



UNIVERSITY GRANTS COMMISSION

INTERNAL AUDIT CIRCULAR LETTER: 01/2020

No.20, Ward Place,
Colombo 07.
05.03.2020

Vice-Chancellors of Universities
Rectors of Campuses
Directors of Institutes

INSTITUTES LOCATED IN UNIVERSITY LANDS

The Auditor General pointed out that Institutes attached to Universities have set up their buildings on lands belong to Universities and the ownership of such lands have not been transferred to the Institutes from the Universities.

The Commission at its 1013th meeting held on 11th July, 2019 having considered the recommendations of the Audit Committee of the UGC, decided that proper disclosure of following details in financial statements, should be made by Universities & HEIs for better understanding of all stakeholders.

The University should disclose the following details under Notes to Financial Statements:

Lands used by Affiliated Institutes: Name & Address of the Institutes, Land area allocated and details of the Council Approval.

The Institute should disclose following details under Notes to Financial Statements:

The Land allocated by the University: Name & Address of the University, Land area allocated and details of the Council & Board of Management Approval.

Please take action accordingly.

Senior Professor Sampath Amaratunge
Chairman

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1. Secretary/Ministry of Higher Education, Technology & Innovation
 2. Chairman's Office/UGC
 3. Vice-Chairman/UGC
 4. Members of the UGC
 5. Secretary/UGC
 6. Deans of Faculties
 7. Registrars of Universities
 8. Internal Auditor/UGC
 9. Accountant/UGC
 10. Bursars of Universities
 11. Librarians/SAL/AL of Universities/Campuses/Institutes
 12. Deputy Registrars/Snr. Asst. Registrars/Asst. Registrars of Campus /Institutes
 13. Deputy Bursars/Snr.Asst. Bursars/Asst. Bursars of Campuses/Institutes
 14. Deputy Internal Auditors/Snr.Asst.Int.Auditors/Asst.Int.Auditors of Universities
 15. Auditor-General
 16. Govt. Audit Superintendents of Universities
 17. Secretaries of Trade Unions

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