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இலங்கை பௌத்த மற்றும் பாலி பல்கலைக்கழகம்

BUDDHIST AND PALI UNIVERSITY OF SRILANKA

වාර්ෂික වාර්තාව

வருடாந்த அறிக்கை

Annual Report

2020

Our Vision

To be the Foremost
and the Most Excellent
Buddhist University in the World.

Statement of the Mission

(The Noble Eightfold Path may exist forever)

Bestowing the World with Versatile Buddhist Missionaries and Scholars capable of promoting and fostering in Sri Lanka as wellas in Foreign Countries the Philosophy of Life, which is perspicuous by the Dhamma of the Lord-Buddha and well disciplined with the influence of the Buddhist Doctrine, Pali Language and the Wisdom achieved on the related Subjects and perfected with different Skills.

Message of the Venerable Mahopadyaya Thero

The Buddhist and Pali University of Sri Lanka, which was established by Act No. 74 of 1981 and the Amendment Act No. 37 of 1995 for the accomplishment of the mission of endowing the world with multi-talented missionaries and scholars who are able to promote and nurture the philosophy of life which is manifested in the Dhamma of Buddha, equipped with talents, in Sri Lanka as well as in foreign countries with the vision of becoming the foremost and the best Buddhist University in the World under the motto of "DhammacakkaṂ PavattetuṂ", is a unique and branded higher education institute excelling both locally and globally. The Buddhist and Pali University of Sri Lanka has continued to play a pivotal role for nearly four decades in proclaiming the eternal truth contained in the teachings of the Buddha locally and internationally.

Under the guidance of Professor Venerable Walpola Rahula Thero, the Buddhist and Pali University of Sri Lanka initiated the greatest task of imparting the higher education to the monks within a religious environment using its four institutions namely, the Maligakanda Vidyodaya Institute, the Peliyagoda Vidyalankara Institute, the Pinwatta Saddharmakara Institute and the Balagalle Saraswathi Institute. At present, the academic activities of this University are being carried out at the main premises located at Gurulugomi Mawatha of Pitipana, Homagama while the administrative activities are carried out at No. 37 of Moragahahena Road. Venerable Professor Kakkapalliye Anuruddha Nayaka Thero was the founder Mahopayaya Thero of the University. Thereafter, Venerable Professor Kumburugamuwe Vajira Nahimi, Venerable Doctor Akuratiye Nanda Nahimi, Venerable Professor, Thumbulle Seelakkanda Thero, Venerable Professor, Wegama Piyarathana Thero, Venerable Professor, Itthadamaliye Indasara Thero and Senior Professor Venerable Gallelle Sumanasiri Thero held the Post of Mahopadyaya and the Buddhist and Pali University of Sri Lanka has become a prestigious university under their leadership. The institute, where local as well as foreign scholars following Degree courses has several affiliated institutes in Singapore, Malaysia, Japan, Germany, Austria, Bangladesh, Myanmar, Vietnam, China, Korea and the United States of America.

The Faculty of Language Studies of this University offers degree level opportunities to master the Languages such as Pali, Sinhala, Sanskrit, English, Tamil, Hindi, French, Chinese and Japanese. The Faculty of Buddhist Studies facilitates the study of Buddhist Philosophy, Buddhist Culture, Archaeology and Religious Studies and Comparative Philosophy.

The Faculty of Graduate Studies and Centre for External Examinations of the Buddhist and Pali University of Sri Lanka is located at No. 214 of Bauddhaloka Mawatha, Colombo 07**.** The Centre provides necessary guidance to local as well as foreign students to engage in postgraduate researches. There are also facilities for pursuing Bachelor of Arts (External) Degree Courses as well as Diploma Courses.

At present, the Buddhist and Pali University of Sri Lanka is fully equipped with physical resources as well as human resources. This University, which is under the purview of the Ministry of Education, continues to publicize the Dhamma of Lord Buddha around the world and to *establish the dharma chakra* in line with its vision and mission statement for the accomplishment of its aim as the eternal message of Buddhism is anticipated in the future rather than in present. I wish all the academic and non-academic staffs, all the scholars and the entire community the strength and courage required for this with the blessings of the Triple Gem.

Professor Venerable Neluwe Sumanawansa Nayaka Thero
Mahopadyaya Thero (Attending the Duties of the Post)
The Buddhist and Pali University of Sri Lanka

Introduction

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

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

Objectives of the University

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

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

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

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

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

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

Board of Authority of the University

Administrative Council:-

01. Venerable Mahopadyaya Thero:-

- Senior Professor Venerable Gallelle Sumanasiri Thero(With effect from 01.01.2020 to 30.09.2020)
- Professor Venerable Neluwe Sumanawansa Thero – Attending the Duties of the Post (With effect from 02.11.2020)

02. Deans of the Faculties:-

Dean of the Faculty of Buddhist Studies
Professor Samantha Ilangakoon

Dean of the Faculty of Language Studies
Associate Professor Venerable Lenagala Siriniwasa Thero

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

03. Members selected from among the Members of the Senate:-
Senior Lecturer, Venerable Ilukewela Dhammarathana Thero

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

- Mr. Bandula Harischandra (From 01.01.2020 up to 28.07.2020)
- Professor Kapila Gunawardene (With effect from 25.08.2020)

05. Secretary to the Ministry of Higher Education or his Nominee:-
Mr. T.N. Hettiarachchi (Additional Secretary - Development)
(With effect from 01.01.2020)

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

- Rajakeeya Panditha Venerable Thirikunamale Ananda Mahanayake Thero(With effect from 01.01.2020)
- Retired Professor Venerable Waragoda Premarathana Anunayake Thero(From 01.01.2020 to 30.06.2020)
- Sahithya Chakrawarthie Venerable Doctor Niyangoda Wijithasiri Anunayake Thero (With effect from 01.01.2020)
- Senior Professor, Venerable Induragare Dhammarathana Thero(With effect from 01.01.2020)
- Venerable Doctor Godagama Mangala Thero(From 01.01.2020 to 27.11.2020)
- Retired Professor Daya Amarasekara(From 01.01.2020 to 27.11.2020)
- Retired Professor Chandima Wijebandara(From 01.01.2020 to 27.11.2020)
- Senior Professor H.D. Karunarathne(From 01.01.2020 to 27.11.2020)
- Mr. J.M.U.B Jayasekara (Chartered Accountant)(From 01.01.2020 to 27.11.2020)
- Mr. W. Suraj Prasad Kumara (Attorney-at-Law)(From 01.01.2020 to 27.11.2020)
- Venerable Doctor Bellanwila Dhammaratana Nayake Thero(From 09.12.2020)
- Senior Professor Wimal Wijerathne(With effect from 09.12.2020)
- Professor K.A. Weerasena (With effect from 09.12.2020)
- Senior Professor Uditha Garusinghe(With effect from 09.12.2020)
- Mr. Kalyananda Thiranagama (Attorney-at-Law)(With effect from 09.12.2020)
- President's Counsel Mr. Prasantha Lal de Alwis (Attorney-at-Law) (With effect from 09.12.2020)

07. Secretary of the Council: -

Mr. R.A. Piyaratne (Registrar)

Number of the Council Meetings held: -

Six (06) meetings of the Administrative Council had been held during the period of 01.01.2020 to 27.11.2020 for the Year 2020.

The Senate

01. Venerable Mahopadyaya Thero: -

- Senior Professor Venerable Gallelle Sumanasiri Thero(With effect from 01.01.2020 to 30.10.2020)
- Professor Venerable Neluwe Sumanawansa Thero – Attending the Duties of the Post (With effect from 02.11.2020)

02. Deans of the Faculties: -

Dean of the Faculty of Buddhist Studies

Professor Samantha Ilangakoon

Dean of the Faculty of Language Studies

Associate Professor Venerable Lenagala Siriniwasa Thero

Dean of the Faculty of Graduate Studies

Professor Venerable Moragollagama Uparathana Thero

03. Heads of Departments of Study:

- Senior Lecturer, Venerable Ilukewela Dhammarathana Thero(Head of the Department of Buddhist Philosophy)
- Senior Lecturer, Venerable Ampare Ananda Thero(Head of the Department of Buddhist Culture)
- Senior Lecturer, Doctor Venerable Homagama Dhammananda Thero
- (Head of the Department of Religious Studies and Comparative Philosophy)
- Senior Lecturer Venerable Baragama Saddhananda Thero(Head of the Department of Archaeology)
- Senior Professor Venerable Uthurawala Dhammarathana Thero(Head of the Department of Pali)
- Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero(Head of the Department of Sanskrit)
- Senior Lecturer Doctor (Mrs.) A.L.N.P. Perera(Head of the Department of Sinhala)
- Senior Lecturer, Doctor (Mrs.) Nipunika Dilani Sandamali(Head of the Department of English)
- Senior Lecturer, Mrs. Nirosha Salwathura (Head of the Department of Language Skills Development)
- Senior Lecturer, Mr. M.H.P.K. Gunasena (Head of the English Language Teaching Unit)

04. Librarian

Mrs. Damayanthi Gunasekera (Covering Duties)

05. Representative of the

Faculties:Faculty of Language

Studies: -

Senior Lecturer, Doctor Venerable Witharandeniye Chandasiri Thero
Senior Lecturer, Mrs. Kosala Kumarage (From 01.01.2020 to 12.03.2020)

Faculty of Buddhist Studies: -

Senior Lecturer, Mr. Nilantha P. Disanayake
Senior Lecturer, Venerable Dampahala Rahula Thero

06. Senior Professors/ Professors: -

Senior Professor, E.A. Wickremasinghe
Professor, Venerable Neluwe Sumanawansa Thero (From 01.01.2020 to 13.10.2020)Professor, Venerable Wawwe Dhammarakkitha Thero
Professor, Venerable Pitigala Vijitha Thero
Professor, (Mrs.) Yamuna Herath Professor,
(Mrs.) M.A.C. Munasinghe

07. Members Appointed: -

Senior Professor, Venerable Tharaelle Dhammarathana Thero
(From 01.01.2020 to 14.02.2020)
Senior Professor, Venerable Induragale Dhammarathana Thero
Professor, Venerable Magammana Pannananda Thero
Senior Lecturer, Doctor Venerable Dodamkumbure Dhammadassi Thero
(From 01.01.2020 to 14.02.2020)
Professor, Venerable Unuwathurabubule Mahinda Thero
(with effect from 12.03.2020)
Professor Wasantha Priyadarshana
Doctor Wimal Hewamanage

08. Secretary of the Senate: -

Mr. R.A. Piyarathne (Registrar)

Number of Senate Meetings Conducted: -

Ten (10) Senate Meetings have been conducted for the duration of 14.01.2020 to 08.12.2020.

The Officers of the University in terms of the Act

1. **Designation of the Great Mahopadyaya**

Sasana Sobana Tripitika Wageeshwaracharya Siri Seelawansalankara Pariyaththi Visharada Thripitakadharma Chakrawarthi Sthawira Wansalankara Shasanakeerthi Sri Rajasinghe Panditha Winayacharya Winaya Wisharada Aggamaha Panditha Most Venerable Napane Pemasiri Mahanayake Thero of Sri Lanka Ramanna Maha Nikaya

- Up to 17.11.2020

Most Venerable Aggamaha Panditha Makulewe Wimala Mahanayake Thero of Sri LankaRamanna Maha Nikaya

- With effect from 17.11.2020

2. **Venerable Mahopadyaya Thero**

Senior Professor, Venerable Gallelle Sumanasiri Thero (Up to 30.10.2020)
Professor Venerable Neluwe Sumanawansa Nayaka Thero (With effect from 02.11.2020) (Attending the Duties of the Post)

3. **Dean of the Faculty of Buddhist Studies**

Professor, Samantha Ilangakoon

4. **Dean of the Faculty of Language Studies**

Senior Professor, E.A. Wickremasinghe (From 01.01.2019 up to 31.05.2019)
Associate Professor, Venerable Lenagala Siriniwasa Thero (With effect from 01.06.2019)

5. **Dean of the Faculty of Graduate Studies**

Professor Venerable Moragollagama Uparathana Thero (With effect from 26.02.2019)

6. **Registrar**

Mr. R.A. Piyaratne

7. **Librarian**

Mrs. Manori Samarakoon (Acting Librarian)

8. **Bursar**

Mr. M.A.V.S. Gunawardhana

Committees and Number of Sessions of the Committees Conducted in the Year 2020

Audit and Management Committee

Five (03) Audit and Management Committee Meetings were conducted for the year 2020.

Finance Committee

Ten (10) meetings of the Financial Committee were conducted during the year 2020.

Institutional Procurement Committees and Minor Procurement Committees

Number of Institutional Procurement Committee Meetings held during the year 2020 was 05.
Number of Minor Procurement Committee Meetings held during the year 2020 is 16.

Faculty Boards

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

Accordingly, the number of meetings conducted in the Year 2020 by each Faculty Board is mentioned below.

7.1 Number of meetings of the Board of the Faculty of Buddhist Studies – 08
7.2 Number of meetings of the Board of the Faculty of Language Studies – 08
7.3 Number of meetings of the Board of the Faculty of Graduate Studies – 09

Students' Welfare Committee

Number of meetings of the Students' Welfare Committee – 05

Meetings of the Administrative Officers

Administrative Issues and proposals of the Departments of Study are discussed at these monthly Meetings presided by the Venerable Mahopaddyaya Thero with the participation of every Head of the Department of Study.

Number of Meetings conducted during the Year 2020 is 05.

Committee on Study Leave

The number of meetings conducted during the Year 2020 for the Committee on Study Leave, which is a Sub-Committee, was 07.

Progress

Post Graduate Degrees and External Courses

- **Total number of students following the total number of external courses is 4237.**

Development Projects implemented in the University

- Reinitiation of the construction activities of the 02 Official Quarters for Sub wardens of the Hostel.
- Construction activities of the boundary wall of the hostel and molding constructions of the Yoga Meditation Centre.
- Initiation of the activities of the first floor related to the construction of the hostel for foreign students, which will provide accommodate facilities for 200 students.
- Obtaining fundamental approvals related to the construction of the Faculty of Graduate Studies located in Bauddhaloka Mawatha of Colombo.

Development of Human Resources

- Organizing a Tamil language training programme for the university staff to acquire trilingual skills.

- Organizing a one-day workshop on file management and automation office activities.

- Conducting a productivity competition with the resource contribution of the Productivity Secretariat of Sri Lanka with the objective of improving the productivity of the functions of the University.

- Organizing a programme to educate the academic staff as well as the administrative officers regarding the conduct of the internal examinations of the University using online system via internet.

- Organizing a workshop to educate the staff on Government Procurement Guidelines and the Financial Regulations.

- Conducting a counseling programme under the leadership of Dr. Jagath Kumara, the Medical Officer of Health, Homagama regarding carrying out activities in the year 2021 under the new normalization process to get rid of CoViD 19 pandemic.

- Organizing a one-day workshop to make the staff aware of the circulars and documents related to the examination duties.

Future Plans

- Creating competitions in relation to the productivity among the Departments of Study of the University pertaining to establish the 5s Concept within the University.
- Planning to conduct internal and external examination activities through online methods.
- Introduction of attractive courses by Foreign Affiliated Institutions under new curricula.
- Commencement of leadership training workshops and projects.
- Improving student performance through Buddhist psychological counselling.
- Projects related to improving technical, communication, leadership and language skills of students.
- Projects related to improving the professional skills of academic, administrative and non-academic staffs.
- Directing academic and non-academic staffs for local / foreign training.
- Introducing new courses with the aim of starting new Departments and Faculties.
- Construction of a hostel for 200 foreign students
- Construction of a five storied building for the Faculty of Graduate Studies and Centre for External Examinations located at Colombo 07
- Increasing the number of local and foriegn students enrolled annually.
- Updating existing courses and introducing new courses related to global trends.
- Organizing special lectures with the participation of eminent scholars and resource persons.
- Increasing the involvement of students in field studies and archeological exploration.
- Facilitation in the academic skills development of the academic staff and students.
- Increasing the involvement of students in the presentation of research papers and other academic work.
- Organizing social welfare programmes with the participation of academic, administrative, non-academic and groups of students.

