07
Management Assistant – Non-Technical	U - MT 1	03	03	-
Associate Officer – Segment 2	U - MN 2	02	02	-
Associate Officer – Segment 2 – Non Technical	U - MN 3	03	03	-
Associate Officer – Segment 2 – Technical	U - MN 3	03	03	-

* Includes 02 posts limited to the holder of the post.

08.03 Details of Payment of Research Allowances

Faculty	Number of those who received Research Allowance	Number of those who did not receive Research Allowance
Faculty of Visual Arts	25	08
Faculty of Dance and Drama	58	-
Faculty of Music	39	-
Library	04	-
Multi-Disciplinary Study Centre	-	-
Computer Unit	03	-
English Unit	02	-
Administrative Staff	15	01
Total	146	09

08.04 Deployment of Academic Staff and Academic Support Staff

Faculty	Senior Professor	Professor	Associate Professor	Senior Lecturer	Lecturer	Lecturer/ Assistant Lecturer	Lecturer (Probationary)	Instructor	Associate Accompanist	Demonstrator	External Lecturer	Scientific Assistant (Grade II)	Assistant Computer Network Manager (Grade II)	Physical Education Instructor (Grade I)	Programmer and Systems Analyst (Grade I)
Faculty of Visual Arts	-	01	02	14	-	20	18	01	-	-	126	-	-	-	-
Faculty of Dance and Drama	-	04	-	28	08	04	18	10	02	03	71	-	-	-	-
Faculty of Music	-	01	01	28	06	02	02	07	09	01	46	01	-	-	-
Information Technology Centre	-	-	-	03	-	-	-	01	-	-	-	-	02	-	-
English Unit	-	-	-	02	-	01	-	-	-	-	20	-	-	-	-
Physical Education Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	01	-
Examination Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	01

	Librarian	Senior Assistant Librarian	Assistant Librarian
Library	01	03	-

08.05 Deployment of Administrative Staff and Non-Academic Staff

Faculty / Branch	Administrative	Non-Academic	
		Management and Parallel Grades	Junior Grades
Faculty of Visual Arts	02	16	16
Faculty of Dance and Drama	01	15	08
Faculty of Music	01	12	06
Vice Chancellor's Office	01	03	02
Registrar's Office	01	02	02
Academic Establishments Division	01	05	02
Non-Academic Establishments Division	01	02	01
Examination Division	01	06	01
Academic and Student Services Division	01	09	01
General Administration Division	01	05	08
Finance Division	05	17	04
Research and Publication Division	01	02	01
Internal Audit Division	02	02	01
Legal and Documentation Division	01	01	01
Physical Education Unit	-	01	01
Centre for Open and Distance Learning	02	05	02
Centre for Post-Graduate Studies	01	02	01
Kohuwala Premises	01	01	-
Staff Development Unit	-	-	-
Career Guidance Unit	-	-	-
University Medical Centre	-	02	03
Maintenance Division	01	01	20
Combined Management Division	01	01	01
Library	-	07	06
English Language Learning Unit	-	01	-
Computer Unit	-	02	-
Security Division	-	04	08
Capital Works Division	01	01	-
Study Leave (Deputy Registrar)	01	-	-

08.06 Overall Changes in the Staff

	Academic	Academic Support	Administrative and Finance	Non-Academic
New Appointments	02	-	01	-
Confirmation in Service	-	-	05	10
Promotions	10	-	-	-
Transfers (from other Universities)	-	-	-	01
Retirements	03	-	-	02
Resignations (Medical Officer)	-	-	01	03
Vacations of Post	-	-	-	-
Suspension of Service	-	-	-	01
Sabatical Leave	05	-	04	-
Study Leave (Inland)	-	01	-	-
Study Leave (Overseas)	02	-	-	-
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	01	-	-	-
Deaths	-	-	-	-
Removal from Service	-	01	-	01
Termination of Service	-	-	-	01

09. Staff Development

09.01 Seminars and Workshops Organized by the Staff Development Centre

09.01.01 For Academic Staff

1. Visual Heritage Field Research for Academic Staff of the Faculty of Visual Arts
 Time: 21.02.2020 to 23.02.2020 – 03 days
 Number of Participants: 21
 Venue: Polonnaruwa

2. Workshop on Online Collaboration and Video Conferencing
 Time: 27.07.2020 – 09.00 a.m. to 01.00 p.m.
 Number of Participants: 16
 Resource Person: Senior Lecturer W.A.P. Wickramasinghe, Computer Unit
 Participants: Members of the Staff of the Faculty of Visual Arts
 Venue: Computer Laboratory, Faculty of Visual Arts

3. Online workshop on Research Proposal Writing for MPhil/PhD
 Resource Person: Dr. J.A.V.N. Jayathilaka, Department of History and Theory of Arts, Faculty of Visual Arts
 Participants: Members of the Staff of the Faculty of Visual Arts

4. Online IT Certificate Course for the Academic Staff & Academic Support Staff, Faculty of Dance & Drama - Certificate in Teaching with Technology
 Resource Persons: Dr. Anusha Jayasiri, Computer Unit, Senior Lecturer W.A.P. Wickramasinghe, Computer Unit, and Senior Lecturer Kamani Samarasinghe, Computer Unit.
 Course Coordinator: Dr. Anusha Jayasiri, Computer Unit
 Participants: Members of the Academic Staff and Academic Support Staff of the Faculty of Dance and Drama
 Duration: 06 Months – Every Thursday from 06.00 pm p.m. to 08.00 p.m.
 Date of Commencement: 07.11.2020

09.02 Seminars and Training Programmes Attended by Members of the Staff of the University

Serial No.	Workshop / Seminar	Implementing Institute	Officers who Participated
01	Research Methodology & Scientific Writing Workshop	University of Sri Jayawardenepura	D.P.Rohana Peris - Lecturer (Probationary)
02	National Diploma in Choreography	Sri Lanka Foundation Institute	Mrs. Yamuna Nishanthi - Senior Lecturer
03	National Diploma in Choreography	Sri Lanka Foundation Institute	Mrs. Kumudu Dilani Sunil Shantha -Lecturer
04	National Diploma in Choreography	Sri Lanka Foundation Institute	Mrs. Saranaya Satharasinghe - Lecturer (Probationary)
05	Certificate Course on Staff Development	Wayamba University of Sri Lanka	Ms. Nipuni Sharadha - Lecturer (Probationary)
06	Certificate Course on Fitness Trainer	Sri Lanka Foundation Institute	Ms. Nirosha Wijegunasekara - Lecturer (Probationary)
07	Certificate Course on Fitness Trainer	Sri Lanka Foundation Institute	Mr. Gayan Ruppegoda - Lecturer (Unconfirmed)
08	Certificate Course on Staff Development	University of Sri Jayawardenepura	Ms. Nirosha Wijegunasekara - Lecturer (Probationary)
09	A special program for enhancing English proficiency of the academics and academic support staff (Online)	English Language Teaching Unit, Faculty of Dance and Drama	Approx. 15 Academic and Academic Support Staff of the Faculty of Dance and Drama.
10	Two workdhops on Learning Management System (LMS) (Online)	IT Unit, Faculty of Dance and Drama	40 Academic and Academic Support Staff of the Faculty of Dance and Drama.

11	Workshop on Zoom (Online)	IT Unit, Faculty of Dance and Drama	25 Academic and Academic Support Staff of the Faculty of Dance and Drama.
12	Certificate in Teaching with Technology (Online)	IT Unit, Faculty of Dance and Drama	40 Academic and Academic Support Staff of the Faculty of Dance and Drama.
13	Empowering academic staff (Academic skills and knowledge including enhancing 21 century skills and General Capabilities) (Online)	Faculty of Dance and Drama	58 Academic and Academic Support Staff of the Faculty of Dance and Drama.
14	Workshop on Assessment and Online delivery (Online)	Faculty of Dance and Drama	60 Academic and Academic Support Staff of the Faculty of Dance and Drama.
15	Workshop on Reflective journaling (Online)	Faculty of Dance and Drama	62 Academic and Academic Support Staff of the Faculty of Dance and Drama.
16	Workshop on Converting reflective information into research leading to co-authored publications (Online)	Faculty of Dance and Drama	31 Academic and Academic Support Staff of the Faculty of Dance and Drama.

10. Details of Infrastructure

Details of Infrastructure	Total Estimated Cost (Rs.Mn.)	Expenditure as at End of 2020 (Rs.Mn.)	Physical Progress
Building Complex for Faculty of Music and Common Facilities	775	309	Construction work is in progress. Progress achieved is 88% by 31.12.2020. Construction work is to be completed by 31.03.2021.

Planning and Implementing work on Building for Faculty of Visual Arts and Landscape Design	492	242	Construction work is in progress. Progress achieved is 79% by 31.12.2020. Construction work is to be completed by 31.03.2021.
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11. Comparative Details of the Library Collection 2019/2020

	2019	2020
Collection of Books	57786	58122
Collection of Periodicals	31	-
New Acquisitions	622	336

12. Information Pertaining to the Strategic Plan and the Action Plan

12.01 Strategic Plan

The Strategic Plan prepared for the years 2020–2022 was in operation during the year 2020.

12.02 Action Plan

Progress of the activities in the Action Plan prepared for the year 2020 was prepared in relation to the first, second and third quarters and on the recommendation of the Combined Management Committee, which was presented to the Council and approved.

The Action Plan of the University was not updated during the past two years due to the changes which occurred on account of the Easter Sunday Attack, COVID-19 pandemic situation and removal of the Vice Chancellor from service and because of having to bring the administrative affairs under two competent authorities to normalcy. A new Strategic Plan is being prepared under a new Vice Chancellor at present.

13. Activities of the Career Guidance Unit

- The Unit identified the career talents of students through the series of online career guidance sessions conducted by the Career, Entrepreneurship and New Invention Promotion Centre and the job market and provided assistance to improve them along 130 topics.

- The Unit conducted a guest-lecturer-led workshop over Zoom technology on 5th November 2020 at 08.00 a.m. regarding the importance of improving soft skills of Second Year, Third Year and Fourth Year scholars studying at this University for their future plans and career advancement in the face of the COVID-19 pandemic situation that prevailed. It was attended by 241 scholars. Mr. Sameera Jayawardhana, Career Guide at the University of Sri Jayewardenepura conducted this workshop as an honorary task.
- The information on students identified through the series of workshops on preparing business plans organized by the Career Guidance Unit with the Entrepreneurship Training Authority was presented to the University Business Linkage (UBL) and students were provided with support for self employment centring on the training they have received. For this purpose, the training session for raising the awareness of students under the Graduate Entrepreneurship Park Programme implemented by the Entrepreneurship Development Authority for University scholars to start up self employment was conducted from 22nd to 25th of July, 2019 from 09.00 a.m. to 04.00 p.m. with the participation of around 140 scholars.
- Assistance was given through the official career guidance Facebook page to promote self employment of students.

