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பௌத்த அலுவல்கள் திணைக்களம்
இல. 135, ஸ்ரீமத் அநகாரிக தர்மபால மாவத்தை, கொழும்பு 07

Department of Buddhist Affairs
No. 135, Srimath Anagarika Dharmapala Mawatha, Colombo 07

2025

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செயலாற்றுகை அறிக்கை
Performance Report

Annual Performance Report for the year 2025
Department of Buddhist Affairs
Vote No. – 201

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Chapter 01 - Organizational Profile/Summary of Implementation

1.1 Introduction

As per ensured by Article 9 of the Constitution of the Democratic Socialist Republic of Sri Lanka, Implementation of Public responsibility having enforced to protect and nurture the Sri Sambuddha Sasana, with Buddhism at the forefront has been mainly empowered to the Department of Buddhist Affairs.

The Department of Buddhist Affairs, whilst carrying out a large number of projects for the furtherance of the Buddhasasana and for maintaining a virtuous Buddhist society, provides necessary administrative support for utilizing Buddhist temples and properties totally for the furtherance of the Buddhasasana, for development of temples, improvement of Dhamma school education and for the registration of all Samanera/ Upasampada Bhikkus in the island, which are responsibilities empowered to the Commissioner General of Buddhist Affairs by the Buddhist Temporalities Ordinance No. 19 of 1931.

The Department of Buddhist Affairs was established on June 1, 1981 as a result of a recommendation of a committee appointed at that time to reorganize the Department of Cultural Affairs. Until, the Department implements a number of activities for the perpetuation and improvement of the Buddha Sasana, including functions related to the Buddha Sasana, which were carried out by government departments such as the Department of Cultural Affairs, the Department of Public Trustees and the Registrar General's Department.

The various divisions have been established in the Department of Buddhist Affairs to carry out these tasks successfully which are as follows

01. Administrative Division
02. Vihara Devalagam Division
03. Dhamma Schools Division
04. Bhikkhu Registration Division
05. Development Division
06. Internal Auditing Division
07. Finance Division
08. Inspection Division
09. Information and Media Division
10. Legal Officer's Office.

To facilitate relevant activities related to the Vihara Devalagam Ordinance for the resident monks in remote areas, regional offices have been established as follows:

1. Kandy Regional Office
2. Kurunegala Regional Office
3. Ratnapura Regional Office.

The main functions are carried out by this department for the sustainability, upliftment, and development of Buddha Shasana are mainly described below.

The Administration Division carries out activities related to personnel administration, institutional affairs administration and the maintenance and control of the property of the department in order to achieve the objectives of the institution.

The relevant functions are carried out by the Vihara Devalagam division as per the provisions related to the Vihara Devalagam Ordinance No. 19 of 1931. Accordingly, all activities to the places of worship under the administration of 4(1) and 4(2) are carried out.

The activities are carried out under the Development Division such as providing development assistance to Dhamma schools, activities related to sects and sect parties, activities related to Sil mathas, activities related to the Shasanarakshaka Board, organizing national festivals, establishing and maintaining Silmatha training institutions, capacity development training activities for Bhikkus and Silmathas and amendments related to the Acts etc.

Providing the necessary support and participation of the Department for special programs organized by various institutions as per invitations and requests.

The Dhamma School Division supervises Dhamma schools and carries out all administrative activities related to Dhamma schools.

The Accounts Division is performed for controlling the expenditure of the institution and performing financial and accounting functions such as spending the funds allocated to the vote for relevant activities, reporting the related accounts and paying salaries.

The Internal Audit Division provides independent assurance and advisory services on the implementation of risk management, good governance and internal control procedures in the divisions of the Head Office of the Department of Buddhist Affairs and its affiliated regional offices and in the places of worship (temples and devalas) governed under Section 4(1) of the vihara devalagam ordinance as well as auditing those places of worship and providing guidelines for those places of worship.

In addition to the above-mentioned departmental activities, the annual National Independence Day Festival, the State Vesak Festival, the holding of annual student skill competitions, the Sanghamitta Perahera and the Sanghamitta commendation Festival are some of the special programs continuously carried out by the Department of Buddhist Affairs.

01.2 Vision/ Mission/Objectives

Vision

“Towards a virtuous society which protects Buddhist principles”

Mission

“To achieve the continuous existence of an exemplary Buddhist society by creating a righteous and virtuous Society through the proper implementation of for the furtherance and development of the Sambuddha Sasana”

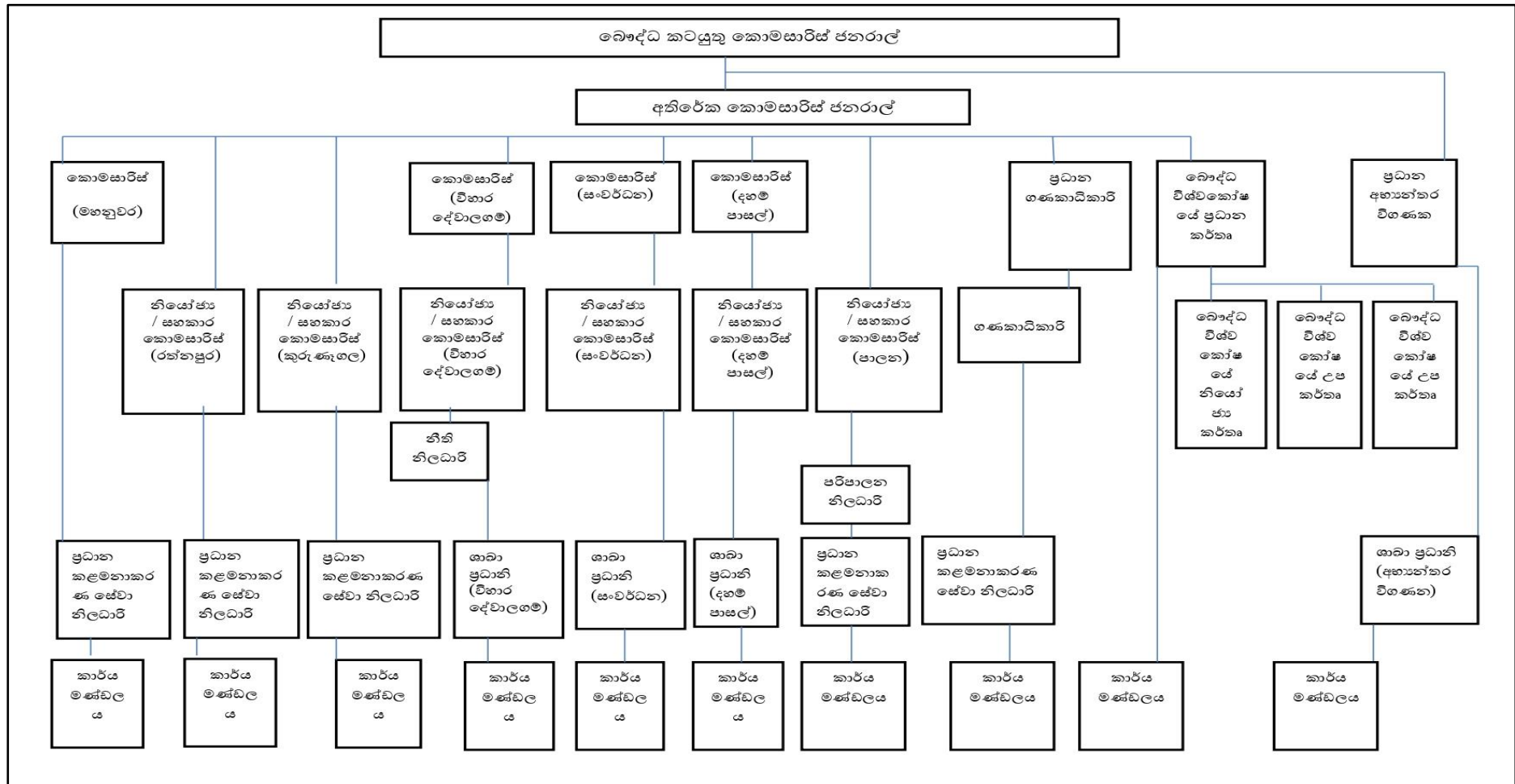
Objectives

- Ensuring the existence conformably of Buddha Sasana and Protecting Theravada Buddhism
- Protecting and organizing the properties belonging to Maha Sangha and utilizing them for the furtherance of the Sambuddha Sasana
- Creating a virtuous and creative society that appreciates the ethics of Buddhism
- Maintaining, fostering and developing the practices and traditions associated with Buddha Sasana and having protected them for the future generation in accordance with the contemporary requirements.
- Preserving, fostering and development of Buddhist literature, crafts and arts.
- To guide and assist for the arrangement of the Buddhist community to build an organized and modern technology-based Buddhist economy.
- Coordination for the development of temples

01.3 Functions are carried out by the Department of Buddhist Affairs

- Providing administrative assistance and regulating the use of Buddhist places of worship and properties for the perpetuation of the Buddha Sasana, which are the responsibilities vested in the Commissioner General of Buddhist Affairs by Vihara Devalagam Ordinance No. 19 of 1931.
- Development of temple
- Maintenance and Improvement of Dhamma school education and the development of Dhamma schools
- Maintaining registers by registering of all Samanera/ Upasampada Bhikkus in the island
- Conducting training programs for Samanera / Upasampada Bhikkus
- Registration of Silmatha, Maintaining Silmatha training institutes and conducting training programs.
- Registration of temples and Silmatha Arama
- Maintaining the office of the Buddhist Encyclopedia and the succinct Tripitaka Board
- Conducting social development programs to ensure the existence of a society disciplined in the Buddhist manners

01.4 Organizational Chart



01.5 Main Divisions of the Department / Regional offices

01.5.1 Administrative division

The administrative division of the department performs some of the main functions related to the administration of the department and some of the major functions are as follows

01.5.1.1 Activities related to personal files

Maintaining and updating the personal files of all the officers of the department

01.5.1.2 Transport activities

- Repairing of vehicles , Servicing of vehicles and Vehicle insurance
- Engaging vehicles for office duties of the department
- Obtaining Revenue Licenses and Providing fuel for vehicles

01.5.1.3 Establishment Affairs

- Creating new posts for the Department
- The preparation of scheme of recruitment for the posts and the preparation of promotion procedures
- updating the changes in the staff
- Training of staff, directing them for courses and conducting workshops
- Providing uniforms for minor staff, conducting efficiency bar examination and delegating of key duties for the minor staff.
- Performing official duties pertaining to the leaves , leave out of the country of the officers and duties for granting maternity leave for female officers
- Issuing of Railway warrants .
Accepting and approving overtime vouchers and travelling expenses vouchers of officers
- preparation such as Parliamentary reports, Cabinet Memorandums and all establishment activities.
- All duties related to the settlement of the department's water, electricity, telephone, and newspaper bills of the department.
- All duties pertaining to the tapal. .
- All administrative and disciplinary matters relating to the officers of the department
- Activities related to the Agrahara Insurance, Disstress loan and property loan
- All matters related to transfers and attachments of officers.
- Building Maintenance and repairing and maintenance of all equipment including telephones, computers, photocopiers, fax machines and air conditioners , preparation of internal circulars and directing to the related activities.
- Directing officers for the activities related to election duties
- Preparation of office identity cards.

01.5.1.4 The Renovation of Mahanayaka Charikarama Building

The Charikarama Building is located at No.115, Wijayarama Mawatha in Colombo 07, its renovation work which is carried out by Sri Lanka Navy, it has been reserved deservingly to accommodate the Trinikaika Maha Nayaka Theras when they visit to the Colombo .

Renovation work has been commenced in the year 2021 and The amount of provision Rs. 43 million has been allocated out of which Rs. 2189562.33 has been spent for renovation work and it was decided not to fix the elevator and generator as a result of that the amount of Rs. 40.81 million remained. The renovation work is expected to be completed in 2026.

01.5.1.5 Progress of Administrative Division

Serial No	Duties carried out	Total
01	Number of employees transferred to other institutions under annual transfers in the year 2025	08
02	Number of employees transferred to the Department of Buddhist Affairs under the Annual Transfer Scheme for the year 2025	08
03	Number of Disaster loans Files Approved during the Year 2025	237
04	Number of Agrahara Applications Approved in the Year 2025	161
05	Number of training programmes conducted in the year 2025	03
06	Number of Railway Warrant issued in the Year 2025	204
07	Number of registered files that the information requested in the year 2025	394

01.5.2 Media and Information Division

The Media and Information Division of the Department of Buddhist Affairs was established on 14th February 2015. The main functions of the Media and Information Division of the Department of Buddhist Affairs are,

1. Providing media coverage and publicity with respect to the various programs of the department,
2. The preparation of various information and statistics belonging to the Department, collecting, and up-dating them. Preparing of such information systematically and releasing them to the Government and Private sectors are also carried out by this Division.

01.5.2.1 Human Resource Management Database System of Department of Buddhist Affairs (DBA HRMS)

This Human Resources Management Data System covers,

- 1) Issuance of Samanera Ordination Registration Certificates in Islandwide
- 2) Issuance of Silmatha Registration Certificates in Islandwide
- 3) Dhamma School Management Data System
- 4) Temple and Devala Management Data System
- 5) Silmatha Monastery Management Data System.

Once this management data system is updated, it will be possible to create the facility to obtain and analyze the following information.

Human Resource Management Data system (DBA HRMS)	The sect- party and the temple
	Information on Devala and Basnayake Nilames/Trustees
	Information on the Chief Incumbents of Registered Temples
	Number of registered Samanera and Upasampada Bikkus
	Educational position of Bikkus under temple data
	Information of Bikkus by age wise under temple data
	Information of the registered Dasasil Arama
	Information about the Dasasil Mathas under the Arama data
	Registered Dhamma School
	Information of Dhamma School Teachers under Dhamma School Data
	Information of Dhamma School Students under Dhamma School Data
	Grants given for the temples and Silmatha Arama up to now (From Central Government/ Provincial Council/ Others)

01.5.2.2 Maintaining departmental Facebook having updated (Face book / Face book Page)

The daily updates have been carried out to make the public aware of various programmes and special events of the Department. The number of Facebook users under the name of “Department of Buddhist affairs “is 8400 and following 117 and the number of Facebook page users under the name of “ Department of Buddhist affairs “ is 3900 and following 16.

01.5.2.3 Maintaining the YouTube channel (You Tube – DBA Media)

The important videos and programmes related to the department from time to time are broadcast by making aware to the public through this channel having organized by the department.(You Tube – number of users DBA Media is 2450)

01.5.2.4 Updating the website of the Department of Buddhist Affairs.

The website of the department (www.dba.gov.lk) is updated and the system was installed in the service area of SLT. it is possible to download facilities of news, photos and videos, the directory of temples/silmatha Arama and register of Dhamma schools, all Dhamma school textbooks and formats, various application forms, sect information, Shasanarakshaka Board information, Information of National Silmatha Board and details related to the Information Act.

01.5.2.5 Media activities

Providing media publicity for various programmes of the Department, providing information to the media, organizing media discussions, taking photographs of programmes and giving them to the required persons and institutions , preserving photographs and also issuing of well-wishing messages of the Commissioner General of Buddhist Affairs.

01.5.2.6 Obtaining reports to verify the facts revealed from daily newspaper reports.

Obtaining reports from various parties for the confirmation of various reports revealed by daily newspapers. Specially taking action regarding reports and photographs which are defamatory to Buddhism, and informed about various allegations, insults made to temples and Bhikkus and issuing letters for various parties under the instructions and approval of the Commissioner General of Buddhist affairs

01.5.2.7 Online Operations

01.5.2.7.1 Organizing meetings and discussions online / obtaining information of online system.

The organizing meetings (MS office-Team) related to the online system for various meetings/discussions organized by the department and actions are taken to obtain various information of online system (MS Form).

01.5.2.7.2 Whatsapp

Issuing messages and information for WhatsApp Group, DBA – GOV.lk, DBA.DIS.lk, Sect./chapter Rev. Registrars Group, Shasanarshaka Mandala Executive Council.

01.5.2.7.3 Email

The messages, requests and services received at (Email) dba.gov.lk@gmail.com are promptly forwarded to the relevant division and updated.

01.5.3 Vihara Dewalagam Division

01.5.3.1 Staff of Vihara Dewalagam Division as at 31.12.2025

	Number
Deputy Commissioner (Vihara Devalagam)	01 (S.L.A.S . 01)
Assistant Commissioner	00 (S.L.A.S . 02)
Branch Head (Vihara Devalagm)	01 (Development officers' Service 1)
Development officers / Buddhist Affairs Coordinator	08
Management Service officer	02
Office Assistant	02

01.5.3.2 Main functions performed by the Temples and Devalagam Division

To perform the following duties in accordance with the places of worship governed under Sections 4(1) and 4(2) of the Buddhist Temporalities Ordinance No. 19 of 1931.

