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இலங்கை பௌத்த மற்றும் பாளி பல்கலைக்கழகம்

Buddhist and Pali University Of Sri Lanka

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ஆண்டறிக்கை
Annual Report

2023

Buddhist and Pali University of Sri Lanka

Annual Report 2023

Our Vision

To be the Foremost

and the Best

Buddhist University

in the World.

Statement of the Mission

(The Noble Eightfold Path may exist forever)

To endow unto the world, erudite Dhammaduthas (Missionaries of the Dhamma) and scholars, disciplined through mastery of the Buddhadhamma, the Pali Language and allied subjects, accomplished in varied skills capable in promoting and fostering the philosophy of life, refulgent with the doctrine of the Buddha in Sri Lanka and abroad.

Objectives of the University

The Objectives of the University that was restructured in terms of the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995 are mentioned below.

I. Training of Scholars on the Buddhism and on the rules of discipline for the priesthood for publicizing the Buddhism in Sri Lanka as well as in foreign countries and for fostering the Buddist missionary activities;

II. Promoting the Education of Pali Language, Buddhist Culture and Buddhist Philosophy in Sri Lanka as well as in foreign countries and uplifting such educational activities to suit the current trends in the World;

III.

(a) Training of Pupil Monks and male lay students for teaching the Buddhism and Pali Language in Piriven, Schools and in similar Institutions;

(b) Provision of facilities required for the maintenance and the improvement of the moral conduct and mental discipline of Pupil Monks and all the male lay students; and

(c) Any other matters related to the above matters or incidental thereto.

Message of Honourable Mahopadhyaya

Buddhist and Pali University of Sri Lanka has been established by Act No. 74 of 1984 and Act (Amendment) No. 37 of 1995 to clarify Dhamma message of the Buddha to the world by using Setting the Wheel of Dhamma in Motion ('Dhammachakkan Pawattethung'), the great words of Buddha as the motto, with the aim of producing scholars on Buddhism and on the philosophy of life expressed by Buddhism in Sri Lanka as well as in foreign countries.

Maligakande Vidyodaya Institute, Balagalle Saraswathi Institute, Pinwatte Saddharmakara Institute and Peliyagoda Vidyalankara Institute of the Buddhist and Pali University of Sri Lanka implemented the courses of the University to provide education to monks in a monastic environment under the guidance of the Professsor, Walpola Rahula Thero. The administrative activities were carried out by the Buddhist and Pali University of Sri Lanka established at No. 214 of Bauddhaloka Mawatha in Colombo 07. Subsequently, the Buddhist and Pali University of Sri Lanka was restructured and established in the Homagama premises. In the span of forty years, this university has developed with three faculties namely, the Faculty of Buddhist Studies, the Faculty of Language Studies and the Faculty of Postgraduate Studies and 10 Departments of Study. There are 50 members in the academic staff and 125 members in non-academic staff of the University, and 610 priest and lay students have registered for internal degrees. Nearly 3700 students have been registered for postgraduate degrees and external examinations and 13 foreign institutions affiliated to the Buddhist and Pali University of Sri Lanka have been established in Singapore, Japan, Malaysia, Bangladesh, Austria, Germany, United States of America, and students of various nationalities are studying Buddhism, Pali language and related subjects in these institutions.

The Buddhist and Pali University of Sri Lanka, which operates under the purview of the Ministry of Education, has obtained the membership of the Association of Commonwealth Universities (ACU).

This university, which has obtained the first place for the best Administrative Report related to public institutions in the year 2018, has secured the third place for the Administrative Report of 2019.

In keeping with the Theravada religious tradition, the chancellorship of the University has been named as Maha Mahopadhyaya and the vice-chancellorship has also been named as Mahopadhyaya. The main task of the university is to publicize the Buddhism, Buddhist Philosophy and Buddhist Culture.

The Buddhist and Pali University of Sri Lanka has a great responsibility of publicizing the message of the Lord Buddha to the world in a manner that it is suitable to the current world conditions. The successful results of our efforts for achieving that purpose can be identified by the establishment of affiliated institutions all over the world. These efforts can be further identified by the religious roles carried out by past scholars by going to different countries of the world and establishing temples and engaging in Dharma propagation activities. In the past four decades, thousands of graduates have been bestowed to the society by this university, and the University has made arrangements to provide higher education in subjects related to Buddhism and Pali language at least to one monk in each temple of the country and to make them socially recognized scholars. Guidelines have been provided by Daham Sarasaviya to many teachers in Dhamma schools in the island to develop new knowledge.

Although the rest of the universities in the island are regulated as per the Circulars of the University Grants Commission, this University is an independent institution established by a separate Act and this University is entitled to enjoy all the rights and privileges of other government universities.

Professor Walpola Rahula Thero had reported that Sri Lanka Buddhist University was named as the Buddhist and Pali University of Sri Lanka in appreciation of the great service rendered by Sri Lanka by compiling commentaries about Pali. Out of the students selected to study internal courses in the university, 2/3 of the number consist of priests and 1/3 of the number consist of lay students. Moreover, hostel facilities have also been provided for all the students selected.

Sambuddha Sasana depends on the discipline. When there is no discipline, Buddhism will deteriorate. This University has to make a great effort to bestow to the world a group of monks, who respect the principles of discipline. It should be the most prominent tasks of all parties related to providing and receiving the necessary energy to perform within Sri Lanka, the role played by Buddhist universities such as Nalanda, Jagaddala and Taksh Shila, which were established in the land of India.

Since it is necessary to publicize the Buddhism and to carry out missionary services both locally and internationally, opportunities have been made to study Sinhala, Pali, Sanskrit, English, Tamil, French, Korean, Chinese, Japanese, and Hindi in the degree level as well as in the certificate level and diploma level.

The Word of the Lord Buddha transcends all limitations and it is as bright to the level that is opened, as the moon that is renewed day by day. Explaining the real truth about the universe and animals to the world makes the burning world cool and extinguished. It is our effort to provide Buddhist education, which is a Yavanibbana education, in a manner that it is suitable for the 21st century.

May all of you be blessed with strength, courage and luck, with the infinite virtuous power of the three jewels, to fulfill the role of the era that the world is looking forward to in accordance with the vision and mission of the Buddhist and Pali University of Sri Lanka, which is moving forward according to the responsibility of the Government to nurture and protect Buddhism.

Professor Venerable Neluwe Sumanavansa Nayaka Thero
Mahopadhyaya (attending to duties of the Post)
The Buddhist and Pali University of Sri Lanka

Introduction

The Buddhist and Pali University of Sri Lanka which was established by the Parliamentary Act No. 74 of 1981 of the Democratic Socialist Republic of Sri Lanka was inaugurated at No. 214, Bauddhaloka Mawatha, Colombo 07 on 22 April 1982. The major Objectives in the establishment of this University are to publizise the Buddhism, to promote the Buddhist and Pali Studies in Sri Lanka as well as in foreign countries and to facilitate researches in the respective fields.

The above Act has been amended by the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995. With the enforcement of the said Amendments, the local affiliated Institutions existed that far were invalidated and the Buddhist and Pali University of Sri Lanka has undergone the process of re-structuring in compliance with the structure found in the other National Universities of Sri Lanka and it has been established in Homagama in June 1997. The Post-graduate and External Examination Unit of the University was established at the premises located at Bauddhaloka Mawatha, Colombo 7. The Academic Premises with hostels was established at Pitipana, Homagama and the Administrative Centre (Head Office) was established at No. 37, Moragahahena Road, Pitipana on 12.08.2010. The required initiatives have already been taken to transform the Buddhist and Pali University of Sri Lanka in to an internationally recognized University that is fully equipped with the necessary resources. The University is an internationally distinguished University that has obtained the membership of the Association of Commonwealth Universities and the Associate Membership of the Committee of Vice Chancellors and Directors (C.V.C.D.) of this Country.

Board of the Authority of the University

The Council: -

01. Venerable Mahopadyaya Thero:
Professor Venerable Neluwe Sumanawansa Thero - Attending to Duties in the Post (With effect from 02.11.2020)

02. Deans of the Faculties: -

Dean of the Faculty of Buddhist Studies
Senior Lecturer, Venerable Ilukewela Dhammarathana Thero
Dean of the Faculty of Language Studies
Senior Lecturer Doctor Swarnananda Gamage - Dean Faculty of Language Studies (With effect from 22.12.2022)

Dean of the Faculty of Graduate Studies
Professor, Venerable Moragollagama Uparathana Thero

03. Members selected from among the Members of the Senate: -
Professor, Venerable Wawwe Dhammarakkhita (with effect from 22.10.2021)

04. Secretary of the Ministry of Buddhasasana or his Nominee: -
Mr. Somaratne Widanapathirana (from 31.05.2022) Secretary - Ministry of Buddhasasana, Religious and Cultural Affairs

05. Secretary to the Ministry of Higher Education or his Nominee
Mrs. T. K. W. T. P. Premaratne - Deputy Director (Student Loan Division) - Ministry of Education

06. Members appointed by Honourable Minister in charge of the Subject:

- Shasthrapathi Rajakeeya Panditha Venerable Thirikunamale Ananda Mahanayake Thero
- Sahithya Chakrawarthie Doctor Venerable Niyangoda Wijithasiri Anunayake Thero
- Venerable Nadagamuwe Vijaya Maithri Anunayake Thero (Only up to 24.0.2023)
- Venrable Diwela Mahinda Anunayake Thero, Appointed Member (from 13.10.2023)
- Senior Professor Wimal Wijerathne
- Professor K.A. Weerasena
- Senior Professor Uditha Garusinghe
- Mr. Kalyananda Thiranagama (Attorney-at-Law)
- President's Counsel Mr. Prasantha Lal de Alwis

07. Secretary of the Council: -
Mr. E.A. Gunasena – Deputy Registrar (Registrar- Acting)

Number of meetings of the Council held: - Fifteen (15) meetings of the Council had been held during the period of 01.01.2023 to 31.12.2023 for the Year 2023.

The Senate

01. Venerable Mahopadyaya Thero

Professor Venerable Neluwe Sumanawansa Thero - Attending to Duties in the Post (From 02.11.2020)

02. Deans of the Faculties: -

Dean of the Faculty of Buddhist Studies
Senior Lecturer Venerable Ilukewela Dhammarathana Thero (From 17.07.2021)

Dean of the Faculty of Language Studies
Senior Lecturer Doctor Swarnananda Gamage - (From 22.12.2022)

Dean of the Faculty of Graduate Studies
Professor, Venerable Moragollagama Uparathana Thero

03. Heads of Departments of Study:

Professor, Venerable Pitigala Vijitha Thero
(Head of the Department of Buddhist Philosophy)

Professor, Nilantha P. Dissanayake
(Head of the Department of Buddhist Culture)

Chair Professor, Venerable Homagama Dhammananda Thero
(Head of the Department of Religious Studies and Comparative Philosophy)

Senior Lecturer, Venerable Baragama Saddhananda Thero
(Head of the Department of Archaeology)

Senior Lecturer, Venerable Doctor Kotiyagala Uparathana Thero (From 08.02.2022)
(Head of the Department of Pali)
Professor Venerable Lenagala Sirinivasa Thero (from 21.06.2022)
(Head of the Department of Sanskrit)

Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera
(Head of the Department of Sinhala)

Senior Lecturer, Doctor Varuni Thennakoon
(Head of the Department of English)

Senior Lecturer Doctor (Mrs.) E.G. Indeevari Purnima Wickramasinghe (from 20.12.2022) (Head of the Department of Language Skills Development)

Senior Lecturer, M.H.P.K. Gunasena
(Head of the Department of English Language Teaching)

04. Librarian

Doctor W.W.K. Lalith (Librarian)

05. Faculty Representatives:

Faculty of Language Studies

Senior Lecturer Dr. Upul Priyantha Gamage
Senior Lecturer Mrs. Narayan Mallikadevi

Faculty of Buddhist Studies

Senior Lecturer Venerable Doctor Dunukeulle Sarananda Thero
Senior Lecturer Venerable Doctor Omalpe Somananda

06. Senior Professors/Professors

Senior Professor, Venerable Uthurawala Dhammarathana Thero
Professor Venerable Wawwe Dhammarakkhita Thero
Professor Venerable Aluthgama Wimalarathana Thero
Professor (Mrs.) Yamuna Herath
Professor (Mrs.) M.A.C. Munasinghe
Professor (Mrs.) Sasni Amarasekara
Professor Gonadeniya Pannarathana Thero

07. Members Appointed:

Professor, Venerable Medagoda Abhayatissa Thero
Professor, Venerable Elamaldeniye Sarananda Thero
Professor Venerable Uduhawara Ananda Thero
Doctor, Venerable Deniyaye Pannaloka Thero
Professor Samanchandra Ranasinghe

08. Secretary of the Senate: -

Mr. E.A. Gunasena, Deputy Registrar (Registrar - Acting)

Number of Senate Meetings Conducted: -

Ten (10) Senate Meetings have been conducted for the duration of 14.01.2023 to 08.12.2023.

The Officers of the University in terms of the Act

1. **Designation of the Great Mahopadyaya**
   Most Venerable Thibbatuwawe Sri Siddhartha Sumangala Mahanayaka Thero of the Malwathu Chapter of the Syamopali Maha Nikaya - from 16.01.2022

2. **Venerable Mahopadyaya Thero**
   Professor Venerable Neluwe Sumanawansa Nayaka Thero (From 02.11.2020)
   (Attending the Duties of the Post)

3. **Dean of the Faculty of Buddhist Studies**
   Senior Lecturer Venerable Ilukewela Dhammarathana Thero

4. **Dean of the Faculty of Language Studies**
   Senior Lecturer Doctor Swarnananda Gamage

5. **Dean of the Faculty of Post Graduate Studies**
   Professor Moragollagama Uparathana Thero

6. **Registrar**
   Mr. E.A. Gunasena (Registrar - Acting)

7. **Librarian**
   Doctor W.W.K. Lalith (Librarian)

8. **Bursar**
   Mr. M.A.V.S. Gunawardene








Committees and Number of Sessions of the Committees Conducted in the Year 2023

Audit and Management Committee

Four (04) Audit and Management Committee Meetings were conducted for the year 2023.

Finance Committee

Nine (09) meetings of the Financial Committee were conducted during the year 2023.

Institutional Procurement Committees and Minor Procurement Committees

Number of Institutional Procurement Committee Meetings held during the year 2023 was 05.
Number of Minor Procurement Committee Meetings held during the year 2023 was 24.

Senate Standing Committee

For the year 2023, 11 sessions of the Senate Standing Committee meetings has been held.

Faculty Boards

Three Faculty Boards have been established in terms of the Provisions of the Amended Act.

Accordingly, the number of meetings conducted in the Year 2023 by each Faculty Board is mentioned below.

1. Number of meetings of the Board of the Faculty of Buddhist Studies – 11
2. Number of meetings of the Board of the Faculty of Language Studies – 11
3. Number of meetings of the Board of the Faculty of Graduate Studies – 11

Students' Welfare Committee

Number of meetings of the Students' Welfare Committee – 00

Meetings of the Administrative Officers

Administrative Issues and proposals of the Departments of Study are discussed at these monthly Meetings presided by the Venerable Mahopaddyaya Thero with the participation of respective Heads of the Departments of Study. Number of Meetings conducted during the Year 2023 was 04.

Committee on Study Leave

The number of meetings conducted during the Year 2023 for the Committee on Study Leave, which is a Sub-Committee, was 09.

D

evelopment Projects implemented in the University

Activity	Financial Progress (Rs. million)
01. Construction of a five-storied building at the Colombo office	Rs. 14.5 million (Has been paid as advances)
02. Construction of a hostel for 200 foreign students	Rs. 154 million
03. Renovation of the three-storied building of the Faculty of Graduate Studies and Centre for External Examinations situated in Bauddhaloka Mawatha to make it suitable for conducting courses.	Rs. 4.5
04. Networking and maintenance of the University.	Rs. 45 million
05. Modernization activities of the library	Rs. 1 million (Payments have been made in the year 2024)
06. Renovation and Painting of Faculty Administration Building (including Canteen)	Rs. 5 million
07. Renovation of "Sarasavi Mandura" Hostel.	Rs. 1.6 million (Recurrent)
08. Landscaping the land in extent of two acres	Rs. 0.1 million (Recurrent)

Future Plans

- Introduction of attractive courses under new subject streams by the Foreign Affiliated Institutions.
- Commencement of leadership training workshops and projects.
- Improving the performance of the students through Buddhist psychological counselling.
- Projects related to the improvement of technical, communicative, leadership and language skills of students.
- Projects related to improving the professional skills of academic, administrative and non-academic staffs.
- Directing the members of the academic and non-academic staffs for local / foreign training.
- Increasing the number of local and foreign students enrolled annually.
- Updating the existing courses and introducing new courses related to global trends in terms of the Act.
- Organizing special lectures by eminent scholars and resource persons.
- Increaing the orientation of students for field studies and archaeological explorations
- facilitating the development of academic skills of the academic staff and the students.
- Increasing the orientation of students to compile research papers and to engage in the other academic activities.
- Organization of social welfare programmes with the participation of academic, administrative, non-academic and teams of students.
- Functioning in collaboration with Arthur C Clarke Institution for Modern Technologies (ACCIMT) for the computerization of all the divisions of the University.
- Installation of a Cartography Unit required for practical subjects such as mapping, photography and planning.
- Introducing new external courses through online method and distance education methods.
- Making arrangements to establish new Foreign Affiliated Institutions.
- Initiating projects related to improving the communication and leadership skills of students.
- Implementation of programmes related to the traning of academic and non-academic staffs.
- Facilitating the development of academic skills of the Lecturers.
- Organization of social welfare programmes.

- Obtaining necessary financial and infrastructure facilities for the proper construction of the Archaeology Teaching Museum under the purview of the Department of Archaeology.
- Obtaining a field site for our University to carry out field archeological activities.

