ANNUAL REPORT 2022

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS

Vision

Core Purpose

To enrich the cultural life of humankind

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Core Values

i. Preserving tradition while encouraging Innovations. /Re-engaging tradition and being innovative.
ii. Excellence in creative practice, research, and education.
iii. Encouraging intelligence of expressions.
iv. Creating Artistic identity and collaboration.

Mission : BHAG (Big Hairy Audacious Goal)

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

Vivid Description

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

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
SRI LANKA

Vice-Chanceiior's Message

As the 05th Vice Chancellor of the University of the Visual and Performing Arts I commenced my duties on 13th October 2020 aiming to provide the leadership to establish the modern teaching learning environment and to improve the infrastructure facilities and human resources by enhancing the university management up to the international level.

Salient Achievements in 2022

- The university has streamlined examination activities by restructuring the examination branch with a leadership of a well experienced Deputy Registrar on examination management.
- The University of the Visual and Performing Arts launched VAPA Television as a state university-owned TV channel on 02nd February 2022 aiming for creative art education as the main purpose and the auxiliary purpose of entertainment, aiming to popularize the highest quality aesthetic taste of the public. The vision of the TV channel is to "***share the high-value knowledge and experience in visual and performing arts with the public in Sri Lanka***". The theme of VAPA Television is ***The Heaven of Television Art with Edutainment.***
- The University has taken steps to launch the "Sisu Sahana" scholarship project under the approval of the Council to provide financial assistance for students in need. During the 1st phase of the project, we have planned to provide a monthly allowance of Rs. 2000.00 for minimum of 100 students for two years.
- The University has taken steps to launch the E commerce Website named www.esca.lk . Esca.lk is a multi-vendor platform that brings the best in dance, drama, music, visual arts, books, and innovative products to art lovers everywhere. Our platform is a hub for creatives and enthusiasts, providing a diverse range of products for everyone to enjoy.

Activities of University Business Linkage (UBL) Cell

- The UBL Cell established a dance troupe through the university, to perform at international and local events under the trademark (Applied for the registration through NIPO) of "VAPA Dance Ensemble". VAPA Dance Ensemble were able to participate in the Sri Lanka Day-2022 on 13th and 14th August, an International Event which was organized by Sri Lanka Foundation – USA and participated for few cultural shows.
  - Signed MOU between the Child Fund Sri Lanka and the UBL Cell – UVPA, Department of Drama Oriental Ballet and Contemporary Dance at Faculty of Dance & Drama on 21st December 2021. Project was completed on December 2022.
  - UVPA and AKAI pottery and ceramics, signed agreement with one of the ceramic product manufacturer to manufacture and commercialize the "Portable Steam Inhaler" on 25th October 2022.

- A research team led by Dr. Priyeshni J. P. Perera from the Department of Western Music at the Faculty of Music, the UBL Cell proceeded with a research based Music therapy project with Wish Fertility Hospital Pvt Ltd- Nugegoda, to reduce the stress of expectant mothers and related patients. The results shows that there is a significance of 74% ability to reduce the stress of patients through music tracks which was prepared for this project. Also UBL Cell were presented results at the NCAS (international conference) on 18th November 2022.

- UBL Cell is creating links with commercial partners for VAPA TV, VAPA Press etc.

Activities of Centre for International Relations (CIR)

- Successfully completed an International Traveling Exhibition, "**Critical Zones**" from 10th to 27th November 2022 in collaboration with the German Cultural Centre (Goethe Institute Sri Lanka) and the Faculty of the Visual Arts.

- Commenced channeling the procedure to enter into Memorandum of Understanding between Chitkara University, Punjab and University of the Visual and Performing Arts.

- Commenced steps to implement the MoU with Selcuk University, Konya-Turkey

- **The Progress of construction of buildings during the year was as follows.**

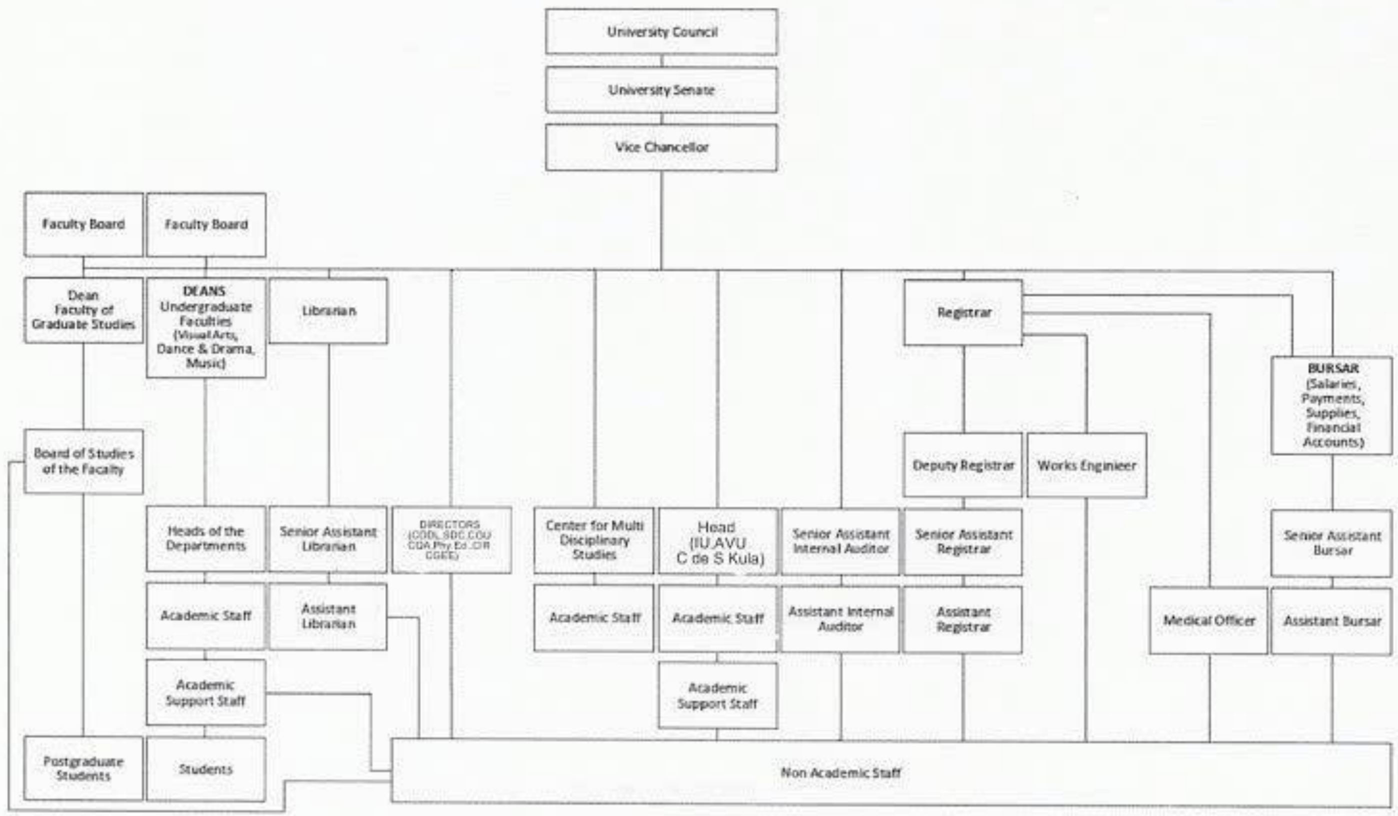
Details of Infrastructure	Total Estimated Cost (Rs. Mn.)	Expenditure as at end of 2022 (Rs. Mn.)	Physical Progress
Building complex for Faculty of Music and Common Facilities.	775	540	Completed 100%
Building and Landscape Design for the Faculty of visual arts.	492	378	Completed 100%

Senior Prof. (Dr.) Rohana P. Mahaliyanaarachchi
Vice - Chancellor
University of the Visual and Performing Arts

CONTENTS

1. Organizational Structure

Organizational Structure – University of the Visual and Performing Arts



LIST OF ACRONYMS

CODL - Centre for Open and Distance Learning
SDC - Staff Development Centre
CGU - Career Guidance Unit
CQA - Centre for Quality Assurance
Phy.Ed. - Physical Education Unit
CIR - Centre for International Relations
CGEE - Centre for Gender Equity and Equality
IU - Information Unit
AVU - Audio Visual Unit
C de S Kula - C de S Kulathilaka Archival and Research Unit

2. 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 handcrafting 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 Universities Act No. 16 of 1978, the then existing university campuses were converted to separate universities and, by Ordinance 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 (UVPA) 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, *Sangeeth Nipun*

3. Council

Vice –Chancellor (Chairperson)	Senior Professor (Dr.) Rohana P. Mahaliyanaarachchi
Deans of the Faculties	
Faculty of Graduate Studies	Prof. Kolitha Bhanu Dissanayake
Faculty of Visual Arts	Mr. Jagath Ravindra, Senior Lecturer
Faculty of Music	Dr. P.K.S.P. Rathnakumara
Faculty of Dance and Drama	Prof. K.W.K.M.M.W.I. Ferdinando (until 15.11.2022)
	Prof. K.M.S. Kumarathunga (since 16.11.2022)
Others	
Senate Representative	Dr. Vajira Nalinda Jayathilake
	Dr. Tharanga Dandeniya (until 01.12.2022)
Appointed by the University Grants Commission	Prof. Rohana Lakshman Piyadasa
	Prof. (Mrs.) Kusuma Karunarathna
	Prof. Nimal Keerthi Dangalle
	Mr. Gunasena Thenabadu
	Mr. Ranjith Liyanage
	Mr. T. Dharmarajah
	Mr. C. Maliyadda
Ex-officio Secretary to the Council	Mr. B.M. Dayawansa, Registrar
Number of meetings held during the year is 10.	

4. Senate

Vice –Chancellor(Chairperson)	Senior Professor (Dr.) Rohana P. Mahaliyanaarachchi
Deans of the Faculties	
Faculty of Graduate Studies	Prof. Kolitha Bhanu Dissanayake
Faculty of Visual Arts	Mr. Jagath Ravindra, Senior Lecturer
Faculty of Music	Dr. P.K.S.P. Rathnakumara
Faculty of Dance and Drama	Prof. K.W.K.M.M.W.I. Ferdinando (until 15.11.2022)
	Prof. K.M.S. Kumarathunga (since 16.11.2022)
All Professors	
Faculty of Dance and Drama	Prof. Karunarathna Bandara
Faculty of Dance and Drama	Prof. S.P.D. Liyanage
Faculty of Dance and Drama	Prof.(Mrs.) K.D.S. Rajapaksha
Faculty of Dance and Drama	Prof.K.W.K.M.M.W.I. Ferdinando (since 10.12.2022)
Faculty of Dance and Drama	Prof. (Ms.) Dhammika Lankatilleke (since 10.12.2022)
Faculty of Music	Prof. (Mrs.)M.I.S. De Silva Weerakkody (since 10.12.2022)
Faculty of Visual Arts	Prof. Chandraguptha Thenuwara
Librarian	Dr.G.R.Padmasiri (until 15.08.2022)
	Mrs.Muditha AnAnkubura (since 23.09.2022) (Senior Assistant Librarian)
Ex-officio Secretary to the Senate	Mr. B.M. Dayawansa, Registrar
Number of meetings held during the year is 10.	

In addition to the above-mentioned officials, all the Heads of the Departments and the members elected under section 46(2) (j) of the Universities act No.16 of 178 as amended are also representing the Senate.

05. Details of Resources and Students

05.01 Details of Resources and Students in 2022

Faculty	Department	Total Number of Students					Total Academic Staff	Total Academic Support Staff	Total Temporary Lecturers	Total Visiting Lecturers	Total Non-Academic Staff
		1st Year	1st year	2nd Year	3rd Year	4th Year					
Faculty of Visual Arts	Painting	18	2020/2021 Academic year - 118	18	19	17	06			05	
	Sculpture	11		07	08	10	04			13	
	Visual Communication Design	15		09	11	09	05		01	12	
	Ceramic	07		09	09	05	03	01		19	
	Multi-disciplinary Design	12		11	08	11	04		01	14	
	Textile and Wearable Arts	11		11	11	11	03		01	28	
	History and Theory of Arts	09		06	04	11	04		01	30	
	Multimedia Arts	21		16	12	09	04			13	
	Print making	08		08	09	08	04		01	20	
Total		112	118	95	91	91	37	01	**05**	154	31
Faculty of Dance and Drama	**Department**	**1st Year**	**2nd Year**	**2nd year 19/20**	**3rd Year**	**4th Year**					
	Kandyan Dancing	290	98	70	88	89	17	03	02	28	
	Low-country Dancing		54	42	32	43	08	02	01	31	
	Sabaragamu Dancing		34	21	14	22	06	01	00	37	
	Instrumental Music		14	08	06	02	04	03	00	32	
	Indian and Asian Dance		34	20	32	14	09	00	02	35	
	History and Theory of Dance and Drama		51	71	62	45	06	00	00	37	
	Theatre, Ballet and Modern Dance	65	66	49	49	33	12	02	00	52	
	English Language Teaching	Service Departments					02	02	01	08	
	Information Technology						04	07	00	00	
Total		**355**	**351**	**281**	**283**	**248**	**68**	**18**	**06**	**260**	23
Faculty of Music	**Department**	**1st Year**	**2nd Year 2018/2019**	**2nd Year 2019/2020**	**3rd Year**	**4th Year**					
	North Indian Classical Music	291	83	120	73	88	21	08	-	42	
	South Indian Music		07	07	02	05	01	02	-	30	
	Western Music		39	47	32	41	06	-	-	45	
	Ethno-Musicology		46	55	36	42	07	03	02	22	

	Applied Music and Mass Communication		29	30	46	18	04	01	01	43	
	Musicology		20	20	39	17	04	-	01	48	
	Conservation and Research Unit		-	-	-	-	-	01	-	-	
Total		**291**	**224**	**279**	**228**	**211**	**43**	**15**	**04**	**230**	**23**

5.2 Comparative Details of Resources and Students in 2021/2022

Faculty	Total Number of Students		Total Academic Staff		Total Academic Support Staff		Total Temporary Lecturers		Total Visiting Lecturers		Total Non-Academic Staff	
	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022
Faculty of Visual Arts	492	508	38	42	01	01	09	05	127	154	31	31
Faculty of Dance and Drama	1424	1516	64	74	11	18	00	06	20	260	23	23
Faculty of Music	1208	1257	44	52	15	15	00	04	56	230	21	23
Total	**3124**	**3281**	**146**	**168**	**27**	**34**	**09**	**15**	**203**	**644**	**75**	**77**

5.3 Details of Students — Bachelor's Degree 2022

Faculty	Degree Programme	Number of Students Enrolled				
		1st Year (2019/2020	1st Year (2020/2021	2nd Year	3rd Year	4th Year
Faculty of Visual Arts	Painting	18	2020/ 2021 Academic year - 118	18	19	17
	Sculpture	11		07	08	10
	Visual Communication Design	15		09	11	09
	Ceramics	07		09	09	05
	Multi-disciplinary Design	12		11	08	11
	Textile and Wearable Arts	11		11	11	11
	History and Theory of Arts	09		06	04	11
	Multimedia Arts	21		16	12	09
	Print making	08		08	09	08
Total		**112**	**118**	**95**	91	91
	Kandyan Dancing		98	70	88	89