- Activities related to the appointment of Basnayake Nilames and Trustees.
- Obtaining and verifying the accuracy of the estimated budget and half-yearly actual expenditure reports.
- Activities related to the release of funds in the accounts of passed away Bikkus.
- Registration of Temples
- Duties related to issuing letters of acceptance of the post of chief incumbent of the temple and related issues.
- Duties related to leases of lands and properties belonged to the temples.
- Giving evidences for the cases by appearing in the court for the commissioner General of Buddhist affairs regarding the places of worship

❖ Registration of Buddhist Temples

The application for temple registration is issued by the department while registration of temples, it should be completed by the Chief Incumbent of the temple and submitted through

the Buddhist Affairs Coordinator / Development Officer of the respective Divisional Secretariat with a summary of the report regarding the registration as a temple having recommendation of the divisional Secretary and the secretary of relevant Divisional Sasarakshaka Balamandala with a letter confirming the Nikaya chapter of the temple should be submitted from the most Venerable Mahanayake Thero of the chapter in which the temple belonged.

At the registration of temples established after 10.09.2008, the above temple registration application must be submitted along with documents confirming the ownership of the land in which the places of worship is located and a letter confirming the incumbentship of the temple. Upon the submission the relevant documents, the Commissioner General of Buddhist Affairs obtains approval from the Ministry of Buddhasasana, Religious and Cultural Affairs, the certificate of registration of temples will be issued.

❖ **Affairs for the acceptance of Chief Incumbent**

In case of the name change of the Chief Incumbent after the registration of a temple, for example, in the event of the passed away of the former Chief Incumbent, when the post of Chief Incumbent is transferred to another name, the Chief Incumbent will be appointed by the Most Venerable Mahanayake Thero and notified of the acceptance of the post of Chief Incumbent with a letter is issued by appointed chief incumbent to the Most Venerable Mahanayake Thero with the copies of Divisional Secretary, Regional Buddhist Affairs Office

❖ **Appointments of trustees of temples and Devalas under the administration of Vihara Devalagam ordinance 4 (1) and appointment of Basnayake Nilames including Diyawadana Nilame of the Dalada Maligawa (Temple of the Tooth)**

The Diyawadana Nilame of the Sri Dalada Maligawa (Temple of the Tooth) is appointed under Section 7 of the Temporalities Ordinance No. 19 of 1931. His term of office is 10 years. According to section 8 of the said ordinance, Basnayake Nilame to be appointed and his term of office is 05 years. His Excellency the President has the power to extend the term of office twice yearly after the expiration of his term of office. Meanwhile, after the end of the term of office, the election is held and persons are selected for the post of Diyawadana Nilame and Basnayake Nilame.

While appointing a trustee of a temple, appointments are made under Section 10 of the Temporalities Ordinance where the Chief Incumbent of the temple makes the appointment for a period of 05 years after submitting the nomination for the post of Trustee and the Chief Incumbent of the temple shall be able to appoint for the post of Trustee.

Security should be deposited in the Department of Buddhist Affairs for post of the above Diyawadana Nilame, Basnayake Nilame and the post of trustee. 5% of the total revenue head of the relevant bi-annual budget reports for the nearest year of the relevant place of worship should be deposited as security.

❖ **Bringing the Estimated Budget and bi-Annual Budget of the place of worship administered under Section 4 (1) of the Temporalities ordinance and Preparation of Asset registers of place of worship of trustee and forwarded them for the audit.**

The Diyawadana Nilame, the Basnayake Nilame and the trustee of the relevant place of

worship should prepare and submit estimated budget to the Department for approval the relevant budget report for the coming year and it has been forwarded by the Department to the places of worship administrated by Section 4 (1) of the Temporalities Ordinance. And also, the bi-annual budget reports including the actual revenue and expenditure of the year should be submitted to the department every six months.

Assets registers are prepared by the department including information regarding the properties of the place of worship and a copy of the same is handed over to the department and to the Diyawadana Nilame, Basnayake Nilame and the trustee of the relevant place of worship. Through preparing of such asset register, handing over of goods, files etc. to the persons who appointed to those posts it can be done in a transparent manner.

Conducting audits of the place of worship of the Trust will carry out to prevent irregularities and ability to be made aware of the instructions and actions to be taken for maintaining the administrative and financial affairs of the place of worship in a transparent manner.

❖ **Supervision of the banking of donations at places of worship controlled under the Section 4 (1) of the Vihara Devalagam ordinance.**

Departmental Officers are participated in supervising the calculation and banking of donations at revenue earning places of worship governed under the Section 4 (1) of the Vihara Devalagam Ordinance. The purpose of this is to make the calculations and banking of the donations in a systematic and transparent manner and a copy of the cash revenue reports of the donations is also filed in the department.

❖ **Leasing of lands belonging to places of worship**

Leasing of lands belonging to places of worship is made in accordance with the Section 29 of the Vihara Devalagam Ordinance. In case of the lease application issued by the Department of Buddhist Affairs should be completed and submitted to the department along with a copy of the plan of the leased land and the identity card copy of the lessee. Accordingly, the leasing proceeding is carried out according to the recommendations of the Divisional Secretary's report, the report of the Valuation Department and the reports of other relevant agencies. The lease deeds are prepared with the approval of the Commissioner General of Buddhist Affairs. The lease amount is revised every five years according to the prevailing prices in the area.

❖ **Appearing in court on behalf of the Commissioner General of Buddhist Affairs.**

When a case is heard in the court regarding issues related to places of worship such as the registration of a places of worship , the chief incumbentship of a temple, land, etc., the officers appear in the relevant court on behalf of the Commissioner General of Buddhist Affairs.

01.5.3.3 Other functions performed by the Vihara Devalagam Division

- Amendments to the post of Chiefincumbentship .
- Bank deposits which are belonged to passed away monks, release for development activities in the relevant temples.
- Granting approval for felling down and selling trees in the lands belonged to temples and devala.

- Giving recommendations for Pooja deeds.
- Transferring of vehicles of passed away Bhikkus.
- Notice that the privately purchased property by the Bhikkus is not belonged to Sanga on relevant request.
- Granting recommendation for Aranya Senasana maintained lands belonged to the Forest Department.
- Giving recommendation for gem mining licenses.
- Duties related to the release of compensation money deposited in the Public Trustee Department for the development activities of the relevant places of worship and those lands belonged to the places of worship.
- Interest on various trusts deposited in the Public Trustee Department can be released for the administrative and development activities of the same place of worship.
- Duties of releasing compensation due to acquisition of temple properties (compensation and interest deposited in the Department of the Public Trustee)
- Transferring duties of vehicles of passed away Bhikkus
- Providing information relevant to requests made under the Information Act.

01.5.3.4 Progress of Vihara Devalagam division for the year 31.12.2025

Serial No	Duties to be performed	Total
1	Registration of Temples	84
2	Acceptance of letters of appointment of Incumbent	359
3	The Amendment of the post of Incumbent	32
4	Inquiries on confirmation from the most venerable Maha Nayaka Thero regarding the position of Incumbent	58
5	THE revision of Nikaya – Chapt.	08
6	Obtaining reports regarding new places of worship	88
7	Obtaining the approval from the Ministry of Buddhasashana regarding the registration of new places of worship	85
8	Solving problems regarding new places of worship	205
9	appearing in the court and giving evidence regarding the ownership of the places of worship.	28
10	Giving recommendations for the places of worships	00
11	Giving recommendations for deed of places of worship	01
12	Granting letters with respect to the ownership of the property	29
13	Granting letters confirming the residence	13
14	Leasing of properties belonged to the places of worship and related duties (obtaining divisional secretary reports, valuation reports and including the preparation of tax bills)	103
15	Obtaining Estimated Budget Reports	90
16	Obtaining of bi-annual budget documents	64
17	Taking Legal Proceedings regarding the Accounts of passed away Bikkus	101
18	Transferring Vehicles of passed away Bikkus	13
19	Giving approval for cutting trees belonged to the places of worship	32
20	Holding elections to appoint Basnayaka Nilame	11

21	Holding special meetings for solving problems	12
22	Necessary steps to be taken in respect of issues and allegations submitted by various parties	130
23	Obtaining instructions and advices from the most venerable Maha Nayaka Thero	105
24	Providing information to other legal entities	55
25	Providing information requested from other institutions related to Act.	116
26	Necessary steps to be taken regarding letters forwarded by the President's office	99
27	Taking actions in respect of letters received from the Prime Minister's Office	59
28	Giving recommendations to the land registrars related to registration of deeds	19
29	Granting advices to the places of worship or regional offices regarding audit reports	13
30	Releasing trustee security bond	06
31	Deposit of Security Bond	31
32	Forwarding letters to the regional offices	341
33	Obtaining Divisional Secretary Reports	166
34	Obtaining Divisional Secretary Reports	24
35	Miscellaneous letters	196

01.5.4 Bikku Registration Division

01.5.4.1 Staff of Bikku Registration Division as at 31-12-2025

Post	Number
Commissioner (Vihara Devalagam)	01
Deputy Commissioner (Vihara Devalagam)	00
Branch Head (Bikku Registration)	01
Development officers / Buddhist Affairs Coordinator	07
Management Service officer	01
Office Assistant	02

01.5.4.2 Main functions of Bikku Registration Division

- Registration of new Samanera declarations
- Registration of new Upasampada declarations.
- Issuance of certified copies of registered samanera and upasampada declarations.
- Make necessary amendments of the samanera and upasampada declarations.
- Issue of disrobed certificates.
- Provide necessary evidence in case of legal issues.
- Issuance of Bhikkhu Identity Cards.
- Conducting Training Programmes for New samanera and upasampada Bikkus

01.5.4.3 Special programmes of Bikku Registration division

- Conducting necessary training programs for the development of attitudes, knowledge and skill of the new samanera and upasampada monks
- Conducting training programs necessary for the development of the attitudes of university entrance student Bikkus.
- Preparation of computer files by scanning samanera and upasampada documents

Progress related to special programs of the Bhikkhu Registration Division from 01.01.2025 to 31.12.2025

➤ Computerization of Samanera and ordination records and information.

According to the temporalities Ordinance bearing No. 19 of 1931, all Bhikkus who enter to the clergy and become ordination must be registered in the Department of Buddhist Affairs. Since this Ordinance becomes enforce up to now (31.12.2025) Samanera Bikkus of 126475 and 63638 Upasampada Bikkus have been registered in the Department of Buddhist Affairs

The registered Samanera and ordination certificates have been scanned and soft files of 100 certificates each have been prepared.

Actions have been taken to issue copies of samanera and Upasampada certificates by using this software in the year 2019 from regional offices of the department namely Ratnapura, Kandy and Kurunegala and further expanding this service from March 2020, Actions have been taken to issue copies by all the district secretaries in the island (except Colombo, Kandy, Kurunegala, Ratnapura)

❖ Conducting Training programs for the development of Knowledge , skills and attitudes of new Samanera and Upasampada Bhikkus

A district level Bikku training programme called “Kusalassa Upasampada” was started in 2017 and is being continued up to now as per the instructions of the Most Venerable Mahanayake Thero and Scholarly Thero for new samanera and Bhikkus in Sri Lanka with the assistance of Ministry of Buddhasasana ,cultural and religious affairs and Department of Buddhist Affairs with the aim of impart the knowledge, understanding and discipline required at the early age of the Samanera and Bhikkus for the perpetuation and prosperity of the Sambuddha Sasana. This programme is implemented for achieving following objectives.

- Provide the basic knowledge and practical training required presently for the success of their religious practices and their clerical life of new samanera and upasampada Bikkus presently in Sri Lanka
- Training on performing religious duties of Samanera and upasampada Bhikkus and developing the knowledge, skills and attitudes of the Bikkus.

❖ Facts to be considered when conducting the Kusalassa Upasampada training program

- Personality development (presenting, accepting challenges, developing resilience and patience, avoiding bashfulness)
- Identify the abilities and skills

- Create the ability to work collectively
- Familiarization with Sasana rituals
- Respect for others and opinions of others
- Developing of basic knowledge of Tripitaka
- Basic understanding about Pali, Sanskrit and English languages
- Skill development of preaching ,devotional songs and pirith chanting
- understanding on meditation
- Expanding the understanding on discipline

Methodology of Conducting the Kusalassa Upasampada Training Program

This program is conducted as a residential training. Training is conducted through lectures and practical activities conducted by educated bikkus according to the daily schedule.

During the period of 31.12.2025, 02 programs were conducted at the Pannipitiya Devram Maha Viharaya, namely 01 training program for the University admitted Bikkus students, Anuradhapura and 01 training program for the new samanera upasampada bikkus. The details (progress) of these programs are given below.

Date	Place	Number of Participants	Expenditure (Rs.)
From 20.01.2025 to 25.01.2025 (Training program for university entrance Bikkus	Pannipitiya Devram Maha Viharaya	88	No
From 12.08.2025 to 19.08.2025 (Training program for new upasampada Samanera)	Pannipitiya Devram Maha Viharaya	111	224,261.00
From ..09.2025. to 28.09.2025 (Training program for new upasampada Samanera)	Pannipitiya Devram Maha Viharaya	100	240,000.00
Total		199	224,261.00

Arrangements have been made to hold 04 training programs for university-admitted Bikkus and new samanera upasampada Bikkus during the period from September to December in the year 2025.

01.5.4.5 Details of the training programs to be conducted by the Bhikkhu Registration Division in 2026.

12 training programs are scheduled to be held at the Sri Devram Vehera Maha Viharaya in Pannipitiya, with the participation of 100 university-admitted bikkus and Samanera Upasampada Bikkus, under the "Kusalassa Upasampada" training program, from January to December 2026.

01.5.4.6 Details of special programs of the Bhikkhu Registration Division for the year 2025

- Issuing special Bhikkhu Identity Cards for Bikkus in addition to the National Identity Card issued by the Department of Registration of Persons.
- Conducting 04 training programs for new Samanera Bikkus
- Conducting 05 programs for new Upasampada bikkus (ordained monks).
- Conducting a training program for the university admission Bikkus.

Training program conducted for Bikkus who have gained university admission



Training programme for the New samanera upasampada bikkus



01.5.4.7 Progress related to the main tasks of the Bhikkhu Registration Division from 01-01-2025 to 12-31-2025.

- Number of new Samanera declaration registered - 3176
- Number of new Upasampada Bhikkus declaration registered - 1144
- Number of copies of Samanera and Upasampada certificates issued - 18023
- Number of Samanera and Upasampada declaration revised - 0440
- Number of dis-robing certificates issued - 2194
- Number of Bhikku identity cards issued - 0085

01.5.4 Legal Unit

To perform legal duties by coordinating with the Attorney General's Department and the State Attorneys of the Provincial Courts in cases referred or to be referred to the Commissioner General of Buddhist Affairs or other responsible officers of the Department of Buddhist Affairs as the respondent or defendant within the scope of the Department of Buddhist Affairs and to perform the necessary legal matters according to the court (District Court, Civil Appeal Court, Court of Appeal, Supreme Court) in which the case has been filed, to provide legal observations and to appear for cases where necessary and to perform other duties assigned by the Commissioner General of Buddhist Affairs with the Legal Unit.

01.5.5.1 Role of the Legal Unit

The role of the Legal Unit is to perform legal functions related to cases regarding the legal tasks related to the scope of the Ministry of Buddhasasana and the Department of Buddhist Affairs and to perform legal functions related to acts, property owned by places of worship, granting of taxes, the post of chief incumbent and other subject files related to the scope of the Department of Buddhist Affairs.

❖ Functions related to cases of District Courts, Civil court of Appeal, Courts of Appeal, and Supreme Court cases

- Preparation and maintenance of files related to cases.
- Collection of subject files and relevant documents related to the cases.
- Preparation of proxy and delivery of completed proxy to the Attorney General's department and to the State counsel of the outstation Courts.
- Studying case files related to cases.
- Preparation of observations.
- Preparation and submission of affidavits.
- Delivery of observations to the Attorney General's Department and to the State counsel in the outstation Courts before the due date.
- Preparation of witness lists.
- Appearing in the court when necessary.
- Obtaining copies of examination notes and task notes related to cases.
- Submission of required documents when notified by the Attorney General's Department.
- Attending to legal consultation regarding the cases forwarded to the Attorney General's Department.

❖ **Tasks related to subject files presented by various divisions**

- Inspection of tax drafts and granting observations related to them.
- Providing observations relating to the properties belonged to the places of worship.
- To provide observations regarding the chief incumbent of the Temple and other matters connected therewith.
- Provide observations related to files with regard to the regional offices. (Kandy/ Ratnapura/ Kurunegala)
- To provide observations on cases, acts and other matters referred by the Ministry of Buddhasasana.
- Provide observations for other files not related to the cases referred to the Attorney General's Department for attorney General's advice.
- Providing observations on the legal matters mentioned in the files referred by various divisions of the Department of Buddhist Affairs (Administration, Dhamma Schools, Development, Temples, Vihara Devalagam, Bhikkhu Registration)

❖ **Other Functions**

- Preparation and updating of case Register
- Maintain the General files and legal document files in relation to the Legal Division
- Participate in programs organized by various divisions
- Participation in the election to select the Basanayake Nilame.
- Carrying out necessary activities related to draft bills as per the instructions of the Commissioner General of Buddhist Affairs
- Performing other duties assigned by the Commissioner General of Buddhist Affairs.