Information regarding the Resources and Students of the University - 2023

Existing Faculties	Course of Study	Classification of Students		Total Number of Students	Total Number of Academic Staff	Total No. of Non-academic Staff
Faculty of Buddhist Studies - **Internal**	Buddhist Studies	Local	280	320	25	113
		Foreign	40			
Faculty of Language Studies - **Internal**	Language Studies	Local	293	293	23	
		Foreign	-			
Total	**613**			**613**		
Library					**02**	
Faculty of Graduate Studies and Centre for External Examinations	Bachelor of Arts (General)	Local	2738	**2776**	**Visiting Lecturers are being outsourced**	
		Foriegn				
		Foreign Affiliated Institutions	38			
	One year / Two Years Master of Arts Degree Course	Local	96	**108**		
		Foriegn	01			
		Foreign Affiliated Institutions	11			
	Doctor of Philosophy Degree Course	Local	06	**06**		
		Foreign Affiliated Institutions	00			
	Master of Philosophy Degree Course	Local	03	**03**		
		Foriegn	00			
		Foreign Affiliated Institutions				
	Diploma Course / Higher Diploma Course in Buddhism	Local	44	**101**		
		Foreign Affiliated Institutions	57			
	Diploma Course/ Higher Diploma Course in Pali	Local	23	**32**		
		Foreign Affiliated Institutions	09			
	Certificate Course / Diploma in Japanese	Local	11	**32**		
	Certificate Course in Korean		16			
	Diploma in Sanskrit		05			

	Diploma Course / Higher Diploma Course in English	Local	85	**85**		
		Foriegn	00			
	Diploma Course / Higher Diploma Course in Tamil	Local	91	**91**		
	Daham Sarasaviya Diploma Course in Buddhism	Local	00	**27**		
	Diploma Course in Buddhist Counselling	Foriegn	27			
Total				**3261**	**50**	113
Grand Total (Internal and External)				**3874**		

Information Pertaining to the Local Students

Local Students Internal (Number of Students Registered) - 2023

Faculty of Study	Course of Study	Medium	2019/ 2020 Fourth Year	2020/ 2021 Third Year	2021/ 2022 Second Year	2022/ 2023 First Year
Faculty of Buddhist Studies	Buddhist Studies	Sinhala	18	95	94	73
		English				
	Total		**18**	**95**	**94**	**73**
Faculty of Language Studies	Language Studies	Sinhala	11	101	101	80
		English				
	Total		**11**	**101**	**101**	**80**
			29	**196**	**195**	**153**
Grand Total			**573**			

Information Pertaining to the Foreign Students

Foreign Students Internal (Number of Students Registered) – 2023

Faculty of Study	Course of Study	Medium	2019/ 2020 Fourth Year	2020/ 2021 Third Year	2021/ 2022 Second Year	2022/ 2023 First Year
Faculty of Buddhist Studies	Buddhist Studies	English	1	06	18	15
Faculty of Language Studies	Language Studies	English	-	-	-	-
Total			**40**			
Income			**2.6 million**			

Foreign Scholars Enrolled for Courses

Number of Foreign Students Enrolled for Internal Courses (Country wise)

Country	2019/ 2020 Fourth Year	2020/ 2021 Third Year	2021/ 2022 Second Year	2022/ 2023 First Year
Bangladesh	-	5	3	4
Mianmar	1	-	15	10
Cambodia	-	1	-	-
India	-	-	-	1
Total	**1**	**6**	**18**	**15**

Number of Students in the Affiliated Institutions located in Foreign Countries

Country	In the Year 2023
Singapore	73
Malaysia	03
Bangladesh	09
Austria	01
Japan	10
Germany	05
Total	**101**

Students Registered for Degrees
Information on External Students Registered in each Year for the Period of 2014– 2023

		Course of Study	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
01.		**Diploma / Higher Diploma in Buddism**										
		Local	295	229	254	195	79	57	36	47	47	44
		Foreign Affiliated Institutions	102	93	138	08	70	104	66	49	71	57
02.		**Diploma in Pali**										
		Local	33	28	39	38	-	15	27	20	21	23
		Foreign						00	11	00	09	09
03.		**Diploma in Sanskrit**										
		Local	05	02	16	08	00	00	00	01	14	05
04.		**Bachelor of Arts (General) – External**										
		Local	-	3916	2566	2489	2610	2374	3246	1076	1036	643
		Foreign	11	94	32	02	47	02	02	-	64	45
		Foreign Affiliated Institutions						51	56			32
05.		**Post Graduate Diploma in Buddhist Studies**										
		Local	16	22	11	11	00	00	00	00		-
		Foreign Affiliated Institutions	01	00	01	01	00	00	00	00		-
06.		**Diploma in English**										
	Local	Diploma in English	223	198	223	161	60	-	75	38	34	85
	Local	Advanced Diploma Certificate Course	-	22	29	25	36	-	23	09	27	-
	Local	Certificate Course	-	17	-	34	43	-	20	00	-	-
	Local	Advanced Certificate Course						37	09	17		-
07.		**Master of Arts**										
		One-year / Two-year Master of Arts Local	185	149	116	98	70	188	166	320	86	50
		Foreign					97		07	05	03	11
		Foreign Affiliated Institutions							40			
08.		**Master of Philosophy**										

		Local	12	20	31	30	23	114	22	120	13	01
		Foreign	07	03	-	02	02	14	06	01	-	-
		Foreign Affiliated Institutions	**								11	-

		Course of Study	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
09		**Doctor of Philosophy**										
		Local	02	-	10	03	05	25	17	37	10	06
		Foreign	00	00	00	00	00	01	02	06	-	01
10		**Diploma Course in Buddhist**	21	30	13	61	58	38	00	00*	-	-
11		**Diploma Course in Tamil Language**										
		Advanced Diploma Course	36	35	36	28	20	32	17	50	23	44
		Diploma Course					32	20	20	28	30	37
		Certificate Course		20	-	50	31	31	10	09	-	10
12		Advanced Certificate Course		09	09	17	16	16	12	10	21	-
13		**Daham Sarasawiya Diploma Course in Buddhism**	1806	1784	00	2054	2048	3813	2046	00*	-	-
14		**Certificae Course in Chinese**							36	00	09	-
15		**Certificate Cource in Japanese**						32	22	11	50	11
16		**Diploma Course in Japanese**								17	-	
		Total	**2755**	**6671**	**3524**	**5315**	**5250**	**6973**	**5977**	**1970**	**1585**	**1114**

Scholars, who were graduated during the period of 2014 to 2023

Year	1. Honorary Degree in Sahithya Chakrawarthi	2. Doctor of Philodophy Degree	3. Master of Philosophy Degree	4. Master of Arts Degree	5.Post Graduate Diploma in Buddhist Studies	6. Bachelor of Arts (General) Degree-(Internal)	7. Bachelor of Arts (General)* Degree – (External)	8. Bachelor of Arts (Special) Degree	Total
2014	-	01	01	107	10	49	07	38	213
2015	-	02	-	122	11	52	444	01	632
2016	02	02	02	114	05	17	456	49	647
2017	-	04	02	81	04	48	123	22	284
2018	01	04	07	76	00	59	126	30	303
2019	00	04	03	38	02	48	75	54	224
2020	03	01	03	38	00	67	271	57	440
2021	00	02	02	58*	00	*	236	*	298
2022	02	10	13	89	-	36	72	32	254
2023	-	4	4	8	-	61	385	28	490
Total	08	34	37	731	32	437	2195	311	3785

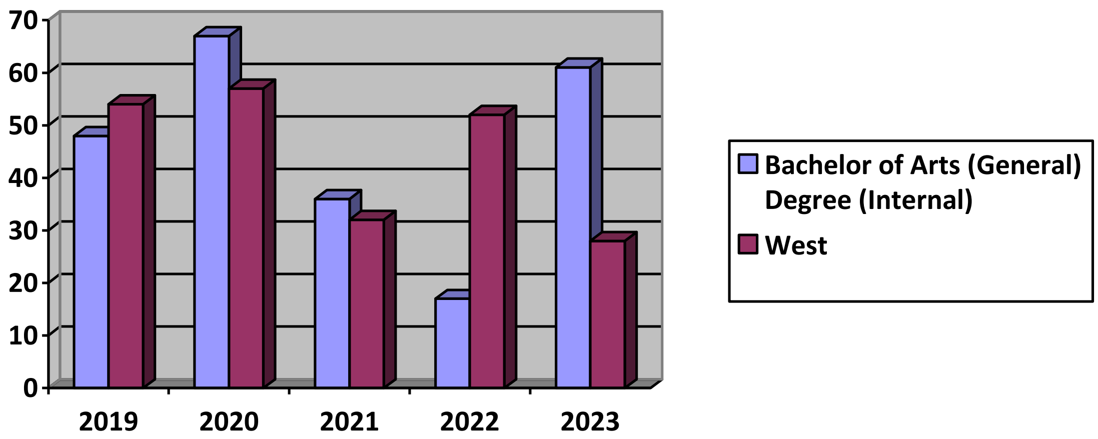
The total Number of Graduates produced through this University from the Year 2014 up to 2023 has been 3,785

Nuber of Graduates

Number of Graduates Internal and External Courses)

Internal (From 2019 Up to 2023)

Year	2019	2020	2021	2022	2023	Total
1. Bachelor of Arts (General) Degree (Internal)	48	67	*36	17	61	**229**
2. Bachelor of Arts (Special) Degree	54	57	*32	52	28	**223**
Total	**102**	**124**	***68**	**69**	**89**	**452**



Details of Internal Examinations conducted during the year 2023

- **March/ April/May/June 2023**

The second semester examination related to the first, second, third- and fourth-year students was conducted during March/April/May/June 2023.

- **November/ December 2023**

The first monthly examination for first, second, third- and fourth-year students was conducted during November/December 2023.

Release of results

- **March/April/May/June 2023 – Second Semester Test**

Year	Degree	2023
First Year	General	62
Second Year	General	77
	Special	
Third Year	General	61
	Special	23
Fourth Year	Special	28
Total		251

November/December 2023 – First Semester Examination

The answer sheets of the afore-said examination held in November/December 2023 are currently being evaluated.

Information about students, who have obtained degrees and who have passed courses

- Number of students passing the courses in the year 2023 (Internal) - 114

	Course of Study	2023
1.	Advanced Certificate Course in Buddhist Counseling	18
2.	Certificate Course in Tamil	02
3.	Advanced Certificate Course in Tamil	02
4.	Certificate Course in Hindi	02
5.	Certificate Course in Chinese	01
6.	Advanced Certificate Course in Chinese	05
7.	Certificate Course in French	03
8.	Advanced Certificate Course in French	07
9.	Certificate Course in Japanese	05
10.	Advanced Certificate Course in Japanese	10
11.	Certificate Course in Korean	01
12.	Advanced Certificate Course in Korean	07
13.	Certificate Course in English	02

14.	Advanced Certificate Course in English	03
15.	On-going Certificate Course in English	05
16.	Advanced Certificate Course in Information Communication Technology	10
17.	Certificate Course in Information Communication Technology	69
18.	Advanced Certificate Course in Astrology	02
	Total	**154**

***Results are scheduled to be released.**

- **Information on Graduates in the Year 2023 (Last 03 Years)**

Name of the Examination	***Year 2021**	***Year2022**	***Year 2023**
Bachelor of Arts (General) Degree	68	17*	61
Bachelor of Arts (Special) Degree	32	52	28
Total	**100**	**69**	**89**

Note: - Information on Graduates in the Years, 2021, 2022 and 2023

1. The results of the second semester examination of the fourth year of the academic year 2021 have been released on April 2022.
2. Even though the first Semester examination of the third year was held in the months of October and November 2021, many students had not sit the examination as they boycotted the online examination system. This situation led to a decrease in the number of students, who qualified to get the degree in the year 2022 by passing the Bachelor of Arts (General) examination.
3. Since the results related to the second semester of the second year could not be released in the year 2023 itself and as the students had boycotted the examination related to the second semester of the first year, the number of students in the year 2023 was reduced.

Prizes and Scholarships

Number of students entitled for scholarships in the year 2023 as per the criteria for scholarships.

	Name of the Scholarship	Number of Students
1.	Mahopadyaya Golden Award	2
2.	H.M. Thisera Memorial Award	2
3.	P. Subasinghe Award	1
4.	Pimbure Sri Wageeswara Mahanayaka Memorial Award	2
5.	Kalukodayawe Sri Pannasekara Mahanayaka Thero Award	2
6.	Mulin Liyanage Memorial Award	2
7.	Most Venerable Sirimalwatte Ananda Maha Nahimi Memorial Scholarship	4
8.	Korean Nationalist Hay John Swamindra Scholarship	5
9.	Francis Hewavidana Award	1
10.	Venerable Baduraliye Jinarama Thero Memorial Scholarship	2
11.	Venerable Heenatiyana Dammaloka Thero Memorial Scholarship	2
12.	Kumbuke Don Sanis Appuhamy & Wanniarachcilage Josthina Fonseka Memorial Award	2
13.	Venerable Professor Thumbulle Seelakkandha Nahimi Award	1
14.	Sir Cyril De Soyza Memorial Schorlaship - (Pali)	2
15.	Sir Cyril De Soyza Memorial Schorlaship -(Buddhist Philosophy)	2
16.	Gamani Jayasooriya Pali Scholarship	6
17.	N. Somilawathie Belgodapitiya Scholarship	1
18.	Venerable Aludeniye Pannananda Thero Memorial Pali Grammar Award	4
19.	Venerable Professor Moratuwe Sasanarathana Anunayaka Thero Memorial Award	2

20.	Most Venerable Verallane Wimalatissa Nayaka Thero Memorial Award	2
21.	Venerable Vitharandeniye Chandajothi Nayaka Thero Memorial Award ග	6
22.	Professor Oliver Abeynayaka Award	2
23.	Venerable Thich Thien Son Abhinandana Pali Award	4
24.	H. M. Gunetilake Bandara Herath, P.M.G.R. Punchimenike Scholarship Fund	2
25.	Venerable Banagala Upatissa Nayaka Thero Award	2
26.	Srimath Anagarika Dharmapala Memorial Scholarship Award	2
27.	Venerable Hemmathagama Sri Siddhartha Nayaka Thero Award	1
28.	Most Venerable Madihe Pannaseeha Mahanayaka Thero Memorial Scholarship Fund	2
29.	Most Venerable Ampitiye Sri Rahula Nayaka Thero Abinandana Scholarship Fund	1
30.	Vegama Piyarathana Nahimi Abhinandana Pali Prize Fund	1
31.	T.M.J.B. Tennakoon Memorial Prize	1
32.	Venerable Kurunegoda Piyatissa Nahimi Prize	-

The Academic Staff
The Academic Staff as at 31.12.2023 (Engaging in Teaching Activities)

Designation	Approved Cadre	Number Employed Currently	Number of Vacancies
Venerable Mahopaddyaya Thero	01	00	01
Professor (Chair)	05	01	04
Professor / Associate Professor	61	46	15
Senior Lecturer			
Lecturer			
Lecturer (Probationary)			
Instructress in Buddhist Counselling	01	01	00
Computer Instructor	01	00	01
Total	**69**	**48**	**21**

The Academic Staff as at 31.12.2023 (Not engaging in Teaching Activities)

Designation	Approved Cadre	Number Employed Currently	Number of Vacancies
Librarian	01	01	00
Assitant Librarian / Senior Assistant Librarian	01	01	00
Librarian	**02**	**02**	**00**

Information on the Academic Staff – 31.12.2023

Faculties of Study	Senior Professor	Professor	Associate Professor	Senior Lecturer Grade 1	Senior Lecturer Grade 11	Librarian	Lecturer	Lecturer (Not Confirmed)	Lecturer-Probationary	Senior Assistant Librarian	Computer Instructor	Instructress on Buddhist Counselling	Total
Faculty of Language Studies	01	05	00	05	08	-	02	02	00	00	00	00	**23**
Faculty of Buddhist Studies	-	08	01	-	07	-	05	01	02	-	00	01	**25**
Library	-	-	-	-	-	01	-	-	-	01	00	00	**02**
Total	**01**	**13**	**01**	**05**	**15**	**01**	**07**	**03**	**02**	**01**	**00**	**01**	**50**

Details of visiting lecturers

Faculty of Buddhist Studies	Visiting Lecturers
Buddhist Philosophy	09
Buddhist Culture	07
Archaeology	12
Department of Religious Studies and Comparative Philosophy	05
Total	**33**

Faculty of Language Studies	Visiting Lecturers
Sanskrit	02
Pali	03
Sinhala	01
Language Skills Development	12
English	02
English Language Teaching Unit	02
Total	**22**

Appointment of Visiting Lecturers – Faculty wise

Faculty of Study	Visiting Lecurers
Faculty of Buddhist Studies	33
Faculty of Language Studies	22
Total	**55**

Information regarding Research and Publications

	Number Presented		
	2021	**2022**	**2023**
Researches	58	29	22
Journals	33	30	26
Articles	140	47	49
Total Number	**231**	**106**	**97**

Research and Publications – 2023 (Faculty Wise)

	No. of Researches	Journals	Articles	Total Number
Faculty of Buddhist Studies	12	14	19	45
Faculty of Language Studies	10	12	30	52
Total Number	**22**	**26**	**49**	97

Information regarding the Library

Composition of the Staff

Librarian - 01

Senior Asssitant Librarian - 01

Senior Staff Assistant (Library Information Services) - -

Library Information Assitant - 04

Library Attendant - 05

Machine Operator - -

Number of Registered Readers in the Library

Undergraduates - 613

Academic Staff - 50

Non-academic Staff - 113

Use of Library (Homagama Main Library)

Students	-	7244
Academic Staff	-	73
Researchers	-	101
Non-academic Staff	-	50

Library at the Colombo Premises

Number of Registered Students

Post Graduate Students	-	96
Diploma Courses	-	233

Acquisitions (Books/Magazines) received during the year

Number of Books Purchased	-	1520
Number of books / Publications received as donations	-	790
Amount spent for purchasing books	-	Rs. 1,068,439.75
Value of donations	-	Rs. 353,140.00

Number of Books available at the Library as at 31.12.2023

Number of Books as per the List of Acquisition	-	64,595

01. Inter Library Loan Service

Obtaining books, e-magazines and articles from the Post Graduate Institute of Archaeology and the University of Sri Jayawardenepura under the inter library loan service.

02. Binding of Books

One hundred and twenty-five (125) books have been bound.

03. Indexing

Nine hundred and forty-three (943) books have been indexed.

04. Classification

One thousand four hundred and forty-three (1443) books have been classified.

05. Maintenance of the new Acquisition Lists as per the Corporate Plan.

Notifying the Academic staff on the latest books acquired by the Library using e-mails.

Librarian

Research Sessions

- Perception of Sri Lankan young academic on unethical publishing movement
  Professional Development Workshop for the Academic Staff 08.11.2023

Resource Contribution

- Library Renovation Proposal – Library in the future project
- Development of new policies for libraries
  - Acquisition policy for books, Journals and other sources of information
  - The disposal Policy
  - The circulation policy
  - The acquisition policy
  - Policy on accepting donations
  - The series of proposals on E- Repository
  - The series of proposals on Library Web site

Senior Assistant Librarian
Contribution of external resources

- Higher Diploma in Library and Information Management (Part 01) – visiting Lecturer, NILIS, University of Colombo
- Higher Diploma in Library and Information Management (Part 02) – Visiting Lecturer, NILIS, University of Colombo

The Faculties

Faculty of Buddhist Studies

Academic Staff:

✯ **<u>Department of Buddhist Philosophy</u>** <u>(08)</u>

1. Professor, Venerable Pitigala Vijitha Thero (Head of the Department of Study)
2. Professor, Venerable Wawwe Dhammarakkhitha Thero
3. Senior Lecturer, Venerable Ilukewela Dhammarathana Thero
4. Lecturer Venerable Yodhakandiye Ariyawansa Thero
5. Senior Lecturer, Venerable Moragaswewe Vijitha Thero
6. Lecturer Venerable Konkandewala Wimaladhamma Thero
7. Mrs. W.P.L.M. Nilushika, Instructress in Buddhist Counselling
8. Senior Lecturer Venerable Dapane Chandarathana Thero
9. Lecturer (Not Confirmed) Papaliyawala Narada Thero

✯ **<u>Department of Buddhist Culture (08)</u>**

1. Professor Nilantha P. Dissanayake (Head of the Department of Study)
2. Professor (Mrs.) M.A.C. Munasinghe
3. Professor Venerable Aluthgama Wimalarathana Thero
4. Senior Lecturer, Venerable Omalpe Somananda Thero
5. Senior Lecturer, Doctor Venerable Dunukeulle Sarananda Thero
6. Lecturer Venerable Ridigama Wanarathana Thero
7. Lecturer Venerable Sellakataragama Gnanalankara Thero
8. Lecturer (Probationary), Rakshana Supun Kaluarachchi

✯ **<u>Department of Archaeology (04)</u>**

1. Senior Lecturer, Venerable Baragama Saddhananda Thero (Head of the Department of Study)
2. Professor, (Mrs.) H.M.Y.K. Herath
3. Professor, (Mrs.) K.A.S.N. Amarasekara
4. Lecturer Doctor Weliwitage Ishanka Malsiri

✯ **Department of Religious Studies and Comparative Philosophy** (04)

1. Chair Professor Venerable Homagama Dhammananda Thero (Head of the Department of Study)
2. Senior Lecturer, Venerable Dampahala Rahula Thero
3. Lecturer (Probationary) G.S. Charith Priyadarshana
4. Lecturer (Mrs.) Jeewanthi Yasanthika (Head of the Unit – Computer Teaching Unit)

Faculty of Language Studies

The Faculty of Language Studies consists of six (06) Departments of Study as mentioned below.

Department of Sinhala
Department of Pali
Department of Sanskrit
Department of English
Department of Language Skills Development
Department of English Language Teaching

One of the major objectives of the Faculty of Language Studies is to develop the Students, who are involved in studies in the University as persons equipped with knowledge and discipline and thereby to produce versatile disciplinarians and amenable scholars. Likely, imparting wisdom in Languages required for publicizing the Buddhism locally as well as internationally.