Faculty of Dance and Drama	Low-country Dancing	290	54	42	32	43
	Sabaragamu Dancing		34	21	14	22
	Instrumental Music		14	08	06	02
	Indian and Asian Dance		34	20	32	14
	Kathak Dance		17	11	22	09
	Bharatanatyam Dance		17	09	10	05
	History and Theory of Dance and Drama(Total of video-choregraphy and communication and folklore studies)		51	71	62	45
	Video-Choreography		28	28	26	12
	Communication and Folklore Studies		28	28	24	25
	Digital Cinema		15	15	12	08
	Theatre, Ballet and Modern Dance (Total of ballet, play wighting and direction, cinematography)	65	66	49	49	33
	Cinematography		44	31	34	20
	Play writing and Direction		09	13	10	04
	Ballet and Modern Dance		13	05	05	09
Total		**355**	**351**	**281**	**283**	**248**
Faculty of Music	North Indian Classical Music	291	83	120	73	88
	South Indian Music		7	7	02	05
	Western Music		39	47	32	41
	Ethno-Musicology		46	55	36	42
	Applied Music and Mass Communication		29	30	46	18
	Musicology		20	20	39	17
Total		**291**	**224**	**279**	**228**	**211**

5.4 Comparative Details of the Bachelor's Degree in the Years 2021 and 2022

Faculty	Number of Students Admitted		Number of Students who Graduated		Number of those who did not complete the Degree	
	2021	2022	2021	2022	2021	2022
Faculty of Visual Arts	111	91	89	*	3	
Faculty of Dance and Drama	359	248	235	*	16	
Faculty of Music	295	211	217	*	17	
Total	765	550	541		36	

*Convocation will be held on the Year of 2023

6. Postgraduate Degree Courses

Name of Course	Number of Students Enrolled in 2022	Number of Students who Completed Degree in 2022	Number of Students who Submitted Postgraduate Theses for Evaluation
M.Phil.	08	02	05
Ph.D.	04	03	05
MA	-	-	-
MPA (Master of Performing Arts)	-	-	-

7. External Diploma Courses

Name of Course	Academic Year	Completed Diploma Course in 2022	In-completed Diploma Course in 2022	Courses commenced in 2022	Number of Students Registered
Diploma In Dance	2019/2020 1st Intake	✓			64
	2019/2020 2nd Intake	✓			47
	2020/2021		✓		45
Diploma in Drawing and Painting	2019/2020 1st Intake	✓			40
	2019/2020 2nd Intake		✓		40
	2022/2023			✓	41
Diploma in Oriental Music (Vocal)	2020/2021		✓		37

7.1 Details of Diploma Awarding Ceremony held on 08/04/2022

Name of Diploma Course or Certificate Course	Number of Students
Diploma in Dance	72
Diploma in Bharathanatyam	01
Diploma in Television and Films Studies	02
Diploma in Drawing and Painting	29
Diploma in North Indian Violin	15
Advanced Certificate Course in English	09

8. Details of Bursaries and Student Cost

8.1 Details of Recipients of Mahapola Scholarships and Bursaries (2022)

Faculty	Recipients of Mahapola Scholarship		Recipients of Bursaries	
	Number	Amount Paid	Number	Amount Paid (Rs.)
Faculty of Visual Arts	215	565,950.00	112	1,724,000.00
Faculty of Dance and Drama	433	1,183,350.00	358	6,104,000.00
Faculty of Music	258	7,717,50.00	274	8,804,000.00
Total	**906**	**2,521,050.00**	**744**	**16,632,000.00**

- **All 10 installments were paid by October 2021 to all the 2nd, 3rd and 4th year students of three faculties except the 1st year of the Faculty of Music of the 2019/2020 Academic year.**
- **All instalments were paid from 2021 December to 2022 September for the 1st year, Faculty of Music**
- **All instalments were paid from 2021 September to 2022 June for the 1st year 2019/2020.**

8.2 Student Cost (2022)

Total Recurrent Expenditure	1,424,190624
Total Number of Students	3281
Annual Per Capita Student Cost	434,072.12

9 Distribution of Hostel Facilities (2022)

Name of Hostel	Number of Students Lodged	Total
Women's Hostel in Dehiwala	342	1479
Women's Hostel in Rajagiriya	779	
Men's Hostel in Dehiwala	358	

Total number of students	– 3266
Number of students who received hostel facilities	– 1479
Number of students presumed to use private lodgings	– 80
Number of students who obtained Railway season tickets	– 451
Number of students who obtained SLTB season tickets	– 29

Number that can be accommodated	1524
Men	400
Women	1124

10. Staff Information

10.1Academic Staff, Academic-Support Staff

	Salary Code	Actual Number of Employees	Approved Number of Employees	Number of Vacancies
Senior Level				
Medical Officer	U -MO 1	01	01	00
Chief Medical Officer	U -MO 2	00	00	00
Executive Officer (Mid-Level)	U - EX 2	11	14	03
Executive Officer (Mid-Level)	U - EX 2 (a)			
Senior Executive Officer	U- EX 3	02	01	01
Lecturer/ Snr. Lecturer (I/II)	U - AC 3	141	172	18
Associate Professor	U - AC 4	02		
Professor / Senior Professor	U - AC 5	11		
Academic Support – Segment 1	U- AS 1	26	50	24
Executive Officer (Junior Level)	U-EX 1	11	16	05
Academic Support – Segment 2	U- AS 2	15	16	01

10.2Administrative and Financial Officers

Designation	Salary Code	Service Level	Approved Cadre	Existing Cadre	Vacancies
Registrar	U-EX3(I)	Senior Level	01	00	00
Bursar	U-EX3	Senior Level	01	01	00
Works Engineer	U-EX 1 / U-EX2	Senior Level	01	01	00
Senior Assistant Registrar/Deputy Registrar	U-EX 2	Senior Level	07	05	02
Senior Assistant Bursar/Deputy Bursar	U-EX 2	Senior Level	02	04*	00
Senior Assistant Internal Auditor/ Deputy Internal Auditor	U-EX 2	Senior Level	01	01	00
Assistant Registrar	U-EX1	Tertiary Level	09	08	01
Assistant Registrar -Legal & Documentation	U-EX1	Tertiary Level	01	01	00
Assistant Internal Auditor	U-EX1	Tertiary Level	01	01	00
Assistant Bursar	U-EX1	Tertiary Level	04*	01	01*
Chief Marshal	U-EX2	Senior Level	01	00	01
Curator (Arts Gallery)	U-EX1	Tertiary Level	01	00	01
Project Manager	U-EX1 U-EX2	Senior Level	01	00	01
Medical Officer	U-MO1	Tertiary Level	01	01	00
Director (Physical Education)	U-EX2	Tertiary Level	01	00	01
Total			**33**	**24**	**09**

* APER Promotion

10.3 Non-Academic Staff

Service Segment	Salary Code	Actual Number of Employees	Approved Number of Employees	Number of Vacancies
Primary Level				
Primary Service Segment – Unskilled	PL - 1	**53**	**113**	**29 ****
Primary Service Segment – Semi-Skilled	PL - 2	**06**		
Primary Service Segment – Skilled	PL - 3	**20**		
Secondary Level				
Management Assistant	U - MN 1	**93 ***	117	**04 ****
Staff Assistant / Senior Staff Assistant	U - MN 4	**22**		
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**	

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

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

10.4 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	32	05
Faculty of Dance and Drama	62	08
Faculty of Music	40	04
Library	04	00
Centre for Multi-Disciplinary Studies	02	00
Administrative Staff	13	01
Total	**153**	**18**

10.5 Deployment of Academic Staff and Academic Support Staff

Faculty	Senior Professor	Professor	Associate Professor	Senior Lecturer	Lecturer	Lecturer (Probationary)	Temporary Assistant Lecturer	Instructor	Accompanist	Demonstrator	Visiting 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	01	19	01	37	05	01	-	-	154	-	-	-	-
Faculty of Dance and Drama		06	-	30	20	68	06	12	02	02	260	-	01	-	01
Faculty of Music		02	01	30	04	43	04	06	09	-	230	01	-	-	-
Physical Education Unit	N/A													02	-
Examination Division	N/A														01

	Librarian	Deputy Librarian	Senior Assistant Librarian
Library	01	01	01

10.6 Deployment of Administrative Staff and Non-Academic Staff

Faculty / Branch	Administrative	Non-Academic	
		Management and Parallel Grades	Junior Grades
Faculty of Visual Arts	01	18	15
Faculty of Dance and Drama	01	16	07
Faculty of Music	01	17	06
Vice Chancellor's Office	00*	03	02
Registrar's Office	00*	02	01
Academic Establishments Division	01	05	02
Non-Academic Establishments Division	01	03	01
Examination Division	01**	06	01
Academic and Student Affairs Division	01	09	01
General Administration Division	01	05	06
Finance Division	04	16	02
Research and Publication Division	01	02	-
Internal Audit Division	02	02	01
Legal and Documentation Division	01	01	01
Physical Education Unit	00	01	01
Centre for Open and Distance Learning	02	05	02
Faculty of Graduate Studies	01	02	01
Kohuwala Premises	01	-	-
Staff Development Unit	00*	-	-
Career Guidance Unit	00	-	-
University Medical Centre	01	01	03
Maintenance Division	01	03	17
Corporate Management Division	00*	01	-
Library	00	08	05
Security Division	00	03	07
Capital Works Division	01	01	01
On Sabbatical Leave (Deputy Registrar)	02	-	-
VAPA Press	00	01	-
VAPA TV	00	01	-

***On Acting Basis**
**** On Contract Basis**

10.7 Overall Changes in the Staff

	Academic	Academic Support	Administrative and Finance	Non-Academic
New Appointments	04	04	00	04
Confirmation in Service	12	00	03	51
Promotions	13	02	00	45
Transfers (from other Universities)	00	00	00	04
Retirements	01	00	02	02
Vacations of Post	00	00	00	00
Suspension of Service	00	00	00	00
Sabbatical Leave	09	00	03	00
Study Leave (Inland)	07	01	01	00
Study Leave (Overseas)	03	00	00	00
Extension of Study Leave	02	01	00	00
Reporting for Duty at the Expiry of Sabbatical Leave	01	01	00	00
Reporting for Duty at the Expiry of Study Leave	02	00	00	00
Deaths	01	00	00	00
Removal from Service	00	00	00	00
Termination of Service	01	00	00	00

11. Staff Development

Seminars and workshops organized by the SDC

11.1 For Academic Staff

Workshop	Date	Resource Person
Workshop on IR Criteria	31.08.2022	Prof Colin N Peiris
Workshop on Inculcating the English Language into UVPA Study Programme – Faculty of Visual Arts/ Faculty of Music	25.02.2022	Dr. M.D.N.M.V. Mahawaththa Dr. Sampath Pushpakumara
Workshop on Inculcating the English Language into UVPA Study Programme- Faculty of Dance and Drama	21.02.2022	Dr. M.D.N.M.V. Mahawaththa Dr. Sampath Pushpakumara
CTHE Programme 2022	04.03.2022-26.08.2022	Panel of lecturers

11.2 For Administrative Staff

Workshop	Date	Resource Person
Workshop on IR Criteria	31.08.2022	Prof Colin N Peiris
Workshop on Standard Operating Procedures	01.09.2022	Mr. B.M. Dayawansa

11.3 For Non Academic Staff

Workshop	Date	Resource Person
IT training workshop for Non-academic staff (workshop conducted under 2 groups, 5 sessions for each)	10.08.2022-08 .09.2022 (Group 1) 16.11.2022-28.12.2022 (Group 2)	A panel of lecturers and instructors of the Department of IT
Functional English Language Course (15 sessions)	01.11.2022 (ongoing)	A panel of lecturers of the Department of English

12. Details of Infrastructure

Details of Infrastructure	Total Estimated Cost (Rs. Mn.)	Expenditure as at end of 2022 (Rs. Mn.)	Physical Progress
Building complex for Faculty of Music and Common Facilities.	775	540	Completed 100%
Building and Landscape Design for the Faculty of visual arts.	492	378	Completed 100%

13. Comparative Details of the Library Collection 2021/2022

	2021	2022
Collection of Books	58447	58875
Collection of Periodicals	16	13
New Acquisitions	325	428

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

14.1 Strategic Plan

The Strategic Plan prepared for the year 2021-2023 was implemented in the year 2022.

14.2 Action Plan

The Action Plan for the year 2022 has been prepared to align with the Strategic Plan 2021-2023. Due to problems created by the economic and fuel crisis, closure of the university, virtual working platform and shortages of financial funds, the university was unable to reach its desired success.

However the progress of the activities in the Action Plan has been documented related to the first and second quarters and the recommendation of the Strategic Plan Management Committee and the approval of the University Council have been obtained.

The progress of the activities in the third quarter is to be presented to the Strategic Plan Management Committee and progress in the fourth quarter is planned to be collected and documented soon.

The preparation of the Action Plan for the year 2023 is being continued.

15. Activities of the Career Guidance Unit

Television Programs Conducted by the Career Guidance Unit

Date	Topic	Speaker	Presenter
February	Soft Skills	Mr. Aruna Dharmapala	Ms. Abeshika
03/03/2022	Career Guidance	Mr. Asanka Milroy	Chathurangi Abheshika
03/03/2022	Soft Skills	Ms. Theruni Karunawardena	Chathurangi Abheshika
09/03/2022	Soft Skills	Ms. Theruni Karunawardena	Subha Hanshani
16/03/2022	Emotional Intelligence	Mr. Asanka Milroy	Mangala Jayamanna
23/03/2022	Managing Emotions	Mr. Asanka Milroy	Mangala Jayamanna
24/03/2022	Introduction to Career Guidance	Dr. Amila Damayanthi	Subha Hanshani
04/04/2022	Entrepreneurship	Ms. Chandima Rodrigo	Theruni Karunawardena
20/04/2022	Entrepreneurship	Mr. Jagath Liyanage	Mangala Jayamanna
29/04/2022	Personal Development	Mr. Deepal Wijayaasekara	Subha Hanshani

Career Guidance Webinar Programs

Date	Topic	Resource person
30/03/2022	Be your own guide – How to achieve fulfilling career	Ms. Chandima Rodrigo
25/05/2022	Writing an Effective Curriculum Vitae	Theruni Karunawardena
24/11/2022	Career Exploration Fair Introductory Program	Dr. Janaka Kottegoda & Theruni Karunawardena

Induction Programs Implemented by the Unit

Date	Topic	Resource person
10/06/2022	Induction Program for 2018/19 Students	Theruni Karunawardena
12/09/2022	Induction Program for 2019/20 Students	Theruni Karunawardena

Other Programs Conducted by the Unit

- Creativity and Creative Thinking Development conducted by Mr. Chandana Wickramasinghe on 29/11/2022 for students of the Faculty of Dance and Drama.

- Undergraduate Introductory Career Guidance Survey 2019 for First Year Students
- Graduate Employment Survey for the Graduates of the academic year 2014/15
- Job Fair 2022

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

C.D.S. Kulathilaka Archival & Research unit of the Faculty of Music was established in 1990 with the main purpose of providing audio & video equipment to facilitate the research conducted by the university and the preservation and continuation of the materials (Audio Visual Archiving) as a cultural heritage, and are vital elements of an institution or a nation's collective memory, documenting the past, present and future as well as its achievements over the years.
The CDSKAR Unit has achieved its goals successfully in 2022 by completing the below-mentioned activities. Among the activities the 9 workshops organized by the unit under the themes of Develop the Research Culture on Traditional Knowledge, Academic Circle, and Workshops on research knowledge and International Research Symposium 2022 with abstract publication. Further, the unit contributed to research work in the faculty and the Journal of Research in Music and AV data archiving.
In the International Research Symposium 2022 succeeded in presenting 79 researchers of 75 abstracts. The Chief Gest was the Vice Chancellor of UVPA and Key note address done by Prof. Svanibor Pettan, President of the ICTM, University of Ljubljana, Slovenia. The symposium Chair was the dean Dr. Saman Panapitiya, Faculty of Music, Symposium Chief Coordinator Professor Iranga Samindani and Symposium Secretary was Scientific Assistant Niluka Thilakarathne. The AHEAD project was funded by the IRS in 2022.
The discussions, implementation and expanded collection have been done for the preservation of Audio-Visual materials in the unit. To expand the Audio Visual Collection, the Director, Professor Iranga Samindani collected and contributed over 6 million valuable AV collections. (Jayawardhana Collection) and the staff of the unit contributed as members to develop University Conservation Policy.