01.5.5.2 Future Goals of the Legal Unit

To take necessary steps promptly to conclude the cases filed in the courts against the Department of Buddhist Affairs, to complete promptly the future legal proceedings related to the assigned cases, and to provide the necessary legal assistance to the relevant officers in order to reduce the number of cases filed against the Department of Buddhist Affairs.

01.5.5.3 The progress of Legal unit

In accordance with the case register of the Legal Division, there are 318 cases as at 31.12.2024 in which 199 cases have been completed on 31.12.2024.

25 new cases have been filed from 01.01.2025 to 31.12.2025, the cases filed in this year and in previous years, 13 cases have been concluded in this year (from 01.01.2025 to 31.12.2025). Accordingly, there are 131 cases as at 31.12.2025 (According to the case file, there are 343 cases as at 31.12.2025 and out of those cases, 212 cases have been concluded and 131 cases are pending.

Serial No	Court	Number of cases
01	Supreme Court Cases	06
02	Court of Appeal Cases	31
03	Provincial Civil Appeal High Court Cases	14
04	District Court Cases	80
	Total	131

The case files existed in the Legal Division as at 01.01. 2025 and the newly filed cases from 01.01.2025 to 31.12.2025 (in cases where officers including the Commissioner General of Buddhist Affairs were named as respondents/defendants) have been released and the decisions of those cases have been finalized without prejudice to the Department. Observations have been granted as required regarding the files related to various subject matters referred to the legal division forwarded by various divisions.

01.5.6 DEVELOPMENT DIVISION

01.5.6.1 The main functions of the development division

01. Shasanic Organizational Activities
02. Infrastructure Development Activities
03. Training Activities

In addition to the activities of the Department are carried out by 05 other institutions under the coordination and supervision of the Development Division

- The office of Shasanarakshaka Board
- Buddhist Encyclopedia office
- Mullatiyana Dasasil Matha Training Institute
- Eriyawetiya Dasasil Matha Training Institute and National Dasasil Matha association Headoffice.
- Anuradhapura Dasasil Matha Training Institute

01.5.6.2 The role of Development division

❖ Cordination of National and Religious Festivals

- Contribution for the state Vesak festival
- Contribution for the State Poson Festival
- Conducting sermons and religious programs on Independence Day for the National Independence Day
- Assistance for the cremation
- Payment of travelling allowances to expected upasampada Bikkus during upasampada ceremonies
- Organizing the Sanghamitta Memorial Festival
- Granting support for the organizing of special events held for the most venerable Mahanayake Theros

❖ **Organizing activities for Shasana**

- Assisting and facilitating for the organization of All Island Sasanarakshaka Mandala activities
- Coordination of Divisional and district Sasanarakshaka Mandala activities
- Assist and facilitate for the organizing , Coordination of District Silmatha and National Board meetings
- Coordination and facilitation of the project to convert the Tripitaka to Roman script
- Coordination of Sri Maha Bodhi Development Fund and Gold fence Conservation Fund
- Coordinating of the activities of Buddhist Encyclopedia
- Providing facilities to sect/chapter headquarters

❖ **Development Activities for Shasana**

- Registration and issuance of disrobing certificates of Silmatha
- Preparation of Silmatha Identity cards.
- Registration of Silmatha Arama
- Registration of Temples and Silmatha Arama contributory council
- Granting recommendations for the registration of performance societies
- Registration of temple Shasanarakshaka Mandala
- Providing all-rounding assistance (Siwpasa) to arduous temples
- Preparation of standards regarding Atapirikara Preparation and taking steps to register shops
- Coordinating the project of granting solar panel for temples
- Granting customs clearing reports

❖ **Infrastructure development activities.**

- Providing facilities for underdeveloped Dhamma Schools (providing materials for Dhamma School Buildings and Equipment)
- Giving recommendations for the Mihidu Sevana Project.
- Providing equipment to Shasanarakshaka boards.
- Carrying out physical development activities of Silmatha Training Institutes.

❖ **Training Programmes**

- Conducting training programs called “Kusalassa Upasampada” for new Samanera and upasampada Bikkus.
- Conducting capacity building programs for chief incumbents
- Conducting training programs for Hon. Chairman of Divisional Shashanarakshaka Mandala and Registrar Bikkus .
- Conducting training programs at Mulatiyana Piyadasa Ratnayake Memorial Silmatha Training Institute
- Conducting training programs at Anuradhapura Silmatha Training Institute
- Conducting training programs at Silmatha Training Institute, Kelaniya
- Conducting Island wide Silmatha training programs called "Anjalikarani".

01.5.6.3 Progress of development division in the year 2025

- **State Vesak Festival**

The State Vesak Festival in the year 2025 was held centering at International Buddhist center Nuwara Eliya , with the participation of the His Excellency ,President, Anura Kumara Dissanayake and the following projects were implemented simultaneously.

- **Devotional songs and Buddhist songs**

Government officers in Sri Lanka Police, Tri-Forces, Department of Civil security, and other government institutions participated in the devotional songs program. In addition, the Tower Hall Foundation presented Buddhist songs and children from all religious dhamma schools also contributed to the devotional songs program.

- **Cultural Exhibition**

The Department of Archaeology, the Department of National Museums, the Central Cultural Fund and the Department of National Archives jointly held the cultural exhibition centered around the International Buddhist center in Nuwara Eliya.

- **Environmental Conservation Program**

Under the theme of "Let's Save the Environment", awareness programs were held covering all schools in the Nuwara Eliya district, and awareness on regular waste management, organization of Shramadana, and implementation of tree plantation programs were also carried out under this purpose.

- **Development of Values**

A procession was held under this program, with the participation of Buddhist, Hindu, Christian and Muslim children, expressing religious identity, solidarity and religious values.

- **Health Programs**

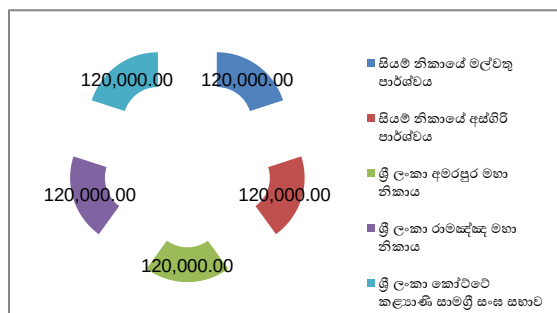
A workshop and exhibition to educate and encourage the public to consume local food for a healthy lifestyle, blood donation, eye clinics, etc. were held centering at temples, churches and mosques. The amount of provision allocated rupees 12 million but rupees 8.9 million was spent totally for the State Vesak Festival in the year 2025.

- **Silmatha Organizations**

.In the year 2025, 03 All-island National Board meetings and 54 District Silmatha Board meetings were held. Accordingly, the amount spent for the implementation of Silmatha Boards was Rs. 2.6 million. in the 2025.

- **Administrative Cost of Sect Headquarters**

To maintain the offices of the Sect Headquarters, an allowance is provided for the offices, taking into account of the number of temples administrated under each sect. Under this, an allowance of Rs. 20,000.00 per month will be given to office workers and drivers, total amount of Rs. 240,000.00 per year paid for 05 sect. The amount of provision Rupees 1.2 million has been allocated and the amount of expenditure spent Rs. 1.2 million.



❖ The National Independence Day ceremony

In line with the National Independence Day 2025, Buddhist religious programs were held centering at the Hunupitiya Gangarama Viharaya on February 02 Pirith Chanting was held at the Independence Square premises and the following day , the Sanghagatha Dakshinawa was held at Hunupitiya Gangarama Viharaya. Among the religious ceremonies of the National Independence Day , Buddhist ceremonies were held in the morning of February 04 at the Kollupitiya Sri Dharmakirthayaramaya Pirivena Viharaya. The amount of provision allocated for the National Independence Day celebrations for the year 2025 is rupees 1.7 million.

❖ Operational activities of Silmatha Training Institutes

.With the instructions of the most venerable Mahanayaka, the Department conducts 03 Silmatha Training Institutes at Mulatiyana, Kelaniya and Anuradhapura. These institutions carry out year-round programmes aimed at the development of dhamma communication skills, shasanic affairs and *Arama* (monastic) practices, student silmathas and Arama administration, legal issues affecting to the silmatha, social challenges, contribution of silmathas to the development of social values and the enhancement of language knowledge. The operational expenditure of Rs. 5.4 million as expenses of water, electricity, employee salaries and other allowances, payment of security services and other allowances have been incurred for these three Institutes. the provision of Rs. 06 million allocated for the year 2025.

❖ Training Buddhist Bhikkhus

A national program called “Kuslassa Upasampada” is implemented by this Department to provide basic understanding of dharma discipline to the new samanera and upasampada bhikkhus with the objective of building a well-known generation. As a residential training program, this program including lectures and practical activities is implemented by the educated monks in accordance with the provision of rupees 3 million allocated in the year 2025, 07 programs have been held in the year.

Serial No.	place where it is held	Number of Participants	Trainees
01	Galenbindunuwewa D.S	80	Samanera Bikkus
02	Thihagoda District. D.S.	100	Samanera Bikkus
03	Harispattuwa District. D.S.	88	Samanera Bikkus
04	Lunugamvehera District. D.S	77	Samanera Bikkus
05	Matara Kadawathsatara D.S.	113	Samanera Bikkus
06	Galle District. D.S.	42	Chief Incumbent
07	Matara District. D.S	188	Chief Incumbent

❖ **Silmatha Training**

Nearly 3000 Silmathas (nuns) living in various provinces of Sri Lanka are performing with faith in Buddhism, but it was essential to provide them with government assistance to further develop their knowledge of Buddhism and academic knowledge in the right way. Accordingly, development of religious communication skills, religious work and monastery (Arama) rituals, student silmathas and monastery administration, legal problems affecting silmathas , social challenges, contribution of silmathas to the development of social values and language knowledge, six (06) programs were held at Kelaniya and Anuradhapura Silmatha Training Institute.

In addition to this, one-year training course has been completed successfully with the participation of 21 Silmathas in order to develop the understanding of Dharma discipline at the Mullatiyana silmata Training Institute. The provision allocated for the year 2025 is Rupees 3.5 million.

Seri al No	Place where it is held	Number of participants	Trainees
01	Kelaniya Silmatha Training Institute	30	Badulla District Silmatha (Nuns)
02	Kelaniya Silmatha Training Institute	37	Gampaha District Silmatha
03	Kelaniya Silmatha Training Institute	35	Colombo District Silmatha
04	Kelaniya Silmatha Training Institute	47	Polonnaruwa District Silmatha
05	Anuradhapura Silmatha Training Institute	45	Anuradhapura District Silmatha
06	Anuradhapura Silmatha Training Institute	55	Kandy District Silmatha

❖ **State Poson Festival**

A provision of Rs. 5 million was granted to the District Secretariat , Anuradhapura and was released to the Mihintale Raja Maha Viharaya by the Divisional Secretariat ,Mihintale for the conducting of the State Poson Festival.

❖ **Upasampada festival**

The presence of righteous monks is essential for the furtherance of the Shasana. The provisions of rupees 3000 are granted for all monks by the Department of Buddhist Affairs under the contribution of government for upasampada festivals conducted by all Nikaya chapters organized under this programme. Provisions of rupees 2.52 million allocated for 841 new upasampada Bikkus in the year 2025 and the provision allocated in the year 2025 is 3.2 million.

1	Sri Lanka Ramangna Maha Nikaya	345
2	Uvasayama Wanshika sect. of Sayamopali Maha Nikaya	8
3	Amarapura Siri Saddhammawansa sect.	37
4	Amarapura Mulawanshika sect.	23
5	Asgiri/Malwathu sect. of Sayamopali Maha Nikaya	400
6	Sri Rohana Sect. of Sayamopali Wanshika Maha Nikaya	40
7	Sabaragamu Amarapura Samagree Maha Sanga Sabhawa	24
8	Sri Jayewardenepura Kotte Sri Kalyani Samagri Dharma Maha Sangha Sabha	55

❖ **Implementation of Shasanarakshaka Mandals**

Under this, the holding of elections for the All-Ceylon, District and Regional Shasanarakshaka Mandals, holding of Executive Council meetings and payment of stationery and travel expenses for the Registrars of the Regional Shasanarakshaka Mandals across the island will be carried out. Accordingly, Rs. 10 million was allocated for the year 2025 and Rs. 7.10 million has been spent on meetings, travel expenses, accommodation facilities, stationery and postal expenses.

❖ **Providing facilities for Shasanarakshaka Mandals**

New computers were provided to the Divisional Secretariats related to the newly established Shasanarakshaka Boards and Rs. 1.47 million was spent for this purpose. The allocation for this purpose is Rs. 1.5 million for the year 2025.

❖ **Cremation ceremonies**

The cremation ceremonies of the passed away Mahanayake Theras are conducted with full state honors and leading Nayaka Theras with the state sponsorship and provisions for the local Bhikkus granted funds for the cremation ceremonies, for all those, assistance is provided by this department. Accordingly, the provision of 10 million has been allocated for the cremation ceremonies in the year 2025 the contribution for the cremation ceremonies is as follows.

Month	Number of cremation ceremonies	Amount of provision provided (Rs.)
January	29	337,500.00
February	20	245,000.00
March	21	230,000.00
April	33	355,000.00
May	24	120,000.00
June	23	350,000.00
July	27	385,000.00
August	15	142,500.00
September	26	290,000.00
October	30	347,500.00
November	25	237,500.00
December	44	260,000.00
Total	317	3,300,000.00

❖ **Printing Buddhist Encyclopaedia**

The Buddhist Encyclopedia is the basic Buddhist book that clarifies the main concepts of all subjects related to the Buddhism. Accordingly, the Editorial process of this book is to write and include articles explaining Buddhist philosophical and cultural values of community, books, concepts as well as places of archaeological value belonging to all the Buddhist traditions of Theravada, Mahayana and Vajrayana. It needs to be updated timely and should continue to develop the book in line with the development of Buddhism in the world. The main objective of this is to grant an understanding of the basic matters required by any scholar in the world who is involved in a study or research related to Buddhism

Apart from this, this book will help to have a better understanding of any concept of Buddhism for a scholar who is interested in Buddhism and presently 08 volumes of books had

been completed and The task of preparing the index volume for these books has already been completed. It remains to be printed as a book

As per paragraph 3.0 (3.3) of the Cabinet Memorandum submitted to the Cabinet on 13.12.2023, “The following activities, namely, updating, printing, proofreading after printing, revisions, compilation as books and publishing on the internet, shall be carried out by a committee under the instructions of an advisory committee consisting of local and foreign intellectuals with the coordination of the Department of Buddhist Affairs, under the contribution of a selected Buddhist University.”

Therefore, as per the approval of the Cabinet, expenditure estimate has been obtained for the tasks carried out through the Buddhist and Pali University of Sri Lanka. But it is higher cost this task has not been carried out in the year 2025. Based on the decision of the Cabinet of Ministers, it has been decided to invite quotations from other universities. Provisions of Rs. 5 million have been allocated for this for the year 2025.

❖ **Providing facilities for Dhamma schools**

In line with the State Vesak Festival, assistance of Dhamma school buildings and equipment is provided annually for the development of underdeveloped Dhamma schools and temples, with the provision of Dhamma school buildings and equipment. Accordingly, the amount of rupees 6.45 million was spent for the projects in Nuwara Eliya District and Rs. 43.35 million was spent for providing assistance for the buildings and equipment to the selected Dhamma schools in other districts with the total of 49.8 has been spent. Provision allocated in this regard is 50.5 million. Summary of the same is as follows.