- Collaboration with the *Arthur C Clarke* Institute for Modern Technologies (ACCIMT) forcomputerizing all the Divisions of the University.
- Establishment of a Cartography Unit required for practical subjects such as mapping, photography and designing.
- Establishment of the Media Unit.
- Directing the scholars of the Buddhist and Pali University as trained teachers for Piriven and schools by initiating the Bachelor of Education Degree.
- Initiation of Masters Degrees in all subjects, which are taught under the Faculty of Buddhist Studies.
- Introducing new external courses through online methodology and remote methodology.
- Planning to establish foreign affiliated Institutions.
- Launching of projects related to improving communication, leadership and skills of the students.
- Implementation of programmes related to the training of academic and non-academic staffs. Facilitation in the development of academic skills of lecturers.
- Taking necessary steps to develop the knowledge, attitudes and skills of the students by holding discussions together with the lecturers of the Department.
- Organizing social welfare programmes.
- Obtaining financial and infrastructure facilities required for the proper construction of the Archaeological Teaching Museum, which is under the purview of the Department of Archaeology.
- Obtaining a field site for our University, which is required to carry out field archeological activities as provided to the other Universities.

Information regarding the Resources and Students of the University - 2020

Existing Faculties	Course of Study	Classification of Students		Total Number of Students	Total Number of Academic Staff	Total No.of Non-academic Staff
Faculty of BuddhistStudies - **Internal**	Buddhist Studies	Local	212	312	27	
		Foreign	100			
Faculty of LanguageStudies - **Internal**	Language Studies	Local	238	238	27	
		Foreign	-			
Total			**550**	**550**	**54**	
Library					**01**	
Faculty of Graduate Studies and Centre for External Examinations	Bachelor of Arts(General)	Local	3246	**3299**	**Services of Visiting Lecturers are being outsourced**	**126**
		Foreign	02			
		Foreign Affiliated Institutions	51			
	One year / Two Years Master of Arts Degree Course	Local	320	**341**		
		Foreign	05			
		Foreign Affiliated Institutions	16			
	Doctor of Philosophy Degree Course	Local	37	**43**		
		Foreign Affiliated Institutions	06			
	Master of Philosophy Degree Course	Local	120	**132**		
		Foreign	01			
		Foreign Affiliated Institutions	11			
	Diploma Course / Higher Diploma Course in Buddhism	Local	45	**134**		
		Foreign Affiliated Institutions	89			
	Diploma Course/ Higher Diploma Course in Pali	Local	30	**30**		
		Foreign Affiliated Institutions	00			
	Certificate Course / Diploma in Japanese	Local	00	**00**		
	Diploma Course / Higher Diploma Course in English	Local	154	**161**		
		Foreign	07			
	Diploma Course / Higher Diploma Course in Tamil	Local	97	**97**		
	Daham Sarasaviya Diploma in Buddhism	Local	00	**00**		
		Foreign	00			
Total				**4237**	**55**	**126**
Grand Total (Internal and External)				**4787**		

Information Pertaining to the Local Students

Local Students Internal (Number of Students Registered) - 2020

Faculty of Studies	Course of Study	Medium	2016/ 2017 Fourth Year	2017/ 2018 Third Year	2018/ 2019 Second Year	2019/ 2020 First Year
Faculty of Buddhist Studies	Buddhist Studies	Sinhala	21	59	61	59
		English	00	04	04	04
	Total		**21**	**63**	**65**	**63**
Faculty of Language Studies	Language Studies	Sinhala	10	71	70	64
		English	04	06	05	08
	Total		**14**	**77**	**75**	**72**
Grand Total			**450**			

Local Students External (Number of Students Registered) - 2020

	Course of Study	Number of Students for the Academic year 2019	Number of Students for the Academic year 2020
Buddhist Studies	Diploma in Buddism, Higher Diploma in Buddism	36	45
	Diploma in Daham Sarasaviya	2045	00*
Language Studies	Diploma in Pali	27	30
	Japanese	22	00*
	Basic / Certificate Courses in English, Diploma and Higher Diploma Courses in English	155	154
	Basic / Certificate Courses in Tamil, Diploma and Higher Diploma Courses in Tamil	59	97
Buddhist Studies / Language Studies	Bachelor of Arts (General) Degree Course	3246	3246
	One-year Master of Arts Degree Course	86	115
	Two-year Master of Arts Degree Course	81	205
	Master of Philosophy Degree Course	64	120
	Doctor of Philosophy Degree Course	29	37
Total		**5850**	**4049**

* Students have not been registered.

Information Pertaining to Foreign Students

Foreign Students Internal (Number of Students Registered) - 2020

Faculty of Studies	Course of Study	Medium	2016/ 2017 Fourth Year	2017/ 2018 Third Year	2018/ 2019 Second Year	2019/ 2020 First Year
Faculty of Buddhist Studies	Buddhist Studies	English	02	32	19	47
Total			**100**			

Foreign Students External (Number of Students Registered) – 2020

	Course of Study	Number of Students for theAcademic year 2019	Number of Students for theAcademic year 2020
Buddhist Studies	Diploma in Buddism / Higher Diploma in Buddism	66	89
	Diploma in Daham Sarasaviya	01	00
Language Studies	Diploma in Pali	11	00
	Basic / Certificate Courses in English, Diploma and Higher Diploma Courses in English	17	07
	Basic / Certificate Courses in Tamil, Diploma and Higher Diploma Courses in Tamil	59	00
Buddhist Studies/ Language Studies	Bachelor of Arts (General) Degree Course	53	53
	One-year / Two-year Master of Arts DegreeCourse	07 40 (Foreign Institutions)	05 16 (Foreign Institutions)
	Master of Philosophy Degree Course	09	12
	Doctor of Philosophy Degree Course	03	04
Total		**266**	**186**

Foreign Students Enrolled for Courses

Number of Students Enrolled for Internal Courses (Country wise)

Country	**2016/ 2017 Fourth Year**	**2017/ 2018 Third Year**	**2018/ 2019 Second Year**	**2019/ 2020 First Year**
Bangladesh	00	02	05	03
Mianmar	02	26	11	36
Cambodia	00	01	00	02
Nepal	00	02	01	02
China	00	01	02	00*
India	00	00	00	03
Korea	00	00	00	01
Total	**02**	**32**	**19**	**47**

* Students have not been registered.

Number of Foreign Students Registered for External Courses

	Particulars on Courses	**2017**	**2018**	**2019**	**2020**
1.	Diploma in Buddism, Higher Diploma in Buddhism	70	01	66	89
2.	Diploma in English and Higher Diploma in English		02	17	07
3.	Bachelor of Arts (General) Degree Course	47	02	53	51
4.	One-year Master of Arts Degree Course	43	97	07	05
5.	Two- year Master of Arts Degree Course	14		40 (Foreign Institutions)	16 (Foreign Institutions)
6.	Master of Philosophy/ Doctor of Philosophy Degree Courses	02	15	08	16
	Total Number of Students	**176**	**117**	**191**	**184**

Number of Students in the Affiliated Institutions located in Foreign Countries

Country	In the Year 2020
Singapore	95
Malaysia	17
Bangladesh	07
Austria	01
Japan	21
Myanmar	12
Vietnam	04
China	01
Germony	01
Nepol	01
Korea	01
Total	**161**

Progress in the Registration of Students for Post Graduate Degrees for FiveYears

Course of Study	2016	2017	2018	2019	2020	Total
Master of Arts Degree Course Local/Foreign	164	201	285	213	151	1014
Master of Philosophy Local/Foreign	32	25	128	28	23	236
Doctor of Philosophy Local/Foreign	03	05	26	18	06	58
Total	**199**	**231**	**439**	**259**	**180**	**1308**

Students Registered for Degrees

Information on External Students Registered in each Year for the Period of 2011 – 2020

		Course of Study	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	
		Diploma / Higher Diploma in Buddism											
		Local	631	375	295	229	254	195	79	57	36	45	
		Foreign Institutions	103	85	102	93	138	08	70	104	66	89	
		Diploma in Pali											
		Local	54	50	33	28	39	38	-	15	27	30	
		Foreign		07 00				11			00*		
		Diploma in Sanskrit											
		Local	00	05	05	02	16	08	00	00	00	00*	
		Bachelor of Arts (General) – External											
		Local	1525	543	-	3916	2566	2489	2610	2374	3246	3246	
		Foreign	20	26	11	94	32	02	47	02	02	02	
		Foreign Institutions								145 51		51	
		Post Graduate Diploma in Buddhist Studies											
		Local	24	17	16	22	11	11	00	00	00	00*	
		Foreign Institutions	00	00	01	00	01	01	00	00	00	00*	
		Diploma in English											
		Diploma in English	299	314	223	198	223	161	60	-	75	85	
		Advanced Diploma Certificate Course	118	119	-	22	29	25	36	-	23	43	
		Certificate Course	63	64	-	17	-	34	43	-	20	00*	
6	Local	Advanced Certificate Course					37			26			
		Diploma in English					08			05			
		Advanced Diploma Course in English								01			
		Advanced Certificate Course					02			01			
	Foreign	Certificate Course					07			00*			
		Master of Arts											
7.		One-year / Two-year Master of Arts - Local	181	228	185	149	116	98	70	188	166	320	

		Foriegn	60		43		97		07		05		
		Foreign Institutions	40					16					
8.		**Master of Philosophy**											
		Local	05	12	12	20	31	30	23	114	22	120	
		Foreign	00	05	07	03	-	02	02	14	06	01	
		Foreign Institutions	**					11					
		Course ofStudy	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	
09.		**Doctor of Philosophy**											
		Local	01	05	02	-	10	03	05	25	17	37	
		Foreign	00	02	00	00	00	00	00	01	02	06	
10.		**Diploma Course in Buddhist Counselling**	00	21	21	30	13	61	58	38	00	00*	
11.		**Diploma Course in Tamil Language**											
		Tamil Advanced Diploma Course			36	35	36	28	20	32	17	50	
		Tamil Diploma Course							32	20	20	28	
		Tamil Certificate Course		17		20	-	50	31	31	10	09	
		Tamil Advanced Certificate Course		13		09	09	17	16	16	12	10	
12.		**Daham Sarasawiya Diploma Course in Buddhism**		-	1806	1784	00	2054	2048	3813	2046	00*	
13.		**Certificae Course in Chinese**	** 36					00*					
14.		**Certificate Cource in Japanese**	** 32 22									00*	
		Total	**3037**		**1981**	**2857**	**6728**	**3613 5388**	**5355**	**7249**	**5998**	**4237**	

* Students have not been registered.

** Registration of foreign students have been commenced in the year 2018.

Number of Graduates Produced During the Period of 2011 to 2020

Year	1.Honorary Degree in SahithyaChakrawarthi	2. Doctor of Philosophy Degree	3. Master of Philosophy Degree	4. Master of Arts Degree	5. Post Graduate Diploma inBuddhist Studies	6. Bachelor of Arts (General)Degree - (Internal)	7. Bachelor of Arts (General)*Degree - (External)	8. Bachelor of Arts (Special)	Total
2011	03	-	01	136	09	54	301	28	532
2012	-	-	01	155	12	79	226	39	512
2013	-	01	01	107	10	49	07	38	213
2014	-	02	-	122	11	52	444	01	632
2015	02	02	02	114	05	17	456	49	647
2016	-	04	02	81	04	48	123	22	284
2017	01	04	07	76	00	59	228	30	405
2018	00	04	03	38	02	48	366	54	515
2019	03	01	03	38	00	67	179	57	348
2020	00	02	02	58*	00	*	*	*	62
Total	9	20	22	925	53	473	2330	318	4150

The total Number of Graduates produced by this University from the Year 2011 up to 2020 is 4,150.

Notes: - * The results are to be released as the results have not yet been released due tothe CoViD pandemic.

Number of Students Graduated

Number of Graduates (Internal and External Courses)Internal (From 2016 Up to 2020)

Year	2016	2017	2018	2019	2020	Total
1. Bachelor of Arts (General) Degree (Internal)	123	59	48	67	*	**297**
2. Bachelor of Arts(Special) Degree	22	30	54	57	*	**163**
Total	**145**	**89**	**102**	**124**	*	**460**

***** Owing to CoviD Pandemic, the Examinations for the first semester of the year 2020 had been held. However, the results have not yet been released and the Examinations for the second semester of the Year 2020 have not yet been held.

External (From 2016 Up to 2020)

Year	2016	2017	2018	2019	2020	Total
1. Honorary Degree in Sahithya Chakrawarthi	00	01	00	03	00	**04**
2. Doctor of Philosophy Degree	04	04	03	01	02*	**14**
3. Master of Philosophy Degree	02	07	03	03	02*	**17**
4. Master of Arts Degree	81	76	45	38	58*	**298**
5. Bachelor of Arts (General) Degree (External)	74	228	72	179	**	**553**
Post Graduate Diploma in Buddhist Studies	04	00	02	05	00	**11**
Total	**165**	**316**	**125**	**229**	**62**	**897**

Notes: - *Students have registered in the years prior to 01.01.2020. However, they have graduated in the year 2020. ** Not mentioned.

- Written Examination for the Master's Degree for students enrolled for the Master's Degree Course in the Academic Year 2020 has not yet been conducted due to the spreadof CoViD-19 virus and as a result the results have not yet been released.

Examinations and Academic Activities

Bachelor of Arts (General / Special) Degree Course – Internal

Following are the details of the internal examinations conducted in the year 2020 and the releaseof results.

Semester Examinations held in July / August / September / October 2020The results will be released in the future.

- First Year First Semester Examination - New Curriculum

<u>Bachelor of Arts (General / Special) Degree Examination</u>

- Second Year First Semester Examination (General / Special)(New syllabus)
- Third Year First Semester Examination (General / Special)(New syllabus)
- Fourth Year First Semester Examination (Special) (New Curriculum)
- Special examinations held for students appearing again under the old syllabus (for students registered in 2008-2014)
  - First Year First Semester / First Examination in Bachelor of Arts
  - Second Year First Semester / First-half Examination (General / Special)
  - Third Year First Semester / Second-half Examination (General / Special)
  - Third-half Examination (Special)

Certificate Course / Advanced Certificate Course Examination

Information on local students who have graduated

Although the First Semester examinations for the Year 2020 had been held, the results have not yet been released and the Second Semester Examinations for the year 2020 have not yet been held due to the CoViD – 19 pandemic.

The number of graduates will be announced after the release of the results of the Examination held for the First Semester of the year 2020.

Information on foreign students who have graduated

Due to CoviD – 19 Pandemic, the first semester examinations of 2020 have been held but the results have not yet been released yet and the second semester examinations of 2020 have not been held yet.

The number of graduates will be announced after the release of the results of the first semester of the year 2020.

Number of Students Entitled for Scholarships in the Year 2020 as per theCriteria for Awarding Scholarships

<table>
<tr><th></th><th>Title of the Scholarship</th><th>Number of Students</th><th></th></tr>
<tr><td>1.</td><td>Mahopadyaya Golden Award</td><td>01</td><td rowspan="12">The scholarship amount is determined by the Scholarship committee based on the amount of interest and balance received for the year</td></tr>
<tr><td>2.</td><td>H.M. Thisera Memorial Award</td><td>01</td></tr>
<tr><td>3.</td><td>P. Subasinghe Award</td><td>01</td></tr>
<tr><td>4.</td><td>Pimbure Sri Wageeswara Mahanayaka Memorial Award</td><td>01</td></tr>
<tr><td>5.</td><td>Kalukodayawe Sri Pannasekara Mahanayaka Thero Award</td><td>01</td></tr>
<tr><td>6.</td><td>Mulin Liyanage Memorial Award</td><td>01</td></tr>
<tr><td>7.</td><td>Most Venerable Sirimalwatte Ananda Maha Nahimi Memorial Scholarship</td><td>02</td></tr>
<tr><td>8.</td><td>Korean Nationalist Hay John Swamindra Scholarship</td><td>03</td></tr>
<tr><td>9.</td><td>Francis Hewavidana Award</td><td>04</td></tr>
<tr><td>10.</td><td>Ven. Baduraliye Jinarama Thero Memorial Scholarship</td><td>01</td></tr>
<tr><td>11.</td><td>Ven. Heenatiyana Dammaloka Thero Memorial Scholarship</td><td>01</td></tr>
<tr><td>12.</td><td>Kumbuke Don Sanis Appuhamy & Wanniarachcilage Josthina Fonseka Memorial Award</td><td>01</td></tr>
<tr><td>13.</td><td>Ven. (Dr) Thumbulle Seelakkandha Thero Award</td><td>01</td><td rowspan="5">Private Scholarships</td></tr>
<tr><td>14.</td><td>Sir Cyril De Soyza Memorial Schorlaship (Pali)</td><td>01</td></tr>
<tr><td>15.</td><td>Sir Cyril De Soyza Memorial Schorlaship (Buddhist Philosophy)</td><td>01</td></tr>
<tr><td>16.</td><td>Gamani Jayasooriya Pali Scholarship</td><td>03</td></tr>
<tr><td>17.</td><td>N. Somilawathie Belgodapitiya Scholarship</td><td>02</td></tr>
<tr><td>18.</td><td>Ven. Aludeniye Pannananda Thero Memorial Pali Grammar Award</td><td>02</td><td rowspan="2"></td></tr>
<tr><td>19.</td><td>Ven. Prof. Moratuwe Sasanarathana Anunayaka Thero Memorial Award</td><td>01</td></tr>
</table>

20.	Most Ven. Verallane Wimalatissa Nayaka Thero Memorial Award	01	
21.	Ven. Vitharandeniye Chandajothi Nayaka Thero Memorial Award	03	
22	Prof. Oliver abeynayaka Award	01	The scholarship amount is determined by the Scholarship committee based on the amount of interest and balance received for the year
23	Ven. Thichthien Son Abhinandana Pali Award	02	
24	H. M. Gunetilake Bandara Herath, P.M.G.R. Punchimenike Scholarship Fund	01	
25	Ven. Banagala Upatissa Nayaka Thero Award	01	
26	Anagarika Dharmapala Memorial Scholarship Award	01	
27	Ven. Hemmathagama Sri Siddhartha Nayaka Thero Award	01	
28	Most Ven. Madihe Pannaseeha Mahanayaka Thero Memorial Scholarship	01	
29	Most Ven. Ampitiye Sri Rahula Nayaka Thero Abinandana Scholarship Fund	01	
30	Ven. Wegama Piyarathana Nayaka Thero Abinandana Scholarship Fund (Pali)	01	
31	T.M.J.B. Thennakoon Memorial Award	01	
32	Ven. Kurunegoda Piyatissa Nayaka Thero Award	01	
	Total	**45**	

The Academic Staff

The Academic Staff as at 31.12.2020 (Engaging in Teaching Activities)

Designation	Approved Cadre	Number Employed Currently	Number of Vacancies
Venerable Mahopaddyaya Thero	01	01	00*
Senior Professor	05	00	05
Professor / Associate Professor	57	52	04
Senior Lecturer			
Lecturer			
Lecturer / Probationary			
Instructress in Buddhist Counselling	01	01	00*
Computer Instructor	01	00	01
Total	65	54	10

The Academic Staff as at 31.12.2020 (Not engaging in Teaching Activities)

Designation	Approved Cadre	Number Employed Currently	Number of Vacancies
Librarian	01	00	01
Assitant Librarian / SeniorAssistant Librarian	01	01	00*
Total	**02**	**01**	**01**

* There are vacancies.