Workshops

Themes	Resource Person	Topic
Develop the Research Culture on Traditional Knowledge.	Snr.Assit. Librarian Muditha Ankumbura	Identifying & Safeguarding of performing arts as an ICH asset
Academic Circle	Dr Chinthaka Meddegoda	Musical Traces of Hindustani Culture in Malay Ghazal by
	Dr. Priyantha Udagedara	In search of paradise- Practice as Research
	Dr. Nissanka Abeyrathna	Kavikara Maduwa and Karnatic Music
Academic Circle	Dr. Priyeshni Perera	On Music Education: Developing Musical Expression in music Performance Through the Emograph
	Snr.Lec Saman Kumarathunga	Purana Sabaragamuwe Daraka Wath Piliveth
	Snr.Lec. Asela Rangadewa	Approches of Dance Movements
Research Knowledge	Dr. Leslie D. Joynes America	Interdisciplinary Research in the Arts
	Snr. Professor Raj Somadeva	Day 1: General Introduction to research Importance of Research Critical thinking on Research Day 2: Key Component of research Developing an abstract Day 3: Abstract Writing and Presentation Skills.

17. Centre for Quality Assurance (CQA)

A list of 44 policies and Standard Operating Procedures (SOPs) have been identified that can be formulated for the university as per the recommendation of the last institutional review. The policies were formulated by the academic and administrative staff members in consultation with the Vice Chancellor and the Consultant Centre for Quality Assurance. Accordingly, 42 new policies, 2 by-laws, and 20 SOPs were designed

Out of 44 policies, 2 by-laws were approved by the Council. 8 policies have been submitted to the Senate. Other policies are in the process of reviewing and copy editing. All policies are to be submitted to the Senate and Council during the first quarter of the year 2023.

18. Activities of the Physical Education Unit

1. Sports Practice conducted Under Part time Instructors

i. Netball
ii. Volleyball - Men / Women
iii. Cricket - Men
iv. Karate - Men / Women
v. Chess - Men /Women

Sports Practice Conducted by Instructors of the Physical Education Unit.

i. Track & field - Men / Women
ii. Badminton - Men /Women
iii. Swimming - Women

- Gym facilitated under the supervision of Instructors of Physical Education for Students & Staff Members.

2. Grounds & Courts booking for Practices

i. Royal College Indoor Gymnasium - Volleyball / Badminton
ii. University of Colombo Ground - Netball / Cricket / Athletics/ Volleyball
iii. N.C.C Court - Badminton

3. Friendly Matches

Students participated in 03 friendly matches for following Sports, targeting Inter University Championship 2022.

i. Netball
ii. Volleyball (Men)
iii. Badminton (Men / Women)
iv. Cricket

v. Chess (Men / Women)
vi. Track & field (Men / Women)
vii. Karate (Men / Women)

➢ **Friendly Matches**

	Sport	Date	Opposition
1.	Cricket	2022.11.10	Nugegoda St. Jones College
		2022.11.16	University of Colombo
		2022.11.23	University of Sri Jayewardenepura
2.	Badminton	2022.11.09	University of Sri Jayewardenepura
		2022.11.10	University of Colombo
3.	Track & field	2022.11.22	University of Colombo
		2022.11.23	Sugathadasa Stadium
		2022.11.29	Sugathadasa Stadium
4.	Karate	2022.11.26	University of Sri Jayewardenepura
		2022.11.29	University of Colombo
		2022.12.05	Neon Shotokan Club
5.	Netball	2022.11.21	Ladies College - Colombo
		2022.12.01	Piliyandala Central College
		2022.12.05	Anula College - Nugegoda
6.	Volleyball	2022.11.21	University of Sri Jayewardenepura
		2022.12.07	University of Colombo
		2022.12.08	Police Sports Club
7.	Chess	2022.11.29	Anandaa College
		2022.12.07	University of Sri Jayewardenepura
		2022.12.08	University of Colombo

4. Inter-University Championship Participation

➢ **Inter -University Achievements**

- **R.R Prasad (DT/21/065) - Won Gold Medal at Karate Championship (U – 50 Kg Kumithe Event)**

	Sport	Organizing University	Date	Opposition & Venues	Number of Students
1.	Cricket	University of Colombo	2022.11.12	University of Kelaniya	18
			2022.11.19	Wayamba University of Sri Lanka	18
			2022.11.28	University of Sri Jayewardenepura	18
2.	Badminton	University of Kelaniya	2022.11.11,12	Wayamba University of Sri Lanka	8 ^Men&
				University of Ruhuna	
				Rajarata University of Sri Lanka	
				University of Vavuniya	8 ^Women &
				University of Jaffna	
				University of Kelaniya	
3.	Netball	University of Sri Jayewardenepura	2022.12.07 , 08	University of Colombo	12
				University of Peradeniya	
				Eastern University of Sri Lanka	
4.	Karate	University of Colombo	2022.12.02 ,03 ,04	-	18
5.	Track & field	SLUSA	2022.11.26 , 27	Sugathadasa International Stadium	15
6.	Volleyball	Wayamba University of Sri Lanka	2022.12.17,18, 19	Sabaragamuwa University of Sri Lanka	12
				South Eastern University	
				University of Peradeniya	

5. Special Achievements and Others

I. Participated Standing Committee Meetings Conducted by University Grant Commission.

II. Signed Service Agreement to Servicing Indoor Gymnasium and Service all equipment at indoor Gym.

III. Attend Annual General Meeting of Sri Lanka Universities Sports Association held in Eastern University of Sri Lanka on 2022.06.21.

IV. Provided equipment for non-Academic Cricket team for practice matches that played for Government Service Cricket Championship.

V. Conducted Sports Advisory Board Meeting on 2022.09.13 at Physical Education Unit chaired by Dr. Priyantha Udagedara

VI. Inter University Chess Championship 2022 will be organized by Physical Education Unit at University premises on 06, 07 & 08 January 2022 with the approval of the Vice Chancellor.

VII. Inter University Track & field Championship was held at Sugathadasa Stadium on 27th & 28th November 2022. Physical Education unit provided Technical Support for the mentioned championship.

VIII. Conducted Fitness & Aerobics programme for Staff & Students.

IX. R.M.W.C Rathnayake (DT/18/050) Graded Yellow belt at Taekwondo Grading test held at University of Sri Jayawardenepura on 2022.09.15.

X. UVPA Chess Team won 2nd & 3rd places (Higher Education Category) at Athugalpura Chess championship held at Kurunegala on 2022.12. 20 – 24.

19. VAPA Excellence Magazine

Volume 1 of Issue 1 was launched in January 2022 and 250 copies were printed. The magazines were distributed among article writers, government universities, embassies, foreign universities etc.

Volume 2 of Issue 1 is to be launched in the near future. It will be launched as an E-Version.

20. VAPA University Press

VAPA University Press was established in 2021 to fill in the gap in Sri Lankan academic publishing by providing a highly recognized academic publishing forum capable of ensuring high-quality and long-term academic publication.

VAPA University Press has published 11 publications up to 17.05.2022. Five of them were published in 2022. The Board of Management, at its 6th meeting held on 05th October 2022, approved 6 manuscripts and appointed manuscript reviewers. Six manuscripts are being prepared for printing. The first book published by VAPA University Press written by Dr. Saman Panapitiya, "සිංහල ජන ගායන ශෛලී", won the Vidyodaya Literary Awards 2022 organized by the University of Sri Jayewardenepura.

21. VAPA Television

The University of the Visual and Performing Arts launched a new TV channel named VAPA Television on 02nd February 2022 aiming for fine art education as the main purpose and the auxiliary purpose of entertainment, aiming to popularizing the highest quality aesthetic taste of the public.

VAPA Television commenced its operations as a state university-owned TV channel, initially through PEO TV and YouTube broadcasting the widest range of educational and high-quality entertaining programs. Channel programs are broadcast in all three languages: Sinhala, English, and Tamil. The vision of the TV channel is to "***share the high-value knowledge and experience in visual and performing arts with the public in Sri Lanka***". The theme of VAPA Television is ***The Heaven of Television Art.***

The mission of VAPA Television is to facilitate the development of the human and aesthetic potential of university students and academics through education using the achievements of modern telecommunication and information technology; to create a national and global educational and entertainment network for children, youth, and adults; enhance the aesthetic values of humanity; and to open new opportunities for university students and academics in UVPA.

The summary of programmes conducted during year 2022 are given below.

The TV programme "Modern Trends of Performing Arts" has conducted 20 programmes, අරුණානන්දය has conducted 141 programmes during the year. There were 89 total programmes of අර්ථ and 5 programs of "Clay Art" have telecasted . 59 තක්සලාව programmes 44 සෞන්දර්‍ය programmes 20 අධ්‍යාපන සාකච්ඡාව programmes and 13 කලා පලස programmes also have telecasted in the year 2022. 14 special programmes have been telecasted by the VAPA Television in 2022. l,d f,dalh is another programme conducted in 2022 and there were 26 programmes. Art Trends conducted 13 programmes during the year. There were 11 Carrier Guidance programmes. 6 programmes in lúre 10 programmees in කර්ණාටක සංගීතය 5 programmes in ශික්ෂ ද්වාර 8 programmes in iskud tks.aud 24 programmes in idys;H අස්වැන්න and 4 programmes in දුටු නොදුටු. There were 2 interviews to recruit undergraduates to the VAPA Television.

Participation for the VAPA Television programs

125 academic staff members 24 academic support staff members 107 special guests and 142 undergraduates participated in the VAPA Television programs from February to December 2022.

22. Unoversity Business Linkage Cell

On 2022, the following activities were carried out which are aligned with the AHEAD UBL scorecard of Phase 04.

The UBL Cell established a dance troupe through the university, to perform at international and local events under the trademark (Applied for the registration through NIPO) of "VAPA Dance Ensemble". VAPA Dance Ensemble were able to participate in the Sri Lanka Day-2022 on 13th and 14th August, an International Event which was organized by Sri Lanka Foundation – USA and participated for few cultural shows.

Signed MOU between the Child Fund Sri Lanka and the UBL Cell – UVPA, Department of Drama Oriental Ballet and Contemporary Dance at Faculty of Dance & Drama on 21st December 2021. Project was completed on December 2022.

UVPA and AKAI pottery and ceramics, signed agreement with one of the ceramic product manufacturer to manufacture and commercialize the "Portable Steam Inhaler" on 25th October 2022.

A research team led by Dr. Priyeshni J. P. Perera from the Department of Western Music at the Faculty of Music, the UBL Cell proceeded with a research based Music therapy project with Wish Fertility Hospital Pvt Ltd- Nugegoda, to reduce the stress of expectant mothers and related patients. The results shows that there is a significance of 74% ability to reduce the stress of patients through music tracks which was prepared for this project. Also UBL Cell were presented results at the NCAS (international conference) on 18th November 2022.

As UBL is always creating the link between university students and corporate culture. The UBL Cell completed the First batch of Internship on March-2022.

As per the guidelines and recommendations of the appointed committee by the Vice Chancellor, the committee recommended to disburse funds from the UBL PEP allocation for research and creative projects and partners who have submitted IDF forms and given the consent to file patents, trademarks (Steam Inhaler Project, Magic Cube Furniture, VAPA Dance Ensemble (University Dance Group).

With the guidance and supervision of Vice Chancellor, UBL Cell is creating links with commercial partners for VAPA TV, VAPA Press etc.

23. Presentation of Research Papers – 2022

	Name	Presentation of Research Papers in 2022
01	Ms Chani Imbulgoda	**Digitalization of Quality Assurance in Higher Education: Challenges & Way Forward** 2022 APQN Academic Conference (AAC) held in Singapore from 24-27 November 2022, Organized by the Asia Pacific Quality Network (APQN) The Impact of Institutional Actors' Moral Capacities on their Symbolic Compliance with Reforms: A Theoretical Explanation, Imbulgoda Chani Vasana Sri Lankan Journal of Management, Vol 27, Number 1, January - June 2022
02	Dr Chinthaka Maddegoda	Meddegoda Chinthaka P., Rewadee Ungpho, and Gisa Jähnichen (2022). **Maritime Mobility of Music Features within South and Southeast Asia.** Cultural Arts Research and Development 2 (2): 30-38. DOI:10.55121/card.v2i2.38 Meddegoda, Chinthaka Prageeth (2022). Review of 'Jim Sykes (2018). **The Musical Gift: Sonic Generosity in Post-War Sri Lanka'**. *AEMR*, 9: 119-122. DOI: 10.30819/aemr.9-10.

		Meddegoda, Chinthaka Prageeth, Shubha Chaudhuri, Joe Peters, Fulvia Caruso, Sukanya Guha, Mu Qian, Gisa Jähnichen, Andrej Kocan, and Matthias Lewy (2022). **Indus Blues: A Short Collection of Impressions on an Ethnographic Documentary.** *AEMR*, 9: 109-112. DOI: 10.30819/aemr.9-9. The conferences attended in the year 2022 with paper presentations 1. Maritime Mobility of Music Features, USA, Pensylvania, 10-11 June 2022 2. ICTM Colloquium on Musical Bows and Zithers along the Silk Road, 2-3 December 2022. Program --> online
03	Dr Priyeshini Peiris Perera	**An Experimental Study on the Therapeutic Effect of Culture Oriented Music on Perceived stress and Anxiety on Fertility Related Conditions** 4th International Research Symposium on Social Sciences and Humanities (IRSSSH) November 2022 **A Study on How Relaxed Technical Approaches Affect Perceived Tension and Performance in Pianists** The 1st International Research Symposium of the UVPA - Faculty of Music CDS Kulathilek Centre, University of the Visual and Performing Arts, Colombo, Sri Lanka **A Study on How Relaxed Technical Approaches Affect Perceived Tension and Performance in Pianists** Journal of Research in Music - UVPA- Music faculty (Full paper article published)
04	Prof. Iranga Weerakkodi	**Efforts to Make Music a National Totem: A Cultural Reading on Sunil Santha's contribution to Sri Lankan Music.** **jointly with S. M. Kariyakarawana Research Journal of Language, Literature and Humanities Edited by. Dr. Rooble Verma: India, 2022. An international peer-reviewed journal ISSN: 2348–6252 (online),

		පත්තිනි සංස්කෘතිය: මරා ඉපැද්දවීම අභිචාරාත්මක නාට්‍ය පිළිබඳ ශාස්ත්‍රීය අධ්‍යයනයක් Lalithakala Sara Sangrahaya, Volume 1-4; Edited by Professor Mudiyanse Dissanayake, January - June 2022. University Fine Arts Educators Association **ශ්‍රී ලාංකේය පසන් ගායනය පිළිබඳ තුලනාත්මක අධ්‍යයනයක්** Lalithakala Sara Sangrahaya, Volume 1-4; Edited by Professor Mudiyanse Dissanayake, January - June 2022. (ISBN 978-624-98576-4-3) year of publication: 2022. University Fine Arts Educators Association **The Lament of Goddess Pattini and its Therapeutic Aspect With Reference to the Mara - Ipaddaweema (Killing and Resurrecting) Ritualistic Folk Drama** International Research Journal of Social Sciences, Edited by. Dr. R. K. Verma: India, 2022. **An international peer-reviewed journal** ISSN 2319–3565 (Online). International Science Community Association, MP, INDIA **කතෝලික ප්‍රජාව: පසන් ගීත සාහිත්‍යයෙහි නිරූපිත කන්‍යා මරියා මාතෘ වැලපුම** *Akyana Shastreeya Sangrahaya,* 2022. Volume 7, Issue 01,(ISSN 2478-0642)Center for Indigenous Knowledge and Community Studies, Sabaragamuwa University of Sri Lanka (SUSL).
05	Dr.WAP Wickramasinghe	**Statistical Model for the Quality of Panoramic Images of Mural Paintings** Advances in Technology
06	Dr. Anusha Jayasiri	**Statistical Model for the Quality of Panoramic Images of Mural Paintings** Advances in Technology
07	Dr. S Chandrasena	**Data preservation and risk management in Management Information Systems** South Florida Journal of Development, Miami, USA **A Need of Revival for Computer and Digital Literacy: Challenges of Cybercrime and Cyber Security Resilience in Sri Lanka**