14. Information Relating to Quality Assurance Unit

Workshops and Training Programmes Conducted by the Quality Assurance Unit

Date	Topic	Target Group	Number of Participants
15.03.2020	Train Trainers- Curriculum Development Programme	Deans, heads of departments, members of the Academic Staff so that every section is represented	41
27.02.2020	Workshop on Sri Lanka Qualification Framework (SLQF) Subject Bench Mark (SBM) Student Centered Learning (SCL) Outcome Based Education (OBE) Learning Management Systems (LMS), Lesson Planning	Academic Staff (New Appointments)	25
07.02.2020	Enlightening students on the internal quality control of the University - Faculty of Music	University students	10
26.02.2020	Enlightening students on the internal quality control of the University - Faculty of Dance and Drama	University students	09
20.02.2020	Progress Review Meetings of Heads of Departments on Programmes in the Faculty of Visual Arts, the Faculty of Music and the Faculty of Dance and Drama	Deans and heads of departments	25
26.09.2020	Degree Course of Faculty of Music - Discussion on Problems Prevailing in the First Year Syllabus	Dean, heads of departments and one teacher representing the division	17
26.06.2020	Awareness Programme for Heads of Departments on Formulating Curriculum - Faculty of Dance and Drama	Dean and heads of departments	09
24.06.2020	Awareness Programme for Heads of Departments on Formulating Curriculum - Faculty of Music	Dean and heads of departments	08

19.06.2020	Awareness Programme for Heads of Departments on Formulating Curriculum - Faculty of Visual Arts	Dean and heads of departments	09
29.09.2020	Curriculum Development Workshop - Department of Low Country Dance, Faculty of Dance and Drama	Head of Department and teachers of the Department	07
10.09.2020	Curriculum Development Workshop - Department of North Indian Music, Faculty of Music	heads of departments and teachers of the Department	11
11.09.2020 to 13.09.2020	Curriculum Development Workshop	Curriculum Development Committee - Faculty of Dance and Drama	13

Documents Drafted by the Quality Certification Centre During the Year 2020

- Peer Observation Format
- Student Feedback Forms
- By-Law
- Standard Operating Procedure
- Quality Assurance Policy

15.Information Pertaining to the English Language Teaching Unit

Although it was not possible to conduct any workshops or staff/course development work pertaining to the year due to the spread of COVID-19 pandemic, the English Language Teaching Unit conducted its teaching activities uninterruptedly through Zoom technology. In addition, the following students' workshops and staff/course development activities were conducted during the year 2020:

	Student Workshops and Staff/Course Development Activities	Date of Implementation	Participants
01	Talent Show - "Aesthetic Initiatives through English" - Year 1 undergraduates of the Faculty of Music- Batch 18	2020.01.30	For First Year students of the Faculty of Music
02	Motivational Webinar - Guest Lecture by Dr Sudesh Manthillake - Year 1 Undergraduates, Faculty of Dance and Drama - Batch 19	2020.12.17	First Year students of the Faculty of Dance and Drama
03	Motivational Webinar - Guest Lecture by Dr Bilinda Nandedeva - Year 1 undergraduates of the Faculty of Visual Arts- - Batch 19	2020.12.21	For First Year students of the Faculty of Visual Arts

04	4 th year syllabus completed - May 2020	May 2020	The two Senior Lecturers of the English Language Teaching Unit
05	Staff Training – Half-day workshop “Online English Module Development” – Conducted by Snr. Lec. S. Embogama (Head/ELTU) – All the internal staff members of the ELTU	2020.07.09	For Academic Staff of the English Language Teaching Unit

16. Activities of the C. de S. Kulathilaka Archival and Research Unit

The C. de S. Kulathilaka Archival and Research Unit was established in the year 1990 with the main objectives of providing audio and visual equipment for research activities launched by the University, conserving the audio-visual research data as a cultural heritage and contributing to the national data archival endeavor. The present-day C. de S. Kulathilaka Archival and Research Unit within the Faculty of Music is an organization that disseminates the research and archival knowledge to the University and external researchers.

Vision – To enhance the research culture at the University

Mission – To preserve the heritage of art and humanity through audio and visual forms and contributing to the national development by encouraging research and studies

Activities of the C. de S. Kulathilaka Archival and Research Unit

- Publishing the Annual Research Journal
- Organising field studies and archiving the findings
- Organising the Annual Student Research Symposium
- Organising research workshops and activities for scholars
- Providing opportunities to disseminate the research and creative activities in the field of music
- Encouraging Academic Staff, scholars and researchers to use audio and visual research data.

17. Presentation of Research Papers – 2020

- The Faculty of Dance and Drama organized an online International Conference titled "Performing Arts in the Time of Corona" (PATOC – 2020) on 21st and 22nd of December, 2020. The following members of the Academic Staff and Academic Support Staff of the Faculty of Dance and Drama presented research abstracts at this conference.

Name	Topic
Dr. Dissanayake, A.	<i>An Investigation into the Manner in which Teaching of Practical Dancing through Online Lectures Affects Student-Centred Teaching</i>
Dr. Kottegoda J.C.	<i>Challenges and Opportunities to Learning Performing Arts Online</i>
Ranaweera R.B. Ruppegoda G.S. Wijesekara N.	<i>Unique Features of Using Video Tapes - Group Research,</i>
Pathirage N.S.	<i>Learning Performing Arts During a Pandemic: A Case Study</i>
Weerakoon W.M.H.G.U.I.T.B.	<i>Manufacturing a Solid Instrument</i>
Amarasinghe C.	<i>Contemporary dance during the Period of Corona: The impact of Covid-19 on Contemporary dance education and practice,</i>
Kandage S.U.	<i>Origin of Deities in Sri Lanka and the Anti-Social Acts Ingrained in the Legends of Faith</i>
Dr. Maddumage G.D.	<i>A study of the Teaching and Learning Processes of Sabaragamuwa Dance Via Zoom in the Covid 19 Pandemic Situation</i>
Moragoda C.	<i>Unique Features and Structural Background of The Kumbalmulla Line of Teachers of Balangoda Style of Sabaragamuwa Dancing</i>
Rangadeva A.	<i>A Case Study on New Corona Socio-Economic Situation Faced by Cultural Shows Intended for Foreign Tourists in Kandy in the face of COVID-19 Pandemic</i>
Dr. Dandeniya T.	<i>Managing Online Learning Practices as a Middle-/Lower-Level Academic Administrator of a Dedicated Creative Arts University in Sri Lanka During the Covid-19 Pandemic</i>
Dharmapala W.G.A.P.	<i>Behavioural Treatment for Community Psychological Motivation</i>

• Other Research Papers

- Mr. Salgamuwa D.W., *An Experimental Study of the Development of Sri Lankan Kandyan Dance*, International Conference on Media Culture and Society Influence of Social Media on Education, Manipur University, India, 10, 11 February 2020.
- Mr. Salgamuwa D.W., *The Role of Gataberaya in the Kandyan Dance Tradition of Sri Lanka*, International Webinar on Dance, Music and Theatre, Organized by Manipur University – India and Surindra Rajabhat University, Thailand, 26, 27 October 2020.

3. Mr. Salgamuwa D.W., *Nata Sankirtana: the role of folk culture*, Virtual International Conference on Intangible Cultural Heritage (ICICH 2020), University of Sri Jayawardenepura, Sri Lanka, 18, 19 December 2020.
4. Mrs. Damayanthi A., *Effects of Ramayana in Various styles of Sri Lankan Plays*, One day International Webinar, Uttar Pradesh Mandal of America, Bharathiya Mitra Sang Dhisha – Russia, 04 June 2020.
5. Mrs. Damayanthi A., *Sri Lankan Tamil – Epic Ramayana Drama Tradition*, One day International webinar on Global Encyclopedia of Ramayana Special Reference with Sri Lanka and South Indian Culture, P.R. Government College (Autonomous), Kakinada, Andhra Pradesh, 22 July 2020.
6. Dr. Dissanayake A. *A Study on the Dancing Feature Styled 'Athkanda Lihiniyaa Kolama' Associated with the Ceremonial Procession of the Suragunu Devale*, International Folklore Research Conference (ICICH 2020), University of Sri Jayewardenepura, 18th and 19th December 2020.
7. Dr. Maddumage G.D., *Heritage of Sabaragamuwa 'Katina Baliya' Curative Ritual in Sri Lanka*, 6th Ruhuna University International Conference on Humanities and Social Science (RUICHSS - 2020), University of Ruhuna, 05 November 2020.
8. Dr. Maddumage G.D., *An Investigative Study on the Hierarchy of Sinhalese Castes and Existence of Devals*, International Folklore Research Conference (ICICH 2020), University of Sri Jayewardenepura, 18th and 19th December 2020.
9. Dr. Maddumage G.D., *Community Usages Reflected through Sabaragamu Vannam*, International Folklore Research Conference (ICICH 2020), University of Sri Jayewardenepura, 18th and 19th December 2020.

• **Research Letters**

1. Prof. Bandara K., *Panibharatha's Role Towards the Advancement of the Country's Art of Accompaniment*, Guru Paneebharatha Journal, Department of Cultural Affairs, 2020.
2. Prof. Bandara K., *Aspects of Buddhism that have Influenced Sri Lankan Drum Beating*, Sri Lanka Art Journal Art Council of Sri Lanka, , Department of Cultural Affairs, 2020.

• **Presentation of Research Publications – 2020**

1. Dr. Kottegoda J.C. (2020), *Riddi Yaga Examination and Literature of Fiction*, J.K. Publications, Boraesgamuwa.

2. Dr. Kottegoda J.C. (2020), *Paththini Kolmura Yagaya*, Art Council of Sri Lanka.
3. Rupasinghe P. (2020), *Solid Musical Instruments: Origin, Evolution and Application*, Yathukarma Counselling Service, RCS, Add-Ads, Maharagama.
4. Wimalasiri M.K. (2020), *Trumpet and the Society*, Soorya Publishers, Borella.
5. Dharmapala W.G.A.P. (2020), *Painting Art Therapy: Treatment Methods and Practical Use*, Add-Ads, Maharagama.