Information on the Academic Staff – 31.12.2020

Faculties of Study	**Senior Professor**	**Professor**	**Assistant Professor**	**Senior Lecturer**	**Senior Lecturer**	**Librarian**	**Lecturer**	**Lecturer-Probationar**	**Senior Assistant**	**Computer Instructor**	**Instructress on Buddhist**	**Total**
Faculty of Language Studies	02	03	02	02	10	-	04	04	00*	00*	00*	**27**
Faculty of Buddhist Studies	01	06	-	-	10	-	04	05	-	00	01	**27**
Library	-	-	-	-	-	00*	-	-	01	00*	00*	**01**
Total	**03**	**09**	**02**	**02**	**20**	**00***	**08**	**09**	**01**	**00***	**01**	**55**

* There are vacancies.

Information of the Visiting Lecturers

Faculty of Buddhist Studies	**Visiting Lecturers**
Buddhist Philosophy	03
Buddhist Culture	01
Archaeology	01
Department of Religious Studies and Comparative Philosophy	03
Buddhist Counselling	03
Total	**11**

Faculty of Language Studies	**Visiting Lecturers**
Sanskrit	03
Pali	00
Sinhala	02
Language Skills Development	09
English Language Teaching Unit	01
Total	**15**

Appointment of Visiting Lecturers – Faculty wise

Faculties of Study	Visiting Lecturers
Faculty of Buddhist Studies	11
Faculty of Language Studies	15
Total	26

Appointment of Visiting Lecturers – 2016 - 2020

Subject	2016		2017		2018		2019		2020	
	Number	Number of Hours	Number	Number of Hours	Number	Number of Hours	Number	Number of Hours	Number	Number of Hours
Buddhist Philosophy	06	287	05	364	10	315	03	82	03	81
Buddhist Culture	06	650	05	549	01	51	-	-	01	28
Sanskrit	04	396	05	350	02	219	04	574	03	408
Pali	07	681	04	175	02	141	-	-	00	00
Archaeology	07	517	07	699'5	02	169	02	129.5	01	45
Religious Studies and Comparative Philosophy	04	377'5	07	443	06	413	03	228	03	120
Sinhala	02	158	03	582	04	428	03	355	02	85
Japanese	01	-	-	-	02	240	01	-	01	152
Korean	01	-	-	-	01	300	02	483	02	198
French	01	-	-	-	04	465	02	369.5	02	138
Hindi	-	-	-	-	01	120	02	201	01	92
Chinese	01	-	-	-	01	63	01	321	01	109
Tamil					02			110		
Buddhist Counselling	05	249	04	88	04	150	03	82	00	00
English Teaching Unit	02	83	03	130	02	90	01	32	01	200
Computer					01			20		
Total	47	3398.5	43	3380.5	42	3164	27	2857	23	1766

Information regarding the Research and Publications

	Number Submitted		
	2018	**2019**	**2020**
Researches	121	146	55
Journals	41	81	34
Articles	97	164	123
Total Number	**259**	**391**	**212**

Researches and Publications – 2020 (Faculty Wise)

	No. of Researches	**Journal**	**Articles**	**Total Number**
Faculty of Buddhist Studies	20	07	52	79
Faculty of Language Studies	35	27	71	133
Total Number	**55**	**34**	**123**	**212**

Information regarding the Library

Composition of the Staff

Librarian	-	Remains Vacant
Librarian (Acting) (On Subbatical Leave)	-	01
Senior Asssitant Librarian	-	01
Senior Staff Assistant (Library Information Services)	-	01
Library Information Assitant	-	05
Library Attendant	-	06
Machine Operator	-	01

Number of Registered Readers in the Library

Undergraduates	-	554
Academic Staff	-	55
Non-academic Staff	-	109
Postgraduate Students	-	91

Use of Library (Homagama Main Library)

Students	-	5,155
Academic Staff	-	308
Researchers	-	121
Non-academic Staff	-	223

Library at the Colombo Premises

Number of Registered Students

Post Graduate Students	-	172
Diploma Courses	-	175

Use of the Library

Students	- 4189

Acquisitions (Books/Magazines) received during the year

Number of Books Purchased	-	765
Number of books / Publications received as donations	-	120
Amount spent for purchasing books	-	Rs. 408,917.50
Value of books / Publications received as donations	-	Rs.84,649.00

Number of Books available at the Library as at 31.12.2020

Number of Books as per the List of Acquisition	-	60,826		
Less: -	-			
Number of Books removed from the Verification of goods conducted in the year 1993	-	29		
Number of Books provided to 04 institutions	-	1,259		
Number of Books disposed in the Year 2017	-	<u>1,361</u>	-	<u>2,649</u>
Number of Books available at the Library as at 31.12.2020				58,177

Functions of the Library

01. Inter Library Loan Service

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

02. Binding of Books

Sixty-seven (67) books have been bound.

03. Indexing

Six hundred and twenty-five (625) books have been indexed.

04. Classification

Six hundred and twenty-five (625) books have been classified.

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

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

06. Conducting the Library Committee.

07. Automation of the Librarty

This work is currently being carried out and two workshops were conducted by the University for the library staff.

08. Workshops organized by the Library

Two-day Workshop on Remote System Curriculum Development - Conducted by Dr. Gayathri Jayathilaka, Senior Lecturerof the Open University of Sri Lanka - 24.06.2020 - for the Academic Staff.

Senior Assistant Librarian

Participated Seminars: -

Presentation of a research paper under the heading of “Effect of Social Media on Dissemination of Buddhism” for the online conference organized by the Buddhist and Pali University of Sri Lanka on 21.10.2020.

The frequency of students attending the library

Year	Attendance
2017	9,966
2018	11,168
2019	10,454
2020	5,155

Number of Books Available at the Library

Year	Number of Books
2017	56,683
2018	59,123
2019	59,940
2020	58,177

The Faculties

Faculty of Buddhist Studies

Academic Staff:

- **Department of Buddhist Philosophy**

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

- **Department of Buddhist Culture**

1. Senior Lecturer, Venerable Ampare Ananda Thero (Head of the Department of Study)
2. Professor, (Mrs.) M.A.C. Munasinghe
3. Senior Lecturer, Venerable Aluthgama Wimalarathana Thero
4. Senior Lecturer, Venerable Omalpe Somananda Thero
5. Senior Lecturer, Doctor Venerable Dunukeulle Sarananda Thero
6. Senior Lecturer, Nilantha P. Dissanayake
7. Lecturer (Not Confirmed) Venerable Ridigama Wanarathana Thero
8. Lecturer (Probationary), Venerable Sellakataragama Gnanalankara Thero
9. Lecturer (Probationary), Rakshana Supun Kaluarachchi

- **Department of Archaeology**

1. Senior Lecturer, Venerable Baragama Saddhananda Thero (Head of the Department of Study)
2. Professor, (Mrs.) H.M.Y.K. Herath
3. Professor, (Mrs.) K.A.S.N. Amarasekara
4. Lecturer (Not Comfirmed) Weliwitage Ishanka Malsiri Thero

Department of Religious Studies and Comparative Philosophy

1. Senior Professor, Venerable Gallelle Sumanasiri Thero (Venerable MahopadyayaThero)
2. Professor, Samantha Ilangakoon (Dean of the Faculty of Buddhist Studies)
3. Senior Lecturer, Doctor Venerable Homagama Dhammananda Thero (Head of the Department of Study)
4. Senior Lecturer, Venerable Dampahala Rahula Thero
5. Lecturer (Probationary) G.S. Charith Priyadarshana
6. Lecturer (Probationary) (Mrs.) Jeewnathika Yasanthika (Head of the Unit –Computer Teaching Unit)

Although the Faculty of Buddhist Studies should have planned to implement the Programmes such as the launch of *refereed* academic journals in Departments of Study level, the "Sahithya Sankathana" Festival, special lectures, academic seminars, workshops, projects, field study tours, meditation training, clinical training workshops, social work activities and research sessions in accordance with the Directives stipulated in the Action Plan 2020 with the objective of improving the quality of the students pursuing the internal courses of the University, developing their knowledge, attitudes and skills and directing them towards research activities and creating new approaches within the academic staff towards academic and research activities, the above activities could not be carried out to the maximum level due to the outburstof CoViD-19 pandemic from 14 March 2020 onwards.

Faculty of Language Studies

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

Department of Sinhala
Department of Pali
Department of Sanskrit
Department of English
Department of Modern Languages
Department of English Language Teaching

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

Academic Staff

Dean – Associate Professor, Venerable Lenagala Siriniwasa Thero

Heads of the Departments of Study

1. Head, Department of Pali	-	Senior Professor, Venerable Uthurawala Dhammarathana Thero
2. Head, Department of Sinhala	-	Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera
3. Head, Department of Sanskrit	-	Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero
4. Head, Department of English	-	Senior Lecturer, Doctor (Mrs.) Nipunika Sandamali
5. Head, Department of English Teaching	-	Senior Lecturer, Mr. Pradeep Gunasena
6. Head, Department of Language Skills Development	-	Senior Lecturer, (Mrs) Nirosha Salwathura

The Lecturers

- **Department of Pali**

1. Senior Professor, Venerable Uthurawala Dhammarathana Thero (Head - Department of Pali)
2. Professor, Venerable Moragollagama Uparathana Thero (Dean – Faculty of Graduate Studies)
3. Professor, Venerable Gonadeniye Pannarathana Thero (On Study Leave from 09.08.2017)
4. Senior Lecturer, Doctor Venerable Witharandeniye Chandasiri Thero
5. Senior Lecturer, Doctor Venerable Kotiyagala Uparathana Thero
6. Lecturer, Venerable Vijithapura Gunarathana Thero
7. Lecturer (Not Confirmed), Venerable Kandegama Deepawansalankara Thero

- **Department of Sinhala**

1. Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera(Head – Department of Sinhala)
2. Senior Professor, E.A. Wickremasinghe
3. Associate Professor, Venerable Dunukewatte Gunarathana Thero
4. Lecturer, Mr. U.P. Gamage

- **Department of Sanskrit**

1. Professor, Venerable Neluwe Sumanawansha Thero
2. Associate Professor, Venerable Lenagala Siriniwasa Thero (Dean, Department ofLanguage Studies)
3. Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero ((Head – Department of Sanskrit)
4. Lecturer (Not Confirmed), Doctor Venerable Athkandure Sumanasara Thero – Service has been terminated with effect from 02.10.2020

- **Department of English**

1. Senior Lecturer, Doctor (Mrs.) M. Nipunika Sandamali Dilani(Head, Department of English)
2. Senior Lecturer, Doctor (Mrs.) Varuni Tennakoon
3. Lecturer (Probationary), (Ms.) Thilini Nilanka Weerasooriya

- **Department of Language Skills Development**

1. Senior Lecturer, (Mrs.) Nirosha Salwathura (Head, Department of Language Skills Development)
2. Senior Lecturer, (Mrs.) N. Mallikadevi (Has obtained Study Leave with effect from 05.02.2020)
3. Lecturer (Probationary), (Mrs.) K.G. Kaushaki de Silva (Has obtained Study Leave with effect from 01.10.2019)
4. Lecturer (Probationary), (Mrs.) S. Nimali Priyangika ((Has obtained Study Leave from 01.09.2018)
5. Lecturer (Probationary), (Mrs.) Indeevari Wickremasinghe(Has obtained Study Leave from 02.01.2018)
6. Lecturer (Probationary), (Mrs.) W.G. Ranganee Ariyawansha(Has obtained Study Leave from 01.09.2017)

- **Department of English Teaching**

1. Senior Lecturer, Pradeep Gunasena (Head, Department of English Language Teaching)
2. Senior Lecturer, K.G. Swarnananda
3. Lecturer, (Mrs) K.G. Kumarage (Has obtained Study Leave with effect from 23.04.2020)

Total Academic Staff: - Faculty of Language Studies

Department of Study	Subject	Medium	Name	Designation
Department of Sinhala	Sinhala	Sinhala	E.A. Wickremasinghe	Senior Professor
			Venerable Dunukewatte Gunarathana Thero	Associate Professor
			Doctor (Mrs.) A.L.N.P. Perera	Senior Lecturer
			Mr. U.P. Gamage	Lecturer
Department of Pali	Pali	Sinhala / English	Venerable Uthurawala Dhammarathana Thero	Senior Professor
			Venerable Moragollagama Uparathana Thero	Professor
			Venerable Gonadeniye Pannarathana Thero	Professor
			Doctor Venerable Witharandeniye Chandasiri Thero	Senior Lecturer
			Doctor Venerable Kotiyagala Uparathana Thero	Senior Lecturer
			Venerable Vijithapura Gunarathana Thero	Lecturer
			Venerable Kandegama Deepawansalankara Thero	Lecturer (Not Confirmed)
Department of Sanskrit	Sanskrit	Sinhala / English	Venerable Neluwe Sumanawansha Thero	Professor
			Doctor Venerable Mawathagama Pemananda Thero	Senior Lecturer
			Doctor Venerable Lenagala Siriniwasa Thero	Associate Professor
			Doctor Venerable Athkandure Sumanasara Thero	Lecturer (Not Confirmed)
Department of English	English	English	Doctor (Mrs.) Varuni Tennakoon	Senior Lecturer
			Doctor (Mrs.) M. Nipunika Sandamali Dilani	Senior Lecturer
			Ms. Thilini Nilanka Weerasooriya	Lecturer (Probationary)
Department of Modern Languages	Hindi	Hindi / English	Mrs. Nirosha Salwathura	Senior Lecturer
	Tamil	Tamil	Mrs. N. Mallikadevi	Senior Lecturer
	French	French / English	Mrs. Indeevari Wickremasinghe	Lecturer (Probationary)
	Chinese	Chinese / English	Mrs. S. Nimali Priyangika	Lecturer (Probationary)
	Japanese	Japanese / English	Mrs. K.G. Kaushaki de Silva	Lecturer (Probationary)
	Korean	Korean / English	Mrs. W.G. Ranganee Ariyawansha	Lecturer (Probationary)
Department of English Language Teaching	English	English	Mr. K.G. Swarnananda	Senior Lecturer
			Mr. Pradeep Gunasena	Senior Lecturer
			Mrs K.G. Kumarage	Lecturer

Key Performance Indicators (KPI)