		Journal of Institute of Human Resource Advancement University of Colombo **Cyberbullying and Victimization among Sri Lankan University students: The case of X University** International Research Symposium of Faculty of Education, University of Colombo, Sri Lanka
08	Mrs K Samarasinghe	**Strategies of Online Music Teaching: the Story of Eight Cases During the Covid - 19 Lockdown in Sri Lanka** Journal of Research in Music **In search of distinctive Sri Lankan music: Cyril de Silva Kulatillake** International Research Symposium, Faculty of Music, University of the Visual & Performing Arts, Sri Lanka. **A shift with a twist: Transforming experiences of teaching and learning Music online** International Research Symposium of Faculty of Education, University of Colombo, Sri Lanka
09	D. Chanaka Peiris	**Bharatiya sangitaye bhavita matrawe adyatana swarupaya** International Research Symposium - 2022 of the Faculty of Music
10	Ms Ajantha Niroshani	**The influence of the 1st language on English as a second language writing of undergraduates in a South Asian University** 5th International Conference on Research in Education, Teaching and Learning
11	Dr. Sumudu Embogama	Embogama, N. (2022, June). **A feminist perspective of the legends pertaining to the origination of goddess Pattini.** *Journal of Research and Development; a Multidisciplinary International Level Referred and Peer Reviewed Journal*, *14*(5), 177–181. - PAPER Embogama, S. N. (2022, September). **Perceptions of Dance Undergraduates Regarding the Adoption of a**

24. Centre for International Relations (CIR)

1. The database of international collaborations updated with status report

2. Successfully completed an International Traveling Exhibition, "**Critical Zones**" from 10^{th} to 27^{th} November 2022 in collaboration with the German Cultural Centre (Goethe Institut Sri Lanka) and the Faculty of the Visual Arts

   - Conducted researches, workshops, and many more activities relate to the exhibition
   - Clean and green' principles were integrated into all operations

3. Commenced channeling the procedure to enter into Memorandum of Understanding between Chitkara University ,Punjab and University of the Visual and Performing Arts

   - Conducted meetings with respective parties regarding the possibility of entering into MoU
   - The approval of the Council was obtained at its 194^{th} meeting held on 17^{th} November 2022 for the implementation of the MoU
   - The finalized MoU has been submitted to the Chitkara University on 29^{th} December 2022
   - Signing of the MoU will take place in the near future

4. Commenced steps to implement the MoU with Selcuk University, Konya-Turkey

   - In a letter dated 16^{th} December 2022, the concerned parties were informed regarding the Academic exchange to see the possibility of implementing the MoU

25. Report of the Audit Committee – 2022

Composition and Meetings of the Audit Committee

Audit Committee comprises three Council Members appointed by the Council and the Registrar.

During the year under review, the following officials functioned as members of the Audit Committee:

Mr. T. Dharmarajah	-	Chairman/Council Member
Prof. (Ms.) Kusuma Karunaratne	-	Member/Council Member
Prof. Nimal Keerthi Dangalle	-	Member/Council Member
Mr B.M. Dayawansa	-	Member/Registrar
Observer		
Mr P.M.R Pathiraja	-	Superintendent of Audit

Functions Performed

1. Implemented the Audit Plan for the year under review.
2. Observe the audit queries made by the National Audit Office and made recommendation for taking measures necessary to ensure that such situations will not recur in future.
3. Examined the report on the measure 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 2021 and presented to the Council together with the necessary recommendations.

26. Report on the Future Expectations Based on Sustainable Development

The United Nations has defined 17 Sustainable Development Goals for achieving a better and sustainable future. Accordingly, to contribute to the sustainable development, the University of the Visual and Performing Arts has prepared its Strategic Plan 2021-2023 by aligning to the sustainable development goals.

The university goals of the Strategic Plan 2021-2023 and the Action Plan 2022 included its actors directly and indirectly to accomplish the Sustainable Development goals.

Goal No. 04 Quality Education

The sustainable development goal Quality Education is the main goal as directly linked with following goals stated in the University Action Plan 2022.

- Goal No. 01 - Graduate Employability
- Goal No.02 - Research and Publications
- Goal No.03- Innovations and Creative works
- Goal No.04- National and International Contributions
- Goal No.05- Financial Sustainability
- Goal No.06- International Outlook

Almost all the activities relevant to these goals involve directly fulfilling the Sustainable Development Goal No. 04 Quality Education.

By empowering the Quality Education, the university contributes to reach the top level of education which is indirectly related the protection of the environment and mitigating of impact disasters. To achieve the above objective following activities have been included to the University Strategic Plan.

- Introduction of a new curriculum
- Provide physiological counseling for all student problems
- Conducting conferences
- Organizing student satisfaction surveys
- Improve infrastructure facilities, instruments and equipment related to teaching and learning activities
- conducting innovative and healthy practices encouraging students to connect with the platforms of the "world of work"
- Conducting Cultural and Music Arts Festivals
- Introducing new degrees
- Conducting workshop on outcome based education
- Introducing subject related English courses

Goal No. 05 Gender Equality

The Centre for Gender Equity and Equality of the university make a path to ensure the equal access to university education for both male and female and to eliminate all forms of violence.

Following actions have been formulated to the Strategic Plan under the CGEE to ensure the gender equality and reduce the disaster impact.

- Establishing of working committee on SGBV for the University.
- Introducing an institutional policy document on SGB
- Increasing competency on SGBV for students and staff
- Promoting and publishing research articles, book chapters, and books on Gender
- Introduce elective course module on SGBV

Goal No.07 Affordable clean energy and Goal No. 12 Responsible consumption and production

Achieving university goal No. 03 on innovations and creative works goal No. 04 on financial sustainability is linked to meeting the above SDG. Following actions are incorporated to the strategic Plan 2021-2023.

- Preparing all the necessary policies to the University
- Develop and Implement E management system of the university
- Conducting awareness programs workshops on intellectual properties, innovations and creativity

By reducing stationeries, and energy the university indirectly contributes to the safeguard of the environment and contributes to the sustainable development.

Goal No. 17 Partnerships for the goals

The world is more interconnected than ever. By achieving the university Goal No. 04 on national and international contributions and Goal No. 06 on international outlook, involve to achieve the SDG No.17 partnerships for the goals.

Following activities have been included to the Strategic Plan to fulfillment of the above purpose.

- Conducting workshops /webinars with national / international academics from around the world
- Signing MoUs with reputed international institutes and organizations
- Conducting International biannual artist residency
- Invite or participate in international entrepreneurship conferences

These activities directly and indirectly help to ensure the safe guard of the environment. Exhibitions such as "the Critical zone" conducted in collaborated with the German Cultural Centre on the critical situations of the earth are directly related to the safeguard of the environment.

Accordingly, the University of the Visual and Performing Arts implemented many activities in line with the Strategic Plan 2021-2023 and the Action Plan 2022, adhering to the Sustainable Development concept.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 31st December 2022
(Figures adjusted to the nearest rupee)

	Notes	2022 Rs.	2021 (Restated) Rs.
Revenue			
Revenue from Non-Exchange Transactions- Recurrent			
Government Grant for Recurrent Expenditure		1,187,000,000	1,113,000,000
Special Grant for Sports -U.G.C		2,500,000	-
Grants - Bursary		16,288,000	26,204,000
Special Grant Fund		500,000	-
Total Revenue from Non-Exchange Transactions- Recurrent		**1,206,288,600**	**1,139,204,000**
Revenue from Exchange Transactions- Recurrent			
Interest Income	3	6,845,122	3,956,649
Miscellaneous Income	3.01	21,256,438	8,764,462
Total Revenue from Exchange Transactions- Recurrent		**28,101,560**	**12,721,111**
Income from Faculty of Graduate Studies		715,585	1,532,019
Income from CODL		12,511,094	4,171,818
Total Revenue - Recurrent		**1,247,616,239**	**1,157,628,948**
Operating Expenses- Recurrent			
Personal Emoluments	4.01	983,594,685	893,364,644
Travelling Expenses	4.02	769,219	241,127
Supplies	5	26,432,175	13,814,046
Maintenance Expenditure	6	21,030,369	16,452,053
Contractual Services	7	162,170,037	91,380,734
Other Recurrent Expenditure	8.01	26,169,995	28,061,286
Mahapola Scholarships	8.02	455,700	-
Bursary	8.03	16,288,000	26,204,000
Loss on Disposal of Unserviceable Fixed Assets		96,316	-
Aptitude Test Expenditure		4,541,562	-
Gratuity Provision		(43,461,919)	(62,698,941)
Operating Expenses		**1,198,086,139**	**1,006,818,949**
Expenditure of Faculty of Graduate Studies		319,121	1,082,373
CODL Expenditure		6,352,193	1,665,769
Total Operating Expenses		**1,204,757,453**	**1,009,567,092**
Recurrent surplus / (deficit) for the period		42,858,786	148,061,857
Revenue from Non-Exchange Transactions- Capital			
Government Grant for Capital Expenditure		120,000,000	275,000,000
Gifts, Donations, Goods in kind - Local		-	-
Gifts, Donations, Goods in kind - Foreign	29	10,981,424	122,000.00
Other Grants (Additional Intake, Sports, Research & adjustment)		-	26,624,942
Transferred Funds from specific funds (VC Funds)		73,900	-
Total Revenue from Non-Exchange Transactions- Capital		131,055,324	301,746,942
Operating Expenses- Capital			
Depreciation & Amortization		224,175,073	187,311,108
Rehabilitation Expenses- Non-capital nature		35,291,375	5,070,584
Total Operating Expenses- Capital		**259,466,447**	**192,381,692**
Capital surplus / (deficit) for the period		(128,411,123)	109,365,250
Total Surplus / (Deficit) for the period		(85,552,337)	257,427,107

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

Current surplus / (deficit) for the period- Transfer to Accumulated Fund- Recurrent	36,303,421	145,106,162
Capital surplus / (deficit) for the period- Transfer to Accumulated Fund- Capital	(128,411,123)	109,365,250
Faculty of Graduate Studies (FGS) surplus / (deficit) for the period	396,464	449,646
CODL surplus / (deficit) for the period	6,158,901	2,506,049
	(85,552,337)	**257,427,107**

The Accounting Policies on pages 05 to 18 and notes on pages 19 to 30 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF FINANCIAL POSITION
As at 31st December 2022
(Figures adjusted to the nearest rupee)

		2022	2021 (Restated)
ASSETS	**Notes**	**Rs**	**Rs**
Non-Current Assets			
Investments	20	5,632,847	5,304,162
Property, Plant & Equipment	10	4,742,749,765	3,837,385,543
Intangible Assets	11	2,990,228	3,752,666
Capital Work-in-Progress	21	8,592,301	884,635,790
Capital Advances	17	6,903,890	6,903,890
		4,766,869,031	**4,737,982,050**
Current Assets			
Cash & Cash Equivalents	12	22,776,177	55,353,929
Receivables	13	20,623,909	19,235,057
Short Term Investments(C.O.D.L.)		37,000,000	39,905,996
Inventories	14	9,905,823	9,284,788
Pre-Payments	15	45,639,826	40,541,129
Advances	16	41,350	10,320
Loans / Advances to Staff	18	48,142,106	52,432,002
Deposits With Outside Parties	19	883,696	353,594
		185,012,886	**217,116,814**
Total Assets		**4,951,881,917**	**4,955,098,865**
LIABILITIES			
Non-current Liabilities			
Provision for Gratuity	24	105,099,347	178,825,754
		105,099,347	**178,825,754**
Deferred Income- CODL	30	**4,496,599**	**5,138,641**
Current Liabilities			
Accrued Expenses	22	39,085,453	14,856,451
Other Payables	23	148,985,394	22,801,346
Deposit & Retention	25	67,352,041	66,128,632
Short Term Provisions	26	2,614,590	2,502,590
		258,037,478	**106,289,019**
Total Liabilities		**367,633,425**	**290,253,414**
Net Assets		**4,584,248,493**	**4,664,845,450**
NET ASSETS/EQUITY			
Accumulated Fund - Recurrent		(68,730,077)	(105,851,058)
Accumulated Fund - Capital		2,413,762,192	2,542,173,315
Restricted Funds (Specific Funds)	27	33,698,010	28,548,858
Revaluation Surplus	28	2,149,157,473	2,149,157,473
Accumulated Fund of Faculty of Graduate Studies		2,678,739	2,356,759
Accumulated Fund of CODL		53,682,152	48,460,099
Total Net Assets/Equity		**4,584,248,493**	**4,664,845,450**

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

W. M. W.Wanninayake **(Bursar)** D. N. Gurusinghe **(Actg. 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 09th June 2023.

Senior Professor Rohana P. Mahaliyanaarachchi (Vice Chancellor)

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Dr. C. Pathiraja (**Member of the Council**) T. Dharmarajah (**Member of the Council**)

The Accounting Policies on pages 05 to 18 and notes on pages 19 to 30 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY -CONTENT
For the Year Ended 31st December 2022
(Figures adjusted to the nearest rupee)

Rs.

	Accumulated Fund Recurrent	Accumulated Fund Capital	Accumulated Surplus/(Deficit)	Restricted Funds (Specific Funds) Note No. 27	Faculty of Graduate Studies Fund	C.O.D.L. Fund	Capital Grants Spent	Capital Grants Unspent	Non-monetary Govt. Grants	Donations Note 29	Revaluation Surplus	Total
Balance as at 01.01.2021 (As previously reported)	-	-	(230,535,418)	24,256,419	1,927,313	46,442,388	2,173,635,578	(157,930,845)	314,046,649	81,074,897	2,149,157,473	4,402,074,453
Adjustments in Respect of Previous Years (Note b)	-	-	(16,445,287)	-	-	-	9,013,318	-	7,431,969	-	-	-
Balance as at 01.01.2021 (Restated)	-	-	(246,980,705)	24,256,419	1,927,313	46,442,388	2,182,648,896	(157,930,845)	321,478,618	81,074,897	2,149,157,473	4,402,074,453
Adjustments in Respect of Previous Years	-	-	1,559,985	-	-	-	-	-	-	-	-	1,559,985
Capital Grant Spent During the Year	-	-	-	-	-	-	304,884,538	(304,884,538)	-	-	-	-
Capital Grant Spent During the Year (Recurrent Nature)	-	-	-	-	-	-	(5,070,584)	-	-	-	-	(5,070,584)
Donations Received During the Year	-	-	-	-	-	-	-	-	-	122,000	-	122,000
Funds Received During the Year	-	-	-	4,292,439	(20,200)	(488,338)	-	301,681,442	-	-	-	305,465,344
Amortization	-	-	-	-	-	-	(164,005,848)	-	(23,305,261)	-	-	(187,311,109)
Surplus of the Year	-	-	103,049,662	-	449,646	2,506,049	-	-	-	-	-	106,005,357
Balance as at 31-12-2021 (Before restated as per SLIPSAS 11)			(142,371,058)	28,548,858	2,356,759	48,460,099	2,318,457,003	(161,133,941)	298,173,357	81,196,897	2,149,157,473	4,622,845,446
Re-clarification as per SLIPSAS 11-accumulated fund Recurrent (Note a)	(142,371,058)	-	142,371,058	-	-	-	-	-	-	-	-	-
Re-clarification as per SLIPSAS 11-accumulated fund Capital (Note a)	-	2,536,693,315	-	-	-	-	(2,318,457,003)	161,133,941	(298,173,357)	(81,196,897)	-	-
Adjustment - over amotization of Non monitory govnt. Grant (Note c)	(2,360,000)	2,360,000	-	-	-	-	-	-	-	-	-	-
Adjustment - over amotization of Capital govnt. Grant - spent (Note d)	(3,120,000)	3,120,000	-	-	-	-	-	-	-	-	-	-
Adjustment -Building rent expenditure recorded for 2021(Note e)	42,000,000											42,000,000
Balance as at 01.01.2022 (Restated)	(105,851,058)	2,542,173,315	-	28,548,858	2,356,759	48,460,099	-	-	-	-	2,149,157,473	4,664,845,446
Adjustments in Respect of Previous Years (Note f)	817,560		-	(817,560)	-	-	-	-	-	-	-	-
Funds transferred			-	(563,194)	-	-	-		-	-	-	(563,194)
Funds Received During the Year			-	6,529,906	(74,485)	(936,848)	-		-	-	-	5,518,573
Surplus of the year	36,303,421	(128,411,123)	-	-	396,464	6,158,901	-	-	-	-	-	(85,552,337)
Balance as at 31.12.2022	(68,730,077)	2,413,762,192	-	33,698,010	2,678,739	53,682,152	-	-	-	-	2,149,157,473	4,584,248,489

Note :

a New Public Sector Accounting Standards - Revenue recognition on non-exchange transactions (SLPSAS 11) was adopted during the year 2022 with effective from year 2021. The standard was effective for public sector institutions with effect from 1st of January 2018. According to the transitional provisions of the standards, three years given to adapt this standard. Since the University of the Visual and Performing (UVPA) has not adapt this standard during the past three-years, therefore UVPA has restated previous year accounts according to the provision of the accounting standard. Impact to the retained earnings is as follows.

