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இலங்கை பௌத்த மற்றும் பாலிப்பல்கலைக்கழகம

The Buddhist and Pali University of Sri Lanka

2024

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ஆண்டறிக்கை

Annual Report

The Buddhist and Pali University of Sri Lanka

Annual Report 2024

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.

The Message of the Venerable Mahopadhyaya Thero

The Buddhist and Pali University of Sri Lanka was established by the Act No. 74 of 1981 and the Amendment Act, No. 37 of 1995 to clarify the Dhamma message of the Buddha to the world, using the Buddha's great saying 'Dhammamacakakam pavatethatum' as its motto with the aim of producing scholars of Buddhism and of the philosophy of life that the Buddhism promulgates in Sri Lanka as well as in foreign countries.

Under the guidance of Professor Walpola Rahula Thero, the courses of the University were implemented through the institutions of the Buddhist and Pali University of Sri Lanka known as Vidyodaya Institute in Maligakanda, Saraswathi Institute in Balagalle, Saddharmakara Institute of Pinwatte and Vidyalankara Institute in Peliyagoda, to provide education to monks in a monastic environment. The administrative work was carried out by the Buddhist and Pali University of Sri Lanka, located at No. 214, Bauddhaloka Mawatha, Colombo 07. Later, the Buddhist and Pali University of Sri Lanka was restructured and established in the Homagama premises. Over a period of forty years, this university has developed into three faculties, namely Faculties of Buddhist Studies, Language Studies and Postgraduate Studies, and 10 departments of study. The academic staff consists of 57 and the non-academic staff of 108, and 588 lay and ordained students have registered for internal degrees. Nearly 2700 students have registered for postgraduate 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, and the United States of America, and many scholars of various nationalities are studying Buddhism, Pali language and related subjects in these institutions.

The Buddhist and Pali University of Sri Lanka, which functions under the purview of the Ministry of Education, Higher Education and Vocational Training, has also obtained the membership of the Association of Commonwealth Universities.

This University, which had secured the first place by compiling the best Annual Report related to the Government Institutions in the year 2018, had also secured the third place for the Annual Report of the year 2019.

In accordance with the Theravada tradition, the Post of Chancellor of the University is called the Maha Mahapadhyaya and the Vice-Chancellor is called the Mahapadhyaya. The primary role of the University is to publicize Buddhism, Buddhist Philosophy and Buddhist Culture.

The Buddhist and Pali University of Sri Lanka has a great responsibility to publicize the Dhamma message of the Buddha throughout the world in accordance with the current world conditions. The successful results of our efforts to that end are already well-known in the form of the establishment of

Affiliated institutions all around the world. Similarly, this is also obvious by the religious roles accomplished by the past scholars by going to various countries of the world and establishing temples and engaging in Dhamma propagation activities. This University, which has bestowed thousands of graduates to the society in the last four decades, has made at least one monk each from every temple in Sri Lanka into scholars recognized by the society by imparting higher education in subjects related to Buddhism and Pali Language. The Daham Sarasaviya has provided guidelines to many Dhamma school teachers in the island to develop new knowledge.

Although other Universities in the island are regulated by the circulars of the University Grants Commission, this University is an independent institution established by a separate act and is entitled to all the rights and privileges of other government universities.

The founder of this University, Professor Walpola Rahula Thero, had reported that the Buddhist University of Sri Lanka was named as the Buddhist and Pali University of Sri Lanka in appreciation of the invaluable service it has rendered in compiling commentaries on the subject of Pali. Of the students selected to study internal courses of the University, 2/3 are monks and 1/3 are lay male students, and hostel facilities are also provided for all students.

The Buddhist Order depends on discipline. In the absence of discipline, the Buddhist order deteriorates. This University has to make a great effort to provide the world with a group of monks who respect discipline and principles. The primary task of all parties is to provide and obtain the necessary strength to fulfill the role played by Buddhist universities such as Nalanda, Jagaddala and Taxila that had been established in India.

Since it is necessary to propagate the Buddha Dhamma as well as to carry out missionary services both locally and internationally, opportunities have been provided to study Sinhala, Pali, Sanskrit, English, Tamil, French, Korean, Chinese, Japanese, and Hindi languages at the degree level as well as at the certificate and diploma level.

The word of the Tathagata Buddha transcends all boundaries and shines as brightly as the moon that is renewed every day. Explaining the real truth about the universe and beings to the

World makes the burning world cool and peaceful. It is our endeavour to provide the Buddhist education, which can be obtained until Nirvana is achieved, in a way that it is suitable for the 21st century.

May all of you have the strength, courage and fortune with the infinite power of virtue of the Triple Gem to fulfill the role of the era that the world is waiting for, in accordance with the Vision and Mission of the Buddhist and Pali University of Sri Lanka, which is moving forward in accordance with the state's responsibility of nurturing and protecting the Buddhism.

Professor Venerable Neluwe Sumanawansa Nayaka Sthavira
Mahopadhyaya Thero (Performing the Duties of the Post)
The Buddhist and Pali University of Sri Lanka

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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

Governing 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
Chair Professor, Venerable Homagama Dhammananda Thero (With effect from 28.05.2024)

Dean of the Faculty of Language Studies
Senior Lecturer Doctor Swarnananda Gamage - Dean Faculty of Language Studies
Senior Lecturer Dr. Venerable Kotiyagala Uparathana Thero
Covering the Duties of the post (With effect from 26.11.2024)

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 Dhammarakhkhitha Thero
Professor Venerable Aluthgama Wimalarathana Thero
Professor Venerable Gonadeniye Pannarathana Thero

04. Secretary of the Ministry of Buddhasasana or his Nominee: -

Mr. Somaratne Widanapathirana (With effect from 31.05.2022) Secretary - Ministry of Buddhasasana, Religious and Cultural Affairs
Mr. Buwaneka Herath (With effect from 25.06.2024)
Mr. Ranjith Ariyarathne (With effect from 20.09.2024)
Mr. A.M.T.M.C. Atapattu (With effect from 26.11.2024) Secretary - Ministry of Buddhasasana, Religious and Cultural Affairs

05. Secretary to the Ministry of Higher Education or his Nominee:

T.K.W. W.T.P.Premarathne (Deputy Director- Student Loan Section)
Mrs. Apsara Kaldera (Additional Secretary - Development) Ministry of Education (with effect from 2024.06.25)

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
- Aggamaha Pandita Senior Professor Venerable Kotapitiye Rahula Anunayake Thero
- Rajakeeya Panditha Venrable Diwela Mahinda Anunayake Thero, Appointed Member
- Senior Professor Uditha Garusinghe
- Professor Wimal Wijerathne
- Professor K.A. Weerasena
- Mr. R.M. Wijesinghe Banda (Observer- Ministry of Finance) (with effect from 29.10.2024)
- President's Counsel Mr. Prasantha Lal de Alwis
- Attorney at Law Mr. Kalyanananda Thiranagama

07. Secretary of the Governing Council: -

Mr. E.A. Gunasena – Deputy Registrar (Registrar- Acting) – With effect from 31.05.2022

Number of meetings of the Administrative Council held: -

Twelve (12) meetings of the Governing Council had been held during the period of 01.01.2024 to 31.12.2024 for the Year 2024.

The Senate

01. **Venerable Mahopadyaya Thero**
Professor Venerable Neluwe Sumanawansa Thero - Attending to Duties in the Post

02. **Deans of the Faculties: -**

Dean of the Faculty of Buddhist Studies
Chiar Professor Venerable Homagama Dhammananda Thero

Dean of the Faculty of Language Studies
Senior Lecturer Doctor Swarnananda Gamage - (With effect from 22.12.2022)
Senior Lecturer Doctor Venerable Kotiyagala Uparathana Thero
Covering the Duties of the post (With effect from 26.11.2024)

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

03. **Heads of Departments of Study:**
Senior Lecturer Venerable Yodhakandiye Ariyawansa Thero
(Head of the Department of Buddhist Philosophy)
Associate Professor Venerable Dunukeulle Sarananda Thero
(Head of the Department of Buddhist Culture)
Senior Lecturer Venerable Dampahala Rahula 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 (With effect from 08.02.2022)
(Head of the Department of Pali)
Venerable Doctor Mawathagama Pemananda Thero
(Head of the Department of Sanskrit)
Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera
(Head of the Department of Sinhala)
Senior Lecturer, Doctor Waruni Thennakoon
(Head of the Department of English)
Senior Lecturer Doctor (Mrs.) E.G. Indeevari Purnima Wickramasinghe (With effect 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

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 Omalpe Somananda Thero
Lecturer Dotor Ishankha Malsiri

06. **Senior Professors/Professors**

Professor Venerable Wawwe Dhammarakkhitha Thero
Professor Venerable Pitigala Vijitha Thero
Professor Venerable Aluthgama Wimalarathana Thero
Professor (Mrs.) Yamuna Herath
Professor M.A.C. Munasinghe
Professor K.A.S.N. Amarasekara – Sabbatical Leave
Professor Nilantha P. Dissanayake
Professor Venerable Lenagala Sirinivasa Thero - Sabbatical Leave
Professor Gonadeniya Pannarathana Thero

07. **Members Appointed:**

Senior Professor Venerable Kivulegedara Narada Thero
Professor, Venerable Elamaldeniye Sarananda Thero
Professor Venerable Miriswatte Wimalagnana Thero
Senior Lecturer Doctor Venerable Koggalle Vijitha Thero
Senior Lecturer Doctor Sampath Pushpakumara

08. **Secretary of the Senate: -**
Mr. E.A. Gunasena, Deputy Registrar (Registrar - Acting) –From 31.05.2022

Number of Senate Meetings Conducted: -

Ten (10) Senate Meetings have been conducted for the duration of 14.01.2024 to 08.12.2024.

The Officers of the University in terms of the Act

1. **Designation of the Great Mahopadyaya**
   The current Mahanayake of the Asgiri Chapter of the Sri Lanka Siam Maha Nikaya, Most Venerable Warakagoda Sri Gnanarathana Thero – With effect from 16.01.2024

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**

   Chair Professor Venerable Homagama Dhammananda Thero

4. **Dean of the Faculty of Language Studies**
   Senior Lecturer Doctor Swarnananda Gamage - (With effect from 2022.12.22)
   Senior Lecturer Doctor Venerable Kotiyagala Uparathana Thero
   Covering the duties of the post (With effect from 26.11.2024)

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

6. **Registrar**

   Mr. E.A. Gunasena (Registrar - Acting) – (With effect from 31.05.2022)

7. **Librarian**

   Doctor W.W.K. Lalith

8. **Bursar**

   Mr. M.A.V.S. Gunawardene

Committees and Number of Sessions of the Committees Conducted in the Year 2024

Audit and Management Committee

Four (04) Audit and Management Committee Meetings were conducted for the year 2024.

Finance Committee

Seven (07) meetings of the Financial Committee were conducted during the year 2024.

Institutional Procurement Committees and Minor Procurement Committees

Number of Institutional Procurement Committee Meetings held during the year 2024 was 07.

Number of Minor Procurement Committee Meetings held during the year 2024 was 23.

Senate Standing Committee

For the year 2024, 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 2024 by each Faculty Board is mentioned below.

1. Number of meetings of the Board of the Faculty of Buddhist Studies – 12
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 – 01

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 2024 was 08.

Committee on Study Leave

The number of meetings of the Committee on Study Leave, which is a Sub-Committee, conducted during the Year 2024 was 14.

Report of the Audit and Management Committee - 2024

The Audit and Management Committee of the Buddhist and Pali University of Sri Lanka consisted of the following members during the year 2024.

		FRom	To
Venerable Professor Neluwe Sumanawansa Thero	Venerable Mahapadhyaya Thero	2024.01.01	2024.12.31
Mrs. T.K.W.T.P. Premaratne	Chairperson of the Committee, Member of the Governing Council, (Deputy Director - Student Loan Division), Ministry of Education	2024.01.01	2024.02.19
Mrs. Apsara Kaldera	Chairperson of the Committee, Member of the Governing Council, Additional Secretary (Development), Ministry of Education)	2024.08.15	2024.12.31
Senior Professor Uditha Garusinghe	Member of the Committee (Member of the Governing Council)	2024.01.01	2024.12.31
Mr. J.M.U.B. Jayasekara	Consultant, Chartered Accountant	2024.01.01	2024.12.31
Mr. H.R.V.P. Wijewardene	Observer, General Treasury	2024.01.01	2024.08.15
Mr. R.M. Wijesinghe Banda	Member of the Governing Council, Director, Ministry of Finance	2024.12.12	2024.12.31
Mrs. A.K.A. Chandrika	Superintendent of Audit (Observer)	2024.01.01	2024.12.11
Mrs. W. Eranga Pushpanjani	Superintendent of Audit (Observer)	2024.12.12	2024.12.31
Mr. E.A. Gunasena	Deputy REgistrar) (Registrar-Acting)	2024.01.01	2024.12.31
Mr. M.A.V.S. Gunawardena	Bursar	2024.01.01	2024.12.31
Mrs. M.K.D.D.N. Priyadarshani	Convener	2024.01.01	2024.12.31

The primary role of the Audit and Management Committee is to act as a party accountable to the Governing Council for overseeing the financial reporting, risk management and other internal controls. Morever, the committee liaises with the internal and external auditors to provide necessary guidance to improve the performance of the organization.

Composition of the Audit and Management Committee

The Audit and Management Committee shall consist of three members of the Governing Council and two independent observers as specified in the relevant regulations. The Venerable Mahopadhyaya of the University, the Registrar, the Bursar and the Superintendent of Audit of the Government (representing the National Audit Office) shall attend the meetings upon invitation. The administrative officers of the University shall be called to the Committee whenever necessary. The Assistant Internal Auditor (As a Chief Audit Executive) of the University shall act as the Convener of the Committee.
Four (04) Audit and Management Committees have been held for the year 2024.

Summary of Attendance of Members for the Year 2024

	134	135	136	137	Summary	
					Participated	Absence
Professor Venerable Neluwe Sumanawansa Thero	✓	✓	✓	✓	04	-
Mrs. T.K.W.T.P. Premaratne	✓				01	-
Mrs. Apsara Kaldera		✓	✓	✓	03	-
Senior Professor Uditha Garusinghe	✓	✓	✓	✓	04	-
Mr. J.M.U.B. Jayasekara	✓	-	✓	✓	03	01
Mr. H.R.V.P. Wijewardena	✓	-			01	01
Mr. R.M. Wijesinghe Banda				✓	01	-
Mrs. A.K.A. Chandrika	✓	✓	✓		03	-
Mrs. W. Eranga Pushpanjani				✓	01	-
Mr. E.A. Gunasena	✓	✓	✓	✓	04	-
Mr. M.A.V.S. Gunawardena	✓	✓	✓	✓	04	-
Mrs. M.K.D.D.N. Priyadarshani	✓	✓	✓	✓	04	-

Role of the Audit and Management Committee

The role of the Audit and Management Committee is to assist the Governing Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control, risk management and internal and external audit functions. The Audit and Management Committee assists the Governing Council in its overall independent oversight functions regarding the accuracy and integrity of financial statements, internal control and compliance with legal and regulatory requirements.
Accordingly, the Committee is responsible for monitoring the internal control, financial reporting, risk management and compliance with legal regulations and guaranteeing the effectiveness of the system.
The Audit and Management Committee has exercised its oversight over the internal and external assurance functions and has ensured the independence, objectivity of the internal and external auditors and the effectiveness of the processes adopted within the reporting framework. Reviewing internal and government audit reports and ensuring that precautionary measures are taken to mitigate risks arising from reported weaknesses in governance, procedural violations, fraud and errors, liaising with the management of the university and providing necessary advice to take relevant steps.

Activities of the Audit and Management Committee during the financial year 2024

Financial Reporting System

The Committee assisted the Governing Council in the discharge of its duties during the year 2024 by reviewing the financial reporting systems adopted by the University. The Committee was satisfied with the accounting principles used and the adequacy of internal control to provide reasonable assurance that the financial reporting system is effective and efficient in providing reliable and timely information.

Regulatory Compliance

The Audit and Management Committee will periodically ensure that senior management complies with statutory and regulatory requirements through the compliance function and for that purpose, the Committee will carry out duties by focusing its attention on the implementation of key regulatory compliances of the University in accordance with the internal audit programmes by the internal auditors.

Internal Audit

The Audit and Management Committee ensures the independence of the internal audit function. The Committee reviews the annual internal audit plan before the start of the financial year. The Committee reviews the performance of the internal audit staff in accordance with that plan. The Audit and Management Committee reviewed the effectiveness of the internal control system and compliance with regulatory requirements and accounting operating policies as indicated by the internal audit function and reporting throughout the year 2024.

External Audit

The Audit and Management Committee reviews the independence and objectivity of the external auditors. The Committee discussed the audit queries and the reports of the Auditor General submitted by the Auditor General during the year 2024. The Committee followed up on the progress of the actions taken by the Management of the University for the recommendations contained in the detailed management audit reports.

I would like to express my gratitude to all the Committee members and the Management for their contribution to the progress of the University by joining the Audit and Management Committee during the year 2024, as the performance of the Audit and Management Committee greatly affects the effectiveness of the Buddhist and Pali University of Sri Lanka.

Mrs. Apsara Kaldera
Chairperson of the Committee
31.12.2024

Future Plans

For Students (Internal and External)

- Improving the performance of students through Buddhist psychological counselling.
- Introducing attractive courses under new subject streams through the foreign affiliated Institutions.
- Initiating leadership training workshops.
- Implementing programmes related to improve information technology, communication, leadership and foreign language skills of students.
- Taking necessary steps to increase the number of local and foreign students enrolled annually.
- Updating existing courses and introducing new courses related to global trends in accordance with the Act of the University.
- Organizing special lectures by renowned scholars and resource persons.
- Encouraging more students to undertake field studies and archaeological expeditions.
- Facilitating the development of academic skills of students.
- Encouraging students to publish research papers and to engage in other academic activities.
- Obtaining a field site for our university to conduct field archaeological activities.
- Introducing new external courses through online and distance learning.
- Taking steps to establish new foreign affiliated instituions.
- Initiating relevant projects to improve the communication and leadership skills of students.

For Academic and Non-Academic Staff

- Implementing programmes related to improving the professional skills of academic, administrative and non-academic staffs.
- Directing academic and non-academic staffs for local and foreign training.
- Facilitating the development of academic skills of academic staff and students.
- Organizing social welfare programmes with the participation of academic, administrative, non-academic staffs and groups of students.
- Implementing programmes related to training of academic and non-academic staffs.

Risk Assessment and Mitigation Strategies

Serial No.	Risk	Description	Mitigation Measures	Source
Disruption to Operations				
01	Cybersecurity Threats	Disruption to daily operational duties, Damaging the data security and Impact on confidentiality of information due to unauthorized access to websites and web spaces.	Establishing data security systems, allocate necessary provision to maintain IT systems, continuously monitor systems and recruit staff related to the maintenance of systems	
02	Lightning Accidents	Loss of life, damage to electronic and IT equipment, thereby disrupting academic and non-academic duties. Due to the location of the university in a lightning-prone area, damage to electronic equipment and damage to movable and immovable property.	Installation of a lightning conductor system.	
03	Power outages	Disruption to academic and non-academic duties.	Regular inspection and maintenance of electrical systems, generators, purchase of new generators.	
Finance				
5	Limited government grants and income.	Difficulty and delay in achieving the desired goals.	Taking steps to increase the income earned by the university by increasing the number of local and foreign students.	
6	Increasing the cost per student due to the increase in overhead and other recurrent expenses.	The government has to bear a heavy burden of cost due to being a state university.	Cost reduction strategies and creating a minimum staff with software and skills to achieve greater productivity.	
7	Due to the weakness in technical and security systems in carrying out financial activities through information technology systems,	Decisions made based on inaccurate financial information and outdated information may not be correct.	Impact on the confidentiality of information. Hiring a competent staff in information technology systems	

	accurate financial information may not be available and the risk of financial information being leaked to external parties.		and strengthening the security of security systems and web spaces.	
8	Obstacles in raising funds and investment income being limited according to the current financial market.	Difficulty in operating as an independent institution without being a burden on the government.	Raising funds through creative project proposals and attracting various parties by introducing new courses through alternative strategies.	
9	Risk of violating various financial regulations and ordinances and acts and having to pay penalties accordingly.	Damage to the reputation of the institution.	Continuous training of employees, integration of new laws and regulations into the system, and constant communication with other related parties.	

Information on internal students and staff according to the faculties of the university – 2024

Existing Faculties	Course of Study	Classification of Students		Total Number of Students	Total Number of Academic Staff	Total No. of Non-academic Staff
Internal						
Faculty of Buddhist Studies	Buddhist Studies	Local	246	316	28	108
		Foreign	70			
Faculty of Language Studies	Language Studies	Local	272	272	27	
		Foreign	-			
Total	**588**			**588**		
Library					**02**	
Faculty of Graduate Studies						
	Bachelor of Arts (General)	Local	2150			
		Foriegn				
	One year / Two Years Master of Arts Degree Course	Local	93			
		Foriegn	02			
	Doctor of Philosophy Degree Course	Local	13			
		Foreign Affiliated Institutions	01			
	Master of Philosophy Degree Course	Local	10			
		Foreign	04			
		Foreign Affiliated Institutions				
	Centre for External Examinations					
	Diploma Course / Higher Diploma Course in Buddhism	Local	48			
		Foreign Affiliated Institutions	68			
	Diploma Course/ Higher Diploma Course in Pali	Local	10			
		Foreign Affiliated Institutions				
	Certificate Course / Diploma in Japanese	Local	11			
	Certificate Course in Korean	Local	16			
	Diploma in Sanskrit	Local	1			
	Certificate Course in French		15			
	Certificate Course in Chinese		8			
	Diploma Course / Higher Diploma Course in English	Local	14			
		Foreign	46			

	Higher Certificate Course in English		17			
	Higher Certificate Course in Tamil		116			
	Post Graduate Diploma Course in Tamil	Local	22			
	Daham Sarasaviya Diploma Course in Buddhism	Local	-			
	Diploma Course in Buddhist Counselling	Foreign	22			
Grand Total (External)				**2687**		
Grand Total (Internal)				**588**	**57**	**108**

Information Pertaining to the Local Students

Local Students Internal (Number of Students Registered) - 2024

Faculty of Study	Course of Study	Medium	2020/2021 Fourth Year	2021/2022 Third Year	2022/2023 Second Year	2023/2024 First Year
Faculty of Buddhist Studies	Buddhist Studies	Sinhala English	26	91	73	56
	Total		**246**			
Faculty of Language Studies	Language Studies	Sinhala English	28	14	80	60
	Total		**54**	**195**	**153**	**116**
			182			
Grand Total			**518**			

Information Pertaining to the Foreign Students

Foreign Students Internal (Number of Students Registered) – 2024

Faculty of Study	Course of Study	Enrolment 2024	Medium	2023/2024 Third Year	2021/2022 Third Year	2022/2023 Second Year	2023/2024 First Year
Faculty of Buddhist Studies	**Bachelor of Arts (General /Special) Degree**	36	English	01	18	15	36
Faculty of Language Studies	**Bachelor of Arts (General /Special) Degree**		English	-	-	-	-
Total				**70**			
Income				**Million 5.4**			

Foreign Scholars Enrolled for Courses

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

Country	2020/2021 Fourth Year	2021/2022 Third Year	2022/2023 Second Year	2023/2024 First Year
Bangladesh	1	3	4	10
Mianmar	-	15	10	20
Cambodia	-	-	-	-
India	-	-	1	-
Nepol	-	-	-	1
Total	**1**	**18**	**15**	**31**
Total Number of Students	**65**			

Number of Students in the Affiliated Institutions located in Foreign Countries

Country	In the Year 2024
Singapore	54
Malaysia	03
Bangladesh	08
Korea	01
Austria	01
Japan	01
Total	**68**

Students Registered for Degrees
Information on External Students Registered in each Year for the Period of 2015– 2024

		Course of Study	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1.		**Diploma / Higher Diploma in Buddism**										
		Local	229	254	195	79	57	36	47	47	44	48
		Foreign Affiliated Institutions	93	138	08	70	104	66	49	71	57	68
2.		**Diploma in Pali**										
		Local	28	39	38	-	15	27	20	21	23	10
		Foreign					00	11	00	09	09	-
3.		**Diploma in Sanskrit**										
		Local	02	16	08	00	00	00	01	14	05	01
4.		**Bachelor of Arts (General) – External**										
		Local	3916	2566	2489	2610	2374	3246	1907	2547	2736	2150
		Foreign	94	32	02	47	02	02	-	64	45	-
		Foreign Affiliated Institutions						51	56	32		
5.		**Post Graduate Diploma in Buddhist Studies**										
		Local	22	11	11	00	00	00	00		-	22
		Foreign Affiliated Institutions	00	01	01	00	00	00	00		-	-
6		**Diploma in English**										
		Diploma in English	198	223	161	60	-	75	38	34	85	14
		Advanced Diploma Certificate Course	22	29	25	36	-	23	09	27	-	46
		Certificate Course	17	-	34	43	-	20	00	-	-	-
	Local	Advanced Certificate Course						37	09	17	-	17
7.		**Master of Arts**										
		One-year / Two-year Master of Arts - Local	149	116	98	70	188	166	320	86	50	93
		Foreign					97	07	05	03	11	02
		Foreign Affiliated Institutions						40				-
8.		**Master of Philosophy** s										
		Local	12	20	31	30	23	114	22	120	13	10
		Foreign	07	03	-	02	02	14	06	01	-	04
		Foreign Affiliated Institutions		**						11		-
		Course of Study	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**

09		**Doctor of Philosophy**										
		Local	-	10	03	05	25	17	37	10	06	13
		Foreign	00	00	00	00	01	02	06	-	01	01
10		**Diploma Course in Buddhist Counselling**	30	13	61	58	38	00	00*	-	-	22
11		**Diploma Course in Tamil Language**										
		Advanced Diploma Course	35	36	28	20	32	17	50	23	44	116
		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**	1784	00	2054	2048	3813	2046	00	-	-	-
14		**Certificae Course in Chinese**						36	00	09	-	08
15		**Certificate Cource in Japanese**					32	22	11	50	11	11
16		**Diploma Course in Japanese**							17	-		
17		**Certificate Cource in French**									-	15
18		**Certificate Cource in Korean**									-	16
		Total	**6671**	**3524**	**5315**	**5250**	**6973**	**5977**	**2697**	**3247**	**3187**	**2687**

Scholars, who were graduated during the period of 2015 to 2024

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
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
2024	-	13	14	92	-	68	•	32	219
Total	08	46	50	716	22	456	2188	305	3791

- Scheduled to release Results

The total Number of Graduates produced from this University from the Year 2015 up to 2024 has been 3791.