	Key Performance Indicators (KPI)	2021	2022	2023	2024	2025
01.	Upgrading the Image of the University as the Foremost and the Most Excellent University in relation to the Buddhist and Pali Studies locally and internationally.					
	The ranking of our University as per the existing World Classification of Universities. 01.09.2020 - 18,473	16,000	12,000	10,000	4,750	3,500
02.	Production of Qualitative Scholars to suit the modern world by exploring the related fields of subjects including the Buddhism and Pali Language.					
	Diplomas, First Degrees, Post Graduate Diplomas, Post Graduate Degrees, Degrees of Master of Philosophy and Doctor of Philosophy offered internally and externally.	5,500	6,000	6,500	7,000	7,500
	Employment in the profession (In Dhamma Communication Activities)	100%	100%	100%	100%	100%
03.	Utilization of Capital	100%	100%	100%	100%	100%
04.	Increasing the local and foreign community of students and increasing the number of foreign students by promoting the Affiliated Institutions.					
	Foreign Affiliated Institutions 01.09.2020 - 100%	14	14	14	14	15
05.	Improvement of the knowledge in Foreign Languages, Information Technology and Researches required for the Buddhist Studies.					
	Development of skills in English, Chinese, Korean, Japanese, French, Hindi and Tamil Languages.	100%	100%	100%	100%	100%
	Expansion of facilities available in Language Laboratories and improvement of the Information Communication Technology.	100%	100%	100%	100%	100%
	Translation of the Buddhist Philosophy in to the foreign languages and computerization of such knowledge and directing such knowledge for Buddhist Missionary Activities in foreign countries.	100%	100%	100%	100%	100%
	The ranking of our University as per the existing World Classification of Universities.	58	56	53	49	44
06	Computer Literacy 01.09.2020 – 100%	100%	100%	100%	100%	100%

Human Resources

The Number of Employees at the end of each Year – Information of the Staff

	As at 31.12.2016			As at 31.12.2017			As at 31.12.2018			As at 31.12.2019			As at 31.12.2020		
	Approved	**Actual**	**Vacancies**	**Approved**	**Actual**	**Vacancies**	**Approved**	**Actual**	**Vacancies**	**Approved**	**Actual**	**Vacancies**	**Approved**	**Actual**	**Vacancies**
Senior															
Academic	51	45	06	59	44	15	65	54	11	65	54	11	65	55	10
Tertiary															
Academic Assistants	02	02	00	02	02	00	02	02	00	02	01	01	02	01	01
Senior / Tertiary															
Administrative	12	09	03	15	09	06	15	11	04	15	13	02	15	11	04
Secondary / Primary															
Non-academic	120	07	13	130	08	22	130	111	19	129	118	11	129	114	15
Total	**185**	**63**	**22**	**206**	**63**	**43**	**212**	**178**	**34**	**211**	**186**	**25**	**211**	**181**	**30**

Non-academic Staff

Non-academic Staff (Division wise)

Division	Senior	Tertiary	Secondary (Senior Middle)	Primary (Junior)
Office of Mahapadyaya	-	-	01	01
Faculty of Buddhist Studies	-	-	05	03
Faculty of Language Studies	-	-	07	04
Faculty of Graduate Studies and Centre for External Examinations	02	-	05	04
Office of the Registrar	01	-	01	01
Library	-	-	06	06
Finance Division	02	-	10	03
Administration Division	01	-	07	13
Internal Examination Division	01	-	04	02
Academic and Student Services Division	02	-	04	02
Legal and Documentation Division	-	-	-	01
Internal Audit Division	01	-	02	01
Maintenance Division	02	-	03	12
Hostel	-	03	-	03
Total	**12**	**03**	**55**	**56**
	126			

Personnel Estimate of the Non-academic Staff as at 31.12.2020

Designation	Approve dCadre	No. of Employee s Currentl yServing	No. of Vacancie s
Senior			
Registrar	01	01	00
Bursar	01	01	00
Deputy Registrar / Senior Assistant Registrar	03	01	02
Deputy Bursar / Senior Assistant Bursar	01	01	00
Tertiary			
Assistant Registrar	05	04	01
Assistant Internal Auditor / Senior Assistant Internal Auditor *	01	01	00
Assistant Bursar	01	01	00
Works Engineer	01	01	00
Garden Supervisor	01	01	00
Secondary			
Sub Warden	03	03	00
Audit Assistant	02	02	00
Works Supervisor	01	01	00
Technical Officer	01	01	00
Management Assistant	48	40	08
Library Information Assistant	07	06	01
Works Supervisor (Civil)	01	01	00
Management Assistant (Book Keeper)	02	02	00
Management Assistant (Shroff)	02	01	01
Management Assistant (Store-Keeper)	02	02	00
Primary			
Library Assistant	06	06	00
Driver	11	10	01
Electrician	02	01	01
Plumber	01	01	00
Machine Operator	03	02	01
Works Attendant	32	32	00
Labourer (Gardening)	02	02	00
Mason	01	00	01
Laboratory Attendant	01	00	01
Carpenter	01	01	00
Grand Total	**144**	**126**	**18**

* These posts have been provided by suppressing Senior Assistant Internal Auditor Posts.

Personnel Estimate of the Academic Staff as at 31.12.2020

<table>
<tr><th>Designation</th><th>Approve dCadre</th><th>No. of Employee s Currently Servin g</th><th>No. of Vacancie s</th></tr>
<tr><td>Senior</td><td></td><td></td><td></td></tr>
<tr><td>Venerable Mahopadyaya Thero</td><td>01</td><td>01</td><td>00</td></tr>
<tr><td>Professor</td><td>05</td><td>00</td><td>05</td></tr>
<tr><td>Librarian</td><td>01</td><td>00</td><td>01</td></tr>
<tr><td>Senior Professor</td><td rowspan="7">57</td><td>03</td><td rowspan="7">04</td></tr>
<tr><td>Professor</td><td>09</td></tr>
<tr><td>Associate Professor</td><td>02</td></tr>
<tr><td>Senior Lecturer</td><td>02</td></tr>
<tr><td>Senior Lecturer</td><td>20</td></tr>
<tr><td>Lecturer</td><td>08</td></tr>
<tr><td>Lecturer (Probationary)</td><td>09</td></tr>
<tr><td>Senior Assistant Librarian</td><td>01</td><td>01</td><td>00</td></tr>
<tr><td>Tertiary</td><td></td><td></td><td></td></tr>
<tr><td>Academic Assistant (Instructor)</td><td>02</td><td>01</td><td>01</td></tr>
<tr><td>Grand Total</td><td>67</td><td>56</td><td>11</td></tr>
</table>

- Classification has been done according to the letter of the Director General of the Departmentof Management Services bearing No. DMS/1528 (s) vol-1 dated 06.11.2019.

Promotional Programmes, Seminars and Work Shops for the Staff

A Workshop was conducted for 150 personnel in the Academic / Non-academic Staffs of this University in the year 2020.

	Date	Workshop	Institute	Number of Officers Participated	Amount incurred for the Workshop Rs.
1	17.09.2020	One-day Workshop on Sustainable Development	At the Buddhist and Pali University of Sri Lanka	150	64,765.00

Recruitment of Trainees

A Practical Training was provided for 24 students, who followed Courses on Computer, English and Secretary Practice at National Apprenticeship and Industrial Training Authority, Vocational Training Centers of the *National Youth* Services *Council* and the Zonal Computer Resources Centre of Homagama Central College.

Details of the participants in the external courses in the year 2020 and the amounts incurred onthe courses

	Date	Workshop	Institution	Designation	Amount Incurred for the Workshop (Rs.)
1	26.02.2020 / 04, 11, 18.03.2020	Secretarial Practices	Skills Development FundLimited	Management Assistant	108,000.00
				Management Assistant	
				Management Assistant	
				Management Assistant	
				Management Assistant	
				Management Assistant	
2	07.03.2020	One-day workshop on basic computer use	*Construction Equipment Training Centre*	Management Assistant	18,000.00
				Management Assistant	
				Management Assistant	
				Management Assistant	

3	15, 22, 29.09.2020 and 06, 13.10.2020	Pricing BOQ Item andVariations	Centre for Housing Planning and Building	Work Superintendent	20,000.00
4		Library Automation2020	Sri Lanka Library Association	Library Information Assistant	31,000.00
5	2020.09.24, 25	Public Procurement Procedures	Skills Development Fund Limited	Gardener	8,500.00
6		Certificate Course in Warehouse Management	Institute of Supply and Materials Management	Management Assistant (Store Keeper)	25,000.00
Grand Total					**210,500.00**

Utilization of Vehicles – 2020

		Milleage (in km)	Amount of fuel Consumed /Allocated (Litres)	Total Expense sfor Fuel	Total Expenses forrepairs and maintenance (Rs.)	Average Runnin gper litre (km)	Avera ge fuel Expen ses for 1km (Rs.)	Average Expendit ure for repairs and maintena nce for 1 km (Rs.)
	Vehicles allocated for normal duties of the University							
1.	**NC 4154**	5,884	1,802.0	182,408.00	42,997.32	3.27	31.00	7.31
2.	**NB 2829**	7,745	1,230.0	127,920.00	201,310.37	6.30	16.52	25.99
3.	**NA 4493**	11,133	1,642.0	170,768.00	42,157.29	6.78	15.34	3.79
4.	**NA 9485**	18,056	2,143.5	223,672.00	166,475.58	8.42	12.39	9.22
5.	**KS 4133**	5,728	751.9	277,965.60	166,584.06	7.62	48.53	29.08
6.	**KC 5084**	2,171	450.0	72,480.00	184,498.31	4.82	33.39	84.98
7.	**QB 2067**	1,708	104.2	14,459.00	1,605.00	16.39	8.47	0.94
8.	**250 7415**	520	74.0	7,696.00	78,650.00	7.03	14.80	151.25
9.	**58 0718**	3,720	515.0	53,940.00	85,593.10	7.22	14.50	23.01
10.	**18 4060**	The vehicle had been handed over to the German Technical Training Institute for repairs and it was not in operation during the relevant year.						
	The vehicles assigned to the Officers of the University.							
11.	**CAI 1736**	9,560	140	-	167,652.41	-	-	17.54
12.	**CAM 5412**	15,650	140	-	178,640.41	-	-	11.41
13.	**KR 7529**	11,222	140	-	151,601.55	-	-	13.51
14.	**KO-4852**	15,822	170	-	161,691.28	-	-	10.22

Utilization of Equipment

Performance – Utilization of Equipment – From 01.01.2020 up to 31.12.2020

Equipment	Number of equipment	Fuel Consumption				Amount incurred (Rupees)	Number of hours travelled	Amount incurred for 1 hour (Rupees)	Amount Consumed per 1 hour (litres)
		Diesel (Litres)	Petrol (Litres)	2 T (Litres)	DS 40 (Litres)				
Generater (Hostel premises)	01	950L				Rs.98,800.00	71.00	1391.54	13.38
Generater (Administrative premises)	01	550L				Rs.57,200.00	90.00	635.55	6.11
Sub Total		**1500 L**				**Rs.156,000.00**			
Grass Cutting Machine	03		100L			Rs.13,950.00	144.00	123.56	0.75
				7L	1 L	Rs. 3,843.00			
Total	**05**					**Rs.173,793.00**			

Venerable Mahopadyaya Theros served in the University

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

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

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

	Name	Designation	Date of Appointmen	Date of Completion of the Service
01	Dr. Venerable KakkapalliyeAnurudhdha Thero (Appointed by the President)	Venerable Competent Authority	08.08.1996	31.12.1996
02	Dr. Venerable Horana VajiragnanaNayaka Thero *	Venerable Competent Authority	15.01.1997	23.02.1997
03	Professor Venerable Kumburugamuwe Vajira Thero (appointed by the President in terms of Section 10 of the Buddhist and Pali University Act of Sri Lanka No. 74 of 1981.)	Venerable Mahopadyaya Thero	24.02.1997	28.10.1998
04	Doctor Venerable Meegoda Pannaloka Thero (appointed by the Secretary of the Ministry)	Venerable Mahopadyaya Thero (Acting)	25.11.1998	20.01.1999
05	Professor P. Wilson (appointed by Hon. Richard Pathirana, Minister of Education as per the Gazette Extraordinary bearing No. 1063/9 dated 20 January)	Competent Authority	20.01.1999	30.09.1999
06	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	01.10.1999	20.09.2002
07	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	21.09.2002	20.09.2005

08	Professor Venerable Wegama Piyarathana Thero *	Venerable Mahopadyaya Thero	21.09.2005	20.09.2008
09	Professor Chandra Wickramagamage (appointed by the Ministry)	Mahopadyaya Thero (Acting)	24.09.2008	28.10.2008
10	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	29.10.2008	30.10.2011
11	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	31.10.2011	30.10.2014
12	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2014	30.10.2017
13.	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2017	30.10.2020
14.	Professor Venerable Gallelle Sumanasiri Thero	Venerable Mahopadyaya Thero (Attending the Duties of the Post)	With effect from 02.11.2020	

* Appointed as per the Scheme of Recruitment stipulated in the University GrantsCommission Circular in terms of Provision 10 (9) of the Act No. 37 of 1995.

Calendar of meetings

Calendar of Meetings – Year 2020

Month	Administrative Council	The Senate	Board of the Faculty of Graduate Studies	Faculty Board Meetings		Finance Committee	Institutional Procurement Committee e	Minor Procurement Committee		Gifts and Scholarship Committee	Information Technology Committee	Workshop on Paliand Sinhala Dictionary Compilation
				Faculty of Buddhist Studies	Faculty of Language Studies			First Time	Second time			
January	28	14	22	22	22	09	30	07	24	-	07	On Tuesdays ofEach Month
February	25	11	26	19	19	06	27	06	20	-		
March	31	10	25	18	18	05	26	03	20	-	03	
April	28	08	22	22	22	09	30	03	24	-		
May	26	12	27	20	20	14	28	06	22	07	12	
June	30	09	24	17	17	11	25	03	22	-		
July	28	14	22	15	15	09	30	01	21	-	07	
August	25	11	26	19	19	06	27	05	21	-		
September	29	08	23	16	16	10	24	02	22	-	08	
October	27	13	28	21	21	08	29	06	22	-		
November	24	10	25	18	18	05	26	04	23	-	03	
December	30	08	23	16	16	10	31	02	22	-		

Month	Library Committee	Students' Welfare Committee	Progress Review Committee on Building Construction	Administrative Officers' Meeting (Fourth Friday of every Month)	Academic/ Non-academic Official Quarters Committee (Fourth Wednesday in every two Months)	Study leave Committee (Second Wednesday of every month)	Academic Staff Research Session	Meeting of Course Cordinators	Audit and management Committee	Staff Meeting (Fourth Wednesday of every Three Months)	Internal examniations Committee	Presentation Review Committee for Post Graduate Studies
January	-	08	07	31	-	08	09	31	-	-	-	22
February	-	-	11	28	26	12	12	28	18	18	-	26
March	11	04	03	27	-	11	11	27	-	-	-	25
April	-	-	06	24	-	08	08	24	-	-	-	22
May	-	-	05	29	27	13	13	29	19	19	-	27
June	10	03	02	26	-	10	10	26	-	-	-	24
July	-	-	07	31	-	08	08	31	-	-	-	22
August	-	05	04	28	26	12	12	28	18	18	06	26
September	16	-	08	25	-	09	09	25	-	-	-	23
October	-	-	06	23	-	14	14	23	-	-	-	28
November	18	-	03	27	25	11	11	27	17	17	-	25
December	-	-	08	24	-	09	09	24	-	-	-	23

Cost for Students

Cost per Student for 5 years

Year	2016	2017	2018	2019	2020
Cost Rs.	865,025/-	838,685/-	814,467	*1,002,717	*947,712

*Including Depreciation

Payment of Bursaries in the year 2020– Amount of Instalment – Rs. 4000/-per one Student

Payment of Bursaries				
First Year - 2019/2020				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	First Year	110	01	438,000.00
17.03.2020	First Year	110	02	438,000.00
23.04.2020	First Year	110	03	438,000.00
21.05.2020	First Year	110	04	438,000.00
18.06.2020	First Year	110	05	438,000.00
30.07.2020	First Year	110	06	438,000.00
27.08.2020	First Year	110	07	438,000.00
22.09.2020	First Year	110	08	438,000.00
12.11.2020	First Year	110	09	438,000.00
22.12.2020	First Year	110	10	438,000.00