Academic Staff

Dean – Professor, Venerable Lenagala Siriniwasa Thero (Covering Duties)

Senior Lecturer, Doctor. Swarnananda Gamage

Heads of the Departments of Study

1.	Head, Department of Pali	-	Senior Lecturer Venerable Kotiyagala Uparathana Thero
2.	Head, Department of Sinhala	-	Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera
3.	Head, Department of Sanskrit	-	Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero
4.	Head, Department of English	-	Senior Lecturer, Doctor (Mrs.) Nipunika Sandamali Senior Lecturer Doctor (Mrs.) Varuni Tennakoon
5.	Head, Department of English Teaching	-	Senior Lecturer, Doctor. Swarnananda Gamage Senior Lecturer, Pradeep Gunasena
6.	Head, Department of Language Skills Development	-	Senior Lecturer, (Mrs) Nirosha Salwathura Senior Lecturer Doctor (Mrs.) E.G.I. Wickramasinghe

Academic Staff:

✯ **Department of Pali (05)**

1. Senior Lecturer, Doctor Venerable Kotiyagala Uparathana Thero (Head - Department Study)
2. Senior Professor, Venerable Uthurawala Dhammarathana Thero (Sabbatical Leave)
3. Professor, Venerable Moragollagama Uparathana Thero (Dean – Faculty of Graduate Studies)
4. Professor, Venerable Gonadeniye Pannarathana Thero (On Study Leave from 09.08.2017)
5. Lecturer, Doctor Venerable Kandegama Deepawansalankara Thero

✯ **Department of Sinhala (04)**

1. Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera (Head – Department of Sinhala)
2. Associate Professor, Venerable Dunukewatte Gunarathana Thero
3. Senior Lecturer, Doctor U.P. Gamage
4. Lecturer (Not Confirmed) Doctor Venerable Padiyathalawe Amarawansha Thero

✯ **Department of Sanskrit (04)**

1. Professor Venerable Lenagala Siriniwasa Thero (Head of the Department of Study)
2. Professor, Venerable Neluwe Sumanawansha Thero
3. Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero
4. Lecturer (Not Confirmed), Doctor Venerable Athkandure Sumanasara Thero

✯ **Department of English (02)**

1. Senior Lecturer, Doctor (Mrs.) Varuni Tennakoon (Head of the Department of Study)
2. Senior Lecturer, Doctor (Mrs.) M. Nipunika Sandamali Dilani

✯ **Department of Language Skills Development (06)**

1. Senior Lecturer Doctor (Mrs.) Indeevari Wickremasinghe (Head of the Department of Study)
2. Senior Lecturer, Doctor (Mrs.) Nirosha Salwathura
3. Senior Lecturer, (Mrs.) N. Mallikadevi
4. Lecturer (Probationary), (Mrs.) K.G. Kaushaki de Silva
5. Lecturer (Probationary), (Mrs.) S. Nimali Priyangika
6. Lecturer (Probationary), (Mrs.) W.G. Ranganee Ariyawansha

✯ Department of English Teaching (03)

1. Senior Lecturer, Pradeep Gunasena (Head of the Department of Study)
2. Senior Lecturer, Doctor K.G. Swarnananda
3. Lecturer, (Mrs) K.G. Kumarage

Total Academic Staff: - Faculty of Language Studies

Department of Study	Subject	Medium	Name	Designation
Department of Sinhala	Sinhala	Sinhala	Venerable Dunukewatte Gunarathana Thero	Associate Professor
			Doctor (Mrs.) A.L.N.P. Perera	Senior Lecturer
			Mr. U.P. Gamage	Lecturer
Department of Pali	Pali	Sinhala /English	Venerable Uthurawala Dhammarathana Thero	Senior Professor
			Venerable Moragollagama Uparathana Thero	Professor
			Venerable Gonadeniye Pannarathana Thero	Professor
			Doctor Venerable Kotiyagala Uparathana Thero	Senior Lecturer
			Venerable Kandegama Deepawansalankara Thero	Lecturer
Department of Sanskrit	Sanskrit	Sinhala / English	Venerable Neluwe Sumanawansha Thero	Professor
			Doctor Venerable Mawathagama Pemananda Thero	Senior Lecturer
			Doctor Venerable Lenagala Siriniwasa Thero	Professor
			Doctor Venerable Athkandure Sumanasara Thero	Lecturer (Not Confirmed)
Department of English	English	English	Doctor (Mrs.) Varuni Tennakoon	Senior Lecturer
			Doctor (Mrs.) M. Nipunika Sandamali Dilani	Senior Lecturer
			Ms. Thilini Nilanka Weerasooriya	Lecturer (Probationary)
Department of Language	Hindi	Hindi / English	Mrs. Nirosha Salwathura	Senior Lecturer

Skills Development	Tamil	Tamil	Mrs. N. Mallikadevi	Senior Lecturer
	French	French / English	Mrs. Indeevari Wickremasinghe	Senior Lecturer
	Chinese	Chinese / English	Mrs. S. Nimali Priyangika	Lecturer
	Japanese	Japanese / English	Mrs. K.G. Kaushaki de Silva	Lecturer (Probationary)
	Korean	Korean / English	Mrs. W.G. Ranganee Ariyawansha	Lecturer (Probationary)
Department of English Language teaching	English	English	Mr. K.G. Swarnananda	Senior Lecturer
			Mr. Pradeep Gunasena	Senior Lecturer
			Mrs. K.G. Kumarage	Lecturer

Key Performance Indicators (KPI)

	Key Performance Indicators (KPI)	2023	2024	2025	2026	2027
01.	Upgrading the Image of the University as the Foremost and the Most Excellent University in relation to the Buddhist and Pali Studies locally and internationally.					
	➢ The ranking of our University as per the existing World Classification of Universities.	11,604	10,000	9,000	8,500	8,000
02.	Production of Qualitative Scholars to suit the modern world by exploring the related fields of subjects including the Buddhism and Pali Language.					
	➢ Diplomas, First Degrees, Post Graduate Diplomas, Post Graduate Degrees, Degrees of Master of Philosophy and Doctor of Philosophy offered internally and externally.	5,500	6,000	6,500	7,000	7,500
	➢ Employment in the profession (In Dhamma Communication Activities)	100%	100%	100%	100%	100%
03.	Utilization of Capital	100%	100%	100%	100%	100%
04.	Increasing the local and foreign student community and increasing the number of foreign students by promoting the Affiliated Institutions.					
	➢ Foreign Affiliated Institutions 01.09.2023100%	14	14	14	14	15
05.	Improvement of the knowledge in Foreign Languages, Information Technology and Research required for the Buddhist Studies.					

	Development of skills in English, Chinese, Korean, Japanese, French, Hindi and Tamil Languages.	100%	100%	100%	100%	100%
	Expansion of facilities available in Language Laboratories and improvement of the Information Communication Technology.	100%	100%	100%	100%	100%
	Translation of the Buddhist Philosophy into the foreign languages and computerization of such knowledge and directing such knowledge for Buddhist Missionary Activities in foreign countries	100%	100%	100%	100%	100%
	The ranking of our University as per the existing World Classification of Universities.	58	56	53	49	44
06	Computer Literacy 01.09.2023 – 100%	100%	100%	100%	100%	100%

Human Resources

The Number of Employees at the end of each Year –

Details of the Staff have been classified as per the letter of the Director General of the Department of Management Services bearing No. DMS/1528(s)vol-1 dated 06.11.2019.

	As at 31.12.2019			As at 31.12.2020			As at 31.12.2021			As at 31.12.2022			As at 31.12.2023		
	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies
Senior															
Academic	65	54	11	65	55	10	65	55	10	69	51	18	69	49	20
Tertiary															
Academic Assistants	02	01	01	02	01	01	02	01	01	02	01	01	02	01	01
Senior / Tertiary															
Administrative	15	13	02	15	11	04	15	11	04	15	11	04	15	10	05
Secondary / Primary															
Non-academ	129	118	11	129	114	15	129	114	15	127	118	17	126	103	23
Total	**211**	**186**	**25**	**211**	**181**	**30**	**211**	**181**	**30**	**213**	**173**	**40**	**212**	**163**	**49**

Non-academic Staff

Non-academic Staff (Division wise)

Division	Senior	Tertiary	Secondary (Senior Middle)	Primary (Junior)
Office of Mahapadyaya	-	-	1	1
Faculty of Buddhist Studies	-	-	6	3
Faculty of Language Studies	-	-	6	4
Faculty of Graduate Studies and Centre for External Examinations	-	2	5	4
Office of the Registrar	1	-	1	1
Library	-	-	5	5
Finance Division	2	-	10	3
Administration Division	-	1	5	12
Internal Examination Division	-	-	4	1
Academic and Student Services Division	-	1	4	1
Legal and Documentation Division	-	-	-	1
Internal Audit Division	-	1	1	1
Maintenance Division	-	2	1	10
Hostel	-	-	3	3
Total	**03**	**07**	**52**	**51**
	113			

Personnel Estimate of the Non-academic Staff as at 31.12.2023

Designation	Approved Cadre	No. of Employees Currently Serving	No. of Vacancies
Senior	**06**	**03**	**03**
Registrar UE x 3 (I)	01	00	01
Bursar UE x 3 (II)	01	01	00
Deputy Registrar / Senior Assistant Registrar UE x 2	03	01	02
Deputy Bursar / Senior Assistant Bursar UE x 2	01	01	00
Tertiary	**09**	**07**	**03**
Assistant Registrar UE x 1	05	03	02
Assistant Internal Auditor / Senior Assistant Internal Auditor * UE x 1	01	00	01
Assistant Bursar UE x 1	01	01	00
Assistant Internal Auditor	-	01	00
Works Engineer UE x 2	01	01	00
Garden Supervisor UE x 1	01	01	00
Secondary	**66**	**52**	**14**
Sub Warden UMN 3	03	03	00
Audit Assistant UMN 2	02	01	01
Works Supervisor UNN 2	01	01	00
Technical Officer UMT 1	01	01	00
Management Assistant UMN 1	46	36	10
Library Information Asisstant UMN 1	06	05	01
Works Supervisor (Civil) UMT 1	01	01	00
Management Assistant (Book Keeper) UMN 1	02	02	00
Management Assistant (Shroff) UMN 1	02	01	01
Management Assistant (Store-Keeper) UMN 1	02	01	01
Primary	**60**	**51**	**09**
Library Assistant UPL 1	06	05	01
Driver UPL 3	11	10	01
Electrician UPL 3	02	01	01
Plumber UPL 3	01	01	00
Machine Operator UPL 3	01	01	00
Works Attendant UPL 1	34	30	04
Labourer (Gardening) UPL 1	02	02	00
Mason UPL 3	01	00	01
Laboratory Attendant UPL 2	01	00	01
Carpenter UPL 3	01	01	00
Grand Total	**141**	**113**	**29**

* Senior Assistant Internal Auditor Post has been approved by suppressing Assistant Internal Auditor Post.

Personnel Estimate of the Academic Staff as at 31.12.2023

Designation	Approved Cadre	No. of Employees Currently Serving	No. of Vacancies
Senior			
Venerable Mahopadyaya Thero	01	01	01
Professor (Chair)	05	01	04
Senior Professor	61	01	15
Professor		12	
Associate Professor		01	
Senior Lecturer		05	
		15	
Lecturer		10	
Lecturer (Probationary)		02	
Tertiary			
Academic Assistant (Instructor)	02	01	01
Not Involving in Teaching Activities			
Librarian	01	01	00
Senior Assistant Librarian / Assistant Librarian	01	01	00
Grand Total	**71**	**50**	**21**

Have been classified as per the letter of the Director General, Department of Management Services bearing No. DMS/1528(s)vol-1 dated 06.11.2019.

Recruitment of Trainees

A Practical Training was provided for 28 students, who followed Courses on Computer, English and Secretary Practice at National Apprenticeship and Industrial Training Authority, Vocational Training Centres of the National Youth Services Council and the Zonal Computer Resources Centre of Homagama Central College.

Utilization of Vehicles – 2023

		Milleage (in km)	Amount of fuel Consumed /Allocated (Litres)	Total Expenses for Fuel	Total Expenses for Repairs and Maintenance (Rs.)	Average Consumption per Litre (km)	Average Fuel Expenses for 1 km (Rs.)	Average Expenditure for Repairs and Maintenance for 1 km (Rs.)
	Vehicles allocated for normal duties of the University							
1.	**NC 4154**	9941	3094	1052628.50	513763.00	3.21	105.89	51.68
2.	**NB 2829**	22394	2563	880054.00	793023.81	8.73	39.30	35.41
3.	**NA 4493**	11282	1744	608928.00	279835.27	6.47	53.97	24.80
4.	**NA 9485**	For Colombo Premises						
5.	**KS 4133**	6638	1016	414417.00	4205562.75	6.53	62.43	633.56
6.	**KC 5084**	9924	1165	449809.00	235393.18	8.52	45.33	23.72
7.	**QB 2067**	199	102.2	36804.00	21709.96	1.95	184.94	109.10
8.	**250 7415**	6470	705	248155.00	122288.70	9.18	38.35	18.90
9.	**58 0718**	2913	458	168065.00	14700	6.36	57.69	5.05
10.	**CAM 5412**	8112	1212	469467.00	209482.37	6.69	57.87	25.82
11.	**CAI 1736**	2816	427	174421	88770.00	6.59	61.94	31.52
12.	**18 4060**	Not in the running condition						
	The vehicles allocated for the Officers of the University							
13.	**KR 7529**	Allocated for the Dean of the Faculty of Post Graduate Degrees, Colombo.						
14.	**KO-4852**	Venerable Mahopadyaya Thero						

Utilization of Equipment

Performance – Utilization of Equipment – From 01.01.2023 up to 31.12.2023

Equipment	Number of equipment	Fuel Consumption				Amount incurred (Rupees)	Number of hours travelled	Amount incurred for 1 hour (Rupees)	Amount Consumed per 1 hour (litres)
		Diesel (Litres)	Petrol (Litres)	2 T (Litres)	DS 40 (Litres)				
Generater (Hostel premises)	01	250L				Rs.81,400.00	26.5	3071.31	10'188
Generater (Administrative premises)	01	350L				Rs.113,100.00	26.5	4267.92	8'67
Sub Total		600 L				Rs.194,500.00			
lawn mower	02		40 L	03L		Rs.17805.00			
Total	**04**	**600L**	**40** L	**03L**		**Rs.212,305.00**			

The quantity of diesel left in the generator in the residential premises as at 31-12-2022 was 288 litres.
The quantity of diesel obtained for the generator in the residential premises as at 31-12-2023 was 250 litres.
The quantity of diesel left in the generator in the residential premises as at 31-12-2023 was 268 litres.
The quantity of diesel left in the generator in the administrative premises as at 31-12-2022 was 200 litres.
The quantity of diesel obtained for the generator in the administrative premises as at 31-12-2023 was 350 litres.
The quantity of diesel left in the generator in the administrative premises as at 31-12-2023 was 320 litres.

Venerable Mahopadyaya Theros served in the University

Venerable Maopadyaya Theros appointed in terms of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981.

	Name	Designation	Date of Appointment	Date of Termination of the Service
01	Dr. Venerable Kakkapalliye Anurudhdha Thero	Venerable Mahopadyaya Thero	15.01.1982	14.01.1985
02	Dr. Venerable Kakkapalliye Anurudhdha Thero	Venerable Mahopadyaya Thero	15.01.1985	14.01.1988
03	Professor, Venerable Kumburugamuwe Vajira Thero	Venerable Mahopadyaya Thero	19.01.1988	18.01.1991
04	Professor, Venerable Kumburugamuwe Vajira Thero	Venerable Mahopadyaya Thero	19.01.1991	18.01.1994
05	Venerable Akuratiye Nanda Thero	Venerable Mahopadyaya Thero	19.01.1994	05.08.1996

Venerable Acting Maopadyaya Theros, Competent Authorities and Mahopadyaya Theros appointed after the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995 made effective.

	Name	Designation	Date of Appointment	Date of Termination of the Service
01	Dr. Venerable Kakkapalliye Anurudhdha Thero (Appointed by His Excellency the President)	Venerable Competent Authority	08.08.1996	31.12.1996
02	Dr. Venerable Horana Vajiragnana Nayaka Thero *	Venerable Competent Authority	15.01.1997	23.02.1997
03	Professor Venerable Kumburugamuwe Vajira Thero (appointed by the President in terms of Section 10 of the Buddhist and Pali University Act of Sri Lanka No. 74 of 1981.)	Venerable Mahopadyaya Thero (Acting)	24.02.1997	28.10.1998

04	Doctor Venerable Meegoda Pannaloka Thero (appointed by the Secretary of the Ministry)	Venerable Mahopadyaya Thero (Acting)	25.11.1998	20.01.1999
05	Professor P. Wilson (appointed by Hon. Richard Pathirana, Minister of Education as per the Gazette Extraordinary bearing No. 1063/9 dated 20 January)	Competent Authority	20.01.1999	30.09.1999
06	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	25.11.1998	20.01.1999
07	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	20.01.1999	30.09.1999
08	Professor Venerable Wegama Piyarathana Thero *	Venerable Mahopadyaya Thero	25.11.1998	20.01.1999
09	Professor Chandra Wickramagamage (appointed by the Ministry)	Venerable Mahopadyaya Thero (Acting)	24.09.2008	28.10.2008
10	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	29.10.2008	30.10.2011
11	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	31.10.2011	30.10.2014
12	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2014	30.10.2017
13	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2017	30.10.2020
14	Professor Venerable Neluwe Sumanawansa Thero	Venerable Mahopadyaya Thero (Attending to Duties in Post)	With effect from 02.11.2020	-

* Appointed as per the Schemes of Recruitment of the University Grants Commission Circulars in terms of Provisions of Section 10 (9) of the Act No. 37 of 1995.

Calendar of Meetings – Year 2023

Month	Administrative Council	The Senate	Board of the Faculty of Graduate Studies	Faculty Board Meetings		Finance Committee	Investment Committee	Institutional Procurement Committee	Minor Procurement Committee		Minor Procurement Committee	Gifts and Scholarship Committee	Information Technology Committee	Workshop on Pali and Sinhala Dictionary Compilation
				Faculty of Buddhist Studies	Faculty of Language Studies				First Time	Second time				
	2.00 p.m.	2.00 p.m.	9.00 a.m. – 12.00 noon	9.00 a.m.	1.00 p.m.	2.30 p.m.	2.30 p.m.	10.30 pm	11.30 a.m.	9.30 a.m.	1.30 p.m.	11.00 a.m.	9.30 a.m.	6.00 p.m.
January	24	10	25	18	18	12	26	25	03	19	25	03	04	Conducted on every Monday of the week through online method
February	28	7	22	15	15	09	23	22	07	23	-	-	01	
March	28	7	29	15	15	09	30	29	07	23	-	07	01	
April	25	11	26	25	25	06	27	26	04	20	-	-	03	
May	30	09	24	17	17	11	25	31	02	25	31	02	03	
June	27	13	28	21	21	08	22	28	06	22	-	-	07	
July	25	11	26	19	19	13	27	26	04	20	-	04	05	
August	29	08	23	16	16	10	31	31	08	24	27	05	02	
September	26	12	27	20	20	07	21	27	05	21	-	06	06	
October	24	10	25	18	18	12	26	25	03	19	-	-	04	
November	28	14	29	15	15	09	30	29	07	23	-	07	08	
December	19	12	27	20	20	14	28	27	05	21	-	-	06	

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Month	Library Committee	Students' Welfare Committee	Progress Review Committee on Building Construction	Administrative Officers' Meeting	Academic/Non-academic Official Quarters Committee (Fourth Wednesday in every two Months)	Study leave Committee (Second Wednesday in every month)	Academic Staff Research Session	Meeting of Course Cordinators	Audit and management Committee	Staff Meeting (Third Tuesday in every Three Months)	Internal examniations Committee	Presentation Review Committee for Post Graduate Studies
	2.00 p.m.	1.00 p.m.	9.30 a.m.	1.30 p.m.	9.30 a.m.	1.30 p.m.	9.30 a.m.	3.00 p.m.	1.30 p.m.	9.30 a.m.	1.30 p.m.	1.00 p.m. – 4.00 p.m.
January	-	04	3	27	-	11	11	Held after the meeting of the administrative officers	-	-	05	25
February	-	3	7	24	22	08	08		16		-	22
March	08	3	7	24	-	8	08		-	21	02	29
April	-	-	4	28	26	12	12		-	-	-	26
May	-	03	2	26	-	10	10		-	-	04	24
June	07	-	6	23	28	14	14		19	20	-	28
July	-	-	4	28	-	12	12		-	-	06	26
August	-	02	2	25	23	09	09		-	-	-	23
September	06	-	5	22	-	13	13		15	17	07	27
October	-	-	3	27	25	11	11		-	-	-	25
November	08	-	7	24	-	08	08		-	-	02	29
December	-	-	5	22	27	13	13		08	Ü19	-	27

Cost for Students

Cost per Student for 5 years

Year	2019	2020	2021	2022	2023
Cost Rs.	1,002,714.00	947,712.00	881,763.00	839,363.00	953,752.00