Number of Graduates

Number of Graduates (Internal and External Courses)

Internal (From 2019 Up to 2023)

Year	2020	2021	2022	2023	2024	Total
1. Bachelor of Arts (General) Degree (Internal)	67	*36	17	61	68	**249**
2. Bachelor of Arts (Special) Degree	57	*32	52	28	32	**201**
Total	**124**	***68**	**69**	**89**	**100**	**450**

Details of Internal Examinations conducted during the year 2024

- **May/June 2024**

The second semester examination related to the first, second, third- and fourth-year students was conducted during May/June 2024.

- **November/ December 2024**

The first Semester examination for first, second, third- and fourth-year students was conducted during November/December 2024.

Release of results

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

Year	Degree	2024	
First Year	General	144	38
Second Year	General	117	76
	Special	51	21
Third Year	General	98	20
	Special	50	08
Fourth Year	Special	23	06
Total		483	169

- **November/December 2024 – First Semester Examination**

  The answer sheets of the afore-said examination held in November/December 2024 are currently being evaluated.

Information about Students, who have obtained Degrees and who have passed Courses

	Course of Study	2024
1.	Advanced Certificate Course in Buddhist Counselling	20
2.	Certificate Course in Tamil	31
3.	Advanced Certificate Course in Tamil	01
4.	Certificate Course in Hindi	05
5.	Advanced Certificate Course in Hindi	03
6.	Certificate Course in Chinese	12
7.	Advanced Certificate Course in Chinese	03
8.	Certificate Course in French	07
9.	Advanced Certificate Course in French	04
10.	Certificate Course in Japanese	19
11.	Advanced Certificate Course in Japanese	03
12.	Certificate Course in Korean	23
13.	Advanced Certificate Course in Korean	02
14.	Advanced Certificate Course in English	06
15.	On-going Certificate Course in English	01
16.	Advanced Certificate Course in Information Communication Technology	21
17.	Certificate Course in Information Communication Technology	51
18.	Advanced Certificate Course in Astrology	05
	Total	**217**

Information on Graduates in the Year 2024(Last 03 Years)

Name of the Examination	Year 2022	Year 2023	Year 2024
Bachelor of Arts (General) Degree	17	61	68
Bachelor of Arts (Special) Degree	52	28	32
Total	**69**	**89**	**100**

Prizes and Scholarships

Number of students entitled for scholarships in the year 2024 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 Professor Thumbulle Seelakkandha Nahimi Award	2
12.	Sir Cyril De Soyza Memorial Schorlaship - (Pali)	2
13.	Sir Cyril De Soyza Memorial Schorlaship -(Buddhist Philosophy)	1
14.	Gamani Jayasooriya Pali Scholarship	1

15.	N. Somilawathie Belgodapitiya Scholarship	1
16.	Venerable Aludeniye Pannananda Thero Memorial Pali Grammar Award	1
17.	Venerable Professor Thumbulle Seelakkandha Nahimi Award	-
18.	Sir Cyril De Soyza Memorial Schorlaship - (Pali)	4
19.	Venerable Professor Moratuwe Sasanarathana Anunayaka	2
20.	Most Venerable Verallane Wimalatissa Nayaka Thero Memorial Award	2
21.	Venerable Vitharandeniye Chandajothi Nayaka Thero Memorial Award h	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 Vitharandeniye Chandajothi Nayaka Thero Memorial Award h	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	-
	Total	**63**

The Academic Staff

The Academic Staff as at 31.12.2024 (Engaging in Teaching Activities)

Designation	Approved Cadre	Number Employed Currently	Number of Vacancies
Venerable Mahopaddyaya Thero	01	01	01
Professor ^Chair&	05	01	04
Professor / Associate Professor	61	46	15
Senior Lecturer			
Lecturer			
Lecturer (Probationary)			
Academic Assistant (Instructor)	01	00	01
Lecturer (Temporary)	10	08	02
Total	**78**	**55**	**23**

The Academic Staff as at 31.12.2024 (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
Total	**02**	**02**	**00**

Information on the Academic Staff – 31.12.2024

Faculties of Study	Senior Professor	Professor	Associate Professor	Senior Lecturer Grade 1	Senior Lecturer Grade 11	Librarian	Lecturer	Lecturer (Not Confirmed)	Lecturer-Probationary	Lecturer (Temporary)	Senior Assistant Librarian	Computer Instructor	Total
Faculty of Language Studies	00	05	00	05	08	-	02	02	00	04	00	00	**26**
Faculty of Buddhist Studies	-	08	01		10		02	01	03	04	-	00	**29**
Library	-	-	-	-	-	01	-	-	-		01	00	**02**
Total	**00**	**13**	**01**	**05**	**18**	**01**	**04**	**03**	**03**	**08**	**01**	**00**	**57**

Details of visiting lecturers

Faculty of Buddhist Studies	Visiting Lecturers
Buddhist Philosophy	15
Buddhist Culture	05
Archaeology	09
Department of Religious Studies and Comparative Philosophy	07
Total	**36**

Faculty of Language Studies	Visiting Lecturers
Sanskrit	02
Pali	09
Sinhala	01
Language Skills Development	12
English	06
English Language Teaching Unit	02
Total	**32**

Appointment of Visiting Lecturers – Faculty wise

Faculty of Study	Visiting Lecurers
Faculty of Buddhist Studies	36
Faculty of Language Studies	32
Total	**68**

Information regarding Research and Publications

	Number Presented		
	2022	**2023**	**2024**
Researches	29	22	53
Journals	30	26	33
Articles	47	49	48
Total Number	**106**	**97**	**134**

Research and Publications – 2024 (Faculty Wise)

	No. of Researches	Journals	Articles	Total Number
Faculty of Buddhist Studies	10	05	12	27
Faculty of Language Studies	43	28	36	107
Total Number	**53**	**33**	**48**	**134**

Information regarding the Library

Composition of the Staff

Librarian	-	01
Senior Assistant Librarian	-	01
Staff Assistant (Library Information Services)	-	01
Library Information Assitant	-	03
Library Attendant	-	05

Number of Registered Readers in the Library

Undergraduates	-	588
Academic Staff	-	49
Non-academic Staff	-	121

Use of Library (Homagama Main Library)

Students	-	9547
Academic Staff	-	191
Researchers	-	123
Non-academic Staff	-	246

Library at the Colombo Premises

Number of Registered Students

Post Graduate Students	-	93
Diploma Courses	-	242

Acquisitions (Books/Magazines) during the year

Number of Books Purchased	-	3311
Number of books / Publications received as donations	-	369
Amount spent for purchasing books	-	Rs. 2,015,947.00
Value of donations	-	Rs.174,562.50

Number of Books available at the Library as at 31.12.2024

Number of Books as per the List of Acquisition	-	67,907

Library Automation

A contract has been signed with an institution for the maintenance of the library automation system. Yes. Currently, 51919 books have been included in the system.

01. Designing of the Library Website

The desiginnig of the library website is to be finalized and preparations are underway for launching the library website.

02. Binding of Books

Three hundred and forty (340) books have been bound.

03. Indexing

One thousand and two hundred (1200) books have been indexed.

04. Classification

One thousand and two hundred (1200) books have been classified.

Librarian

Institutional Contribution

- Updating the rules and regulations of the library.
- Formulating a policy for charging late fees and settling losses for the library.
- Developing the library collection
- Introducing / updating new forms and applications to be filled in relation to the library

Research Papers

Wickramanayake, Lalith (2024). Perception of Sri Lankan young academics on unethical publishing movement. PARIYESANA (Journal of RSAS), Vol.II (2020-2023):28-50

Senior Assistant Librarian

Presentation of research papers

Presentation of a research paper under the heading of "ACCESS TO KNOWLEDGE IN BUDDHIST STUDIES:A BIBLIOMETRIC ANATYSIS OF UNDERGRADUATE THESES" " 14th International Conference of University Librarians Association of Sri Lanka, ICULA -2024, 29th October 2024

The Faculties

Faculty of Buddhist Studies

The Faculty of Buddhist Studies consists of six (06) departments as follows:

Department of Buddhist Philosophy

Department of Buddhist Culture

Department of Archaeology

Department of Religious Studies and Comparative Philosophy

The main objective of the Faculty of Buddhist Studies is to transform the students of this university into a group of knowledgeable and disciplined students and to produce a group of scholars who are devoted to the Dharma and who are disciplined. Another main objective of this faculty is to provide the necessary knowledge to propagate the Buddhism both locally and internationally.

Academic Staff:

Dean	- Chair Professor Venerable Professor Homagama Dhammananda Thero

Heads of the Departments of Study

1.	Department of Buddhist Philosophy	-	Senior Lecturer Venerable Yodhakandiye Ariyawansa Thero
2.	Department of Buddhist Culture	-	Assistant Prof. Ven. Dunukeulle Sarananda Thero
3.	Department of Archaeology	-	Senior Lecturer Venerable Baragama Saddhananda Thero
4.	Department of Religious Studies and Comparative Philosophy	-	Senior Lecturer Venerable Dampahala Rahula Thero

Faculty of Buddhist Studies

Academic Staff:

✯ **Department of Buddhist Philosophy**

1. Professor, Venerable Pitigala Vijitha Thero
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

✯ **Department of Buddhist Culture**

1. Professor Nilantha P. Dissanayake
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

✯ **Department of Archaeology**

1. Senior Lecturer, Venerable Baragama Saddhananda Thero
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**

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 - Senior Lecturer Doctor Swarnanananda 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 Venerable Professor Lenagala Siriniwasa 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

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

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

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

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

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

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	Dr. (Mrs.) A.L.N.P. Perera.	Professor
			Mr. U.P. Gamage	Senior Lecturer 1
Department of Pali	Pali	Sinhala / English	Venerable Uthurawala Dhammarathana Thero	Senior Professor (18.06.2024)
			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
Department of Language Skills Development	Hindi	Hindi / English	Doctor (Mrs.) Nirosha Salwathura	Senior Lecturer
	Tamil	Tamil	Doctor (Mrs.). N. Mallikadevi	Senior Lecturer
	French	French / English	Doctor (Mrs.) Indeevari Wickremasinghe	Senior Lecturer
	Chinese	Chinese / English	Doctor (Mrs.) S. Nimali Priyangika	Senior Lecturer
	Japanese	Japanese / English	Mrs. K.G. Kaushaki de Silva	Lecturer
	Korean	Korean / English	Mrs. W.G. Ranganee Ariyawansha	Senior Lecturer
Department of English Language teaching	English	English	Doctor. K.G. Swarnananda	Senior Lecturer
			Mr. Pradeep Gunasena	Senior Lecturer
			Doctor (Mrs.) K.G. Kumarage	Senior Lecturer

Key Performance Indicators (KPI)

	Key Performance Indicators (KPI)	2024	2025	2026	2027	2028
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 awarded 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 31.12.2024 100%	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 03.12.2024 – 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 31.12.2020			As at 31.12.2021			As at 31.12.2022			As at 31.12.2023			As at 31.12.2024		
	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies
Senior															
Academic	65	55	10	65	55	10	69	51	18	67	47	20	78	55	23
Tertiary															
Academic Assistants	02	01	01	02	01	01	02	01	01	02	01	01	02	02	00
Senior / Tertiary															
Administrati ve	15	11	04	15	11	04	15	11	04	15	10	05	16	09	07
Secondary / Primary															
Non-academi	129	114	15	129	114	15	127	118	17	127	103	23	126	99	27
Total	**211**	**181**	**30**	**211**	**181**	**30**	**213**	**173**	**40**	**211**	**161**	**49**	**222**	**165**	**57**

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	-	-	4	3
Faculty of Language Studies	-	-	3	4
Faculty of Graduate Studies and Centre for External Examinations	1	-	5	4
Office of the Registrar	1	-	1	1
Library	-	-	4	5
Finance Division	2	-	09	3
Administration Division	1	-	7	12
Internal Examination Division	-	-	4	1
Academic and Student Services Division	-	1	3	1
Legal and Documentation Division	-	-	-	1
Internal Audit Division	-	1	1	1
Maintenance Division	-	2	4	11
Hostel	-	-	3	2
Total	**5**	**4**	**49**	**50**
	108			

Personnel Estimate of the Non-academic Staff as at 31.12.2024

Designation	Approved Cadre	No. of Employees Currently Serving		No. of Vacancies
		Permanent	Casual	
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
Senior Assistant Internal Auditor UE x 2	01	0		01
Tertiary	**09**	**04**		**05**
Assistant Registrar UE x 1	05	01		04
Assistant Internal Auditor UE x 1	01	01		00
Assistant Bursar UE x 1	01	01		00
Works Engineer UE x 2 /UE x 1	01	01		00
Garden Supervisor UE x 1	01	01		00
Secondary	**66**	**49**		**17**
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	34	02	12
Library Information Asisstant UMN 1	06	04		02
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	**62**	**52**		**10**
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	29		05
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	**142**	**108**	**02**	**34**

* Two Development Officers attached from the Ministry of Education are also serving.

Personnel Estimate of the Academic Staff as at 31.12.2024

<table>
<tr><th>Designation</th><th>Approved Cadre</th><th>No. of Employees Currently Serving</th><th>No. of Vacancies</th></tr>
<tr><td>Senior</td><td></td><td></td><td></td></tr>
<tr><td>Venerable Mahopadyaya Thero</td><td>01</td><td>01</td><td>01</td></tr>
<tr><td>Professor (Chair)</td><td>05</td><td>01</td><td>04</td></tr>
<tr><td>Senior Professor</td><td rowspan="8">61</td><td>01</td><td rowspan="8">15</td></tr>
<tr><td>Professor</td><td>12</td></tr>
<tr><td>Associate Professor</td><td>01</td></tr>
<tr><td rowspan="2">Senior Lecturer</td><td>05</td></tr>
<tr><td>15</td></tr>
<tr><td>Lecturer</td><td>10</td></tr>
<tr><td>Lecturer (Probationary)</td><td>02</td></tr>
<tr><td colspan="0" style="display:none"></td></tr>
<tr><td>Tertiary</td><td></td><td></td><td></td></tr>
<tr><td>Academic Assistant (Instructor)</td><td>02</td><td>01</td><td>01</td></tr>
<tr><td>Not Involving in Teaching Activities</td><td></td><td></td><td></td></tr>
<tr><td>Librarian</td><td>01</td><td>01</td><td>00</td></tr>
<tr><td>Senior Assistant Librarian / Assistant Librarian</td><td>01</td><td>01</td><td>00</td></tr>
<tr><td>Grand Total</td><td>71</td><td>50</td><td>21</td></tr>
</table>

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 to 37 students, who followed Courses on Computer, English and Secretarial 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.

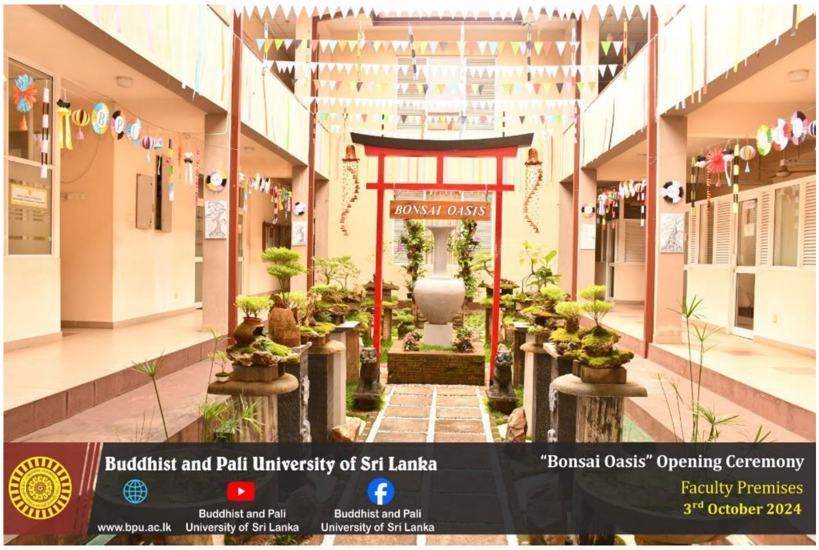
Utilization of Vehicles – 2024

		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**	11,429	4,107	1,342,405	840,285.43	2.78	117.46	73.52
2.	**NB 2829**	20,051	2,531	821,491	597,689.20	7.92	40.97	29.81
3.	**NA 4493**	9,938	1,800	576,545	441,947.68	5.52	58.01	44.47
4.	**NA 9485**	For Colombo Premises						
5.	**KS 4133**	8562	1433	588,717	479,829.56	5.97	68.76	56.04
6.	**KC 5084**	15275	1731	696,622	842,122. 13	8.82	45.61	55í3
7.	**QB 2067**	1620	101.7	35,321.30	119,264.73	15.93	21.80	73.62
8.	**250 7415**	7848	1122	367,024.89	285,439.49	6.99	46.77	36.37
9.	**58 0718**	2653	399	129,606	169,787.02	6.65	48.85	64.00
10	**CAM 5412**	6697	1049	453,236	705,163.47	6.38	67.68	105.30
11	**CAI 1736**	10136	1619	620,588	300,913.81	6.26	61.23	29.69
12	**18 4060**	Not in Operational condition						
	The vehicles allocated for the Officers of the University							
13	**KR 7529**	Reserved for Dean of the Faculty of Postgraduate Studies (Colombo Campus)						
14	**KO-4852**	Reserved for Venerable Mahopadyaya Thero. In addition, it is calculated for the Operating time used for administrative purposes.						
15	**CAM 5412**	Reserved for Dean - Buddhist Studies. (From May)						

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	770				Rs.247,410.00	70	3534.43	11
Generater (Administrative premises)	01	230				Rs.76,590.00	34.5 (Roughly)	2220.00	6.66
Sub Total		1000				Rs.324,000.00			
lawn mower	02		70 L	2 1/2		Rs.27,770.00			
Total	**04**	**1000**	**70**	2 1/2		**Rs.351,770.00**			



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	01.10.1999	20.09.2002
07	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	21.09.2002	20.09.2005
08	Professor Venerable Wegama Piyarathana Thero *	Venerable Mahopadyaya Thero	21.09.2005	20.09.2008
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 2024

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		Gifts and Scholarship Committee	Information Technology Committee	Senate Standing 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 a.m.	11.00 a.m.	9'30 a.m.	1.30 p.m.	11.00 a.m.	9.30 a.m.	6.00 p.m.
January	30	09	24	17	17	12	26	29	02	18	24	04	03	Held every Wednesday of the week in the conference room of the office of the Faculty of Language Studies
February	27	13	28	21	21	09	26	26	06	22	-	-	07	
March	26	12	27	20	20	15	27	25	05	21	-	07	06	
April	30	09	24	25	25	18	17	29	02	18	-	-	03	
May	28	14	29	15	15	10	27	27	07	22	29	09	08	
June	25	11	26	19	19	14	26	24	04	20	-	-	05	
July	30	09	31	17	17	12	26	29	02	25	-	04	03	
August	27	13	28	21	21	09	26	26	06	22	-	-	07	
September	24	10	25	19	19	13	26	23	03	26	25	05	04	
October	29	08	30	16	16	11	28	28	08	24	-	-	02	
November	26	12	27	20	20	08	27	25	05	21	-	07	06	
December	31	10	19	18	18	13	26+	30	03	26	-	-	04	

Month	Library Committee	Students' Welfare Committee	Progress Review Committee on Building Construction	Meeting of the Administrative Officers	Academic/Non-academic Official Quarters Committee (Fourth Wednesday in every two Months)	Study leave Committee (Second Wednesday in every month)	Academic Staff Research Session	Research Council	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.	11'00 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	-	-	02	26	-	10	10	-	Held after the meeting of the administrative officers	-	-	04	24
February	08	07	06	16	21	14	14	07		16	-	-	28
March	-	-	05	22	-	13	13	-		-	19	07	27
April	-	-	02	26	-	10	10	03		-	-	-	24
May	02	-	07	31	29	08	08	-		10	-	09	29
June	-	05	04	28	-	12	12	05		-	18	-	26
July	-	-	02	26	-	10	10	-		-	-	04	31
August	01	-	06	30	28	14	14	07		09	-	-	28
September	-	04	03	27	-	11	11	-		-	24	05	25
October	-	-	01	25	-	09	09	02		-	-	-	30
November	07	-	05	29	27	13	13	-		22	-	07	27
December	-	-	03	27	-	11	11	04		-	17	-	19

Cost for Students

Cost per Student for 5 years

Year	2020	2021	2022	2023	2024
Cost Rs.	947,712	881,763	839,363	883,806	1,069,832

Payment of Bursaries in the year 2024– Value of Instalment – Rs. 4000/- per one Student

Payment of Bursaries				
First Year 2023/2024				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
2024.02.25	First Year	92	01	368,000.00
2024.08.25	First Year	92	02	368,000.00
2024.09.25	First Year	92	03	368,000.00
2024.10.25	First Year	92	04	368,000.00
2024.11.25	First Year	92	05	368,000.00

Second Year 2022/2023				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
2024.11.25	Second Year	120	15	480,000.00
2024.10.25	Second Year	120	14	480,000.00
2024.09.25	Second Year	120	13	480,000.00
2024.08.25	Second Year	120	12	480,000.00
2024.07.25	Second Year	120	11	480,000.00
2024.05.25	First Year	120	10	480,000.00
2024.04.25	First Year	120	09	480,000.00

Third Year 2021/2022				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
2024.04.25	Second Year	174	19	696,000.00
2024.05.25	Second Year	174	20	696,000.00
2024.07.25	Third Year	174	21	696,000.00
2024.08.25	Third Year	174	22	696,000.00
2024.09.25	Third Year	174	23	696,000.00
2024.10.25	Third Year	174	24	696,000.00
2024.11.25	Third Year	174	25	696,000.00

Fourth Year 2020/2021				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
2024.04.25	Third Year		29	
2024.05.25	Third Year		30	
2024.07.25	Fourth Year	26	31	104,000.00
2024.08.25	Fourth Year	26	32	104,000.00
2024.09.25	Fourth Year	26	33	104,000.00
2024.10.25	Fourth Year	26	34	104,000.00
2024.11.25	Fourth Year	26	35	104,000.00

Payment of Mahapola Scholarships in the year 2024 – Amount of Instalment – Rs. 5000/- per one Student

Fourth Year 2020/2021				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
25.11.2024	Fourth Year	18	34	360,000.00
25.09.2024	Fourth Year	18	33	
25.09.2024	Fourth Year	18	32	
25.08.2024	Fourth Year	18	31	

Provision Allocated for the University from 1990 to 2024

Year	Recurrent Provsion in Million	Capital Provision in Million
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
2024	551.78	75.00

Recurrent and Capital Expenditure of the University (Rs.)