Creative Work

1. **"Vedi Novadina Lamai" (Bulletproof Children)**

A film by Dr. Indika Ferdinando

World Premiere

Bangalore International Film Festival – 2020

India

Official Selection

Golden Rooster International Film Awards – 2020, China

(In Competition for the Best Foreign Language Film)

2. Creating a Folk Guitar Instrument - Electric mode
(By Lecturer (Probationary) - W.M.H.G.U.I.T.B. Weerakoon, Department of Instrumental Music)
3. Creating a Sri Lankan Solid Instrument (Metal Drum)
(By Lecturer (Probationary) - W.M.H.G.U.I.T.B. Weerakoon, Department of Instrumental Music)

18. Information of the Physical Education Unit

Conducting Sports Training

1. Only the cricket, netball and athletics practice was conducted during January, February and the first week of March due to the COVID-19 pandemic.

Participation in Games and other Invited Sports Activities

1. Students were made to participate in the "Mora Sixers", a six-a-side cricket tournament organised by the University of Moratuwa on 28.02.2020.
2. Students were made to participate in an online tae kwondo match on 22.06.2020

19. Report of the Audit Committee - 2020

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 ladies and gentlemen functioned as members of the Audit Committee:

Council Members -

Mr. Lakshman Abeysekara	- Chairman
Prof. (Ms.) Kusuma Karunarathna	- Member
Prof. Nimal Keerthi Dangalle	- Member

Registrar -

Mr. B.M. Dayawansa	- Member
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Ms. W.M.P.A. Fonseka, Auditor General, functioned as Observer of the Audit Committee.

Functions Performed

- Implemented the Audit Plan for the year under review.
- Studied the audit queries made by the National Audit Office and made recommendations for taking measures necessary to ensure that such situation will not recur in future.
- Examined the report on the measures taken / to be taken by the responsible parties together with the timeframe regarding each of the query or observation contained in the Report of the Auditor General in terms of Section 108 (2) of the Universities Act No. 16 of 1978 regarding the activities and the Financial Statements of the University for the year that ended on 31st December 2019 and presented to the Council together with the necessary recommendations.

20. Report on the Future Expectations Based on Sustainable Development

The University has identified the following 03 of the 17 Goals contained in the United Nations 2030 Agenda for Sustainable Development as per instructions given in the Auditor General's letter No. විලේ/පොදු/2018/19 dated 15.02.2018 and in the Deputy Auditor General's letter No. PER/2017/SDG/05 dated 19.03.2018 and worked towards the achievement of those Goals:

1. **Quality Education**
2. **Gender Equality**
3. **Responsible Consumption and Production.**

Action has been taken to achieve these directly and indirectly through 08 targets and 158 activities stated in the University's Strategic Plan and the 2020 Action Plan.

	Target	No. of Activities	Progress of the Work
01.	(Contributing directly) – Preparing scholars of both genders without difference so that they can enter creative businesses here and overseas through and education of quality.	33	Achieved - 13 In Progress - 20
02.	(Contributing indirectly) – Strengthening research abilities, creative imagination and teaching skills of the Academic Staff and the Academic Support Staff	33	Achieved - 06 In Progress - 27
03.	(Contributing indirectly) – Enhancing management and professional skills of officers of the administrative staff without gender difference	23	Achieved - 05 In Progress - 14 Not Achieved - 04
04.	(Contributing indirectly) – Improving the Non-Academic Staff's ability to work efficiently in an environment of emotions adapting to the needs	20	Achieved - 06 In Progress - 07 Not Achieved - 07
05.	(Contributing indirectly) – Empowering the University's creative culture	18	Achieved - 10 In Progress - 08
06.	(Contributing indirectly) – Strengthening the research culture of the University	13	Achieved - 06 In Progress - 07
07.	(Contributing indirectly) – Improving contribution to service to the nation, business relations and international cooperation	08	Achieved - 03 In Progress - 05
08.	(Contributing indirectly) – Improving the interior and exterior of buildings and the landscape of the University to create a comfortable condition of aesthetic attraction	10	Achieved - 06 In Progress - 04

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UNIVERSITY OF THE VISUAL & PERFORMING ARTS
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31st December 2020

	Notes	Rs. 2020	Rs. 2019 (Re-Stated)
Revenue			
Government Grants - Recurrent		1,063,000,000	1,024,000,000
Government Grants - Capital		10,851,803	39,670,432
Internal Income		8,673,802	12,930,062
Amortization of Government Grants		200,233,492	174,187,730
Grants - Mahapola		-	19,567,000
Grants - Bursary		10,215,700	12,708,800
		1,292,974,798	1,283,064,024
Income from Faculty of Graduate Studies		2,390,047	3,068,975
Income from CODL		9,385,993	24,989,654
Total Income		1,304,750,839	1,311,122,653
Expenditure			
Personal Emoluments	3.01	876,936,705	819,478,367
Travelling Expenses	3.02	281,226	5,033,121
Supplies	4	13,635,989	26,021,134
Maintenance Expenditure	5	9,648,571	11,293,457
Contractual Services	6	108,035,977	124,031,254
Other Recurrent Expenditure	7	25,835,835	45,574,730
Mahapola Scholarships	8.1	-	19,567,000
Bursary	8.2	10,215,700	12,708,800
Grants- Recurrent Expenditure		10,851,803	39,670,432
Loss on Disposal of Unserviceable Fixed Assets		211,886	96,437
Gratuity		108,211,505	122,742,809
Depreciation & Amortization		200,233,492	174,187,730
		1,364,098,688	1,400,405,273
Expenditure of Faculty of Graduate Studies		2,282,093	3,207,105
CODL Expenditure		3,796,667	9,598,683
Total expenditure		1,370,177,448	1,413,211,060
Surplus / (Deficit)for the Year - University		(70,422,335)	(117,341,249)
Surplus / (Deficit) for the Year - Faculty of Graduate Studies		107,955	(395,030)
Surplus / (Deficit) for the Year - CODL		5,589,326	11,751,402
Total Surplus/(Deficit) of the Year		(64,725,054)	(105,984,877)

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UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF FINANCIAL POSITION
As at 31st December 2020

	Notes	Rs 2020	Rs 2019 (Re-Stated)
ASSETS			
Current Assets			
Cash & Cash Equivalents	12	17,592,262	21,961,927
Receivables	13	17,895,465	17,155,166
Short Term Investments(C.O.D.L.)		36,965,361	33,514,148
Inventories	14	6,283,635	6,123,561
Pre-Payments	15	1,007,249	174,096
Advances	16	60,150	621,912
Loans / Advances to Staff	18	50,317,302	55,324,092
Deposits With Outside Parties	19	221,707	421,707
		130,343,132	135,296,609
Non-Current Assets			
Investments	20	6,347,545	5,704,421
Property, Plant & Equipment	10	3,976,796,587	4,121,549,314
Intangible Assets	11	67,491	191,681
Capital Work-in-Progress	17,21	701,331,888	515,334,552
		4,684,543,511	4,642,779,968
Total Assets		4,814,886,643	4,778,076,577
LIABILITIES			
Current Liabilities			
Accrued Expenses	22	36,706,111	59,032,296
Other Payables	23	35,042,907	53,721,965
Deposit & Retention	25	84,638,159	88,439,418
Short Term Provisions	26	1,314,590	1,677,240
		157,701,768	202,870,920
Deferred Income- CODL	31	3,214,708	3,273,788
Non-current Liabilities			
Provision for Gratuity	24	251,895,710	165,079,572
Specific Funds (Restricted)	27	24,256,419	17,680,868
		276,152,128	182,760,440
Total Liabilities		437,068,604	388,905,148
Net Assets		4,377,818,039	4,389,171,430
NET ASSETS/EQUITY			
Capital Grants Spent		2,173,635,578	2,055,584,137
Capital Grants Unspent	28	(157,930,840)	(107,996,145)
Non-monetary Govt. Capital Grants		314,046,649	327,471,194
Revaluation Surplus	29	2,149,157,473	2,149,157,473
Donations	30	81,074,898	80,694,899
Accumulated Surplus / (Deficit)		(230,535,418)	(160,113,083)
Accumulated fund of Faculty of Graduate Studies		1,927,313	2,729,832
Accumulated CODL Fund		46,442,388	41,643,122
Total Net Assets/Equity		4,377,818,039	4,389,171,430

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)

B. M. Dayawansa

(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 25 th February 2021.

Senior Professor Rohana P. Mahaliyanaarachchi (Vice Chancellor)

Ranjith Liyanage (Member of the Council)

T. Dharmarajah

(Member of the Council)

UNIVERSITY OF THE VISUAL & PERFORMING ARTS
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY -CONTENT
For the Year Ended 31st December 2020

Rs.

	Accumulated Surplus/(Deficit)	Postgraduate Fund	C.O.D.L. Fund	Capital Grant Spent	Capital Grant Unspent	Non-monetary Govt. Grants	Donations	Revaluation Surplus	Total
Balance as at 01.01.2019 (As Previously Reported)	(17,143,357)	3,124,863	39,728,089	1,909,940,155	(51,899,111)	348,460,437	80,462,447	2,149,157,473	4,461,830,996
Correction of Prior Period Errors (Note)	(25,628,478)	-	(4,120,000)	(44,500)	(4,243)	-	-	-	(29,797,221)
Balance as at 01.01.2019 (Re-Stated)	(42,771,835)	3,124,863	35,608,089	1,909,895,655	(51,903,354)	348,460,437	80,462,447	2,149,157,473	4,432,033,775
Capital Grant Spent During the Year	-	-	-	338,557,402	(338,557,402)	-	-	-	-
Capital Grant Spent During the Year (Recurrent Nature)	-	-	-	(39,670,433)	-	-	-	-	(39,670,433)
Donations Received During the Year	-	-	-	-	-	-	232,450	-	232,450
Funds Received During the Year	-	-	-	-	-	-	-	-	-
Amortization	-	-	(5,716,369)	-	282,464,612	-	-	-	276,748,243
Surplus/(Deficit) for the period	(117,341,249)	(395,030)	11,751,402	(153,198,487)	-	(20,989,243)	-	-	(174,187,730)
Balance as at 31-12-2019	(160,113,083)	2,729,832	41,643,122	2,055,584,137	(107,996,145)	327,471,194	80,694,897	2,149,157,473	4,389,171,428
Balance as at 01.01.2020	(160,113,083)	2,729,832	41,643,122	2,055,584,137	(107,996,145)	327,471,194	80,694,897	2,149,157,473	4,389,171,428
Adjustments in Respect of Previous Years	-	-	-	-	-	-	-	-	-
Capital Grant Spent During the Year	-	-	-	306,934,700	(306,934,700)	-	-	-	-
Capital Grant Spent During the Year (Recurrent Nature)	-	-	-	(10,851,803)	-	-	-	-	(10,851,803)
Donations Received During the Year	-	-	-	-	-	9,500,000	380,000	-	9,880,000
Funds Received During the Year	-	(910,474)	(790,061)	-	257,000,000	-	-	-	255,299,465
Amortization	-	-	-	(177,308,947)	-	-	-	-	(177,308,947)
Surplus/(Deficit) for the period	(70,422,335)	107,955	5,589,326	-	-	(22,924,545)	-	-	(200,233,492)
Balance as at 31.12.2020	(230,535,418)	1,927,313	46,442,388	2,174,358,087	(157,930,845)	314,046,649	81,074,897	2,149,157,473	4,378,540,543

The Accounting Policies on pages 05 to 22 and notes on pages 23 to 33 form an integral part of these Financial Statements.