Second Year - 2018/2019				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	Second Year	94	11	373,500.00
17.03.2020	Second Year	94	12	373,500.00
23.04.2020	Second Year	94	13	373,500.00
21.05.2020	Second Year	94	14	373,500.00
18.06.2020	Second Year	94	15	373,500.00
30.07.2020	Second Year	94	16	373,500.00
27.08.2020	Second Year	94	17	373,500.00
22.09.2020	Second Year	94	18	373,500.00
12.11.2020	Second Year	94	19	373,500.00
22.12.2020	Second Year	94	20	373,500.00

Third Year - 2017/2018				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	Third Year	103	21	408,000.00
17.03.2020	Third Year	103	22	408,000.00
23.04.2020	Third Year	103	23	408,000.00
21.05.2020	Third Year	103	24	408,000.00
18.06.2020	Third Year	103	25	408,000.00
30.07.2020	Third Year	103	26	408,000.00
27.08.2020	Third Year	103	27	408,000.00
22.09.2020	Third Year	103	28	408,000.00
12.11.2020	Third Year	103	29	408,000.00
22.12.2020	Third Year	103	30	408,000.00

Fourth Year - 2016/2017				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	Fourth Year	20	31	79,500.00
17.03.2020	Fourth Year	20	32	79,500.00
23.04.2020	Fourth Year	20	33	79,500.00
21.05.2020	Fourth Year	20	34	79,500.00
18.06.2020	Fourth Year	20	35	79,500.00
30.07.2020	Fourth Year	20	36	79,500.00
27.08.2020	Fourth Year	20	37	79,500.00
22.09.2020	Fourth Year	20	38	79,500.00
12.11.2020	Fourth Year	20	39	79,500.00
22.12.2020	Fourth Year	20	40	79,500.00

Payment of Bursaries in the year 2020– Amount of Instalment – Rs. 5000/-per one Student

	Payments of Mahapola			
	Second Year - 2018/2019			
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	Second Year	27	11	135,000.00
17.03.2020	Second Year	27	12	135,000.00
23.04.2020	Second Year	27	13	135,000.00
21.05.2020	Second Year	27	14	135,000.00
18.06.2020	Second Year	27	15	135,000.00
30.07.2020	Second Year	27	16	135,000.00
27.08.2020	Second Year	27	17	135,000.00
22.09.2020	Second Year	27	18	135,000.00
12.11.2020	Second Year	27	19	135,000.00
22.12.2020	Second Year	27	20	135,000.00

Third Year - 2017/2018				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	Third Year	28	21	140,000,00
17.03.2020	Third Year	28	22	140,000,00
23.04.2020	Third Year	28	23	140,000,00
21.05.2020	Third Year	28	24	140,000,00
18.06.2020	Third Year	28	25	140,000,00
30.07.2020	Third Year	28	26	140,000,00
27.08.2020	Third Year	28	27	140,000,00
22.09.2020	Third Year	28	28	140,000,00
12.11.2020	Third Year	28	29	140,000,00
22.12.2020	Third Year	28	30	140,000,00

Fourth Year - 2016/2017				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
13.02.2020	Fourth Year	13	31	65,000.00
17.03.2020	Fourth Year	13	32	65,000.00
23.04.2020	Fourth Year	13	33	65,000.00
21.05.2020	Fourth Year	13	34	65,000.00
18.06.2020	Fourth Year	13	35	65,000.00
30.07.2020	Fourth Year	13	36	65,000.00
27.08.2020	Fourth Year	13	37	65,000.00
22.09.2020	Fourth Year	13	38	65,000.00
12.11.2020	Fourth Year	13	39	65,000.00
22.12.2020	Fourth Year	13	40	65,000.00

* **The University pays burseries for students in the first year, who are entitled to get Mahapola as it takes more than one year to give money to such students by the Mahapola Higher Education Fund. When the students subsequently get money from the Mahapola Higher Edcuation Fund, the amounts granted by the University as burseries are credited to the University and instalment arrears are granted to the relevant students.**

Provisions Allocated for the University from 1986 to 2020

Year	Recurrent Provisions in Millions	Capital provision in Millions
1986	0.38	0.06
1987	0.37	0.02
1988	0.35	0.05
1989	0.39	0.01
1990	0.65	0.00
1991	0.72	0.31
1992	0.82	0.32
1993	1.04	0.08
1994	1.20	0.09
1995	1.28	0.20
1996	1.22	0.43
1997	1.37	2.00
1998	1.67	1.37
1999	1.78	0.51
2000	1.87	0.49
2001	2.30	0.38
2002	22.10	7.00
2003	27.74	11.39
2004	30.50	69.91
2005	38.00	180.00
2006	58.50	180.00
2007	66.80	133.00
2008	68.90	130.00
2009	79.34	127.50
2010	82.17	142.50
2011	83.50	161.18
2012	119.30	100.50
2013	134.77	80.00
2014	165.48	113.00
2015	222.06	115.00
2016	247.04	86.00
2017	272.06	100.00
2018	314.50	108.00
2019	433.00	280.00
2020	489.50	107.50

Capital Expenditure 2020

Recurrent and Capital Expenditure of the University (Rs.)

	2016	2017	2018	2019	2020
Recurrent Expenditure	262,241,004	302,508,582	351,070,337	497,113,479	455,126,811
Capital Expenditure	95,863,208	43,566,711	70,286,468	241,556,403	90,312,144
Capital Expenditure incurred in Cash			105,543,106	209,271,662	96,404,406

Particulars regarding the Recurrent Expenditure

Subject	2019	2020
(a) Personnel emoluments	390,484,046	372,705,968
(b) Travelling Expenditure Local/Abroad	1,454,824	247,697
(c) Supplies	15,884,609	11,257,643
(d) Maintenance	8,774,484	8,319,126
(e) Services - Contractual Services	41,363,857	36,336,052
(f) Others	39,151,659	26,260,325
Total	**497,113,479**	**455,126,811**

In the Year 2019

Object	Estimate (Rs.)	Expenditure (Rs.)	Balance / Surplus Amount (Rs.)
(a) Recurrent Expenditure (Including Extra Provisions)	433,000,000	497,113,479	(64,113,479)
(b) Capital Expenditure	*280,000,000	241,556,403	38,443,597
Total	713,000,000	738,669,882	(25,669,882)

In the Year 2020

Object	Estimate (Rs.)	Expenditure (Rs.)	Balance / Surplus Amount (Rs.)
(a) Recurrent Expenditure (Including Extra Provisions)	489,497,000	455,126,811	34,370,189
(b) Capital Expenditure	107,500,000	90,312,144	17,187,856
Total	596,997,000	545,438,955	51,558,045

* Even though a sum of Rs. Rs. 280 million had been approved for the year 2019, the total provision had not beenreleased by the General Treasury in cash.

Financial statement

Buddhist and Pali University of Sri Lanka
Statement of Financial Performance for the Year Ended on 31 December 2020

Description	Notes	2020	2019
Income		**Rs.**	**Rs.**
Government Grant for recurrent expenditure	**03**	445,499,000	424,688,000
Income earned by the University			
Income earned from the Internal Students	**04**	4,638,487	3,578,743
Investment Income and interest for Loans	**05**	7,515,703	6,889,298
Other Income	**06**	1,959,556	11,962,932
External Projects - Income	**07**	41,771,287	53,222,073
Donations received from the International Association of Theravada Buddhist Universities (IATBU)	**08**		52,785
Total Income		**501,384,033**	**500,393,831**
<u>Less - Expenditure</u>			
Personal Emoluments	**09**	372,705,968	390,484,046
Travelling Expenses	**10**	247,697	1,454,824
Supplies	**11**	11,257,643	15,884,609
Maintenance Expenses	**12**	8,319,126	8,774,484
Services	**13**	36,336,052	41,363,857
Others	**14**	26,260,325	39,132,569
External Project Expenses	**07**	35,372,123	42,892,161
Conference of the International Association of Theravada Buddhist Universities (IATBU) - 2018	**08**	-	19,090
Total Expenditure		**490,498,934**	**540,005,640**
Amortization / Capital Adjustments	**15**	94,335,852	84,119,096
Less - Depreciation		(95,194,136)	(85,295,176)
Surplus/Deficit		**10,026,815**	**(40,787,889)**

The Notes No. 1 to 38 were presented in page numbers 09 to 31 as an integral part of the Financial Statements.
The Performance Report classified as External and Internal was presented as Note Number 02.

The Buddhist and Pali University of Sri Lanka
Statement of Financial Position as at 31 December 2020

Description	Notes	2020	2019
Assets		**Rs.**	**Rs.**
Non – Current Assets			
Property, Plant and Equipment	**16**	1,445,406,409	1,249,749,054
		1,445,406,409	**1,249,749,054**
Capacity Building	**17**	7,239,726	8,927,337
Works in Progress	**18**	69,775,469	250,345,941
Investments	**19**	51,118,473	58,831,868
		1,573,540,077	**1,567,854,200**
Current Assets			
Inventories	**20**	7,088,923	5,703,838
Publication Stock	**21**	1,713,925	2,156,312
Short-term investments	**22**	67,080,000	55,000,000
Employee Loans and Miscellaneous Advances	**23**	11,119,407	3,068,109
Miscellaneous deposits	**24**	492,550	492,550
Capital Advances	**25**	14,599,685	14,599,685
Interests receivable	**26**	3,568,075	4,676,496
Income receivable	**-**	-	10,000
Prepayments	**27**	1,256,101	1,969,717
Cash & cash equivalents	**28**	40,830,197	29,801,153
		147,748,863	**117,477,860**
Total Assets		**1,721,288,940**	**1,685,332,060**
Equity and Liabilities			
Net Assets / Equity			
Capital Grant- spent	**-**	989,133,222	957,526,438
Capital Grant- unspent	**29**	17,235,969	15,048,113
Government Capital Grant (Vehicles)	**-**	-	1,738,505
Asset revaluation reserve		610,479,282	610,479,282
Cumulative Balance	**-**	(328,078,637)	(338,105,452)
		1,288,769,836	**1,246,686,886**
Reserves and Non-current Liabilities			
Reserve Funds	**30**	80,852,045	75,942,374
Capital Donations	**31**	175,996,663	192,888,212
Provision for Gratuity	**32**	94,410,664	91,282,102
		351,259,372	**360,112,688**

Descriptio n	**Notes**	**2020**	**2019**
<u>Current liabilities</u>			
Differed Income	**33**	1,544,287	16,933,650
Deposits	**34**	4,777,206	4,099,656
Retentions on Contracts	**35**	9,136,337	14,561,453
Miscellaneous Creditors	**36**	110,739	424,175
Accrued Expenses	**37**	10,393,511	13,165,440
Accrued Expenses- External Projects	**38**	55,297,652	29,348,112
		81,259,732	**78,532,486**
Total Equity and Liabilities		**1,721,288,940**	**1,685,332,060**

M.A.V.S. Gunawardhana
Bursar
22.02.2021

R.A. Piyaratne
Registrar

The Council is responsible for the preparation and presentation of the above financial statements andthe following signatures were placed on behalf of the Council.

Professor Venerable Neluwe Sumanawansa Thero
Mahopadyaya

Buddhist and Pali University of Sri Lanka22.02.2021

Member of the Council

1. Professor Venerable Moragollagama Uparathana Thero

2. T.N. Hettiarachchi

The Notes Numbers 1 to 38 were presented in Page Numbers 09 to 31 as an integral part of the Financial Statements.

Financial Statements 2020

The Buddhist and Pali University of Sri Lanka

Statement of Changes in Net Assets / Equity for the year ended 31 December 2020

	2020			Revaluatio nReserve (Rs.)	Accumulate dFund Rs.	Tota lRs.
	Capital Grants spent(Rs.)	Capital Grants Unspent (Rs.)	Government Capital Grants (Vehicles)			
Balance as at 01.01.2019	**788,476,239**	**53,247,969**	**4,056,505**	**610,960,718**	**(330,620,024)**	**1,126,121,407**
Income / collections during the year	-	222,900,000	-	-	-	**222,900,000**
Expenditure during the Year	241,556,403	(241,556,403)	-	-	-	-
Adjustments for Amortization	(64,855,312)	-	(2,318,000)	-	-	(67,173,312)
Adjustments in the previous year	(7,650,892)	(19,543,453)	-	(481,436)	33,302,461	5,626,680
Deficit in the year 2019	-	-	-	-	(40,787,889)	(40,787,889)
Balance as at 01.01.2020	**957,526,438**	**15,048,113**	**1,738,505**	**610,479,282**	**(338,105,452)**	**1,246,686,886**
Income / collections during the year	-	92,500,000	-	-	-	92,500,000
Expenditure during the Year	90,312,144	(90,312,144)	-	-	-	-
Adjustments for Amortization	(75,621,150)	-	(1,738,505)	-	-	(77,359,655)
Adjustments in the previous year	17,225,517	-	-	-	-	17,225,517
Adjustments for Publication Stocks	(309,727)	-	-	-	-	(309,727)
Surplus / Deficit in the year 2020	-	-	-	-	10,026,815	10,026,815
	989,133,222	**17,235,969**	**-**	**610,479,282**	**(328,078,637)**	**1,288,769,836**

Financial Statements 2020

The Buddhist and Pali University of Sri Lanka
Cash Flow Statement for the year ended on 31.12.2020

	2020		2019	
	Rs.	Rs.	Rs.	Rs.
Operational Activities				
Surplus for the Year (Deficit)		10,026,815		(40,787,889)
Adjustments for Non-Financial Items				
Provisions for Depreciation in the Year	91,576,754		80,578,592	
Annual Depreciation for skills Development	3,617,382		4,716,584	
Provisions for Gratuity	6,928,290		56,135,169	
Loss incurred by transferring the Bus	-		292,500	
Profit gained through the sale of wooden goods	-		(21,633)	
Adjustments for Publication Stocks	(309,727)			
Adjustments for Profit – Accumulated Balance in the previous Year	-		(485,267)	
Adjustments for Assets Revaluation Balance			(481,436)	
Adjustments for Other Capital Grants	-			
Writing off the Provision for Depreciation in the Year	(94,335,852)		(84,119,096)	
Investment Income	(7,402,019)		(6,755,771)	
Income received from Property	(106,796)		(725,987)	
Interests of Loans and Advances	(113,684)		(133,527)	
Working Capital Changes				
Inventories	(1,385,085)		(206,327)	
Publication Stock	442,387		(141,692)	
Short-term Investments	(12,080,000)		(20,000,000)	
Loans for Employees and Advances	(8,051,298)		313,086	
Miscellaneous Deposits			-	
Capital Advances			27,841,034	
Interests Receivable	1,108,421		(3,615,951)	
Income Receivable	10,000		140,000	
Pre-payments	713,616		(118,777)	
Differed Income	(15,389,364)		4,884,255	
Deposits	677,550		1,048,819	
Retentions on Contracts	(5,425,116)		4,544,054	
Miscellaneous Creditors	(313,436)		75,883	
Accrued Expenses	23,177,610		10,034,692	
Payment of Gratuities	(3,799,728)		(2,295,255)	
Net Cash Flow generated from Operational Activities	**(20,460,095)**	**(20,460,095)**	**71,503,949**	**71,503,949**
Investment Activities				
Acquisition of Property, Plant and Equipment	(269,923,942)		(42,137,247)	
Work in progress	180,570,472		(195,693,773)	
Investments	7,713,395		(9,385,943)	
Capacity Building	(1,929,771)		(4,206,336)	
Investment Income	7,402,019		6,755,771	
Income Earned from Properties	106,796		725,987	
Interests of Loans and Advances	113,684		133,527	
Income earned from selling wooden goods	-		22,525	
Net Cash Flow generated from Investment Activities	**(75,947,347)**	**(75,947,347)**	**(243,785,489)**	**(243,785,489)**
Financial Activities				
Capital Grants	92,500,000		222.900,000	
Reserve Funds	4,909,671		12,944,828	
Net Cash Flow generated from Financial Activities	**97,409,671**	**97,409,671**	**235,844,828**	**235,844,828**
Net Increase/Decrease in Money and Money Equivalents		**11,029,044**		**22,775,399**
Balance of Money and Money Equivalents at the beginning of the Year.		**29,801,153**		**7,025,754**
Balance of Money and Money Equivalents at the end of the Year		**40,830,197**		**29,801,153**

Bursar
22.02.2021

The Buddhist and Pali University of Sri Lanka

Reconciliation Statement of Estimates and Actual Values - 2020

Actual Income and Expenditure	Particulars	*First Estimate (January – April)	Final Estimate (January - December)	Difference between the first Estimateand Actual Information
(Rs.)		(Rs.)	(Rs.)	(Rs.)
	Income			
445,499,000	Recurrent Income	166,000,000	489,497,000	(43,998,000)
14,113,746	Other Income	3,724,000	11,193,600	2,920,146
41,771,287	Income from External Projects	17,740,691	37,799,175	3,972,112
501,384,033	**Grand Total**	**187,464,691**	**538,489,775**	**(37,105,742)**
	Expenditure			
372,705,968	Personnel Emoluments	128,759,000	375,850,000	3,144,032
247,697	Travelling expenses	1,196,000	2,147,000	1,899,303
11,257,643	Supplies	6,535,000	22,800,000	11,542,357
8,319,126	Maintenance Expenses	3,155,000	13,048,000	4,728,874
36,336,052	Contractual Services	19,570,000	43,657,000	7,320,948
26,260,325	Others	15,688,000	31,995,000	5,734,675
35,372,123	Income from External Projects	14,297,387	28,669,227	(6,702,896)
490,498,934	**Grand Total**	**189,200,387**	**518,166,227**	**27,667,293**
10,885,099	Surplus / Deficit	(1,735,696)	20,323,548	(9,438,449)

* Since the first estimate for the year 2020 is for 04 months, the actual information was compared with the final estimate approved.