	2020	2021	2022	2023	2024
Recurrent Expenditure	455,126,811	475,548,944	490,326,106	502,322,294	565,652,818
Capital Expenditure	90,312,144	100,585,362	19,823,211	24,690,301	46,630,607

Particulars regarding the Recurrent Expenditure

Item	2023	2024
(a) Personnel emoluments	370,518,632	410,503,201
(b) Travelling Expenditure Local/Abroad	261,942	260,682
(c) Supplies	22,916,641	27,137,643
(d) Maintenance	11,050,584	14,678,192
(e) Services - Contractual Services	63,275,474	64,932,270
(f) Others	34,299,021	48,140,830
Total	**502,322,294**	**565,652,818**

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**
In the Year 2024			
Object	**Estimate (Rs.)**	**Expenditure (Rs.)**	**Saving / Surplus Amount (Rs.)**
(a) Recurrent Expenditure (Including Extra Provision)	551,780,000	565,652,818	(13,872,818)
(b) Capital Expenditure	75,000,000	46,630,607	28,369,393
Total	**626,780,000**	**612,283,425**	**14,496,575**

Report on the Future Plans based on the Sustainable Development - 2024

Report on the Future Plans based on the Sustainable Development

The Buddhist and Pali University of Sri Lanka has prepared the Action Plan and the Corporate Plan of the University's with the objective of achieving the Sustainable Development Goals and Objectives.

- It is expected to prepare a teaching and learning environment of the University in accordance with the Sustainable Development Goals and Objectives, and to carry out teaching activities by systematically preparing the syllabuses and learning process for achieving those goals and objectives.

- The administration of the University has implemented various evaluation activities, social welfare, etc. for the physical, mental and social development of the university community during the year 2024/2025 and it is expected to design plans and to carry out activities to further implement those activities in the future.

- Environmental programmes, technical projects, and activities are being carried out in the information technology division to increase productivity and efficiency as a green concept within the University.

- In line with the government's programme, Clean Sri Lanka, the 5S concept and the productivity concept have been implemented by contributing to tree planting programmes, green programmes, and public social activities in the university with the aim of implementing social, environmental and ethical development projects in the years 2024/2025, and it is planned to implement it more widely in the future.

- In addition, it has been planned to implement an environmental policy in the university to publicize environmental cleaning and environmentally friendly policies as well as installing a wastewater treatment unit in the university in accordance with environmental laws to use of the existing resources economically and in environmentally friendly manner, and to reduce resource consumption.

- Students, academic and non-academic staffs are working together in the academic process and beyond it by increasing inter-relationships, and are working to implement the future activities of the university targeting to achieve sustainable development goals and objectives in the academic field.

- Efforts were made to increase the existing solar power capacity in the year 2024 with the aim of using renewable energy, and efforts are being made to increase those capacities in the year 2025 as well.

- Efforts are being made to further implement tree planting programmes and planting flowers and horticultural crops in the hostel premises by making the student community involve in cultivation activities, and to continue those activities by providing the necessary compost fertilizer and necessary support for that.

- The university has prepared planting materials for the university community and arrangements have been made to provide such planting materials to them, and it is planned to continue this project in the future.

- The land of the university is being beautified using ornamental plants.

- improve the facilities required for the activities required for goods and services as well as conducting academic activities in the university by using modern technology through online methods and to use software to carry out more efficient and quality services in accessing the library, finance department, internal examination department and external examination department.

- Steps have been taken to plan and launch activities to maintain the university as a visually attractive place by incorporating landscaping and greening elements for all the building development and design, and to create a free office environment for the university community, and it is planned to further expand these activities in the future. Under this, landscaping and hard landscaping are planned to be carried out in the university in the year 2025.

- It is expected that the student hostel premises will be renovated in 2025 to provide a good learning environment and improve the hygiene of the student community. This aims to improve the basic hostel facilities required by the graduates produced by the university.

- In relation to the year 2025, the university has planned to use renewable energy for the beautification of the gardens and use solar lights for sustainable environmental management.

Works Engineer　　　　　　　　　　　　　　　　Gardene

Foreign Affiliated Institutions - 2024

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

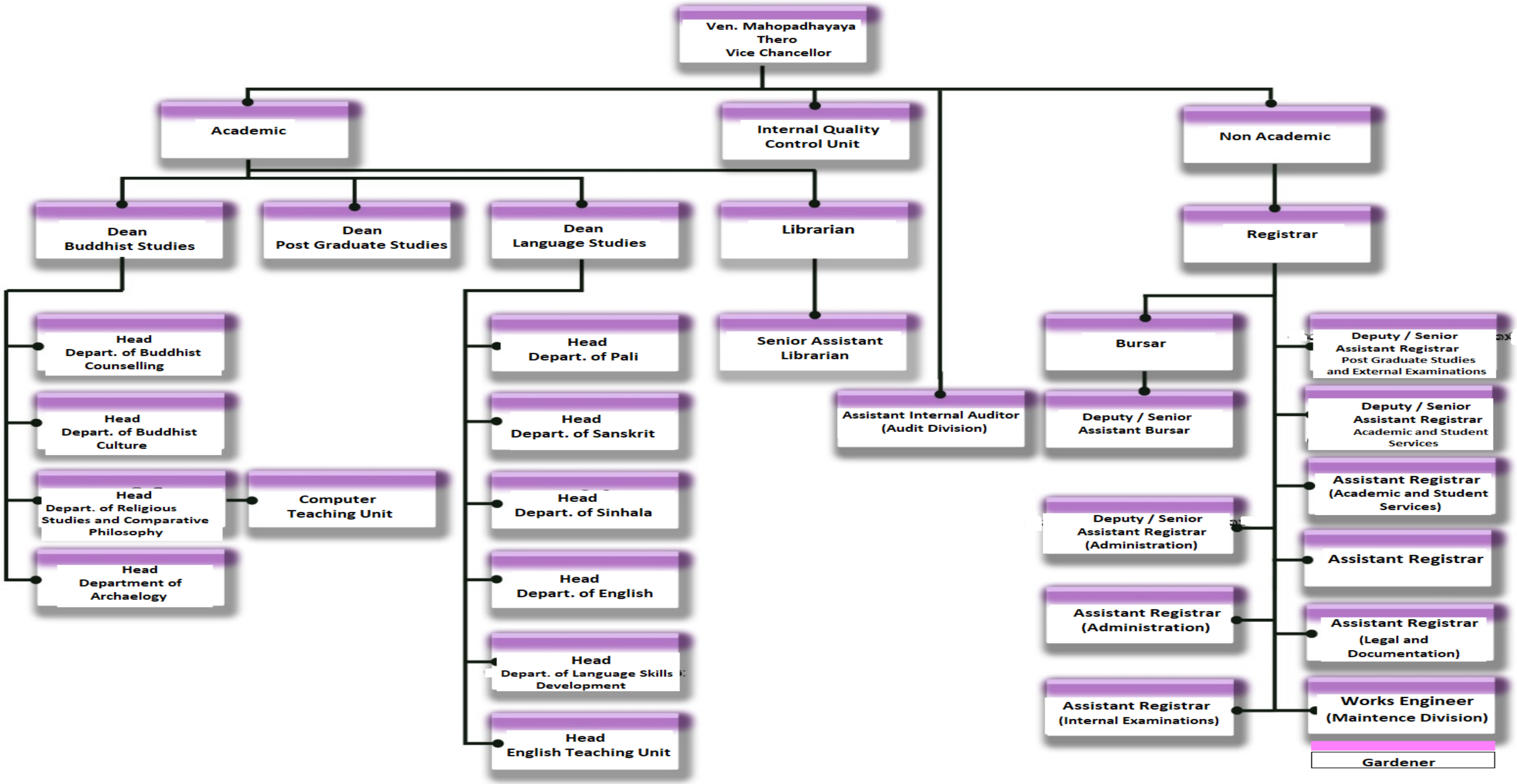
10. **Dharma Vijaya Buddhist Vihara, Inc - Los Angeles**
    1847 Crenshaw Blvd, Los Angeles, CA 90019

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



Final Accounts

The Buddhist and Pali University of Sri Lanka
The Statement of Financial Performance
for the Year Ended on 31 December 2024

Description	Notes	2024	2023 Restated
Income		Rs.	Rs.
Income on Non- Exchange Transactions	**03**	503,735,000	480,000,000
State Donations for Recurrent Expenditure			
State donations for Capital Expenditure		46,254,819	24,690,301
Capital Donations	**04**	447,462	7,953,140
Capital Expenditure – University Funds		-	2,225,907
Capital Expenditure – External Examinations		375,788	
Income on Exchange Transactions			
Income earned from the Internal Students	**05**	6,024,082	3,528,151
Investment Income and interest for Loans	**06**	13,502,227	27,222,430
Miscellaneous receipts	**07**	13,306,620	8,506,500
External Projects - Income	**08**	91,903,250	97,723,625
Total Income		**675,549,248**	**651,850,054**
Recurrent Income (Non-Capital)		628,471,179	616,980,706
Less - Expenses Recurrent (Non- Capital)			
Personal Emoluments	**09**	410,503,201	370,518,632
Travelling Expenses	**10**	260,682	261,942
Supplies	**11**	27,137,643	22,916,641
Maintenance Expenses	**12**	14,678,192	11,050,584
Services	**13**	64,932,270	63,275,474
Others	**14**	48,140,830	34,299,021
External Project Expenses	**08**	33,033,499	57,871,017
Total Recurrent Expenditure (Non- Capital)		**598,686,317**	**560,193,311**

Excess/ Deficit/-Recurrent		29,784,862	56,787,394
Capital Income			
Income on Non- Exchange Transactions - Capital Donations		47,078,069	34,869,348
Amortization - Capital Adjustments		-	-
Less - Depreciation		(117,457,756)	(89,136,999)
Surplus/Deficit - Capital		**(70,379,687)**	**(54,267,651)**
Total Surplus /Deficit (Recurrent and Capital)		**(40,594,825)**	**2,519,743**

The Notes Numbers 1 to 36 were presented in page Numbers 09 to 36 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 2024

Description	Notes	2024	2023
		Rs.	**Rs.**
Assets			
Non – Current Assets			
Property, Plant and Equipment	**15**	1,418,972,842	1,511,324,666
		1,418,972,842	**1,511,324,666**
Intangible Assets	**16**	7,499,760	6,353,582
Work in Progress	**17**	175,544,957	154,557,209
Investments	**18**	234,082,515	201,480,803
		1,836,100,074	**1,873,716,260**
Current Assets			
Balance stock at the stores	**19**	5,838,974	7,713,712
Stock of Publications	**20**	408,450	408,450
Short-term investments	**21**	14,848,063	14,815,392
Employee Loans and Miscellaneous Advances	**22**	5,500,579	6,523,864
Miscellaneous Deposits	**23**	1,342,550	842,550
Capital Advances	**24**	20,706,156	15,199,685
Interests receivable	**25**	8,932,499	16,106,619
Payments in advance	**26**	2,571,327	3,177,612
Cash and Cash equivalents	**27**	42,998,162	56,506,082
		103,146,759	**121,293,966**
Total Assets		**1,939,246,833**	**1,995,010,226**
Equity and Liabilities			
Net Assets / Equity			
Capital Donations unspent	**28**	7,845,144	19,156,185
Asset revaluation reserve	**-**	855,346,592	855,346,492
Accumulated Balance	**-**	727,324,062	767,918,887
		1,590,515,698	**1,642,421,564**
Reserves			
Reserved Funds	**29**	155,906,128	134,841,904

Non-current Liabilities			
Allocation for Service Gratuities	**30**	115,485,868	109,843,962
		271,391,996	**244,685,866**
Current Liabilities			
Deferred Income	**31**	2,990,500	19,398,750
Deposits	**32**	7,759,845	7,091,765
Retentions on Contracts	**33**	**13,149,216**	**11,252,161**
Miscellaneous Creditors	**34**	**2,181,080**	**2,088,004**
Accrued Expenses	**35**	13,980,668	14,645,340
Accrued Expenses – External Projects	**36**	**37,277,831**	**53,426,776**
		77,339,140	**107,902,796**
Total Equities and Liabilities		**1,939,246,833**	**1,995,010,226**

M.A.V.S. Gunawardena
Bursar
27.02.2025

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

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

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

Member of the Administrative Council

1. Chair Professor, Venerable Homagama Dhammananda Thero
2. Mrs. Apsara Caldera

The Notes Numbers 1 to 36 were presented in page numbers 09 to 36 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 2024

	2024							
	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 01.01.2023	965,621,919	33,846,486			610,479,282	144,964,213	(345,367,996)	1,409,543,904
Sri Lanka Public Sector Accounting Standard 11 Adjustments Capital 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		10,000,000			244,867,210			244,867,210
Government Capital Assistance								10,000,000
Surplus/Deficit Capital				(54,267,651)				(54,267,651)
Sri Lanka Standard 11 Recurrent Surplus as at 01.01.2023			(345,367,996)				345,367,996	-
Previous Year Adjustments			181,008					181008
Sri Lanka Public Sector Accounting Standard			56,787,394					56787394

11 Recurrent Surplus / Deficit								
Balance as at 01.01.2024		**19,156,185**	**(288,399,594)**	**1,056,318,481**	**855,346,492**			**1,642,421,564**
Additions during the year								
Government Assistance/External Projects Revaluation Reserve		(46,630,607)						(46,630,607)
Government Capital Assistance		35,319,566						35,319,566
Surplus/Deficit Capital				(70,379,687)				(70,379,687)
Sri Lanka Public Sector Accounting Standard 11 Recurrent Surplus / Deficit			29,784,862					29,784,862
		7,845,144	**(258,614,732)**	**985,938,794**	**855,346,492**			**1,590,515,698**

The Buddhist and Pali University of Sri Lanka

Cash Flow Statement for the year ended 31 December 2024

	2024		2023	
	Rs.	Rs.	Rs.	Rs.
Operational Activities				
Surplus/ (Deficit) for the Year Recurrent and Capital		(40,594,825)		2,519,742
Adjustments for Non-Financial Items				
Depreciation for the Year	115,965,046		88,046,430	
Annual Amortization – Intangible Assets	1,492,711		1,090,569	
Provision for Gratuity	20,425,879		10,336,594	
Adjustments for Profit – Accumulated Balance of the previous Year	-		181,008	
Writing off the Provision for Depreciation of the Year		-	-	
Investment Income	(13,652,974)	-	(27,082,423)	
Income earned from Property	(732,994)	-	(438,516)	
Interest for Loans and Advances	(150,747)	-	(140,007)	
Capital Assistance and Capital Donations	(47,078,069)		(34,869,348)	
Working Capital Changes				
Balance Stock at the Stores	1,874,738	-	1,023,703	
Short-term Investments	(32,671)	-	(9,688,770)	
Employee Loans and Advances	1,023,286	-	1,335,450	
Miscellaneous Deposits	(500,000)	-	(50,000)	
Capital Advances	(5,506,471)	-	589,000	
Interest Receivable	7,174,120	-	(2,815,698)	
Pre-payments	606,285	-	(519,700)	
Differed Income	(16,408,250)	-	(18,684,745)	
Deposits	668,080	-	792,967	

Retentions on Contracts	1,897,055	-	126,444	
Miscellaneous Creditors	93,076	-	399,357	
Accrued Expenses	(16,813,617)	-	(25,512,900)	
Payment of Gratuity	**(14,783,974)**		**(5,000,077)**	
Net Cash Flow generated from Operational Activities	**35,560,509**		**(20,880,662)**	**(20,880,662)**
<u>Investment Activities</u>				
Acquisition of Property, Plant and Equipment	(23,165,760)		(23,613,678)	
Work in progress	(20,987,748)		-	
Investing Money	(32,601,712)		(20,008,655)	
Intangible Assets	(2,638,889)		(2,160,712)	
Investment Income	13,652,974		27,082,423	
Income earned from Property	732,884		438,516	
Interest for Loans and Advances	150,747		140,007	
Net Cash Flow generated from Investment Activities	**(64,857,394)**		**(18,122,099)**	**(18,122,099)**
Financial Activities				
Capital Donations	35,319,566		10,000,000	
Reserve Funds	21,064,224		47,070,221	
Net Cash Flow generated from Financial Activities	**56,383,790**	**56,383,790**	**57,070,221**	**57,070,221**
Net Increase/(Decrease) in Cash and Cash Equivalents		**(13,507,920)**		**20,587,202**
Balance of Cash & Cash Equivalents at the beginning of the Year.		**56,506,082**		**35,918,880**
Balance of Cash and Cash Equivalents at the end of the Year		**42,998,162**		**56,506,082**

Bursar
27.02.2025

The Buddhist and Pali University of Sri Lanka

Statement of Comparison of Estimated and Actual Values – 2024

Actual Income and Expenditure	Particulars	Final Estimate (January – December)	First Estimate (January – December)	Difference between the First Estimate and Actual Information
	Income			
503,735,000	Recurrent Income	548,150,000	540,000,000	(36,265,000)
32,832,929	Other Income	17,649,500	17,649,500	15,183,429
91,903,250	Income from External Projects	84,405,950	84,405,950	7,498,300
627,471,179	**Grand Total**	**650,205,450**	**642,055,450**	**(13,584,271)**
	Expenditure			
410,503,201	Personal Emoluments	423,150,000	415,000,000	4,496,799
260,682	Travelling expenses	385,000	385,000	124,318
27,137,643	Supplies	26,540,000	25,190,000	(1,947,643)
14,678,192	Maintenance Expenses	10,499,000	11,649,000	(3,029,192)
64,932,270	Contractual Services	5,012,000	48,412,000	(16,520,270)
48,140,830	Others	37,464,000	39,364,000	(8,776,830)
33,033,499	Income from External Projects	84,405,950	84,405,950	51,372,451
598,686,317	**Grand Total**	**632,555,950**	**624,405,950**	**25,719,633**
29,784,862	Surplus / Deficit	17,649,500	17,649,500	12,135,362

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 2024

1) 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 Administration building of the University is located at No. 37 of Moragahahena Road, Pitipana, Homagama. Furthermore, the Faculty of Graduate Studies and the 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 Research.

1.1.2 Objectives of the University

The Objectives of the University in terms of Section 3 of the Buddhist and Pali University of Sri Lanka Act, No. 74 of 1981, which has been 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 <u>Granting Approval for the issuance of the Accountability for the Financial Statements</u>

(a) The Administrative Council is accountable for the Financial Statements and the Administrative Council granted the approval on 27 February 2025 to issue Financial Statements of the Buddhist and Pali university of Sri Lanka for the year ended 31 December 2024.

(b) **<u>Financial Period</u>**
The 12-month period from 01 January 2024 to 31 December 2024 is the financial period of the Buddhist and Pali University of Sri Lanka.

1.1.4 <u>Basis of Preparation</u>

(a) <u>Statement of Conformity</u>

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 assessment 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 for the current year with the objective of providing a higher understanding in the utilization of Financial Statements and improving the ability to make reconciliations.

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

(f) Materiality and Aggregation

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

(g) Judgements and Estimates on Accounts

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 assumptions 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.

The actual expenditure of the accrued and allocated estimates of the year 2023 has been incurred in the year 2024 and the quantitative variations that occurred are disclosed below.

Audit fees (Note No. 14)

Accrued amount allocated as at 31.12.2023	(2,219,420)
Amount paid for the year 2023	962,880
Amount overallocated as at 31.12.2023	(1,256,540)
Amount to be paid for the year 2024	1,059,168
Amount indicated in the Statement of Financial Performance	(197,372)

Bachelor of Arts - Administration Expenses (Note No. 08)

Accrued amount allocated as at 31.12.2023	(22,409,680)
Amount paid for the year 2023	4,028,136
Amount overallocated as at 31.12.2023	(18,381,544)
Amount to be paid for the year 2024	1,515,201
Direct revenue and expenditure analysis	(16,866,343)

1.1.5 Revenue Recognition

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 Income from non-exchange transactions

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.

Measurement of income received from non-exchange transactions

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

State Grants in Recurrent Nature

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

State Assistance in Capital Nature

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.

Recognition of Expenditure

Expenditure incurred in carrying out all the activities of the University is recognized on an accrual basis and indicated in the statement of financial performance. Recurrent expenses have been 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 Property, Plant and Equipment and their Valuation

1.1.6.1 Recognition of Assets

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. Library books and periodicals are received to the University as donations throughout the year and depreciation is not made in that 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 <u>Revaluation of Assets</u>

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

1.1.7 <u>Work in Progress</u>

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 costs as at the end of the year 2024**,** of the following projects, which were started in respective years and of which work was in progress, are mentioned below.

Year of the Commencement of Construction	Project	Amount (Rs.)
2017	Construction of a Hostel for Foreign Students	174,996,055
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.

The approval of the Cabinet of Ministers has been granted for this project, and it has been scheduled to provide provision from the General Treasury for this project.

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 Skills Development of Academic and Non-academic Staffs 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 31.12.2024. 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

Funds established and 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. Incurring of funds annually according to criteria and awarding scholarships are done based on the interest accrued in relation to the deposit.

Funds are invested in annual fixed deposits and the deposits have been indicated as long term investments in financial statements as those deposits are maintained continuously.

New deposits opened during the year

Fund	Amount (Rs.)
Mahopadhyaya Fund	3,000,000
Medical Assistance Fund	1,000,000
Scholarship and Gift Fund	7,000,000
Glorious Sun Language Skills Development Fund	300,000
Research Publications and Staff Skills Development Fund	5,000,000
The Buddhist and Pali University Development Fund	3,900,000
Development Fund of the Faculty of Buddhist Studies	500,000
Development Fund of the Faculty of Language Studies	300,000
Development Fund of the Faculty of Post Graduate Studies	1,000,000

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 and the interest of the Medical Assistance Fund are 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 2024 as mentioned below.

Opening Balance	78,300,000
Deposits during the year	37,808,082
Withdrawals during the year	34,000,000
Yearend balance	82,108,082

The interest received by investing additional funds was 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 for retirement gratuity as at 31.12.2024 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 judgements in relation to these cases have not yet been received.

Case No.	Particulars regarding the Case	The Present Situation
SC Appeal No. 86/2009	In relation to reinstatement in the Service.	The case has been scheduled to be heard on 05.08.2025.
A/46/2024	In relation to not confirming in the service	It has been scheduled to give the judgement.
CLE/COM/09/G/202209/556	In relation to obtaining salaries, gratuity allowances and late interest	A date for hearing the case again has not been indicated.
SC/FR/214/2021	In relation to a decision made in an interview.	The case has been scheduled to be heard on 28.03.2025.

SPL/673/2024	In relation to recruiting to the Post of Mahopadyaya.	The case has been scheduled to be heard on 29.03.2025.
CA/Writ/78/2025	In relation to obtaining the post again and cancellation of the charge sheet.	The case has been scheduled to be heard.

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 balances in Banks.

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 2024 are indicated below.