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UNIVERSITY OF THE VISUAL & PERFORMING ARTS
STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2020

	Notes	Rs. 2020	Rs. 2019 (Re-Styled)
Cash Flows from / (Used In) Operating Activities			
Total Surplus/(Deficit) of the Year		(64,725,054)	(105,984,877)
Adjustments for Non- Cash Items			
Depreciation		200,109,302	174,090,230
Loss on Sales of Property, Plant and Equipment		211,886	85,026
Amortization of Intangible Asset		124,190	97,500
Provision for Defined Benefit Plans		108,211,505	122,742,809
Cash generation from Operation Activities before Working Capital Adjustments		243,931,829	191,030,689
Working Capital Adjustments			
Increase in Inventories		(160,074)	(743,779)
Increase in Receivables		(740,300)	(1,453,930)
Increase in Short Term Investment		(3,451,213)	604,877
Increase in Prepayment		(833,155)	(158,586)
(Increase)/ Decrease in Advance		561,762	(293,875)
Decrease in Staff Loans		5,006,790	1,605,070
Decrease in Deposit from Outside Parties		200,000	2,068,731
Increase/(Decrease) in Other Payable		(18,679,058)	30,978,225
Increase/(Decrease) in Deposit & Retention		(3,801,259)	18,473,206
Increase/(Decrease) in Short term Provision		(362,650)	412,560
Increase/(Decrease) in Accrued Expenses		(22,326,185)	7,812,361
Increase/(Decrease) in Deferred Income		(59,080)	3,273,788
Cash Generated From Operations		199,287,407	253,609,337
Defined Benefit Plan Costs Paid		(21,395,367)	(9,454,244)
Net Cash Flows Used in Operating Activities		177,892,040	244,155,093
Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(55,568,461)	(485,703,235)
Acquisition of Intangible Assets		-	(85,000)
Acquisition/ (Transfer) of Capital Work-in- Progress		(185,997,336)	194,991,250
Investments		(643,124)	(3,219,890)
Net Cash Flows Used in Investing Activities		(242,208,921)	(294,016,875)
Cash Flows From Financing Activities			
Increase in Specific Fund		6,575,550	3,760,806
Increase in Capital Grants		68,116,746	87,231,953
Increase in Donation		380,000	232,450
Increase (Decrease) in Non- Monetary Government Grant		(13,424,545)	(18,674,249)
Decrease in Fund of Faculty of Graduate Studies		(910,474)	-
Decrease in CODL Fund		(790,061)	(9,836,369)
Net Cash Flows From Financing Activities		59,947,215	62,714,591
Net Decrease in Cash and Cash Equivalents		(4,369,666)	12,852,809
Cash and Cash Equivalents at the Beginning of the Year	12	21,961,927	9,109,118
Cash and Cash Equivalents at the End of the Year	12	17,592,262	21,961,927

The Accounting Policies on pages 05 to 22 and notes on pages 23 to 33 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL & PERFORMING ARTS

For the year ended 31st December 2020

SIGNIFICANT ACCOUNTING POLICIES

1. General

1.1 Reporting Entity

University of the Visual and Performing Arts is a University 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 fine 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 dated 25th February 2021.

1.4 Reporting period

The financial period of the University represents from 01st January 2020 to 31st December 2020.

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 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 wherever necessary 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 Machinery	10%
Office Equipment	20%
Library Books and Periodicals	20%
Motor Vehicles	20%
Laboratory and Teaching equipment including sports goods	20%
Cloaks and Costumes	20%

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.

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	The basis of revaluation
Which the books were 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.27,400,000.00 as at 2018.01.01. 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.11,580,089.37 including repair cost.

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.

Accordingly, the revaluation of non-current assets including zero values has been implemented and it is still in process as of 31.12.2020. Since the revaluation of Fixed Assets is ongoing, below the summary of fully depreciated assets amounting to Rs. 434,898,580.81 as at 31.12.2020 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.
3	Office Equipment	101,018,142.49
4	Plant and Machinery	1,914,107.90
5	Lab & Teaching Equipment	230,172,727.30
6	Furniture & Fitting	43,034,619.62
7	Library Books	43,398,037.10
9	Sports Items	714,167.00
14	Cloak & Costume	14,646,779.40
	Total	434,898,580.81

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 Value of cost 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.

2.11.6 Premises at Kohuwala

The Kohuwala premises which belong to the University of Sri Jayewardenepura is being temporarily used by this University for its academic activities due to insufficient space available at the University in Colombo 07. Therefore, the value has not been taken into the books of accounts of this University.

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.

2.13 Intangible assets

Computer software has been recognized as intangible assets when it is probable that future economic benefits that are attributable to the assets will flow to the enterprise 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.

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 consumption 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 are for consumption and not for resale.

2.17 Advances to staff and receivables

Advances to staff and receivables comprise festival advance and 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. The cash flow statement is prepared based on the indirect method.

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. The total provision of gratuity for 2019 has been drastically increased compared to the previous years due to Commission Circular 05/2019 issued with effect from 01.06.2019. Accordingly, 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 grants are accounted for 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 for 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 accruing 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 Expenditure on students' hostels

Income and Expenditure relating to students' hostels are included in the Financial Statements. The rent paid for hostels is shown as rental and hire charges under contractual services.

2.24 Centre for Open and Distance Learning (CODL)

The University runs a separate unit known as "Centre for Open and Distance Learning – CODL" purely 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.

2.25 Faculty of Graduate Studies

The University has a separate Unit to conduct Post Graduate Courses on a self-financing basis. Separate financial statements are prepared for this faculty and thereafter they are consolidated with the Financial Statements of the University.

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

Capital grants received from the Treasury under special projects are accounted for 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 of capital nature is capitalized in the accounts and the balance 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. Mrs. I.A.K.C.Samarasinghe, Senior Lecturer who is working as a lecturer in the Faculty of Music 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 CODL

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. 790,061.00.

2.30 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.

2.31 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	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	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	University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance

2.32 Details of Bond violation

Name: Mr. S. M. Kottegoda

Amount to be recovered: Rs. 3,470,737.17

Provident fund balance : Rs. 921,487.22

Current status: Settlement has been informed on 29.09.2020 and UPF refund application for refund UPF or not been paid installments as agreed.

Name: Mrs. P. K. W. M. Wijegunasekara

Amount to be recovered: Rs.1,271,568.00

Provident fund balance : Rs. 148,438.31

Current status: A case has been filed under DMR/1853/2019 at the District Court of Colombo and settlement has been proposed by the principal debtor and forwarded to the 178th University Council held on 17.12.2020 for approval.

2.33 Other

Name: Mr. W. K. J. Perera – Office aid – Non-Academic Establishment

Amount to be recovered: Rs.173,121.00

Mr. W. K. J. Perera has been sacked from the service as he has obtained overtime using forge documents.

Name: Mrs. K. A. K. P. S. Bandara – Telephone operator cum Receptionist

Amount to be recovered: Rs.764,394.10

Mrs. K. A. K. P. S. Bandara considered as vacated the post

2.34

Restatement of Comparatives

The Company has restated its financial statements to recognize the impact from following items;

The comparative Statement of financial position is adjusted to 01 January 2019 its reflect the correction of error as the misstatement is material.

Description	As Disclosed in 01 January 2019	Adjustments	As Restated as at 01 January 2019	
Accumulated Surplus / (Deficit)	(17,143,357)	(25,628,478)	(42,771,835)	A
Accumulated CODL Fund	39,728,089	4,120,000.00	35,608,089	B

Explanation to Re-Statement of Balances

A : Accumulated surplus as restated as at 01st January 2019 is Rs.(42,771,835), As disclosed in 01st January 2019 is Rs.(17,143,357). Difference is due to followings :

Please refer 2.35 - G

Please refer 2.35 - L

Please refer 2.35 - M

Please refer 2.35 - J

B : In 2018 accounts it was mistakenly mentioned Rs.4,120,000.00 as "Accrued income" instead of "Deferred Income".

Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 31 December	2019 Previously Reported	Re-Styled	2019 Re-Styled	
Revenue				
Government Grants - Recurrent	1,024,000,000	-	1,024,000,000	
Government Grants - Capital	39,670,432	-	39,670,432	
Internal Income	9,033,592	3,896,470	12,930,062	C
Amortization of Government Grants	176,502,724	(2,314,993)	174,187,730	D
Grants - Mahapola	19,567,000	-	19,567,000	
Grants - Bursary	12,708,800	-	12,708,800	
	1,281,482,547	1,581,477	1,283,064,024	
Income from Faculty of Graduate Studies	3,068,975	-	3,068,975	
Income from CODL	22,926,812	(2,062,842)	24,989,654	E
Total Income	1,307,478,335	(481,366)	1,311,122,653	
Expenditure				
Personal Emoluments	819,478,367	-	819,478,367	
Travelling Expenses	5,033,121	-	5,033,121	
Supplies	26,021,134	-	26,021,134	
Maintenance Expenditure	11,293,457	-	11,293,457	
Contractual Services	124,031,254	-	124,031,254	
Other Recurrent Expenditure	45,574,730	-	45,574,730	
Mahapola Scholarships	19,567,000	-	19,567,000	
Bursary	12,708,800	-	12,708,800	
Grants- Recurrent Expenditure	39,670,432	-	39,670,432	
Loss on Disposal of Unserviceable Fixed Assets	96,437	-	96,437	
Gratuity	122,742,809	-	122,742,809	
Depreciation & Amortization	176,502,724	2,314,994	174,187,730	D
	1,402,720,266	2,314,994	1,400,405,273	
Expenditure of Faculty of Graduate Studies	3,207,105	-	3,207,105	
CODL Expenditure	8,416,133	(1,182,550)	9,598,683	F
Total expenditure	1,414,343,504	1,132,444	1,413,211,060	
Surplus / (Deficit)for the Year - University	(121,237,719)	(733,517)	(117,341,249)	G
Surplus / (Deficit) for the Year - Faculty of Graduate Studies	(138,130)	-	(138,130)	
Surplus / (Deficit) for the Year - CODL	14,510,680	-	14,510,680	
Total Surplus/(Deficit) of the Year	(106,865,169)	(733,517)	(102,968,699)	

C : Previously Reported internal income in 2019 is Rs.9,033,591.76, restated value is Rs.12,930,061.76. Difference is due to the contribution income from CODL and Post Graduate Faculty amounted to Rs.3,896,470.00 to the University was omitted. The contribution expense of CODL and Faculty of Graduate Studies were deducted from CODL and Faculty of Graduate Studies expenditure in 2019.