Payment of Bursaries in the year 2023– Value of Instalment – Rs. 4000/- per one Student

Payment of Bursaries				
First Year 2022/2023				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
30.11.2023	First Year	97	01	388,000.00
30.11.2023	First Year	97	02	388,000.00
30.11.2023	First Year	97	03	388,000.00
30.11.2023	First Year	97	04	388,000.00
30.11.2023	First Year	97	05	388,000.00
22.01.2024	First Year	103	06	412,000.00
20.02.2024	First Year	103	07	412,000.00
18.03.2024	First Year	95	08	380,000.00

Second Year 2021/2022				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
14.08.2023	Second Year	169	11	676,000.00
05.09.2023	Second Year	170	12	680,000.00
20.09.2023	Second Year	170	13	680,000.00
30.10.2023	Second Year	152	14	608,000.00
21.11.2023	Second Year	152	15	608,000.00
22.01.2024	Second Year	153	16	612,000.00
20.02.2024	Second Year	153	17	612,000.00
18.03.2024	Second Year	145	17	580,000.00

Third Year 2020/2021				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.08.2023	Third Year	125	21	500,000.00
05.09.2023	Third Year	126	22	504,000.00
20.09.2023	Third Year	126	23	504,000.00
30.10.2023	Third Year	101	24	404,000.00
21.11.2023	Third Year	101	25	404,000.00
22.01.2024	Third Year	101	26	404,000.00
20.02.2024	Third Year	101	27	404,000.00
18.03.2024 2024.03.18	Third Year	100	28	400,000.00

Fourth Year 2019/2020				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.08.2023	**Fourth Year**	18	31	71,400.00
05.09.2023	**Fourth Year**	18	32	71,400.00
20.09.2023	**Fourth Year**	18	33	71,400.00
30.10.2023	**Fourth Year**	18	34	71,400.00
21.11.2023	**Fourth Year**	18	35	71,400.00
21.01.2024	**Fourth Year**	18	36	71,400.00
20.02.2024	**Fourth Year**	18	37	71,400.00
18.03.2024	**Fourth Year**	18	38	71,400.00

Payment of Mahapola Scholarships in the year 2023 – Amount of Instalment – Rs. 5000/- per one Student

Payment of Mahapola Scholarship				
Third Year 2020/2021				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
30.10.2023	**Third Year**	32	20	480,000.00
	Third Year		21	
	Third Year		22	

Fourth Year 2019/2020				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
30.10.2023	**Fourth Year**	06	31	90,000.00
	Fourth Year		32	
	Fourth Year		33	

Provision Allocated for the University from 1989 to 2023

Year	Recurrent Provsion in Million	Capital Provision in Million
1989	0.39	0.01
1990	0.65	0.004
1991	0.72	0.31
1992	0.82	0.32
1993	1.04	0.08
1994	1.20	0.09
1995	1.28	0.20
1996	1.22	0.43
1997	1.37	2.0
1998	1.67	1.37
1999	1.78	0.51
2000	1.87	0.49
2001	2.30	0.38
2002	22.10	7.00
2003	27.74	11.39
2004	30.50	69.913
2005	38.00	180.00
2006	58.50	180.00
2007	66.80	133.00
2008	68.90	130.00
2009	79.34	127.50
2010	82.17	142.50
2011	83.50	161.184
2012	119.3	100.5
2013	134.770	80.00
2014	165.48	113.00

2015	222.06	115.00
2016	247.04	86.00
2017	272.06	100.00
2018	314.50	108.00
2019	433.00	280.00
2020	454.00	107.50
2021	514.00	200.00
2022	510.00	50.00
2023	485.00	50.00

Recurrent and Capital Expenditure of the University (Rs.)

	2019	2020	2021	2022	2023
Recurrent Expenditure	497,113,479	455,126,811	475,548,944	490,326,106	502,322,294
Capital Expenditure	241,556,403	90,312,144	100,585,362	19,823,211	24,690,301

Particulars regarding the Recurrent Expenditure

Item	2021	2022
(a) Personnel emoluments	362,138,121	370,518,632
(b) Travelling Expenditure Local/Abroad	270,216	261,942
(c) Supplies	24,366,057	22,916,641
(d) Maintenance	11,872,325	11,050,584
(e) Services - Contractual Services	49,832,979	63,275,474
(f) Others	41,846,408	34,299,021
Total	**490,326,106**	**502,322,294**

In the Year 2022			
Object	**Estimate (Rs.)**	**Expenditure (Rs.)**	**Saving / Surplus Amount (Rs.)**
(a) Recurrent Expenditure (Including Extra Provision)	510,000,000	490,326,106	19,673,894
(b) Capital Expenditure	50,000,000	19,823,211	30,176,789
Total	560,000,000	510,149,317	49,850,683
In the Year 2023			
Object	**Estimate (Rs.)**	**Expenditure (Rs.)**	**Saving / Surplus Amount (Rs.)**
(a) Recurrent Expenditure (Including Extra Provision)	485,000,000	502,322,294	(17,322,294)
(b) Capital Expenditure	50,000,000	24,690,301	25,309,699
Total	535,000,000	527,012,595	7,987,405

Report on the Future Plans based on the Sustainable Development - 2023

Report on the Future Plans based on the Sustainable Development

- In concurrence with the Crop Cultivation Programme launched by the Government a Crop Cultivation Programme was launched in the year 2023 and in concurrence with that, it has been planned to establish more Crop Cultivation activities in the year 2024 as well.
- Arrangements are being made to further activate the tree planting programmes as well as planting flowers and horticultural crops in the hostel premises with the involvement of the student community in cultivation activities and to continue the activities further with the provision of necessary compost fertilizer and necessary support.
- It has been scheduled to prepare and provide the planting materials within the University for the benefit of the Community of the University and it has been scheduled to continue the project in the future as well.
- Work is being done to beautify the university premises using ornamental plants.
- Awareness programmes on sustainable development goals were implemented for all the academic and non-academic staffs and activities will be planned to develop the knowledge and skills of the University community on the sustainable development goals.
- All Divisions are planning to implement the Action Plan for the year 2024 to achieve the Sustainable Development Goals and Indicators.
- Arrangements are being made to improve the facilities required for the operation in relation to goods and services as well as academic activities in the University using modern technology through online methods and to make arrangements to perform a quality and efficient service in the access to library services and in the financial division, internal examination division as well as in the external examination division by using software.
- Planning and launching activities to maintain the university as an attractive place by combining landscaping and greening elements for the development and planning of all the building, and steps have been taken to create a free office environment for the university community and to

further expand these activities in the future. planned. Under this Programme, landscape horticultural activities and rigid beautification techniques have been planned to be implemented in the university during the year 2024.

- It is anticipated to renovate the student hostel premises in the year 2024 in order to improve the learning environment and sanitary activities of the students' community. It aims at providing basic hostel facilities required for the students, who would be the future scholars produced by the University.
- It has been scheduled to continuously maintain and develop the annual tree planting activities.
- The University has planned activities for sustainable environmental management in relation to the year 2024 by using renewable energy through solar lights for the beautifaction of the garden of the University.
- Efforts are being made to implement attitudinal programmes for sustainable energy consumption by educating the community of employees to use the energy of the University economically in order to minimize the use of water, electricity and fuel.
- It has been planned to organize and implement religious programmes in the University to help the spiritual development of the University community.

Works Engineer Gardener

Foreign Affiliated Institutions - 2023

1. **Buddhist and Pali College of Singapore**
   30, Jalan Eunos, Singapore, 419495

2. **Samdhi Vihara at Shah Alam (The Buddhist Institute)**
   Selangor, 72, Jalan Kucai Dua, Taman Lian Hoe, 58000, Kuala Lumpur, Malaysia.

3. **Persatuan Sasana Abhiwurdhi Wardhana Maha Vihara - Malaysia**
   Buddhist Maha Vihara, 123, Jalan Berhala Brickfields, 50470 Kuala Lumpur, Malaysia.

4. **Pagoda Phat Hue - Germany (Buddhist Wisdom)**
   Pagoda Phat Hue Hanauer 443, 60314, Frankfurt Am Main, Germany

5. **Dhammzentrum Nyanaponika - Austria (Europe)**
   Auhofstrasse 78, A- 1130 Vienna, Austria (Europe)

6. **Compassian Buddhit Institute,**
   BTS Complex, Kadalpur, Raozan, Chittagong, 4340, Bangladesh

7. **Danggook Buddhist Chaonbop College - Korea**
   830- 58, Beomil 2 dong, Dong- gu, Busan, Republic of Koria

8. **Buddhist and Pali College - USA**
   3401 N4th treet, Minneapolis, MN 55412, USA

9. **International College of Buddhist Studies - UK**
   309- 311, Kingsbury Road, London Nwg 9 PE, United Kingdom

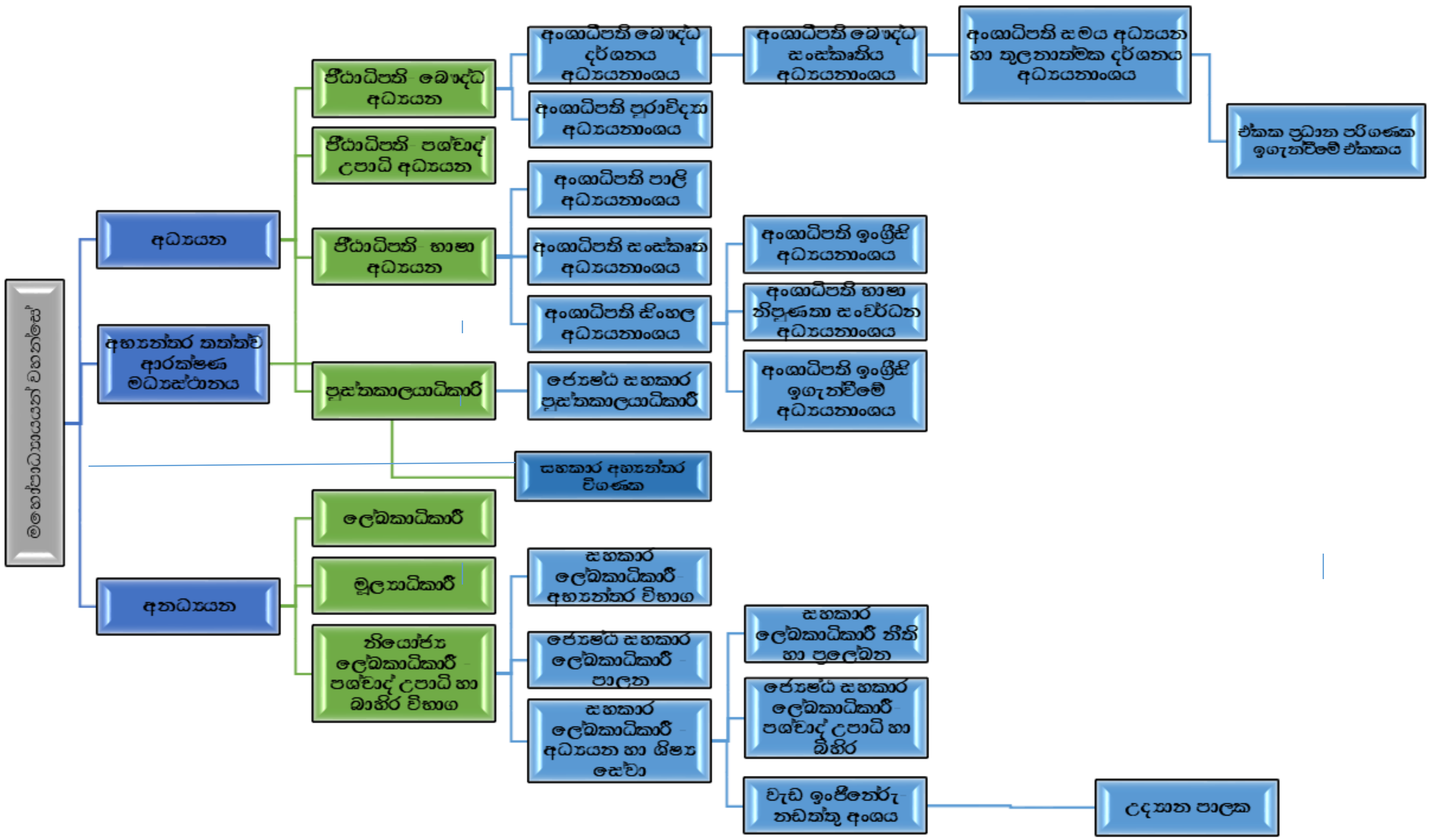
10. **Dharma Vijaya Buddhist Vihara, Inc - Los Angeles**
    1847 Crenshaw Blvd, Los Angeles, CA 90019

11. **Head of Scotlant's Buddhist Vihara - UK**
    Caldercuilt Road, Maryhill Park, Glasgow, G20 6AD, UK

12. **Aloka Vihara Foundation Limited of Hong Kong**
    3/F, 223 Sai Yee Street, Prince Edward Kowloon, Hong Kong-

13. **Institute of Buddhist & Pali college of Japan**
    Zentoin Temple, 17/19, Hancho Hachioji,
    Tokyo, 192-0066,
    Japan

Organizational Structure of the University



Corporate Information

Institute	**The Buddhist and Pali University of Sri Lanka**
Official Address of the Institution	**37, Moragahahena Road, Pitipana Town, Homagama**
Academic Premises	**Gurulugomi Mawatha, Pitipana North**
Faculty of Post Graduate Studies and External Examination Centre	**214, Bauddaloka Mawatha, Colombo 07**
Telephone Number of the Institution	**011 2857786**
Website	**www.bpu.ac.lk**
E-mail	**mail@bpu.ac.lk**
Banker	**Bank of Ceylon**
Line Ministry	**Ministry of Education**

Final Accounts

The Buddhist and Pali University of Sri Lanka

Financial Statements

Contents

Statement of Accountability Pertaining to the Financial Statements

The Council of the University is accountable for the preparation of financial statements in accordance with applicable Laws and Regulations. The Council has approved the financial statements based on the fact that the financial statements prepared over a period of time represent a true and fair position and thereby, the Administrative Council satisfies with the performance of the University.

The Council of the University is accountable to represent, explain and disclose true and fair view of the performance and financial position of the University by maintaining adequate accounting records including;

- Selection of appropriate accounting policies and apply them continuously.
- Reaching reasonable and provable conclusions and valuations.

Statement of Accountability of the Council

We hereby declare that the financial statements present a true and fair view of the financial position and performance of the University and the financial statements have been prepared in accordance with the accepted Laws and Rules and Accounting Policies.

Professor Venerable Neluwe Sumanawansa Nayaka Thero
Venerable Mahopadhyaya (Attending to duties of the Post)
For the Council of the Buddhist and Pali University of Sri Lanka

The Buddhist and Pali University of Sri Lanka
The Statement of Financial Performance
for the Year Ended on 31 December 2023

Description	Notes	2023	2022 Restated	2022
Income		**Rs.**	**Rs.**	**Rs.**
Income on Non- Exchange Transactions	**03**			
State Donations for Recurrent Expenditure		480,000,000	461,895,000	417,000,000
State donations for Capital Expenditure		24,690,301	19,823,211	-
Capital Donations	**04**	7,953,140	1,025,338	-
Capital Expenditure – University Funds		2,225,907		
Income on Exchange Transactions				
Income earned from the Internal Students	**05**	3,528,151	4,603,455	4,603,455
Investment Income and interest for Loans	**06**	27,222,430	14,199,397	14,199,397
Miscellaneous receipts	**07**	8,506,500	4,913,594	4,913,594
External Projects - Income	**08**	97,723,625	60,935,027	60,935,027
Total Income		**651,850,054**	**567,395,022**	**546,546,473**
Recurrent Income (Non-Capital)		**616,980,706**	**546,546,473**	**-**
Less - Expenses Recurrent (Non-Capital)				
Personal Emoluments	**09**	370,518,632	362,138,121	362,138,121
Travelling Expenses	**10**	261,942	270,216	270,216
Supplies	**11**	22,916,641	24,366,057	24,366,057
Maintenance Expenses	**12**	11,050,584	11,872,325	11,872,325
Services	**13**	63,275,474	49,832,979	49,832,979
Others	**14**	34,299,021	41,846,408	41,846,408
External Project Expenses	**08**	57,871,017	44,483,286	44,483,286
Total Recurrent Expenditure (Non-Capital)		**560,193,311**	**534,809,392**	**534,809,392**
Excess/ Deficit/-Recurrent Capital Income		**56,787,394**	**11,737,081**	
Income on Non- Exchange Transactions				
Capital Donations		**34,869,348**	**20,848,549**	

Capital Adjustments		-	-	85,376,020
Less - Depreciation		(89,136,999	(85,947,776)	(89,560,440)
Surplus/Deficit - Capital		**(54,267,651)**	**(65,099,227)**	**11,165,325**
Total Surplus /Deficit (Recurrent and Capital)		**2,519,743**	**(53,362,146)**	

The Notes Numbers 1 to 37 were presented in page Numbers 09 to 35 as an integral part of the Financial Statements.

The Statement of Performance classified as External and Internal has been presented in Note No. 02.

The Buddhist and Pali University of Sri Lanka
Statement of the Financial Position
as at 31 December 2022

Description	Notes	2023	2022 Restated	2022
		Rs.	Rs.	Rs.
Assets				
Non – Current Assets				
Property, Plant and Equipment	15	1,511,324,666	1,320,711,161	1,320,711,
		1,511,324,666	**1,320,711,161**	**1,320,711,161**
Intangible Assets	16	6,353,582	5,283,439	5,283,439
Work in Progress	17	154,557,209	154,557,209	154,557,209
Investments	18	201,480,803	181,472,148	181,472,148
		1,873,716,260	**1,662,023,957**	**1,662,023,957**
Current Assets				
Balance stock at the stores	19	7,713,712	8,737,415	8,737,415
Stock of Publications	20	408,450	408,450	408,450
Short-term investments	21	14,815,392	5,126,622	5,126,622
Employee Loans and Miscellaneous Advances	22	6,523,864	7,859,314	7,859,314
Miscellaneous Deposits	23	842,550	792,550	792,550
Capital Advances	24	15,199,685	15,788,685	15,788,685
Interests receivable	25	16,106,619	13,290,921	13,290,921
Payments in advance	26	3,177,612	2,657,912	2,657,912
Cash and Cash equivalents	27	56,506,082	35,918,790	35,918,790
		121,293,966	**90,580,749**	**90,580,749**
Total Assets		**1,995,010,226**	**1,752,604,706**	**1,752,604,706**
Equity and Liabilities				
Net Assets / Equity				
Capital Donations spent		-	-	965,621,919
Capital Donations unspent	28	19,156,185	33,846,486	33,846,486
Asset revaluation reserve	-	855,346,492	610,479,282	610,479,282
Capital Donations	04	-	-	144,964,213
Accumulated Balance	-	767,918,887	765,218,136	(345,367,996)
		1,642,421,564	**1,409,543,904**	**1,409,543,904**
Reserves				
Reserved Funds	30	134,841,904	87,771,683	87,771,683
Non-current Liabilities				
Allocation for Service Gratuities	31	109,843,962	104,507,445	104,507,445

		244,685,866	**192,279,128**	**192,279,128**
Current Liabilities				
Deferred Income	**32**	19,398,750	38,083,495	38,083,495
Deposits	**33**	7,091,765	6,298,798	6,298,798
Retentions on Contracts	**34**	**11,252,161**	**11,125,717**	**11,125,717**
Miscellaneous Creditors	**35**	**2,088,004**	**1,688,647**	**1,688,647**
Accrued Expenses	**36**	14,645,340	20,782,730	20,782,730
Accrued Expenses – External Projects	**37**	**53,426,776**	**72,802,287**	**72,802,287**
		107,902,796	**150,781,674**	**150,781,674**
Total Equities and Liabilities		**1,995,010,226**	**1,752,604,706**	**1,752,604,706**

M.A.V.S. Gunawardena
Bursar
26.02.2024

E.A. Gunasena
Registrar (Acting)

The Council is responsible for the preparation and presentation of the aforementioned financial statements and signed below for and on behalf of the Council.

Professor Venerable Neluwe Sumanavansa Thero Mahopadhyaya Thero
(Attending to duties in the Post)
The Buddhist and Pali University of Sri Lanka
26.02.2024

Member of the Council

1. Senior Lecturer, Ilukewela Dhammarathana Thero

2. Mrs. T.K.W.T.P. Premaratne

The Notes Numbers 1 to 37 were presented in page Numbers 09 to 35 as an integral part of the Financial Statements.