Reported retained earnings balance as at 31st December 2021	106,005,357
Less : Amortization of Government Capital Grants and Non Monetory Grants	(187,311,108)
Less : Government Capital Grants	(4,610,584)
Add : Capital Grant Received	275,000,000
Add : Other Grants Received	26,624,942
Add : Building rent expenditure recorded for 2021	42,000,000
Add : Donation received	122,000
Less; Capital Grant Spent During Year 2021 (Recurrent Nature)- Note g	(403,500)
Restated retain earning as at 31st December 2021	257,427,107

Note :

b Error correction of over amotization of Rs.7,431,969 charged for Non Monetary Grants in respect of the Jeep - Land Cruizer and revalued 02 Vans for the period of 2018 to 2020, over amotization of Rs.9,360,000 charged for Capital Grants Spent in respect of the revalued 01 Car and 02 Cabs for the period of 2018 to 2020 and amotization of Rs.346,682 for repair cost of Jeep - Land Cruizer for the year 2020 to be charged for the Capital Grants Spent (9,360,000 - 346,682 = 9,013,318 + 7,431,969 = 16,445,287)

c Error correction of over amotization of Rs.2,360,000 charged for Non Monetary Grants respect of the Jeep - Land Cruizer and revalued 2 Vans for the year 2021

d Error correction of over amotization of Rs.3,120,000 charged for Capital Grants Spent in respect of the revalued 01 Car and 02 Cabs for the year 2021

e Error Correction of recording the prepayment and 5 % retention of building rent of Rs.42,000,000 as an expenses in the financial year 2021 which relevant for the year 2022 expenditure

f Adjustment for the fund transfer from VC Fund (with the approval of Fund Management Committee) for expenditure incurred in year 2021 of Rs.817,560 to print Calendars & Diaries for the year 2021

g The Government Grant - Capital was Rs.5,014,084 & total Capital Grant spent (recurrent nature) during the year 2021 was Rs.5,070,584. However due to typing error, it was miss presented in the Financial Statement of year 2021 as Rs.4,610,584 & Rs.4,667,084 respectively, which depicts correctly in the change of equity. However the difference of Rs.403,500 has not affected to the reported retained earnings of the university Rs.103,049,662. Refer the calculation

(Note g)

103,049,662	103,049,662
(187,311,108)	(187,311,108)
(4,610,584)	(5,014,084)
-	-
-	-
42,000,000	42,000,000
187,311,108	187,311,108
4,667,084	5,070,584
145,106,162	145,106,162

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS
STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2022
(Figures adjusted to the nearest rupee)

	Notes	2022 Rs.	2021 (Restated) Rs.
Cash Flows from Operating Activities			
Total Surplus for the Year		(85,552,337)	257,427,107
Adjustments for Non- Cash Items			
Adjustments in Respect of Previous Years		817,560	1,559,985
Depreciation		223,412,635	187,269,094
Loss on Sales of Property, Plant and Equipment		(44,285)	-
Amortization of Intangible Asset		762,438	42,014
Provision for Defined Benefit Plans		(43,461,919)	(62,698,941)
Cash generation from Operation Activities before Working Capital		**95,934,092**	**383,599,259**
Working Capital Adjustments			
Increase / Decrease in Inventories		(621,035)	(3,001,153)
Increase / Decrease in Receivables		(1,388,852)	(1,339,592)
Increase / Decrease in Short Term Investments		2,905,996	(2,940,634)
Increase / Decrease in Prepayment		(5,098,697)	(39,533,880)
Increase / Decrease in Advances		(31,030)	49,830
Increase / Decrease in Staff Loans		4,289,897	(2,114,700)
Increase / Decrease in Deposit from Outside Parties		(530,102)	(131,887)
Increase / Decrease in Other Payable		126,184,048	(12,241,562)
Increase / Decrease in Deposit & Retention		1,223,409	(18,509,527)
Increase / Decrease in Short term Provision		112,000	1,188,000
Increase / Decrease in Accrued Expenses		24,229,002	(21,849,660)
Increase / Decrease in Deferred Income		(642,042)	1,923,933
Cash Generated From Operations		**246,566,686**	**285,098,427**
Defined Benefit Plan Costs Paid		(30,264,488)	(10,371,015)
Net Cash Flow from Operating Activities		**216,302,198**	**274,727,412**
Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(1,128,900,112)	(47,858,051)
Proceeds from Disposal of Fixed Assets		167,540	-
Acquisition of Intangible Assets			(3,727,189)
Acquisition / (Transfer) of Capital Work-in- Progress		876,043,489	(244,925,585)
Acquisition / (Transfer) of Capital Advances		-	54,717,794
Investments		(328,685)	1,043,383
Net Cash Used in Investing Activities		**(253,017,769)**	**(240,749,647)**
Cash Flows From Financing Activities			
Increase / Decrease in Specific Fund		5,149,152	4,292,440
Increase / Decreasein Fund of Faculty of Graduate Studies		(74,485)	(20,200)
Increase / Decrease in CODL Fund		(936,848)	(488,338)
Net Cash Flows Used in Financing Activities		**4,137,819**	**3,783,902**
Net Decrease in Cash and Cash Equivalents		**(32,577,752)**	**37,761,667**
Cash and Cash Equivalents at the Beginning of the Year	12	55,353,929	17,592,262
Cash and Cash Equivalents at the End of the Year	12	**22,776,177**	**55,353,929**

The Accounting Policies on pages 05 to 18 and notes on pages 19 to 30 form an integral part of these Financial Statements.

UNIVERSITY OF THE VISUAL AND PERFORMING ARTS

SIGNIFICANT ACCOUNTING POLICIES

For the year ended 31st December 2022

1. General

1.1 Reporting Entity

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

1.2 Principal Activities and nature of operations

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

1.3 Date of authorization for issue

The Financial Statements of the University of the Visual and Performing Arts were authorized for issue by the Council held on 24th February 2022.

1.4 Reporting period

The financial period of the University represents from 01st January 2022 to 31st December 2022.

2. Summary of Significant Accounting Policies

2.1 Statement of compliance

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

2.2 Basis of measurement

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

2.3 Comparative information

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

2.4 Materiality and aggregation

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

2.5 Offsetting

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

2.6 Going concern

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

2.7 Events after the reporting period

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

2.8 Functional & presentation currency

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

2.9 Transaction of foreign currencies and balances

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

2.10 Rounding

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

2.11 Property, Plant & Equipment (PPE)

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

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

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

2.11.2 Revaluation of Property, Plant and Equipment

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

Lands and Buildings

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

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

The construction of Building and Landscape Design for Faculty of Visual Arts and Building for Faculty of Music and Common Facilities has completed on 15.12.2021 and 31.032022 respectively and the buildings are being used at present. The below total Cost of constructions were transferred to the Builidng Assets account from the Capital Work-in-Progress in year 2022 and depreciated under Property, Plant & Equipment. (PPE - Note 10)

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

The outstading payments Rs.124,079,264.99 in respect to the above buildings has being capitalized as at 31.12.2022. Further there is a contingent liablility of interest claim for the outstanding payments will be capitalized when the payment made.

Books and Periodicals

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

Time range Which the books were Purchased	The basis of revaluation
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 31.12.2022. Since the revaluation of Fixed Assets is ongoing, below the summary of fully depreciated assets amounting to Rs. **584,598,522.86** as at 31.12.2022 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	158,139,256.14
4	Plant and Machinery	1,914,107.90
5	Lab & Teaching Equipment	293,507,144.07
6	Furniture & Fitting	58,997,102.82
7	Library Books	49,684,265.53
9	Sports Items	5,148,267.00
14	Cloak & Costume	17,208,379.40
	Total	**584,598,522.86**

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

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

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

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

2.11.6 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.

Since the Kohuwala premises to be handed over to the University of Sri Jayawardenapura, a new building has been rented in Dehiwala for the Faculty of Dance and Drama with effect from 01st January 2022.

2.12 Capital work-in-progress

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

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

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

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

2.13 Intangible assets

Computer software packages have been recognized as intangible assets when it is probable that future economic benefits that are attributable to the assets will flow to the 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 seen 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 in the Main Stores are for consumption and not for resale.

Inventory items include slow moving item (Ex: books) amounted Rs.1,092,714.11 and non-moving items amounted Rs.67,066.68. Since there is no probability of reduction of value or incurred of losses from publications in the main stores according to the Financial Regulation No. 102 and Public Sector Accounting Standard 9, no provision has been made.

Inventory at the maintenance division is counted separately.

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

2.17 Advances to staff and receivables

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

2.18 Cash & cash equivalents

Cash and cash equivalents are defined as cash in hand and short-term highly liquid investments readily convertible to known amounts of cash and subject to an insignificant risk of change in value. For the statement of cash flow, cash & cash equivalent includes cash in hand and deposits in banks. Investments with short-term maturity of six months or less from the date of acquisition are also treated as cash equivalents.

2.19 Employee benefits - Defined benefit plans

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

Adjusted Discount Rate have been considered for the calculation of provision for Gratuity and have been adjusted the country default spread to the bond yield to derive the adjusted discount rate.

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

Finance income

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

2.22 Expenditure recognition

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

2.23 Centre for Open and Distance Learning (CODL)

The University runs a separate unit known as "Centre for Open and Distance Learning – CODL" on a self-financing basis. Separate financial statements are prepared for this unit and thereafter they are consolidated with the Financial Statements of the University.

According to the Commission Circular 932, CODL has been prepared a bylaw for utilizing the CODL fund. For that purpose, the amount of fund expenses is transferred to the Fund Income account. Fund expenses during the year are Rs. 936,848.00.

The income of the CODL has been differed considering the time basis as follows.
(Number of months need to complete the course in 2023)

	Dip. Drawing 2019/20 (2)	**Dip. Dancing 2020/21**	**Dip. Voc. Music 2020/21**	**Dip. Drawing 2022/2023**	**Degree/ Repeat Exam**	**TOTAL**
Differed Income B/F	1,680,000	1,263,878	1,145,001	2,453	-	4,091,332
Course Income for the year	624,000	830,000	244,000	2,610,080	510,000	4,818,080
Total	2,304,000	2,093,878	1,389,001	2,612,533	510,000	8,909,412
Differed Income	**576,000**	**872,449**	**578,750**	**1,959,400**	**510,000**	**4,496,599**
	3 months ahead	**5 months ahead**	**5 months ahead**	**9 months ahead**	**Not conducted exams**	

The University has been obtained Rupees million 10 from the CODL on repayment condition to bear the unavoidable recurrent expenditure as the General Treasury had not released the expected Recurrent Grants. Rupees million 2 out of the above borrowed money, had paid on 31.12.2022 to the CODL. However this repayment has not been adjusted in the CODL books of accounts.

2.24 Faculty of Graduate Studies

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

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

Capital grants received from the Treasury under special projects are accounted in the first instance under capital grants unspent. When this money is spent on the activities of recurrent nature that portion is shown as an expenditure in the Statement of Financial Performance.

2.26 Treatment for the capital grant received under the "Rehabilitations Improvements to the Fixed Assets"

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

2.27 Related party disclosures

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

2.28 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.

2.29 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 27th 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 19th November 2013 as a grant under S. 06 of State Land Ordinance
No 46, Horton Place	The University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance
No.146, Anagarika Darmapala Mw, Dehiwala	The University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance
No.137, Walawwaththa, Rajagiriya	The University is in the possession and under the process of acquiring the land as a grant under S. 06 of State Land Ordinance

2.30 Details of bond violation

Name: Mr. S. M. Kottegoda

Amount to be recovered: Rs. 1,953,638.96

Current status: Settlement has been informed on 29.09.2020 and UPF has been refunded. The Council has been approved to set-off the bond value in 48 installments and installments are being paid monthly from June 2022 according to the agreement of settlement.

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: Cases have been filed under case No. DMR/1853/2019 and DMR/1852/2019 at the District Court of Colombo against principle debtor and sureties. Settlement has been proposed by the principal debtor and forwarded to the 178th University Council held on 17.12.2020 for approval. Matter is proceeding.

It has been recovered Rs.1,700,034.21 during the year 2022.

2.31 Other

2.31.01 VAPA University Press

A separate unit named "VAPA University Press" has been established in 2021 to publish printed books of academic and creative works with the approval of the Council at its 180th Meeting. Elevan books have been printed by the VAPA University Press and stock of the printed books have received to the university stores. Transactions are recorded in the "VAPA Press" account and the balance of the printed books is shown under the inventory at cost (Rs.1,863,043.31). Transactions of the VAPA University Press is recorded in the separate books of accounts in 2023 although it is planned to record the transactions in the year 2022.

2.31.02 VAPA TV

The "VAPA TV" channel launched in 2022 with the approval of the council with the aim of broadcasting the widest range of entertainment programmes and educational programmers to popularize the highest quality aesthetic taste among the public. The primary educational objective of VAPA TV is to improve subject-specific knowledge and practices in the visual and performing arts. The channel is a component of the university's teaching-learning process as well as the dissemination of knowledge and skills to the community. It operates from 7.00 a.m. to 7.00 p.m. in week days and from 7.00 a.m. to 9.00 p.m in weekends. On site training has been given to 115 undergraduants as at 31st December 20222. Transactions of the VAPA TV have been recorded in the universitys' books of accounts.

2.32

Restatement of comparatives

A

New Public Sector Accounting Standards - Revenue recognition on non-exchange transactions (SLPSAS 11) was adopted during the year 2022 with effective from 2021. The standard was effective for public sector institutions with effect from 1st of January 2018. According to the transitional Provisions of the standard, three years were given to adapt this standard. Since the University of the Visual and Performing (UVPA) has not adapt this standard during the past three-years, UVPA has restated previous year Financial Statements according to the provision of the accounting standards (SLPSAS 11) to recognize the impact to the retained earnings as follows. Further the presentation of Financial Statements for Year 2021 (Restated) and Year 2022 were made as per the SLIPSAS 11.

The comperative statements of Financial Performance and Financial Position are adjusted to 1st January 2021, it reflects the correction of errors as the mistatement is material.