Names of the Members of the Administrative Council	Membership Fees of Administrative Councils and Other Committees	Transport Allowance for Committees	Total Value
Venerable Thrikunamale Ananda Mahanayake Thero	36,000.00	9,000.00	45,000.00
Doctor Venerable Niyangoda Wijithasiri Anunayake Thero	66,000.00	90,000.00	156,000.00
Venerable Diwela Mahinda Thero	60,000.00	60,000.00	120,000.00
Venerable Kotapitige Rahula Thero	36,000.00	24,000.00	60,000.00
Professor Wimal Wijeratne	36,000.00	-	36,000.00
Professor K.A. Weerasena	78,000.00	19500.00	97,500.00
Senior Professor Uditha Garusingha	78,000.00	48,000.00	126,000.00
Mr. Kalyananda Thiranagama (Attorney- at-Law)	36,000.00	-	36,000.00
President's Counsel, Mr. Prasantha Lal de Alwis	54,000.00	9,000.00	63,000.00
Mrs. T.K.W.T.P. Premaratne	24,000.00	4,500.00	28,500.00
Mr. Somarathne Widanapathirana	30,000.00	6,000.00	36,000.00
Mrs. Apsara Kaldera	48,000.00	12,000.00	60,000.00
Mr. Buwaneka Herath	12,000.00	3,000.00	15,000.00
Mr. Ranjith Ariyarathne	18,000.00	1,500.00	19,500.00
Mr. R.M. Wijesinghe Banda	24,000.00	6,000.00	30,000.00
Total Value	**636,000.00**	**292,500.00**	**928,500.00**

The Buddhist and Pali University of Sri Lanka

Internal and External Revenue and Expenditure Analysis For the Year Ended 31 December 2024

	Notes	2024			2023		
		External	Internal	Total	External	Internal	Total
Income		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Income On Non-Exchange Transactions State Donations for Recurrent Expenditure	**03**	**20,149,453.00**	**483,585,547**	**503,735,000.00**	**18,227,516**	**461,772,484**	**480,000,000**
State Donations for Capital Expenditure		--	46,254,819	46,254,819	-	24,690,301	24,690,301
Capital Donations	**04**	-	447,462	447,462	-	7,953,140	7,953,140
Capital Expenditure - University Funds		-	-	-	-	2,225,907	2,225,907
Capital Expenditure - External Examinations			375,788	375,788			
Income on exchange Transactions		-					-
Income earned from the Internal Students	**05**	-	6,024,082	6,024,082	-	3,528,151	3,528,151
Investment Income and interest for Loans	**06**	-	13,502,227	13,502,227	-	27,222,430	27,222,430
Miscellaneous Receipts	**07**	4,618,647.00	8,687,973	13,306,620	6,039,253	2,467,247	8,506,500
Income from External Projects	**08**	91,903,250.00	-	91,903,250	97,723,625	-	97,723,625
Total Income		**116,671,350.00**	**558,877,898**	**675,549,248**	**121,990,394**	**529,859,660**	**651,850,054**
Recurrent Income – (Non-Capital)		**116,671,350.00**	**511,799,829**	**628,471,179**	121,990,394	494,990,312	616,980,706
Less – Recurrent Expenditure (Non Capital)							

Personal Emoluments	**09**	23,785,174.00	386,718,027	410,503,201	21,169,037	349,349,595	370,518,632
Travelling Expenses	**10**	184,450.00	76,232	260,682	178,493	83,449	261,942
Supplies	**11**	6,765,173.00	20,372,470	23,137,643	3,898,311	19,018,330	22,916,641
Maintenance Expenses	**12**	1,852,549.00	12,825,643	14,678,192	1,823,445	9,227,139	11,050,584
Services	**13**	11,964,849.00	52,967,421	64,932,270	11,038,030	52,237,444	63,275,474
Others	**14**	4,968,703.00	43,172,127	48,140,830	4,769,271	29,529,750	34,299,021
Expenses for External Projects	**08**	33,033,499.00	-	33,033,499	57,871,017	-	57,871,017
Total Recurrent Expenditure (Non-Capital)		**82,554,397**	**516,131,920**	**598,686,317**	**100,747,604**	**459,445,707**	**560,193,311**
Surplus / Deficit - Recurrent Capital Income		34,116,953.00	(4,332,091.00)	29,784,862	21,242,790	35,544,605	56,787,395
Income on non-exchange Transactions – Capital Assistance		-	47,078,069	47,078,069	-	34,869,348	34,869,348
Less - Depreciation		(4,528,361)	(112,929,395)	(117,457,756)	(6,809,531)	(82,327,468)	(89,136,999)
Surplus/Deficit – Capital		(4,528,361)	(65,851,326)	(70,379,687)	(6,809,531)	(47,458,120)	(54,267,651)
Total Surplus /Deficit (Recurrent and Capital)		**29,588,592**	**(70,183,417)**	**(40,594,825)**	**14,433,259**	**(11,913,515)**	**2,519,744**

Notes to the Financial Statements

	2024	2023
	(Rs.)	(Rs.)
3. State donations for Recurrent Expenditure		
For Personal Emoluments	425,235,000	380,000,000
For Other Expenditure	78,500,000	100,000,000
	503,735,000	**480,000,000**
4. Capital Donations		
Books		
Donations Received during the Year 2024	174,562	353,140
	174,562	**353,140**
Equipment		
Donations Received for the Year 2024	**272,900**	**-**
	272,900	**-**
Vehicles		
Donations Received during the Year 2023		**7,600,000**
	-	**7,600,000**
	447,462	**7,953,140**
5. Income Received from Internal Students		**-**
Registration Charges	656,638	496,047
Teaching Charges	2,325,101	1,198,045
Examination Fees	441,750	121,100
Hostel Charges	2,600,593	1,712,959
	6,024,082	**3,528,151**

6. Investment Income and Loan Interest

Mahopaddyaya Fund	1,997,790	5,218,940
External Projects	10,685,163	21,675,368
US Dollar Account	668,527	188,115
Interest on Loans and Advances	150,747	140,007
	13,502,227	**27,222,430**

7. Mixed Receipts

Photocopy Charges	59,526	129,473
Tender Charges	-	27,500
Registration of Suppliers	522,000	378,000
Cheques charged to income	182,700	47,975
Others	-	60
Re-obtaining of Reader Licenses of the Library	10,050	7,050
Obtaining Student's Record Books	6,500	2,500
For Books that were lost	10,512	9,445
Certificate Charges	850	5,550
Application Charges	192,128	206,654
Sale of File Covers	385	-
Registration Fees of the Convocation	5,930,056	3500
Income received from Daham Sarasaviya Diploma Awarding Ceremony	-	4,022,595
Income earned from Diploma Awarding Ceremonies	-	1,552,983
Fines of the Library	107,973	57,259
Income received from property	732,994	438,516
Issuance of Bidding Documents	252,500	-
Late Fees Recovered	174,290	30,296
Charging Contract Retention Amounts to Income	12,732	49,665
Unidentified Credits	750	950
Income earned from selling the coconut yield of the	-	6,365

University		
Violating Contracts	-	500,000
Selling of Publications	3,248	23,850
Income received from condemned goods	114,260	-
Gains from Foreign Currency	-	309,168
Reobtaining of Student’s Identity Card	500	-
Charges for Vehicle Parking	4,000	47,450
Details in terms of the Right to Information Act	464	-
Late fees for Cloaks	44,600	-
Provision of Cloaks / Vijinipath on hiring basis	41,700	5,250
Sponsorship for Convocation	170,000	-
Hostel Charges - Staff	308,200	211,045
ICPIR Conference Charges	-	201,025
Mixed Receipts - General	140,943	232,376
Value of bonds recovered to the University	4,228,790	-
Revenue earned from the food fair	53,969	-
	13,306,620	**8,506,500**

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 Counselling Course	Short-term Courses	Faculty of Post Graduate Studies	Total 2024	Total 2023
Income										
Application Charges	136,834	448,450	101,750	89,250	432,350	19,496	11,000	33,000	1,272,130	2,520,592
Registration Fees	347,458	1,184,652	159,000	174,000	1,322,025	31,500		260,000	3,478,635	6,375,043
Course Fees	4,203,365	67,330,708	2,587,590	3,158,600	4,134,736	942,000	361,500	1,526,000	84,244,499	87,116,456
Sale of Publications	-				360				360	5,365
Investment Income	7,715								7,715	1,4823
Consultation Fees	-							2,697,862	2,697,862	1,691,346
Other Course Fees	13,933	56,310	34,700	33,500	32,726	8,380	750	21,750	202,049	-
Total Income	**4,709,305**	**69,020,120**	**2,883,040**	**3,455,350**	**5,922,197**	**1,001,376**	**373,250**	**4,538,612**	**91,903,250**	**97,723,625**
Less: Expenditure										
Lecture Charges	1,520,000	5,489,550	714,000	492,500	693,800	195,000	401,678		9,506,528	9,326,192
Examination Expenses	795,100	7,317,240	34,735	64,200	457,529	(18,550)	(316,830)	325,850	8,659,274	3,020,953
Overtime Allowances	-				6,215				6,215	272,457
Entertainment expenses	121,512	427,824	41,598	28,797	96,804			33,208	749,743	639,583

Printed Advertisements	515,775	1,262,822	183,080	183,080	230,147	53,590			2,428,494	1,614,762
Conference Fees	452,775	1,247,240	-	-	-				1,700,015	699,650
Travelling Expenses									-	6,000
Direct Employee Payments	984,000	1,453,064	742,000	270,000	616,000	450,000	45,150	-	4,560,214	4,409,312
Lecture Hall Charges									-	1,532,500
Indirect Expenses										
Administrative Expenditure	-	(16,866,343)						76,410	(16,789,933)	14,050,448
Mahopadhyaya Fund	524,145	2,601,058	116,595	186,170	293,850	18,733	80,150		3,820,701	6,687,353
Research and Publication Fund	1,197,370	5,202,115	233,190	372,340	587,700	(24,450)	(137,600)		7,430,665	5,823,672
University Development Fund	893,345	5,445,473	140,324	434,480	587,700	(24,450)	(137,600)		7,339,272	6,475,730
Faculty Development Funds	324,445	2,844,416	116,595	124,030	293,850	(12,225)	(68,800)		3,622,311	3,312,405
Total Expenses	**7,328,467**	**16,424,459**	**2,322,117**	**2,155,597**	**3,863,595**	**637,648**	**(133,852)**	**435,468**	**33,033,499**	**57,871,017**
Surplus /Deficit	**(2,619,162)**	**52,595,661**	**560,923**	**1,299,753**	**2,058,602**	**363,728**	**507,102**	**4,101,144**	**58,869,751**	**39,852,608**

Statement of Financial Performance

The Faculty of Post Graduate Studies and the Centre for External Examinations

for the Year ended 31 December 2024

	2024		2023
	Rs.		Rs.
Gross Surplus of the External Project Courses of the Faculty of Post Graduate Studies and Centre for External Examinations		**58,869,751**	**39,852,608**
General income			
Government donations	20,149,454		18,227,516
Income earned from properties	37,900		30,274
Registration Fees - Convocation	4,436,556		-
Charges - Diploma Certificate Awarding Ceremony	-		1,552,983
Daham Sarasaviya -Government Donations	-		472,595
Charges - Dhaham Sarasaviya Diploma Certificate Awarding Ceremony	-		3,550,000
Miscellaneous Receipts	144,191		232,376
Income from ICPIR Conference	-	24,768,101	201,025
Net Income		**83,637,852**	**64,119,377**
General Expenditure			
Personal Emoluments	23,772,574		21,156,437
Duties of the Machine Operator	12,600		12,600
Travelling Expenses	184,450		178,493
Supplies	6,765,173		3,898,310
Maintenance Expenses	1,852,549		1,823,445
Contractual Services	7,445,680		6,986,837
Security Services	2,160,401		2,063,816

Cleaning Services	2,358,768		1,987,378
Charges for the Subcommittees of the Administrative Council	13,558		82,545
Other Recurrent Expenditure	123,528		147,000
Expenses for Daham Sarasaviya	-		3,067,339
Expenses – Degree / Diploma Certificate Awarding Ceremonies	4,831,617		796,575
Expenses for ICPIR Conference	-		675,812
Depreciation	4,528,361		6,809,531
Total General Expenditure		**54,049,259**	**49,686,118**
Net Surplus / Deficit		**29,588,593**	**14,433,259**
Balance brought forward in the previous year	**13,034,230**		**(1,399,029)**
Balance Carried Down	**42,622,823**		**13,034,230**

	2024	**2023**
	Rs.	**Rs.**
9. Personal Emoluments		
Salaries and wages	107,132,121	117,804,296
Provident Fund	42,095,705	37,189,801
Employees Trust fund	8,419,143	7,437,961
Overtime and Holiday Pay	7,365,531	6,511,996
Study Allowances	107,982,345	90,047,322
Other Allowances (Allowances for Deans, Heads of Departments of Study and Entertainment allowances)	3,690,392	3,158,252
Allowances for Sub-wardens – 10%	236,370	231,170
Allowance of 5000/-	9,583,488	9,891,638
Cost of Living allowance	32,152,402	15,585,135

Research Allowance	21,430,992	22,374,863
Added Monthly Allowance	47,867,029	48,921,482
Service Gratuity Allowances	20,425,879	10,347,043
Contribution for Medical Assistance Fund	2,004,204	916,873
Duties of Machine Operator	117,600	100,800
	410,503,201	**370,518,632**

10. Travelling Expenditure

Local	259,882	261,942
Foreign	800	-
	260,682	**261,942**

11. Supplies

Stationery and Office Consumables	8,406,444	6.535.998
Fuel and Lubricant Oil	10,116,632	9,592,669
Uniforms	618,568	549,728
Medical Supplies	15,513	27,564
Machineries, equipment and Vehicle Spare Parts and Minor Equipment	3,041,038	3,669,464
Other Supplies	4,939,448	2,541,218
	27,137,643	**22,916,641**

12. Maintenance Expenses

Vehicles	5,668,207	4,620,296
Installation of Machineries and Equipment	6,843,039	6,264,406
Maintenance of Buildings	2,147,446	74,298
Maintenance of Web sites and Software	19,500	91,584
	14,678,192	**11,050,584**

13. Services

Transport	3,150,914	3,528,460
Tele communication Services	8,295,192	7,430,199
Postal Charges	959,425	955,440
Electricity and Water	23,632,485	17,551,196
Security Services	12,609,092	18,302,022
Cleaning Service	16,285,162	15,508,157
	64,932,270	**63,275,474**

14. Others

Allowances for Visiting Lecturers	11,296,791	6,498,473
Bursaries	16,616,000	8,025,400
Treasury Contribution of the Mahapola Scholarship	946,800	453,250
Charges for Advertisements	2,596,000	2,146,935
Workshops and Conferences and Training and Development of the Staff	495,017	101,533

Audit Fees	(197,372)	1,070,190
Administrative Council and Sub Committee Charges	3,196,506	2,992,393
Expenses for Examinations	2,649,911	2,481,720
Charges for Diploma Awarding Ceremony	-	796,575
Charges of Convocation	5,550,780	3,067,339
Contributions and Membership Fees	405,239	712,576
Holiday Travel Warrant Charges	393,700	535,475
Legal Expenses	564,251	484,451
Charges for Translations	153,655	170,443
Other Recurrent Expenditure	1,296,314	952,012
Revaluation Charges	-	2,100,000
Charges for Disciplinary Inquiries	559,300	894,000
Writing Off of expired materials and elimination of stock damages	-	9,444
For purchasing gifts	-	131,000
Exchange Rate Loss	1,292,888	-
Preparation of Syllabuses	321,000	-
Bank Charges	4,050	-
Expenses for ICPIR – Conference	**-**	675,812
	48,140,830	**34,299,021**

15. Property, Plant and Equipment

<u>**Cost / Revaluation Value**</u>	**Balance Brought forward as at 01.01.2024**	**Additions**	**Revaluation**	**Revaluation Adjustment**	**Balance as at 31.12.2024**
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**
buildings	1,279,552,434	3,847,216		-	1,283,399,650
Lands	395,700,000	(200,000)		-	395,500,000
Timber goods	112,601,250	3,907,958			116,509,208
Equipment	109,456,506	13,876,458	-		123,332,964
Vehicles	64,244,306	-			64,244,306
Books and Periodicals	27,121,471	2,181,590			29,303,061
Cloaks and Capes	22,042,000	-			22,042,000
Rehabilitation and improvement of Capital Assets - Equipment	22,659,966				22,659,966
Total	**2,033,377,933**	**23,613,222**	**-**	**-**	**2,056,991,155**

	Balance Brought Forward as at 01.01.2024	**Depreciation for the Year**	**Revaluation**	**Depreciation /Revaluation Adjustment**	**Balance as at 31.12.2024**

Accumulated Depreciation	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Buildings	466,638,505	64,003,951	-	-	530,642,456
Lands	-		-	-	-
Timber Goods	245,782	11,492,951	-	-	11,738,733
Equipment	786,236	22,278,657	-	-	23,064,893
Vehicles	7,484,301	12,840,000	-	-	20,324,301
Books and Periodicals	24,623,731	743,979	-	-	25,367,710
Cloaks and Capes	(74,907)	4,408,400	-	-	4,333,493
Rehabilitation and improvement of Capital Assets - Equipment	22,349,619	197,108	-	-	22,546,727
Total	**522,053,267**	**115,965,046**	**-**	**-**	**638,018,313**
Net Value	**1,511,324,666**				**1,418,972,842**

16. Intangible Assets

	Balance Brought forward As at 01.01.2024	**Additions**	**Revaluation**	**Eliminations**	**Balance as at 31.12.2024**

Cost / Revaluation Value	Rs.	Rs.	Rs.	Rs.	Rs.
Software Development	1,738,200	824,800	-	-	**2,563,000**
Skills Development	39,999,175	1,814,089	-	-	41,813,264
	41,737,375	**2,638,889**	**-**	**-**	**44,376,264**
	Balance Brought forward As at 01.01.2024 Rs.	**Writing Offs in the year Rs.**	**Revaluation Rs.**	**Adjustment of Depreciation on Elimination Rs.**	**Balance as at 31.12.2024 Rs.**
Accumulated Depreciation					
Software Development	248,310	343,843	-	-	592,153
Skills Development	35,135,483	1,148,868	-	-	**36,284,351**
	35,383,793	**1,492,711**	**-**	**-**	**36,876,504**
Net Value	**6,353,582**				**7,499,760**

	2024	2023
	Rs.	Rs.
17. Work in Progress		
Construction of a Five Storied Building – Colombo Premises	548,902	548,902
Construction of a Hostel for Foreign Students	174,996,055	154,008,307
	175,544,957	**154,557,209**
18. Investment		
External Project Fund – Fixed Deposits	82,108,082	78,300,000
Scholarships and Prizes Fund - Fixed Deposits	20,610,873	19,910,873
Medical Assistance Fund - Fixed Deposits	15,898,700	14,898,700
Mahopadyaya Fund - Fixed Deposits	30,773,525	27,773,525
Jiun Buddhist Research and Publications Fund - Fixed Deposits	1,300,000	1,300,000
Research, Publications and Staff Skills Development Fund - Fixed Deposits	24,640,536	17,940,536
Glorious Sun Language Proficiency Development Fund - Fixed Deposits	3,527,500	3,227,500
Student Welfare Fund - Fixed Deposits	3,790,827	3,290,827
Venerable Sri Saranankara Scholarship Trust Fund - Fixed Deposits	2,000,000	1,000,000
Professor Venerable Neluwe Sumanawansa Felicitation Fund - Fixed Deposits	580,000	580,000
Shinnyo.en Shinso Lto Scholarship Trust Fund- Fixed Deposits	10,980,000	10,000,000
Faculty of Buddhist Studies Development Fund-Fixed Deposits	1,750,000	1,250,000
Faculty of Language Studies Development Fund-Fixed Deposits	1,550,000	1,250,000
Faculty of Post Graduate Studies Development Fund-Fixed Deposits	3,500,000	2,500,000
The Buddhist and Pali University of Sri Lanka Development Fund-Fixed Deposits	14,400,000	10,500,000
Construction of Five Storied Building Fund-Fixed Deposits	342,414	308,606
USA Dollar Investment-Fixed Deposits	16,330,058	7450236
	234,082,515	**201,480,803**
19. Stock Remaining at the Stores		
Balance Brought Forward as at 01.01.2024	7,713,712	8,737,415
Added: Additions during the Year	12,441,181	10,663,448
	20,154,893	**19,400,863**
Less: issues during the Year	(14,315,919)	(11,677,760)
	5,838,974	7,723,103
Writing Offs / Adjustments	-	(9,391)
	5,838,974	**7,713,712**

	2024 Rs.	2023 Rs.
20. Stock of Publications		
Stock of Publications		
Balance Brought Forward as at 01.01.2024	408,450	408,450
Less: Cost of sold / donated Books	-	-
Balance Brought Forward as at 01.01.2024	**408,450**	**408,450**

	2024 Rs.	2023 Rs.
21. Short-term Investments		
Scholarships and Prizes Fund - Savings Deposits	3,658,256	4,094,033
Medical Assistance Fund – Savings Deposits	221,888	182,652
Mahopadyaya Fund – Savings Deposits	114,468	116,993
-Do- Seven Day Call Deposits	-	500,000
Jiun Buddhist Research and Publications Fund - Fixed Deposits (Three Months)	880,000	880,000
-Do- Savings Deposits	108,681	116,198
Do- Seven Day Call Deposits	300,000	-
Research, Publications and Staff Skills Development Fund - Seven Day Call Deposits	2,600,000	2,600,000
-Do- Savings Deposits	2,627,586	1,022,631
Glorious Sun Language Proficiency Development Fund – Savings Deposits	201,577	92,074
Do- Seven Day Call Deposits	100,000	100,000
Student Welfare Fund - Savings Deposits	194,413	214,010
Do- Seven Day Call Deposits	100,000	100,000
Master of Arts Degree Course Project – Fixed Deposits (Six Months)	-	110,000
Professor Neluwe Sumanawansa Felicitation Fund - Savings Deposits	261,961	187,222
Faculty of Buddhist Studies Development Fund- Savings Deposits	796,030	156,618
Faculty of Language Studies Development Fund- Savings Deposits	777,265	156,618
Faculty of Post Graduate Studies Development Fund- Savings Deposits	805,878	322,688

The Buddhist and Pali University of Sri Lanka Development Fund- Savings Deposits	1,089,771	853,608
Construction of Five Storied Building Fund- Savings Deposits	10,289	10,047
External Project Fund – Seven Day Call Deposits	-	3,000,000
	14,848,063	**14,815,392**

	2024 Rs.	2023 Rs.
22. Loans of Employees and Miscellaneous Advances		
Festival Advances	12,500	2,500
Special Advances	-	400
Postal Advances	33,420	30,040
Postal Advances (External)	134,840	52,220
Distress Loan	4,880,421	6,118,809
Bicycle Loans	2,880	4,800
VAT Tax Receivable	38,379	38,379
Investment Income Receivable	-	6,822
Recurrent Expenditure Receivable	98,139	165,744
Expenditure to be charged	-	24,000
Down Payment	300,000	10,000
Mixed Advances	-	70,150
	5,500,579	**6,523,864**
23. Miscellaneous Deposits		
Service deposits	1,333,450	833,450
Deposits for Gas Cylinders	9,100	9,100
	1,342,550	**842,550**
24. Capital Advances		
State Engineering Corporation of Sri Lanka	90,852	90,852
Arthur C Clarke Institute for Modern Technologies	600,000	600,000
A.S.B. Constructions (Private) Limited	5,797,386	-
K.S.J. Constructions (Pvt.) Limited	14,217,918	14,508,833
	20,706,156	**15,199,685**
25. Interest Receivable		
Medical Assistance Fund	296,667	482,909
Scholarships and Gifts Fund	565,480	1,089,656
Jiun Buddhist Research and Publications Fund	66,369	117,940
Mahopadyaya Fund	991,146	2,103,592
Students' Welfare Fund	140,601	234,103
Glorious Sun Language Proficiency Development Fund	200,565	410,121
Research and Publications Fund	997,250	1,845,363
External Projects	4,873,139	9,293,815
Master of Arts Degree Course Project	-	1,068

Professor Neluwe Sumanawansa Felicitation Fund	7,294	9,534
Venerable Sri Saranankara Scholarship Trust Fund	71,877	12,164
Shinnyo.en Shinso Lto Scholarship Trust Fund	27,456	12,329
Construction of Five Storied Building Fund	5,066	5,834
The Buddhist and Pali University of Sri Lanka Development Fund	237,934	221,260
Faculty of Buddhist Studies Development Fund	30,269	25,767
Faculty of Language Studies Development Fund	25,660	25,767
Faculty of Post Graduate Studies Development Fund	60,537	51,534
Fixed Deposits – US Dollars	335,189	163,863
	8,932,499	**16,106,619**

26. Pre Payments

Annual Service Contract Charges	1,305,257	1,117,828
Vehicle Insurance Charges	504,306	352,770
Membership Fees of the Commonwealth Universities Association	328,307	-
Revenue License Charges	43,721	53,316
Insurance Charges of the staff	-	71,975
Membership Charges of the Staff	1,000	
Newspaper Advertisements (External Degree Courses)	388,736	1,581,723
	2,571,327	**3,177,612**

27. Cash and Cash Equivalents

1. Treasury funds		
Bank of Ceylon Homagama (Recurrent) 711201	32,742,157	30,814,176
Bank of Ceylon Homagama (Capital) 711534	-	15,684,733
11. Non-Treasury Funds		
Bank of Ceylon Homagama (External Examinations and Post Graduate Degrees) 711202	8,533,120	8,587,515
Bank of Ceylon Homagama 0072873383	220,680	94,753
Bank of Ceylon Homagama 0077269741	39,905	39,905
USA Dollar Account 89732479 (US$ 5071.63)	1,462,300	1,285,000
	42,998,162	**56,506,082**

28. Capital Donations Unspent

Cash Balance as at 31.12.2024	-	15,684,733
Added	20,706,156	
Capital Advances as at 31.12.2024		15,199,685
Less:		
Capital Expenses Payable		-
Retention Amounts on Contracts as at 31.12.2024	17,614	540,869
Capital Donations Unspent	12,843,398	11,187,364
	7,845,144	**19,156,185**