D : Previously reported Amortization of Government Grants is Rs.176,502,723.58, restated value is Rs.174,187,730.18. The difference Rs.2,314,994.00 was affected by the amortization of the government grant. It is decreased capital grant spent by Rs.2,314,994.00.

E : Previously reported Income from CODL is Rs.22,926,812.36, restated value is Rs.24,989,654.00, difference is due to followings:

(i) (c) University purchases fixed assets on behalf of the CODL, raise the goods receive note, make the payment to the supplier, records as assets in the fixed asset register and depreciates at the end of the year. CODL reimburses asset value to the University. It is recorded as assets in CODL accounts which should be an expense, that amounted to Rs.1,182,550.00 in 2019.

(ii) Investment value amounted to Rs.647,783.52, interest receivable amounted to Rs. 231,844.20 was understated and accrued expenses were over-provisioned by Rs.664.41 hence, the Accumulated fund should be increased by Rs.880,292.13 in total in 2019.

F : Previously reported CODL expenditure is Rs.8,416,132.61, restated value is Rs.9,598,682.61, difference is due to fixed assets reimbursement in 2019. University purchases fixed assets on behalf of the CODL, raise the goods receive note, make the payment to the supplier, records as assets in the fixed asset register and depreciates at the end of the year. CODL reimburses asset value to the University. It is recorded as assets in CODL accounts which should be an expense, that amounted to Rs.1,182,550.00 in 2019.

G: Previously reported Surplus / (Deficit) for the Year 2019 was Rs.(121,237,719), Restated value is Rs.(117,341,249). Difference is arrived due to recording error of CODL & FGS contribution and the UGC grant for K.E.I.D Project amounted Rs.4,243.00 in 2018. Overhead contribution from FGS was Rs.395,358 and CODL was Rs.637,826.00, receivable from CODL was 256,946.00 and Rs.37,015.00.

Continued.....

Explanation to Reclassification of Balances

Statement of Financial Position for the Year Ended 31 December

	2019 Previously Reported	Re-Styled	2019 Re-Styled	
ASSETS				
Current Assets				
Cash & Cash Equivalents	21,961,927	-	21,961,927	
Receivables	17,110,666	44,500	17,155,166	H
Short Term Investments(C.O.D.L.)	32,633,856	880,292	33,514,148	I
Inventories	6,123,561	-	6,123,561	
Pre-Payments	174,096	-	174,096	
Advances	621,912	-	621,912	
Loans / Advances to Staff	55,324,092	-	55,324,092	
Deposits With Outside Parties	421,707	-	421,707	
	134,371,817	924,792	135,296,609	
Non-Current Assets				
Investments	5,704,421	-	5,704,421	
Property, Plant & Equipment	4,144,899,665	(23,350,351)	4,121,549,314	J
Intangible Assets	191,681	-	191,681	
Capital Work-in-Progress	515,334,552	-	515,334,552	
	4,666,130,319	(23,350,351)	4,642,779,968	
Total Assets	4,800,502,136	(22,425,559)	4,778,076,577	
LIABILITIES				
Current Liabilities				
Accrued Expenses	59,032,296	-	59,032,296	
Other Payables	53,621,965	100,000	53,721,965	K
Deposit & Retention	89,639,418	(1,200,000)	88,439,418	L
Short Term Provisions	1,677,240	-	1,677,240	
	203,970,920	(1,100,000)	202,870,920	
Deferred Income- CODL	3,273,788	-	3,273,788	
Non-current Liabilities				
Provision for Gratuity	165,079,572	-	165,079,572	
Specific Funds (Restricted)	17,236,293	444,576	17,680,868	M
	182,315,864	444,576	182,760,440	
Total Liabilities	389,560,572	(655,424)	388,905,148	
Net Assets	4,410,941,564	(21,770,135)	4,389,171,430	
NET ASSETS/EQUITY				
Capital Grants Spent	2,053,269,141	2,314,996	2,055,584,137	D
Capital Grants Unspent	(107,996,142)	-	(107,996,145)	
Non-monetary Govt. Capital Grants	327,471,194	-	327,471,194	
Revaluation Surplus	2,149,157,473	-	2,149,157,473	
Donations	80,694,898	-	80,694,899	
Accumulated Surplus / (Deficit)	(139,044,132)	(21,068,952)	(160,113,083)	
Accumulated fund of Faculty of Graduate Studies	2,986,732	(256,900)	2,729,832	
Accumulated CODL Fund	44,402,400	(2,759,278)	41,643,122	
Total Net Assets/Equity	4,410,941,564	(21,770,135)	4,389,171,430	

H : Previously reported receivable in 2019 was Rs. 17,110,666.00, restated receivable is Rs. 17,155,166.00, the difference is due to magazines which were ordered from the supplier with the payment in 2018 in advance. Part of the magazines was received from the order and a cheque amounted to Rs.44,500.00 was received for the balance amount in 2019. Subsequently, the cheque was returned hence, it is considered as receivable to the University.

I : Previously reported Short Term Investments(C.O.D.L.) in 2019 was Rs.32,633,856.00, restated value is Rs.33,514,148.00, the difference is due to investment value amounted to Rs.647,783.52, interest receivable amounted to Rs. 231,844.20 was understated and accrued expenses were over-provisioned by Rs.664.41 hence, the Accumulated fund should be increased by Rs.880,292.13 in total in 2019.

J : Previously reported Property, Plant & Equipment was Rs. 4,144,899,665.00, restated value is Rs.4,121,549,314.16.Difference is due to following points.

* As per the Internal Audit Query findings, the cost of the demolished buildings value Rs.45,529,672.00 and the cumulative depreciation of Rs.8,104,703.66 has been adjusted in the Fixed Assets Register in the year 2019 and the over-provision of depreciation amount Rs.13,119,592.69 that provisioned from 2012 to 2019 has been adjusted in the books of accounts in the year 2019 and re-stated in the final accounts of the year 2020. These values were not updated in the relevant period due to the non-receiving of information in time. Details are as follows;

Name of Building	Date of Demolished	Cost of Demolished Building Rs.	Cumulative Depreciation as at the date of demolished	Over Provision of Depreciation as at 31.12.2019
Class room Building (Music)	2012.12.31	2,385,000.00	298,615.07	834,750.00
Dance & Drama (Old Building I)	2012.12.31	23,190,873.80	2,903,624.47	8,116,805.83
Dance & Drama (Old Building I)	2012.12.31	1,760,248.00	248,122.63	616,086.80
Dance & Drama (Old Building I)	2012.12.31	2,768,708.20	275,353.72	969,047.87
Boys Hostel Dehiwala	2014.09.06	2,850,000.58	606,210.74	748,125.16
Boys Hostel Dehiwala	2014.09.06	712,350.42	148,203.04	186,991.98
Warden Quarters Rajagiriya	2014.10.30	1,502,000.00	325,741.96	388,016.67
Dance & Drama (Old Building II)	2014.12.31	2,758,466.00	290,961.48	689,616.50
Book Shop (A.C)	2018.06.08	140,000.00	56,028.77	10,500.00
Canteen (A.C)	2018.06.08	3,340,000.00	1,336,686.30	250,500.00
Finance Division Building	2018.06.08	2,849,999.73	1,140,585.53	213,749.99
Finance Division Building	2018.06.08	1,272,025.27	474,569.95	95,401.89
		45,529,672.00	8,104,703.66	13,119,592.69

- As per the Internal Audit Query findings, the depreciation rate of the Fixed Asset No: 10116/16-03/ACM/00001, AC Machine, entered under Office Equipment, as 10% has been adjusted to 20%. The under-provision of depreciation amount of Rs.75,129.60 has been adjusted in the books of accounts in the year 2019 and re-stated in the final accounts of the year 2020.
- The cost of Rs.171,925.00 of the Fixed Asset No: 10101/01-03/POE/00001, POE SWITCH, entered under Office Equipment, less by Rs.100,000.00 in the purchased year 2019. The deficit value of the asset Rs.100,000.00 and the under-provision of depreciation amount Rs.547.95 have been adjusted in the books of accounts in the year 2019 and re-stated in the final accounts of the year 2020.
- The amount of Cumulative Depreciation of disposal assets in the year 2016, 2017, 2018 & 2019 had been removed in less due to calculation errors identified in the computerized package of the Fixed Asset Register (FAR). The Fixed Asset Register has been adjusted. The deficit amount of cumulative depreciation of disposal assets Rs.975,201.60 in the year 2016, 2017, 2018 & 2019 has been adjusted in the books of accounts in the year 2019. This has re-stated in the final accounts of the year 2020. Details are as follows;

Sub Code	Description	Cum_Dep			
		2016	2017	2018	2019
	Removed value As per 2019 FAR				
3	Office Equipment	1,400,817.17	3,354,012.36	4,325,291.86	1,079,657.57
4	Plant & Machinery	-	97,761.65	-	-
5	Lab & Teaching Equipment	3,528,646.54	3,391,523.36	8,506,653.38	-
6	Furniture & Fittings	559,607.64	2,181,168.53	483,954.09	76,267.66
7	Library Books	960	4,750.36	45,619.54	11,411.51
8	Motor Vehicle	81,000.00	-	-	-
14	Cloak & Costumes	295,298.64	313,116.00	-	-
	A	5,866,329.99	9,342,332.26	13,361,518.87	1,167,336.74
	Removed value As per 2020 FAR (after adjustment of the package)				
3	Office Equipment	1,420,429.77	3,370,233.10	4,602,189.49	1,122,191.28
4	Plant & Machinery	-	111,212.65	-	-
5	Lab & Teaching Equipment	3,546,167.71	3,472,582.47	8,533,904.88	-
6	Furniture & Fittings	697,386.22	2,359,847.48	540,455.97	82,674.10
7	Library Books	960	11,845.36	66,211.54	20,311.51
8	Motor Vehicle	81,000.00	-	-	-
14	Cloak & Costumes	360,000.00	313,116.00	-	-
	B	6,105,943.70	9,638,837.06	13,742,761.88	1,225,176.89
	The Deficit Value				
3	Office Equipment	19,612.60	16,220.74	276,897.63	42,533.71
4	Plant & Machinery	-	13,451.00	-	-
5	Lab & Teaching Equipment	17,521.17	81,059.11	27,251.50	-
6	Furniture & Fittings	137,778.58	178,678.95	56,501.88	6,406.44
7	Library Books	-	7,095.00	20,592.00	8,900.00
8	Motor Vehicle	-	-	-	-
14	Cloak & Costumes	64,701.36	-	-	-
	A - B	239,613.71	296,504.80	381,243.01	57,840.15
					975,201.67

- Magazines were ordered from the supplier with the payment in 2018 in advance. Part of the magazines was received from the order and a cheque amounted to Rs.44,500.00 was received for the balance amount in 2019. Subsequently, the cheque was returned hence, it is considered as receivable to the University.