Description	As Disclosed in 01 January 2021	Adjustment	As restated as at 01 January 2021	Note
Accumulated Surplus / Deficit	(230,535,418)	(16,445,287)	(246,980,705)	B
Total Net Assets / Equity	4,377,818,040	(24,256,413)	4,402,074,453	C

Description	As Disclosed in 01 January 2022	Adjustment	As restated as at 01 January 2022	Note
Accumulated Surplus / Deficit (Accumulated Fund Reccurent)	(125,925,771)	(20,074,713)	(105,851,058)	D
Accumulated Fund Capital	-	(2,542,173,315)	2,542,173,315	E
Total Net Assets / Equity	4,594,296,593	(70,548,857)	4,664,845,450	F

Explanation to the Re-statement of Balances

B Accumulated Surplus/Deficit reported as at 01.01.2021 was Rs.230,535,418 which restated as at 01.01.2021 is Rs.246,980,705. The differences are due to the following error corrections. (Refer the Statement of Changes of Equity for the Year Ended 31.12.2022).

(i) Over amotization of Rs.7,431,969 charged for Non Monetary Grants in respect to the Jeep - Land Cruizer and revalued 2 Vans for the period of 2018 to 2020.

(ii) Over amotization of Rs.9,360,000 charged for Capital Grants Spent in respect to the revalued 1 Car and 2 Cabs for the period of 2018 to 2020.

(iii) Amotization of Rs.346,682 for repair cost of Jeep - Land Cruizer for the year 2020 to be charged for the Capital Grants Spent.

	Rs	Rs
Accumulated Surplus / Deficit as disclosed in 01.01.2021		(230,535,418)
Adjustment ;		
Over amotization - B (i)	(7,431,969)	
Over amotization - B (ii)	(9,360,000)	
Amotization - B (iii)	346,682	(16,445,287)
Accumulated Surplus / Deficit as restated as at 01.01.2021		**(246,980,705)**

C Restricted Funds (Specific Funds) : Note 27 Rs.24,256,413 was presented under Non-current Liability in the Statement of Financial Position in the year 2021 which is not a Non-current Liability and it is an element of Net Assets / Equity. Therefore it has been moved and reported under Net Assets / Equity as at 01.01.2021. The difference occurred due to this transfer. It is represent in the Statement of Changes of Equity. (Refer the Statement of Changes of Equity for the Year Ended 31.12.2022).

D According to the Public Sector Accounting Standards - Revenue recognition on non-exchange transactions (SLPSAS 11), the Accumulated Surplus / (Deficit) as at 01.01.2022 was transferred to Accumulated Fund Reccurent as of 01.01.2022.

Accumulated Surplus/ Deficit as disclosed as at 01.01.2022 was Rs.(125,925,771) which restated in Accumulated Fund Reccurent as at 01.01.2022 is Rs.(105,851,058). The differences are due to the following error corrections. (Refer the Statement of Changes of Equity for the Year Ended 31.12.2022).

(i) Over amotization of Rs.2,360,000 charged for Non Monetary Grants in respect of the Jeep - Land Cruizer and revalued 02 Vans for the year 2021

(ii) Over amotization of Rs.3,120,000 charged for Capital Grants Spent in respect of the revalued 01 Car and 02 Cabs for the year 2021.

(iii) Recording the prepayment & 5% retention of building rent of Rs.42,000,000 as an expense in the financial year 2021 which is relevant for the year 2022 expenditure.

(iv) Please refer note "B" above.

	Rs	Rs
Accumulated Surplus / Deficit as disclosed in 01.01.2022		(125,925,771)
Adjustment ;		
Over amotization - D (i)	(2,360,000)	
Over amotization - D (ii)	(3,120,000)	
Amotization and over amotization - B	(16,445,287)	
Building rent expense - D (iii)	42,000,000	20,074,713
Accumulated Fund Recurrent as restated as at 01.01.2022		**(105,851,058)**

E

According to the Public Sector Accounting Standards - Revenue recognition on non-exchange transactions (SLPSAS 11), the following balances as at 01.01.2022 were transferred to Accumulated Fund Capital as at 01.01.2021. Accordingly, the Accumulated Fund Capital as at 01.01.2022 has restated as Rs.2,542,173,315 with follwing trasfer of funds and error corrections in D (i) & D (ii). (Refer the Statement of Changes of Equity for the Year Ended 31.12.2022).

	Rs	Rs
Capital Grant Spent		2,318,457,003
Capital Grant Unspent		(161,133,941)
Non-monetary Govt. Grants		298,173,357
Donations - Note 29		81,196,897
Total transferred to Accumulated Fund Capital		2,536,693,315
Adjustment;		
Over amotization - D (i)	2,360,000	
Over amotization - D (ii)	3,120,000	5,480,000
Accumulated Fund Capital restated as at 01.01.2022		2,542,173,315

F

The total Net Assets / Equity reported as at 01.01.2022 was Rs.4,594,296,593 which restated as at 01.01.2021 is Rs. 4,664,845,450. The differences are due to the following error corrections and transfers.

(i) The prepayment reported as at 01.01.2022 was Rs.641,129 which restated as at 01.01.2022 is Rs.40,541,129. The difference Rs.39,900,000 is due to the error correction of mistakenly recorded the building rent prepayment as expense in year 2021. (Refer D (iii))

(ii) The retention amount reported as at 01.01.2022 was Rs.68,228,632 which restated as at 01.01.2022 is Rs.66,128,632 . The difference Rs.2,100,000 is due to the error correction of mistakenly recorded 5% retention amount of Rs.2,100,000 of building rent Rs.42,000,000 that debited as expense in year 2021 and credited to the retention account.

(iii) Restricted Funds (Specific Funds : Note 27) Rs.28,548,857 was presented under Non-current Liability in the Statement of Financial Position in year 2021 which is not a Non-current Liability and it is an element of Net Assets / Equity. Therefore it has been moved and reported under Net Assets / Equity as at 31.21.2021. The difference occurred due to this transfer. It is represent in the Statement of Changes of Equity. (Refer the Statement of Changes of Equity for the Year Ended 31.12.2022).

	Rs	Rs
Total Net Assets / Equity as disclosed in 01.01.2022		4,594,296,593
Pre-payment - F (i) & D (iii)	39,900,000	
Retention - F (ii) & D (iii)	2,100,000	
Restricted Funds (Specific Funds) - F (iii)	28,548,857	70,548,857
Total Net Assets / Equity as restated as at 01.01.2022		4,664,845,450

(iv) The total amount of Rs.23,286,880.00 has removed from the Capital work-in-progress account restated in year 2021 which has erroneously reported in year 2021. (Refer the Notes to the Financial Statements 2.12)

Statement of Financial Performance and other comparative Income for the Year ended 31st December	2021 (Reported) Rs.	Changes	2021 (Restated) Rs.	Referred Note 2.32
Revenue				
Revenue from Non-Exchange Transactions- Recurrent				
Government Grant for Recurrent Expenditure	1,113,000,000	-	1,113,000,000	
Grants - Bursary	26,204,000	-	26,204,000	
Total Revenue from Non-Exchange Transactions- Recurrent	**1,139,204,000**	-	**1,139,204,000**	
Revenue from Exchange Transactions- Recurrent				
Interest Income	12,721,111		3,956,649	
Miscellaneous Income		-	8,764,462	
Total Revenue from Exchange Transactions- Recurrent	**12,721,111**	-	**12,721,111**	
Income from Faculty of Graduate Studies	1,532,019	-	1,532,019	
Income from CODL	4,171,818	-	4,171,818	
Government Grants - Capital	4,610,584	4,610,584	-	A
Amortization of Government Grants	187,311,108	187,311,108	-	A
	191,921,692	**191,921,692**	-	
Total Revenue - Recurrent	**1,349,550,640**	**191,921,692**	**1,157,628,948**	
Operating Expenses- Recurrent				
Personal Emoluments	893,364,644	-	893,364,644	
Travelling Expenses	241,127	-	241,127	
Supplies	13,814,046	-	13,814,046	
Maintenance Expenditure	16,452,053	-	16,452,053	
Contractual Services	133,380,734	42,000,000	91,380,734	**D (iii)**
Other Recurrent Expenditure	28,061,286	-	28,061,286	
Mahapola Scholarships	-	-	-	
Bursary	26,204,000	-	26,204,000	
Gratuity Provision	(62,698,941)	-	(62,698,941)	
Grants- Recurrent Expenditure	4,667,084	4,667,084	-	A
Depreciation & Amortization	187,311,108	187,311,108	-	A
Operating Expenses	**1,240,797,141**	**233,978,192**	**1,006,818,949**	
Expenditure of Faculty of Graduate Studies	1,082,373	-	1,082,373	
CODL Expenditure	1,665,769	-	1,665,769	
Total Operating Expenses	**1,243,545,284**	**233,978,192**	**1,009,567,092**	
Recurrent surplus / (deficit) for the period	**106,005,357**	(42,056,500)	**148,061,857**	**D (iii)**

Revenue from Non-Exchange Transactions- Capital				
Government Grant for Capital Expenditure	-	(275,000,000)	275,000,000	A
Gifts, Donations, Goods in kind - Local	-	-	-	
Gifts, Donations, Goods in kind - Foreign	-	(122,000)	122,000	A
Other Grants (Additional Intake, Sports, Research & adjustment)	-	(26,624,942)	26,624,942	A
Total Revenue from Non-Exchange Transactions- Capital	-	**(301,746,942)**	**301,746,942**	
Operating Expenses- Capital				
Depreciation & Amortization	-	(187,311,108)	187,311,108	A
Rehabilitation Expenses- Non-capital nature	-	(5,070,584)	5,070,584	A
Total Operating Expenses- Capital	-	**(192,381,692)**	**192,381,692**	
Capital surplus / (deficit) for the period	-	**(109,365,250)**	**109,365,250**	A
Total Surplus / (Deficit) for the period	**106,005,357**	**(151,421,750)**	**257,427,107**	

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

Current surplus / (deficit) for the period- Transfer to Accumulated Fund- Recurrent	103,049,662	(42,056,500)	145,106,162	D (iii)
Capital surplus / (deficit) for the period- Transfer to Accumulated Fund- Capital	-	(109,365,250)	109,365,250	A
Faculty of Graduate Studies (FGS) surplus / (deficit) for the period	449,646	-	449,646	
CODL surplus / (deficit) for the period	2,506,049	-	2,506,049	
	106,005,357	**(151,421,750)**	**257,427,107**	

Explanation to the Reclassification of Balances.

Statement of Financial Position for the Year Ended 31 December	2021 (Reported)	Changes	2021 (Restated)	Referred Note 2.32
ASSETS	**Rs.**		**Rs**	
Current Assets				
Cash & Cash Equivalents	55,353,929	-	55,353,929	
Receivables	19,235,057	-	19,235,057	
Short Term Investments(C.O.D.L.)	39,905,996	-	39,905,996	
Inventories	9,284,788	-	9,284,788	
Pre-Payments	641,129	(39,900,000)	40,541,129	F (i)
Advances	10,320	-	10,320	
Loans / Advances to Staff	52,432,002	-	52,432,002	
Deposits With Outside Parties	353,594	-	353,594	
	177,216,814	**(39,900,000)**	**217,116,814**	
Non-Current Assets				
Investments	5,304,162	-	5,304,162	
Property, Plant & Equipment	3,837,385,543	-	3,837,385,543	
Intangible Assets	3,752,666	-	3,752,666	
Capital Work-in-Progress	914,826,559	23,286,880	891,539,679	F(iv)
	4,761,268,930	**23,286,880**	**4,737,982,051**	
Total Assets	**4,938,485,745**	**(16,613,120)**	**4,955,098,865**	
LIABILITIES				
Current Liabilities				
Accrued Expenses	14,856,451	-	14,856,451	
Other Payables	46,088,225	23,286,879	22,801,346	F(iv)
Deposit & Retention	68,228,632	2,100,000	66,128,632	F (ii)
Short Term Provisions	2,502,590	-	2,502,590	
	131,675,899	**25,386,879**	**106,289,019**	
Deferred Income- CODL	5,138,641	-	5,138,641	
Non-current Liabilities				
Provision for Gratuity	178,825,754	-	178,825,754	
Specific Funds (Restricted)	28,548,858	28,548,858	-	F (iii)
	207,374,612	**28,548,858**	**178,825,754**	
Total Liabilities	**344,189,152**	**53,935,737**	**290,253,414**	
Net Assets	**4,594,296,593**	**(70,548,858)**	**4,664,845,450**	
NET ASSETS/EQUITY				
Accumulated Fund - Recurrent	-	105,851,058	(105,851,058)	A, D
Accumulated Fund - Capital	-	(2,542,173,316)	2,542,173,316	A, E
Restricted Funds (Specific Funds)	-	(28,548,858)	28,548,858	F (iii)
Capital Grants Spent	2,309,443,686	2,309,443,686	-	A, E
Capital Grants Unspent	(161,133,941)	(161,133,941)	-	A, E
Non-monetary Govt. Capital Grants	290,741,388	290,741,388	-	A, E
Donations	81,196,898	81,196,898	-	A, E
Revaluation Surplus	2,149,157,473	-	2,149,157,473	
Accumulated Deficit of the University	(125,925,771)	(125,925,771)	-	A, D
Accumulated Fund of Faculty of Graduate Studies	2,356,759	-	2,356,759	
Accumulated Fund of CODL	48,460,099	-	48,460,099	
Total Net Assets/Equity	**4,594,296,593**	**(70,548,858)**	**4,664,845,450**	

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3 Interest Income	2022	2021 (Restated)
	Rs.	Rs.
Interest from Loans & Advances	2,060,008	2,131,512
Investment Income	4,785,114	1,825,137
Total	**6,845,122**	**3,956,649**

3.1 Miscellaneous Income	2022	2021 (Restated)
	Rs.	Rs.
Rent from Properties		
J.A.D. Perera Art Gallery	312,567	98,560
Rents from Other Properties	3,346,965	2,550,190
Hire from Dancing Theater	413,720	-
Total	4,073,252	2,648,750
Other Internal Income		
Convocation Income	1,402,200	962,351
Sale of Old Stores	44,290	13,500
Collection Received on Lost of Library Books	5,025	-
Sundry Income	1,555,399	2,084,805
Registration Fees (Undergraduates)	2,722,335	2,337,126
Examination Fees (Undergraduates)	37,870	40,427
Certificate Income	49,390	32,250
Tender fee	5,000	-
Library Fines	35,838	7,361
Hostel Fees	1,199,337	220,031
Overheads Contribution from F.G.S.	-	144,043
Overheads Contribution from C.O.D.L.	-	273,818
VAPA TELEVISION INCOME	1,185,683	
VAPA Press Income	1,769,362	
Grant from VC Fund for recurrent expenditure	489,294	
Grant from Welfare Fund for Insurance expenditure	2,000,000	
Aptitude Test Income (Practical Test)	4,541,562	
Profit from lost of Fixed Assets	140,601	
Total	17,183,186	6,115,712
Sub Total	**21,256,438**	**8,764,462**

04-08 Summary of Recurrent Expenditure -2022

Note : 04.01

Rs.