The Buddhist and Pali University of Sri Lanka

Notes to be read as a Part of the Financial Statements for the Year ended 31 December 2020

1) Accounting Policies

1.1.1 Reporting Entity

The Buddhist and Pali University of Sri Lanka is presently functioning under the Ministry of Education and it is mainly operated under the Government Funds.

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

The University, which is comprised of local lay and clergy students as well as foreign clergy students is comprised of three Faculties, namely, Faculty of Buddhist Studies, Faculty of Language Studies and Faculty of Graduate Studies.

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

1.1.2 Objectives of the University

The Objectives of the University in terms of Section 3 of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981, which has been amended by the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995 are as follows:

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

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

III. (a) Training of pupil Bhikkus and lay male students to teach Buddhism and Pali Language in Piriven, Schools and similar Institutions;
(b) Provision of facilities required for the maintenance and the improvement of the moral conduct and mental discipline of Pupil Bhikkus and all the lay male students; and
(c) Any other matter related to the above matters or incidental thereto.

Responsibility & Approval of the Financial Statements

(a) The Council holds the responsibility of the Financial Statements and the Council granted the approval on 24th February 2021 to issue Financial Statements of the Buddhist and Pali university of Sri Lanka for the year ended 31 December 2020.

(b) **Financial Period**
The 12-month period starting from 01 January 2020 up to 31 December 2020 is the financial period of the Buddhist and Pali University of Sri Lanka.

1.1.3 Basis of Preparation

(a) Statement of Compliance

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

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

* Public Administration Circulars that are issued by the Ministry of PublicAdministration and Management.
* Circulars issued by the University Grants Commission (UGC).
* Circulars of the Department of Public Enterprises issued by the General Treasury.

(b) Basis of Accounting

Financial Statements have been prepared using the accrual basis and historical cost basis, excluding the occasions where the basis is specifically indicated.

(c) The Currency used in the Preparation of the Financial Statements

Values have been estimated in Rupees and Cents used in Sri Lanka in the preparation of Financial Statements and action has been taken to round off the Financial Statements to the final Rupee.

(d) Going Concern

The Management has a reasonable expectation that the University has adequate resourcesto continue in operational existence for the foreseeable future in an estimate done by the Management on the going concern of the University. Accordingly, the Management continues to adopt the going concern basis in preparing the Financial Statements of the Buddhist and Pali University of Sri Lanka.

(e) Comparative Information

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

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

(f) Materiality and Aggregation

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

(g) Judgements and Estimates on Accounts

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

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

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

1.1.5 Revenue Recognition

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

1.1.6 Property, Plant and Equipment and Their Valuation

1.1.6.1 Recognition of Assets

An asset is recognized in the balance sheet when it is probable that the future economic benefitswill flow to the University and the asset has a cost or value that can be measured reliably.

(a) Assets such as Property, Plant and Equipment are recorded at Value after Cost less Accumulated Depreciation.

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

1.1.6.2 Depreciation of Assets

(a) **i.** As per the Circular No. 649 of the University Grants Commission, fixed assets have been depreciated by adopting the straight-line method and the net value of the fixed assets has been indicated in the Statement of Financial Position. The usefullives of the assets depreciated and the depreciation ratio has been estimated as mentioned below.

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

ii. In adjusting for depreciation related to the revalued assets, such adjustments have been made timely considering the period related to purchasing /construction and disposal of assets.

iii. Library books, periodicals and magazines are received to the University as donations throughout the year and depreciations is not made in the year as it is practically difficult to depreciate them according to the period that those books are allowed tobe used by readers.

iv. The error in calculating the depreciation for the year 2018 has been rectified retrospectively.

1.1.6.3 Revaluation of Assets

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

1.1.6.4 Vehicles provided by the General Treasury and the Ministry

Action will be taken to write off the balance of the Government Capital Provision Account in relation to the Vehicles transferred up to the year 2015 from the General Treasury and the Ministry as follows and writing off of the total balance has been completed by 31.12.2020.

Year	Value Rs.
2012	7,096,666.68
2013	6,726,666.67
2014	6,820,000.00
2015	7,399,500.00
2016	7,925,497.99
2017	3,253,833.33
2018	2,411,333.33
2019	2,318,000.00
2020	1,738,500.00
Total	**45,690,000.00**

The University had received two vehicles bearing Numbers, KO-4474 and KC–5084 donated by the Presidential Secretariat on 23 December 2019 and the vehicles have not been yet registered with the Department of Motor Traffic for the transfer of the ownership of the vehicles in the current year.

1.1.7 Work in Progress

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

The cumulative cost as at the end of 2020 of the following ongoing projects initiated in each yearare mentioned below.

Year of Commencing the Constructions	Project	Amount Rs.
2017	Construction of the Official Quarters II of the Sub-warden of the hostel.	3,967,271
2017	Construction of a Hostel for Foreign Students	65,259,296
2017	Construction of a Five storied Building in the Colombo Premises	548,902

1.1.8 Capacity Building

(a) The capital expenditure incurred for students on Capacity building will be written off from books within 3 years.

(b) The capital expenditure incurred for Non-academic and Academic Staffs on Capacity building will be written off from books within 4 years.

1.1.9 Valuation of Stocks

(a) A Committee appointed by the Venerable Mahopadyaya Thero of the University surveys and computes the year-end stock and the stock is valued by 31.12.2020. The Stock of office consumables has been valued at cost and First in First out (FIFO) is used as the stock valuation basis.

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

1.1.10 Investments

Scholarships and Donation funds received to the University are being maintained in fixed deposits and in one savings account as per the approval of the Administrative Council of the University. Scholarships are awarded annually based on the interest accrued in relation to the savings.
New fixed deposits have been initiated during the year 2020 as mentioned below.

Fund	**Amount Rs.**
Scholarships and Donation Fund	387,000.00
Medical Assistance Fund	2,200,000.00
Student Welfare Fund	500,000.00

The amount of money allocated for the Medical Assistance Funds will be deposited in fixed deposit accounts and the interest earned annually from it will be credited to the Medical Assistance Fund.

An amount of Rs. 8,000,000/- in the fixed deposits initiated for the Mahopadyaya Fund had been transferred to the Distress Loan Fund during the current year.

In the recovery of disaster loan installments, they are credited to the Mahapadhyaya Fund.

Short-term Investments
The surplus funds of the Faculty of Graduate *Studies* and Centre for *External Examinations* have been deposited in the year 2020 as mentioned below.

Opening Balance	55,000,000
Deposits during the Year	10,000,000
Year-end Balance	65,000,000

A quarterly fixed deposit amounting to Rs. 580,000.00 has been initiated from the Jeon Buddhist Research and Publication Fund.
A monthly fixed deposit was initiated from the Research and Publication Fund subsequent to cancelling an annual deposit of Rs. 1,500,000.00.

1.1.11 Liabilities and Provisions

(a) As per the Sri Lanka Public Sector Accounting Standards No. 19, provision for retirement gratuity as at 31.12.2020 has been computed based on the Actuarial Valuation method. Accordingly, the University has adopted the Projected Unit Credit Method for the computation of the Fair Value of Gratuity Liability.

1.1.12 Contingent Liabilities

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

	Case No.	Particulars regarding the Case	The Present Situation
01	SC/FR/86/2009	In relation to the confirmation in the service.	It has been scheduled to get the court decision.
02	SC/FR/87/2019	In relation to a promotion.	The court decision has been made. Contingent Liability has not been determined.
03	CA/Writ/46/2019	In relation to a promotion.	It is scheduled to call the case on 17.03.2021.
04	CA/Writ/399/2020	In relation to an appointment.	It is scheduled to call the case on 16.03.2021.

1.1.13 Unspent Capital Grants

Unspent Capital Grants have been reconciled by Note No. 29.

1.2.1 Paying Taxes

The University has been exempted from paying the income tax by the Inland Revenue Act, No. 24 of 2017.

1.2.2 Cash Flow Statement

The Cash flow Statement has been prepared by adopting the indirect Method.

1.2.3 Cash and Cash Equivalents

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

1.2.4 Events after the Reporting Date

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

1.2.5 Provisions and Allocations

Provision shall be recognized when the Fund has a present obligation as a result of a past event andit is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

1.2.6 Related-party Transactions

The transactions conducted with the members of the Council of the Buddhist and Pali University of Sri Lanka are transactions conducted within the general administration affairs of the University. The transactions conducted during the year 2020 are indicated below.

Names of the Members of the Council	Membership Fees forAdministrative Council and for the other Committees	Transport Allowances for Committees and Interviews	Total Value
Venerable Induragare Dhammarathana Thero	55,800	44,000	99,800
Venerable Waragoda Pemarathana Anunayaka Thero	12,000	12,000	24,000
Venerable Thrikunamale Ananda Mahanayake Thero	24,000	6,000	30,000
Mr. W.S.P. Kumara	18,000	18,000	36,000
Venerable Niyangoda Wijithasiri Thero	36,000	60,000	96,000
Venerable Godagama Mangala Thero	30,000	50,000	80,000
Mr. J.M.U.B. Jayasekera	48,000	28,000	76,000
Mr. Daya Amarasekara	36,000	-	36,000
Mr. H.D. Karunarathne	36,000	6,000	42,000
Mr. Chandima Wijebandara	40,000	4,500	44,500
Mr. T.N. Hettiarachchi	90,000	22,500	112,500
Mr. Kapila Gunawardene	18,000	4,500	22,500
Mr. Bandula Harischandra	16,000	4,500	20,500
Total value	**459,800**	**260,000**	**719,800**

Financial statements 2020
Note 02

The Buddhist and Pali University of Sri Lanka
Statement of Financial Performance for the year ended 31 December 2020

	Notes	2020			2019		
		External	Internal	Total	External	Internal	Total
Income		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Grants for recurrent expenditure	03	18,479,130	427,019,870	445,499,000	19,909,907	404,778,093	424,688,000
Income earned by the University				-			-
Income earned from the Internal Students	04	-	4,638,487	4,638,487	-	3,578,743	3,578,743
Investment Income and interest for Loans	05	19,180	7,496,523	7,515,703	-	6,889,298	6,889,298
Other Income	06	97,018	1,862,538	1,959,556	2,688,187	9,274,745	11,962,932
External Projects - Income	07	41,771,287	-	41,771,287	53,222,073	-	53,222,073
Donations received from the International Association of Theravada Buddhist Universities (IATBU)	08		-	-	-	52,785	52,785
Total Income		**60,366,615**	**441,017,418**	**501,384,033**	**75,820,167**	**424,573,664**	**500,393,831**
Less - Expenses							
Personal Emoluments	09	19,365,234	353,340,734	372,705,968	21,274,448	369,209,598	390,484,046
Travelling Expenses	10	41,178	206,519	247,697	217,053	1,237,771	1,454,824
Supplies	11	1,210,332	10,047,311	11,257,643	3,008,532	12,876,077	15,884,609
Maintenance Expenses	12	625,739	7,693,387	8,319,126	854,314	7,920,170	8,774,484
Services	13	4,106,689	32,229,363	36,336,052	4,567,380	36,796,477	41,363,857
Others	14	396,590	25,863,735	26,260,325	3,821,676	35,310,893	39,132,569
External Project Expenses	07	35,372,123		35,372,123	42,892,161	-	42,892,161
Conference of the International Association of Theravada Buddhist Universities (IATBU) - 2018	08		-	-	-	19,090	19,090
Total Expenditure		**61,117,885**	**429,381,049**	**490,498,934**	**76,635,564**	**463,370,076**	**540,005,640**
Amortization / Capital Adjustments	15	3,171,512	91,164,340	94,335,852	3,169,602	80,949,494	84,119,096
Less - Depreciation		(3,333,362)	(91,860,774)	(95,194,136)	(3,169,602)	(82,125,574)	(85,295,176)
Surplus/Deficit		**(913,120)**	**10,939,935**	**10,026,815**	**(815,397)**	**(39,972,492)**	**(40,787,889)**

Notes to the Financial Statements

	2020 Rs.	2019 Rs.
3. Government Grants for Recurrent Expenditure		
For Personal Emoluments	382,690,00	341,000,000
For other Expenditure	62,809,000	83,688,000
	445,499,000	**424,688,000**
4. Income earned from Internal Students		
Registration fees	527,319	314,832
Teaching charges	1,881,879	1,404,964
Examination Fees	243,450	285,500
Hostel charges	1,979,471	1,486,117
Selling of publications	6,368	87,330
	4,638,487	**3,578,743**
5. Investment Income and Loan Interest		
Mahopaddyaya Fund	1,829,068	1,875,181
External Projects	5,572,951	4,880,590
Interest on Loans and Advances	113,684	133,527
	7,515,703	**6,889,298**
6. Other Income		
Photo copy Charges	115,302	350,902
Income earned by hiring Cloaks	-	300
Late fees for cloaks	1,250	29,200
Late Fees Charged in the release of Provident Fund	-	108
Tender Charges	30,000	-
Registration of Suppliers	459,000	573,000
Cheques Charged to income	34,294	41,524
Others	8,830	1,400
Expenditure incurred on Overseas Training Programmes	-	34,263
Re-obtaining Permits of the Readers in the Library	1,350	5,250
Obtaining Student's Record Books	2,000	1,250
For Books that were lost	463	419
Certificate Charges	4,050	4,500
Application Fees	185,640	162,683
Sale of File Covers	994	2,702
Sponsorship Charges received from Banks for Convocation	-	165,000
Registration Fees of the Convocation	12,000	2,331,000
Taking Security Deposits to the Income	1,400	-
Fines of the Library	9,288	54,616
Taking the retentions on contracts to the Income	48,220	73,649
Income received from property	106,796	725,987
Income received from condemned materials	-	96,083
Vehicle Parking Charges	-	87,750
Issuance of Bidding Documents	92,000	281,500
Late Fees Recovered	298,415	6,214,913
Equipment and Furniture Realized Income	-	21,633
Amount of 10% charged for Conducting Lectures	-	3,300
Certificate Award Ceremony	-	700,000
Recovery of Bond Violations	500,000	-
Charging the Bank Guarantee to the University	29,174	-
Mixed Receipts - Capital	19,090	-
	1,959,556	**11,962,932**