K : Previously reported other payables was Rs.53,621,965.35, restated value is Rs.53,721,965.35. The difference is due to the cost of Rs.171,925.00 of the Fixed Asset No: 10101/01-03/POE/00001, POE SWITCH, entered under Office Equipment, less by Rs.100,000.00 in the purchased year 2019. The deficit value of the asset Rs.100,000.00 and the under-provision of depreciation amount Rs.547.95 have been adjusted in the books of accounts in the year 2019 and re-stated in the final accounts of the year 2020.

L : Previously reported deposits and retention was Rs.89,639,418.24, restated value is Rs.88,439,418.24, the difference is Rs.1,200,000.00. Hostel building retention amounted to Rs.1,200,000.00 was paid from a hostel rent in 2011. Hence, the Accumulated fund is increased by Rs.1,200,000.00

M : Previously reported specific fund was Rs. 17,236,292.61, the restated value is Rs.17,680,868.41. The difference is interest of bond violation fund. The bond violation fund was invested in the National Savings Bank – Kollupitiya in 2016. Interest was received for 2016, 2017 & 2018 amounted to Rs. 444,575.80 and recorded as an interest income, which was finally accumulated in general reserves transferred to the bond violation fund.

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03-08 Summary of Recurrent Expenditure -2020

Rs.

Note : 3.01

Object Title	Prog. 1	Prog. 2	Prog. 3	Prog. 4	Prog. 5	Prog. 8	Total
Personal Emoluments Academic							
04101 Salaries & Wages	13,176,521	165,694,450	4,713,890	1,374,648	-	-	184,959,508
04102 U.P.F	1,847,192	39,468,689	1,223,541	287,959	-	-	42,827,382
04103 Pension	1,431,892	18,207,793	608,865	-	-	-	20,248,550
04104 E.T.F	646,472	11,565,464	366,481	57,592	-	-	12,636,008
04105 Acting Allowance	-	194,000	-	79,416	-	-	273,416
04108 Academic Allowance	8,226,023	194,865,764	7,129,024	-	-	-	210,220,811
04110 Other Allowances	67,258	643,040	-	21,839	-	45,855	777,992
04111 Visiting Lecture Fee	140,500	20,415,333	-	736,250	-	-	21,292,083
04113 Cost of Living	1,328,717	16,747,061	374,400	205,140	-	-	18,655,318
04116 20% Allowance (5%+15%)	19,570	-	-	-	-	-	19,570
04118 Research Allowance	1,860,764	43,425,027	1,649,416	-	-	-	46,935,207
04119 20% Additional Monthly Allowance	1,615,902	30,839,869	942,523	156,744	-	-	33,555,039
04121 MCA (New)	1,046,253	8,710,083	-	352,674	-	-	10,109,010
04123 Adjustment Allowance	-	1,395	-	-	-	-	1,395
04124 Entertainment Allowance	571,518	2,904,888	220,471	-	-	-	3,696,877
04125 Transport Allowance	-	2,204,839	600,000	-	-	-	2,804,839
04126 Fuel Allowance	-	776,354	184,800	-	-	-	961,154
	31,978,583	556,664,049	18,013,410	3,272,262	-	45,855	609,974,159
Personal Emoluments Non Academic							
04201 Salaries & Wages	51,003,770	40,778,546	5,452,309	10,781,372	9,623,577	1,103,105	118,742,680
04202 U.P.F.	6,965,623	5,615,603	704,799	1,365,907	1,553,545	125,063	16,330,540
04203 Pension	5,475,700	4,341,142	668,834	1,284,262	878,475	142,930	12,791,343
04204 E.T.F.	2,488,266	1,991,524	274,727	530,034	486,524	53,599	5,824,674
04205 Acting Pay	523,078	97,078	-	-	198,540	-	818,696
04208 Overtime	1,712,086	1,753,225	168,295	151,820	334,696	-	4,120,123
04209 Holiday Payments	128,701	8,306	-	2,834	-	-	139,841
04210 Other Allowances	97,150	40,947	4,200	493,693	6,300	79,999	722,288
04213 Cost Of Living	9,519,228	8,489,516	1,252,277	2,035,800	2,160,600	187,200	23,644,621
04216 20% Allowance (5%+15%)	-	-	-	-	-	-	-
04218 Research Allowance	4,410,299	1,521	-	749,802	511,636	-	5,673,258
04219 20% Additional Monthly Allowance	10,132,530	7,720,499	1,090,383	2,156,137	1,939,544	220,610	23,259,703
04221 MCA (New)	22,807,376	17,369,767	2,453,361	4,851,308	4,363,457	496,372	52,341,641
04223 Adjustment Allowance	3,833	232	-	-	-	-	4,065
04224 Entertainment Allowance	524,328	104,827	-	136,838	-	-	765,992
04225 Transport Allowance	1,200,000	-	-	-	-	-	1,200,000
04226 Fuel Allowance	430,080	-	-	-	-	-	430,080
	117,422,049	88,312,733	12,069,186	24,692,806	22,056,894	2,408,878	266,962,546
							876,936,705
Note : 3.02							
Travelling Expenses							
0501 Domestic	10,775	60,040	741	100	4,440	5,130	81,226
0502 Foreign	-	200,000	-	-	-	-	200,000
	10,775	260,040	741	100	4,440	5,130	281,226
Note :04							
Supplies							
0601 Stationery & Office Requisite	2,349,908	1,938,340	83,525	456,328	47,990	55,540	4,931,631
0602 Fuel & Lubricants	1,430,301	5,500	-	-	3,720	5,280	1,444,801
0603 Uniform & Tailoring Charges	136,347	28,170	-	4,721	144,450	-	313,687
0604 Mechanical & Electricals Goods	396,386	226,504	-	19,960	1,656,622	47,156	2,346,628
0605 Chemical & Glassware	960	149,170	-	-	507,572	-	657,702
0606 Medical Supplies	154,110	213,020	7,580	468,479	789,492	2,850	1,635,531
0607 Other Supplies	168,229	1,788,269	373	63,872	193,879	91,386	2,306,008
	4,636,242	4,348,973	91,477	1,013,360	3,343,725	202,212	13,635,989
Note : 05							
Minor Repairs & Maintenance							
0701 Vehicle	776,038	-	-	-	-	-	776,038
0702 Plant Machinery & Equipment	3,185,045	2,839,212	15,183	111,107	650	1,731,473	7,882,669
0703 Building & Structures	424,412	390,935	-	-	59,196	114,352	988,895
0704 Furniture	-	970	-	-	-	-	970
0705 Others	-	-	-	-	-	-	-
	4,385,494	3,231,117	15,183	111,107	59,846	1,845,824	9,648,571

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UNIVERSITY OF THE VISUAL & PERFORMING ARTS
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9 Expenditure by Projects & Programmes

	Rs Project	Rs Programme
<u>General Admin</u>		
General Admin	176,914,807	
Finance	33,376,217	
Security	10,742,512	221,033,536
<u>Academic Services</u>		
Visual Arts	182,362,543	
Dance & Drama	270,460,049	
Music	220,602,621	
Examinations	10,665,688	
Post Graduate	9,183,700	693,274,601
<u>Teaching Resources</u>		
Library	30,322,821	30,322,821
<u>Welfare Services</u>		
Health	7,301,564	
Physical Education	4,482,145	
Student Services	17,952,620	29,736,329
<u>Maintenance of Lands & Buildings</u>		
Maintenance	25,697,089	25,697,089
<u>Students Hostels</u>		
Hostels	34,309,926	34,309,926
Expenditure Total		1,034,374,302
Other Expenditure		-
Mahapola / Bursary		10,215,700
		10,215,700
		1,044,590,002

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10 PROPERTY, PLANT & EQUIPMENT

Rs.

	Land	Buildings	Lab. & Teach. Eqpt.	Furniture & Fittings	Library Books & Periodicals	Motor Vehicles	Plant & Machinery	Cloaks & Costumes	Office Equipment	Sports Item	Total
COST / REVALUATION											
Balance as at January 01, 2020 (Re-Stated)	2,117,041,000	2,119,318,905	349,656,508	206,347,666	55,071,274	27,400,000	1,962,748	19,798,379	248,905,238	4,731,640	5,150,233,357
Additions	-	31,651,892	2,298,063	677,292	559,940	11,580,089	-	-	8,801,185	-	55,568,461
Disposals	-	-	(3,689,781)	(837,785)	-	-	(3,250)	-	(3,059,126)	-	(7,589,942)
Adjustments	-	-	-	-	-	-	-	-	(714,167)	714,167	-
Balance as at 31st December 2020	2,117,041,000	2,150,970,796	348,264,790	206,187,172	55,631,214	38,980,089	1,959,498	19,798,379	253,933,130	5,445,807	5,198,211,876
DEPRECIATION											
Balance as at January 01, 2020 (Re-Stated)		430,851,065	270,517,135	102,610,566	47,275,879	10,960,000	1,887,918	16,047,395	146,482,837	2,051,248	1,028,684,043
Charge for the Year		105,965,945	29,363,508	17,724,368	2,942,619	7,415,303	51,767	1,210,320	34,489,144	946,328	200,109,302
Removal on Disposal		-	(3,689,781)	(639,943)	-	-	(3,250)	-	(3,045,082)	-	(7,378,056)
Adjustments		-	-	-	-	-	-	-	(714,167)	714,167	-
Balance as at 31st December 2020		536,817,010	296,190,862	119,694,991	50,218,498	18,375,303	1,936,435	17,257,715	177,212,732	3,711,743	1,221,415,289
CARRYING VALUE											
As at 31st December 2020	2,117,041,000	1,614,153,786	52,073,928	86,492,182	5,412,715	20,604,787	23,063	2,540,664	76,720,398	1,734,064	3,976,796,587
As at 31st December 2019 (Re-Stated)	2,117,041,000	1,688,467,839	79,139,373	103,737,100	7,795,395	16,440,000	74,830	3,750,984	102,422,402	2,680,392	4,121,549,314

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11 Intangible Assets

Rs.