	Object Title	Prog. 1	Prog. 2	Prog. 3	Prog. 4	Prog. 5	Prog. 8	Total
	Personal Emoluments Academic							
4101	SALARIES & WAGES	20,952,970	173,724,444	5,216,990	1,787,656	-	-	201,682,060
4102	U.P.F	3,474,366	40,085,381	1,335,335	304,367	-	-	45,199,450
4103	PENSION	2,041,064	22,031,392	633,968	125,377	-	-	24,831,801
4104	E.T.F	1,102,152	12,424,172	393,861	85,949	-	-	14,006,134
4105	ACTING ALLOWANCE	-	27,000	-	79,416	-	-	106,416
4108	ACADEMIC ALLOWANCE	14,063,050	214,131,405	7,230,676	-	-	-	235,425,131
4110	OTHER ALLOWANCES	299,891	1,205,264	-	-	-	-	1,505,156
4111	VISITING LECTURE FEE	202,000	31,810,844	-	293,000	-	-	32,305,844
4112	GRATUITY	-	-	-	-	-	-	-
4113	COST OF LIVING	2,043,638	17,312,790	430,560	273,000	-	-	20,059,988
4116	20% ALLOWANCE (5%+15%)	-	-	-	-	-	-	-
4117	25% ACADEMIC ALLOWANCE(OLD)	-	-	-	-	-	-	-
4118	REASERCH ALLOWANCE	3,216,196	48,311,403	1,630,993	-	-	-	53,158,593
4119	20% ADDITIONAL MONTHLY ALLOWAN	3,225,943	34,653,507	1,043,371	357,512	-	-	39,280,334
4120	INTERIUM ALLOWANCE	5,000	-	-	-	-	-	5,000
4121	MCA (NEW)	2,461,698	8,231,368	250,594	804,402	-	-	11,748,062
4123	ADJUSTMENT ALLOWNCE	-	-	-	-	-	-	-
4124	ENTERTAINMENT ALLOWANCE	533,646	3,223,790	246,695	-	-	-	4,004,132
4125	TRANSPORT ALLOWANCE	-	2,325,000	600,000	-	-	-	2,925,000
4126	FUEL ALLOWANCE	66,795	2,510,628	605,896	-	-	-	3,183,320
4127	HOSTAL ALLOWANCE	-	7,629	87,500	-	-	-	95,129
4128	COMMUNICATION ALLOWANCE	(65,000)	679,915	30,000	-	-	-	644,915
4129	PROPERTY LOAN INTREST	1,285,043	10,710,211	276,000	175,000	-	-	12,446,254
4130	SPECIAL ALLOWANCE	82,925	-	-	-	-	-	82,925
		54,991,380	**623,406,146**	**20,012,439**	**4,285,679**	-	-	**702,695,645**
	Personal Emoluments Non Academic							
4201	SALARIES & WAGES	55,908,515	39,668,278	5,337,098	7,471,536	8,897,068	1,134,829	118,417,325
4202	U.P.F	7,225,782	5,265,571	690,907	1,104,479	1,399,461	128,281	15,814,481
4203	PENSION	5,994,142	4,213,108	650,005	738,164	828,307	146,607	12,570,333
4204	E.T.F.	2,643,986	1,895,737	268,182	368,529	445,554	54,978	5,676,966
4205	ACTING PAY	340,186	43,485	-	33,090	148,905	-	565,665
4208	OVERTIME	2,711,421	3,191,437	12,090	185,727	1,057,141	-	7,157,817
4209	HOLIDAY PAYMENTS	94,042	19,775	-	6,468	-	-	120,285
4210	OTHER ALLOWANCES	601,871	86,200	4,200	33,713	6,300	-	732,284
4211	LANGUAGE PROFICIENCY ALLOWANCE	-	-	-	-	-	-	-
4212	GRATUITY	-	-	-	-	-	-	-
4213	COST OF LIVING	9,531,474	8,007,928	1,201,200	1,454,574	1,948,700	187,200	22,331,077
4216	20% ALLOWANCE (5%+15%)	(32)	3,909	-	-	-	-	3,877
4218	REASERCH ALLOWANCE	4,782,253	-	-	-	527,940	-	5,310,193
4219	20% ADITIONAL MONTHLY ALLOWANC	10,831,970	7,229,658	1,067,069	1,491,127	1,779,736	226,946	22,626,505
4220	INTERIUM ALLOWANCE	-	-	-	-	-	-	-

4221	MCA (NEW)	24,377,651	16,256,923	2,401,513	3,358,660	4,004,406	510,628	50,909,781
4222	EQUALISATION ALLOWANCE (DOCTOR	-	-	-	204,000	-	-	204,000
4223	ADJUSTMENT ALLOWNCE	-	-	-	-	-	-	-
4224	ENTERTAINMENT ALLOWANCE	658,509	65,634	-	77,723	-	-	801,866
4225	TRANSPORT ALLOWANCE	1,200,000	-	-	-	-	-	1,200,000
4226	FUEL ALLOWANCE	1,272,086	-	-	-	-	-	1,272,086
4227	HOSTEL ALLOWANCE	516	31,855	-	53,640	-	141,393	227,404
4228	COMMUNICATION ALLOWANCE	528,871	72,000	-	25,000	28,000	-	653,871
4229	PROPERT LOAN INTREST	6,097,661	5,133,978	770,000	932,419	1,249,167	120,000	14,303,226
		134,800,905	**91,185,476**	**12,402,265**	**17,538,848**	**22,320,684**	**2,650,862**	**280,899,040**
								983,594,685
	Note : 04 02							
	Travelling Expenses							
501	DOMESTIC	725,898	8,631	690	5,500	28,500	-	769,219
502	FORIEGN	-	-	-	-	-	-	-
		725,898	**8,631**	**690**	**5,500**	**28,500**	-	**769,219**
	Note :05							
	Supplies							
601	STATIONERY & OFFICE REQUISITIE	3,576,222	2,568,453	82,269	254,116	119,352	31,477	6,631,888
602	FUEL & LUBRICANTS	3,064,788	-	-	-	9,560	-	3,074,348
603	UNIFORM & TAILORING CHARGES	374,026	183,769	40,425	51,531	209,556	-	859,307
604	MECHANICAL & ELECTRICALS GOODS	432,570	208,795	550	3,340	2,921,289	17,542	3,584,087
605	CHEMICAL & GLASSWARE	35,005	12,300	-	5,000	336,927	4,800	394,032
606	MEDICAL SUPPLIES	18,916	62,430	6,000	1,859,016	190,050	6,000	2,142,412
607	OTHER SUPPLIES	6,829,862	2,068,557	5,286	233,769	558,196	50,431	9,746,101
		14,331,389	**5,104,303**	**134,530**	**2,406,772**	**4,344,931**	**110,250**	**26,432,175**
	Note : 06							
	Minor Repairs & Maintenance							
701	VEHICLE	901,038	-	-	-	-	-	901,038
702	PLANT MACHINARY & EQUIPMENT	6,581,752	2,528,726	291,727	92,795	48,893	2,016,936	11,560,830
703	BUILDING & STRUCTURES	6,042,084	332,927	3,330	61,850	940	409,939	6,851,070
704	FURNITURE	1,183,762	188,090	-	-	-	1,280	1,373,132
705	OTHERS	270,300	74,000	-	-	-	-	344,300
		14,978,936	**3,123,743**	**295,057**	**154,645**	**49,833**	**2,428,154**	**21,030,369**
	Note : 07							
	Contractual Services							
801	TRANSPORT	90,000	2,000	-	-	-	-	92,000
802	TELECOMMUNICATION	12,877,958	8,321,813	13,896	25,421	-	169,565	21,408,654
803	POSTAL CHARGES	343,465	52,601	-	145,795	-	-	541,861
804	ELECTRICITY	11,134,195	4,198,003	-	-	-	6,330,464	21,662,662
805	SECURITY SERVICE	8,541,350	9,315,738	-	-	-	18,574,626	36,431,713
806	WATER	1,253,340	277,782	-	-	-	3,417,074	4,948,195
807	CLEANING SERVICE	10,053,141	9,518,969	-	3,100	-	8,640,620	28,215,831
808	RENTS & HIRE CHARGES	44,785,746	-	-	-	6,000	3,000	44,794,746
809	RATES & TAXES TO LOCAL AUTHORI	1,570,278	-	-	-	100	-	1,570,378
810	PRINTING & ADVERTISING,ETC	538,270	821,412	1,800	540,760	1,440	-	1,903,682
811	OTHERS	418,060	102,665	-	-	100	79,490	600,315
		91,605,804	**32,610,983**	**15,696**	**715,076**	**7,640**	**37,214,838**	**162,170,037**
	Note : 08.01							
	Other Recurrent Expenses							
901	TRAVEL GRANTS TO UNIVERSITY TE	-	-	-	-	-	-	-
902	SPECIAL SERVICE - COUNCIL & CO	1,176,310	173,000	-	-	-	-	1,349,310
903	SPECIAL SERVICE - PROFESSIONAL	2,359,865	31,500	-	4,000	-	-	2,395,365
904	WORKSHOPS SEMINARS	146,474	217,420	-	-	-	-	363,894
905	ACADEMIC RESEARCH	-	-	-	-	-	-	-
906	STAFF DEVELOPMENT	3,000	140,000	-	20,000	-	-	163,000
907	POST GRADUATE RESEARCH & SCHOL	150,000	-	-	-	-	-	150,000
908	COURSE MATERIALS FOR STUDENT &	-	1,291,000	-	-	-	-	1,291,000
909	INDUSTRY INTERNSHIP,PRACTICAL	-	622,905	-	-	-	-	622,905
910	STUDENT DEVELOPMENT INITIATIVE	-	-	-	-	-	-	-
911	UNIVERSITY SPORTS ACTIVITIES	52,752	-	-	1,048,276	-	-	1,101,028
912	STUDENT WELFARE	-	-	-	-	-	-	-
0912A	EMPOYEE WELFARE & MEDICAL INSU	14,000	-	-	-	-	-	14,000
913	CO-OPERATIVE PLANNING GOVERNAN	-	-	-	-	-	-	-
914	GRANTS TO OTHER ORGANAIZATIONS	-	-	-	-	-	-	-
915	HOLIDAY WARRANTS & SEASON TICK	1,320,119	935,657	86,030	77,310	155,260	72,300	2,646,676
916	ENTERTAINMENT EXPENSES	809,952	121,360	553	14,317	-	-	946,182
917	BANK CHARGES	-	22,400	-	-	-	-	22,400
918	AWARDS & INDEMNTIES	51,800	40,000	-	5,000	2,500	-	99,300
919	CONTRIBUTIONS & MEMBERSHIP FEE	972,238	-	-	167,500	-	-	1,139,738
920	CONVOCATIONS	6,208,000	-	-	-	-	-	6,208,000
921	EXAMINATION EXPENSES	-	1,040,304	-	-	-	-	1,040,304
922	OTHERS - NEWSPAPAERS ,MAGAZINE	948,834	9,852	710	-	1,870	16,736	978,002
923	INTEREST FOR SUBSIDY (PROPERTY	-	-	-	-	-	-	-
924	STORES INSURANCE	22,527	-	-	-	-	-	22,527
925	POST GRADUATE	300,000	-	-	-	-	-	300,000
926	EMPLOYEE WELFARE & MEDICAL INS	5,316,365	-	-	-	-	-	5,316,365
		19,852,235	**4,645,398**	**87,293**	**1,336,403**	**159,630**	**89,036**	**26,169,995**
		331,286,547	**760,084,681**	**32,947,970**	**26,442,923**	**26,911,218**	**42,493,140**	**1,220,166,480**
	Note: 08 02							
	MAHAPOLA	-	455,700	-	-	-	-	**455,700**
	Note: 08 03							
	BURSARY	-	16,288,000	-	-	-	-	**16,288,000**
								1,236,910,180

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9 Expenditure by Projects & Programmes

	Rs Project	Rs Programme
General Administration		
General Administration Division	282,545,448	
Finance Administration Division	36,969,729	
Security Services	11,771,370	**331,286,547**
Academic Services		
Faculty of Visual Arts	204,349,985	
Faculty of Dance & Drama	285,863,956	
Faculty of Music	245,257,895	
Examinations Division	12,260,954	
Faculty of Graduate Studies	12,351,892	**760,084,681**
Teaching Resources		
Library	32,947,970	**32,947,970**
Welfare Services		
Health Services	8,075,764	
Physical Education Unit	7,871,777	
Student Services	10,495,382	**26,442,923**
Maintenance of Lands & Buildings		
Maintenance Division	26,911,218	**26,911,218**
Students Hostels		
Hostels	42,493,140	**42,493,140**
Expenditure Total		**1,220,166,480**
Other Expenditure		-
Mahapola / Bursary		16,743,700
		16,743,700
		1,236,910,180

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10 PROPERTY , PLANT & EQUIPMENT

Rs.

	Land	Buildings	Office Equipment	Plant & Machinery	Lab.& Teach.Eqpt.	Furniture & Fittings	Library Books & Periodicals	Motor Vehicles	Sports Item	Cloaks & Costumes	Total
COST / REVALUATION											
Balance as at January 01 ,2022	2,117,041,000	2,150,970,796	271,153,126	1,959,498	357,520,020	223,470,062	58,282,774	38,980,089	5,445,807.00	21,246,754	5,246,069,926
Additions	-	1,094,051,977	18,304,278	-	5,475,350	9,033,565	-	-	35,000	2,000,000	1,128,900,170
Adjustments	-	(9.41)	(49.54)	(0.11)	0.35	0.37	0.45	-	-	0.40	(57.49)
Disposals	-	-	(970,736)	-	(140,863)	(275,731)	-	-	-	(228,000)	(1,615,329)
Balance as at 31st December 2022	**2,117,041,000**	**3,245,022,764**	**288,486,619**	**1,959,498**	**362,854,507**	**232,227,896**	**58,282,774**	**38,980,089**	**5,480,807**	**23,018,754**	**6,373,354,709**
DEPRECIATION											
Balance as at January 01 ,2022	-	644,289,872	206,634,705	1,940,974	317,996,120	136,256,148	52,506,667	26,171,320	4,601,688	18,286,890	1,408,684,383
Charge for the Year	-	148,995,897	27,366,078	4,539	17,643,823	17,266,808	2,202,779	7,796,018	774,136	1,362,556	223,412,635
Removal on Disposal	-		(943,796)	-	(140,863)	(179,415)	-	-	-	(228,000)	(1,492,074)
Balance as at 31st December 2022	-	793,285,769	**233,056,987**	**1,945,513**	**335,499,081**	**153,343,541**	**54,709,445**	**33,967,338**	**5,375,824**	**19,421,446**	**1,630,604,944**
CARRYING VALUE											
As at 31st December 2022	**2,117,041,000**	**2,451,736,995**	**55,429,632**	**13,985**	**27,355,426**	**78,884,355**	**3,573,329**	**5,012,751**	**104,983**	**3,597,308**	**4,742,749,765**
As at 31st December 2021	**2,117,041,000**	**1,506,680,924**	**64,518,421**	**18,524**	**39,523,900**	**87,213,914**	**5,776,107**	**12,808,769**	**844,119**	**2,959,864**	**3,837,385,543**

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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	Stock Control Software -Finance	160,000	160,000	-	160,000	-
3	June '2016	Fixed Assets Management Software	275,000	275,000	-	275,000	-
4	July' 2018	Upgrading Salary Software - Finance	85,000	59,523	17,000	76,523	8,477
5	December' 2021	World press software for IT	10,347	-	2,069	2,069	8,278
6	December' 2021	Fire wall	3,716,842	-	743,368	743,368	2,973,473
			4,562,189	**809,523**	**762,438**	**1,571,961**	**2,990,228**
			4,562,189		762,438	1,571,961	

12 Cash and Cash Equivalents

Balances of Cash Books	2022	2021 (Restated)
	Rs	Rs
Current Account 5276145 (Recurrent Account)	376,589	1,548,634
Current Account 5276143 (Capital Account)	489,128	30,209,647
Current Account 5276136 (Bursary Account)	573,495	579,495
Current Account 7810034 (Post Graduate Account)	1,573,043	2,052,047
Current Account 71876640 (C.O.D.L Account)	9,543,972	11,150,872
Petty Cash Imprests	34,234	33,687
BOC collection account (84072227)	3,958,722	7,973,406
Savings (Recurrent) 86608218	3,117,380	799,222
Savings (Capital) 86608362	2,192,049	833,574
Savings (Mahapola) 86608520	90,922	22,576
Savings (Collection) 86608388	555,428	150,769
BOC VAPA PRESS (649166)	241,216	-
BOC VAPA TV (649205)	15,000	-
BOC SISU SAHANA (649251)	15,000	-
	22,776,177	**55,353,929**