The Buddhist and Pali University of Sri Lanka
Statement of Changes in Net Assets / Equity for the year ended 31 December 2023

		2023						
	Capital Donations Spent (Rs.)	Capital Donations Unspent (Rs.)	Accumulated Surplus / Deficit Recurrent	Accumulated Surplus / Deficit Capital	Revaluation Reserve (Rs.)	Capital Donations Rs.	Accumulated Fund (Rs.)	Total (Rs.)
Balance as at 01.01.2022	**1,017,135,063**	**53,650,607**	**-**	**-**	**610,479,282**	**159,286,138**	**(356,512,413)**	**1,484,038,677**
Income / Additions during the year	**-**	-	-	-		1,025,338	-	1,025,338
Expenditure during the Year	19,823,211	(19,823,211)	-	-		-	-	-
Amortization Adjustments	(70,028,756)	-	-	-		(15,347,263)	-	(85,376,019)
Adjustments in the previous year	(19,090)	19,090	-	-	-		(20,908)	(20,908)
Adjustments of Publication Stocks - Donations	(1,361,976)	-	-	-	-			(1,361,976)
Adjustments of Publication Stocks	73,467	-			-			73,467
Surplus (Deficit) in the year 2022	-	-	-	-	-		11,165,325	11,165,325
Balance as at 01.01.2023	**965,621,919**	**33,846,486**	-	-	**610,479,282**	**144,964,213**	**(345,367,996)**	**1,409,543,904**
Adjustments -Capital as per SLPSFS 11 **As at 01.01.2023**	(965,621,919)			1,110,586,132		(144,964,213)		-
Additions during the Year		(24,690,301)						(24,690,301)
Revaluation Reserve					244,867,210			244,867,210
Government Capital Donations		10,000,000						10,000,000
Surplus / Deficit Capital				(54,267,651)				(54,267,651)
Recurrent as per SLPSFS 11 **As at 01.01.2023**			(345,367,996)				345,367,996	-
Adjustment in the Previous Year			181,008					181,008
Recurrent as per SLPSFS 11 **Surplus /Deficit**			56,787,394					56,787,394
	-	**19,156,185**	**(288,399,594)**	**1,056,318,481**	**855,346,492**	**-**	**-**	**1,642,421,564**

The Buddhist and Pali University of Sri Lanka

Cash Flow Statement for the year ended on 31 December 2023

	2023		2022 Restated		2022	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Operational Activities						
Surplus/ (Deficit) for the Year Recurrent and Capital		2,519,742		(53,362,146)		11,165,325
Adjustments for Non-Financial Items						
Provision for Depreciation in the Year	88,046,430		84,470,206		84,470,206	
Annual Depreciation for skills Development	1,090,569		1,498,479		1,498,479	
Provision for Gratuity	10,336,594		9,598,348		9,598,348	
Adjustment for publication Stocks	-		(1,288,509)		(1,288,509)	
Adjustments for Profit – Accumulated Balance of the previous Year	181,008		(20,908)		(20,908)	
Writing off the Provision for Depreciation of the Year		-	-		(85,376,020)	
Investment Income	(27,082,423)	-	(14,085,509)		(14,085,509)	
Income earned from Property	(438,516)	-	(282,664)		(282,664)	
Interest for Loans and Advances	(140,007)	-	(113,888)		(113,888)	
Capital Assistance and Capital Donations	(34,869,348)		(20,848,549)		-	
Working Capital Changes						
Balance Stock at the Stores	1,023,703	-	(3,313,488)		(3,313,488)	
Stock of Publications	-	-	1,288,509		1,288,509	
Short-term Investments	(9,688,770)	-	3,401,071		3,401,071	
Employee Loans and Advances	1,335,450	-	1,810,339		1,810,339	
Miscellaneous Deposits	(50,000)	-	(200,000)		(200,000)	
Capital Advances	589,000	-	(1,049,000)		(1,049,000)	
Interest Receivable	(2,815,698)	-	(10,167,187)		(10,167,187)	
Pre-payments	(519,700)	-	(1,626,753)		(1,626,753)	
Differed Income	(18,684,745)	-	(4,448,650)		(4,448,650)	
Deposits	792,967	-	808,135		808,135	
Retentions on Contracts	126,444	-	(286,537)		(286,537)	
Miscellaneous Creditors	399,357	-	1,150,672		1,150,672	
Accrued Expenses	(25,512,900)	-	33,151,115		33,151,115	
Payment of Gratuities	**(5,000,077)**		**(17,312,304)**		**(17,312,304)**	
Net Cash Flow generated from Operational Activities	**(20,880,662)**	**(20,880,662)**	**81,030,228**	**81,030,228**	**16,502,757**	**1,650,275**
Investment Activities						

Acquisition of Property, Plant and Equipment	(23,613,678)		(33,861,785)		(33,861,785)	
Work in progress	-		2,648,701		2,648,701	
Investing Money	(20,008,655)		(47,415,156)		(47,415,156)	
Intangible Assets	(2,160,712)		(815,327)		(815,327)	
Investment Income	27,082,423		14,085,509		14,085,509	
Income earned from Property	438,516		282,664		282,664	
Interest for Loans and Advances	140,007		113,888		113,888	
Net Cash Flow generated from Investment Activities	**(18,122,099)**	**(18,122,099)**	**(64,961,506)**	**(64,961,506)**	**64,961,506**	**64,961,506**
Financial Activities						
Capital Donations	10,000,000		-			
Reserve Funds	47,070,221		11,523,485		11,523,485	
Net Cash Flow generated from Financial Activities	**57,070,221**	**57,070,221**	**11,523,485**	**11,523,485**	**11,523,485**	**11,523,485**
Net Increase/(Decrease) in Cash and Cash Equivalents		**20,587,202**		**(25,769,939)**		**(25,769,939)**
Balance of Cash and Cash Equivalents at the beginning of the Year.		**35,918,880**		**61,688,818**		**61,688,818**
Balance of Cash and Cash Equivalents at the end of the Year		**56,506,082**		**35,918,879**		**35,918,879**

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The Buddhist and Pali University of Sri Lanka
Statement of Comparison of Estimated and Actual Values – 2023

Actual Income and Expenditure	Particulars	Final Estimate (January – December)	First Estimate (January – December)	Difference between the First Estimate and Actual Information
	Income			
480,000,000	Recurrent Income	477,900,000	485,000,000	(5,000,000)
39257081	Other Income	30,431,000	30,431,000	8,826,081
97723625	Income from External Projects	78,437,750	78,437,750	19,285,875
616980706	**Grand Total**	**586,768,750**	**593,868,750**	**23,111,956**
	Expenditure			
370518632	Personal Emoluments	383,882,000	385,000,000	14,481,368
261942	Travelling expenses	1,000,000	1,750,000	1,488,058
22916641	Supplies	24,679,000	27,110,000	4,193,359
11050584	Maintenance Expenses	12,728,000	13,492,000	2,441,416
63275474	Contractual Services	29,787,000	30,635,000	(32,640,474)
34299021	Others	25,824,000	27,013,000	(7,286,021)
57871017	Income from External Projects	78,437,750	28,088,186	(29,782,831)
560193311	**Grand Total**	**556,337,750**	**513,088,186**	**(47,105,125)**
56787394	Surplus / Deficit	30,431,000	80,780,564	(23,993,170)

The Buddhist and Pali University of Sri Lanka

Notes to be read as a part of the Financial Statements for the Year ended on 31 December 2023

01) Accounting Policies

1.1.1 Reporting Entity

The Buddhist and Pali University of Sri Lanka, which is currently operating under the Ministry of Education mainly functions with the financial allocation of the Government.

The Buddhist and Pali University of Sri Lanka has been established by the Act No.74 of 1981 and the Act has been amended by the Buddhist and Pali University of Sri Lanka (Amendment) Act (No. 37 of 1995). The major premises of Studies of the University is situated in Pitipana North, Gurulugomi Mawatha, Homagama while the Administrative building of the University is located at No. 37 of Moragahahena Road, Pitipana, Homagama. Faculty of Graduate Studies and Centre for External Examinations is situated at No. 214 of Bauddhaloka Mawatha, Colombo 07.

The University, where local lay and clergy students as well as foreign clergy students are following Degree Courses, is comprised of three Faculties, namely, Faculty of Buddhist Studies, Faculty of Language Studies and Faculty of Post Graduate Studies.

Students are consistently encouraged by the University to follow the Post Graduate Degrees and to conduct Researches.

1.1.2 Objectives of the University

The Objectives of the University in terms of the Section 3 of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981 amended by the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995.

I. Training of Scholars on the Buddhism and on the rules of discipline for the priesthood for publicizing the Religion of Buddhism in Sri Lanka as well as in foreign countries and for fostering the Buddhist missionary activities;

II. Promoting the Education of Pali Language, Buddhist Culture and Buddhist Philosophy in Sri Lanka as well as in foreign countries and uplifting such educational activities to suit the current trends in the World;

III.

(a) Training of Pupil Monks and male lay students to teach Buddhism and Pali Language in Piriven, Schools and similar Institutions;

(b) Provision of facilities required for the maintenance and the improvement of the moral conduct and mental discipline of Pupil Monks and all the male lay students; and

(c) Any other matter related to the above matters or incidental thereto.

1.1.3 Granting Approval for the issuance of the Accountability for the Financial Statements

(a) The Administrative Council is accountable for the Financial Statements and the Administrative Council granted the approval on 27 February 2024 to issue Financial Statements of the Buddhist and Pali university of Sri Lanka for the year ended 31 December 2023.

(b) **Financial Period**

The 12-month period from 01 January 2023 to 31 December 2023 is the financial period of the Buddhist and Pali University of Sri Lanka.

1.1.4 Basis of Preparation

(a) Statement of Conformity

The Final Financial Statements have been prepared as per the Sri Lanka Public Sector Accounting Standards (SLPSAS) and the Finance Act No. 38 of 1971, the Financial Regulations of the Government and the Establishments Code have been made applicable in relevant instances.

In addition, the following Circulars, which were issued by the following institutions, have been made applicable to the University by the Governing Council of the University from time to time and they have also been used for accounting.

- Public Administration Circulars issued by the Ministry of Public Services, Provincial Councils and Local Government
- Circulars issued by the University Grants Commission (UGC).
- Circulars of the Department of Public Enterprises issued by the General Treasury.

(b) <u>Basis of Accounting</u>

The Financial Statements have been prepared using the Accrual Basis and Historic Cost Basis, excluding the occasions, where the basis is specifically indicated.

(c) <u>The Currency used in the preparation of the Financial Statements</u>

Values have been estimated in Rupees and Cents used in Sri Lanka in the preparation of financial statements and action has been taken to round off the Accounts Reports to the final Rupee.

(d) <u>Going Concern</u>

The Management has a reasonable expectation that the University has adequate resources to continue operational activities for the foreseeable future in an estimate done by the Management on the going concern of the University. Accordingly, the financial statements of the Buddhist and Pali University have been prepared on going concern basis.

(e) <u>Comparative Information</u>

Information related to the previous accounting period has also been revealed along with the information of the current year with the objective of providing a higher understanding in the utilization of Financial Statements and to improve the ability of making reconciliations.

The Statement of Financial Performance of the current year has been forwarded as a summary and detailed information have been submitted by Notes.

(f) <u>Materiality and Aggregation</u>

Every materially similar item class has been submitted as separate notes in the Financial Statements, unless the items are not material or in dissimilar nature.

(g) <u>Judgements and estimates on Accounts</u>

The preparation of the financial statements of the Buddhist and Pali University of Sri Lanka requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and successive disclosures as well as the disclosure of contingent liabilities. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Information about judgements for the Accounting Policies which are considered as the basis for the items with significant effects recognized in the financial statements has been submitted.

1.1.5 <u>Revenue Recognition</u>

Revenue is recognized when there is a potential to flow the economic benefits to the University during the reporting period and such benefits are reliably measurable.

1.1.5.1 <u>Income from non-exchange transactions</u>

Non-exchange transactions are transactions, received to the University from another entity (eg, cash or other assets), where approximately equal value is not exchanged in the exchange of cash and assets.

Resources derived from non-exchange transactions are recognized as an asset, except for services of a kind that meet the definition of an asset.

- likely to flow economic benefits or service potential to the University and

- Assets whose fair value can be measured reliably.

The specific criteria relating to the non-exchange transactions of the University are mentioned below.

Recognition of revenue received from non-recognition transactions.

- Inflow of resources through non-exchange transactions
- An asset recognized as an asset is also recognized as revenue when no liability can be recognized in respect of that revenue.

<u>Measurement of income received from non-exchange transactions</u>

Income received from non-exchange transactions is measured by the increase in net assets recognized by the entity.

<u>State Assistance in Recurrent Nature</u>

Government assistance / grants received for expenditure of recurrent nature are recognized under non-exchange transactions in the statement of financial performance.

<u>State Assistance in Capital Nature</u>

Government grants/assistance received as capital expenditure are recognized in the statement of financial performance in accordance with income received from non-exchange transactions as per Sri Lanka Accounting Standard 11 with effect from the Financial Year of 2023. Comparative information relating to the year 2022 has been restated in the financial statements. Capital surplus or deficit arising from capital transactions has been indicated under accumulated funds in the statement of financial position.

Recognition of Expenditure

Expenditure incurred in carrying out all the activities of the University is recognized on accrual basis and indicated in the statement of performance. Recurrent expenses are classified according to the nature of each expense during the relevant period. Expenditure is classified as capital and recurrent expenditure according to Sri Lanka Accounting Standard No. 11.

1.1.6 <u>Property, Plant and Equipment and their Valuation</u>

1.1.6.1 <u>Recognition of Assets</u>

An asset is recognized in the balance sheet when it is probable that the future economic benefits associated with the assets will flow to the University and the cost of the asset can be measured reliably.

(a) Assets such as property, plant and equipment are recorded at the value after deducting cost from the accumulated depreciation.

(b) These assets are stated including the cost of purchasing these assets or the cost for construction and the basic expenses incurred for that purpose.

1.1.6.2 Depreciation of Assets

(a) (I) Fixed Assets have been depreciated by adopting the straight-line Method and the net value of the fixed assets has been indicated in the statement of financial position. The depreciation ratio of the assets depreciated and the useful lives have been estimated as mentioned below.

1.	Buildings	05% (20 Years)
2.	Furniture and Fixtures	10% (10 Years)
3.	Office Equipment	20% (05 Years)
4.	Library Books and Magazines	20% (05 Years)
5.	Motor Vehicles	20% (05 Years)
6.	Cloaks	20% (05 Years)

II. In making adjustments for depreciation related to the identified assets, such adjustments have been made timely considering the period related to purchasing /construction and disposal of assets.

III. Donations of Library books and periodicals are received to the University as donations throughout the year and depreciation is not made in the year as it is practically difficult to depreciate them according to the period that those books are allowed to be used by readers.

1.1.6.3 Revaluation of Assets

The Revaluation surplus is transferred to revaluation reserve Account after stating the revalued assets as non-current assets.

Information of assets that were revalued in the year 2023 is mentioned below.

Class of Assets	Date of Assessment	Value of Assessment
01. Vehicles	17.05.2023	56,600,000
02. Timber Goods	31.12.2023	109,920,000
03. Equipment	31.12.2023	97,806,000
04. Cloaks and Capes	31.12.2023	22,042,000
		286,368,000

As on 31.12.2022, the asset classes of timber, equipment and cloaks have been revalued and the revaluation report has been submitted on 31.12.2023 and the values have been adjusted to the accounts of the current year.

1.1.6.4 Vehicles provided by the General Treasury and the Ministry

Action has been taken to write off the balance of the Government Capital Provision Account in relation to the Vehicles transferred up to the year 2015 from the General Treasury and the Ministry and the total balance as at 31.12.2020 has been written off.

The University received two vehicles bearing Numbers, KO-4474 and KC–5084 donated by the Presidential Secretariat on 23 December 2019 and the ownership of the two vehicles has been transferred to the University on 13 December 2022.

Revaluation of vehicles has been carried out by the Government Valuation Department and the relevant value of assessment has been accounted in the year 2023.

1.1.7 Work in Progress

After the completion of the construction of assets and after the assets are made usable, property, plant and equipment are transferred to the relevant type of assets.

The accumulated cost of the below mentioned projects, which were started in respective years and of which work was in progress as at the end of the year 2023, is mentioned below.

Year of the Commencement of Construction	Project	Amount (Rs.)
2017	Construction of a Hostel for Foreign Students	154,008,307
2017	Construction of a Five storied Building in the Colombo Premises	548,902

An advance of Rs.14,508,833 has been paid to K.S.J. Construction Private Limited for the construction of a five-storied building in the Colombo premises, and the construction of this building has been temporarily suspended owing to the strict limitation of capital allocations issued by the General Treasury for the construction of buildings due to the economic crisis prevailed in the country.

Confirmation has not yet been made that the treasury allocations will be received or will not be definitely received in the ensuing years. Therefore, it is not possible practically to transfer it as work in progress or to write it off in the accounts.

It is expected to obtain written confirmation from the General Treasury in this regard.

1.1.8 Intangible Assets

Skill development and software development have been indicated as intangible assets in Note No. 16. The depreciation rate for software has been estimated as 20% and useful life has been estimated as 05 years.

Skills Development

(a) The Capital Expenditure incurred for students on Skills Development will be amortized within 3 years.

(b) The Capital Expenditure incurred for Non-academic and Academic Staffs on Skills Development will be amortized within 4 years.

1.1.9 Valuation of Stocks

(a) A Committee appointed by Venerable Mahopadyaya Thero of the University surveys and computes the year-end stock and the stock is valued as at 31.12.2023. The Stock of Office Consumables has been valued at Cost and First in First out (FIFO) Basis is used as the basis of issuing Stocks.

(b) The Stock of Publications to be sold has been brought to accounts on the lower of cost or net realizable value.

1.1.10 Investments

Scholarships and Gift funds received by the University are being maintained in Fixed Deposits and in one Savings Account on the approval of the Administrative Council of the University. Scholarships are awarded annually based on the interest accrued in relation to the deposit.

In the year 2023**,** four development funds have been started as mentioned below from the income received from Faculty of Post Graduate Studies and Centre for External Examinationsin the year 2023 as mentioned below.

01. Faculty of Buddhist Studies Development Fund
02. Faculty of Language Studies Development Fund
03. Faculty of Post Graduate Studies Development Fund
04. The Buddhist and Pali University Development Fund

In addition to that, the following scholarships have been started from the amounts received as donations and the amount has been credited to the scholarships and prized fund and the fixed deposits have been initiated.

01. Aggamaha Panditha Doctor Most Venerable Walpola Piyananda Swameendra Scholarship Fund.
02. M.M. Mahaweera Maha Nayake Maha Swameendra and Doctor Pathegama Gnanarama Anu Nayake Maha Swameendra Memorial Scholarship Fund (External and Internal)
03. A.A.W. Amarasinghe and Nandawathie Amarasinghe Scholarship Fund.

A fund called as the construction of a five-storied building in the Colombo premises fund has been initiated in the year 2023 for that purpose.

New deposits opened during the year

Fund	Amount (Rs.)
Mahopadhyaya Fund	4,000,000
Medical Assistance Fund	1,100,000
Students' Welfare Fund	700,000
Scholarship and Gift Fund	9,449,813
Glorious Sun Language Skills Development Fund	700,000
Research Publications and Staff Skills Development Fund	8,900,000
Construction of Five Storied Building Fund	308,606
The Buddhist and Pali University Development Fund	10,500,000
Faculty of Buddhist Studies Development Fund	1,250,000
Faculty of Language Studies Development Fund	1,250,000
Faculty of Post Graduate Studies Development Fund	2,500,000

The interest received for each fund, deposited in the fixed deposit accounts is credited to the respective fund, and only the interest of the Mahopadhyaya Fund is credited to the recurrent account to meet recurrent expenditure.

The surplus funds of the Faculty of Post Graduate Studies and the Centre for External Examinations have been withdrawn and deposited in the year 2023 as mentioned below.

Opening Balance	105,100,000
Deposits during the year	58,000,000
Withdrawals during the year	84,800,000
Year end balance	78,300,000

The interest received by investing additional funds were credited to the recurrent expenditure account to meet recurrent expenditure.