Serial No	District	Building constructions	Granting equipment	Total
1	Nuwara Eliya	10	29	6.45
2	Colombo	1	4	0.70
3	Gampaha	5	3	1.40
4	Kalutara	2	2	0.90
5	Galle	4	31	4.30
6	Matara	1	55	5.30
7	Hambantota	1	1	0.50
8	Kandy	2	19	2.04
9	Matale	2	17	2.05
10	Ratnapura	2	10	1.10
11	Kegalle	3	18	2.50
12	Badulla	3	10	1.90
13	Monaragala	3	2	0.80
14	Kurunegala	1	63	6.46
15	Anuradhapura	4	23	3.35
16	Polonnaruwa	2	18	2.47
17	Ampara	1	27	2.89
18	Trincomalee	0	30	2.90
19	Puttalam	2	10	1.80
Total		51	372	49.8

❖ Development of Silamatha Institutions

Three silmatha training institutes are maintained under this department with the aim of the religious and spiritual development of the silmatha. Accordingly, the programs are implemented by these institutes for the silmathas under several sectors. The New Sanghamittarama Silmatha Training Institute, located at Arippu Road, Anuradhapura, conducts courses in the study of the Tripitaka Dhamma necessary to be developed the knowledge of the Dhamma of the Silmatha Theros. The language courses including Oriental languages and English, Tamil, and Chinese are conducted to develop language skills under the Silmatha Training Institute in Eriyawetiya, Kelaniya. The Mulatiyana Piyadasa Ratnayake Silmatha Training Institute conducts the basic course on the religious practices of Silmathas and the long-term course on Saddhammavedini. Accordingly, The amount of rupees 20 million has been allocated in the budget 2025 for the development of the three Seelamatha institute. From those provisions, Rs. 12.06 million has been spent for the construction and renovation of the premises of the New Sangamitharama Silmatha Training Institute in Anuradhapura, the Piyadasa Ratnayake Silmatha Training Institute in Mulatiyana and the Eriyawetiya Silmatha Training Institute in Kelaniya. The provision allocated for this for the year 2025 is Rs. 20 million.

01.5.6.4 Registration of the development division in the year 2025

• Number of Silamatha Arama	-	13	
• Number of contributory councils of temple	-	105	
• Number of Silmatha Arama	-	05	
• Number of Silmatha	-	276	
• Number of Disrobing (Silmatha)	-	45	

01.5.6.5 Staff of the development division as at 31.12.2025.

Service Level	Number of officers served
Commissioner	01
Development Officer	13
Management Service Officer	-
Office Assistant	02
Total	16

01.5.7 Dhamma School Division

01.5.7.1 Introduction of the Dhamma School Division

Among the knowledge-based school education in Sri Lanka, the Dhamma school is the place where Dhamma education is provided that is centered on values. Sri Vijayananda Dhamma School, Weliwatta, Galle was started, it is the first dhamma school in Sri Lanka. Today, completing 130 years, 10,810 Dhamma schools have been registered in 23 districts across Sri Lanka. Among those Dhamma schools, 10,236 are currently in active. The Buddhist Dhamma education system is being implemented with 122,163 teachers and 1,647,585 students.

01.5.7.2 Future vision of Dhamma school division

“A moral person endowed with values and skills to be bequeathed to the nation”

01.5.7.3 The role of Dhamma school

The role of dhamma school is implemented under 04 main fields

1. Dhamma school student development
2. Development of Dhamma school teachers
3. Dhamma school management and development
4. Other programs

01. Student development of Dhamma School

- I. Printing and distribution of Dhamma school textbooks
- II. Conducting Dhamma School Examination, Grades 6-10
- III. Conducting student skills programs at divisional, district and all island level
- IV. Conducting Dhamma School Final Examination and Dharmacharya Examination
- V. Implementation of the Inter – religious Coexistence Programme

02. Development of Dhamma school teachers

- I. Providing Dhamma school teacher allowances
- II. Providing Dhamma school uniforms
- III. Conducting Dhamma School Teacher Certificate Examination
- IV. Conducting Dhaham Sarasaviya advanced Diploma Course
- V. Conducting Dhamma School teaching skill development training workshops
- VI. Awarding the post of Justice of the Peace (Programme is implemented timely)

03. Dhamma school management and development

- I. Collection of annual teacher student information
- II. Holding the Dhamma School Day celebration
- III. Preparation of Dhamma school teacher Identity cards
- IV. Registration of Dhamma schools

04. Other programs

- I. Translation of the Tripitaka into Simple Sinhala
- II. Conducting Buddhajayanti Bookstore
- III. Conducting by having updated the dhamma school App.and Dhamma School Website

01.5.7.4 Dhamma School Sector Performance Indicators

- i. Annual Budget Estimate
- ii. Action Plan
- iii. Progress Reports
- iv. Progress Review

01.5.7.5 Provisions allocated for the Dhamma School Division for the year 2025 and financial progress as at 31.12.2025.

2025 Amount of provision allocated for the year 2025 - Rs. 1052.9 million			
The amount of provision allocated for each and every subject and the progress as at 31.12.2025			
Serial No.	subject/vote	The amount of provision allocated (Rs. M.)	Progress as at 31.12.2025 (Rs. M.)
01.	Printing of Dhamma School Textbooks	156	135.713
	(201-2-2-001-1501)	38.7	17.821
02.	Conducting Dhamma School Examinations (201-2-2-005-1508)	75	45.894
03.	All-Island Dhamma School Competition (201-2-2-006-1508)	750	616.691
04.	Providing Facilities for Dhamma School Teachers (201-2-2-015-1501)	3.8	1.798
05.	Dhamma School Teachers' Certificate Examination (201-2-2-000-1409(13)	10	8.673
06.	Dhamma Sarasaviya Diploma Course (201-2-2-11-2202(31)	15	7.674
07.	Dhamma School Teacher Training Programme	0.2	0.2
	(201-2-2-11-2202(31)	1	1
08.	Publications of the Tripitaka (201-2-2-000-1409(011)	0.2	0.2
09.	Dhamma Schools Teacher Student Records 2025(201-2-2000-1409(7)	3	1.187
10.	All Island Dhamma school day (201-2-2-000-1409)(7)		
11.	Inter Religious Coexistence programme (201-2-2-000-1409(7)		
Total		1052.9	836.851

01.5.7.6 Progress of all programmes of Dhamma school division in the year 2025.

❖ **Dhamma school student development**
i. **Distribution of Dhamma school text books**

With the objective of improving Dhamma school education which is very essential for the creation of a virtuous society, so that editing ,printing and distribution of Dhamma school text books are carried out by Dhamma School Division. After printing those books of the government press and to be distributed through stores of books of the department of Buddhist affairs situated at Veyangoda to the Divisional Shasanarakshaka Mandala.

1.34 million textbooks were handed over to print for the Government Printing Department for the year 2026. The amount of provision allocated for the Dhamma School Textbook to the vote of this year is Rs. 156 million. Textbooks have been distributed to the 10 districts as Matale, Nuwara Eliya, Hambantota, Vavuniya, Mullaitivu, Ampara, Batticaloa, Trincomalee, Polonnaruwa, and Monaragala upto 31.12.2025. The amount of provision spent under this vote is Rs. 135.713 million.

Total number of Districts that the text books distributed	- 23
Divisional Sasanarakshaka Mandals	- 330
Number of Students	- 1,647,585
Number of dhamma schools registered	- 10,810

1. 2. Dhamma school grade examination 06 - 10 - 2025

The Dhamma School Grade 6-10 Examination is conducted every year with the aim of testing and evaluating the Dhamma knowledge of children studying in all Dhamma schools across Sri Lanka.

The amount of provision allocated Dhamma School Grade 6 - 10 Examination for this year is Rs. 38.7 million. The Grade 6 - 10 Examination of the year 2025, was scheduled to be held on December 14, 2025, but due to the disaster situation in the country, said examination was not held. This examination is scheduled to be held in January 2026. The amount of provision spent under this vote is Rs. 17.821 million.

grade examination 6 - 10 - 2025

Number of districts that the examination held	- 23
Number of registered dhamma schools	- 10,810
Number of Examination centers (Expected)	- 3,420
Expected number of students to be sat for the examination approximately	- 690,554



3. The All-island Student Competency Assessment Program

The Dhamma School Student Skills Program, which is conducted annually to develop the knowledge of Dhamma School students and to create a generation of children with full of wisdom and virtues to apply the teachings of Buddhism in practice, is conducted under four

phases: Dhamma Schools, Regional, District and All-Island. The amount of allocation spent for the Student Skills Evaluation Program in this year is rupees 75 million.

All-Island Student Skills Evaluation Program has been completed at the Dhamma School level, Regional level and District levels covering 329 Shasanarakshaka Mandals in 23 districts in the year 2025. The All-Island Evaluation Final Program was scheduled to be held in the Hambantota District on 25,26,27 December 2025, but due to the disaster situation in the country, the program was not held and this program is scheduled to be held in the year 2026. The amount of provision spent under this vote is Rs. 45.894 million.

Selected students of dhamm school to the divisional level	- 419,676
Selected students from divisional level to district level	- 13,489
Selected students from district level to all island level	- 943
Students selected to the first place by evaluation of all island	- 41

5. Inter-religious co-existence Program

This program involves the participation of venerable monks and religious priests representing temples, churches, Kovil, and mosques, and provides to Dhamma school children with an opportunity to observe the rituals performed in those religions, provide an understanding of other religions, and visit all religious places of worship.

The primary objective of conducting such programs is to declare that the main purpose of every religion is to provide the well-being of all mankind and to create harmony in the society through Dhamma school children by developing mutual trust and cooperation among all religious community.

The provision allocated for conducting the Inter-Religious Coexistence Program in this year is Rs. 3 million. This program was conducted at the Bombuwala Service Training Institute in Kalutara District on 21, 22 and 23. Nov.2025. 80 Dhamma school students representing all religions including Buddhist, Catholic, Hindu and Islamic participated in the programme. The amount of provision spent under this vote is Rs. 1.187 million.



❖ Development of Dhamma school teachers

(i) 1.Granting Dhamma school Teacher allowances

In order to encourage and appreciate the service of teachers who are engaged voluntarily in Dhamma school teaching service, the granting of teacher allowance and uniform allowance was made in the year 2025 for teachers who have completed three years of continuous service and one year of continuous service in the Dhamma school teaching service.

The allowance is determined according to the provisions allocated by the Treasury for teachers annually. Under this purpose , the payment has been made at the rate of Rs. 2000/- each since 2006 and at the rate of Rs. 5000/- each since 2017. In the year 2025, the payment of teacher allowance and uniform allowance was made at the rate of Rs. 7,500/- each for teachers who have completed three years of continuous service and at the rate of Rs. 5,000/- each for teachers who have completed one year of continuous service. The amount of provision allocated to provide allowances to Dhamma school teachers for this year is Rs. 750 million.

Accordingly, allowances have been granted to 89,740 teachers as at 31.12. 2025 teaching allowance and uniform allowance for 68,894 teachers who have completed 3 years of continuous service and teacher allowance for 20,846 teachers who have completed 1 year of continuous service. The amount of provision spent under this vote is Rs. 616.691 million. (It has been informed that payments have been made from another vote due to the mistake of teacher allowances in 2 Divisional Secretariats belonged to the Nuwara Eliya District Secretariat and accordingly there is a difference between the physical progress and financial progress figures.)

Granting Teacher allowances - 2025				
Serial No	District	Number of teachers have completed 03 years of continuous service	Number of teachers have completed 01 year of continuous service	Total
01.	Colombo	6104	1624	7,728
02.	Gampaha	6055	1731	7,786
03.	Kalutara	4562	1341	5,903
04.	Kandy	6363	1642	8005
05.	Matale	2303	667	2,970
06.	Nuwara Eliya	1580	485	2065
07.	Galle	4540	1421	5,961
08.	Matara	4198	1267	5,465
09.	Hambantota	2976	917	3,893
10.	Puttalama	1537	608	2,145
11.	Kurunegala	7556	2377	9,933
12.	Trincomalee	559	206	765
13.	Ampara	1354	391	1,745
14.	Vavuniya	141	62	203
15.	Mulathivu	79	27	106
16.	Badulla	3084	982	4,066
17.	Moneragala	2260	820	3080
18.	Kegalle	3810	1079	4,889
19.	Ratnapura	4468	1526	5,994
20.	Anuradhapura	3537	1101	4,638
21.	Polonnaruwa	1810	563	2,373
22.	Batticaloa	18	7	25
23.	Mannar	-	2	2
Total		68894	20846	89740

2. Teachers Certificate examination

There are a number of primary objectives for conducting the Dhamma School Teacher Certificate Examination, which is unique to Dhamma School teachers and has a higher response for the teachers, enhancing the educational qualifications of Dhamma schools teachers who are now in service, appreciating the services of teachers and further development of the knowledge and motivating them to the higher education, creating social recognition for Dhamma school teachers and thereby getting the people to appreciate their services and fulfilling basic qualifications of Dhamma school Teachers in the service.

The amount of provision allocated for conducting the Teacher Certificate Examination in this year is Rs.3.8 million.

The Teacher Certificate Examination was held on June 21, 2025 and 3,597 candidates appeared for the examination. Out of them 3,144 teachers have passed. The amount of provision spent under this vote is Rs. 1.798 million.

Teachers Certificate examination - 2025

Number of centers that the examination held	- 20
Number of teachers sat for the examination	- 3,597
Number of teachers that passed	- 3,144
percentage of Number of teachers that passed	- 87%

3. Dhaham Sarasavi Buddhism Diploma Program

The Dhamma University Buddhadharma Diploma Course, which was initiated in 2006 with the aim of developing the knowledge and skills of Dhamma school teachers, was jointly conducted by the Department of Buddhist Affairs, the Buddhist and Pali University of Sri Lanka and the University of Sri Jayewardenepura. From 2018, this course was become into an Advanced Diploma Course and implemented with the Buddhist and Pali University of Sri Lanka in the academic year 2018/2019 and the same course was implemented with the University of Sri Jayewardenepura as a second batch of students in the academic year 2021/2022.

The Dhaham Sarasaviya Buddhism Advanced Diploma Course is being conducted in 19 districts over the island and under this program, nearly 1,0000 Dhamma school teachers have been become as Advanced Diploma holders and Diploma holders. Currently, the necessary steps are being taken to select a suitable university to implement the Dhaham Sarasaviya Buddhism Advanced Diploma Course for the academic year 2026/2027.

4. Conducting Dhamma school teacher skill development training workshop

Various training programs are being implemented to enhance the knowledge of teachers engaged in Dhamma school teaching voluntarily and the need and importance of conducting such training programs under a specific methodology and under formal regulation has been cited. For this purpose, a pool of formal teacher training resource persons is being established by conducting training programs under 05 subject-specific modules and establishing a pool of teacher training of resource persons who are well-equipped with knowledge for that purpose.

Resource persons training programme - 2025			
Serial no	Programme	Number of districts that participate in the programme	Number of officers trained
01.	Kurunegala Programme	Kurunegala	90
02.	Ratnapura Programme	Ratnapura, Badulla, Monaragala	51

Teacher Training Programme - 2025			
Serial No	District	Number of Programmes held	Number of teachers that trained
01.	Colombo	13	459
02.	Gampaha	12	1470
03.	Kalutara	13	1566
04.	Kandy	11	1140
05.	Matale	11	1060
06.	Nuwara Eliya	01	102
07.	Galle	17	1904
08.	Matara	16	1866
09.	Hambantota	12	1335
10.	Puttalama	14	1311
11.	Kurunegala	23	2554
12.	Trincomalee	02	135
13.	Ampara	07	649
14.	Vavuniya	01	51
15.	Mulathivu	01	100
16.	Badulla	09	1353
17.	Moneragala	11	1370
18.	Kegalle	14	1413
19.	Ratnapura	17	1703
20.	Anuradhapura	22	2275
21.	Polonnaruwa	07	672
Total		234	24,488

The amount of provision allocated for the Dhaham Sarasaviya Buddha Dharma Advanced Diploma Course and Dhamma School Teacher Training vote in 2025 is Rs. 10 million. The amount of provision spent under this vote is Rs. 8.673 million.

❖ **Dhamma School Management and Development**

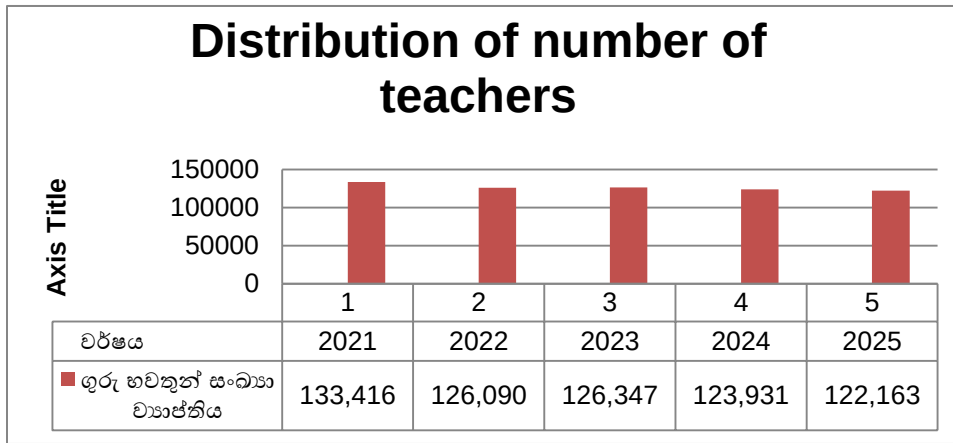
1. The Collection of Annual teacher-student information

This program is implemented annually with the aim of obtaining necessary information for preparation of plans and policy decision-making, targeting the development of Dhamma school students and teachers. According to the information obtained in the year 2025, 10,810 Dhamma schools are registered in 23 districts out of them 10,236 are in active level. The total number of teachers registered as Dhamma school teachers is 122,163, including 13,911 bikkus, 548 Silmathas, 18,594 male teachers and 89,110 female teachers. As mentioned above, 1,647,585 students obtained

Dhamma education under the Dhamma schools in active level. Among them, 799,980 are male students and 847,605 are female students.