13 Receivables

	2022	2021 (Restated)
	Rs	Rs
Receivable Scholarships Funds Interest	-	8,660
Insurance Installment	73,236	56,592
Rents Receivable from Properties	9,300	-
Bursary Receivable	16,692,072	17,099,772
Interest Rceivable on VC Fund Investment	-	4,654
Receivable Electricity Expense	706,001	180,000
Interest Receivable on CODL FD Interest	448,055	1,153,300
Receivable Interest on Sunil Shantha Fund	-	35,350
Receivable Interest on Sugunasiri Fund	-	5,314
Receivable Interest on Mahagamasekara Fund	-	1,445
Receivable - Paper corporation	324	2,364
Receivable - CEB	3,680	-
Interest Rceivable on FD of FGS	19,375	-
Receivable of FGS	52,000	-
Receivable of CODL	2,026,176	-
VAPA Press	-	687,606
Receivable from VAPA Press (Stationary & Other)	593,689	-
	20,623,909	**19,235,057**

14 Inventories

	2022	2021 (Restated)
	Rs	Rs
Stores Control Account	8,042,780	8,412,602
VAPA Press	1,863,043	872,185
	9,905,823	**9,284,788**

UNIVERSITY OF THE VISUAL & PERFORMING ARTS

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15	Pre- Payments	2022	2021
			(Restated)
		Rs	Rs
	Pre- Payments	45,639,826	40,528,306
	PAYE	-	12,823
		45,639,826	**40,541,129**

16	Advances	2022	2021
			(Restated)
		Rs	Rs
	Postal Advance	41,350	10,320
		41,350	**10,320**

17	Capital Advances	2022	2021
			(Restated)
		Rs	Rs
	New Buildings	170,054	170,054
	Music Faculty Bldg.(Stage iv)	50,752	50,752
	Building Rehabilitation	10,321	10,321
	Horton Place New Building	2,714,202	2,714,202
	Common Facilities Building	4,262,548	4,262,548
	Music Faculty Bldg.(Stage ii)	(303,988)	(303,988)
		6,903,890	**6,903,890**

UNIVERSITY OF THE VISUAL & PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2022
(Figures adjusted to the nearest rupee)

18 Loans/ Advances to Staff

	2022	2021 (Restated)
	Rs	Rs
Salary Advance	58,000	3,000
Special Advance	38,680	43,780
Festival Advance	220,290	257,090
Distress Loan	44,220,465	48,197,862
Vehicle Loan	2,231,520	2,547,470
Staff Loan	381,650	309,800
Computer Loan	991,500	1,073,000
	48,142,106	**52,432,002**

19 Deposits with Outside Parties

	2022	2021 (Restated)
	Rs	Rs
Other External Deposits	704,696	199,594
Deposits for Fuel	175,000	150,000
Deposits for News Papers	4,000	4,000
	883,696	**353,594**

20 Investments

	2022	2021 (Restated)
	Rs	Rs
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	29,292	30,000
Kamala Jayathilaka Scholarships Fund	43,575	45,000
Ananda Jayasinghe Scholarships Fund	28,394	30,000
Vice Chancellor Fund	297,049	139,608
Violation of Bonds & Agreements Fund	2,544,660	2,465,557
Mahagamasekara Scholarship Fund	296,910	300,000
Prof. Sugunasiri Scholarship Fund	98,970	100,000
Sunil Shantha Scholarship Fund	500,000	500,000
Short Term Investment - FGS	1,600,000	1,500,000
	5,632,847	**5,304,162**

21 Capital Work-in-Progress

	2022	2021 (Restated)
	Rs	Rs
Albert Crescent Dept. Project	-	320,104,581
Horton Place New Building	-	555,920,234
CCTV/IP Phone/ IP Cameras	6,687,301	6,705,974
Work - in - Progress of E Management System	1,905,000	1,905,000
	8,592,301	**884,635,790**

UNIVERSITY OF THE VISUAL & PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
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(Figures adjusted to the nearest rupee)

22 Accrued Expenses	2022	2021 (Restated)
	Rs	Rs
Contractual Services	21,326,299	5,682,315
Minor Repairs & Maintenance	702,127	150,625
Other Recurrent Expenses	-	1,503,900
Personal Emoluments Academic	15,114,504	4,265,737
Personal Emoluments Non Academic	-	190,483
Travelling Expenses	8,500	-
Supplies	229,520	61,760
C.O.D.L Accrued Expenditure	705,663	41,236
Creditors Stores	721,340	2,682,896
Accrued Expenses - FGS	277,500	277,500
	39,085,453	**14,856,451**

23 Other Payables	2022	2021 (Restated)
	Rs	Rs
University Provident Fund Loan	2,785	2,785
Stamp Duty	48,493	47,318
Mahapola	19,304,350	19,304,350
Payable Amount To UGC	715	2,514
Payment For Insurance	22,526	22,526
Creditors capital payment	1,414,660	410,214
WHT Payable	22,841	35,664
Sundry Creditors Due to Cancelled Cheques	682,811	305,459
Contractor Payable	124,287,149	702,581
Research Symposium	1,101,643	1,101,643
SGBV Fund (U.G.C)	47,392	47,392
ISME Conference	793,900	793,900
Aptitude Test Fees (Practical Fees) Payable	1,078,050	25,000
"DEAD MEN DONT LIE" Short Drama	178,080	-
	148,985,394	**22,801,346**

24 Provision for Gratuity	2022	2021 (Restated)
	Rs	Rs
Balance at Beginning of the Year	178,825,754	251,895,709
Payments Made During the Year	(30,264,488)	(10,371,015)
Provisions Made for the Year	(43,461,919)	(62,698,941)
Provision Carried Forward	**105,099,347**	**178,825,754**

UNIVERSITY OF THE VISUAL & PERFORMING ARTS
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For the Year Ended 31st December 2022
(Figures adjusted to the nearest rupee)

25	Deposits /Retention	2022	2021 (Restated)
		Rs	Rs
	Other Deposits	222,550	-
	Tender Deposits	293,100	115,600
	Retention Account (Recurrent)	3,416,196	1,384,634
	Retention Account (Capital)	62,504,916	63,590,583
	Canteen and Security Deposits	35,400	185,400
	Art Gallery Deposit (J D A Perera Gallery)	245,000	250,000
	Library Deposits - P.G.Unit	138,500	138,500
	CODL Library	56,000	56,000
	Refundable Deposit - Nine Hearts	50,000	50,000
	Retention Gratuity Payment	390,379	357,915
		67,352,041	**66,128,632**

26	Provisions for Audit Fees	2022	2021 (Restated)
		Rs	Rs
	Opening Balance	2,502,590	1,314,590
	Less - Paid During the Year 2022	(1,188,000)	-
	Provision for Year 2022	1,300,000	1,188,000
		2,614,590	**2,502,590**

27	Specific Funds (Restricted)	2022	2021 (Restated)
		Rs	Rs
	Violation of Agreements and Bonds	5,118,361	3,084,964
	Sri Sucharitha Scholarship Fund	250,704	248,896
	S. Hanson Scholarship Fund	22,647	21,162
	D.K.Subasingha Scholarship Fund	94,937	96,010
	Ranjan Abeysinghe and Michile Aims Fund	62,806	73,212
	Kamala Jayathilaka Scholarship Fund	87,966	86,579
	Ananda Jayasingha Fund	82,741	82,741
	Vice Chancellor Fund	9,732,173	8,146,546
	Sunil Shantha Scholarship Fund	389,854	625,497
	Unit Fund (CDS Kulathilake Research)	50,000	50,000
	Welfare Fund	2,864,629	4,692,021
	Faculty Development Fund (Dance and Drama)	1,405,112	1,332,542
	Faculty Development Fund (Music)	415,262	406,920
	Faculty Development Fund (Visual Arts)	1,149,436	976,214
	Faculty Development Fund (Post Graduate)	1,053,186	987,336
	Prof. Sugunasiri Scholarship Fund	139,434	136,839
	Mahagasekara Scholarship Fund	280,149	354,293
	Generated Income Fund	7,929,310	7,135,088
	UBL Fund of UVPA	1,393,662	12,000
	Chinese Ambassador Scholarship Fund	650,000	-
	UBL Development of UVPA	11,500	-
	CODL Research & Imp. of Facilities	490,214	-
	FGS Research & Imp. of Facilities	23,928	-
		33,698,010	**28,548,858**

UNIVERSITY OF THE VISUAL & PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2022
(Figures adjusted to the nearest rupee)

28	**Revaluation Reserve**	**2022**	**2021 (Restated)**
		Rs	**Rs**
	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**

29	**Donations**	**2022**	**2021 (Restated)**
		Rs	**Rs**
	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	380,000
	Donation (Prof. Kolitha)	122,000	122,000
	Donation (AHEAD)	10,981,424	-
		92,178,322	**81,074,898**

30	**Deferred Income**	**2022**	**2021 (Restated)**
		Rs	**Rs**
	Deferred Income	4,496,599	5,138,641

HED/B/UVPA/2022/FA/06 Dated, June 2022

Vice Chancerllor
University of the Visual and Performing Arts

Report of the Auditor General on the Financial Statements of the University of the Visual and Performing Arts for the year ended 31 December 2022 and Other Legal and Regulatory Requirements in terms of the Section12 of National Audit Act No.19 of 2018

1. Financial Statements

1.1 Opinion

The audit of financial statements of University of the Visual and Performing Arts for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of equity changes and cash flow statement for the year then ended,and relevant notes to the financial statements, including the summary of significant accounting policies, was carried out under my direction in pursuance of Provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the sub section 107 (5) of the University Act No 16 of 1978 and the section 12 of the National Audit Act , No 19 of 2018. My report to Parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, the financial statements give a true and fair view of the financial position of the University as at 31 December 2022, and of its financial performance and its cash flow for the year ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Opinion

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

1.3 Other information included in the 2022 Annual Report of the University

The other information comprises the information included in the University's 2022 Annual Report but does not include the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. Management is responsible for the other information.

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

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

If I conclude that this other information is quantitatively incorrect, based on the other information I obtained prior to the day 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 Management and Those Charged with Goverance for the Financial Statements

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

In prepareing the financial statements,management is responsible for assesing the Univesity's ability to continue as a going concern,disclosing ,as applicable,matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the University or to cease operations, or has no relastic alternative but to do so.

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

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

1.5 Responsibility of Auditor on audit of Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. However, future events or conditions may cause the University to cease to continue as a going concern.

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

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

2. Report on Other Legal and Regulatory Requirements

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

2.1.1 I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the University as per the requirement in section 12 (a) of the National Audit Act, No. 19 of 2018.

2.1.2 The University's financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (III) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (IV) of the National Audit Act, No. 19 of 2018.

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

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

2.2.2 To state that the University has not complied with any applicable written law, general and special directions issued by the governing body of the University as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018.

2.2.3 To state that University has not performed according to its powers, functions and duties as perthe requirement of section 12 (g) of the National Audit Act, No. 19 of 2018.

2.2.4 To state that the resources of the University had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018.

2.3 Other Matters

(a) Deposits and retention balances total amounting to Rs. 61,598,913 remained for 2 years to 11 years and payable balances total amounting to Rs. 43,472,497 more than 2 years old had not been settled even during the year under review.

(b) The total sum of Rs.3,225,207 due from two officers who breached the contracts and bonds was unable to recover even in the year under review.

(c) The ownership of 03 plots of land worth of Rs.1,022,650,000 included in the financial statements since 2010 was unable to legally transfer to the university.

(d) Due to the Technical Evaluation Committee had not performed detailed evaluation of the specifications during the evaluation of the bids in the procurement of purchase of canteen equipment, as per paragraph 7.8.7 of the procurement guidelines, 03 equipments worth of Rs. 1,018,500 had been procured, which did not comply with the specifications.

W.P.C. Wickramaratne
Auditor General

UVPA/IA/NAO/2022 21 July 2023

Auditor General
National Audit Office

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the University of the Visual and Performing Arts for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018

2.3 Other Observations

(a) Some old balances are included in the two accounts, Retained Capital Amount of Rs. 60,463,044 and Retained Recurrent Amount of Rs. 853,870 included in current liability. Actions are being taken to analyse these two accounts and identify the old balances and settle the value, during the accounting year 2023.

Tender Deposits/ Security Deposits/ Art Gallery Deposits will be settled as per the request made by the depositors to release the retained money, after completion of the related activities. It should be done by the relevant depositors. Deposits which not made as such, remained as carried forward balances in these accounts. Also, according to the financial regulations, deposits of more than two years have been taken into the income of the university.

The value shown as the outstanding balance which is more than two years amounting Rs. 43,472,497 should be corrected as Rs. 148,985,394 as per the revised final accounts. This is due to the fact that the value to be paid for building contracts that have been handed over at the end of work at 31.12.2022, worth Rs. 124,079,265 has been accounted and wrongly accounted payable value of Rs. 23,286,880 has been corrected by removing from the accounts. And the balance shown as Mahapola scholarship (to be paid) is a balance that existed a long time ago. During that period, money has been received from the Mahapola Trust Fund for Mahapola scholarship payments, and the remaining money and unpaid Mahapola premiums are included in this account. These balances will be analyzed and settled in the accounting year 2023.

(b) The details of the two officers who breached the agreement and bond are disclosed under No. 2.32 of the financial statements.

Mr. S.M. Kottegoda

Amount to be charged	- Rs. 3,470,737
Amount recovered from Employee Provident Fund	- Rs. 1,402,900
Amount paid in instalments from 2022-06-22	- Rs. 459,642
Total amount currently charged	- Rs. 1,862,543
Amount remaining due	- Rs. 1,608,195

Mrs. P.K.W.M. Wijegunasekara

Amount to be charged	- Rs. 1,271,568
Balance of Employee Provident Fund	- Rs. 148,438

The case regarding the value, assigned against the officer and her guarantors who breached the agreement and bond under case number DMR/1853/2019 and DMR/1852/2019 of the Colombo District Court is being processed.

(c) The attachment received from the Legal and Documentation Department for the reply is attached herewith. (Attachment 01)

(d) Although the compliance table had not been prepared in relation to this bid, the Technical Evaluation Committee considered all the prices submitted by the bidders and the technical specifications included in each bid. Further, as per specified by the audit, instructions were given to include documents showing technical and commercial compliance in addition to price comparisons in future procurement files. All the bids received to the Technical Evaluation Committee were evaluated and after the relevant evaluation, the bidders who have given the maximum value for the money paid and who have responded substantially, have been recommended by the technical evaluation committee. According to the procurement guidelines 7.8.3 and 7.8.6, the technical evaluation committee considered, minor deviations from the technical specifications and deviations that should be given a quantitative value, as minor deviations and technical evaluation committee recommendations were given for display cupboard and bain marie table since those minor deviations do not have any significant effect on scope, quality or performance of work. The items submitted by the selected bidder were compliant with all the technical specifications applied for the Food Trolley and the item was procured as per the technical specifications. In addition, a rates confirmation had not been obtained from the lowest bidder as per specified by the audit, since the prices of the lowest bidder were paralleled with the market price. Also, the relevant bidder had been supplied the goods to the university in accordance with the agreed price rates and specifications and had been completed the relevant order properly.

Senior Professor Rohana P Mahaliyanaarachchi
Vice Chancellor

Status as at 20 July 2023 of the land used by the University of the Visual and Performing Arts

Land	Current Status
46, Horton Place Land	By letter dated 25-05-2023, Timbirigasaya Regional Secretary has forwarded the document amended of the original purpose of signing the land, to the Commissioner General of Lands for further handover. **(Attachment 01 – i)**
No. 137, Walwwatta, Rajagiriya Land	The Ministry of Education's letter dated 12-05-2022 has informed that the recommendation of the Minister of Education has been forwarded to the Minister of Tourism and Lands on 25-11-2022 for the formal transfer of this land to the University. The University has sent a letter dated 02-05-2023 to the Ministry of Lands to expedite the handover. **(Attachment 01 – ii)**
No. 146, Anagarika Dharmapala Mawatha, Dehiwala Land	On 19-05-2023, the Regional Secretariat, Dehiwala has sent a letter to the Land Registrar's office and informed them to register the grant deed No. 4/3/10142 related to this land and send a copy of it to the Regional Secretariat immediately. It has not yet been received by the office. **(Attachment 01 – iii)**