Short-term Investments

Fixed deposits with a period of maturity less than one year and Savings Accounts are defined as short-term investments.

1.1.11 Liabilities and Allocations

(a) As per the Sri Lanka Public Sector Accounting Standards No. 19, the allocation of retirement gratuity as at 31.12.2023 has been computed based on the Actuarial Valuation method. Accordingly, the University has adopted the Projected Unit Credit Method for the computation of the Fair Value of Gratuity Liability. The basic salary, cost of living allowance, academic allowance and accumulated monthly allowance have been applied in the computation of the gratuity.

1.1.12 Contingent Liabilities

The details regarding the cases filed against the University by the employees of the Buddhist and Pali University and external parties are mentioned below. It is not possible to come to a definite conclusion regarding the value of financial liabilities as final judgments in relation to these cases have not yet been received.

	Case No.	Particulars regarding the Case	The Present Situation
01	CA/Writ/46/2019	In relation to a promotion.	The case is scheduled to be heard on 05.04.2024.
02.	SC/Appeal No. 86/2009	A request made to reinstate in the Service.	The case is scheduled to be heard on 05.04.2024.
03	C.A. Application No. INJ/08/2023	In relation to recruiting to the Post of Mahopadyaya.	The case is scheduled to be heard on 19.03.2023.
04	A/27/2021	In relation to not confirming in the service	The case is scheduled to be heard on 19.03.2023.
05	SC/FR/214/2021	In relation to a decision made in an interview.	The case is scheduled to be heard on 02.07.2024.

1.1.13 Unspent Capital Donations

Unspent Capital Donations have been reconciled by Note No. 28.

1.2.1 Payment of Taxes

The Buddhist and Pali University of Sri Lanka has been exempted from paying the income tax by the Inland Revenue Act No.24 of 2017.

1.2.2 Cash Flow Statement

Cash Flow Statements have been prepared on Indirect Method.

1.2.3 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and short-term deposits in Banks, which are of high liquidity.

Foreign exchange transactions and balances

Income and expenditure transactions in the statements of financial performance have been converted as per the exchange rate of the Government. In instances, where the closing rate of the current year differs from the closing rate of the previous year, the deficiency or excess is recognized in the financial statements.

1.2.4 Events after the Reporting Date

Any event, which affects materially to the information presented by the Financial Statements has not taken place after the balance sheet date.

1.2.4 Provisions and Allocations

A Provision shall be recognized when the Fund has a present obligation as a result of a past event and 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.

1.2.5 Related-party Transactions

The transactions conducted with the members of the Administrative Council of the Buddhist and Pali University of Sri Lanka are the transactions conducted within the general administrative functions of the University. The transactions carried out during the year 2023 are indicated below.

Names of the Members of the Administrative Council	Membership Fees of Administrative Councils and Other Committees	Transport Allowance for Committees and Interviews	Total Value
Venerable Thrikunamale Ananda Mahanayake Thero	80,000.00	15,000.00	95,000.00
Doctor Venerable Niyangoda Wijithasiri Anunayake Thero	48,000.00	70,000.00	118,000.00
Venerable Nadagamuwe Wijayamaithri Thero	50,000.00	32,000.00	82,000.00
Venerable Kotapitige Rahula Thero	54,000.00	32,000.00	86,000.00
Professor Wimal Wijeratne	66,000.00	--	66,000.00
Professor K.A. Weerasena	72,000.00	19,000.00	91,000.00
Senior Professor Uditha Garusingha	94,000.00	53,500.00	147,500.00
Mr. Kalyananda Thiranagama (Attorney- at-Law)	94,000.00	1,500.00	95,500.00
President's Counsel, Mr. Prasantha Lal de Alwis	98,000.00	13,500.00	111,500.00
Mrs. T.K.W.T.P. Premaratne	102,000.00	7,500.00	109,500.00
Mr. Somarathne Widanapathirana	60,000.00	9,000.00	69,000.00
Total Value	**818,000.00**	**253,000.00**	**1,071,000.00**

The Buddhist and Pali University of Sri Lanka										
Statement of Financial Performance **for the year ended 31 December 2023**										
	Notes	**2023**			**2022 Restated**			**2022**		
		External	**Internal**	**Total**	**External**	**Internal**	**Total**	**External**	**Internal**	**Total**
Income		**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Income on non-exchange Transactions										
State donations for recurrent expenditure	**03**	18,227,516	461,772,484	480,000,000	17,354,150	444,540,850	461,895,000	17,354,150	444,540,850	461,895,000
State donations for capital expenditure		-	24,690,301	24,690,301	-	19,823,211	19,823,211			
Capital Donations	**04**	-	7,953,140	7,953,140	-	1,025,338	1,025,338			
Capital Expenditure - University Funds		-	2,225,907	2,225,907	-	-				
Income on exchange Transactions							-			-
Income earned from the Internal Students	**05**	-	3,528,151	3,528,151	-	4,603,455	4,603,455	-	4,603,455	4,603,455
Investment Income and interest for Loans	**06**	-	27,222,430	27,222,430	8,113	14,191,284	14,199,397	8,113	14,191,284	14,199,397
Miscellaneous Receipts	**07**	6,039,253	2,467,247	8,506,500	2,124,850	2,788,744	4,913,594	2,124,850	2,788,744	4,913,594
External Projects - Income	**08**	97,723,625	-	97,723,625	60,935,027	-	60,935,027	60,935,027	-	60,935,027
Total Income		121,990,394	**529,859,660**	**651,850,054**	**80,422,140**	**486,972,882**	**567,395,022**	**80,422,140**	**466,124,333**	**546,546,473**
Recurrent Income – (Non-Capital)		121,990,394	**494,990,312**	**616,980,706**	**80,422,140**	**466,124,333**	**546,546,473**			
<u>Less - Expenses</u>										

Personal Emoluments	**09**	21,169,037	349,349,595	370,518,632	17,825,027	344,313,094	362,138,121	17,825,027	344,313,094	362,138,121
Travelling Expenses	**10**	178,493								270,216
Supplies	**11**	3,898,311								24,366,057
Maintenance Expenses	**12**	1,823,445								11,872,325
Services	**13**	11,038,030								49,832,979
Others	**14**	4,769,271								41,846,408
External Project Expenses	**08**	57,871,017								44,483,286
Total Recurrent Expenditure (Non-Capital)		**100,747,604**	**459,445,707**	**560,193,311**	**76,685,605**	**458,123,787**	**534,809,392**	**76,685,605**	**458,123,787**	**53,809,392**
Surplus / Deficit - Recurrent Capital Income		21,242,790	35,544,605	56,787,394	8,000,546	11,737,081				
Income on non-exchange Transactions – Capital Assistance		-	34,869,348	34,869,348	-	20,848,549	20,848,549			
Amortization / Capital Adjustments	**14**	-	-	-	-	-	-	3,200,179	82,175,841	85,376,020
Less - Depreciation		(6,809,531)	(82,327,468)	(89,136,999)	(3,522,011)	(82,425,765)	(85,947,776)	(3,522,011)	(82,425,765)	(85,947,776)
Surplus/Deficit – Capital		(6,809,531)	(47,458,120)	(54,267,651)	(3,522,011)	(61,577,216)	(65,099,227)	3,414,703	7,750,622	11,165,325
Total Surplus /Deficit (Recurrent and Capital)		**14,433,259**	**(11,913,515)**	**2,519,743**	**214,524**	**(53,576,670)**	**(53,362,146)**			

	2023 (Rs.)	2022 Restated (Rs.)	2022 (Rs.)
3. State donations for Recurrent Expenditure			
For Personal Emoluments	380,000,000		376,895,000
For other Expenditure	100,000,000		85,000,000
	480,000,000		**461,895,000**
4. Capital Donations			
Books			
Balance as at 01.01.2023	-	-	268,503
Donations Received during the Year 2023	353,140	125,338	125,338
	353,140	**125,338**	**393,841**
Less: -			
Writing Off of Capital Donations	-	-	231,395
	353,140	**125,338**	**162,446**
Buildings			
Balance as at 01.01.2023	-	-	154,916,774
Donations Received during the Year 2023	-	-	-
	-	-	**154,916,774**
Less: -			

Writing Off of Capital Donations	-	-	11,000,007
	-	**-**	**143,916,767**
Equipment			
Balance as at 01.01.2023	-	-	4,100,861
Donations Received during the Year 2023	-	900,000	900,000
	-	**900,000**	**5,000,861**
Less: -			
Writing Off of Capital Donations	-	-	4,115,861
	-	**900,000**	**885,0000**
Vehicles			
Donations Received during the Year	7,600,000	-	-
	7,600,000	**-**	-
Less: -			
Writing Off of Capital Donations	-	-	-
	7,600,000	**-**	-
	7,953,140	**1,025,338**	**144,964,213**

	2023 Rs.	2022 Rs.
5. Income earned from Internal Students		
Registration fees	496,047	489,189
Teaching charges	1,198,045	2,037,604
Examination Fees	121,100	68,900
Hostel charges	1,712,959	2,007,762
	3,528,151	**4,603,455**
5. Investment Income and Loan Interest		
Mahopaddyaya Fund	5,218,940	2,331,749
External Projects	21,675,368	11,753,760
US Dollars	188,115	
Interest on Loans and Advances	140,007	113,888
	27,222,430	**14,199,397**
6. Mixed Receipts		
Photocopy Charges	129,473	88,771
Tender Charges	27,500	26,000
Registration of Suppliers	378,000	610,000
Cheques charged to income	47,975	51,250
Others	60	38,142
Re-obtaining Reader Licenses of the Library	7,050	4,950
Obtaining Student's Record Books	2,500	3,000
For Books that were lost	9,445	3,561
Certificate Charges	5,550	2,250
Application Charges	206,654	191,188
Sale of File Covers	-	392
Registration Fees of the Convocation	3500	2,858,959
Income received from Daham Sarasaviya Diploma Awarding Ceremony	4,022,595	-
Income earned from Diploma Awarding Ceremonies	1,552,983	-
Fines of the Library	57,259	3,119
Income received from property	438,516	282,664
Issuance of Bidding Documents	-	18,000
Late Fees Recovered	30,296	19,959
Charging Contract Retention Amounts to Income	49,665	-
Unidentified Credits	950	7,000
Income earned from selling the coconut yield of the University	6,365	-
Violating Contracts	500,000	-
Selling of Publications	23,850	13,997
Income received from condemned goods	-	165,209
Gains from Foreign Currency	309,168	-
Reobtaining of Student Identity Card	-	250
Charges for Vehicle Parking	47,450	40,350

Obtaining Information on Student Services	-	274
Late fees for Cloaks	-	21,400
Provision of Cloaks on hiring basis	5,250	16,200
Sponsorship for Convocation	-	225,000
Hostel Charges - Staff	211,045	221,709
ICPIR Conference Charges	201,025	-
Mixed Receipts - General	232,376	-
	8,506,500	**4,913,594**

Note 08

Analysis of Direct Income and Expenses as per External Courses of the Faculty of Post Graduate Studies and Centre for External Examinations

-	Master of Arts Degree Course Project	Bachelor of Arts (External) Degree	English Diploma Project	Tamil Language Course	Buddhism / Pali Diploma	Buddhist Counseling Course	Short-term Courses	Faculty of Post Graduate Studies	Total 2023	Total 2022
Income										
Application Charges	206,050	1,662,050	140,150	93,650	167,591	33,250	69,500	148,351	2,520,592	2,753,952
Registration fees	1,126,243	3,824,500	112,500	132,000	415,800	68,500	-	695,500	6,375,043	22,211,300
Course fees	7,140,661	62,,152,446	2,843,500	2,805,500	9,917,049	798,800	1,458,500	-	87,116,456	25,978,288
Examination fees	-	-	-		-	-	-	-	-	6,620,350
Sale of Publications	-	-	180	1,500	3,160	525	-	-	5,365	50,765
Library fees	-	-	-	-	-	-	-	-	-	832,500
Investment income	14,823	-	-	-	-	-	-	-	1,4823	3,972
Consultation fees	19,054	-	-	-	-	-	-	1,672,292	1,691,346	833,150
Conference fees	-	-	-	-	-	-	-	-	-	1,650,750
Total income	**8,506,831**	**67,638,996**	**3,096,330**	**3,032,650**	**10,503,600**	**901,075**	**1,528,000**	**2516,143**	**97,723,625**	**60,935,027**
Less: Expenditure										
Lecture Charges	1,140,192	2,844,000	1,050,750	668,750	2,910,500	176,400	535,600	-	9,326,192	5,731,103
Examination expenses	(124,059)	2699105	(133,475)	114,100	271,222	81,930	56,550	55,580	3,020,953	2,082,371
Overtime allowances	15,818	45	19,393	17,,684	70,393	-	-	149,124	272,457	638,726
Entertainment expenses	107,150	345,491	45,863	45670	63,246	-	-	32,163	639,583	509,293
Printed Advertisements	155,319	257,462	245,192	241,845	164,565	168,222	184,920	197,237	1,614,762	1,423,001
Conference fees	(65,800)	765,450	-	-	-	-	-	-	699,650	1,585,850

Travelling Expenses	-	-	-	-	1,200	-	-	4,800	6,000	-
Direct Employee Payments	498,239	1,236,135	639,394	360,000	621,149	360,000	156,395	538,000	4,409,312	-
Lecture Hall Charges	-	1,532,500	-		-	-	-	-	1,532,500	675,000
Indirect Expenses										
Administrative Expenditure	-	14,172,011	-		792,944	389,993	-	(136,000)	14,050,448	15,028,353
Mahopadhyaya Fund	1,100,971	2,270,256	499,069		2,562,327	59,400	(62,670)	(30,000)	6,687,353	10,933,225
Research and Publication Fund	647,619	2,580,742	251,204		1,686,357	118,800	242,150	(40,000)	5,823,672	5,876,364
University Development Fund	149,080	4,630,450	283,600		604,150	118,800	399,650	-	6,475,730	-
Faculty Development Funds	149,080	2,315,225	141,800		302,075	59,400	199,825	-	3,312,405	-
Total expenses	**3,773,609**	**35,648,872**	**3,042,790**	**1,339,349**	**10,050,128**	**1,532,945**	**1,712,420**	**770,904**	**57,871,017**	**44,483,286**
Surplus /Deficit	**4,733,222**	**31,990,124**	**53,540**	**1,693,301**	**453,472**	**(631,870)**	**(184,420)**	**1,745,239**	**39,852,608**	**16,451,741**

Statement of Financial Performance				
The Faculty of Post Graduate Studies and the Centre for External Examinations				
for the Year ended 31 December 2023				
	2023		**2022 Restated**	**2022**
	Rs.		**Rs.**	**Rs.**
Gross Surplus of the External Project Courses of the Faculty of Post Graduate Studies and Centre for External Examinations		**39,852,608**	**16,451,741**	**16,451,741**
General income				
Government donations	18,227,516		17,354,150	17,354,150
Income earned from properties	30,274		56,664	56,664
Registration Fees - Convocation	-		1,982,959	1,982,959
Charges - Diploma Certificate Awarding Ceremonies	1,552,983		-	-
Daham Sarasaviya -Government Donations	472,595		-	-
Charges - Dhaham Sarasaviya Diploma Certificate Awarding Ceremony	3,550,000		-	-
Miscellaneous Receipts	232,376		85,226	85,226
Income from ICPIR Conference	201,025		-	-
Adjusting Capital Provision to Income (External Projects)	-		-	3,200,179
Investment Income	-	24,266,769	8,113	8,113
Net Income		**64,119,377**	**35,938,853**	**39,139,032**
General Expenditure				
Personal Emoluments	**21,156,437**		17,812,427	17,812,427
Duties of the Machine Operator	12,600		12,600	12,600
Travelling Expenses	178,493		203,656	203,656
Supplies	3,898,310		3,446,079	3,446,079
Maintenance Expenses	1,823,445		1,447,609	1,447,609
Contractual Services	6,986,837		5,467,109	5,467,109

Security Services	2,063,816		1814,703	1,814,703
Cleaning Services	1,986,837		1,899,203	1,899,203
Charges for the Subcommittees of the Administrative Council	82,545		48,064	48,064
Examination Expenses	-		1,445	1,445
Other Recurrent Expenditure	147,000		49,425	49,425
Expenses for Daham Sarasaviya	3,067,339		-	-
Expenses - Diploma Certificate Awarding Ceremonies	796,575		-	-
Expenses for ICPIR Conference	675,812		-	-
Depreciation	6,809,531		3,522,011	3,522,011
Total General Expenditure		**49,686,118**	**35,724,331**	**35,724,331**
Net Surplus / Deficit		**14,433,259**	**214,522**	**3,414,701**
Balance brought forward in the previous year	**(1,399,029)**		**(1,613,551)**	**(1,613,551)**
Balance Carried Down	**13,034,230**		**(1,399,029)**	**1,801,150**

In the year 2023, the income and expenditure have been classified based on the allocation policy of allowances and funds of the Faculty of Post-Graduate Studies and External Examination Centre. A sum of Rs. 21,675,368/- has been earned as investment income by investing the additional funds existed in the external projects current account of the external projects and the income has been credited to the Recurrent Account of the University to meet the recurrent expenses.

	2023 Rs.	2022 Rs.
9. Personal Emoluments		
Salaries and wages	117,804,296	116,379,187
Provident Fund	37,189,801	36,238,234
Employees Trust fund	7,437,961	7,247,647
Overtime and Holiday Pay	6,511,996	6,531,503
Study Allowances	90,047,322	83,951,746
Other Allowances (Allowances for Deans, Heads of Departments of Study and Entertainment allowances)	3,158,252	2,759,893
Allowances for Sub-wardens – 10%	231,170	228,565
Allowance of 5000/-	9,891,638	10,160,976
Cost of Living allowance	15,585,135	15,838,721
Research Allowance	22,374,863	20,478,666

Added Monthly Allowance	48,921,482	49,812,739
Service Gratuity Allowances	10,347,043	9,598,348
Contribution for Medical Assistance Fund	916,873	2,805,846
Duties of Machine Operator	100,800	106,050
	370,518,632	**362,138,121**
10. Travelling Expenditure		
Local	261,942	266,466
Foreign	-	3,750
	261,942	**270,216**
11. Supplies		
Stationery and Office Consumables	6.535.998	8,985,753
Fuel and Lubricant Oil	9,592,669	7,789,670
Uniforms	549,728	1,321,415
Medical Supplies	27,564	79,638
Machineries, Vehicle Spare Parts and Minor Equipment	3,669,464	2,048,759
Other supplies	2,541,218	4,140,822
	22,916,641	**24,366,057**
12. Maintenance Expenses		
Vehicles	4,620,296	2,882,567
Installation of Machineries and Equipment	6,264,406	3,956,007
Maintenance of Buildings	74,298	1,846,134
Maintenance of Web sites and Software	91,584	3,187,617
	11,050,584	**11,872,325**
13. Services		
Transport	3,528,460	2,461,763
Tele communication Services	7,430,199	3,997,051
Postal Charges	955,440	710,200
Electricity and Water	17,551,196	9,453,358
Security Services	18,302,022	10,887,193
Cleaning Service	15,508,157	15,203,414
	63,275,474	**49,832,979**
14. Others		
Allowances for Visiting Lecturers	6,498,473	10,243,831
Bursaries	8,025,400	18,008,100
Treasury Contribution of the Mahapola Scholarship	453,250	548,800
Charges for Advertisement	2,146,935	1,152,464
Workshops and Conferences and Training and Development of the Staff	101,533	223,074
Audit Fees	1,070190	816,000
Administrative Council and Sub Committee Charges	2,992,393	2,242,270
Expenses for Examinations	2,481,720	2,717,285
Charges for Diploma Awarding Ceremony	796,575	3,352,738
Charges for Daham Sarasaviya Certificate Awarding Ceremony	3,067,339	-

Contributions and Membership Fees	712,576	971,257
Holiday Travel Warrant Charges	535,475	264,225
Legal Expenses	484,451	240,750
Charges for Translations	170,443	187,158
Other Recurrent Expenditure	952,012	459,554
Revaluation Charges	2,100,000	
Charges for Disciplinary Inquiries	894,000	353,820
Writing Off of expired materials and elimination of stock damages	9,444	505
For purchasing gifts	131,000	-
Insurance money in transit	-	63,711
Bank Charges	-	866
Expenses for ICPIR – Conference	675,812	-
	34,299,021	**41,846,408**