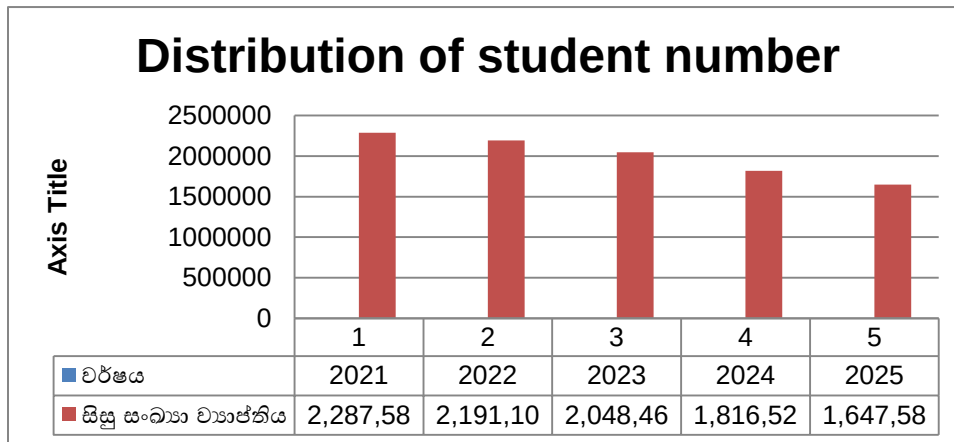
Participation of Dhamma School teachers in Sri Lanka (2021 – 2025)

Year	Number distribution of teachers
2021	133,416
2022	126,090
2023	126,347
2024	123,931
2025	122,163



Details of Dhamma School students in sri lanka (2021 – 2025)

Serial No	Year	Distribution of student number
1	2021	2,287,585
2	2022	2,191,101
3	2023	2,048,460
4	2024	1,816,526
5	2025	1,647,585



2. Commemoration of Dhamma Schools Day

The first Dhamma School which has been established in Sri Lanka was Vijayananda Dhamma school at Weliwatta, Galle. It was established on 03rd August 1895 and accordingly, Dhamma School Commemoration programme is held on 03rd of August in every year. The growth of the Dhamma school education sector in which currently has spread in 10,810 Dhamma schools across 23 districts, is also demonstrated by the number of Dhamma school students of 1647585 and teachers of 122,163.

The primary objective of holding the annual Dhamma School Celebration Day is to raise awareness of the importance and need for Dhamma education in the society and to create enthusiasm of the children for Dhamma education

The allocation for the Dhamma School Day Celebration Program is Rs. 1 million for the 2025. The All-Island Dhamma School Day Celebration was held in this year at the Ampara Hardy Institute of Advanced Technology in the Ampara District. 422 Head Prefects of 211 Dhamma Schools operating in the Ampara District were presented with prizes and sets of stationery were also presented for the relevant Dhamma Schools. 62 teachers with the longest service were also presented with the service appreciation plaques. The allocation spent under this vote is Rs. 1 million.

3.Preparation of Dhamma School Teachers Identity Cards

Teacher identity cards are issued for Dhamma school teachers who have completed one year of continuous service in imparting Dhamma knowledge through voluntary work. Printing of identity cards under the first stage, 530 printed identity cards have been forwarded to the relevant divisional secretariat.

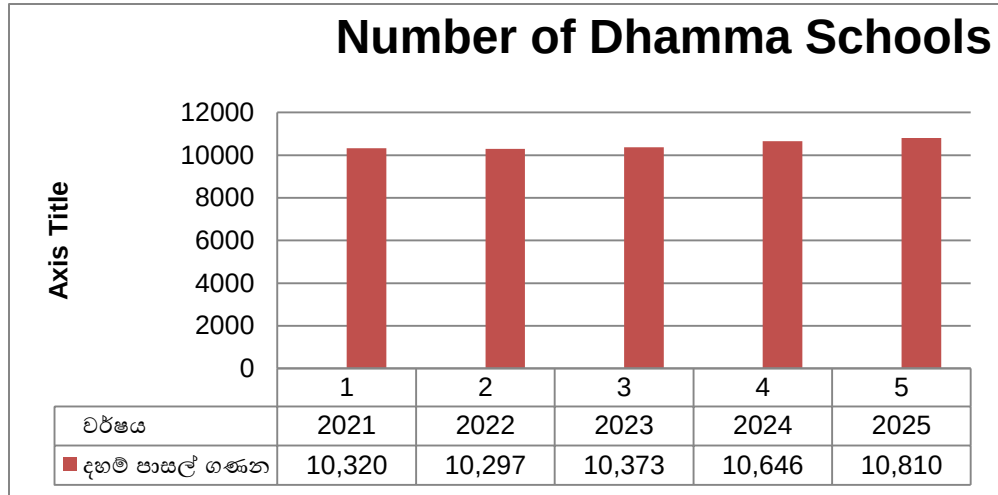
4. Registration of Dhamma schools

All Buddhist Dhamma schools established with the aim of creating a virtuous society has been registered by the Dhamma School Division of the Department of Buddhist Affairs. The number of registered Dhamma schools is 10810 upto now. The opportunity to be given for the students and teachers of registered Dhamma schools for the participating in various programmes ,courses and the payment of allowances etc.

The registered Dhamma schools will be able to participate in the programs conducted by the department such as providing textbooks, students having opportunity to sit for the Grade 6-10 examination, providing teacher allowances, teachers having opportunity to sit for the Teacher Certificate Examination, providing the opportunity to study the Dhaham Sarasaviya Buddhadharma Advanced Diploma Course, providing the opportunity to participate in teacher training workshops and other programs implemented from time to time.

Number of active Dhamma Schools in sri lanka (2021 – 2025)

Serial No	Year	Number of Dhamma School
1	2021	10,320
2	2022	10,297
3	2023	10,373
4	2024	10,646
5	2025	10,810



❖ **Implimentation of other programmes**

1. Translation of Tripitaka Books into simple Sinhala

The complete Tripitaka Pali Dhamma written in Pali language of Puscola books has been translated into Sinhala by the Books Editorial Board at the request of the Buddhist community on the occasion of the completion of 2500 years (C.C 1956) with the Parinirvana of Sri Sambuddha and 57 books have been printed under the name of the Buddha Jayanthi Tripitaka series.

In 1993, it was decided to rewrite the Sinhala translation of the first Buddha Jayanthi Tripitaka series into simple Sinhala language to make it easier for Sinhala readers to read and understand these translations and the summarized Tripitaka Books editorial board has been established in consist of the most ven. Maha Nayaka Theros. Tripitaka books compiled by the board as established are printed by the government press and popularized among the community. Out of the 57 books belonging to the Sambuddha Jayanthi Tripitaka, 55 books are proposed to be translated. So far, 37 books have been combined and the work has been completed on 30 books.

The amount of provision allocated under the vote for the translation of the Tripitaka into simple Sinhala in the year 2025 is Rs. 15 million. The printing of books No. 31 and 32 of the Abhidhamma Pitaka, Sinhala Kathawaththuppakaranaya 1 - 2, is scheduled to be completed and published.

The printing of book No. 33 of the Abhidhamma Pitaka, Sinhala Kathaththuppakarana - 3, has been handed over for printing. The printing of books No. 34,35,36, Sinhala Yamakappakarana 1,2,3, has been handed over to the Government Press. The amount of provision spent under this vote is Rs. 7.674 million.

2. Buddha Jayanthi Book shop

The Buddha Jayanthi Bookshop performed under the Department of Buddhist Affairs to provide a large number of unique Dhamma books at the cost of printing to popularize among the public that will be greatly helpful for the development of the Dhamma knowledge of the Public. Concise Sinhala Tripitakas and Buddhist encyclopedias, many Buddhist commentary books in Sinhala and English are available for the sale here.

3.Updating and maintaining the Dhamma School website (www.dbadhammaschool.giize.com) and the Dhamma School App.

This has made it possible to forward the letters and circulars sent by the Department of Buddhist Affairs to the Dhamma Schools to make aware the Dhamma School system at minimal cost with expeditiously. Furthermore, the results of the Teacher Certificate Examination and the call for applications for the examination are also carried out using this software. Dhamma School text books, teacher manuals, teaching examinations and student competency question papers have also been included in this software so that this can be used for this purpose.

01.5.7.7 Future Goals of the Dhamma School Division

- To conduct and complete the proposed programs in a systematic manner within the stipulated time frame under the provisions allocated in accordance with the action plan.
- To obtain financial and physical progress of the implemented programs and to implement follow-up.

01.5.8.1 Introduction of Internal Audit Division

This section provides an independent certification on risk management, good governance and internal control systems of the head office divisions of the Department of Buddhist Affairs and its regional offices and places of worship (temples and Devalas) governed by Section 4 (1) of the Vihara Dewalagam ordinance and makes advisory functions and conducts audits of those places of worship and provides guidelines for those places of worship.

01.5.8.2 Main functions of internal audit division

- To check the financial and physical progress at the end of each quarter and the accuracy of the accounting reports as per the action plan for the financial year so as to achieve the objectives of the Department.
- Review and evaluate whether adequate internal control systems are performed.
- Check whether assets are protected from losses.
- Check whether performing in compliance with the Establishments Code, Financial Regulations, Treasury Circulars and Departmental Circulars
- To determine the reliability of accounts and other reports, to prepare accurate financial statements through the existing accounting system and to ascertain whether necessary information is provided..
- Evaluate the success of internal control systems to prevent and detect wastage, underutilization and over-expenditure.
- Calling, conducting and reporting of audit and management committee meetings.
- Evaluate the quality of performance of staff in the discharge of their responsibilities delegated.
- To carry out the audit of the places of worship under Section 4(1) of the Vihara Dewalagam Ordinance No. 19 of 1931.
- Conducting special investigations and submitting investigation reports as required.
- Assisting to the Commissioner General for evaluating the progress.
- Assisting to strengthen the internal control system

01.5.8.3 Performance index of internal audit division

- Audit Plan
- Audit Management committee Meeting
- Quarterly Assessment Reports
- Audit Summary

01.5.8.4 Future Goals of the Internal Audit Division

- To assist in correcting and strengthening the existing weaknesses in the internal control systems.
- To strengthen the control systems introduced regarding the books of accounts to be maintained in a place of worship as per the provisions of Buddhist Temporalities Act..
- To carry out audit activities as per the audit plan.
- To hold audit and management committee meetings

01.5.8.5 Audit reports (Progress) submitted by the Internal Audit Division in the year 2025

1. Saparagamuwa Maha Saman Dewalaya - Ratnapura
2. Bank reconciliation inspection
3. Sri Sankhapala Rajamaha Viharaya
4. Ruhunu Maha Kataragama Dewalaya
5. Payment voucher check last quarter of 2024
6. Medagoda Patthini Dewalaya
7. Lankatilaka Sri Vishnu Dewalaya
8. Uggal Aluthnuwara Kataragama Dewalaya
9. Hanguranaketha Sri Vishnu Dewalaya
10. Ammaduwa Kuda Kataragama Dewalaya
11. Wegiriya Natha Dewalaya
12. Monarawana Kirthi Bandara Dewalaya
13. Soragune Kuda Kataragama Dewalaya
14. Boltumbe Saman Dewalaya
15. Wilbawa Patthini Dewalaya
16. Sri Dalada Maligawa Kandy
17. Advance B Account 2024
18. Sri Dalada Maligawa Kandy (First Half Year 2025)
19. Kirivehera Rajamaha Viharaya
20. Payment Voucher Inspection First Quarter 2025
21. Payment Voucher Inspection Second Quarter 2025
22. Tissamaharama Rajamaha Viharaya
23. Sellakataragama Mahasen Viharaya
24. Dodamwala Sri Natha Devalaya
25. Devinuwara Sri Vishnu Devalaya
26. Ambokka Patthini Devalaya
27. Mahiyanganaya Sri Sumana Saman Devalaya
28. Muthiyangana Rajamaha Viharaya
29. Inspection of Reserve and Official Vehicles Maintenance, Repairing and Management

30. Eriyawetiya Dasasilmatha Training Institute
31. Kandy Patthini Devalaya
32. Inspection of the Payment Voucher Third Quarter 2025
33. Mulatiyana Piyadasa Ratnayake Memorial Silmatha Training Institute

01.5.9 Buddhist affairs Regional Office - Kandy

This office covers the duties of 91 places of worship and 2580 other places of worship including 72 Temples and 19 Dewalas controlled by Sections 4 (1) and 4 (2) of the Buddhist Temporalities Act, in the districts of Kandy, Matale, Nuwara Eliya , Kegalle and Badulla including Muthiyangana Raja Maha Viharaya, Mahiyangana Raja Maha Viharaya, and Mahiyangana Saman Dewalaya in the Badulla district

Furthermore, the Kandy office, with the support of the department, carries out a large number of various programs implemented by the department for the spiritual development of the Buddhist community, including temple development activities implemented regionally, activities related to the Dhamma school student community and teachers, and activities related to Buddhist societies and companies. Further, the office identifies and pays taxes on unclaimed lands owned by Buddhist temples in a formal manner and establishes harmony between the places of worship and the public community. We are working to provide efficient services through the regional office and are building a very cordial public relationship.

01.5.9.1 Main functions of Buddhist affairs regional office – Kandy.

- Carrying out election activities in the appointments of Diyawadana Nilames and Basnayaka Nilames for Sri Dalada Maligawa, Sathara Maha Dewalayas as Vishnu, Katharagama, Natha, Paththini and Dewalayas in rural areas.
- Appointment of trustee for temples and Dewalaya under administration
- Depositing and releasing of trustee security deposits
- Handing over of properties of places of worship to the trustees
- Leasing of lands belonged to Vihara and Dewala
- Maintaining the registers of the acquisition of traditional rights
- Obtaining and reviewing annual financial statements
- releasing of funds
- Taking action regarding temple disputes
- Actively involved as a mediator in leased lands issues related to places of worship
- Assisting Sri Dalada Perahera, and Upasampada activities
- Participating and assisting Dhamma school ceremonies and other religious occasions
- Maintaining a register of goods for each place of worships.
- Participating and assisting to the traditional festivals held in Dalada Maligawa . Sathara maha devala and other places of worship

01.5.9.2 Future goals of regional office of Buddhist affairs – Kandy

01. Details relating to lands of places of worship are often under the possession of the respective in charge of places of worship only and due to lack of details related to this

office, difficulties have to be faced in various problematic situations. As a solution to this cause, this office has commenced a program to bring copies of the Book of Commissioner and preliminary plan copies related to the lands of places of worship controlled under 4(1) . it is emphasized that the notifying the subject officers in this office on this matter and maintain such documents properly.

02. Awareness programmes are expected to be held in this year involving the persons who held and possessed lands of places of worship and in charge of the places of worship.

- A number of tax-related issues such as defaults of taxes within the stipulated period, paid less than the prescribed value, evasion of payment of taxes etc. are observed among the persons who held and possessed lands of places of worship and the current economic situation is the reason for this and that has been identified. However, it is necessary to increase the tax revenue in order to maintain and for running places of worship. Accordingly, awareness programmes are expected to be conducted to increase tax revenue by bringing about the change in the attitude towards taxes of the persons who held and possessed the lands and to create self-motivation to pay taxes.

- At the change of the in charge of the persons of the places of worship, it is difficult to find out information of lands and tax files of leased lands and the loss of documents containing such information as a result of that it is expected to introduce a computerized data system prepared in this year with the same format for the 91 places of worship governed by 4(1). I would also like to further inform the trustees and staff about the inclusion and updating of the information.

- It is stated that the Section 35 of the Buddhist Temporalities Ordinance No. 19 of 1931. In charge of the places of worship should provide details in full . Accordingly, awareness programmes are expected to be conducted to make aware the in charge of the places of worship regarding the documents to be maintained under section 4(1) as they are disclosed to audit queries regarding the non-maintenance of the documents but it should be maintained properly. I would like to further inform the in charge of the places of worship about the importance of maintaining documents such as immovable property register, movable property register, Cash book etc. and introducing common format for the same, presenting the estimated budget report and bi-annual budget reports within the stipulated time, their accuracy and the importance of submitting them in the prescribed format.

- It is intended to conduct awareness programmes to protect from the land possessors by making aware the possessors of lands about the importance of leasing under legal framework of places of worship in accordance with the Buddhist Temporalities Ordinance No. 19 of 1931 and thereby to ensure the possession of the lands belonged to the places of worship by preventing the encroachment of the places of worship.