Computer Software							
Serial No.	Date of Purchase	Description	Cost	Accum. Amort. at the Beginning	Amortization for the Year	Accum. Amort. at the End	Carrying Value
1	March' 2014	Main Library Software	315,000	315,000	-	315,000	-
2	November' 2015	Finance	136,000	113,333	22,667	136,000	-
3	November' 2015	Finance	24,000	20,000	4,000	24,000	-
4	June '2016	Fixed Assets Management Software	275,000	194,986	55,000	249,986	25,014
5	July' 2018	Finance	85,000	-	42,523	42,523	42,477
			835,000	643,319	124,190	767,509	67,491

12 Cash and Cash Equivalents

Balances of Cash Books	Rs 2020	Rs 2019
<u>Account No</u>		
Current Account 5276145 (Recurrent Account)	280,565	642,275
Current Account 5276143 (Capital Account)	490,120	2,400,911
Current Account 5276136 (Bursary Account)	2,741,067	1,785,067
Current Account 7810034 (Post Graduate Account)	2,390,478	3,971,681
Current Account 71876640 (C.O.D.L Account)	10,885,840	11,475,849
Cash Transfer Account (Mahapola)	-	1,000,000
Petty Cash Imprests	37,997	42,997
BOC collection account (84072227)	546,379	643,147
Saving (Recurrent) 86608218	76,741	-
Saving (Capital) 86608362	139,352	-
Saving (Mahapola) 86608520	3,717	-
Saving (Collection) 86608388	6	-
	17,592,262	21,961,927

13 Receivables

	Rs 2020	Rs 2019
Receivable Scholarships Funds Interest	7,220	13,127
Insurance Installment	32,727	-
Rents Receivable from Properties	287,000	1,000
Bursary Receivable	14,888,200	14,844,200
Interest receivable on VC Fund Investment	7,070	8,471
Receivable Electricity Expense	495,000	290,857
Interest receivable on CODL FD Interest	1,747,477	1,920,013
Receivable Interest on Sunil Shantha Fund	20,898	31,072
Receivable Interest on Sugunasiri Fund	1,445	1,445
Receivable Interest on Mahagamasekara Fund	482	482
Receivable - K.H.R.T.Samarawicrama	361,084	-
Receivable - Paper corporation	2,364	-
	44,500	44,500
	17,895,465	17,155,166

14 Inventories

	Rs 2020	Rs 2019
Stores Control Account	6,283,635	6,123,561
	6,283,635	6,123,561

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for the year ended 31st December 2020

	Rs	Rs
	2020	2019
15 Pre- Payments		
Railway Warrants	994,426	133,567
PAYE	12,823	40,529
	<u>1,007,249</u>	<u>174,096</u>

	Rs	Rs
	2020	2019
16 Advances		
Postal Advance	55,725	230,790
Miscellaneous Advances	-	298,864
Advance - Library magazine	4,425	92,258
Total	<u>60,150</u>	<u>621,912</u>

	Rs	Rs
	2020	2019
17 Capital Advances		
New Buildings	170,054	4,290,874
Music Faculty Bldg.(Stage iv)	73,363	73,363
Building Rehabilitation	10,321	1,028,632
Horton Place New Building	26,294,278	55,518,212
Common Facilities Building	35,073,667	70,027,583
	<u>61,621,684</u>	<u>130,938,664</u>

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	Rs 2020	Rs 2019
18 Loans/ Advances to Staff		
Provident Fund Loan Receivables	-	102,557
Salary Advance	3,000	43,275
Special Advance	38,580	57,680
Festival Advance	234,090	311,090
Distress Loan	45,822,942	48,460,554
Vehicle Loan	2,802,201	4,363,107
Staff Loan	235,490	323,330
Computer Loan	1,181,000	1,662,500
	50,317,302	55,324,092
	Rs 2020	Rs 2019
19 Deposits with Outside Parties		
Other External Deposits	67,707	117,707
Deposits for Fuel	150,000	150,000
Deposits for News Papers	4,000	4,000
Refundable Deposit - Nelum Pokuna	-	150,000
	221,707	421,707
	Rs 2020	Rs 2019
20 Investments		
Sri Sucharitha Scholarship Fund	148,000	148,000
Dr. Ranjan Abesingha Scholarship Fund	31,188	31,188
Steewan Hanson Scholarship Fund	14,810	14,810
D.K. Subasinghe Scholarship Fund	30,000	30,000
Kamala Jayathilaka Scholarships Fund	45,000	45,000
Ananda Jayasinghe Scholarships Fund	30,000	30,000
Vice Chancellor Fund	128,968	116,156
Violation of Bonds & Agreements Fund	2,342,572	1,939,447
Mahagamasekara Scholarship Fund	300,000	300,000
Prof. Sugunasiri Scholarship Fund	100,000	100,000
Sunil Shantha Scholarship Fund	500,000	500,000
Temporary Investment - Kottegoda	2,677,008	2,449,820
	6,347,545	5,704,421
	Rs 2020	Rs 2019
21 Capital Work-in-Progress		
Albert Crescent Dept. Project	238,606,590	-
Horton Place New Building	392,135,786	136,519,777
Dehiwala Hostel Project (11) Work-in-Progress	-	14,997,343
Common Facilities Albert Crescent Project	-	206,521,035
New Rajagiriya Hostel Project	-	12,622,130
CCTV/IP Phone/ IP Cameras	6,705,974	13,735,603
Work-in- Progress Intercom System Faculty of Visual Art	746,928	-
Work-in- Progress Core Network Equipment to IT Lab Hortorne	1,514,926	-
	639,710,204	384,395,889

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22 Accrued Expenses	Rs 2020	Rs 2019
Contractual Services	32,903,225	44,056,757
Minor Repairs & Maintenance	-	212,378
Other Recurrent Expenses	1,250,690	4,529,267
Personal Emoluments Academic	1,098,535	2,293,399
Personal Emoluments Non Academic	235,345	1,043,164
Supplies	100,000	63,351
Travelling Expenses	-	33,200
C.O.D.L Accrued Expenditure	-	293,281
Creditors- Stock Purchase	1,118,317	3,751,817
Research symposium	-	34,250
Accrued expenses Salary December	-	2,721,432
	36,706,111	59,032,296

23 Other Payables	Rs 2020	Rs 2019
University Provident Fund Loan	2,785	2,785
Stamp Duty	45,593	55,468
Mahapola	19,304,350	19,304,350
Unpaid Payment	640,159	788,119
Sundry Creditors(Office Bag)	-	350
Payable Mahapola Scholarship Account	-	1,000,000
Payable Amount To UGC	2,073	1,493
Payable Festival Advance	-	3,750
Payable Special Advance	-	2,400
Payment For Insurance	22,526	23,317
Creditors Supplies	1,938,197	14,125,999
WHT Payable	35,664	441,959
Sundry Creditors Due to Cancelled Cheques	305,082	566,606
Contractor Payable	8,967,828	13,735,603
Research Symposium	1,101,643	1,219,946
Payable - UPF of Kottegoda	2,677,008	2,449,820
	35,042,907	53,721,965

24 Provision for Gratuity	Rs 2020	Rs 2019
Balance at Beginning of the Year	165,079,572	51,791,006
Payments Made During the Year	(21,395,367)	(9,454,244)
Provisions Made for the Year	108,211,505	122,742,809
Provision Carried Forward	251,895,710	165,079,572

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	Rs	Rs
25 Deposits /Retention	2020	2019
Other Deposits	215,744	706,359
Tender Deposits	32,500	89,400
Retention Account (Recurrent)	853,870	2,041,180
Retention Account (Capital)	82,038,813	84,977,579
Canteen and Security Deposits	55,400	95,400
Art Gallery Deposit (J D A Perera Gallery)	245,000	235,000
Library Deposits - P.G.Unit	138,500	138,500
CODL Library	56,000	56,000
Dancing Theater Deposit	-	50,000
Refundable Deposit - Nine Hearts	50,000	50,000
Retention Gratuity Payment	357,915	-
Security Deposit Fund Release/Foreign Travel	594,418	-
	84,638,159	88,439,418
	2020	2019
26 Provisions for Audit Fees		
Opening Balance	1,677,240	1,264,680
Less - Paid During the Year 2020	(2,185,050)	(1,087,440)
Provision for year 2020	1,822,400	1,500,000
	1,314,590	1,677,240
	2020	2019
27 Specific Funds (Restricted)		
Violation of Agreements and Bonds	2,660,601	2,257,477
Sri Sucharitha Scholarship Fund	229,146	249,919
S. Hanson Scholarship Fund	20,565	23,992
D.K.Subasingha Scholarship Fund	96,836	98,991
Ranjan Abeysinghe and Michile Aims Fund	72,197	69,852
Kamala Jayathilaka Scholarship Fund	85,139	86,897
Ananda Jayasingha Fund	80,895	78,986
Vice Chancellor Fund	5,452,488	4,386,912
Sunil Shantha Scholarship Fund	574,795	531,072
Unit Fund (CDS Kulathilake Research)	40,000	40,000
Welfare Fund	4,222,592	3,584,810
Faculty Development Fund (Dance and Drama)	1,288,502	1,249,180
Faculty Development Fund (Music)	363,510	360,630
Faculty Development Fund (Visual Arts)	970,144	804,719
Faculty Development Fund (Post Graduate)	771,271	652,519
Research Fund (U.G.C)	-	297,616
Prof. Sugunasiri Scholarship Fund	130,610	121,684
Mahagasekara Scholarship Fund	335,642	308,862
Generated Income Fund	6,861,485	2,476,750
	24,256,419	17,680,868

UNIVERSITY OF THE VISUAL & PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2020

28 Unspent Capital Grants

		1	2	3	4	5	6
	PROJECT	Balance as at 2020.01.01	Govt Grants for the Year 2020	Other Grants / Income	Total(1+2+3)	Expenditure for the Year	Balance as at 2020.12.31 (4-5)
112001	1 Govt Grants for Furniture, Laboratory and Equipment	(14,107,383)	16,425,000	-	2,317,617	2,298,063	19,553
112005	2 Govt Grants for Office Equipment	90,350	9,375,000	-	9,465,350	9,578,476	(113,126)
112003	3 Govt Grants for New Buildings	(75,918,358)	196,650,000	-	120,731,642	278,341,834	(157,610,192)
112006	4 Govt grants for Library Books and Periodicals	(2,419,559)	2,900,000	-	480,441	472,108	8,333
112002	5 Govt Grants for Rehabilitation and Improvement of Fixed Assets	(16,477,988)	30,750,000	-	14,272,012	15,093,894	(821,882)
112007	6 Govt Grants for Sports Goods	9,415	50,000	-	59,415	47,850	11,565
112008	7 Phd/Masters/M.phil. Project/Human Capital Devpt.	67,805	600,000	-	667,805	666,975	830
112004	8 International Symposium ,Research & Publication	215,676	250,000	-	465,676	435,500	30,176
112009	10 Cloak & Costumes	140,400	-	-	140,400	-	140,400
113004	11 Grants for Encourage Extra Curricular Activities	403,500	-	-	403,500	-	403,500
		(107,996,142)	257,000,000	-	149,003,858	306,934,700	(157,930,843)

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UNIVERSITY OF THE VISUAL & PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2020

29	Revaluation Reserve	2020	2019
	Revaluation Surplus	2,121,757,473	2,121,757,473
	Revaluation Surplus Motor Vehicles	27,400,000	27,400,000
		2,149,157,473	2,149,157,473
30	Donations	2020	2019
	Donation (I R Q U E Project)	14,166,175	14,166,175
	Donation (H E T C)	66,296,273	66,296,273
	Donation (Library Books)	232,450	232,450
	Donation (Clock & Costume)	380,000	-
		81,074,898	80,694,898
31	Deferred Income	2020	2019
	Deferred Income	3,214,708	3,273,788
		3,214,708	3,273,788

National Audit Office

My No: HED/E/UVPA/1/20/06

Your No

Date: May , 2021

Vice Chancellor,
University of the Visual and Performing Arts.