	2024 Rs.	2023 Rs.
29. Reserve Funds		
Scholarships and Gifts	23,299,009	22,246,611
Medical Assistance	16,417,255	15,564,261
Mahopadyaya	33,239,284	30,867,808
Jiun Buddhist Research and Publications	2,655,049	2,414,138
Research and Publications and Staff Skills Development	30,865,372	23,805,854
Glorious Sun Language Proficiency Development	4,029,642	3,816,745
Student welfare	4,225,841	3,838,940
Professor Neluwe Sumanawansa Felicitation Fund	849,255	776,756
Venerable Sri Saranankara Scholarship Trust Fund	2,434,139	1,260,114
Shinnyo.en Shinso Ito Scholarship Trust Fund	12,180,793	12,612,329
Faculty of Buddhist Studies Development Fund	2,576,299	1,432,385
Faculty of Language Studies Development Fund	2,352,926	1,432,385
Faculty of Post Graduate Studies Development Fund	4,256,416	2,874,223
The Buddhist and Pali University of Sri Lanka Development Fund	16,162,079	11,574,868
Research Council Fund	5,000	-
Construction of Five Storied Building Fund	357,769	324,487
	155,906,128	**134,841,904**
30. Allocation of Service Gratuity Allowances		
Balance as at 01.01.2024	109,843,962	104,507,445
Added:		
Additions during the Year	20,425,879	10,336,594
	130,269,841	**114,844,039**
Less:		
Payments made during the Year	(14,783,974)	(5,000,077)
	115,485,868	**109,843,962**
31. Deferred Income		
Bachelor of Arts (First) External Degrees	2,762,000	17,501,750
Tamil Course Project	3,500	77,000
Master of Arts Degree Course	225,000	102,000
Diploma Course in English	-	62,000
Buddhist Counselling Course	-	15,000
Faculty of Post Graduate Studies	-	1,641,000
	2,990,500	**19,398,750**
32. Deposits		
Security Deposits	401,814	359,155
Hostel Deposits	3,498,100	3,032,100
Library Deposits	3,478,191	3,376,770
Library Deposits (Faculty of Post Graduate Studies)	381,740	323,740
	7,759,845	**7,091,765**

33. Retentions on Contracts

S.M. Constructions	66,011	66,011
Soyul Built Engineering Private Limited	56,563	56,563
Sukeeth Design and Constructions	234,495	468,991
I.K.L. Engineers	6,205	114,751
Central Suppliers (Pvt.) Limited	9,506,750	9,506,750
Ruwan Trade Centre	82,080	93,967
H & N Engineering Constructions	63,012	63,012
Five Star Textile Centre	8,114	8,114
Western Province Industrial Development Authority	70,322	70,322
The Open University of Sri Lanka	37,200	37,200
B. Winton Fernando	21,700	1,785
Meth Constructions	-	132,857
I.D.C. Constructions	11,502	111,502
Goodwill Engineering	258,845	183,448
R.D. Builders Private Limited	157,493	104,882
Rolak Private Limited	-	22,764
Metropolitan Technologies Private Limited	209,242	209,242
AC Optimum	96,770	-
A.S.B. Constructions (Pvt) Ltd	1,696,628	-
C.D.N. Engineering (Pvt) Ltd	62,599	-
Lalans Sports Goods Manufacturers	98,943	-
Your Home Furniture (Pvt) Ltd	227,693	-
Lashen Constructions	66,830	-
Inex Agencies	10,219	-
	13,149,216	**11,252,161**

Capital Expenditure	12,853,617	11,187,364
Recurrent Expenditure	295,599	64,797
	13,149,216	**11,252,161**

The Buddhist and Pali University of Sri Lanka

Time Analysis of the Retentions of Contracts as at 31.12.2024

Serial No.	Name of the Institution	Retentions in the Current Year, 2024	Retentions in the Year 2023	Retentions in the Year 2022	Retentions in the Year 2021	Retentions in the Year 2020 and years Prior to that	Total
1	S.M. Constructions			59,351	6,659		66,010
2	Industrial Development Authority of Western Province					70,322	70,322
3	Central Suppliers Private Limited				3,158,128	6,348,622	9,506,750
4	Sukeen Design and Constructions				154,965	79,530	234,495
5	Soyul Built Engineering Private Limited				56,564		56,564
6	A.C. Optimum	96,770					96,770
7	Goodwill Engineers	75,397	183,448				258,845
8	I.K.L. Engineering	6,205					6,205
9	A.S.B. Constructions (Pvt) Ltd	1,696,628					1, 696,628
10	Ruwan Trade Centre	51,518			30,562		82,080

11	B. Winton Fernando	21,700					21,700
12	C.D.N. Engineers (Pvt) Ltd	62,599					62,599
13	Lalans Sports Goods Manufacturers	98,943					98,943
14	Your Home Furniture (Pvt) Ltd	227,693					227,693
15	Lashen Constructions	66,830					66,830
16	H. and N. Engineering Constructions					63,012	63,012
17	Five Star Textile Centre					8,114	8,114
18	I.D.C. Constructions		111,502				111,502
19	R.D. Builders Private Limited	52,611	104,882				157,493
20	The Open University of Sri Lanka					37,200	37,200
21	Metropolitan Technologies Private Limited		209,242				209,242
22	Inex Agencies	10,219					10,219
	Grand Total of Retained Amounts	**2,456,894**	**609,074**	**59,351**	**3,406,878**	**6,606,800**	**13,149,216**

	2024	2023
	Rs.	Rs.
34. Miscellaneous Creditors		
Mahapola Scholarship Trust fund	1,880,425	1,661,125
Recurrent Expenditure Payable	295,655	168,069
Gamini Jayasuriya Scholarship Fund	5,000	5,000
Income Payable	-	253,810
	2,181,080	**2,088,004**

35. Accrued Expenses

Salaries and Wages	149,000	92,500
Overtime and Holiday pay	733,937	522,777
Other Allowances	230,025	85,210
Travelling expenses – Local	12,508	11,511
Fuel and Lubricants	300,125	182,270
Other Supplies	92,440	43,440
Repairs and maintenance – (Service Agreements)	330,518	18,000
Machinery, Fixtures and Equipment - Servicing	149,760	223,950
Telecommunication Services	699,009	476,835
Electricity and Water	1,720,144	1,498,536
Security Services	910,437	1,800,000
Cleaning Services	1,442,101	2,757,926
Allowances for Visiting Lecturers	2,556,011	2,119,493
Holiday Warrants	48,700	-
Charges for Administrative Council and Sub Committees	59,200	230,000
Expenses for Examinations	884,721	454,885
Machine Operator Duties	105,000	-
Audit Fees	1,059,168	2,219,420

Printed Advertisements	532,640	85,387
Uniforms	12,000	-
Bursaries	1,372,000	160,000
Amount to be paid for Lands	-	200,000
Mahapola – Treasury Contribution	339,200	186,200
Disciplinary Inquiry Charges	57,800	217,000
Legal Expenses	26,534	10,000
Other Expenses	157,690	1,050,000
	13,980,668	**14,645,350**

36. Accrued Expenses – External Projects

Master of Arts Degree Course Project	3,704,650	1,988,116
Diploma in English Course Project	908,220	1,174,115
Diploma in Buddhism / Pali	2,878,219	3,930,771
Bachelor of Arts First (External) Degrees	24,482,286	40,335,655
“Daham Sarasaviya” Course	847,358	1,032,638
Tamil Course	1,233,010	1,083,374
Buddhist Counselling	330,480	513,780
General	2,256,480	2,306,362
Faculty of Post Graduate Studies	-	9,740
Short term Courses	637,128	1,052225
	37,277,831	**53,426,776**

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

Particulars	2024	2023	2022	2021	2020
	Rs.	Rs.	Rs.	Rs.	Rs.
Government assistance for recurrent expenditure	503,735,000	480,000,000	461,895,000	417,000,000	445,449,000
Income on Non-exchange Transactions – Capital Aids	47,078,069	34,869,348	20,848,549		
Income earned by the University					
Income earned from internal students	6,024,082	3,528,151	4,603,455	2,330,423	4,638,487
Investment income and loan interest	13,502,227	27,222,430	14,199,397	4,758,838	7,515,703
Miscellaneous receipts	13,306,620	8,506,500	4,913,594	673,026	1,959,556
Revenue from External projects	91,903,250	97,723,625	60,935,027	15,470,587	41,771,287
Total income	**675,549,248**	**651,850,054**	**567,395,022**	**440,232,874**	**501,384,033**
Less: expenses					
Personal Emoluments	410,503,201	370,518,632	362,138,121	378,615,505	372,705,968
Travelling Expenses	260,682	261,942	270,216	32,274	247,697
Supplies	27,137,643	22,916,641	24,366,057	9,722,131	11,257,643
Maintenance costs	14,678,192	11,050,584	11,872,325	11,828,937	8,319,126
Services	64,932,270	63,275,474	49,832,979	39,634,989	36,336,052
Others	48,140,830	34,299,021	41,846,408	35,715,108	26,260,325
External project costs	33,033,499	57,871,017	44,483,286	11,765,149	35,372,123
Total expenses	**598,686,317**	**560,193,311**	**534,809,392**	**487,314,093**	**490,498,934**
Amortization / Capital Adjustment	-	-	-	89,366,221	94,335,852
Less: Depreciation	(117,457,756)	(89,136,999)	(85,947,776)	(89,560,440)	(95,194,136)
Surplus / Deficit	**(40,594,825)**	**2,519,743**	**(53,362,146)**	**(47,275,438)**	**10,026,815**

Performance of Faculty of Postgraduate Studies and Centre for External Examination

Gross Surplus (After allocating for Funds)	58,869,751	39,852,608	16,451,741	3,705,438	6,399,164
Percentage of the Gross Surplus	64%	41%	27%	24%	15%
Allocation for Funds	22,212,949	22,299,160	16,809,589	3,301,618	11,309,410

Analysis of Information in the Statement of Financial Position

Non-Current Assets	1,836,100,074	1,873,716,260	1,662,023,957	1,667,523,737	1,573,540,076
Current Assets	103,146,759	121,293,966	90,580,749	106,494,178	147,748,863
Current Liabilities	77,339,140	107,902,796	150,781,674	101,509,639	81,259,732
Reserves and Non-Current Assets	271,391,996	244,685,866	192,279,128	347,755,737	351,259,372
Net assets	1,590,515,698	1,642,421,564	1,409,543,904	1,324,752,539	1,288,769,835

The Buddhist and Pali University of Sri Lanka

Trial Balance as at 31.12.2024

Serial No.	Description	Ledger Page	Debit (Rs.)	Credit (Rs.)
1	Capital – Capital Aids Spent	1010	-	-
2	Capital - Capital Aids Unspent	1011		7,845,144
3	Capital Donations	1012	-	-
4	Accumulated balance	2010	-	-
5	Revaluation of Assets	2011	-	855,346,492
6	Purchases from earned funds	2012	-	-
7	Accumulated Surplus / Deficit - Recurrent	2013	288,399,594	-
8	Accumulated Surplus / Deficit -	2014	-	1,056,318,483
9	Medical Assistance Fund	3010	-	16,417,255
10	Jeun Buddhist Research and Publications Fund	3011	-	2,655,049

11	Mahopadhyaya Fund	3012	-	33,239,284
12	The Buddhist and Pali University of Sri Lanka - Scholarship and Gift Fund	3013	-	23,299,009
13	Gamini Jayasuriya Scholarship Fund	3016	-	5,000
14	The Buddhist and Pali University of Sri Lanka - Research Publications and Staff Skills Development Fund	3017	-	30,865,372
15	Professor Venerable Neluwe Sumanawansa Felicitation Fund	3022	-	849,254
16	Venerable Sri Saranankara Scholarship Trust Fund	3023	-	2,434,139
17	Shinnyo.en Shinso Lto Scholarship Fund	3024	-	12,180,793
18	Glorious Sun Language Skills Development Fund	3025	-	4,029,642
19	Students' Welfare Fund	3026	-	4,225,841
20	Development Fund of the Faculty of Buddhist Studies - The Buddhist and Pali University of Sri Lanka	3027	-	2,576,299
21	Development Fund of the Faculty of Language Studies - The Buddhist and Pali University of Sri Lanka	3028	-	2,352,926
22	Development Fund of the Faculty of Post Graduate Studies - The Buddhist and Pali University of Sri Lanka	3029	-	4,256,416
23	Development Fund of the Buddhist and Pali University of Sri Lanka	3030	-	16,162,079
24	The Fund for constructing the Five Storied Building	3031	-	357,769
25	Research Council Fund	3032	-	5,000
26	Allocation of Service Gratuity Allowances	4010	-	115,482,867
27	Timber Goods	5010	116,235,608	-
28	Equipment	5011	119,920,779	-
29	Vehicles	5012	58,994,304	-
30	Books and Periodicals	5013	28,923,207	-
31	Rehabilitation and Improvement of Capital Assets - Buildings and Constructions - Homagama	5015	26,803,757	-

	Premises			
32	Equipment - External projects	5016	1,186,278	-
33	Acquisition of Fixed Assets - Land and Land Improvement	5017	17,460,684	-
34	Rehabilitation and Improvement of Capital Assets - Equipment	5018	22,659,968	-
35	Acquisition of Fixed Assets – Skills Development	5019	41,813,264	-
36	Buildings - Homagama	5020	575,653,016	-
37	Acquisition of Fixed Assets – Machineries and Minor Equipment	5021	-	-
38	Books and Periodicals – External Projects	5022	379,854	-
39	Lands	5024	163,500,000	-
40	Rehabilitation and Improvement of Capital Assets - Buildings and Constructions – Colombo Premises	5027	5,468,384	-
41	Acquisition of Fixed Assets - Buildings and Constructions – Colombo Premises	5028	64,665,813	-
42	Vehicles – External Projects	5029	5,250,001	-
43	Cloaks and Capes	5030	22,042,000	-
44	Lands – Colombo Premises	5032	232,000,000	-
45	Acquisition of Fixed Assets – Addition of a part to the Faculty Office	5033	18,735,515	-
46	Buildings – Homagama Premises – Foreign Hostel (Sarasavi Medura)	5034	220,281,919	-
47	Acquisition of Fixed Assets - Construction of Yoga Meditation Centre	5037	22,355,206	-
48	Acquisition of Fixed Assets - Construction of Official Residence of Mahopadhyaya Thero	5038	37,661,715	-
49	Work in Progress - Construction of Five Storied Building - Colombo Premises	5039	548,902	-
50	Work in Progress - Construction of Hostel for Foreign Students - Homagama	5041	174,996,055	-
51	Acquisition of Fixed Assets - Construction of academic and non-	5042	21,716,877	-

	academic quarters			
52	Acquisition of Fixed Assets - Construction of Official Quarters for Sub Warden I	5044	9,046,300	-
53	Cloaks and Capes (External)	5045	-	-
54	Acquisition of Fixed Assets – Construction of Language Skills Development Centre	5046	252,469,747	-
55	Acquisition of Fixed Assets – Software Development	5047	2,563,000	-
56	Acquisition of Fixed Assets - Construction of Official Quarters for Sub Warden II	5048	11,080,717	-
57	Equipment – Earned Funds - Capital	5049	2,225,907	-
58	Furniture External Examinations - Capital	5050	273,600	-
59	Investment of Medical Assistance Fund – Fixed Deposits	6010	15,898,700	-
60	Investment of Medical Assistance Fund – Fixed Deposits – Savings Deposits	6011	221,888	-
61	Investment of Jeun Buddhist Research and Publication Fund - Fixed Deposit	6012	1,300,000	-
62	Investment of Jeun Buddhist Research and Publication Fund - Savings Deposit	6013	108,681	--
63	Investment of Mahopadhyaya Fund - Fixed Deposits	6014	30,773,525	
64	Investment of Mahopadhyaya Fund – Savings Deposits	6015	114,468	-
65	Master of Arts Degree Course Project - Fixed Deposit	6016	-	-
66	Investment in Scholarship and Gift Fund - Fixed Deposit	6017	20,610,873	-
67	Investment in Scholarship and Prize Fund - Savings Deposit	6018	3,658,256	-
68	Investment - Fixed Deposit - External Projects	6019	82,108,082	-
69	Investment of the Research, Publications and Staff Skill	6022	2,627,586	-

	Development Fund of the Buddhist and Pali University of Sri Lanka - Savings Deposit			
70	Investment of Research Publications and Staff Skill Development Fund of the Buddhist and Pali University of Sri Lanka - Fixed Deposit	6023	24,640,536	-
71	Investment of Jeun Buddhist Research and Publication Fund - Fixed Deposit - less than one year	6024	880,000	-
72	Investment of Venerable Sri Saranankara Scholarship Trust Fund - Fixed Deposit	6026	2,000,000	-
73	Investment of Professor Venerable Neluwe Sumanawansa Felicitation Fund - Fixed Deposit	2027	580,000	-
74	Investment of Professor Venerable Neluwe Sumanawansa Felicitation Fund - Savings Deposit	6028	261,961	-
75	Investment of Shinnyo.en Shinso Lto Scholarship Fund – Fixed Deposits	6029	10,980,000	-
76	Investment of Mahopadhyaya Fund – Seven Day Call Deposits	6030	-	-
77	Investment of Students' Welfare Funds - Fixed Deposits	6031	3,790,827	-
78	Investment of Students' Welfare Funds - Savings Deposits	6032	194,413	-
79	Investment of Glorious Sun Language Skills Development Fund – Fixed Deposits	6033	3,527,500	-
80	Investment of Glorious Sun Language Skills Development Fund – Savings Deposits	6034	201,577	-
81	Investment of the Research, Publications and Staff Skill Development Fund of the Buddhist and Pali University of Sri Lanka - Seven Day Call Deposits	6035	2,600,000	-
82	Investment of Students' Welfare Funds - Seven Day Call Deposits	6036	100,000	-

83	Investment of Glorious Sun Language Skills Development Fund – Seven Day Call Deposits	6037	100,000	-
84	Development Fund of the Faculty of Buddhist Studies - The Buddhist and Pali University of Sri Lanka – Savings Deposits	6040	796,030	-
85	Development Fund of the Faculty of Buddhist Studies - The Buddhist and Pali University of Sri Lanka - Fixed Deposits	6041	1,750,000	-
86	Development Fund of the Faculty of Language Studies - The Buddhist and Pali University of Sri Lanka - Savings Deposits	6042	777,265	-
87	Development Fund of the Faculty of Language Studies - The Buddhist and Pali University of Sri Lanka - Fixed Deposits	6043	1,550,000	-
88	Development Fund of the Faculty of Graduate Studies - The Buddhist and Pali University of Sri Lanka - Savings Deposits	6044	805,878	-
89	Development Fund of the Faculty of Graduate Studies - The Buddhist and Pali University of Sri Lanka - Fixed Deposits	6045	3,500,000	-
90	Investment of the Development funds of the Buddhist and Pali University of Sri Lanka – Savings Deposits	6046	1,089,771	-
91	Investment of the Development funds of the Buddhist and Pali University of Sri Lanka – Fixed Deposits	6047	14,400,000	-
92	Investment of Five Storied Building Construction Fund - Fixed Deposits	6048	342,414	-
93	Investment of Five Storied Building Construction Fund - Savings Deposits	6049	10,289	-
94	Investments of US$ - Fixed Deposits	6050	16,330,058	-
95	Investments – Short term Fixed	6051	-	-

	Deposits – External Projects			
96	Investment of Jeun Buddhist Research and Publications Fund – Seven Day Call Deposits	6057	300,000	-
97	Service Deposits	7012	1,333,450	-
98	Prepayments	7014	2,020,019	-
99	Festival Advance	7015	12,500	-
100	Distress Loan	7016	4,880,421	-
101	Foot Bicycle Loans	7017	2,880	-
102	Advances	7020	-	-
103	Postal Advances	7021	33,420	-
104	Interest Receivable	7023	8,932,498	-
105	Remaining stock of the Stores	7025	9,773,049	-
106	Deposits for gas cylinders	7026	9,100	-
107	Capital Advances	7027	20,706,156	-
108	Stock of Publications	7031	408,450	-
109	Register on Initial Payments	7038	300,000	-
110	Recurrent Expenditure Receivable	7040	532,512	
111	Capital Expenses Receivable	7042	17,614	-
112	Distress Loan amount Receivable to the Mahapadhyaya Fund	7043	1,360,145	-
113	Investment Income of External Projects Receivable	7044	1,325,959	-
114	VAT amount Receivable	7045	38,379	-
	Bank Balance – The Buddhist and Pali University of Sri Lanka		-	-
115	Bank Balance – Recurrent Account	7062	32,742,157	-
116	Bank Balance - Capital Account	7061	-	-
117	Bank Balance - External Examination and Postgraduate Degrees Account	7063	8,533,120	-
118	Bank Balance – Distress Loan	7064	220,680	-
119	Bank Balance - International Conference	7065	39,905	-
120	Bank Balance – USA Dollar Account	7066	1,462,300	-
121	Accrued expenses	8010	-	13,980,668
122	Security Bond deposits	8011	-	401,814
123	Retentions on contracts	8012	-	13,149,215
124	Mahapola Scholarship Trust Fund	8013	-	1,880,425
125	Hostel Deposits	8014	-	3,498,100
126	Capital Expenditure Payable	8022	-	17,614
127	Recurrent Expenditure Payable	8026	-	295,655

128	Distress Loan amount Payable to the Mahapadhyaya Fund	8027	-	1,360,145
129	Salaries Payable	8029	522,493	-
130	Capital Expenditure Payable	8030	-	-
131	Allocation for Depreciation	9010	-	128,277,289
132	Allocation for Depreciation - External Projects	9011	-	7,222,985
133	Writing off of Skill Development	9014	-	36,284,351
134	Allocation for Depreciation - Colombo Buildings	9015	-	28,390,337
135	Allocation for Depreciation - Homagama Buildings	9016	-	473,545,508
136	Writing off the Software Development	9017	-	592,153
137	Allocation for Depreciation – Earned Funds	9018	-	582,194
138	Government Assistance - Recurrent	10010	-	503,735,000
139	Income earned from selling condemned goods	10011	-	114,260
140	Income from Properties	10012	-	695,095
141	Mixed Receipts	10013	-	7,570,418
142	Registration Charges – First Degrees	10014	-	656,638
143	Interest of Loans and Advances	10015	-	7,063
144	Teaching Charges – First Degrees	10016	-	2,325,101
145	Examination Fees – First Degrees	10017	-	441,750
146	Sale of Publications	10018	-	-
147	Hostel Charges – Students	10019	-	2,600,593
148	Investment income – External projects	10025	-	10,685,163
149	Investment Income – Mahopadhyaya Fund	10026	-	1,997,790
150	Interest of Distress loan	10027	-	143,684
151	Hostel Charges – Staffs	10032	-	308,200
152	Investments Income – USA Dollar Account	10033	-	668,527
153	Gains / Losses of Foreign Currency	10034	1,292,888	-
154	Government Capital Aids	10035	-	46,254,819
155	Capital Donations	10036	-	447,463
156	Capital Expenditure – External Examinations	10038	-	375,788
157	Salaries and Wages	11010	105,454,449	-

158	Employees' Provident Fund	11011	42,095,705	-
159	Employers' Trust Fund	11012	8,419,143	-
160	Overtime and Holiday Pay	11014	5,586,858	-
161	Allowances for Studies	11015	107,982,345	-
162	Other Allowances (Allowances for Deans and Heads of Departments of Study and Entertainment Allowances)	11016	3,523,617	-
163	10% Allowances	11017	236,370	-
164	Cost of Living Allowance	11019	32,152,402	-
165	Monthly Allowance of Rs. 5000/-	11020	9,583,488	-
166	Research Grant	11021	21,430,992	-
167	20% of Monthly Allowance Added	11022	47,867,029	-
168	Service Gratuity Allowance	11023	20,425,879	--
169	Contribution for Medical Assistance Fund	11024	2,004,204	
170	Travelling Expenses - local	11025	75,432	-
171	Travelling Expenses - Foreign	11026	800	-
172	Stationery and Office consumables	11027	5,644,362	-
173	Fuel and Lubricant	11028	5,664,185	-
174	Uniforms	11029	590,645	-
175	Medical supplies	11030	15,513	-
176	Machinery Equipment, Spare parts for vehicles and Minor Appliances	11031	3,041,038	-
177	Other supplies	11032	1,707,638	--
178	Vehicles - Maintenance	11033	4,195,197	
179	Installation of machinery and maintenance of equipment	11034	2,959,647	-
180	Buildings and Constructions - Maintenance	11035	2,147,446	-
181	Website and software maintenance	11036	19,500	-
182	Transport	11037	3,150,914	-
183	Telecommunication services	11038	4,742,146	-
184	Postage charges	11039	474,645	-
185	Electricity and water	11040	20,224,631	-
186	Printed Advertisements etc.	11041	2,596,000	-
187	Security Services	11042	10,448,691	-
188	Janitorial Services	11043	13,926,394	-
189	Allowances for External Lecturers (including the supply of travelling	11045	11,296,791	-

	expenses and allowances)			
190	Subscriptions and Membership Fees (Local)	11046	168,300	-
191	Subscriptions and Membership Fees (Foreign)	11047	236,939	-
192	Bursaries	11048	16,616,000	-
193	Mahapola Scholarships - Treasury Contribution	11049	946,800	-
194	Staff Training and Development	11050	286,325	-
195	Workshops, Conferences and Researches	11051	208,692	-
196	Writing off of Expired Materials	11052	-	-
197	Holiday Warrants	11053	393,700	-
198	Audit fees	11054	-	197,372
199	Charges for Sub Committees of the Governing Council	11055	3,182,948	-
200	Expenses of the Examination	11056	2,649,911	-
201	Convocation Charges	11057	719,163	-
202	Other Expenses	11058	1,173,536	-
203	Legal Expenses	11059	564,251	-
204	Duties of Machine Operator	11060	105,000	-
205	Translation Fees	11061	153,655	-
206	Charges for Disciplinary Inquiry	11062	559,300	-
207	Preparation of Syllabuses	11063	321,000	-
208	Depreciation	11065	112,484,213	-
209	Depreciation - Colombo	11066	1,055,109	-
210	Depreciation - Colombo Buildings	11067	3,473,252	-
211	Depreciation - Earned Funds	11068	445,182	-
212	Fuel Allowance	11069	3,709,089	-
213	Vehicle Insurance	11071	518,650	-
214	Other Expenses - Services	11072	2,985,203	-
215	Bank Fees	11073	3,300	-
216	Daham Sarasaviya - Government Assistance	12A02	-	-
217	Daham Sarasaviya – Charges for Diploma Awarding Ceremony	12A08	-	2,500
218	Bachelor of Arts First (External) Degrees – Deferred Income	12B01	-	2,762,000
219	Bachelor of Arts (First) External Degrees – Miscellaneous Receipts	12B02	--	5,600
220	Bachelor of Arts (First) External Degrees - Registration Fees	12B03	-	1,184,652