Financial Statements 2020

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

	Master of Arts Degree Course Project Rs.	Diploma Course in English Project Rs.	Bachelor of Arts (First) External Degrees Rs.	Tamil Languag e Course Rs.	Diploma in Buddhism / Pali Rs.	Buddhist Counsellin g Course Rs.	Faculty of Graduat e Studies Rs.	Languag e Courses Rs.	Total 2020 Rs.	Total 2019 Rs.
Income										
Other Income	253,230	161,950	842,715	83,050	138,041	22,250	66,500	6,850	1,574,586	826,103
Registration Fees	253,040	210,000	2,553,369	128,500	753,630	1,500	148,970	-	4,049,009	4,069,656
Course Fees	3,543,160	3,279,500	9,262,257	1,768,000	1,558,600	26,500	-	-	19,438,017	30,306,488
Examination Fees	211,950	272,200	10,735,015	167,200	1,175,800	2,000	248,140	-	12,812,305	10,483,410
Library Charges	280,050	163,500	-	94,500	87,000	-	49,990	-	675,040	857,266
Sale of Publications	-	8,300	398,670	-	-	-	-	-	406,970	77,730
Investment Income	-	-	-	-	-	-	-	-	-	11,275
Counselling Charges	75,000	-	-	-	-	-	519,460	-	594,460	1,638,398
Conference Charges	-	-	2,197,900	-	-	-	-	-	2,197,900	1,286,320
Charges for Convocation	-	4,000	9,000	2,000	3,000	5,000	-	-	23,000	10,000
Government Grants	-	-	-	-	-	-	-	-	-	3,655,428
Total Income	**4,616,430**	**4,099,450**	**25,998,926**	**2,243,250**	**3,716,071**	**57,250**	**1,033,060**	**6,850**	**41,771,287**	**53,222,073**
Less - Expenditure										
Lecture Fees	1,608,000	658,500	612,000	215,000	800,000	-	-		3,893,500	6,418,750
Expenses for Examinations	1,117,622	173,269	5,989,715	65,978	71,073	560	154,879		7,573,096	7,523,872
Overtime Allowances	30,388	60,978	89,429	44,298	55,643	-	284,081		564,818	1,163,681
Entertainment Expenses	45,076	17,823	68,540	6,047	8,377	-	133,931		279,794	415,619
Other Expenses	20,000	-	-	-	-	-	-		20,000	26,000
Administration Expenses	1,650,000	1,173,000	4,739,400	156,000	820,400	-	80,000		8,618,800	8,997,000
Printed Advertisements	326,570	276,259	-	196,231	271,404	135,864	-		1,206,328	38,220
Charges for Certificate Award Ceremony	-	-	-	-	-	-	-		-	358,871
Conference Charges	-	-	1,734,900	-	-	-	-		1,734,900	862,200
Travelling Expenses	-	-	-	-	50,947	-	22,400		73,347	82,000
Lecture Hall Charges	-	-	-	-	-	-	-		-	30,000
Charges for Interviews	28,500	-	-	-	-	-	-		28,500	97,000
Training of Lecturers	-	-	-	-	-	-	-		-	27,125
Preparation of Syllabuses	-	-	-	-	-	-	-		-	43,320
Charges for Sub committees of the Administrative Council	-	-	-	-	-	-	29,821		29,821	9,611,090
Communication Services	-	-	-	-	-	-	39,810		39,810	2,682,037
Provisions for Funds										
Mahopadyayaya Fund	230,000	747,364	3,877,811	189,686	1,423,353	-	30,000		6,498,214	1,349,249
Research and Publication Fund	1,030,000	632,900	2,385,549	146,600	576,147	-	40,000		4,811,196	1,956,125
Total Expenditure									**35,372,123**	**41,682,159**
General Expenditure										
Nation Building Tax										1,001,962
Economic Service Charges										208,040
Total Expenditure	**6,086,156**	**3,740,093**	**19,497,344**	**1,019,839**	**4,077,344**	**136,424**	**814,922**	**-**	**35,372,123**	**42,892,161**
Surplus / Deficit	**(1,469,726)**	**359,357**	**6,501,582**	**1,223,411**	**(361,274)**	**(79,174)**	**218,138**	**6,850**	**6,399,164**	**10,329,912**

Financial statements 2020

Statement of Financial Performance
of the *Faculty of Graduate Studies and Centre for External Examinations*
for the Year ended 31 December 2020

	2020		2019	2019 Restated
	Rs.		Rs.	Rs.
Gross Surplus of the External Project Courses of the *Faculty of Graduate Studies and Centre for ExternalExaminations*		**6,399,164**	**10,329,912**	**10,329,912**
General income				
Government Grants	18,479,130		19,909,907	19,909,907
Income earned from properties	36,080		32,608	32,608
Registration fees – Convocation	-		1,821,000	1,821,000
Other Income	60,938		134,579	134,579
Adjustment of Capital Provision to Income	3,171,512			3,169,602
Certificate Charges	-		700,000	700,000
Investment Income	19,180	21,766,840	-	-
Net Income		**28,166,004**	**32,928,006**	**36,097,608**
General Expenditure				
Personal Emoluments	19,355,784		21,261,848	21,261,848
Duties of the Machine Operator	9,450		12,600	12,600
Travelling Expenses	41,178		217,053	217,053
Supplies	1,210,332		3,008,532	3,008,532
Maintenance Expenses	625,739		854,314	854,314
Contractual Services	1,296,060		1,860,116	1,860,116
Security Services	1,465,854		1,139,947	1,139,947
Cleaning Services	1,344,775		1,567,317	1,567,317
Charges for the Subcommittees of the Council	289,505		51,264	51,264
Expenses for Examinations	-		171,453	171,453
Convocation	-		2,988,441	2,988,441
Certificate Award Ceremony	-		524,925	524,925
Workshops and Conferences	-		-	-
Other Recurrent Expenditure	107,085		85,593	85,593
Depreciation	3,333,362	29,079,124	3,169,602	3,169,602
Net Surplus / Deficit		**(913,120)**	**(3,984,999)**	**(815,397)**
Balance Brought Forward from the Previous Year		**2,408,178**		**3,223,575**
Balance Carried Down		**1,495,058**		**2,408,178**

Amounts of Rs. 6,498,214/- and Rs. 4,811,196 out of the income earned from external projects have been allocated to the Mahopadyaya Fund and Research and Publications Fund respectively.

		2020	2019
		Rs.	Rs.
8.	**Conference of the International Association of Theravada Buddhist Universities (IATBU)**		
	Income	-	52,785
	Expenditure	-	19,090
9.	**Personal Emoluments**		
	Salaries and wages	123,240,711	110,953,270
	Provident Funds	38,432,975	34,659,429
	Employees' Trust Fund	7,686,597	6,931,887
	Overtime and Holiday Pay	5,797,184	8,574,698
	Allowances for Studies	91,168,196	80,337,495
	Other Allowances (Allowances for Deans, Heads of Departments of Study and Entertainment allowances)	2,136,179	2,197,868
	Allowances for Sub-wardens – 10%	223,647	217,049
	Adjustment Allowances	300	1,336,723
	Cost of Living allowance	16,994,336	17,178,416
	Research Allowance	23,233,061	20,586,918
	Added Monthly Allowance	51,261,329	46,389,604
	Service Gratuity Allowances	6,928,290	56,135,169
	Contribution for Medical Assistance Fund	5,516,713	4,889,620
	Duties of Machine Operator	86,450	95,900
		372,705,968	**390,484,046**
10.	**Travelling Expenditure**		
	Local	88,806	378,642
	Foreign	158,891	1,076,182
		247,697	**1,454,824**
11.	**Supplies**		
	Stationery and Office Consumables	5,195,076	7,637,942
	Fuel and Lubricant Oil	2,892,318	3,520,109
	Uniforms	262,350	313,049
	Medical Supplies	43,975	56,807
	Machineries, Vehicle Spare Parts and Minor Equipment	272,734	962,807
	Other supplies	2,591,190	3,393,895
		11,257,643	**15,884,609**
12.	**Maintenance Expenses**		
	Vehicles	2,054,670	2,866,786
	Installation of Machineries and Equipment	3,156,363	3,272,845
	Maintenance of Buildings	1,023,901	111,000
	Maintenance of Websites and Software	2,084,192	2,523,853
		8,319,126	**8,774,484**
13.	**Services**		
	Transport	1,298,333	1,600,000
	Tele communication Services	2,194,383	2,424,553
	Postal Charges	335,235	689,740
	Electricity and Water	7,751,902	10,625,327
	Security Services	15,095,202	14,349,537
	Cleaning Services	9,660,997	11,674,700
		36,336,052	**41,363,857**

	2020 (Rs)	2019 (Rs)
14. Others		
Allowances for Visiting Lecturers	3,425,319	4,668,363
Bursaries	11,603,600	13,072,600
Treasury Contribution for the Mahapola Scholarship	1,487,150	1,561,800
Charges for Advertisement	2,843,446	2,122,325
Workshops, Seminars and Training and Development of the Staff	315,654	687,006
Audit Fees	897,600	1,970,640
Council and Sub Committee Charges	1,979,486	2,790,001
Expenses for Examinations	1,837,823	3,353,476
Contributions and Membership Fees	125,500	432,667
Holiday Travel Warrant Charges	107,390	166,610
Expenses for Convocation	-	4,306,723
Legal Expenses	-	810,400
Charges for Translations	136,260	275,652
Other Recurrent Expenditure	1,179,379	1,976,688
Cost of Books that were Sold / Donated	132,660	-
Charges for Disciplinary Inquiries	119,911	-
Expenses of the Certificate Award Ceremony	-	524,925
Losses of Disposing the Bus (62-7220)	-	292,500
Writing off of Expired Items and Eliminating Inventory Damages	18,102	46,000
Weaving of Chairs	-	15,350
Insurance Cash in transit	51,045	58,843
	26,260,325	**39,132,569**

	2020 (Rs)	2019 (Rs)
15. Capital Adjustments		
Adjusting Government Provision Account to Income	1,738,505	2,318,000
Adjusting Capital Provision to Income	72,003,768	60,138,728
Adjusting writing off of Capacity Development to Income	3,617,382	4,716,584
Adjusting Capital Donations to Income	16,976,197	16,945,784
	94,335,852	**84,119,096**

16. Property Plant and Equipment

Cost / Revaluation Value	Balance Brought Forward as at 01.01.2020 Rs.	Additions Rs.	Disposals/ Removals Rs.	Balance As at 31.12.2020 Rs.
Buildings	995,159,409	256,068,734	-	1,251,228,143
Lands	395,743,750	-	-	395,743,750
Wooden Goods	72,781,750	4,776,417	-	77,558,167
Equipment	153,631,839	6,552,374	-	160,184,213
Vehicles	11,462,205	-	-	11,462,205
Government Grants Account – Vehicles	45,690,000	-	-	45,690,000
Books and Periodicals	24,130,367	496,995	-	24,627,362
Cloaks and Capes	6,069,778	971,100	-	7,040,878
Rehabilitation and improvement of Capital Assets - Equipment	21,888,995	770,971	-	22,659,966
Software Development		372,000	-	372,000
Total	**1,726,558,093**	**270,008,591**	**-**	**1,996,566,684**

Accumulated Depreciation	Balance Brought Forward as at 01.01.2020 Rs.	Depreciatio nfor the Year Rs.	Adjustment sfor Depreciation Rs.	Balance As at 31.12.2020 Rs.
Buildings	215,704,813	61,316,147	-	277,020,960
Lands	-	-	-	-
Wooden goods	42,200,725	5,079,920	(2,299)	47,278,346
Equipment	123,209,287	17,564,366	(17,223,219)	123,550,434
Vehicles	9,410,766	2,051,434	-	11,462,200
Government Grants Account – Vehicles	43,951,494	1,738,505	-	45,689,999
Books and Periodicals	20,334,849	1,467,944	-	21,802,793
Cloaks and Capes	3,819,467	415,990	-	4,235,457
Rehabilitation and improvement of Capital Assets - Equipment	18,177,638	1,942,448	-	20,120,086
Total	**476,809,039**	**91,576,754**	**(17,225,518)**	**551,160,175**
Net Value				**1,445,406,409**

17. Capacity Building

Cost / Revaluation Value	Balance Brought Forward as at 01.01.2020 Rs.	Additions Rs.	Disposals Rs.	Balance as at 31.12.2020 Rs.
Capacity Building	35,589,739	1,929,771	-	37,519,510
	35,589,739	**1,929,771**	**-**	**37,519,510**

Accumulated Depreciation	Balance Brought Forward as at 01.01.2020 Rs.	Writing Offs inthe Year Rs.	Depreciatio n Adjustments on Disposals Rs.	Balance As at 31.12.2020 Rs.
Capacity Building	26,662,402	3,617,382	-	30,279,784
	26,662,402	**3,617,382**		**30,279,784**
Net Value	**8,927,337**			**7,239,726**

Financial Statements 2020

	2020 Rs.	2019 Rs.
18. Work in Progress		
Construction of Official Quarters of Sub Warden 11	3,967,271	3,967,271
Construction of a Five Storeyed Building – Colombo Premises	548,902	548,902
Construction of the Language Skills Development Centre	-	245,450,435
Construction of a Hostel for Foreign Students	65,259,296	379,333
	69,775,469	**250,345,941**
19. Investment		
Scholarships and Donation Fund - Fixed Deposits	8,461,060	8,074,060
Do – Savings Deposits	1,716,710	1,245,262
Medical Assistance Fund - Fixed Deposits	11,574,896	9,374,896
Do – Savings Deposits	202,287	1,245,412
Mahopadyaya Fund - Fixed Deposits	12,750,000	20,750,000
Do – Savings Deposits	1,063,058	2,423,322
Jiun Buddhist Research and Publication Fund - Fixed Deposits	1,300,000	1,300,000
Do – Savings Deposits	16,259	429,068
Master of Arts Degree Course Project	110,000	110,000
Research and Publication Fund - Fixed Deposits	7,145,706	8,645,706
Research and Publication Fund - Savings Deposits	1,116,741	177,263
Glorious Sun Language Skill Development Fund - Fixed Deposits	2,527,500	2,527,500
Glorious Sun Language Skill Development Fund - Savings Deposits	371,333	98,917
Student Welfare Fund - Fixed Deposits	2,603,000	2,103,000
Student Welfare Fund - Savings Deposits	159,923	327,462
	51,118,473	**58,831,868**
20. Inventories		
Balance Brought Forward as at 01.01.2020	5,703,838	5,497,511
Added: Additions during the Year	9,201,648	12,429,698
	14,905,486	17,927,209
Less: Issues during the Year	(7,797,257)	(12,177,935)
	7,108,229	5,749,274
Writing Offs / Adjustments	(19,306)	(45,436)
	7,088,923	**5,703,838**

Financial Statements 2020

		2020 Rs.	2019 Rs.
21.	**Publication Stock**		
	Publication Stock	421,710	554,370
	Publication Stock -Sahithya Sankathana	1,292,215	1,601,942
		1,713,925	**2,156,312**
22.	**Short-term Investments**		
	External Project Fund – Fixed Deposits	65,000,000	55,000,000
	Jiun Buddhist Research and Publication Fund	580,000	-
	Research and Publication Fund	1,500,000	-
		67,080,000	**55,000,000**

23.	**Loans of Employees and Miscellaneous Advances**		
	Special Advances	4,000	4,000
	Pre-festival Advances	-	2,500
	Postal Advances	72,320	27,385
	Postal Advances (External)	39,233	55,480
	Distress Loan	10,914,515	2,883,005
	Bicycle loans	960	7,360
	VAT Tax Receivable	88,379	88,379
		11,119,407	**3,068,109**
24.	**Miscellaneous Deposits**		
	Service deposits	483,450	483,450
	Deposits for Gas Cylinders	9,100	9,100
		492,550	**492,550**
25.	**Capital Advances**		
	State Engineering Corporation of Sri Lanka	90,852	90,852
	K.S.J. Constructions (Private) Limited	14,508,833	14,508,833
		14,599,685	**14,599,685**
26.	**Interests Receivable**		
	Medical Assistance Fund	234,807	293,800
	Scholarship and Donation Fund	99,240	158,846
	Jiun Buddhist Research and Publication Fund	66,345	88,368
	Mahopadyaya Fund	620,137	1,031,784
	Student Welfare Fund	130,873	199,238
	Glorious Sun Language Skill Development Fund	157,571	212,891
	Research and Publication Fund	410,582	602,236
	External Projects	1,848,520	2,089,333
		3,568,075	**4,676,496**

25

Financial Statements 2020

		2020 Rs.	2019 Rs.
27.	**Pre-Payments**		
	Annual Service Contract Charges	642,410	809,906
	Vehicle Insurance Charges	222,090	360,268
	Railway Season Ticket fees		10,490
	Revenue License Charges	33,244	43,778
	Insurance Fees	240,518	136,921
	Charges for Advertisements	117,839	608,354
		1,256,101	**1,969,717**

28.	**Cash and Cash Equivalents**		
I.	**Treasury Funds**		
	Bank of Ceylon Homagama (Recurrent) 711201	26,909,138	12,513,651
	Bank of Ceylon Homagama (Capital) 711534	11,109,475	15,013,881
II.	**Non-Treasury Funds**		
	Bank of Ceylon Homagama (External Examinations and Faculty of Graduate Studies) 711202	2,597,120	1,994,094
	Bank of Ceylon Homagama 007287 3383	174,559	235,737
	Bank of Ceylon Homagama 0077269741	39,905	43,790
		40,830,197	**29,801,153**

29.	**Capital Grants Unspent**		
	Cash Balance as at 31.12.2020	11,109,475	15,013,881
	Added	14,599,685	14,599,685
	Capital Advances as at 31.12.2020	787,333	-
	Capital Maintenance Expenses Receivable	(19,090)	-
	Cheques charged to Income		
	Less		
	Retention on Contracts as at 31.12.2020	(9,064,648)	(14,561,453)
	Capital Expenses Payable	(128,566)	(4,000)
	Retention Payable	(48,220)	-
	Capital Grant Unspent	**17,235,969**	**15,048,113**