The Report of the Auditor General in Terms of Section 12 of the National Audit Act No. 19 of 2018 Regarding the Financial Statements and other Legal and Regulatory Requirements of the University of the Visual and Performing Arts for the year Ending 31st December 2020

1. Financial Statements

1.1 Qualified Opinion

The Financial Statements of the University of the Visual and Performing Arts for the year ended 31st December 2020 consisting of the Statement of Financial Position as at 31st December 2020; and its Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows for the year then ended; and the Notes to its Financial Statements and Summary of Significant Accounting Policies for the year then ended were audited under my direction Section 23 of the Articles of Establishment of the Institute of Human Resource Advancement No. 11 of 1979 enforced under Section 107 (5) and Section 18 of the Universities Act No. 16 of 1978, Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read with Section 108 (1) of the Universities Act and Section 12 of the National Audit Act No. 19 of 2018. My Report will be table in Parliament in due course in terms of Article 154 (6) of the Constitution.

The opinion I hold is that the Financial Statements reflect a true and fair view of the financial position of the Institute as at 31st December 2020 and its financial operation and cash flows for the year then ended in accordance with the Sri Lanka Public Sector Accounting Standards apart from the effects of the section 'Basis for the Qualified Opinion' in my Report.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibility under Auditing Standards with regard to this audit is described in the section 'Responsibility of the Auditor Regarding Auditing of Financial Statements'. It is my belief that the audit evidence obtained by me is adequate for providing a basis for my opinion.

1.3 Other Information Contained in the Annual Report of the University for the Year 2020

Other Information means the information that are not contained in the Audit Report but was contained in the Annual Report 2020 of the Universtiy which I obtained before the date of the Audit Report. The management is responsible for other information.

My opinion regarding the Financial Statements do not cover the other information and I do not give any kind of assurance or opinion regarding same.

Pertaining to my audit on the Financial Statements, my responsibility is to peruse the other information identified above and in doing so, consider whether such other information is consistent with the Financial Statements or any other fact found during the audit or otherwise obtained by me.

If I conclude that this other information is quantitatively incorrect, based on the other information I received prior to the date of this audit report and the work I have done, I need to report that fact. I have nothing to report in this regard.

1.4 Responsibilities of the Management and the Governing Parties Regarding the Financial Statements

It is the management that is responsible for the preparation and fair representation of these Financial Statements in accordance with the Sri Lanka Public Sector Accounting Standards, and for determining the internal controls necessary to enable the preparing of Financial Statements without substantial false statements that may occur due to fraud or mistake.

It is also the responsibility of the management to determine in preparing Financial Statements whether it is possible to maintain the the University of the Visual and Performing Arts continuously and unless the management intends to liquidate the Institute or to stop operations in the absence of an alternative, it should keep the accounts on the basis of perpetual existence and reveal the matters pertaining to the perpetual existence of the Institute.

The responsibility for the financial reporting process of the Institute is borne by the parties who govern.

The University should properly maintain its books and records pertaining to its incomes, expenses, assets and liabilities so that annual and periodic Financial Statements of the Institute can be prepared as per subsection 16 (1) of the National Audit Act No. 19 of 2018.

1.5 Responsibility of the Auditor for Auditing the Financial Statements

My aim is to give a fair assurance that Financial Statements as a whole are devoid of materially false statements caused due to frauds and errors and to issue the 'report of the auditor' containing my opinion. Although a fair assurance is a high-quality assurance, it is not an assurance that it always unveils material misstatements in carrying out the audit in accordance with the Sri Lanka Auditing Standards. Material misstatements may occur due to individual or collective effect of fraud and errors while it is expected that it may cause an effect on the economic decisions taken based on these Financial Statements by their users.

The audit was conducted by me with professional judgment and professional skepticism as per Sri Lanka Auditing Standards. Further,

- Obtaining of adequate and appropriate auditing evidence to avoid risks caused by frauds or errors by planning opportune audit procedures in identifying and assessing the risks of substantial false statements that could occur in Financial Statements due to frauds or errors was the basis of my audit opinion. The impact of a fraud is stronger than the substantial

misstatements while collusion, forgery, deliberate omission or bypassing internal controls all lead to a fraud.

- Although an understanding was obtained regarding the internal control of the Institute for planning appropriate audit processes, it is not intended to express an opinion about the effectiveness of the internal control.
- Appropriateness of the accounting policies used, fairness of accounting estimates and related disclosures made by management were evaluated.
- The relevancy of using the basis of perpetual existence of the Institute for accounting was determined based on the audit evidence obtained on whether there exists a substantial uncertainty about the continuity of the Institute due to events or circumstances. If I come to the conclusion that there exists a substantial uncertainty, I should make reference in my Audit Report to the disclosures to that effect found in the Financial Statements while if the revelations are not adequate, I should modify my opinion. Nevertheless, perpetual existence may cease due to future events or circumstances.
- I have evaluated whether the transactions and events leading to the structure and the content of the Financial Statements containing the disclosures have been included in the Financial Statements in an appropriate and fair manner.

The governing parties were informed of the significant audit findings, major internal control weaknesses and other matters identified during my audit.

2. Report on Other Legal and Regulatory Requirements

- 2.1 The National Audit Act No. 19 of 2018 contains special provisions regarding the following requirements.
 - 2.1.1. According to the requirements in section 12 (a) of the National Audit Act No. 19 of 2018 I obtained all the information and explanations necessary for my audit and as evident from my examination the Institute had maintained proper financial reports.
 - 2.1.2 As per the requirement of Section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018, the Financial Statements of the University correspond with the Financial Statements of the previous year.
 - 2.1.3 As per the requirement of Section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations made by me in the previous year had been incorporated in the Financial Statements that were presented.
- 2.2 Nothing which warrants making the following statements caught my eye within the courses of action adopted, and upon the evidence obtained and the confinement within the material facts.
 - 2.2.1 That a member of the governing body of the Institute has a relationship direct or otherwise, extraneous to the ordinary course of business in respect of an agreement pertaining to the Institute, as per the requirement stated in Section 12 (d) of the National Audit Act No. 19 of 2018.

- 2.2.2 That conduct inconsistent with any written law or any other general or special directives issued by the governing body of the University has been observed, apart from the following observations, as per the requirement stated in section 12 (f) of the National Audit Act No. 19 of 2018
- 2.2.3 Failure to comply with the powers, functions and tasks of the University as required by Section 12 (g) of the National Audit Act No. 19 of 2018.
- 2.2.4 The resources of the University have not been procured and utilized in accordance with the relevant rules in a timely manner, frugally, efficiently and effectively, as required by Section 12 (h) of the National Audit Act No. 19 of 2018.

2.3 Other Observations

- (a) A total of Rs. 46,190,585 Deposits and withholdings deposited from year 2011 to 2018 in 68 instances had not been settled by the end of the year under review.
- (b) As at 31st December of the year under review, Legal acquisition of 03 plots of land worth Rs. 1,022,650,000 which was included in the Fixed Assets Register had not been completed.
- (c) As at 31st December of the year under review, the approved staff was 621 while the actual staff was 433 and there were 172 vacancies in the staff. Due to non-recruitment for the vacant posts, service of the external lecturers had been obtained for academic staff and Rs. 21,292,083 had been paid for them.

W.P.C. Wickramaratne

Auditor General



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கட்புல ஆற்றுகைக் கலைகள் பல்கலைக்கழகம்
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මගේ අංකය :

My No : UVPA/IA/NAO/2020

ඔබේ අංකය :

Your No. : HED/E/UVPA/1/20/06

දිනය :

Date : 2021.07.06

Auditor General,
 National Audit Office

Auditor General's Report on Financial Statements and Other Legal and Regulatory Requirements of the University of the Visual and Performing Arts for the year ending 31st December 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018

This refers to your report number above dated 31st May 2021 regarding the above matter.

Following are my comments on each of the issues raised in the above report.

2.3 Other matters

- (a) Information has been obtained regarding these retentions and a significant amount of those were settled in the 2020 financial year. The balance will be settled in 2021.
- (b) The University has already taken steps to obtain the legal ownership of the land, however, the acquisition process has not been completed due to other institutional reasons beyond the control of the University. For this reason, steps have been taken to focus on the progress of the land acquisition process as a part of the agenda of the Audit Committee and its present progress is given in **Annexure-01**.
- (c) Staff details as at 31st December 2020 and 1st May 2021 are given in **Annexure-02**.

Out of the vacant posts, **09** academic and academic support staff posts and **14** on-academic staff posts were filled after calling applications. However, due to reasons which are not in control of the University such as Covid 19 outbreak in 2020, the fact that applicants have taken legal action against certain recruitment and the admissions

to the Primary Services category have been stopped further as per the instructions of the Ministry of Education, the recruitment process could not be completed completely.

Accordingly, as stated in the report, a cost of Rs. 21,292,083 has been spent during the year under review to obtain the services of external lecturers without making recruitment for vacancies is not a correct observation.

Further, In this University, which is dedicated to the Fine Arts, there is a significant number of Elective Subjects are available for students in all three faculties and those subjects are selected by the students according to their academic needs. Since there is no sufficient lecture credits to allocate a full-time permanent lecturer for those subjects and, due to the specialization of these subjects academic activities are often carried out with the participation of experts in those fields, and non-recruitment of temporary lecturers from May 2020 onwards due to Covid 19 pandemic, the university has had to attract more external lecturers. However, University was able to reduce Expenditure on external lecturers' payments by Rs. 22,767,261, which is 52% compared to the previous year.

Senior Professor Rohana P. Mahaliyanaarachchi
Vice Chancellor