15. Property, Plant and Equipment

Cost / Revaluation Value	**Balance Brought forward as at 01.01.2023 Rs.**	**Additions Rs.**	**Revaluation Rs.**	**Revaluation Adjustment Rs.**	**Balance as at 31.12.2023 Rs.**
buildings	1,269,113,900	10,438,534		-	1,279,552,434
Lands	395,700,000	-		-	395,700,000
Timber goods	81,195,507	2,681,250	109,920,000	(81,195,507)	112,601,250
Equipment	184,881,290	11,650,506	97,806,000	(184,881,290)	109,456,506
Vehicles	11,462,205	7,600,000	56,600,000	(11,417,899)	64,244,306
Government Provision Account – Vehicles	45,690,000	-		(45,690,000)	-
Books and Periodicals	25,699,036	1,422,435		-	27,121,471
Cloaks and Capes	7,040,878	-	22,042,000	(7,040,878)	22,042,000
Rehabilitation and improvement of Capital Assets - Equipment	22,659,966	-		-	22,659,966
Total	**2,043,442,782**	**33,792,725**	**286,368,000**	**(330,225,574)**	**2,033,377,933**

Accumulated Depreciation	**Balance Brought Forward as at 01.01.2023 Rs.**	**Depreciation for the Year Rs.**	**Revaluation Rs.**	**Depreciation /Revaluation Adjustment Rs.**	**Balance as at 31.12.2023 Rs.**
Buildings	403,006,526	63,631,979	-	-	466,638,505
Lands	-	-	-	-	-
Timber Goods	57,966,089	5,421,156	-	(63,141,463)	245,782
Equipment	153,720,188	9,886,026	-	(162,819,978)	786,236

Vehicles	11,462,200	7,440,000	-	(11,417,899)	7,484,301
Government Provision Account – Vehicle	45,689,999	-	-	(45,689,999)	-
Books and Periodicals	23,865,548	758,183	-	-	24,623,731
Cloaks and Capes	5,132,177	448,360	-	(5,655,444)	(74,907)
Rehabilitation and improvement of Capital Assets - Equipment	21,888,894	460,725	-	-	22,349,619
Total	**722,731,621**	**88,046,429**	**-**	**(288,724,783)**	**522,053,267**
Net Value	**1,320,711,161**				**1,511,324,666**

16. Intangible Assets

Cost / Revaluation Value	Balance Brought forward As at 01.01.2023 Rs.	Additions Rs.	Revaluation Rs.	Eliminations Rs.	Balance as at 31.12.2023 Rs.
Software Development	454,950	1,283,250	**-**	**-**	**1,738,200**
Skills Development	39,121,713	877,462	-	-	39,999,175
	39,576,663	**2,160,712**	**-**	**-**	**41,737,375**

	Balance Brought forward As at 01.01.2023 Rs.	Writing Offs in the year Rs.	Revaluation Rs.	Adjustment of Depreciation on Elimination Rs.	Balance as at 31.12.2023 Rs.
Accumulated Depreciation					
Software Development	148,800	99,510	-	-	248,310
Skills Development	34,144,424	991,059	**-**	**-**	**35,135,483**
	34,293,224	**1,090,569**	**-**	**-**	**35,383,793**
Net Value	**5,283,439**				**6,353,582**

	2023	2022
	Rs.	Rs.
17. Work in Progress		
Construction of a Five Storeyed Building – Colombo Premises	548,902	548,902
Construction of a Hostel for Foreign Students	154,008,307	154,008,307
	154,557,209	**157,205,910**
18. Investment		
External Project Fund – Fixed Deposit	78,300,000	105,100,000
Scholarships and Prizes Fund - Fixed Deposits	19,910,873	10,461,060
Medical Assistance Fund - Fixed Deposits	14,898,700	13,798,700
Mahopadyaya Fund - Fixed Deposits	27,773,525	23,773,525
Jiun Buddhist Research and Publications Fund - Fixed Deposits	1,300,000	1,300,000
Research, Publications and Staff Skills Development Fund - Fixed Deposits	17,940,536	10,240,536
Glorious Sun Language Proficiency Development Fund - Fixed Deposits	3,227,500	2,527,500
Student Welfare Fund - Fixed Deposits	3,290,827	2,690,827
Venerable Sri Saranankara Scholarship Trust Fund - Fixed Deposits	1,000,000	100,000
Professor Venerable Neluwe Sumanawansa Felicitation Fund - Fixed Deposits	580,000	580,000
Shinnyo.en Shinso Lto Scholarship Trust Fund- Fixed Deposits	10,000,000	1,000,000
Faculty of Buddhist Studies Development Fund-Fixed Deposit	1,250,000	-
Faculty of Language Studies Development Fund-Fixed Deposit	1,250,000	-
Faculty of Post Graduate Studies Development Fund-Fixed Deposit	2,500,000	-
The Buddhist and Pali University of Sri Lanka Development Fund-Fixed Deposit	10,500,000	-
Construction of Five Storied Building Fund-Fixed Deposit	308,606	**-**
Dollar Investment-Fixed Deposit	7450236	**-**
	201,480,803	**181,472,148**
19. Stock Remaining at the Stores		
Balance Brought Forward as at 01.01.2023	8,737,415	5,423,927
Added: Additions during the Year	10,663,448	19,500,359
	19,400,863	**24,924,286**
Less: issues during the Year	(11,677,760)	(16,186,187)
	7,723,103	8,738,099
Writing Offs / Adjustments	(9,391)	(684)
	7,713,712	**8,737,415**

	2023 Rs.	2022 Rs.
20. Stock of Publications		
Stock of Publications		
Balance Brought Forward as at 01.01.2023	408,450	408,450
Less: Cost of sold / donated Books	-	-
	408,450	**408,450**
Sahithya Sankathana		
Balance Brought Forward as at 01.01.2023	-	1,288,509
Added: Adjustments	-	73,467
Less: Cost of sold / donated Books (Has adjusted from capital aids spent	-	(1,361,976)
	-	-
	-	
Balance Brought Forward as at 31.12.2023	**408,450**	**408,450**

	2023	2022
	Rs.	Rs.
21. Short-term Investments		
Scholarships and Prizes Fund - Savings Deposits	4,094,033	642,020
Medical Assistance Fund – Savings Deposits	182,652	199,721
Mahopadyaya Fund – Savings Deposits	116,993	928,594
-Do- Seven Day Call Deposits	500,000	
Jiun Buddhist Research and Publications Fund - Fixed Deposits (Three Months)	880,000	580,000
-Do- Savings Deposits	116,198	283,625
Research, Publications and Staff Skills Development Fund - Seven Day Call Deposits	2,600,000	-
-Do- Savings Deposits	1,022,631	1,325,857
Glorious Sun Language Proficiency Development Fund – Savings Deposits	92,074	592,130
Do- Seven Day Call Deposits	100,000	-
Student Welfare Fund - Savings Deposits	214,010	335,086
Do- Seven Day Call Deposits	100,000	
Master of Arts Degree Course Project – Fixed Deposits (Six Months)	110,000	110,000
Professor Neluwe Sumanawansa Felicitation Fund - Savings Deposits	187,222	129,589
Faculty of Buddhist Studies Development Fund-Fixed Deposit	156,618	-
Faculty of Language Studies Development Fund-Fixed Deposit	156,618	-
Faculty of Post Graduate Studies Development Fund-Fixed Deposit	322688	-
The Buddhist and Pali University of Sri Lanka Development Fund-Fixed Deposit	853608	-
Construction of Five Storied Building Fund-Fixed Deposit	10047	-
External Project Fund – Seven Day Call Deposit	3000000	**-**
	14,815,392	**5,126,622**

	2023 Rs.	2022 Rs.
22. Loans of Employees and Miscellaneous Advances		
Festival Advances	2500	1,250
Special Advances	400	
Postal Advances	30040	77,180
Postal Advances (External)	52220	79,080
Distress Loan	6,118,809	7,663,425
Bicycle Loans	4800	-
VAT Tax Receivable	38,379	38,379
Investment Income Receivable	6822	-
Recurrent Expenditure Receivable	165744	-
Expenditure to be charged	24000	-
Down Payment	10000	-
Mixed Advances	70150	-
	6,523,864	**7,859,314**
23. Miscellaneous Deposits		
Service deposits	833,450	783,450
Deposits for Gas Cylinders	9,100	9,100
	842,550	**792,550**
24. Capital Advances		
State Engineering Corporation of Sri Lanka	90,852	90,852
Arthur C Clarke Institute for Modern Technologies	600,000	1,189,000
K.S.J. Constructions (Pvt.) Limited	14,508,833	14,508,833
	15,199,685	**15,788,685**
25. Interest Receivable		
Medical Assistance Fund	482,909	728,275
Scholarships and Gifts Fund	1,089,656	413,082
Jiun Buddhist Research and Publications Fund	117,940	147,064
Mahopadyaya Fund	2,103,592	1,718,090
Students' Welfare Fund	234,103	225,369
Glorious Sun Language Proficiency Development Fund	410,121	272,555
Research and Publications Fund	1,845,363	810,822
External Projects	9,293,815	8,897,269
Master of Arts Degree Course Project	1,068	1,658
Professor Neluwe Sumanawansa Felicitation Fund	9,534	21,071
Venerable Sri Saranankara Scholarship Trust Fund	12,164	27,173
Shinnyo.en Shinso Lto Scholarship Trust Fund	12,329	28,493
Construction of Five Storied Building Fund	5,834	-
The Buddhist and Pali University of Sri Lanka Development Fund	221,260	-
Faculty of Buddhist Studies Development Fund	25767	-
Faculty of Language Studies Development Fund	25767	-
Faculty of Post Graduate Studies Development Fund	51534	-
Fixed Deposits – US Dollars	163,863	-

	16,106,619	**13,290,921**
	2023 Rs.	**2022 Rs.**
26. Pre Payments		
Annual Service Contract Charges	1,117,828	1,350,163
Vehicle Insurance Charges	352,770	211,914
Railway Season Ticket Charges	-	-
Revenue License Charges	53,316	238,613
Insurance Charges for the staff	71,975	-
Newspaper Advertisements (External Degree Courses)	1,581,723	857,222
	3,177,162	**2,657,912**
27. Cash and Cash Equivalents		
1. Treasury funds		
Bank of Ceylon Homagama (Recurrent) 711201	30,814,176	2,366,807
Bank of Ceylon Homagama (Capital) 711534	15,684,733	28,963,202
***11.* Non-Treasury Funds**		
Bank of Ceylon Homagama (External Examinations and Post Graduate Degrees) 711202	8,587,515	3,697,215
Bank of Ceylon Homagama 007287 3383	94,753	77,242
Bank of Ceylon Homagama 0077269741	39,905	39,905
USA Dollar Account 89732479	1,285,000	774,509
	56,506,082	**35,918,880**
28. Capital Donations Unspent		
Cash Balance as at 31.12.2023	15,684,733	28,963,202
Added		
Capital Advances as at 31.12.2023	15,199,685	15,788,685
Capital Expenses Receivable		
Less:		
Capital Expenses Payable	-	-
Retention Amounts on Contracts as at 31.12.2023	540,869	-
Capital Donations Unspent	11,187,364	10,905,401
	19,156,185	**33,846,486**
	2023 Rs.	**2022 Rs.**
30. Reserve Funds		
Scholarships and Gifts	22,246,611	11,516,162
Medical Assistance	15,564,261	13,998,421
Mahopadyaya	30,867,808	28,958,397
Jiun Buddhist Research and Publications	2,414,138	2,491,698
Research and Publications and Staff Skills Development Fund	23,805,854	12,377,215
Glorious Sun Language Proficiency Development Fund	3,816,745	3,392,184
Student welfare	3,838,940	3,251,281

Professor Neluwe Sumanawansa Felicitation Fund	776,756	730,659
Venerable Sri Saranankara Scholarship Trust Fund	1,260,114	1,027,173
Shinnyo.en Shinso Lto Scholarship Trust Fund	12,612,329	10,028,493
Faculty of Buddhist Studies Development Fund	1,432,385	-
Faculty of Language Studies Development Fund	1,432,385	-
Faculty of Post Graduate Studies Development Fund	2,874,223	-
The Buddhist and Pali University of Sri Lanka Development Fund	11,574,868	-
Construction of Five Storied Building Fund	324,487	-
	134,841,904	**87,771,683**
31.Allocation of Service Gratuity Allowances		
Balance as at 01.01.2023	104,507,445	112,221,401
Added:		
Additions during the Year	10,336,594	9,598,348
	114,844,039	**121,819,749**
Less		
Payments made during the Year	(5,000,077)	(17,312,304)
	109,843,962	**104,507,445**
32. Deferred Income		
Bachelor of Arts (First) External Degrees	17,501,750	26,673,500
Tamil Course Project	77,000	40,500
Master of Arts Degree Course	102,000	103,000
Diploma Course in English	62,000	29,500
Diploma in Buddhism / Pali	-	4,652,750
Daham Sarasaviya	-	4,022,595
Buddhist Counselling Course	15,000	18,750
Faculty of Post Graduate Studies	1,641,000	2,542,900
	19,398,750	**38,083,495**
33. Deposits		
Security Deposits	359,155	260,630
Hostel Deposits	3,032,100	2,786,100
Library Deposits	3,376,770	2,970,328
Library Deposits (Faculty of Post Graduate Studies)	323,740	281,740
	7,091,765	**6,298,798**
	2023 Rs.	**2022 Rs.**
34. Retentions on Contracts		
Akwheel Homes and Constructions	-	32,051
S.M. Constructions	66,011	68,173
Soyul Built Engineering Private Limited	56,563	164,707
Sukeeth Design and Constructions	468,991	468,991
I.K.L. Engineers	114,751	176,568
Central Suppliers (Pvt.) Limited	,9,506,750	9,506,750

Ruwan Trade Centre	93,967	53,092
Alu V Glass Engineering	-	6,807
Sri Lanka State Trading (General) Corporation	-	95,900
Leema Creations Private Limited	-	17,028
Sandakan Constructions	-	7,750
H & N Engineering Constructions	63,012	73,818
Five Star Textile Centre	8,114	8,114
Chamikara Engineering Services	-	31,645
Western Province Industrial Development Authority	70,322	70,322
Lalans Sports Goods Manufacturers	-	27,320
Craft Lanka Engineering Private Limited	-	279,481
The Open University of Sri Lanka	37,200	37,200
B. Winton Fernando	1,785	-
Meth Constructions	132,857	-
I.D.C. Constructions	111,502	-
Goodwill Engineers	183,448	-
R.D. Builders Private Limited	104,882	-
Rolak Private Limited	22,764	-
Metropolitan Technologies Private Limited	209,242	-
	11,252,161	**11,125,717**

The Buddhist and Pali University of Sri Lanka
Time Analysis of Retentions of Contracts as at 31.12.2023

Serial No.	Name of the Institution	Retentions in the Current Year, 2023	Retentions in the Year 2022	Retentions in the Year 2021	Retentions in the Year 2020	Retentions in the Year 2019 and years Prior to that	Total
1	S.M. Constructions		59,351	6,659			66,010
2	Western Province Industrial Development Authority				70,322		70,322
3	Central Suppliers Private Limited			3,158,128	6,348,622		9,506,750
4	Sukeen Design and Constructions					314,026	468,991
5	Ruwan Trade Centre	50,534		154,965			93,967
6	Soyul Built Engineering Private Limited			43,433			56,564
7	B. Winton Fernando	1,785		56,564			1,785
8	Meth Constructions	132,857					132,857
9	H & N Engineering Constructions				63,012		63,012
10	Five Star Textile Centre				8,114		8,114
11	I.D.C. Constructions	111,502					111,502
12	I.K.L. Engineers	85,574	29,177				114,751
13	Goodwill Engineers	183,448					183,448
14	R.D. BuildersbPrivate Limited	104,882					104,882
15	The Open University of Sri Lanka				37,200		37,200
16	Rolak Private Limited	22,764					22,764
17	Metropolitan Technologies Private Limited	209,242					209,242
	Grand Total of Retained Amounts	902,588	**88,528**	**3,419,749**	**6,527,270**	**314,026**	**11,252,161**

	2023 Rs.	2022 Rs.
35. Miscellaneous Creditors		
Mahapola Scholarship Trust fund	1,661,125	1,676,425
Recurrent Expenditure Payable	168,069	400
Gamini Jayasuriya Scholarship Fund	5,000	5,000
Income Payable	253,810	6,822
	2,088,004	**1,688,647**

36. Accrued Expenses		
Salaries and Wages	92,500	96,250
Overtime and Holiday pay	522,777	455,746
Other Allowances	85,210	241,630
Travelling expenses – Local	11,511	6,354
Fuel and Lubricants	182,270	292,080
Other Supplies	43,440	56,090
Repairs and maintenance – (Vehicles)	18,000	51,281
Machinery Fixtures and Equipment	223,950	22,750
Telecommunication Services	476,835	38,350
Electricity and Water	1,498,536	645,847
Security Services	1,800,000	4,596,837
Cleaning Services	2,757,926	3,705,271
Allowances for Visiting Lecturers	2,119,493	4,867,290
Holiday Warrants	-	25,800
Charges of Administrative Council and Sub Committees	230,000	241,800
Expenses for Examinations	454,885	89,500
Stationery and Office Consumables	-	3,000
Machine Operator Duties	-	42,000
Audit Fees	2,219,420	2,122,130
Printed Advertisements	85,387	-
Uniforms	-	12,600
Maintenance of Web Sites and Software	-	629,474
Bursaries	160,000	1,824,000
Amount to be paid for Lands	200,000	200,000

Mahapola – Treasury Contribution	186,200	171,500
Disciplinary Inquiry Charges	217,000	345,150
Legal Expenses	10,000	-
Other Expenses	1,050,000	-
	14,645,340	**20,782,730**
37. Accrued Expenses – External Projects		
Master of Arts Degree Course Project	1,988,116	9,703,680
Diploma in English Course Project	1,174,115	4,745,088
Diploma in Buddhism / Pali	3,930,771	4,265,727
Bachelor of Arts First (External) Degrees	40,335,655	43,526,237
“Daham Sarasaviya” Course	1,032,638	1,949,958
Tamil Course	1,083,374	3,703,015
Buddhist Counselling	513,780	320,400
General	2,306,362	2,553,207
Faculty of Post Graduate Studies	9,740	202,425
Short term Courses	1,052225	1,832,550
	53,426,776	**72,802,287**

The Buddhist and Pali University of Sri Lanka
Financial Information for Five years
Analysis of Income and Expenditure

Particulars	2023	2022 Restated	2022	2021	2020	2019
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government assistance for recurrent expenditure	480,000,000	461,895,000	461,895,000	417,000,000	445,449,000	424,688,000
Government Assistance for the Federation of International Association of Theravāda Buddhist Universities	-	-	-	-	-	-
Income on Non-exchange Transactions – Capital Aids	34,869,348	20,848,549				
Income earned by the University						
Income earned from internal students	3,528,151	4,603,455	4,603,455	2,330,423	4,638,487	3,578,743
Investment income and loan interest	27,222,430	14,199,397	14,199,397	4,758,838	7,515,703	6,889,298
Miscellaneous receipts	8,506,500	4,913,594	4,913,594	673,026	1,959,556	11,962,932
Revenue from External projects	97,723,625	60,935,027	60,935,027	15,470,587	41,771,287	53,222,073
Assistance received from the International Association of Theravada Buddhist Universities	-	-	-	-	-	52,785
Total income	**651,850,054**	**567,395,022**	**546,546,473**	**440,232,874**	**501,384,033**	**500,393,831**
Less: expenses						
Personal Emoluments	370,518,632	362,138,121	362,138,121	378,615,505	372,705,968	390,484,046
Travelling Expenses	261,942	270,216	270,216	32,274	247,697	1,454,824
Supplies	22,916,641	24,366,057	24,366,057	9,722,131	11,257,643	15,884,609
Maintenance costs	11,050,584	11,872,325	11,872,325	11,828,937	8,319,126	8,774,484
Services	63,275,474	49,832,979	49,832,979	39,634,989	36,336,052	41,363,857
Others	34,299,021	41,846,408	41,846,408	35,715,108	26,260,325	39,132,569

External project costs	57,871,017	44,483,286	44,483,286	11,765,149	35,372,123	42,892,161
Theravada Buddhist Federation - 2018	-	-	-	-	-	19,090
Total expenses	**560,193,311**	**534,809,392**	**534,809,392**	**487,314,093**	**490,498,934**	**540,005,640**
Amortization / Capital Adjustment	-	-	85,376,020	89,366,221	94,335,852	84,119,096
Less: Depreciation	(89,136,999)	(85,947,776)	(85,947,776)	(89,366,852)	(95,194,136)	(85,295,176)
Surplus / Deficit	**2,519,743**	**(53,362,146)**	**11,165,325**	**(47,275,438)**	**10,026,815**	**(40,787,889)**

Performance of Faculty of Postgraduate Studies and Centre for External Examination

Gross Surplus (After allocating for Funds)	39,852,608	16,451,741	3,705,438	6,399,164	10,329,912
Percentage of the Gross Surplus	41%	27%	24%	15%	19%
Allocation for Funds	22,299,160	16,809,589	3,301,618	11,309,410	12,293,127

Analysis of Information in the Statement of Financial Position

Non-Current Assets	1,873,716,260	1,662,023,957	1,667,523,737	1,573,540,076	1,567,854,200
Current Assets	121,293,966	90,580,749	106,494,178	147,748,863	117,477,860
Current Liabilities	107,902,796	150,781,674	101,509,639	81,259,732	78,532,486
Reserves and Non-Current Assets	244,685,866	192,279,128	347,755,737	351,259,372	360,112,688
Net assets	1,642,421,564	1,409,543,904	1,324,752,539	1,288,769,835	1,246,686,886

Note: - Years 2023 and 2022 have been revised as per SLPSAS No. 11.