221	Bachelor of Arts (First) External Degrees - Course Fees	12B04	-	65,252,017
222	Bachelor of Arts (First) External Degrees - Examination Fees	12B05	-	1,931,291
223	Bachelor of Arts (First) External Degrees - Conference Fees	12B06	-	138,400
224	Bachelor of Arts (First) External Degrees – Convocation Charges	12B08	-	3,130,056
225	Bachelor of Arts (First) External Degrees - Library Fees	12B09	-	9,000
226	Bachelor of Arts (First) External Degrees - Library Deposits	12B10	-	7,000
227	Bachelor of Arts (First) External Degrees Application Charges	12B11	-	448,450
228	Bachelor of Arts (First) External Degrees Certificate Charges	12B12	-	50,710
229	Course on Buddhist Counselling – Deferred Income	12C01	-	-
230	Course on Buddhist Counselling – Miscellaneous Receipts	12C02		630
231	Course on Buddhist Counselling - Registration Fees	12C03	-	31,500
232	Course on Buddhist Counselling - Course Fees	12C04	-	879,000
233	Course on Buddhist Counselling – Examination Charges	12C05	-	30,000
234	Course on Buddhist Counselling – Sale of Publications	12C07	-	-
235	Course on Buddhist Counselling – Library Fees	12C09	-	33,000
236	Course on Buddhist Counselling – Library Deposits	12C10	-	67,000
237	Course on Buddhist Counselling - Application Charges	12C12	-	19,496
238	Course on Buddhist Counselling - Certificate Charges	12C13	-	7,750
239	Diploma in Buddhism / Pali - Miscellaneous Receipts	12D02	-	8,139
240	Diploma in Buddhism / Pali - Registration Fees	12D03	-	1,322,025
241	Diploma in Buddhism / Pali - Course Fees	12D04	-	1,736,076

242	Diploma in Buddhism / Pali - Examination Charges	12D05	-	2,324,660
243	Diploma in Buddhism / Pali - Sale of Publications	12D07	-	360
244	Diploma in Buddhism / Pali - Library Fees	12D09	-	74,000
245	Diploma in Buddhism / Pali - Library Deposits	12D10	-	556,000
246	Diploma in Buddhism / Pali - Application Charges	12D12	-	432,350
247	Diploma in Buddhism / Pali – Certificate Charges	12D13	-	24,587
248	English Diploma Course Project - Deferred Income	12E01	-	-
249	English Diploma Course Project - Miscellaneous Receipts	12E02	-	450
250	English Diploma Course Project - Registration Fees	12E03	-	159,000
251	English Diploma Course Project - Course Fees	12E04	-	2,279,990
252	English Diploma Course Project - Examination Charges	12E05	-	213,100
253	English Diploma Course Project - Conference Fees	12E06	-	-
254	English Diploma Course Project - Sale of Publications	12E07	-	-
255	English Diploma Course Project – Convocation Charges	12E08	-	-
256	English Diploma Course Project - Library Fees	12E09	-	94,500
257	English Diploma Course Project - Library Deposits	12E10	-	589,500
258	English Diploma Course Project - Investment Income	12E11	-	-
259	English Diploma Course Project – Application Fees	12E12	-	101,750
260	English Diploma Course Project – Certificate Charges	12E13	-	34,250
261	Faculty of Post Graduate Studies - Deferred Income	12F01	-	-
262	Faculty of Post Graduate Studies - Miscellaneous Receipts	12F02	-	-

263	Faculty of Post Graduate Studies – Consultation Charges	12F08	-	-
264	Faculty of Post Graduate Studies – Library Deposits	12F09	-	327,740
265	Faculty of Post Graduate Studies – Application Charges	12F13	-	33,000
266	Faculty of Post Graduate Studies – Certificate Charges	12F14	-	1,250
267	Faculty of Post Graduate Studies – Conference Charges	12F15	-	-
268	General - Miscellaneous Receipts	12G01	-	140,943
269	General – Income received from Property	12G06	-	37,900
270	General – Investment Income	12G07	-	-
271	General – Income Payable	12G15	-	1,325,959
272	General – Sale of Publications	12G16	-	3,248
273	Master of Arts Degree Course Project – Deferred Income	12M01	-	225,000
274	Master of Arts Degree Course Project – Miscellaneous Receipts	12M02	-	1,433
275	Master of Arts Degree Course Project – Registration Fees	12M03	-	347,458
276	Master of Arts Degree Course Project – Course Fees	12M04	-	3,762,124
277	Master of Arts Degree Course Project – Examination Fees	12M05	-	180,900
278	Master of Arts Degree Course Project – Conference Fees	12M06	-	205,500
279	Master of Arts Degree Course Project – Convocation Charges	12M08	-	1,288,000
280	Master of Arts Degree Course Project – Library Fees	12M09	-	54,841
281	Bachelor of Arts (First) External Degrees - Library Deposits	10M10	-	1,857,691
282	Bachelor of Arts (First) External Degrees Investment Income	12M11	-	7,715
283	Bachelor of Arts (First) External Degrees Application Charges	12M13	-	136,834
284	Bachelor of Arts (First) External Degrees Certificate Charges	12M14	-	12,500
285	Short – Term Courses – Miscellaneous Receipts	12S02	-	750

286	Short – Term Courses – Course Fees	12S04	-	361,500
287	Short – Term Courses – Application Charges	12S12	-	11,000
288	Tamil Course - Deferred Income	12T01	-	3,500
289	Tamil Course - Miscellaneous Receipts	12T02	-	-
290	Tamil Course - Registration Fees	12T03	-	174,000
291	Tamil Course - Course Fees	12T04	-	2,821,700
292	Tamil Course - Examination Fees	12T05	-	219,900
293	Tamil Course – Sale of Publications	12T07	-	-
294	Tamil Course - Library Fees	12T09	-	117,000
295	Tamil Course - Library Deposits	12T10	-	401,000
296	Tamil Course - Application Charges	12T12	-	89,250
297	Tamil Course - Certificate Charges	12T13	-	33,500
298	Master of Philosophy / Doctorate Degree - Deferred Income	12P01		-
299	Master of Philosophy / Doctorate Degree - Miscellaneous Receipts	12P02	-	20,500
300	Master of Philosophy / Doctorate Degree - Registration Fees	12P03	-	260,000
301	Master of Philosophy / Doctorate Degree - Course Fees	12P04	-	2,697,862
302	Master of Philosophy / Doctorate Degree - Examination Fees	12P05	-	1,400,000
303	Master of Philosophy / Doctorate Degree - Conference Fees	12P06	-	72,000
304	Master of Philosophy / Doctorate Degree - Convocation Charges	12P08	-	16,000
305	Master of Philosophy / Doctorate Degree - Library Fees	12P09	-	54,000
306	Master of Philosophy / Doctorate Degree - Library Deposits	12P10	-	54,000
307	Bachelor of Arts (First) External Degrees – Lecture Fees	13B03	5,489,550	-
308	Bachelor of Arts (First) External Degrees – Examination Fees	13B04	7,317,240	-
309	Bachelor of Arts (First) External Degrees – Overtime Allowances	13B02	-	-
310	Bachelor of Arts (First) External Degrees – Conference Fees	13B05	1,247,240	-
311	Bachelor of Arts (First) External	13B06	427,824	-

	Degrees – Entertainment Expenses			
312	Bachelor of Arts (First) External Degrees – Printed Advertisements	13B07	1,262,822	-
313	Bachelor of Arts (First) External Degrees – Mahopadhdhaya Fund	13B10	2,601,058	-
314	Bachelor of Arts (First) External Degrees – Administrative Expenses	13B09	-	15,413,279
315	Bachelor of Arts (First) External Degrees – Research and Publications Fund	13B11	5,202,115	-
316	Bachelor of Arts (First) External Degrees – Obtaining Lecture Halls on Hire Basis	13B08	-	-
317	Bachelor of Arts (First) External Degrees – Pre Payments	13B16	260,741	-
318	Bachelor of Arts (First) External Degrees – University Development Fund	13B12	5,445,473	-
319	Bachelor of Arts (First) External Degrees – Development Fund of the Faculty of Buddhist Studies	13B13	933,012	-
320	Bachelor of Arts (First) External Degrees - Development Fund of the Faculty of Language Studies	13B14	933,012	-
321	Bachelor of Arts (First) External Degrees – Faculty Development fund	13B15	978,392	-
322		13C02	-	-
323	Buddhist Counselling Course – Lecture Charges	13C03	195,000	-
324	Buddhist Counselling Course – Examination Fees	13C04	-	18,550
325	Buddhist Counselling Course – Printed Advertisements	13C07	53,590	-
326	Buddhist Counselling Course – Administrative Expenses	13C09	450,000	-
327	Buddhist Counselling Course – Mahopadhdhaya Fund	13C10	18,733	-
328	Buddhist Counselling Course – Research and Publications Fund	13C11	-	24,450
329	Buddhist Counselling Course – Pre Payments	13C16	-	-

330	Buddhist Counselling Course – University Development Fund	13C12	-	24,450
331	Buddhist Counselling Course – Faculty Development Fund	13C15	-	12,225
332	Diploma in Buddhism / Pali - Lecture Charges	13D03	693,800	-
333	Diploma in Buddhism / Pali – Travelling Expenses	13D01	-	-
334	Diploma in Buddhism / Pali – Overtime Allowance	13D02	6,215	-
335	Diploma in Buddhism / Pali – Entertainment Expenses	13D06	96,804	-
336	Diploma in Buddhism / Pali - Administrative Expenses	13D09	616,000	-
337	Diploma in Buddhism / Pali - Examination Fees	13D04	457,529	-
338	Diploma in Buddhism / Pali - Mahopadhdhaya Fund	13D10	293,850	-
339	Diploma in Buddhism / Pali - Printed Advertisements	13D07	230,147	-
340	Diploma in Buddhism / Pali - Research and Publications Fund	13D11	587,700	-
341	Diploma in Buddhism / Pali - University Development Fund	13D12	587,700	-
342	Diploma in Buddhism / Pali - Development Fund of the Faculty of Buddhist Studies	13D13	90,000	-
343	Diploma in Buddhism / Pali - Development Fund of the Faculty of Language Studies	13D14	90,000	-
344	Diploma in Buddhism / Pali – Faculty Development Fund	13D15	113,850	-
345	English Diploma Course Project - Lecture Charges	13E03	714,000	-
346	English Diploma Course Project - Examination Fees	13E04	34,735	-
347	English Diploma Course Project - Overtime Allowance	13E02	-	-
348	English Diploma Course Project - Entertainment Expenses	13E06	41,598	-
349	English Diploma Course Project - Administrative Expenses	13E09	742,000	-

350	English Diploma Course Project - Printed Advertisements	13E07	183,080	-
351	English Diploma Course Project - Research and Publications Fund	13E11	233,190	-
352	English Diploma Course Project – Pre Payments	13E+17	-	-
353	English Diploma Course Project - University Development Fund	13E12	140,324	-
354	English Diploma Course Project – Faculty Development Fund	13E15	116,595	-
355	English Diploma Course Project - Mahopadhdhaya Fund	13E10	116,595	-
356	Faculty of Post Graduate Studies - Overtime Allowances and Holiday Pay	13F03	-	-
357	Faculty of Post Graduate Studies - Entertainment Expenses	13F05	33,208	-
358	Faculty of Post Graduate Studies - Examination Fees	13F07	325,850	-
359	Faculty of Post Graduate Studies – Administrative Expenses	13F06	-	-
360	Faculty of Post Graduate Studies – Printed Advertisements	13F11	-	-
361	Faculty of Post Graduate Studies – Conferences	13F13	-	-
362	Faculty of Post Graduate Studies – Charges for Subcommittees of Governing Council	13F14	76,410	-
363	General – Salary and Wages	13G01	1,677,672	-
364	General – Overtime Allowances and Holiday Pay	13G02	1,778,673	-
365	General – Travelling Expenses (Local)	13G03	184,450	-
366	General – Stationery and Office Consumables	13G05	2,762,082	-
367	General – Fuel and Lubricant Oil	13G06	743,358	-
368	General – Uniforms	13G07	27,923	-
369	General – Medical Supplies	13G08	-	-
370	General – Postal Charges	13G09	484,780	-
371	General – Other Supplies	13G10	3,231,810	-
372	General – Vehicle Maintenance	13G11	954,360	-
373	General – Installation of	13G13	898,189	-

	Machineries and Maintenance of Equipment			
374	General – Convocation Expenses	13G14	4,831,617	-
375	General – Expenses Recoverable	13G15	-	434,374
376	General – Telecommunication Services	13G16	3,553,046	-
377	General – Electricity and Water	13G17	3,407,854	-
378	General – Security Services	13G19	2,160,401	-
379	General – Janitorial Services	13G20	2,358,768	-
380	General – Governing Councils and Sub Committee Charges	13G21	13,558	-
381	General – Examination Fees	13G22	-	-
382	General – Other Expenses	13G24	124,280	-
383	General – Miscellaneous Advances	7067	-	-
384	General – Accrued Expenses (External)	13G27	-	37,277,831
385	General – Pre Payments	13G28	162,572	-
386	General – Allowance for Machine Operator	13G30	12,600	-
387	General – Postal Advances	13G32	134,840	-
388	General – Certificate Awarding Expenses	13G04	-	1,502
389	General – Entertainment Expenses of Dean	13G39	166,775	-
390	General – Receivable Expenses	13G40	-	-
391	General – Salaries Payable	13G41	-	522,493
392	General – Bank Charges	13G42	750	-
393	General – Inventories Account	13G51	-	3,934,075
394	Master of Arts Degree Course Project – Examination Fees	13M04	795,100	-
395	Master of Arts Degree Course Project – Overtime Allowances	13M02	-	-
396	Master of Arts Degree Course Project – Lecture Fees	13M03	1,520,000	-
397	Master of Arts Degree Course Project – Entertainment Expenses	13M06	121,512	-
398	Master of Arts Degree Course Project – Administrative Expenses	13M09	984,000	-
399	Master of Arts Degree Course Project – Mahopadhdhaya Fund	13M10	524,145	-
400	Master of Arts Degree Course Project – Printed Advertisements	13M07	515,775	-

401	Master of Arts Degree Course Project – Research and Publications Fund	13M11	1,197,370	-
402	Master of Arts Degree Course Project – Conference Expenses	13M05	452,775	-
403	Master of Arts Degree Course Project – Pre Payments	13M16	-	-
404	Master of Arts Degree Course Project – Universities Development Fund	13M12	893,345	-
405	Master of Arts Degree Course Project – Faculty Development Fund	13M15	324,445	-
406	Short –Term Courses - Lecture Charges	13S03	401,678	-
407	Short –Term Courses - Printed Advertisements	13F02	-	-
408	Short –Term Courses - Examination Fees	13S04	-	316,830
409	Short –Term Courses - Mahopadhdhaya Fund	13S10	80,150	-
410	Short –Term Courses - Research and Publications Fund	13S11	-	137,600
411	Short –Term Courses - Administrative Expenses	13S09	45,150	-
412	Short –Term Courses - Universities Development Fund	13S12	-	137,600
413	Short –Term Courses - Faculty Development Fund	13S14	-	68,800
414	Tamil Course - Overtime Allowances	13T02	-	-
415	Tamil Course – Lecture Fees	13T03	492,500	-
416	Tamil Course - Examination Fees	13T04	64,200	-
417	Tamil Course - Entertainment Expenses	13T06	28,797	-
418	Tamil Course - Printed Advertisements	13T07	183,080	-
419	Tamil Course - Administrative Expenses	13T09	270,000	-
420	Tamil Course - Mahopadhdhaya Fund	13T10	186,170	-
421	Tamil Course - Research and	13T11	372,340	-

	Publications Fund			
422	Tamil Course - Universities Development Fund	13T12	372,340	-
423	Tamil Course - Pre Payments	13T16	-	-
424	Tamil Course - Fund of the Faculty of Buddhist Studies	13T13	61,890	-
425	Tamil Course - Fund of the Faculty of Language Studies	13T14	62,140	-
426	Tamil Course - Universities Development Fund	13T15	62,140	-
427	Buddhist Heritage – Course – Printed Advertisements	13H07	127,995	-
			3,642,632,635	**3,642,632,635**

Provident Fund

The Provident Fund of

the Buddhist and Pali University of Sri Lanka

Statement of the Financial Performance for the year ended 31 December 2024

	Particulars	Notes	2024		2023
			Rs.	Rs.	Rs.
1	**Revenue**				
	Interest for Fixed deposits		60,712,949		87,913,426
	Interest for Investment by Creditors		318,187		396,109
	Interest for Seven-day Call deposits		105,268	61,136,405	90,052
	Gross income			**61,136,405**	**88,399,587**
2	**Less - Expenditure**				
	Audit Fees		108,858		177,030
	Charges of Investment Committees and Other Committee		49,745		73,106
	Income before Tax			**60,977,802**	**88,149,451**
	Less:				
	Income tax for the year			8,536,892	12,340,923
	Income after Tax			**52,440,909**	**75,808,528**
	Added:				
	Balance Brought Forward from the last Year			10	10
				52,440,919	**75,808,538**
				52,440,919	**75,808,538**
	Less:				
	Appropriations				
	Interest for contribution accounts			**52,167,279**	**75,467,874**
	Allocation for Net Creditors' Investment Income	2		**273,641**	**340,654**
	Balance Carried Down			-	10

Notes Nos. 01 to 09 are presented in Page No. s 06 to 23 as an integral part of the Financial Statements.

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Statement of Financial Position as at 31 December 2024

	Particulars	Notes	2024		2023
			Rs.	Rs.	Rs.
01.	**Equity**				
	Contribution account	02		741,492,438	654,443,566
				741,492,438	654,443,566
02.	**Reserves**				
	Cumulative balance				10
				741,492,438	**654,443,576**
	Represents				
03.	**Long-term assets**				
	Employee loans	02	210,443,883	**210,443,883**	170,394,644
				210,443,883	**170,394,644**
04.	**Current Assets**				
	Investments	03	506,978,178		445,497,105
	Creditors' Investments	03	2,816,921		2,427,463
	Interest Receivable	04	27,105,673		53,315,674
	Cash and Cash Equivalent Assets	05	280,001		4,430,327
				537,180,773	**505,670,571**
05.	**Less:**				
	Current Liabilities				
	Accrued Expenses	06	124,608		129,030
	Miscellaneous Creditors	07	2,848,876		12,904,349
	Allocation for Net Creditors' Investment income	008	1,205,455		931,814
	Income tax payable	09	1,953,278		7,656,447
				6,132,217	**21,621,640**
	Net Current Assets			**531,048,555**	**484,048,932**
				741,492,438	**654,443,576**

M.A.V.S. Gunawardena		E.A. Gunasena
Bursar		Registrar (Acting)
27.02.2025		27.02.2025
The Governing Council is responsible for the preparation and presentation of the above financial statements and the undersigned on behalf of the Governing Council.		
Professor Venerable Neluwe Sumanawansa Sthavira		Member of the Governing Board
Mahopadhyaya		1. Chair Professor Venerable Homagama Dhammananda Thero.
Buddhist and Pali University of Sri Lanka		2. Mrs. Apsara Kaldera

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Statement of Changes in Equity for the year ended 31 December 2024

Particulars	Member Balance Rs.	Retained income Rs.	Total Net Assets Rs.
Balance as at 31.12.2021	**501,701,254**	**11**	**501,701,265**
Membership amount related to the year	60,338,580	-	60,338,580
Payment of Money for Contribution Accounts	(55,031,744)	-	(55,031,744)
Interest for Members	47,157,958	(47,157,958)	-
Excess for the year	-	47,157,957	47,157,957
Previous year adjustment	-	-	-
Balance as at 31.12.2022	**554,166,048**	**10**	**554,166,058**
Membership amount related to the year	61,980,921	-	61,980,921
Payment of Money for Contribution Accounts	(37,171,277)	-	(37,171,277)
Interest for Members	75,467,874	(75,467,874)	-
Excess for the year	-	75,467,874	75,467,874
Previous year adjustment	-		-
Balance as at 31.12.2023	**654,443,566**	**10**	**654,443,576**
Membership amount related to	70,204,920	-	70,204,920

the year			
Payment of Money for Contribution Accounts	(35,323,327)	-	(35,323,327)
Interest for Members	52,167,279	(52,167,279)	-
Excess for the year	-	52,167,269	52,167,269
Previous year adjustment	-		-
Balance as at 31.12.2024	**741,492,438**	**-**	**741,492,438**

The Provident Fund of the Buddhist and Pali University of Sri Lanka

Cash Flow Statement for the year ended 31 December 2024

	2024		**2023**	
	Rs.	**Rs.**	**Rs.**	**Rs.**
Operational activities				
Operational surplus before tax		60,977,802		88,149,451
Changes in working capital				
Interest Receivable	26,210,001		(3,943,909)	
Accrued expenses	(4,422)		(85,170)	
Miscellaneous Creditors	(10,055,473)		9,377,562	
Cash flows generated from Working Capital Changes	**16,150,106**	**16,150,107**	**5,348,483**	**5,348,483**
Payment of Income Tax		(14,240,061)		(10,889,761)
Cash flows generated from Operational Activities		62,887,847		93,497,934
Investment activities				
Fixed Deposit - Investment	(506,978,178)		(445,497,108)	
Fixed Deposit - Cancellations	445,497,108		385,985,165	
Employee Loan Payments	(64,843,119)		(72,402,350)	
Employee Loan Instalment receipts	24,793,880		25,664,285	
Investments - Creditors	(389,458)		(404,577)	
Net cash flow generated from investment activities	**(101,919,767)**	**(101,919,767)**	**(106,654,585)**	**(106,654,585)**
Financial activities				
Receipts from contribution			61,980,921	

accounts	70,204,920			
Payments of money for contribution accounts	(35,323,326)		(37,171,277)	
Net cash flows generated from financial activities	34,881,593	34,881,593	24,809,644	24,809,644
Net increase (decrease) in Cash and Cash Equivalents		(4,150,326)		763,227
Balance of cash and cash equivalents at the beginning of the year		4,430,327		3,667,100
Balance of cash and cash equivalents at the end of the year		280,001		4,430,327

Bursar
27.02.2025

The Provident Fund of The Buddhist and Pali University of Sri Lanka

Notes to Financial Statements for the year ended 31 December 2024

1. Accounting Policies

1.1.1 Reporting Entity

The Buddhist and Pali University of Sri Lanka is currently operating under the purview of the Ministry of Education and is primarily funded by the Government.

The Buddhist and Pali University of Sri Lanka has been established by Act No. 74 of 1981 and amended by Act No. 37 (Amendment) of 1995. The main Academic Premises of this University is located at Gurulugomi Mawatha of Pitipana North in Homagama and the administrative building is located at No. 37, Moragahahena Road of Pitipana in Homagama. The Centre for Postgraduate Degrees and External Examinations of the University is located at No. 214 at Bauddhaloka Mawatha of Colombo 07.

The Provident Fund of the University has been established by the Buddhist and Pali University Act of Sri Lanka.

1.1.2 The Provident Fund of the Buddhist and Pali University Sri Lanka

The Provident Fund of the University has been established by the Buddhist and Pali University Act of Sri Lanka No. 74 of 1981 with the primary objective of providing better financial benefits to members upon retirement or termination of service.