3. It was observed that some places of worship were taking lands on lease for the settlement and running small or medium businesses, Through this, the taxpayers earn a higher income, but paid to the place of worship as taxes only for the value determined for the residence. A program to identify such persons was implemented in the year 2025. Land plots were identified and lease deeds were prepared for the lands where the lease had not been collected, the lease of the persons doing business was revised to the assessed value obtained

from the Valuation Department and revised leased deeds were prepared, and in problematic cases, the Trustee was informed and directed to take legal action. Accordingly, it is expected that such surveys will be conducted in 2026 with the cooperation of officials of the office and the trustees of the places of worship regarding the lands of other places of worship that controlled.

4. In the year 2023/24 preliminary steps were taken to prepare deeds of lease by conducting a mobile service centered on selected places of worship, as a pilot project it was carried out with the participation of a group of people who held and possessed the lands belonging to Muthiyangana Raja Maha Viharaya, Badulla. The programme was conducted under the patronage of the Commissioner General and the in charge of the Bhikkhus and also attended the Legal Officer and Officers of in this Department, the Gram Niladhari in charge of the Division and the steps to be taken to solve the problems of persons who held and possessed the lands granted at the same time. Deeds of lease have been prepared around 98% from the persons who participated in the programme and it was beyond the expected level. It is hereby notified kindly that it is expected to conduct mobile services by selecting few places of worship controlled in the year 2026. It is expected that this program will be implemented at selected places of worship such as Mahiyanganaya Raja Maha Viharaya, Bogoda Raja Maha Viharaya, and Dambulla Raja Maha Viharaya.

5. Preparation of a report including in all the information of each and every place of worship in relation to the 91 places of worship administrated by this office. The information of the report is expected to include photos of the place of worship, details of the trustee, accessed road, lands belonged to the place of worship, number of deeds on lease etc. A program is prepared to obtain the support to carry out the Shradana and development work in the places of worship with the less facilities with the participation of the officials of this office in the selected places of worship in this year as well as the previous year.

6. When taking inventory of goods, by preparing a document including a photograph of the goods along with the weight, height, length and width of the goods, it is possible to identify the goods more accurately.

7. It is expected that Google Maps will be used so that outsiders (lessees, unauthorized occupants and tax applicants) can identify the lands of places of worship.

8. places of worship started last year,

- The data relating to the allotment of the leased lands belonging to places of worship included to the internet based computerized data system
- In accordance with National Budget Circular No. 03/2022, Preparation of the programme to hand over several letters sent by this office to other institutions in one envelop and hand over the letters related to nearby institutions and places of worship by hand that it was carried out in this year

01.5.9.3 Welfare Programmes of Buddhist affairs regional office – Kandy

1. Developing library facilities for selected remote Pirivenas in Kandy District
2. Organizing a field trip to mitigate the level of friendship and mental isolation among office staff.

3. Conducting awareness programs targeting students of several Dhamma schools with the support of resource persons to develop their attitudes
4. Organizing an Avurudu festival for small children of member families and members of the officer family.

01.5.9.4 Memories of the Kandy Buddhist Affairs Regional Office in the year 2025

1. Awareness program for managers of National Savings Bank branches regarding the Buddhist Temporalities Ordinance
2. Almsgiving was held with Atapirikara for 18 Bikkus at the Hanthana Tripitaka Dharmayatha Pirivana in memory of those who died in the Ditwa Cyclone.
3. A Trip organized in Jaffna area for the mental well-being of the office staff
4. New Year Festival -2025 held with family members of the office
5. Preparation of the Record room of our office in a systematic manner

01. Awareness program regarding the Buddhist Temporalities Ordinance for managers of National Savings Bank branches.



2. Almsgiving with Atapirikara to 18 monks carried out at the Tripitaka Dharmayatana Pirivana in Hanthana, for the memory of those who died in the Ditwa Cyclone.



03. The trip organized in Jaffna area for the mental well-being of officers of the office.



04. New Year festival held with office family members -2025



01.5.10 Regional Office of Buddhist Affairs - Kurunegala

01.5.10.1 Introduction to the Kurunegala Buddhist Affairs Regional Office

The duties of 45 places of worship and 06 Devalayas including other places of worship are covered by this office governed under the Section 4 (1) of the Buddhist Temporalities Ordinance.

01.5.10.2 Main functions of Regional Office of Buddhist Affairs - Kurunegala

- Obtaining approved and semi-annual accounts and estimated budget estimates of places of worship
- Appointment of trustees to control the places of worship
- Lease on land belonging to temples and Devala
- Carrying out the necessary duties related to the properties of the passed away Bikkus and releasing the money in the bank accounts
- Carrying out necessary things for felling of trees of the lands in the places of worship
- Releasing funds available in Public Trustee Department for the development works
- Issuance of Samanera/Upasampada Certificates
- Granting approval for business activities conducted on the lands of places of worship
- Granting approval to acquire land of places of worship for the government development tasks
- Participation in other religious occasions and activities of dhamma school ceremony

01.5.10.3 Future goals of the Kurunegala Buddhist Affairs Regional Office

- To make aware the trustees of places of worship governed under 4(1) on the correct preparation of estimated budget reports.
- To supervise whether the leased lands are being used properly
- Taking steps to return lands belonging to places of worship that have been taken over by others to the places of worship.
- Preparing a program to provide lease for the lands that have not been leased.
- Making aware the chief incumbents regarding the use and ownership of property belonged to Bikkus .
- Finding a premises with sufficient space to provide more efficient services since the current office premises are not spacious enough.

01.5.10.4 Progress of the Kurunegala Buddhist Affairs Regional Office

The amount of provision of Rs. 832,113.03 allocated for the construction of the roof and installation of an air conditioning system at the Kurunegala Buddhist Affairs Regional Office and carrying out the relevant work.

01.5.10.5 Progress of the Kurunegala Buddhist Affairs Regional Office in the year 2025

❖ Number of trustees appointed	- 24
❖ Leasing of temple lands	- 69
❖ Issuance of Samanera/upasampada certificates	- 367
❖ Solving of temple issues	- 48
❖ Release of funds of passed away Bikkus of temples	- 14
❖ Field inspections	- 494
❖ Regularization of irregular land use	- 25

01.5.11 Regional Office of Buddhist Affairs –Ratnapura

Ratnapura Regional office of the Department of Buddhist Affairs has been initiated with a staff consisting of four persons at the Sirivishuddharama Viharastanaya, Muwagama , Ratnapura on 11/10/1982. Thereafter, it was brought to the district secretariat complex, Ratnapura where the Buddhist Affairs Regional office has presently been established on 15.06.1985

01.5.11.1 Staff of Regional Office of Buddhist Affairs –Ratnapura

post	Quantity
Assistant Commissioner (Acting)	01
Chief Management Service Officer	01
Development Officer	02
Management Service Officer (One officer has obtained no pay leaves out of country for five years from 10.07.2024)	06
Office Assistant	01
Driver	01

01.5.11.2 The main functions of regional office of Buddhist affairs – Ratnapura

The Buddhist Temporalities Ordinance No. 19 of 1931 is being implemented in relation to the districts of Ratnapura, Monaragala, Badulla and four divisional secretary's division in Kegalle. Accordingly,

District	Places of worship administrated under the section 4(1)	Places of worship administrated under the section 4(2)
Ratnapura	20	574
Monaragala	11	373
Badulla	07	398
Kegalle	01	88
Total	39	1433

1. Assisting to the Commissioner General of Buddhist Affairs to implement the powers vested in him under the Buddhist Temporalities Ordinance No. 19 of 1931 and by laws.
2. Specially assisting for the control of lands, finance and assets of the places of worship existing under the section 4(1) of the Act and making arrangements to protect them
3. Taking necessary actions to protect the property belonging to the Bikku of the places of worship controlled under the section 4(2).
4. Development of places of worship in the district of Ratnapura, Monaragala and Badulla and giving guidance and cooperation required for the administration.
5. Providing the necessary guidance while preserving the ancient things of the places of worship
6. Giving required facility to use the properties belonged to the places of worship with due management and making follow up.
7. Granting guidance and cooperation to protect religious and cultural things.

01.5.11.3 Progress of the Buddhist Affairs Regional Office in the year 2025 - Ratnapura

Serial no	Duties	Ratnapura				Total
		Ratna pura	Bad ulla	Mona ragala	Keg alle	
01	Appointment of Trustees (Relevant information will only be forwarded to the Vihara and Devalagam Division)	09	02	06	01	18
02	Land on lease	06	83	33	No	122
03	Revision of Tax	No	59	25	No	84
04	Issuance of permits for felling and transportation of timber	63	01	67	13	144
05	Release of funds from bank accounts of passed away Bikkus	06	15	01	No	22
06	Approval of issuance of Pooja deeds	No				
07	Release of compensation and interest payments	No	01	01	No	02
08	Settlement of problems of land owned by temples and other issues	No	20	15	No	35

09	Recommendation for issuance of new permits for gem mining	79	02	03	02	86
10	Recommendation for extension of existing permits for gem mining	147	No	02	02	151
11	Revenue Tax	Rs..122 324 404.77				
12	Timber Revenue	Rs. 3 013 350.00				
13	Donation revenue	Rs.. 51 588 654.00				
14	Release of money	Rs. 14 055 405.00				

- The solutions to the disputes for the places of worship were granted by having made field investigations and office investigations conducted by this office and special attention has been drawn to tax defaults and non-payment of legal taxes of the lands belonged to the places of worships.
- During the period under the control of the Commissioner General of Buddhist Affairs from 06 February to 20 August 2025 until a Basnayake Nilame was selected for the Saparagamu Maha Saman Devalaya, general administrative activities were carried out by this office and the organization of the Esala Perahera in the year 2025 was also carried out.
- The staff of this office is to supervise counting and banking of offerings in the places of worship of Sabaragamu Maha Saman Devalaya, Rehunu Maha Kataragama Devalaya, Kiriwehera Raja Maha Viharaya, Sellakataragama Mahasen Rajamaha Viharaya which are governed under Section 4(1) of Buddhist Temporalities Act.
- The auction of the perahera stalls of the places of worship as Saparagamu Maha Saman Devalaya, Soragune Kuda Kataragama Devalaya, Uggal Aluthnuwara Kataragama Devalaya and Sri Sankhapala Rajamaha Viharaya was also carried out under the supervision of this office.
- Board of surveys was carried out in relation to the places of worship such as Ruhunu Maha Katharagama Devalaya , Ammaduwa Kuda Kataragama Devalaya ,Uggal Aluthnuwara Kataragama Devalaya , Medagoda Paththini Devalaya.
- A survey of gold items at the Ruhunu Maha Kataragama Devalaya was also conducted with the participation of this office.

01.5.11.4 Future Goals of the Buddhist Affairs Regional Office, Ratnapura

- To address the shortcomings of the functions carried out in the year 2025 and further improve them.
- To implement the regulations to minimize problems in the implementation of the Act and move towards a specific goal expeditiously
- To conduct board of survey and inspect property records of all Devalas controlled under Section 4(1) of the Act within the authoritative area of this Regional office.

- To resolve land issues, to confirm the ownership of the places of worship and perform for its security, to convert unauthorized possessors into regular possessors and increase the income position of the places of worship and to confirm their lease rights so that there are no conflicts between the places of worship and the public.
- To identify the assets and properties belonged to the places of worship and taking actions to further protect them
- To contribute to a satisfactory public service through efficient ,effective and expedite service by minimizing the time spent on official duties performed between clients and staff
- To carry out the necessary activities to maintain the internal and external environment of the office in a more systematic manner and to create a pleasant office environment.
- Preparation of a program to copy and store for the office and use of the existing documents of commissioner regarding the lands belonged to the places of worship.

02. Chapter 02 - Progress and Future outlook

2.1 Projects and progress of the programmes implemented by the development division in 2025.

Serial no	Programme / Project	Provisions received by the budget 2025 (Rs.M)	Physical Progress (%)	Financial Progress at 31.12.2025 (Rs.M)	Special Matters
01	State Vesak Festival	12.0	100%	11.0	
02	Silmatha Institutions	2.0	100%	2.0	
03	Administrative cost of Nikaya head office	1.2	100%	1.20	
04	Independence day Festival	1.7	100%	1.70	
05	Operational activities of Silmatha Training Institute	6.0	100%	5.40	
06	Training of Buddhist Bhikkhus	3.0	100%	3.0	
07	Silmatha Training	3.5	100%	3.50	
08	State Poson Festival	5.0	100%	4.81	
09	Upasampada Festival	3.2	100%	2.52	
10	Implementation of Shasanarakshaka Mandala	10.0	100%	7.10	
11	Cremation of Buddhist Bikkus	10.0	100%	3.30	
12	Printing Buddhist encyclopaedia	5.0	0%	0.0	Since the estimate received from the Buddhist and Pali University of Sri Lanka was too high, it has been decided to invite quotes from other universities based on the decision of the Cabinet and this work has not been able to commence.
13	Providing Facilities for Dhamma School	50.5	100%	49.80	
14	Providing Facilities for Shashanarakshaka Mandala activities	1.5	100%	1.47	
15	Development of Silmatha Institute	20	60%	12.06	No sufficient time to complete construction work at the Mulatiyana Silmatha Training Institute premises

❖ **Projects and progress of the programmes implemented by the development division in 2025.**

Serial no	Programme / Project	Provisions received by the budget 2025 (Rs.M)	Physical Progress (%)	The amount of provision spent as at 31.12.2025 (Rs.M)	Special Matters
01.	Printing of Dhamma School Textbooks (201-2-2-001-1501)	156	60%	135.713	
02.	Conducting Dhamma School Examinations (201-2-2-005-1508)	38.7	80%	17.821	Grade 6-10 exams are not held due to disaster situation
03.	All-Island Dhamma School Competition (201-2-2-006-1508)	75	80%	45.894	The Student Skills All-Island Program was not held due to the disaster situation.
04.	Providing facilities for Dhamma School Teachers (201-2-2-015-1501)	750	100 %	616.691	
05.	Dhamma School Teachers Certificate Examination (201-2-2-000-1409(13)	3.8	100 %	1.798	
06.	Dhaham Sarasaviya programme (201-2-211-2202)	10	50%	8.673	
07.	Dhamma School Teacher training programme (201-2-2-11-2202)		93%		Due to the disaster situation, it was not possible to conduct certain teacher training programs planned by the Divisional Secretariats under the provisions provided by the Department.
08.	Tripitaka Publication (201-2-2-000-1409 (011)	15	85%	7.674	
09.	Dhamma School teacher student register - 2025 (201-2-2-000-1409(7)	0.2	100 %	0.2	
10.	All Island Dhamma School day (201-2-2-000-1409)(7)	1	100 %	1	
11.	Dhamma school teacher identity (201-2-2-000-1409)(7)	0.2	50%	0.2	
12.	Inter religious co-existence programme (201-2-2-000-1409(7)	3	50%	1.187	
Total		1052.9	79%	836.851	

2.2 Programs expected to be implemented in 2026 (future goals)

2.2.1 Future goals of the Media and Information Technology Unit

1. Installing the Human Resources Management Data System (DBA HRMS) in the Divisional Secretariats and providing service facilities.
2. Creating facilities for Dhamma Schools to complete information related to Dhamma Schools under the Human Resources Management Data System (DBA HRMS).
3. Introducing the Human Resources Management Data System (DBA HRMS) to the head of Hon. Registrars of the Sects.
4. Conducting training programs island wide to make aware regional officers/principals of Dhamma schools for the Data Management System (DBA HRMS).
5. Preparing a formal research report with respect to each sect in Sri Lanka.
6. Conducting a census of the temples and Bikkus , Silmathas and Silmatha Arama in Sri Lanka for each sect and preparing a report regarding them.