Report of the Auditor General

HED/D/BPU/FA/23/02 03 May 2024

Venerable Mahopadyaya Thero

Buddhist and Pali University of Sri Lanka.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018

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1 Financial Statements

1.1 Opinion

The audit of the financial statements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a 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 and Section 38 of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981 to be read in conjunction with Provisions of the National Audit Act No. 19 of 2018 and Finance Act, No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2023, and of its financial performance and its cash flows for the year then 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 Standards (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 Annual Report 2023 of the University

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Information, included in the Annual Report – 2023 of the University anticipated to be provided to me subsequent to the date of this audit report, but not included in the financial statements and in my audit report thereon is called as the other information. Management is responsible for the other information.

My opinion on financial statements does not cover any other information and I do not express any kind of assurance or opinion on it.

In relation to my audit on the financial statements, it is my responsibility to read the other information identified above when such information is available and to consider in reading so whether other information is materially inconsistent with the financial statements or with my knowledge obtained during the audit or otherwise.

If I conclude that there are material misstatements when reading the Annual Report 2023 of the University, those matters should be communicated to Those Charged with Governance for correction. If there are any further unrectified misstatements, they will be included in the report, which will be tabled in Parliament by me in due course in accordance with Article 154 (6) of the Constitution.

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

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

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

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

As per 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 Auditor's Responsibilities for the Audit of the Financial Statements

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.

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

- 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. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.

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

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

2. Report on Other Legal and Regulatory Requirements

2.1 Specific provisions are included in the following requirements of the National Audit Act, No. 19 of 2018.

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

2.1.2 The 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 Except the paragraphs (a) and (c) stated in the Basis for Qualified Opinion Section of my report, 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 Authority has any direct or indirect interest in any contract entered into by the Authority 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 Authority has not complied with any applicable written law, general and special directions issued by the governing body of the Authority, except the following observations, as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018.

Reference to Laws, Rules / Directive	**Observation**
(a) Section 11 of the Finance Act No. 38 of 1971	The revenue earned from self-financed courses amounting to Rs.39 million had been invested in fixed deposits without the approval of the Minister of Finance in the year under review.
c) Establishments Code for the University Grants Commission and the Higher Education Institutions dated 26 August 1997	
Subsection 18.3 of Chapter XXII and Section 20.1 of Chapter XXII	Even though 03 years had passed since the charge sheet had been submitted against a Bhikkhu lecturer, the University had failed to complete the disciplinary inquiry and issue a disciplinary order in accordance with the provisions of the Establishments Code for the University Grants Commission and the Higher Education Institution

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

2.2.4 to state that the resources of the Authority 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 Observations

(a) In the second semester of 2022/2023 of the university, 2111 lecture hours i.e. 49 percent, of the 4275 scheduled hours for 78 subjects respectively in relation to

05 Departments of Study namely, English, English Language Teaching, Sanskrit, Sinhala and Language Skills had not been conducted. One hundred and eleven (111) hours of lectures, out of 310 hours of lectures conducted through the online system of the Department of Pali had not been conducted. Accordingly, it was not possible to be satisfied in the audit that the required knowledge had been provided to the students in a quantitative manner.

b) The services of visiting lecturers had been obtained to conduct lectures scheduled to be held in the first and second semesters of 2022/2023 with the percentages of 44 percent and 87 percent of the lecture hours respectively in the Faculty of Language Studies, 87 percent and 67 percent of the lecture hours respectively in the Department of Language Skills Development, and 84 percent and 70 percent of the lecture hours respectively in the Department of Sanskrit due to not granting leave to the lecturers in a way that it does not disturb the studies and had paid a sum of Rs.6,690,235 in the year under review.

(c) Even though physical fitness equipment costed at Rs.2,416,350 had been purchased in the year 2016 and the physical fitness centre had been started, the equipment remained underutilized since the year it had been started due to not recruiting a fitness instructor.

(d) Even though it had been decided to again recover the bond value amounting to Rs.2,114,394 of a Bhikkhu Professor, who had been on study leave for 03 years from the year 2007 to complete the post-graduate qualification and the salary and allowances amounting to Rs.11,277,468 paid without conducting lectures from April 2021 to July 2023 ((including the contribution paid to the Employees' Provident Fund) from the Provident Fund, action had not been taken to recover the amount until the end of the year under review.

(e) The contract should have been completed on 30 August 2022 after extending the dates on two occasions for the project of constructing the hostel building with an estimated value of Rs.190,135,000 (without VAT) for the provision of residential facilities for 200 foreign students. Although a sum of Rs.148,336,250 had been spent on this building, of which the physical progress had been 75 percent as at that date, the construction work had been stopped midway from May 2022.

(f) An advance of Rs.14,508,834 had been provided to the contractor on 02 October 2019 on the basis of completion of the contract of constructing the proposed five-storeyed building for the external examination unit in a period of one year. However, due to the failure of the contractor to start the construction work, the governing Council had decided to terminate the project on 01 July 2022. At that time, due to the expiry of the period of the performance bond amounting to Rs.12,616,373 and the mobilization advance bond amounting to Rs.15,000,000, it had not been possible to collect the initial expenses and consultancy fees amounting to Rs.5,274,363 incurred for that contract.

(g) Two motor vehicles costed at Rs. 7 million, which could not be operated, had been parked unsafely in the university premises for a period of 05 months to 03 years due to not taking action to repair them and to operate them.

W.P.C. Wickramaratne
Auditor General

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the Year Ended 31 December 2023 in terms of Section 12 of the National Audit Act, No. 19 of 2018

Audit Paragraph		Answer
2. Report on Other Legal and Regulatory Requirements		
2.1.2 Reference to Laws, Rules / Directive	Observations	
(a) Section 11 of the Finance Act No. 38 of 1971	The revenue earned from self-financed courses amounting to Rs.39 million had been invested in fixed deposits without the approval of the Minister of Finance in the year under review.	All the investments of the University are invested in government banks, which offer high percentage of interest, to get maximum returns as recommended by the Investment Committee. Accordingly, surplus funds of self-financed courses are also invested on the recommendation of the Investment Committee. Moreover, the recommendation of the Ministry of Education should be obtained and the approval of the Minister of Finance (Section 11 of the Finance Act No. 38 of 1971) should be obtained for investing surplus funds of self-financed courses. Currently, the Secretary of the Ministry of Education had recommended these investments and it has been forwarded to get the approval of the Minister of Finance and it is scheduled to obtain that approval in the future.
c) Establishments Code for the University Grants Commission and the Higher Education Institutions dated 26 August 1997		

<table>
<tr><td>Subsection 18.3 of Chapter XXII and Section 20.1 of Chapter XXII</td><td>Even though 03 years had passed since the charge sheet had been submitted against a Bhikkhu lecturer, the University had failed to complete the disciplinary inquiry and issue a disciplinary order in accordance with the provisions of the Establishments Code for the University Grants Commission and the Higher Education Institution</td><td>Even though the University had properly performed the tasks related to the disciplinary inquiry, due to the repeated objections by the accused officer, the investigation has been delayed and the University has also reported this to the Honourable Court of Appeal. Due to this delay, a three-member tribunal has been appointed with the aim of further streamlining the inquiry with the intervention of the Ministry of Education. The three-member tribunal is scheduled to meet on 27.06.2024, 02.07.2024, 23.07.2024 and 26.07.2027 and the three-member tribunal has informed that the investigation will be completed by the last week of July 2024 and the final report will be given.</td></tr>
<tr><td colspan="2">Audit Paragraph</td><td>Answer</td></tr>
<tr><td colspan="2">2.2 Other observations</td><td></td></tr>
<tr><td colspan="2">(a) In the second semester of 2022/2023 of the university, 2111 lecture hours i.e. 49 percent, of the 4275 scheduled hours for 78 subjects respectively in relation to 05 departments of English, English Language Teaching, Sanskrit, Sinhala and Language Skills had not been conducted. One hundred and eleven (111) hours of lectures, out of 310 hours of lectures conducted through the online system of the Department of Pali had not been conducted. Accordingly, it was not possible to be satisfied in the audit that the required knowledge had been provided to the students in a quantitative manner.</td><td>
<table>
<tr><th>Department of Study</th><th>Number of Lecture Hours to be Conducted According to the Lecture Norms Plan of the Department of Study (15 Weeks)</th><th>Actual Number of Lecture Hours to be Conducted (12 Weeks)</th><th>Number of Lecture Hours Conducted</th><th>Lecture Hours not Conducted</th></tr>
<tr><td>Department of Pali</td><td>1080</td><td>864</td><td>685</td><td>179</td></tr>
<tr><td>Department of Sanskrit</td><td>885</td><td>708</td><td>307</td><td>401</td></tr>
<tr><td>Department of Sinhala</td><td>540</td><td>417</td><td>401</td><td>16</td></tr>
<tr><td>Department</td><td>510</td><td>392</td><td>376</td><td>16</td></tr>
</table>
</td></tr>
</table>

	of English				
	Department of Language Skills Department	3150	2051	1547	504
	Department of English Language Teaching	495	372	380	-
	Total	6660	4804	3696	1116
	A semester consists of a period of 15 weeks and lecture norms plan is prepared including holidays for that 15-week period in preparing the plan. Accordingly, after deducting holidays, the number of scheduled lecture hours for a semester will be less than the lecture norms plan. However, the number of lectures has decreased compared to the prepared lecture norms plan due to the limitation of the second semester of 2022 to 12 weeks. Furthermore, due to the subject matters such as organizing field study tours, holding special lectures, holding various workshops in the departments, it has not been possible to conduct some lecture hours, out of the number of lecture hours that should be conducted in the relevant Semester and in addition, when the lectures / certificate courses were conducted using online system by the Departments of Study during this period, lectures could not be conducted as students have boycotted the lectures / certificate courses. However, arrangements have been made to cover the syllabi of all the subjects in relation to this period, and steps have been taken to prepare the question papers based on the entire syllabus and to conduct the examinations.				
(b) The services of visiting lecturers had been obtained to conduct lectures scheduled to be held in the first and second semesters of 2022/2023 with the percentages of 44 percent and	As a majority of the lecturers working in the Department of Language Skills Development were on study leave during this period, the services of visiting				

87 percent y of the lecture hours respectively in the Faculty of Language Studies, 87 percent and 67 percent of the lecture hours respectively in the Department of Language Skills Development, and 84 percent and 70 percent of the lecture hours respectively in the Department of Sanskrit due to not granting leave to the lecturers in a way that it does not disturb the studies and had paid a sum of Rs.6,690,235 in the year under review.	lecturers had to be obtained to cover the lectures. However, since the lecturers, who were on study leave have returned to work, obtaining the services of visiting lecturers in that Department has reduced to a significant level. Some of the permanent lecturers, who had worked in the Department of Pali had left their jobs recently and visiting lecturers had to be hired to cover the lecture duties as new lecturers have not yet been recruited. Moreover, since a Bhikkhu professor of that Department of Study holds the position of dean of the Faculty of Post-graduate Studies, his contribution to the Department of Study has been minimized. A Bhikkhu Professor, who is working in the Department of Sanskrit, is performing the duties of the Post of Mahopadhyaya, and the other Bhikkhu Professor has been performing the duties of the Dean of the Faculty of Language Studies until 21.12.2022. In addition to this, since the services of a Bhikkhu lecturer working in that Department of Study had been suspended in this period, the services of visiting lecturers had to be obtained to cover the lecture duties of that Department of Study. A lecturer, who had worked in the Department of English had left the service and since a new recruitment has not yet been made, the services of visiting lecturers had to be obtained to cover the lecture duties. However, I would like to inform that the amount paid for visiting lecturers in the year 2023, compared to the year 2022 in the Faculty of Language Studies has decreased significantly.

(c) Even though physical fitness equipment costed at Rs.2,416,350 had been purchased in the year 2016 and the physical fitness centre had been started, the equipment remained underutilized since the year it had been started due to not recruiting a fitness instructor.	A Physical Fitness Instructor has been recruited for the Physical Fitness Centre on a temporary basis on a daily / assignment basis. The activities of the physical fitness centre are scheduled to be started.
(d) Even though it had been decided to again recover the bond value amounting to Rs.2,114,394 of a Bhikkhu Professor, who had been on study leave for 03 years from the year 2007 to complete the post-graduate qualification and the salary and allowances amounting to Rs.11,277,468 paid without conducting lectures from April 2021 to July 2023 ((including the contribution paid to the Employees' Provident Fund) from the Provident Fund, action had not been taken to recover the amount until the end of the year under review.	The entire amount to be charged from the provident fund has been collected by 15.05.2024.
(e) The contract should have been completed on 30 August 2022 after extending the dates on two occasions for the project of constructing the hostel building with an estimated value of Rs.190,135,000 (without VAT) for the provision of residential facilities for 200 foreign students. Although a sum of Rs.148,336,250 had been spent on this building, of which the physical progress had been 75 percent as at that date, the construction work had been stopped midway from May 2022.	The procurement activities related to the construction of the foreign student hostel are being carried out and it has been scheduled to award the contract by the last week of July 2024.
(f) An advance of Rs.14,508,834 had been provided to the contractor on 02 October 2019 on the basis of completion of the contract of constructing the proposed five-storeyed building for the external examination unit in a period of one year. However,	The project had been initiated on Design & Build contract method and the contractor had been paid an advance as per ICTAD/SBD/04 recommended by ICTAD for that purpose.

due to the failure of the contractor to start the construction work, the governing Council had decided to terminate the project on 01 July 2022. At that time, due to the expiry of the period of the performance bond amounting to Rs.12,616,373 and the mobilization advance bond amounting to Rs.15,000,000, it had not been possible to collect the initial expenses and consultancy fees amounting to Rs.5,274,363 incurred for that contract.	The contractor had given the plans of the relevant building to the University in relation to the advance amount. Due to the restriction on movement within the country due to the Covid-19 pandemic, there was a delay in getting the approvals related to the construction of the buildings from the respective institutions. After obtaining the relevant approval, measures were taken to start the construction of the building. However, the construction could not be completed due to the suspension of the financial allocation of the Government However, the approval of the Governing Council has been received to resume the construction work of the five-storeyed building. The governing council has also approved to get the related estimates prepared by the Department of Buildings. The first phase of this building, which has been planned to be completed in 04 phases, has been planned to be completed by using the funds earned by the university and the rest by the financial donations of the persons, interested in this regard, including foreign donors. It has been scheduled to proceed this by submitting the construction of the second, third and fourth phases of this building for the approval of the Ministry of Education and to obtain government allocation for this construction.
(g) Two motor vehicles costed at Rs. 7 million, which could not be operated, had been parked unsafely in the university premises for a period of 05 months to 03 years due to not taking action to repair them and to operate them.	One, of these two motor vehicles, has been repaired and used for duties. Quotations have been called for the repairs of the other motor vehicle and it has been scheduled to get it repaired and to use it for duties.

HED/D/BPU/FU/FA/23/01 09 April 2024

Venerable Mahopadyaya Thero

Buddhist and Pali University of Sri Lanka.

Summary Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2023 in terms of Section 11 (I) of the National Audit Act, No. 19 of 2018

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1 Financial Statements

1.1 Opinion

The audit of the financial statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a 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 to be read in conjunction with Provisions 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.

The accompanying financial statements of the Fund give a true and fair view of the financial position of the Fund as at 31 December 2023, and of its financial performance and its cash flows for the year then 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 Standards (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 Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Fund'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 intend to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

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

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Fund 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 Fund.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.

- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's 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 Fund'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. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.

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

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

2. Report on Other Legal and Regulatory Requirements

2.1 Specific provisions are included in the following requirements of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements of the Fund 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 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.

3. Operational Review

3.1 Noncompliance with Laws, Rules and Regulations

Reference to Laws, Rules / Directive	Observation
Section No. 6.1.2 of the Regulations for the Control, Administration and Management of the Provident Funds of the Buddhist And Pali University of Sri Lanka	Although the Governing Council should recommend the interest rate and the Minister of Finance should approve the that rate annually, an interest of Rs. 7,546,784 had been calculated for contributors' accounts on the annual interest rate of 18.27 percent without obtaining such approval, and the interest had been credited to the accounts of the members.

4. Other Matters

A contributor had rejected to accept a cheque issued in the year 2015 for the provident fund benefits for that officer, who had terminated the service on 20 March 2013, as the contributor had not agreed on the calculation of the interest. A cheque amounting to Rs.1,477,842 had been issued again on 28 September 2023 as per the recommendations and approval of a mediation committee, after calculating the amount to be paid again by a special Financial Committee appointed for this purpose. Even though the payments to be made for this should be done from the relevant Creditor Investment account, payments had been made from the Fund Account and since the relevant contributor had again refused to accept the cheque, it had been received by the University on 08 January 2024.

W.P.C. Wickramaratne
Auditor General

Summary Report of the Auditor General on the Financial Statements for the year ended 31 December 2023 and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka in terms of Section 11 (1) of the National Audit Act No. 19 of 2018

Audit Paragraph			Answer
3.	**Operational Review**		
3.1	**Non-compliance with Laws, Rules and Regulations**		
	Reference to Laws, Rules and Regulations	**Observations**	
	Regulation No. 6.1.2 for the Control, Administration and Management of the Provident Fund of the Buddhist and Pali University of Sri Lanka	Although the Governing Council shall recommend the percentage of interest and the Minister of Finance shall approve the percentage, the annual interest rate for contribution accounts had been considered as 18.27 percent without obtaining the proper approval and interest amounting to Rs.7,546,784 had been calculated for contribution accounts.	Not agreed. Firstly, the value obtained after deducting income tax, provision for creditor investment and interest related to closed accounts from the income of the statement of financial performance has been allocated to the active members. Secondly, according to the approved criteria, the percentage of interest to be distributed among each member should be referred to the Internal Audit Division after the preparation of final accounts and recommendation should be obtained and referred to the approval of the Governing Council and the approval of the Minister of Finance in accordance with the Act.

			After receiving that approval, the relevant interest amount will be credited to the member accounts. Information regarding the amount of interest to be credited to each account in the Final Statement of Accounts is presented only as an additional information.

4. Other Matters	
Audit Paragraph	**Answer**
The contributor had refused to accept the cheque issued in the year 2015 for provident fund benefits payable to an officer, who had terminated his service on 20 March 2013, owing to disagreement over the calculation of interest. A cheque amounting to Rs.1,477,842 had been reissued on 28 September 2023 on the recommendation and approval of a conciliation committee after calculating the amount to be paid by a special financial committee appointed for this purpose. Although the payments for this had to be made from the respective creditor investment account, it had been made from the fund account and the respective contributor had again rejected to accept the cheque and therefore, the cheque had been received by the University on 08 January 2024.	As the said creditor has continuously refused to receive the cheques, the cancellation of the creditor investment has not been done immediately after the cheque has been issued. It is done in that way to avoid the loss incurred owing to the interest lost by the cancellation of the investment before the maturity. Moreover, action will be taken to cancel the investment immediately after the cheque is realized.

Annual Report 2023