1.1.3 Issuance of Responsibility for Financial Statements and Granting Approval for Issuance

(a) The Governing Board is responsible for the financial statements and the Governing Board granted approval on 27 February 2025 for the issuance of the Financial Statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2024.

(b) **Financial period**

The financial period of the Provident Fund of the Buddhist and Pali University of Sri Lanka is 12 months from 01 January 2024 up to 31 December 2024.

1.1.4 The Basis of Preparation

(a) Declaration of Conformity

Reports on Final Accounts have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) and the Finance Act No. 38 of 1971 and the Establishments Code have also been applied as required.

In addition, the Governing Body of the Buddhist and Pali University of Sri Lanka has used the following circulars, which are periodically applied to the University, for accounting purposes.

* Public Administration Circulars and the Financial Regulations of the Government.
* Circulars issued by the University Grants Commission
* Circulars of the Department of Public Enterprises issued by the General Treasury

(b) Going Concern

It was confirmed in an assessment done by the Management of the University on the going concern of the Provident Fund of the University that the Provident Fund of the University has the resources to continue as a going concern for the foreseeable future. Therefore, the financial statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka are prepared on the going concern basis.

(c) The Basis of Calculation

Except for special cases, the financial statements have been prepared on accrual basis and historical cost basis.

(d) The type of currency in which the financial statements are prepared

The value is calculated in rupees and cents used in Sri Lanka in the preparation of final accounts and the accounts are rounded to the final rupee.

(e) Comparative Information

In order to gain more insight and improve comparability in the use of financial statements, information pertaining to the previous accounting period has been disclosed with the information presented in the current year.

(f) Materiality and Aggregation

Each material class of similar items has been presented separately as notes in the financial statements, unless the items are not material or inequal in nature.

1.2.1 Investment and Employee Loans

(a) The total of the contributions obtained from the employees for the Provident Fund of the University and total of the contributions made by the University are credited to the Employees Provident Fund Account monthly. The required amounts, out of the amounts collected, to lend to employees and to pay the employees based on the retirement or the resignation of an employee are saved in the account and the remaining amounts are invested. Moreover, investments are also made in short-term seven-day deposits, depending on the period of retaining money for making payments.

(b) The income earned from these investment accounts during the year is deducted from the relevant expenses and the balance is distributed as per the contributions of the employees.

Calculation of the interest and distribution of the interest to members are done in accordance with the Regulations approved by the 397th meeting of the Governing Board for the Control, Administration and Management of the Provident Fund of the Buddhist and Pali University of Sri Lanka. An interest is not charged from the employees in the provision of employee loans and the loan balance at the end of the month is deducted from the balance of the contribution at the end of the month and the annual interest is computed only for the balance amount and the interest is divided monthly.

The percentage of interest was recommended by the Minister and approved by the Governing Body as per the Act only until the year 2014 and the percentage of interest is first approved by the Governing Board and the approval is then obtained by the Minister from the year 2015 onwards.

1.2.2 <u>Cash Flow Statement</u>

Cash flow statements have been prepared by using the indirect method.

1.2.3 <u>Cash and Cash Equivalents</u>

Cash and cash equivalents include cash in hand and short-term deposits with higher liquidity in banks.

1.2.4 <u>Events after the Date of Reporting</u>

Events have not occurred after the balance sheet date that materially affect the information provided by the financial statements.

1.2.5 Income Tax

According to the provisions of the Income Tax Act No. 24 of 2017, the income tax liability of the Provident Fund is 14%.

1.2.6 Provision and Allocation

When there is a current obligation to the fund as a result of a past event, the provision is recognized when the outflow of resources with economic benefits is possible to settle that obligation and when a reliable estimate of the magnitude of the obligation can be made.

1.3.1 Related Party Transactions

The following are the transactions carried out with the members of the Governing Board of the Buddhist and Pali Universities of Sri Lanka. The Governing Board appoints members to the Investment Committee and to the Financial Committee. The following transactions have taken place during the general administration activities of the University.

Name of the Member of the Investment Committee and the Special Finance Committee	Nature of the Transaction	Value Rs.
President's Counsel, Prasantha Lal De Alwis	Membership fees	16,000
Senior Professor, Uditha Garusinghe	Membership fees	16,000
Mrs. T.K.W.T.P. Premarathne	Membership fees	8,000
Mrs. Apsara Kaldera	Membership fees	8,000
Grand Total		48,000

Note No. - 02

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Balance of the Contribution Account as at 31 December 2024

Serial No.	Name	Employees Provident Fund Number	Total Contribution Amount as at 31.12.2024	Balance of the Loan Account as at 31.12.2024
1	Mr. K.A.L.R. Perera	40	4,998,448	1,859,616
2	Mrs. M.K.S. Priyangani	49	6,186,596	1,674,768
3	Mrs. N.S. Uduwela	57	5,331,779	2,468,620
4	Ven. Neluwe Sumanawansa Thero	62	26,061,998	10,600,000
5	Mr. A.D. Priyanga	64	4,268,984	1,906,112
6	Mrs. W.M.I.M. Wijesuriya	69	5,015,470	1,980,415
7	Mr. W.M. Anura Jayasekara	73	3,523,054	1,690,045
8	Ven. Waawwe Dhammarakkhitha Thero	79	18,257,588	6,462,774
9	Ven. Pitigala Vijithe Thero	84	19,194,134	1,050,000
10	Mrs. K.A.S.N. Amarasekara	85	14,698,500	6,199,128
11	Mrs. M.A. Chandrani Munasinghe	86	15,543,672	5,211,035
12	Mrs. H.M.Y.V.K. Herath	88	20,594,733	742,000
13	Mr. L.B. Ajith Premakumara	93	5,575,291	1,957,174
14	Mr. C.J. Elvitigala	99	3,222,745	1,542,750
15	Mr. M.G.W. Weerathunga	104	4,960,917	0
16	Mrs. K.G.L. Sriyani	111	5,847,167	1,150,000
17	Mrs. D.M. Suriyaarachchi	112	4,910,882	2,332,908
18	Ven. Nakkalagoda Yogananda Thero	119	6,386,316	3,095,457
19	Mr. H.A. Lal Jayarathne	121	4,094,313	2,359,340
20	Mr. M.G. Ravindra Deepalal	125	3,545,201	1,709,955
21	Mr. Wimal Jayasinghe	129	3,215,958	1,554,888
22	Mr. Hasitha Kumara Samarappuli	132	3,726,849	1,439,130
23	Mrs. A.A. Sujeewa Nilmini	133	3,987,470	2,366,208
24	Mr. K.D. Upul Indika	134	3,067,218	1,513,236
25	Mr. T. Ruwan Nalaka	137	3,164,345	1,503,982
26	Mr. Kelum Jayalath de Costa	149	3,271,660	1,594,430
27	Mr. E.A. Gunasena	152	6,891,156	4,090,824
28	Mr. K.G. Swarananda	153	11,818,637	6,839,592
29	Mr. M.H.P.K. Gunasena	155	10,068,407	2,018,240

30	Mr. Gamini Samarappulige	157	5,046,906	2,373,846
31	Mr. H.A. Nalin Perera	160	3,999,523	305,086
32	Mr. W. Sumith Fernando	164	3,051,041	1,442,833
33	Ven. Moragollagama Uparathana Thero	168	14,707,400	2,460,375
34	Ven. Mawathagama Pemananda Thero	169	12,882,418	261,300
35	Mr. R.B. Kankanange	173	3,320,538	1,578,642
36	Mr. M.L.A.V.P. Mabharana	174	2,903,263	1,379,619
37	Mr. K.C.A.P. Senaka Herath	175	2,682,108	1,307,636
38	Mrs. K.K. Tharshi Nadeeka De Silva	181	3,599,229	1,664,212
39	Mrs. H.P.W. Dilani Rametha	182	3,767,102	109,825
40	Miss. H.D. Gunathunga	184	3,408,578	1,972,365
41	Mr. M.U.S. de Liwera	186	4,148,810	1,876,094
42	Mrs. L.P. Indra Kumari Priyadarshika	187	3,880,781	725,535
43	Miss. D.G.S. Zoysa	188	4,518,385	0
44	Mrs. H.I.P.K. Dissanayake	189	3,706,060	1,700,658
45	Mrs. H.K. Kumudu Nishanthi	194	3,470,015	1,530,375
46	Ven. Ilukewela Dhammarathana Thero	199	7,597,666	3,298,344
47	Ven. Aluthgama Wimalarathana Thero	200	12,035,223	6,682,575
48	Ven. Gonadeniye Pannarathana Thero	202	9,087,386	3,531,990
49	Mr. D. Uditha Mahesh Ferndo	210	2,746,834	1,605,556
50	Mr. W.M. Nayanapriya Weerasinghe	212	2,398,543	1,439,040
51	Mrs. H.A.P.P. Karunarathna	216	4,653,040	1,818,846
52	Mrs. T.M.W.P. Thennakoon	219	9,410,384	2,715,120
53	Ven. Bogamuwe Dheerananda Thero	222	3,910,436	339,570
54	Miss .S.A.S.I. Samaraweera	223	2,814,804	878,867
55	Miss. M.M.C. Hasanthi	224	3,146,417	933,408
56	Mr. P.P. Kumarage	225	2,351,053	1,399,560
57	Mr. R.D.S. Galagedara	226	2,527,374	1,121,211
58	Mr. D.P. Nilantha	230	8,443,649	4,485,078
59	Ven. Lenagala Siriniwasa Thero	231	10,924,278	1,992,000
60	Mrs. W.P.L.M. Nilushika	232	4,153,524	2,358,048
61	Mrs. U.P.M.C. Manori Samarakoon	238	8,410,802	4,057,784
62	Mrs. M.N. Sandamali Dilani	241	8,646,389	2,015,405
63	Mrs. G.T. Karunathilake	242	4,710,921	2,079,826
64	Mrs. J.M. Gayani Udeshika	243	2,622,032	1,112,470
65	Mrs. H.L. Udaya Jayanath	246	2,312,568	252,280
66	Mr. R.A.I.K. Ranasinghe	248	2,478,344	230,160
67	Mrs. Malka Hewavitharana	249	4,109,058	678,336
68	Mrs. N. Salwathura	256	7,851,495	3,413,536
69	Miss. N. Mallikadevi	257	8,157,650	350,460

70	Mrs. A.L.N.P. Perera	258	9,332,435	88,485
71	Mrs. J.H.A. Roshani Chamindika	260	2,243,036	1,279,863
72	Mrs. H.A.D.Y. Upeksha	262	2,231,940	972,498
73	Mrs. J.K. Thilini Madhushani	263	2,143,074	1,260,600
74	Mr. W.D.R.S. Abeywickrama	264	2,211,836	949,608
75	Mrs. D.R.G. Amali Sandarekha	265	2,203,238	383,760
76	Mr. H.P.D. Munendra Kumara	266	2,003,477	417,736
77	Mr. W.M.C.K. Wijesekare	267	1,855,742	1,087,800
78	Mrs. K.A.A.P. Kathriarchchi	268	1,921,126	863,025
79	Mr. W.A.M.K. Wijesekare	269	1,858,251	822,510
80	Mr. K.A.S. Pemananda	270	2,223,178	54,000
81	Mr. K.G.S. Kothalawala	272	2,018,553	1,164,778
82	Miss. D.T.U. Ranasinghe	273	2,400,139	1,244,880
83	Miss. M.A.S. Rathnayake	274	2,308,760	444,620
84	Mrs. G. Chathuri Thilakamali	275	2,241,698	1,240,505
85	Mrs. K.P.G. Dushyanthi Chandumali	276	2,133,188	863,200
86	Mr. H.A.S. Dhanushka Kumara	278	1,778,861	790,790
87	Mr. D.D. Sidantha Jayamal	280	1,811,168	784,896
88	Mrs. A.B. Maleeena Lasanthika	281	2,029,612	793,956
89	Mr. K. Nihal Karunathilake	282	2,098,074	934,800
90	Mr. K.I.P.G. Senarathne	285	1,982,088	826,547
91	Mr. A.G.R. Pradeep Wimalarathne	287	1,734,792	650,185
92	Mr. P.S. Thilakarathne	288	1,975,748	872,928
93	Mr. H.M. Saman Deshapriya	291	1,972,016	843,822
94	Mr. W.M.C. Sarath Kumara Wijesinghe	294	1,861,870	799,951
95	Mr. P.V.D. Chandana Botheju	295	1,879,431	817,718
96	Mr. D.G.S.K. Ariyarathne	296	1,797,796	769,890
97	Mrs. K. Gayathri Kumarage	297	7,686,610	3,503,184
98	Mr. T.B. Bokalawela	298	2,188,399	0
99	Mr. Amila Suranga Dasanayake	299	1,875,864	819,390
100	Ven. Dampahala Rahula Thero	301	6,685,909	1,846,000
101	Ven. Beragama Saddhananda Thero	302	7,164,879	3,996,896
102	Miss. W. Asha Nayomi Kumudu Vithana	306	2,165,432	0
103	Mr. U.P. Gamage	307	7,505,269	2,881,872
104	Mrs. W.G, Madubhashitha Kumara	310	1,775,683	759,240
105	Miss. W.M. Chamari Indunilka	311	1,945,681	596,079
106	Mr. W.M. Pubudu Dhammika Weerasinghe	312	1,859,725	783,970
107	Mrs. M.K.D.D.N. Priyadarshani	313	2,961,696	852,055
108	Miss. K.K.G.S.M..K. Kaduwela	314	1,332,887	424,575

109	Mr. A.M. Mahesh Bandara Edirisinghe	315	1,611,017	702,634
110	Mr. R.A. Don Anura Channa Ranasinghe	316	1,642,450	720,381
111	Mrs. N. Buddhini Ranasinghe	318	1,634,023	826,848
112	Ven. M. Vijitha Thero	321	6,135,342	0
113	Mr. M.V.S. Gunawardhane	322	4,639,172	1,896,600
114	Mr. R.M.S.P.K. Rajapaksha	323	1,457,975	784,856
115	Mr. S.R.W.M.R.K. Waidyasekare	324	1,378,614	569,580
116	Mr. W.L.R. Madusanka	325	1,489,985	623,040
117	Mrs. E.G.I. Poornima Wickramasinghe	326	5,735,960	0
118	Mrs. K.G.K. de Silva	327	5,072,528	0
119	Mrs. P.G. Sarath Bandara	329	1,566,643	649,749
120	Mrs. W.G. Rangani Ariyawansa	330	3,229,213	0
121	Mrs. S. Nimali Priyangika	331	5,475,705	708,475
122	Ven. Sellakatharagama Gnanalankara Thero	332	5,255,499	0
123	Mr. W.A.M.L. Kulathunga	333	1,541,209	582,712
124	Mr. G.M. Nuwan Gajasinghe	334	2,128,284	0
125	Ven. Dunukeulle Sarananda Thero	335	6,733,519	0
126	Ven. Ethkandure Sumanasara Thero	336	3,210,705	0
127	Mr. K.A.R. Supun Kaluarachchi	337	3,362,852	822,075
128	Ven. Kandegama Deepawansalankara Thero	338	4,857,478	1,669,815
129	Ven. Homagama Dhammananda Thero	339	7,357,141	0
130	Mrs. A.M.K. Jananjani Atapattu	341	2,101,309	512,100
131	Mrs. J.Y.K. Hettiarachchi	343	3,723,598	0
132	Ven. Omalpe Somananda Thero	344	5,460,173	0
133	Ven. Kotiyagala Uparathana Thero	347	5,202,252	2,803,798
134	Ven. Koonkandawala Wimaladhamma Thero	348	3,915,920	0
135	Ven. Yoodhakandiya Ariyawansha Thero	349	4,258,516	1,571,584
136	Mr. W. Ishanka Malsiri	350	4,390,053	0
137	Miss. W.V.K.K. Maduwanthi	351	1,070,091	241,536
138	Mr. T.V. Munasinghe	352	1,077,263	586,670
139	Miss. I. Nirasha Sathsarani	353	1,080,532	386,540
140	Mrs. T.D. Somirathne	354	1,101,121	408,912
141	Miss. L.G. Chathurika Darshani	356	1,108,349	376,053
142	Mr. P.D.T. Gayapriya	357	1,108,461	582,820

143	Mr. H.D. Asanka Thilakasiri	358	1,574,955	535,464
144	Mrs. L.D.M. Zoysa	359	1,911,445	584,834
145	Mr. L.S.U. Silva	360	1,393,943	754,936
146	Mr. A.G.C. Suranga Indrajith	361	1,153,126	621,299
147	Mr. D. Dhanushka Gorakapitiya	363	999,858	362,970
148	Mr. G.S. Charith Priyadarshane	364	2,906,313	693,368
149	Ven. Rideegama Wanarathane Thero	365	3,869,458	0
150	Mr. H.M.M.C.B. Thilakarathne	366	1,135,428	479,205
151	Miss V.G. Udeshika Priyanganie Wijesuriya	369	1,080,105	379,728
152	Mr. U.W.C. Udaya Kumara	370	1,038,616	284,817
153	Mr. W.M. Nalaka Indrajith	371	1,034,697	364,169
154	Ven. P. Narada Thero	373	1,486,236	479,205
155	Ven. D. Chandarathana Thero	374	1,654,180	0
156	Ven. P. Amarawansa Thero	375	1,336,473	0
157	Mr. W.W.K. Lalith	376	2,270,975	0
158	Miss H.D. Ravindya Sathsarani	377	247,204	0
159	Miss. W.A. Tharushi Aadithya	378	225,439	0
160	Ven. Mamadale Nanda Thero	379	81,301	0
161	Rev. Aeruwewe Gunasoma Thero	380	81,301	0
162	Miss S.A.D.I. Shehani Dissanayake	381	81,301	0
163	Mrs. R.M.S. Kusumwarsha Ranasinghe	382	81,301	0
164	Ven. Gammahegewewa Amitha Thero	383	81,301	0
165	Ven. Sanghabopura Akhila Thero	384	74,208	0
166	Rev. Embilipitiye Suseela Thero	385	70,934	0
167	Mrs. S.M.C.G. Samarakoon	386	70,934	0
	Grand Total		**690,474,660**	**210,443,883**

Balance of the Contribution Account

Total Contribution Amount as at 31.12.2024	690,474,660
Interest Credited to Contribution Accounts	51,017,778
Balance of the Total Contribution Account as at 31.12.2024	**741,492,438**

Interest Credited to Contribution Accounts

Interest Credited to Contribution Accounts	51,017,778
Interest Credited to Closed Accounts of the Provident Fund	**1,149,500**
	52,167,279

Note No. - 03

The Buddhist and Pali University of Sri Lanka

Provident Fund

Fixed Deposits - 2024

Annual Fixed Deposits

Serial No.	Amount Invested	Period		Interest Rate
	Rs. Cents	From	To	
1	145,787,188	2024.05.10	2025.05.10	9.00%
2	163,757,384	2024.05.14	2025.05.14	9.00%
3	2,000,000	2024.05.17	2025.05.17	9.00%
4	37,619,027	2024.05.25	2025.05.25	9.00%
5	87,198,495	2024.05.29	2025.05.29	9.00%
6	5,572,000	2024.05.30	2025.05.30	9.00%
7	2,579,559	2024.06.12	2025.06.12	8.75%
8	6,858,191	2024.06.26	2025.06.26	9.00%
9	3,945,000	2024.06.27	2025.06.27	9.00%
10	20,495,030	2024.06.29	2025.06.29	9.00%
11	1,250,000.00	2024.09.02	2025.09.02	8.50%
12	5,057,512	2024.09.05	2025.09.05	8.90%

13	4,198,000.00	2024.09.27	2025.09.29	8.76%
14	2,640,000.00	2024.10.11	2025.10.13	8.75%
15	985,359	2024.10.19	2025.10.19	8.50%
16	6,907,425	2024.11.29	2025.11.29	9.15%
17	5,323,356	2024.12.27	2025.12.27	8.90%
	502,173,526			

Monthly Fixed Deposits

Serial No.	Amount Invested	Period		Interest Rate
	Rs. Cents	From	To	
18	4,804,652.12	2024.12.09	2025.01.09	6.00%

Total of all the Fixed Deposits

Annual Fixed Deposits	502,173,526
Monthly Fixed Deposits	4,804,652.12
Total of all the Fixed Deposits	**506,978,178**

Creditor investments

19	2,816,921	2024.06.24	2025.06.24	9.00%

Note No. - 04

The Buddhist and Pali University of Sri Lanka
Provident Fund
Interest Receivable - 2024
Investment of the Membership Funds

Annual Fixed Deposits

Serial No.	Amount Invested	Period		Interest Rate	Interest Receivable 2024
		From	To		
1	145,787,188	2024.05.10	2025.05.10	9.00%	8,483,616
2	163,757,384	2024.05.14	2025.05.14	9.00%	9,367,820
3	2,000,000	2024.05.17	2025.05.17	9.00%	112,932
4	37,619,027.22	2024.05.25	2025.05.25	9.00%	2,049,979
5	87,198,494.73	2024.05.29	2025.05.29	9.00%	4,665,717
6	5,572,000.00	2024.05.30	2025.05.30	9.00%	296,766
7	2,579,559.00	2024.06.12	2025.06.12	8.75%	125,533
8	6,858,191	2024.06.26	2025.06.26	9.00%	319,610
9	3,945,000	2024.06.27	2025.06.27	9.00%	182,875
10	20,495,030	2024.06.29	2025.06.29	9.00%	939,964
11	1,250,000	2024.09.02	2025.09.02	8.50%	35,222.60
12	5,057,512.00	2024.09.05	2025.09.05	8.90%	145,518
13	4,198,000	2024.09.27	2025.09.29	8.76%	96,721.92
14	2,640,000	2024.10.11	2025.10.13	8.75%	51,895.89
15	985,359	2024.10.19	2025.10.19	8.50%	16,981
16	6,907,426	2024.11.29	2025.11.29	9.15%	57,142
17	5,323,356	2024.12.27	2025.12.27	8.90%	6,490
					26,954,783

Monthly Fixed Deposits

Serial No.	Amount Invested	Period		Interest Rate	Interest Receivable 2024
		From	To		
18	4,804,652	2024.12.09	2025.01.09	6.00%	**18,165.54**

Total Interest Receivable

Annual Fixed Deposits	26,954,783
Monthly Fixed Deposits	18,165.54
Grand Total	**26,972,948**

Creditor investments

Serial No.	Amount Invested	Period		Interest Rate	Interest Receivable 2024
		From	To		
1	2,816,921	2024.06.24	2025.06.24	9.00%	**131,971**

Seven-Day Call Deposits

Serial No.	Amount Invested	Period		Interest Rate	Interest Receivable 2024
		From	To		
1	250,000	2024.12.11	2024.12.31	5.50%	753
					753
Total Interest Receivable					**27,105,673**

Note No. - 05

The Buddhist and Pali University of Sri Lanka
Provident Fund
Cash and Cash Equivalents

		2024	2023
1.	Seven Day Call Deposits	250,000	1,863,000
2.	Balance of the Bank	30,001	2,567,327
		280,001	4,430,327

Seven Day Call Deposits

Serial No.	Amount Invested	Period		Interest Rate
		From	To	
1	250,000	2024.12.11	2024.12.31	5.50%
	250,000			

Note No. - 06

The Buddhist and Pali University of Sri Lanka
Provident Fund
Accrued Expenditure

	2024	2023
Audit Charges	124,608	129,030
	124,608	129,030

Note No. - 07

The Buddhist and Pali University of Sri Lanka
Provident Fund
Miscellaneous Creditor Balance as at the Date

	Name	2024	2023
		Amount	Amount
1	Mr. G. Jayathissa	1,547,200	69,357
2	Mr. R.A. Piyarathne	27,093	27,093
3	Mr. H.W. Nelsan Jayalath	35,525	-
4	Ven. Dunukewaththe Gunarathana Thero	-	10,526,220
5	Mrs. A.L.I. Madhushani	-	615,518
6	Mr. H.A. Wijerathne	-	1,666,161
7	Mrs. J.C. Thilagani	1,239,058	-
		2,848,876	**12,904,349**

Note No. - 08

The Buddhist and Pali University of Sri Lanka
Provident Fund
Allocation for Net Creditor Investment Income

	2024		2023	
Balance as at 01.01.2024		931,814		591,161
Investment Income of the Year 2024	318,187		396,109	
Tax on Income 14%	(44,546)	273,641	(55,455)	340,653
Balance as at 31.12.2024		**1,205,455**		**931,814**

Note No. - 09

The Buddhist and Pali University of Sri Lanka
Provident Fund
Income Tax Payable

	2024	2023
Tax on Income 14%	8,536,892	12,340,923
Prepayments related to the period	(6,583,614)	(4,684,476)
	1,953,278	7,656,447

Report of the Auditor General

HED/D/BPU/FA/24/2 Date: 28 May 2025

Venerable Mahopadyaya Thero

The 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 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018

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1 Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information, 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. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the University as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) Although the investment income received in cash during the year under review was Rs. 20,525,650, only a sum of Rs. 13,652,974 was stated as investment income under investment activities in the cash flow statement. As a result, the cash flow generated from investment activities was understated by Rs. 6,872,676 without complying with the provisions of Sri Lanka Public Sector Accounting Standard 2.