2.2.2 Progress of projects and programs expected to be implemented by the Development Division in 2026 (Future Goals)

Serial no	Programme	Amount of allocation approved as per the Action Plan - 2026 (Rs. million)	The target expected to be achieved in 2026 as a percentage (%)
01	State Vesak Festival	12.0	100%
02	Silmatha Organizations and National Silmatha Conference	5.0	100%
03	Administrative Costs of the Sect. Headquarters	1.2	100%
04	National Independence Day Festival	2.0	100%
05	Operations of Silmatha Training Institutions	8.0	100%
06	Training of Buddhist Bikkus	3.0	100%
07	Silmatha Training	3.5	100%
08	State Poson Festival	5.0	100%
09	Upasampada Ceremonies	3.5	100%
10	Operation of the Shasanarakshaka Mandals	10.0	100%
11	Cremation of Buddhist Monks	10.0	100%
12	Printing of the Buddhist Encyclopedia	5.0	100%
13	Providing Facilities for Dhamma Schools	83.0	100%
14	Development of Silmatha Institutions	20.0	100%
15	Providing Facilities for the Shasanarakshaka Mandals	-	100%

2.2.2 Programs expected to be implemented by the Dhamma School Division in the year 2026 (Future Goals)

Serial No.	Subject/vote	Expected Provisions according to the action plan -2026 (Rs. million)	Target expected to be achieved in 2026 (%)
01.	Printing of Dhamma school textbooks (201-2-2-001-1501)	202	100%
02.	Conducting Dhamma School Examinations (201-2-2-005-1508)	29	100%
03.	All-Island Dhamma School Competition (201-2-2-006-1508)	57	100%
05.	Dhamma School Teachers' Certificate Examination (201-2-2-000-1409(13))	3	100%
06.	Dhaham Sarasaviya Diploma Course (201-2-211-2202)	15	100%
07.	Dhamma School Teacher Training Programme (201-2-2-11-2202)		100%
08.	Publications in the Tripitaka (201-2-2-000-1409(011))	9	100%
09.	Dhamma School Teacher-Student Documents - 2025(201-2-2-000-1409(7))	0.5	100%
10.	All Island Dhamma School Day (201-2-2-000-1409)(7)	1.75	100%
11.	Dhamma school teacher Identity cards (201-2-2-000-1409)(7)	0.9	100%
12.	Inter religious Co-existence Programme (201-2-2-000-1409(7))	4	100%
13.	Educational development and Dhamma school management (201-2-2-000-1409(7))	1.15	100%
14.	Dhamma School Pilot Development Program (201-2-2-000-1409(7))	1	100%
Total		324.3	

2.3 Special Challenges/Special Achievements

2.3.1 Special Challenges in the Dhamma School Division

- To increase the attendance of students at Dhamma schools and to create a greater inclination towards Dhamma education.
- To develop the knowledge and improve the attitudes and morals of Dhamma school students.
- To qualitatively develop the knowledge, attitudes and skills of Dhamma school teachers.

2.3.2 Special achievements and challenges of the legal sector

In the year 2025, 25 new cases have been filed and 13 cases have been concluded from 01.01.2025 to 31.12.2025 out of the cases filed in previous years and newly filed cases. The Commissioner General of Buddhist Affairs has been discharged from 28 cases upon submission of the facts to the Honorable Court and these cases are being further heard in the courts. Furthermore, the legal proceedings of the Department of Buddhist Affairs is being carried out by making maximum use of the limited human and physical resources.

2.3.3 Special Achievements of the Ratnapura Buddhist Affairs Regional Office

Conducting board of surveys at several places of worship under the control of this office and taking the necessary initial steps to prepare formal documents regarding movable properties.

2.3.4 Special achievements and Challenges of the Buddhist Affairs Regional Office – Kurunegala

- Repairing the dilapidated roof of the office and fixing an air conditioning system.
- Finding a new premises with sufficient space to maintain the office as the current premises are not spacious enough.

2.3.5 Special challenges of the Buddhist Affairs Regional Office - Kandy

1. Due to the inequality arising from charging of the same tax amount for urban and rural lands on imposing residential tax, the beneficiaries of the lands do not present to receive the land as rent for the places of worship. As a result of , there is a possibility of alienation of the ownership of the lands of places of worship and loses the revenue to places of worship
2. The assessment value given by the valuation Department for lands exceeding 40 perches and business activities is high and the method of determining that assessment value is problematic. Therefore, the tenants are reluctant to prepare tax for deeds and apply for revision of the tax amount due to their unwillingness to pay the higher tax amount. In some cases, portions of land are enjoyed on an annual tax basis without preparing deeds on lease .
3. Despite constant reminders, the estimated budget reports and half-yearly budget reports of the places of worship are not submitted on time and it is not possible to act in accordance with the provisions of the Act in this regard.
4. When providing the report by the Grama Niladhari in charge of the division and other parties involved for the clearance obtained from the Divisional Secretary for the lease of land for religious places, there is difficulty in identifying the specific allotment of land proposed for lease.
5. This office has a large number of official documents and the existing cupboards are not sufficient to store them safely and there is no enough space in the record room to store safely old documents that cannot be destroyed

6. The continuous change of trustees close to elections directly affects to the tax collection process by changing the procedures instantly that are maintained continuously (for a period of 5 years). Those trustees perform their duties only nominally and in the meantime, it causes unnecessary delay in the work related to tax files.

1.3.6 Special challenges in the internal audit division

The directing the relevant staff to maintain the accounts of the places of worship governed under Section 4(1) of the Buddhist Temporalities Ordinance No. 19 of 1931 in a proper manner. It is a challenge to obtain reports with respect to the actions taken and responses to the audit reports that submitted.

A handwritten signature in black ink, featuring a large, stylized 'S' or 'G' shape at the top, followed by several horizontal strokes and a long, sweeping underline.

Chapter- 03 Overall financial performance for the year ended December 31, 2025.

03.1 The statement of Financial Performance Statement

Statement of Financial Performance for the period ended 31st December 2025					ACA -F
Revised Budget Allocations 2025	Note	Actual			
Rs.		2025 Rs.	2024 Rs.		
- Revenue Receipts		-	-		
- Income Tax	1	-	-		
- Taxes on Domestic Goods & Services	2	-	-		
- Taxes on International Trade	3	-	-		
- Non Tax Revenue & Others	4	-	-		
Total Revenue Receipts (A)		-	-		ACA-1
- Non Revenue Receipts		-	-		
- Treasury Imprests		778,709,000	651,155,000		ACA-3
- Deposits		25,253,177	4,308,915		ACA-4
- Advance Accounts		33,927,165	31,667,081		ACA-5
- Other Main Ledger Receipts		-	-		
Total Non Revenue Receipts (B)		837,889,342	687,130,996		
Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		837,889,342	687,130,996		
Remittance to the Treasury (D)		-	-		
Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		837,889,342	687,130,996		
Less: Expenditure					
- Recurrent Expenditure					
686,000,000 Wages, Salaries & Other Employment Benefits	5	681,211,213	578,802,908		
197,190,000 Other Goods & Services	6	161,075,253	124,599,594		ACA-2(ii)
952,300,000 Subsidies, Grants and Transfers	7	820,292,563	670,114,024		
- Interest Payments	8	-	-		
- Other Recurrent Expenditure	9	-	-		
Total Recurrent Expenditure (F)		1,662,579,029	1,373,516,526		
Capital Expenditure					
Rehabilitation & Improvement of Capital Assets	10	5,188,008	4,056,628		
46,500,000 Acquisition of Capital Assets	11	5,629,639	11,044,341		
82,000,000 Capital Transfers	12	71,998,003	64,126,304		ACA-2(ii)
500,000 Acquisition of Financial Assets	13	-	-		
- Capacity Building	14	499,392	361,997		
- Other Capital Expenditure	15	-	-		
Total Capital Expenditure (G)		83,315,042	79,589,270		
Deposit Payments		20,636,256	3,276,097		ACA-4
Advance Payments		48,866,837	33,086,471		ACA-5
Other Main Ledger Payments		-	-		
Total Main Ledger Expenditure (H)		69,503,093	36,362,568		
Total Expenditure I = (F)+(G)+(H)		1,815,397,164	1,489,468,364		
Balance as at 31st December J = (E-I)		(977,507,822)	(802,337,368)		
Balance as per the Imprest Adjustment Statement		(977,507,822)	(802,337,368)		ACA-7
Imprest Balance as at 31st December		-	-		ACA-3

03.2 Declaration on financial position

ACA-P

Statement of Financial Position As at 31st December 2025

	Note	Actual	
		2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	253,281,771	247,182,717
Financial Assets			
Advance Accounts	ACA-5/5(a)	93,954,867	79,015,197
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		347,236,638	326,197,914
Net Assets / Equity			
Net Worth to Treasury		86,041,630	75,718,881
Property, Plant & Equipment Reserve		253,281,771	247,182,717
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	7,913,237	3,296,316
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		347,236,638	326,197,914

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 48 and Annexures to accounts presented in pages from 49 to 106 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

Chief Accounting Officer

Name : _____

Designation : _____

Date : _____

Accounting Officer

Name : _____

Designation : _____

Date : 2026/02/20

Chief Accountant

Name : _____

Date : 20.02.2026

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කොළඹ 07

R.M.G. Senarathna

Commissioner General of Buddhist Affairs

Department of Buddhist Affairs

Dahampaya, No. 135,

Srimath Anagarika Dharmapala Mawatha,

Colombo 07.

G.B.L. Ranjani

Chief Accountant

Department of Buddhist Affairs

"Dahampaya"

No. 135,

Srimath Anagarika Dharmapala Mawatha

Colombo 07

2

03.3 Cash flow statement

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2025

	Actual	
	2025 Rs.	2024 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	45,876,522	32,174,577
Imprest Received	778,709,000	651,155,000
Recoveries from Advance	32,817,487	31,808,371
Deposit Received	25,253,177	4,308,915
Total Cash generated from Operations (A)	882,656,186	719,446,863
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	748,214,319	643,774,213
Subsidies & Transfer Payments	29,422,226	18,833,093
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity	6,802,419	8,958,494
Building and Other Capital Expenditure	23,115,159	735,275
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	48,866,837	33,086,472
Advance Payments	20,636,256	3,276,097
Deposit Payments	877,057,216	708,663,644
Total Cash disbursed for Operations (B)	877,057,216	708,663,644
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	5,598,970	10,783,219
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Asset Construction, Purchases and Other Investment Acquisitions	5,598,970	10,783,219
Total Cash disbursed for Investing Activities (E)	5,598,970	10,783,219
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(5,598,970)	(10,783,219)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3

3.5 Performance of collecting revenue (Rs.000)

Revenue Code	Description of Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Quantity	As a % of the final revenue estimate
20.02.02.99	Interest - Other	3,000	-	1,324.446	44%
20.03.99.00	Sales Fees - Other Receipts	3,500	-	1,572.884	45%

3.6 Performance of Utilization of Allocated Provisions (Rs.000)

Type of Provision	Provision allocated		Actual Expenditure	Provision used, as % of final provision amount completed
	Initial Allocation	Final Allocation		
Recurrent	1,837,000	1,835,490	1,661,077.187	90.5%
Capital	133,000	134,510	83,315.041	62%

3.7 In terms of F.R.208, Provisions granted to this Department/District Secretariat/Provincial Council as a representative of other Ministries/Departments (Rs.000)

Serial No	Ministry/ Department that allocation received	Objective of the provision	Provision		Actual Expenditure	Provision that utilized , Amount of Final Allocation Completed as %
			Original Provision	Objective of the provision		
01	District Secretariats	Provision for the performance of various functions related to this department	1,032,175.51		952,349.84	92.27%
	Government Printing Department	Provision for the performance of printing functions related to this department				

3.8 Non-Financial Asset Reporting Performance (Rs.000)

Assets code	Code description	Balance as per Financial position Report as at the 31.12.2025
9151	Buildings and structures	76,482.172
9152	Machinery	125,975.683
9153	lands	8500
9154	Intangible assets	-
9155	Biological assets	-
9160	work in progress	42,323.915
9180	Leased assets	-

3.9 Auditor General's Report

Commissioner General of Buddhist Affairs, Department of Buddhist Affairs.

Head 201 -The auditor General's Summary report with respect to the financial statement of the Department of Buddhist Affairs for the year ended 31 December 2025 in terms of the Section 11 (1) of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 The qualified Opinion

Head 201 - The audit of the financial statement of the Department of Buddhist Affairs for the year ended 31 December 2025 comprising the statement of financial position as at 31 December 2025 , the statement of financial performance and cash flow statement for the year then ended and including information related to the quantitative accounting policies was audited under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. This report includes my comments and observations in respect of these financial statements submitted to the Department of Buddhist Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 (As amended). The Annual Detailed Management Audit Report is submitted in due course to the Accounting Officer in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. The Auditor General's Report will be tabled in Parliament in due course in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, apart from the effects of the matters set out in paragraph 1.6 of this report that it is accompanying financial position, financial performance and cash flows which give a true and fair view in accordance with the basis of preparation of financial statements set out in the notes 01 related to the financial statements of Department of Buddhist Affairs as at 31 December 2025.

1.2 The Basis for the qualified Opinion

The opinion is based on the matters set out in the paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAS). My responsibilities under these auditing standards regarding financial statements are further described in the Auditor's Responsibilities 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 Emphasis of a matter – the basis of the preparation of financial statements

I draw attention for the note 01 of the financial statements that describes the basis of preparation of these financial statements .The financial statements have been prepared for the requirement of the Department of Buddhist Affairs ,The Treasury and the parliament in accordance with the financial regulations of the government 150,151 and the public accounts guideline no. 02/2025 dated 17 December 2025. Moreover, these financial statements may not be appropriate for other purposes. My report is entirely intended to the use of Department of Buddhist Affairs, the Treasury and the Parliament of Sri Lanka .My opinion on this matter is not modified.

1.4 Responsibilities of the Chief Accounting officer and Accounting Officer regarding the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in all material respects accordance with financial regulations of the government 150,151 and the public accounts guideline no. 02/2025 dated 17 December 2025 and for such internal control as determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In terms of the Section 16 (1) of the National Audit Act No. 19 of 2018, the Department is required to maintain proper accounts and records of all its revenue, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

As per Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that effective internal control system for the financial control of the Department exists, and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alternations as required for such systems to be effectively carried out.

1.5 Auditor's Responsibility for the Audit of the Financial Statements

My objective is to grant 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 collectively, 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, exercised by me as professional judgment and maintain professional skepticism throughout the audit. I further:

- By providing a basis for the audit opinion that expressed ,audit procedures were performed and designed to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. The impact of fraud is greater than the impact of material misstatements due to misrepresentations resulting from collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate including of financial statements represent the underlying transactions and events in a manner that achieves fair presentation and including the disclosures of structure and content of the financial statements.
- 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 inform to the Accounting Officer regarding, significant audit findings, any significant deficiencies in internal control and other matters that I identify during my audit.

1.6 Review on Financial statements

1.6.1 Non – Financial Assets

(a) As per the recommendations of board of survey in the year 2024, the cost of 28 discarded furniture , computer accessories and office items that identified ; Actions had not been taken to deduct from the non-financial assets balances in the financial statements .

(b) Although the total expenditure incurred for the acquisition of the capital assets in the statement of financial performance should be equal to the value of purchases during the year in the statement of non-financial assets (Form ACA-6), the acquisition of capital assets in the statement of financial performance was shown as Rs. 5,629,639, while under form ACA6 it was shown as Rs.5,598,970, as a result of that there is a difference of Rs. 30,669.

2. Report on other legal requirements

I declare the following matters in terms of the Section 6(A) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements were consistent with the preceding year.
- (b) The recommendations made by me had been carried out on the financial statements submitted for the preceding year.

3. Financial review

3.1 Cost management

(a) The out of the total net provision of Rs. 84,040,000 allocated for 6 recurrent votes , Rs. 33,759,281 was remained and that the balance was existed in the range from 34 percent to 67 percent as a percentage of the net provision.

(b) The out of the total provision of Rs. 63,000,000 for two capital expenditure votes, Rs. 48,750,765 remained and that the balance was 95 percent and 40 percent respectively as a percentage of the net provision.

(c) The total provision of Rs. 5,500,000 allocated for two recurrent votes had been remained.

(d) The initial expenditure estimate for 5 recurrent votes had been revised within a range of Rs. 76,000 to Rs. 20,000,000, which had taken a range of 33 to 250 percent of the provisions for the relevant expenditure subjects.

(e) There was a variance of Rs. 1,510,000 between the original estimated provision of Rs. 1,400,000 and the revised provision of Rs. 2,910,000 for a capital expenditure vote and that variance was 108 percent as a percentage of the estimated provision.

(f) Although an estimated provision of Rs. 500,000 each was allocated for fuel for other activities under the vote 201-1-1-1202-10 in the years 2025 and 2024, the relevant provisions of Rs. 454,000 and Rs. 479,000 each, as 91 and 95 percent respectively of the primary expenditure estimate, had been transferred to other votes under F.R.66, the remaining amount had not been spent for the relevant purpose.

3.2 Entering into liabilities and obligations

(4) The expenditure control instructions of the National Budget Circular No. 01/2024 issued regarding the provisions in detail of public expenditure control in accordance with the Budget Circular No. 01/2025 of 22 March 2025, and other expenditure control instructions in other circulars presently in force, should be taken into account accordingly, in accordance with the National Budget Circular No. 01/2024 dated 10 January 2024, overtime allowances, holiday pay, other allowances and travelling expenses should be made the obligations only for incurring expenditure within the limit of provisions allocated. However, the Department had incurred liabilities of Rs. 1,541,270 in excess of the provisions under 201-1-1-0-1002.

(b) The telephone bill expense for December, the value of Rs. 19,937, which was paid through voucher number P2602/39 under the vote 201-1-1-0-1402 in the year 2026 included in accounts but had not been included under the liabilities of the year 2025.

3.3 Confirmation to be made by the Chief Accounting Officer/Accounting Officer

Although the Chief Accounting Officer/Accounting Officer was required to make certification of the following matters in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018, action had not been taken accordingly.

The Chief Accounting Officer and the Accounting Officer should ensure that the annual and other financial statements are prepared within the required time frames, and in addition, the Chief Accounting officer should ensure that the annual reports relating to the audited entity are submitted to Parliament, but due to the audit observation referred to in paragraph 4.1.2 (d), those requirements had not been fulfilled.

3.4 Non-compliance with laws, rules and regulations

In accordance with the laws, rules and regulations as established

Financial Regulations of the Democratic Socialist Republic of Sri Lanka 756 (6)

(b) Paragraph 04 of Public Finance Circular No. 02/2020 dated 28th August 2020

(c) Public Administration Circular No. 30/2016 dated 29th December 2016

(d) Public Administration Circular dated 03 February 1997

(i) paragraph vi

(ii) Paragraph VII

Non-compliance

Regarding Board of survey in the 2024, appropriate action was taken regarding the commodities mentioned in the General report - 47, the submission of the Board of survey reports to the Auditor General, and the notification to the Director of public Finance that the activities related to the Board of survey had been completed with a delay of between 2-3 months respectively.

The annual procurement plan for the next year should be prepared before December 10 of the current year and the approval of the Chief Accounting Officer should be obtained for the same. The relevant approval had not been obtained for the procurement plan prepared for the year 2025 by the date of this report.

Although a fuel check should be conducted after a period of 12 months or after running 25,000 kilometers or after a major engine repair, whichever comes first, even a fuel check to be conducted but regarding 9 vehicles of the department had not been made accordingly.

Although the Head of Department was supposed to review the recommendations that made by him regarding overtime duties in every three months, actions had not been taken for the same.

when it concerns special occasions such as national festivals ,Although an assessment of overtime services should be submitted during the special period and the approval of the relevant Ministry to the Secretary should be taken for the amount of payment for the same but the department had not taken action accordingly regarding the Independence day Pirith chanting festival organized in February in line with the National Independence Day celebrations and the National Vesak festival organized in May and it had been sent for the Ministry to the Secretary for the approval in the following month.

3.5 Informal transactions

Some of the transactions entered into by the department were irregular. One such instance observed is cited as follows.

In accordance with the Public Administration Circular No. 21/2013 dated 07 October 2013 regarding payment of wages to certain grades for working on weekends and public holidays, if it is necessary to work more than two days in a calendar month, the prior approval of the relevant Secretary to the Ministry should be obtained personally and payments should be made accordingly. However, the Commissioner General of Buddhist Affairs had not obtained prior approval for 25 days from 2 March to 27 October 2024 and had taken steps to obtain the relevant approval after working. An amount of Rs. 141,725 had been paid to the relevant officer as holiday pay for working on those days.

3.6 Issuance and settlement of ad hoc interim imprest

Although, in accordance with the Financial Regulation 371(2)(b), the staff officer who receives the ad hoc interim imprest, should settle the advance immediately after completing the task, in 7 cases, there was a delay of 18 to 34 days for settling the interim imprest of Rs. 194,490 totally.

3.7 Deposits

Action had not been taken in accordance with the provisions of Financial Regulation 571 (2) and (3) regarding three deposits of Rs. 1,369,258 totally which were more than two years old.

4. Operational review

4.1 Performance

4.1.1 Planning

In terms of the provisions of paragraph 03 of the Public Finance Circular No. 02/2020 dated 28 of August 2020, the annual action plan for the implementation of the approved budget estimates for each year for their institution must be prepared before December, 15 of the current year and submitted to the Chief Accounting Officer for the approval. even though, the action plan for the year 2025 was approved by the Secretary to the Ministry on 11th of April 2025.

4.1.2 Annual Performance Report

The Annual Performance Report was prepared in accordance with the format specified in Guideline No. 14 issued by the Department of Public Finance in terms of the paragraph 10.2 of Public Finance Circular No. 2/2020 dated 28 August 2020 and the following limitations had been existed in the said report.

(a) The Dhamma School Division had spent the total budget provision of Rs. 0.2 million for Dhamma School Teacher Identity Cards in 2025; under the progress of the projects and programs implemented but the physical progress was only 50 percent.

(b) According to the compliance report included in the performance report, the department had reported as compliance with 6 non-compliance requirements.

(c) Although, in accordance with the Section 03 of the Public Finance Circular No. 02/2025 dated 25th May 2025, the relevant performance report should be submitted to Parliament for tabling within 180 days of the end of the financial year, the performance report for the year 2024 was submitted to Parliament on 12th July 2025.

4.2 Asset Management

(a) Information of the purchase and disposal of assets for the year 2025 had not been submitted to the office of the Comptroller General in accordance with Chapter 07 of the Asset Management Circular No. 01/2017 of the Secretary to the Treasury of the Ministry of Finance and Mass Media.

(b) Van bearing No. 56-9231 belonged to the Department has not been run after 24th January 2025 and whether it is effective to repair or not that the technical recommendation was applied on 23 January 2026. Accordingly, it was found that this vehicle would be more effective to be disposal it was recommended by mechanical engineer on 09 February 2026. Accordingly, the relevant vehicle had been idle for more than one year and no steps had been taken to scrap it.

4.3 The Security of government officials

The audit was unable to verify the furnishing security by four officers who were required to furnish the security for the year under review.

4.4 Losses and damages

(a) In terms of Financial Regulation 104 (3), if a delay of more than 7 days is expected for submitting a complete report, the preliminary report should be submitted immediately but in two occasions, the submission of preliminary reports regarding the damages incurred was delayed in more than two months.

(b) Although a full report should be submitted within three months from the date of the loss or damage after the investigation made in terms of Financial Regulation 104 (4), the full report in respect of the car damaged on 09 March 2025 was submitted getting delay of 4 months on 22 October 2025 and the full report in respect of the van damaged on 08 October 2025 was submitted to the audit by getting late of 5 months on 24 March 2026.

4.5 Management weaknesses

(a) No action had been taken to recover an outstanding loan balance of Rs. 100,060 due from an officer deceased more than 03 years ago as per the Advance "B" Account of the Department.

(b) Although in accordance with paragraph 02.1 of Public Administration Circular No. 09/2009 (1) dated 17th June 2009, all public servants should verify through fingerprint machines of their entry and exit from their workplace but up to September 2025, nine (09) officers related to the post of drivers in the Department had not performed accordingly.

5. Human resource management

5.1 Attached Staff and Actual Staff

Even the approved cadre of the department is 835 but the actual staff is 725. The 06 vacancies exist in the senior level, 99 vacancies exist in secondary level and 05 vacancies exist in primary level including all, the total number of vacancies are 110 in the year under review.

K.H.U.V.Sarath Kumara
Deputy Auditor General
For Auditor General

Chapter 04 - performance Indicators

4.1 Performance Indicators of the Kurunegala Buddhist Affairs Regional Office

Special Indicators	Actual output as a percentage (%) of expected output			
	100%-90%	89%-75%	74%-50%	less than 50%
Budget Reports				
The first bi-annual report for the year 2025	100%			
The second bi-annual report for the year 2025				30%

4.2 Performance Indicators of Legal Unit

Details of the cases from 01.01.2025 to 31.12.2025			
01.01.2025 Number of existing cases	Number of cases filed during the year	Number of completed cases	Number of remaining cases
119	25	13	131

Special Indicators	Number of subject files received	number of completed files	Remaining
Miscellaneous files	43	Observations have been granted for 40 files.	Remaining 03 files
Miscellaneous letters	116	Necessary Requirements have been made (110 letters)	Remaining 06 files

4.3 Performance Indicators of the Kandy Buddhist Affairs Regional Office

Special Indicators	Actual output as a percentage (%) of expected output			
	100% - 90%	89% - 75%	74% - 50%	less than 50%
1. Budget Reports –Dewala				
Receipt of first bi-annual report for the year 2025	✓			
Receipt of second bi-annual report for the year 2025	✓			
Receipts of Estimated Budget Report for the year 2025	✓			

Special Indicators	Actual output as a percentage (%) of expected output			
	100% - 90%	89% - 75%	74% - 50%	less than 50%
1. Budget reports – Temples				
Receipt of first bi-annual report for the year 2024		✓		
Receipt of second bi-annual report for the year 2024		✓		
Receipts of Estimated Budget Report for the year 2024		✓		

Chapter 5 - Performance of achieving Sustainable Development Goals

5.1 Identified sustainable development objectives

Sustainable Development objectives	Goals	Achievement Indicator	Progress of obtaining achievements so far		
			00-49	50-74	75-100
1. Providing facilities for Dhamma schools (ensuring access to quality higher education)	Ensuring sustainable development goals by developing knowledge, attitudes and skills for all learners	The number of Dhamma schools that granted aids with the state intervention and the number of students study in Dhamma education		✓	
2. Providing facilities for Silmatha Training Institutions (Providing positive opportunities for gender equality and empowerment of women and girls at all levels)	Ensuring access to higher quality education on equality for male and females	Silmathas study the annual course at the training institutions			

5.2 Achievements and challenges of achieving the Sustainable Development Goals

A Dhamma school system is being operated on Sundays in Buddhist temples to impart Buddhist teachings in order to make the children's society productive and disciplined and it is a challenge that the Dhamma school system has to be operated only by volunteer teachers. Furthermore, the fact that poor attendance of children to Dhamma schools due to the holding of tuition classes for children on Sundays which is also a challenge to developing Dhamma knowledge in the children's society.

But it is a great achievement that a large number of children who required Dhamma School education have been attended to it.

Among the achievements of this department, as per the report of the Committee on Public Accounts for the year 2018, this department was able to achieve a gold award for higher performance at the awards ceremony and our Department has obtained a significant achievement, it is to be among the best public sector accounting institutions organized by the Institute of Chartered Accountants for the years 2018 and 2019.

06 Chapter - Human Resource profile

No	Designation	Salary Code No	Service	service Category	Class/Grade	Approved cadre			Number of officers in the service			Vacancies
						Permanent	Contract	Acting	Permanent	Contract	Acting	
01	Commissioner General of Buddhist Affair	SL 3-2016	SLAS	Senior	Special	1	0	0	1	0	0	0
02	Additional Commissioner General	SL 3-2016	SLAS	Senior	Special	1	0	0	1	0	0	0
03	Commissioner of Buddhist Affairs	SL 1-2016	SLAS	Senior	I	4	0	0	4	0	0	0
04	Chief Accountant	SL 1-2016	SLACS	Senior	I	1	0	0	1	0	0	0
05	Chief internal Auditor	SL 1-2016	SLACS	Senior	I	1	0	0	1	0	0	0
06	Deputy/Assistant Commissioner	SL 1-2016	SLAS	Senior	II/ III	6	0	0	2	0	1	3
07	Accountant	SL 1-2016	SLACS	Senior	II/ III	1	0	0	1	0	0	0
08	Legal Officer	SL 1-2016	Dept.	Senior	III	1	0	0	1	0	0	0
09	Chief Author	SL 1-2016	Contract	Senior		0	1	0	0	0	0	1
10	Sub /Assistant Author	SL 1-2016	Contract	Senior		0	2	0	0	0	0	2
11	Administrative officer	MN 7-2016	K.K.S.	Territory	Supra	1	0	0	1	0	0	0
12	Information Technology officer	MN 6-2016	S.L.I.T.S.	secondary	I/II	02	0	0	0	0	0	2
13	Coordinator of Buddhist affairs	MN 4-2016	Asso. officer	secondary		8	0	0	8	0	0	0
14	Development Assistant	MN 4-2016	Asso. officer	secondary		3	0	0	3	0	0	0
16	Assistant Legal officer	MN 4-2016	Asso. officer	secondary		1	0	0	1	0	0	0
17	Development Officer	MN 4-2016	D.O.S.	secondary		711	0	0	625	0	0	86
18	Management Service officer	MN 2-2016	K.K.S.	secondary	I/ II/III	51	0	0	40	0	0	11
19	Driver	PL 3-2016	M.S.O	Primary		12	0	0	12	0	0	0
20	Bungalow Keeper	PL 2-2016	Dept	Primary		1	0	0	0	0	0	1
21	K.K.S.Service	PL 1-2016	K.K.S	Primary	I/ II/III	20	0	0	18	0	0	2
22	Lorry Assistant	PL 1-2016	Dept.	Primary		2	0	0	0	0	0	2
23	Bunglow in charge Assistant	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
24	Office Assistant	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
25	Bungalow in charge Assistant (Charikaramaya)	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
26	Watcher (Mulatiyana)	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
Total						832	3	0	724	0	1	110

6.1 Cadre Management

	Approved cadre	Existing cadre	Vacancy
Senior	19	13	06
Tertiary	01	01	00
Secondary	776	677	99
Minor	39	34	5
	835	725	110

6.2 How the lack of human resources affects for the performance of the Institution

- There are vacancies in the Sri Lanka Administrative Service moreover there have been difficulties in carrying out administrative duties

6.3 Human Resource development

Name of the programme	Number of employees trained	Duration of the programme	Total Investment		Nature of the programme (Local / Foreign)	Output / Knowledge gained
			Local	Foreign		
Stress Management, Attitude Development and Personality Development Training Program	60	06 hours	රු.19,223.00		Local	To enhance the efficiency and cooperation in office duties of the officers.
Two-day training program - Wakwella	80	12 hours	රු. 334,168.80		Local	Knowledge of government procurement procedures, financial regulations, disciplinary rules for officials, knowledge of the Establishments Code for creating a prosperous public service.
Public Procurement and Contract Administration	01	01 year	රු.80,000.00		Local	Knowledge related to public procurement and contract administration

Chapter 07 - Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	√		
1.2	Advance of public officers account	√		
1.3	Trading and Manufacturing Advance Accounts	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2	Maintenance of books and registers			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	√		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	√		
2.3	Register of Audit queries has been maintained and updated	√		
2.4	Register of Internal Audit reports has been maintained and updated	√		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	√		
2.6	Register for cheques and money orders has been maintained and updated	√		
2.7	Inventory register has been maintained and updated	√		
2.8	Stocks Register has been maintained and updated	√		
2.9	Register of Losses has been maintained and update	√		
2.10	Commitment Register has been maintained and updated	√		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	√		
3	Delegation of functions for financial control			
3.1	The authority has been delegated in such manner so as to pass each transaction through two or more officers	√		
3.2	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 by using the Government Payroll Software Package	√		
4	Preparation of Annual Plans			
4.1	Preparation of the annual action plan.	√		
4.2	Preparation of the annual procurement report	√		
4.3	Preparation of the annual internal audit plan.	√		
4.4	Preparation and Submission of the annual estimate to the Department of National Budget (NDB) by due date	√		
4.5	Submission of the annual cash flows to the Department of Treasury Operations by due date.	√		
5	Audit queries			
5.1	Answers have been granted for all the audit queries within the specified date by the Auditor General	√		

No.	Internal Audit	Internal Audit	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1 -2019	√		
6.2	All the internal audit reports have been replied within one month	√		
6.3	Copies of all the internal audit reports have been submitted to the Management Service Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018.	√		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	√		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular 1 -2019	√		
8	Assets Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of chapter 07 of the Asset Management Circular No. 01/2017	√		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of 13 the circular and the details of the nominated officer were sent to the Comptroller General's Office in terms of chapter 13 of the aforesaid circular	√		
8.3	The board of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	√		
8.4	The excesses, deficits and other relating recommendations that were disclosed through the board of survey and actions were carried out during the period of specified in the circular	√		
8.5	The disposal of condemned articles had been carried out in terms of FR 772	No such accounts		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	√		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	√		
9.3	The vehicle logbooks had been maintained and updated	√		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	√		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.06.2016	√		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	√		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	√		
10.2	The dormant accounts that had been existed in the year under the review or since previous years settled	No such accounts		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and in which adjustments had to be made, and had those balances been settled within one month	√		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	√		
11.2	The liabilities not exceeding the utilized provisions that remained at the end of the year as per the FR 94(1)	√		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	√		
12.2	A time analysis had been carried out on the loans in arrears	-		
12.3	The loan balances in arrears for over one year had been settled	-		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits			
13.2	The control Account for general deposits had been updated and maintained	√		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	No Balances		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	√		

No.	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
14.3	The ad -hoc sub imprests had been issued not exceeding the limit approved as per F.R. 371	√		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	√		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	-		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	-		
15.3	Reports of arrears of revenue forward to the Auditor General in terms of FR 176	√		
16	Human Resource Management			
16.1	The staff had been maintained within the approved cadre	√		
16.2	The duty lists in writing have been issued to all members of the staff	√		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	√		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	√		
17.2	Information about the institution to the public have been provided on Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	√		
17.3	reports have been submitted bi - Annually and Annually as per section 08 and 10 of the RTI Act	√		
18	Implementing citizens charter			
18.1	A Citizen / client's charter has been formulated and implemented in accordance with the circulars of the Ministry of Public Administration and Management bearing No. 05/2018 and 05/2018 (1) .	√		
18.2	A methodology has been prepared by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	√		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	√		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	√		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	X	According to the Public Administration Circular 02/2018 I and the circular dated 30.11.2023 it is not necessary to sign annual performance agreements.	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, Development of capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	√		
20	Responses to Audit Paragraphs			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	√		