(b) Although the revenue arising from non-exchange transactions or terms/conditions or restrictions should be identified and accounted in accordance with the provisions set out in paragraphs 12 to 19 of Sri Lanka Public Sector Accounting Standards 11, the government grants of Rs. 3,636,091 given to the University during the year under review and Rs. 4,209,053 given during the previous year had been accounted as unspent capital grants instead of adjusting to the statement of financial performance of the relevant year without complying to that.

(c) As action had not been taken to the rectify the increase in revaluation surplus arising from the revaluation of cloaks by over adjusting the provision for depreciation amounting to Rs. 523,267 for cloaks in the year 2023, the accumulated surplus and revaluation profit were understated and overstated respectively by that amount in the financial statements.

(d) The advance payment of Rs. 2,062,500 paid for the purchase of furniture and equipment in the year 2022 was erroneously recognized as assets in that year. The revaluation surplus was understated by Rs. 2,062,500 as the advance payment was not removed when that asset class was revalued in December 2022. In the year 2023, the asset account was understated by Rs. 2,062,500 as only the value of Rs.2,681,250 paid after deducting the advance payment was recognized as an asset when the relevant furniture worth Rs. 4,743,750 was received by the institution.

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 qualified opinion.

1.3 Other information included in the Annual Report 2024 of the University

Information, included in the Annual Report – 2024 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 2024 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

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:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 Authority'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 Authority 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)	Paragraph (VI) of Section 15 of the Buddhist and Pali University of Sri Lanka (Amendment) Act, No. 37 of 1995	Although the members of the Governing Council shall be appointed by the Minister from among persons who have rendered distinguished service in educational, financial, legal and administrative spheres, there was no expert in the financial field among the members appointed to the Governing Council of the University, and one position of the member of the Governing Council remained vacant even by the end of the year under review.
(b)	Sub-section 18.3 of Chapter XXII and Section 20.1 of Chapter XXII of the Establishments Code of the University Grants Commission and the Higher Educational Institutions dated 26 August 1997.	A formal disciplinary inquiry conducted in relation to a charge sheet issued in relation to a misconduct committed by an officer must be completed within 6 months after its commencement, and if a person has been interdicted, the disciplinary inquiry against him must be completed without delay. However, the University had failed to complete the disciplinary inquiry and issue a

		disciplinary order even though 04 years had passed since the charge sheet was filed against a monk lecturer. Although he should not have been allowed to leave the island without the consent of the disciplinary authority while disciplinary proceedings had been carried out, this monk, who was temporarily suspended from service, had spent 16 days out of the island without the approval of the disciplinary authorities.
(c)	Paragraph 2 of the University Grants Commission Circular No. 04/2016 dated 01 March 2016.	Although all self-financing activities should not be conducted on a profit-making basis, a surplus of Rs. 39.8 million and Rs. 58.8 million had been earned in 2023 and 2024 respectively from the external courses of the Post-Graduate Examination Study Centre of the Buddhist and Pali University.
(d)	Paragraphs 570, 571(1) and (2) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Action had not been taken in terms of the Financial Regulations in relation to hostel deposits, library deposits and contract retentions totaling to Rs. 16,576,713, which had been prevailing for more than 02 years as at 31 December of the year under review.
(e)	Paragraphs 7.1.4 and 7.1.5 of Public Finance Circular No. 01/2020 dated 28 August 2020	A sum of Rs. 3,041,003, of the income received from postgraduate degree courses, research and development activities and consultancy services, had been transferred to the Mahopadhyaya Fund during the year under review without formal approval.
(f)	Paragraph 04 (ii) of Management Services Circular No. 02/2014 dated 11 February 2014	Research allowances amounting to Rs.22,838,707 were paid during the year under review to 110 lecturers, who had not

submitted an interim research report including progress as per the action plan related to that proposal within 06 months from the date of commencement of a research.

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 Matters

(a) The University had obtained the services of visiting lecturers as there had been 23 vacancies in the posts of the academic staff by the end of the year under review and had spent Rs. 11,296,791 as allowances for visiting lecturers during the year under review alone. This expenditure had increased by 73.8% compared to that of in the previous year. Accordingly, 44% of the lecture hours in the Faculty of Language Studies and 44% of the lecture hours in the Faculty of Buddhist Studies had been covered by visiting lecturers.

(b) The Mahapola scholarship amounting to Rs. 1,176,625 payable to students for the years 2020 and 2021, existed within the balance of Rs. 1,880,425 indicated under miscellaneous creditors, had not been paid to the relevant students or sent to the General Treasury.

(c) The University had entered into an agreement with a private contracting company on 17 October 2019 for the construction of a five-storied building for the External Examination Unit of the University at a cost of Rs. 252,327,545 (excluding VAT) and the construction was to be completed within a year. The Governing Council had decided to terminate the agreement on 01 July 2022 as the contractor had not commenced the construction work of the building due to spending of a significant time to obtain the approvals related to the construction work and the adverse economic situation prevailing at that time. Accordingly, at the time of termination of the agreement, the cost of Rs. 11,725,461 paid by the University to the contractor for the completion of the initial works had become an idle expenditure.

(d) There had been delays from 03 to 10 months in issuing the final research reports by 43 officers, who had received research allowances in the year 2023. Even though 42 researchers had not completed the researches worth Rs. 17,944,759 initiated on the basis of completing the researches within a period of one year after obtaining the approval of the Research Committee in the year 2023, the University had paid Rs. 17,017,306 as research allowances to those officers for new research proposals during the year under review.

(e) Agreements had been signed on 01 December 2022 for the project related to accounting software systems submitted by the Arthur C. Clarke Institute with a cost of Rs. 3,000,000. Even though a period of 08 months had been allocated for the design and development of 08 modules, installation and testing, system commissioning and training as stated in the agreement, 6 of the modules had not been completed and handed over to the university although about 17 months had passed since the end of that period as at 31 December 2024.

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

Answer Report of the Auditor General

Report of the Auditor General on the Financial Statements for the Year Ended 31 December 2024 and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka in terms of Section 12 of the National Audit Act, No. 19 of 2018.

Audit Paragraph	Answer
1.2 **Basis for Qualified Opinion**	
(a) Although the investment income received in cash during the year under review was Rs. 20,525,650, only a sum of Rs. 13,652,974 was stated as investment income under investment activities in the cash flow statement. As a result, the cash flow generated from investment activities was understated by Rs. 6,872,676 without complying with the provisions of Sri Lanka Public Sector Accounting Standard 2.	The revised cash flow statement that accurately reflects investment income has been presented.
(b) Although the revenue arising from non-exchange transactions or terms/conditions or restrictions should be identified and accounted in accordance with the provisions set out in paragraphs 12 to 19 of Sri Lanka Public Sector Accounting Standards 11, the government grants of Rs. 3,636,091 given to the University during the year under review and Rs. 4,209,053 given during the previous year had been accounted as unspent capital grants instead of adjusting to the statement of financial performance of the relevant year without complying to that.	Not agreed. In accordance with paragraph 49 of Sri Lanka Public Sector Accounting Standards 11, an entity recognizes an asset when it is the result of a non-exchange transaction. It also recognizes a revenue equal to the value of the asset measured in accordance with paragraph 42. Moreover, the recognition of an asset occurs as follow in accordance with paragraph No. 31 of this Standard and paragraph 14 of Sri Lanka Public Sector Accounting Standards 07:

	a. It is probable that future economic benefits or service resources associated with the asset will flow to the entity; and b. The fair value of the asset can be measured reliably. State capital assistance is provided only for the acquisition of relevant capital assets and unspent capital assistance cannot be recognized as revenue in case the conditions set out above for recognizing an asset are not fulfilled.
(c) As action had not been taken to the rectify the increase in revaluation surplus arising from the revaluation of cloaks by over adjusting the provision for depreciation amounting to Rs. 523,267 for cloaks in the year 2023, the accumulated surplus and revaluation profit were understated and overstated respectively by that amount in the financial statements.	Corrected by Journal No. 91 on 02.06.2025.
(d) The advance payment of Rs. 2,062,500 paid for the purchase of furniture and equipment in the year 2022 was erroneously recognized as assets in that year. The revaluation surplus was understated by Rs. 2,062,500 as the advance payment was not removed when that asset class was revalued in December 2022. In the year 2023, the asset account was understated by Rs. 2,062,500 as only the value of Rs.2,681,250 paid after deducting the advance payment was recognized as an asset when the relevant furniture worth Rs. 4,743,750 was received by the institution.	Corrected by Journal No. 92 on 02.06.2025.

2. Report on Other Legal and Regulatory Requirements

Reference to Laws, Rules / Directive	Observation	Answer
(a) Paragraph (VI) of Section 15 of the Buddhist and Pali University	Although the members of the Governing Council shall be appointed	Vacancy of one position of member • One position of member remained vacant and a request

of Sri Lanka (Amendment) Act, No. 37 of 1995	by the Minister from among persons who have rendered distinguished service in educational, financial, legal and administrative spheres, there was no expert in the financial field among the members appointed to the Governing Council of the University, and one position of the member of the Governing Council remained vacant even by the end of the year under review.	had been made to the Ministry of Education on 09.09.2024 to fill the vacancy. Appointment of a representative for the financial sector • A request has been made to the Ministry of Education on 01.03.2024 to appoint a member to the Governing Council representing the financial sector. • Accordingly, an officer from the Department of National Budget has been appointed as a member of the Governing Council in response to this dated 15.07.2024 in the appointment of members to the Governing Council for a period of three years with effect from 01.07.2024. • However, it has been reported to the Governing Council held on 27.08.2024 that the officer has informed to the university by telephone that it was difficult for the officer to join the Governing Council, including the Finance Committee of the University, due to personal reason. Accordingly, a Director of the Ministry of Finance, Economic Development, Policy Making, Planning and Tourism has been appointed as an observer to the Governing Council on 03.10.2024. Accordingly, he has joined the Governing Council with effect from 29.10.2024.

(b) Sub-section 18.3 of Chapter XXII and Section 20.1 of Chapter XXII of the Establishments Code of the University Grants Commission and the Higher Educational Institutions dated 26 August 1997.	A formal disciplinary inquiry conducted in relation to a charge sheet issued in relation to a misconduct committed by an officer must be completed within 6 months after its commencement, and if a person has been interdicted, the disciplinary inquiry against him must be completed without delay. However, the University had failed to complete the disciplinary inquiry and issue a disciplinary order even though 04 years had passed since the charge sheet was filed against a monk lecturer. Although he should not have been allowed to leave the island without the consent of the disciplinary authority while disciplinary proceedings had been carried out, this monk, who was temporarily suspended from service, had spent 16 days out of the island without the approval of the disciplinary authorities.	The report of the preliminary investigation headed by a retired High Court Judge, as decided by the 451st Governing Council held on 27.08.2024, has been forwarded to the 459th Governing Council held on 27.05.2025. As per the recommendation given through the preliminary investigation report by the 459th Governing Council held on 27.05.2025, it has been confirmed that a lecturer who had been employed in the service of the University during the probationary period up to this moment has gone abroad without the approval of the University, and that this act has been confirmed as an act of misconduct. Furthermore, the Governing Council has also drawn attention to the investigations being conducted regarding the undisciplined acts and misconducts alleged to have been committed by the Venerable Thero in the past. I. Formal disciplinary inquiry to be conducted regarding the relevant lecturer. II. The preliminary investigation into the improper performance of the service of the lecturer. The Venerable Thero repeatedly engaged in undisciplined acts during the probation period, and while numerous inquiries were being conducted in this regard, he did not try to maintain discipline, and especially as a monk and a university lecturer, he acted in a way that brought disrepute to his position and the

		institution he serves, and since his conduct was not satisfactory, the said lecturer has been dismissed from service with effect from 27.05.2025 in accordance with the provisions of the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995, the provisions of the Government Establishments Code, Government Establishments Code of the University Grants Commission and the Higher Educational Institutions in accordance with the instructions given by the Governing Council to dismiss him with effect from 27.05.2025.
Reference to the Laws, Rules/Regulations	**Observations**	**Answer**
(c) Paragraph 2 of the University Grants Commission Circular No. 04/2016 dated 01 March 2016.	Although all self-financing activities should not be conducted on a profit-making basis, a surplus of Rs. 39.8 million and Rs. 58.8 million had been earned in 2023 and 2024 respectively from the external courses of the Post-Graduate Examination Study Centre of the Buddhist and Pali University.	Not agreed. As per the guidelines mentioned in the University Grants Commission Circular No. 4/2016, criteria were prepared by a committee appointed by the institution and estimates are prepared according to the approved criteria after obtaining the approval of the Governing Council. At the time of preparing the budget, the income and expenditure of each course are considered and the estimates for the year 2024 had been prepared in a manner that the total income and expenditure become equal, and the approval of the 446th Governing Council had been obtained. (Annexure 03). After making allocations for the estimated funds, the balance is allocated for overhead

		expenses. Accordingly, the estimated income and expenditure have been equal as per the annexure. When actual expenses are incurred, the income remaining after allocating to the funds as per Note No. 08 of the financial statements is used to cover the overhead expenses. Accordingly, Rs. 58 million and Rs. 39.8 million have been saved to cover the overhead expenses. The net surplus after adjusting the actual expenses incurred, out of the remaining amount, and other income received actually is shown in the statement of financial performance. Moreover, additional information has been presented in the notes to the financial statements to identify the profitability of the Postgraduate Studies Division.
(d) Paragraphs 570, 571(1) and (2) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Action had not been taken in terms of the Financial Regulations in relation to hostel deposits, library deposits and contract retentions totaling to Rs. 16,576,713, which had been prevailing for more than 02 years as at 31 December of the year under review.	As per the decision of the Finance Committee 335.03, information has been requested from the Assistant Registrar (Academic) by the letter dated 16.06.2025 to take necessary steps to include the hostel deposits before the year 2021 as income. Information has been requested from the Senior Assistant Registrar (Postgraduate and External Examinations) by the letter dated 16.06.2025 in order to take action as per the decision of the Finance Committee 335.04. Contract retentions amounting to Rs. 645,003.33 have been released by 30.06.2025.

Reference to the Laws, Rules/Regulations	Observations	Answer
(e) Paragraphs 7.1.4 and 7.1.5 of Public Finance Circular No. 01/2020 dated 28 August 2020	A sum of Rs. 3,041,003, of the income received from postgraduate degree courses, research and development activities and consultancy services, had been transferred to the Mahopadhyaya Fund during the year under review without formal approval.	Not agreed. The University has been vested with powers to hold, control and administer the funds in terms of Section 17 of the Sri Lanka Buddhist and Pali University Act No. 74 of 1981 as amended by Act No. 37 of 1995. The establishment of the Mahapadhyaya Fund was approved by the 201st Governing Council held on 11.09.2001. During the year under review, Rs. 3,041,003.00 was approved for the said fund by the 448th Governing Council held on 28.05.2024.
(f) Paragraph 04 (ii) of Management Services Circular No. 02/2014 dated 11 February 2014	Research allowances amounting to Rs.22,838,707 were paid during the year under review to 110 lecturers, who had not submitted an interim research report including progress as per the action plan related to that proposal within 06 months from the date of commencement of research.	The Academic Research Committee has held four sessions of meetings in the year 2023 and has held five sessions of meetings in the year 2024, and the progress of the research in the relevant years was discussed during those meetings. Accordingly, the Committee is satisfied that there is sufficient progress to continue each of the relevant research.
2.3 Other Matters		
(a) The University had obtained the services of visiting lecturers as there had been 23 vacancies in the posts of the academic staff by the end of the year under review and had spent Rs. 11,296,791 as allowances for visiting		The recruitment activities of 04 posts of Lecturer (Permanent) and posts of temporary Lecturer approved by the Department of Management Services dated 13.03.2024 have been

lecturers during the year under review alone. This expenditure had increased by 73.8% compared to that of in the previous year. Accordingly, 44% of the lecture hours in the Faculty of Language Studies and 44% of the lecture hours in the Faculty of Buddhist Studies had been covered by visiting lecturers.	completed. A request has been made by the letter dated 20.03.2025 to submit 12 vacant posts of academic staff (as at 31.12.2024) **that would be essentially recruite**d to the Committee of Officers appointed by the Cabinet to review the recruitment process in the public service and manage the staff. Furthermore, a request has been made on 17.06.2025 to grant the necessary approval to fill 17 posts including the posts of 04 Chair Professors that had been remained vacant and the posts that remained vacant in the Department of Buddhist Philosophy due to the passing away of a priest professor on 11.02.2025, and to refer such vacancies to the Officers Committee appointed by the Cabinet for reviewing the recruitment process in the public service and managing the staff.
(b) The Mahapola scholarship amounting to Rs. 1,176,625 payable to students for the years 2020 and 2021, existed within the balance of Rs. 1,880,425 indicated under miscellaneous creditors, had not been paid to the relevant students or sent to the General Treasury.	It has been scheduled to obtain information in this regard from the Mahapola Scholarship Trust Fund, and it is expected to act accordingly.
(c) The University had entered into an agreement with a private contracting company on 17 October 2019 for the construction of a five-storied building for the External Examination Unit of the University at a cost of Rs. 252,327,545 (excluding VAT) and the construction was to be completed within a year. The Governing Council had decided to terminate the agreement on 01 July 2022 as the contractor had not commenced the	The contract for the construction of the five-storied building was handed over to a private contracting institution after entering in to a contract and the Department of Buddhings and the Works Engineer have decided to pay an amount of Rs. 11,725,461.00 to the contractor, and the remaining amount of Rs. 890,915.81 was paid to the university by the contracting

construction work of the building due to spending of a significant time to obtain the approvals related to the construction work and the adverse economic situation prevailing at that time. Accordingly, at the time of termination of the agreement, the cost of Rs. 11,725,461 paid by the University to the contractor for the completion of the initial works had become an idle expenditure.	institution in two occasions. Although this contracting institution took steps to commence construction work after completing the preliminary work, the Ministry had decided to stop the contract projects that were not completed up to 75% due to the adverse economic situation prevailing in the country at that time. Therefore, it was not possible to carry out the remaining work further. Later, the approval of the Cabinet of Ministers was granted at its meeting held on 03.02.2025 for the construction of the five-storied building. The estimates submitted by the contractor with the agreement to commence construction and the bidding documents prepared in relation to calling quotations again if quotations are called again for the building were also forwarded to the Ministry. It has been informed by the Director (Infrastructure Development) through the letter dated 27.06.2025 to carry out procurement activities again and to award the contract for the construction of the five-storied building to an appropriate institution with the consent of the Secretary to the Ministry of Education, Higher Education and Vocational Education, and to submit relevant bid documents and evaluation reports to the Ministry. Accordingly, the bid documents are being prepared and I kindly inform you that the amount of Rs. 11,725,461.00 paid to the contractor was not an idle expenditure when considering the

	above matters.
(d) There had been delays from 03 to 10 months in issuing the final research reports by 43 officers, who had received research allowances in the year 2023. Even though 42 researchers had not completed the researches worth Rs. 17,944,759 initiated on the basis of completing the researches within a period of one year after obtaining the approval of the Research Committee in the year 2023, the University had paid Rs. 17,017,306 as research allowances to those officers for new research proposals during the year under review.	All the officers, whose research period had been ended on 31 December 2024 have already submitted their final reports.
(e) Agreements had been signed on 01 December 2022 for the project related to accounting software systems submitted by the Arthur C. Clarke Institute with a cost of Rs. 3,000,000. Even though a period of 08 months had been allocated for the design and development of 08 modules, installation and testing, system commissioning and training as stated in the agreement, 6 of the modules had not been completed and handed over to the university although about 17 months had passed since the end of that period as at 31 December 2024.	A letter has been sent to us by the Arthur C. Clarke Centre with revised finalizing dates for each module of the accounting software system. I am submitting it as Annexure 01. Moreover, there are delays in performing the Parallel Run of the system as the current staff shortage is severely affecting the activities of the system.

Report of the Auditor General on the Provident Fund

HED/D/BPU/FU/FA/24/01 02 May 2025

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 2024 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 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information, was carried out under my direction in pursuance of provisions in Article 154 (3) 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.

In my opinion, the accompanying financial statements of the Fund give a true and fair view of the financial position of the University as at 31 December 2024, and of its financial performance and its cash 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:

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

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

2.1.1 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.

2.1.2 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

(a)	Section 28 (3) of the Buddhist and Pali University of Sri Lanka Act, No. 74 of 1981	The amount credited to the contributor's account should be paid within a period of 03 months from the date of closing the account and even though an interest should also be calculated on the amount credited to his account and the interest should also be paid in case of delay in payment, and even though the amount of Rs. 1,547,200 payable to an officer, who had terminated his service on 20 March 2013, had been identified as a creditor, action had not been taken to specifically identify the total amount payable to that officer and to settle that amount.
(b)	Section 6.1.2 of the Regulations for the Control, Administration and Management of the Provident Fund of the Buddhist and Pali University of Sri Lanka	The Governing Council had recommended the interest rate and calculated an interest of Rs. 52,167,279 considering the annual interest rate for the contributory accounts as 11.09 percent, without getting the approval of the Minister of Finance.

G.H.D. Dharmapala

Auditor General (Acting)

Answer Report of the Auditor General of the Provident Fund

Report of the Auditor General of the Provident Fund of the Buddhist and Pali University of Sri Lanka of the financial statements for the year ended 31 December 2024 and other legal and regulatory requirements in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018

Non-compliance with Laws, Rules and Regulations	Observations	Answers
(a) Section 28 (3) of the Buddhist and Pali University of Sri Lanka Act, No. 74 of 1981	The amount credited to the contributory account should be paid within a period of 03 months from the date of closing that account and even though interest should be calculated on the amount credited to his account in case of delay in payment. Even though the amount of Rs. 1,547,200 payable to an officer who terminated his service on 20 March 2013 had been identified as a creditor, action had been taken to specifically identify and	The officer, who had refused to receive the provident funds, had stated that there was no agreement on the calculation, and the calculation was examined by an independent special financial committee, and although the final payment was made based on the recommendations of that committee and the Governing Council, he had also rejected that cheque. Currently, he has submitted a petition to the Committee on Public Petitions of Parliament regarding this matter, and Parliament has referred it to the Labour Commissioner for getting recommendations in that regard. Moreover, the creditor balance has been maintained as a separate deposit in accordance with Section 9.4.6 of the Approved Provident Fund Regulations. It was not possible to specifically mention that the officer was entitled to that account and it could not be settled until the recommendations of the Labour Commissioner or the Parliamentary Committee on Public Petitions and the approval of the Governing Council has been obtained.

	settle the amount payable to that officer.	
(b) Section 6.1.2 of the Regulations for the Control, Administration and Management of the Provident Fund of the Buddhist and Pali University of Sri Lanka	The Governing Council had recommended the interest rate and calculated an interest of Rs. 52,167,279 considering the annual interest rate for contributory accounts as 11.09 percent, without getting the approval of the Minister of Finance for that percentage.	Not agreed. The value obtained after deducting income taxes, provision for creditor investments and interests of closed accounts from the income in the statement financial performance has been distributed among the active members according to the criteria. In accordance with the approved criteria for calculating interest on the Provident Fund, the interest rate distributed among each member has not been stated in the final accounts and only the total interest has been stated. The interest rate has been calculated and it has been forwarded to the Internal Audit Division, and recommendations have been obtained and the interest rate has been forwarded to the Governing Council for approval. After obtaining the approval of the Governing Council, the interest rate for the year will be forwarded to the Minister of Finance for approval in terms of the Act. Therefore, action has been taken in accordance with Regulation No. 6.1.2 of the Regulations on the Management and Control of Provident Funds.

Information of the University

Institution	-	**The Buddhist and Pali University of Sri Lanka**
Official Address of the Institution	-	**No. 37, Moragahahena Road, Pitipana, Homagama.**
Academic Premises	-	**Gurulugomi Mawatha, Pitipana North.**
Faculty of Post Graduate Studies and Centre for External Examinations	-	**No. 214, Bauddhaloka Mawatha, Colombo 07.**
Telephone Number of the Institution	-	**011 2857786**
Website	-	**www.bpu.ac.lk**
Email Address	-	**mail@bpu.ac.lk**
The Banker	-	Bank of Ceylon
Line Ministry	-	Ministry of Education