Financial Regulations 2020

		2020	**2019**
		Rs.	**Rs.**
30.	**Reserve Funds**		
	Scholarship and Donations	10,277,010	9,478,168
	Medical Assistance	29,804,109	25,569,354
	Mahopadyaya	22,499,085	23,993,309
	Jiun Buddhist Research and Publication	2,143,612	1,998,445
	Research and Publication	10,173,028	9,425,206
	Pension Fund of the Buddhist and Pali University of Sri Lanka Established by Venerable Gallelle Sumanasiri Nahimi	5,000	5,000
	Glorious Sun Language Proficiency Development Fund	3,056,404	2,789,308
	Student welfare	2,893,797	2,683,584
		80,852,045	**75,942,374**
31.	**Capital Donations**		
	Books		
	Balance as at 01.01.2020	934,932	1,260,827
	Donations received during the Year 2020	84,649	152,066
		1,019,581	1,412,893
	Less		
	Writing off of Capital Donations	(508,375)	(477,961)

	511,206	**934,932**
Buildings		
Balance as at 01.01.2020	176,916,789	187,916,796
Donations received during the Year 2020	-	-
	176,916,789	187,916,796
Less		
Writing off of Capital Donations	(11,000,008)	(11,000,007)
	165,916,781	**176,916,789**
Equipment		
Balance as at 01.01.2020	15,036,491	20,504,306
Donations received during the Year 2020	-	-
	15,036,491	20,504,306
Less		
Writing off of Capital Donations	(5,467,815)	(5,467,815)
	9,568,676	**15,036,491**
	175,996,663	**192,888,212**

Financial Statements 2020

		2020	2019
		Rs.	Rs.
32.	**Provision for Gratuity**		
	Balance as at 01.01.2020	91,282,102	37,442,188
	Added:		
	Additions during the Year	6,928,290	56,135,169
		98,210,392	**93,577,357**
	Less		
	Payments made during the Year	(3,799,728)	(2,295,255)
		94,410,664	**91,282,102**
33.	**Deferred Income**		
	Bachelor of Arts (First) External Degrees	1,330,287	16,749,650
	Tamil Course Project	42,500	42,000
	Buddhist Counselling Course	-	11,500
	Master of Arts Degree Course	44,000	14,500
	English Diploma Course	47,000	100,000
	Buddhism / Pali Diploma	-	5,000
	Language Course	80,500	-
	Faculty of Graduate Studies	-	11,000
		1,544,287	**16,933,650**
34.	**Deposits**		
	Security Bond Deposits	230,630	205,630
	Hostel Deposits	2,194,100	2,012,100
	Library Deposits	2,106,736	1,881,926
	Library Deposits (Faculty of Graduate Studies)	245,740	-
		4,777,206	**4,099,656**

		2020 Rs.	2019 Rs.
35.	**Retentions on Contracts**		
	Parakum Farmer Organization	-	97,667
	Akwil Homes and Constructions	32,051	32,051
	State Engineering Corporation of Sri Lanka	-	936,514
	T M L Enterprises	-	48,220
	Electro Metal Pressings (Private) Limited	-	489,933
	Sukeen Design and Constructions	755,543	755,543
	Lanka Salusala Limited	9,108	30,906
	I K L Building Constructions	-	8,281
	Central Engineering Services (Private) Limited	1,077,113	10,771,135
	Ruwan Trade Centre	18,337	28,218
	Alu V Glass Engineering	32,358	20,875
	Sri Lanka State Trading (General) Corporation	95,900	131,630
	Leema Creations (Private) Limited	17,028	24,284
	Assidua Technologies (Pvt) Limited	-	16,158
	H & N Engineering Construction	145,448	52,192
	Success Constructions	-	24,291
	Sign Tech Advertising Services (Pvt) Limited	-	44,562
	Five Star Textiles Centre	29,441	16,914
	Enex Agencies (Pvt) Limited	230,261	40,820
	Alpha Industries (Pvt) Limited	-	10,150
	Maleesha Wood Works	24,580	328,870
	Chamikara Engineering Services	174,300	288,061
	D.R. Industries (Pvt) Limited	-	15,061
	Charmin Enterprises	-	19,750
	Gamini Furniture & Timber Stores (Pvt) Limited	-	9,522
	T.C.I. Enterprises (Pvt) Limited	-	46,652
	Gamage Steel furniture (Pvt) Limited	-	15,640
	Ceylinco Industries (Pvt) Limited	-	243,000
	Sun Super Enterprises	-	14,553
	Industrial Development Authority (WP)	70,322	-
	Central Suppliers (Pvt) Limited	6,348,622	-
	Ruwan Arts	4,725	-
	Sumudu Enterprises	34,000	-
	The Open University of Sri Lanka	37,200	-
		9,136,337	**14,561,453**

The value of retention on contracts of recurrent nature is Rs. 71,689.00.

The Buddhist and Pali University of Sri Lanka
Time Analysis of Retentions on Contracts as at 31.12.2020

	Name of the Institution	Retentions inthe Current Year, 2020	Retentions in the Year 2019	Retentions in the Year 2018	Retentions in the Year 2017	Retentions in the Year 2016and in the Years prior to that	Total
1	Industrial Development Authority (WP)	**70,322**					**70,322**
2	Akwil Homes and Constructions					**32,051**	**32,051**
3	Central Suppliers (Pvt) Limited	**6,348,622**					**6,348,622**
4	Sukeen Design and Constructions		**91,914**	**607,081**	**56,548**		**755,543**
5	Lanka Salusala Limited	**9,108**					**9,108**
6	Ruwan Trade Centre	**8,678**		**9,659**			**18,337**
7	Central Engineering Services (Private) Limited		**1,077,113**				**1,077,113**
8	Ruwan Arts	**4,725**					**4,725**
9	Alu V Glass Engineering	**25,551**		**6,807**			**32,358**
10	Sri Lanka State Trading (General) Corporation		**95,900**				**95,900**
11	Leema Creations (Private) Limited			**17,028**			**17,028**
12	*H & N Engineering Construction*	**93,256**	**52,192**				**145,448**
13	*Five Star Textiles Centre*	**29,441**					**29,441**
14	*Enex Agencies (Pvt) Limited*	**230,261**					**230,261**
15	Sumudu Enterprises	**34,000**					**34,000**
16	*Maleesha Wood Works*	**24,580**					**24,580**
17	*Chamikara Engineering Services*	**174,300**					**174,300**
18	The Open University of Sri Lanka	**37,200**					**37,200**
	Grand Total of Retentions	**7,090,044**	**1,317,119**	**640,575**	**56,548**	**32,051**	**9,136,337**

		2020 Rs.	2019 Rs.
36.	**Miscellaneous Creditors**		
	Mahapola Scholarship Trust fund	67,475	321,275
	Creditors' Account	30,780	30,780
	Recurrent Expenditure Payable	12,484	-
	Capital Expenditure Payable	-	-
	Miscellaneous Taxes	-	72,120
		110,739	**424,175**
37.	**Accrued expenses**		
	Salaries and Wages	126,750	237,766
	Overtime and Holiday pay	600,893	718,474
	Other Allowances	173,182	50,428
	Travelling expenses – Local	-	9,800
	Fuel and Lubricants	10,260	3,952
	Other Supplies	37,870	40,000
	Repairs and maintenance – (Vehicles)	3,245	197,415
	Machinery, Fixtures and Equipment	75,000	123,273
	Telecommunication Services	423,342	268,502
	Electricity and Water	500,837	681,165
	Security Services	1,161,491	2,292,226
	Cleaning Services	1,391,756	2,814,898
	Allowances for Visiting Lecturers	386,894	39,970
	Holiday Travel Warrants	6,400	-
	Administrative Council and Sub Committee Charges	243,400	228,400
	Expenses for Examinations	1,267,000	1,388,877
	Other Expenses	886	72,391
	Duties of Machine Operator	77,000	28,700
	Audit Fees	2,879,845	3,157,950
	Printed Advertisements	197,996	50,544
	Uniforms	9,000	1,200
	Maintenance of Websites and Software	337,064	407,759
	Bursaries	75,500	8,000
	Amount to be paid for Lands	243,750	243,750
	Contributions and Membership Fees (Local)	-	100,000
	Mahapola -Treasury Contribution	164,150	-
		10,393,511	**13,165,440**
38.	**Accrued Expenses – External Projects**		
	Master of Arts Degree Course Project	11,286,575	7,078,807
	English diploma Course Project	5,193,517	2,280,555
	Buddhism / Pali Diploma	5,206,251	2,141,826
	Bachelor of Arts First (External) Degrees	27,414,605	10,691,282
	"Daham Sarasaviya" Course	2,489,520	3,588,487
	Tamil Course	1,196,032	655,971
	Buddhist Counselling	920	9,240
	General	742,166	1,231,094
	Language Course	4,100	14,000
	Faculty of Graduate Studies	1,763,966	1,656,850
		55,297,652	**29,348,112**

Buddhist and Pali University of Sri LankaFinancial Information for Four Years

Income and Expenditure Analysis

Particulars	2020	2019	2018	2018 Restated	2017
	Rs.	Rs.	Rs.	Rs.	Rs.
Government Grants for recurrent expenditure	445,499,000	424,688,000	308,300,000	308,300,000	272,061,000
Grant received from the Government for the International Association of Theravada BuddhistUniversities (IATBU)	-	-	6,200,000	6,200,000	-
Income earned by the University	-	-			
Income earned from the Internal Students	4,638,487	3,578,743	5,221,748	5,221,748	2,414,610
Investment Income and interest for Loans	7,515,703	6,889,298	5,304,995	5,304,995	2,802,204
Other Income	1,959,556	11,962,932	11,413,257	11,413,257	5,463,065
External Projects - Income	41,771,287	53,222,073	51,717,109	51,717,109	42,975,538
Donations received from the International Associationof Theravada Buddhist Universities (IATBU)	-	52,785	8,428,125	8,428,125	-
Total Income	**501,384,033**	**500,393,831**	**396,585,234**	**396,585,234**	**325,716,417**
Less - Expenditure					
Personal Emoluments	372,705,968	390,484,046	243,234,951	243,234,951	205,160,841
Travelling Expenses	247,697	1,454,824	2,251,193	2,251,193	2,651,242
Supplies	11,257,643	15,884,609	13,072,303	13,072,303	15,629,002
Maintenance Expenses	8,319,126	8,774,484	7,809,255	7,809,255	7,664,769
Services	36,336,052	41,363,857	40,538,196	40,538,196	36,648,194
Others	26,260,325	39,132,569	31,391,377	31,391,377	34,754,534
External Project Expenses	35,372,123	42,892,161	46,773,684	46,773,684	31,872,874
Conference of the International Association of Theravada Buddhist Universities (IATBU) - 2018	-	19,090	12,773,062	12,773,062	-
Total Expenditure	**490,498,934**	**540,005,640**	**397,844,021**	**397,844,021**	**334,381,456**
Amortization / Capital Adjustments	94,335,852	84,119,096	100,380,392	83,048,675	81,607,498
Less - Depreciation	(95,194,136)	(85,295,176)	(101,308,972)	(83,977,255)	(81,607,498)
Surplus/Deficit	**10,026,815**	**(40,787,889)**	**(2,187,367)**	**(2,187,367)**	**(8,665,039)**

Performance of the Faculty of Graduate Studies and Centre for External Examinations

Gross Surplus (subsequent to the allocation for Funds)	6,399,164	10,329,912	4,943,425	4,943,425	11,102,664
Percentage of Gross Surplus	15%	19%	10%	10%	26%
Allocation for Funds	11,309,410	12,293,127	14,627,905	14,627,905	14,627,905

Analysis of Information of the Statement of Financial Position

Non-current Assets	1,573,540,076	1,567,854,200	1,401,867,402	1,419,199,119	1,413,091,178
Current Assets	147,748,863	117,477,860	98,913,834	98,913,834	60,045,698
Current Liabilities	81,259,732	78,532,486	57,944,783	57,944,783	54,734,747
Reserves and Non-current Liabilities	351,259,372	360,112,688	310,121,663	310,121,663	318,510,097
Net Assets	1,288,769,835	1,246,686,886	1,132,714,790	1,150,046,507	1,099,892,032

Audit Report

Venerable Mahopadyaya Thero
Buddhist and Pali University of Sri Lanka.

Report of the Auditor General on the Financial Statements and Other Legal and RegulatoryRequirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act, No. 19 of 2018

1 Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the **Buddhist and Pali University of Sri Lanka** for the year ended 31 December 20**20** comprising the statement of financial position as at31 December 20**20** and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out undermy 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 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.
In my opinion, except for the effects of the matters described in Basis for Qualified OpinionSection of this report, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

1.2 Basis for Qualified Opinion

(a) Even though the fixed assets costed at Rs. 122,189,698 had been fully depreciated since the useful life of the non-current assets had not been assessed annually as perParagraph 65 of Sri Lanka Public Sector Accounting Standards 07, action had not been taken to revise the estimated error in relation to the useful lives of the fixed assets, which are still in use in accordance with Sri Lanka Public Sector AccountingStandards 03 and to state it in the financial statements.

(b)

Although assets anticipated to be realized within 12 months after the date of reporting in accordance with Paragraph 76 (c) of Sri Lanka Public Sector Accounting Standards 01 should be classified as current assets, short -term investments totaling to Rs.4,756,311 that should be stated under current.

Although assets anticipated to be realized within 12 months after the date of reporting in accordance with Paragraph 76 (c) of Sri Lanka Public Sector Accounting Standards 01 should be classified as current assets, short -term investments totaling to Rs.4,756,311 that should be stated under current

assets in the statement of financial position had been indicated under non-current assets and fixed deposits totaling to Rs.48,000,000 had been stated under currentassets in the Financial Statements.

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

1.3 Other information included in the Annual Report 2020 of the University

Information, included in the Annual Report - 2020 of the University anticipated to beprovided to me subsequent to the date of this audit report, but not included in the financialstatements and my audit report in relation to the financial statements is called as the otherinformation. Management is responsible for the other information.
My opinion on financial statements does not cover any other information and I do not express any kind of assurance or opinion on it.
In relation to my audit on the financial statements, it is my responsibility to read the otherinformation identified above when such information is available and to consider in readingso whether other information is quantitatively inconsistent with the financial statements orwith my knowledge obtained during the audit or otherwise.
In relation to my audit of financial statements, it is my responsibility to consider whether other information identified above is readily available and, in doing so, to be quantitatively inconsistent with my knowledge of other information obtained with financial publicationsor in the audit or otherwise.
If I conclude that there are material misstatements when reading the Annual Report 2020 of the University, those matters should be communicated to Those Charged with Governance for correction. If there are any further unrectified misstatements, they will be included in the report, which will be tabled in Parliament by me in due course in accordancewith Article 154 (6) of the Constitution.

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

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

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

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

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

1.5 **Auditor's Responsibilities for the Audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the financial statements as awhole 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 orin the aggregate, they could reasonably be expected to influence the economic decisions ofusers taken on the basis of these financial statements.

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

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

ofexpressing an opinion on the effectiveness of the University's internal control.

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

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

- inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

2. <u>Report on Other Legal and Regulatory Requirements</u>

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

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

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

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

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

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

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

2.2.3 to state that the Authority has not performed according to its powers, functions andduties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of2018.

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

2.3 Other Matters

(a) The construction activities had been abandoned after constructing a part of the building by incurring a sum of Rs. 3,967,271 for the Contract of constructing the official quarters for Sub wardens - II, which had been scheduled to be commencedin December 2017 and to be finalized in July 2018 and action had not been taken to recommence the construction activities even by 31 December of the year under review.

(b) A continuous decline of 439 to 180 could be observed in the number of students enrolled for postgraduate studies during the period of 2018 to 2020 and the higher course fees and the establishment of other postgraduate institutions in the country were the reasons for the decline.

(c) Since the approved staff of the University as at 31 December 2020 was 67 and theactual staff was 56, the number of vacancies was 11 and the Post of Librarian included therein has remained vacant since 2015.

(d) Although a sum of Rs. 24,212,096 existed as fixed deposits and a sum of Rs. 3,380,963 existed as savings in relation to 05 funds, funds had not been spent duringthe year under review to achieve the relevant objectives.

(e) Although the letter of acceptance related to the contract of Rs. 252,327,545 for theconstruction of a five storied building had been issued without obtaining the approval of the relevant 06 authorities and an advance of Rs. 14,508,834 had beenpaid to the Contractor on 28 October 2019, the construction work had not been commenced even by 30 April 2021, the date of audit.

W.P.C.
Wickramaratne
Auditor General

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act, No. 19 of 2018

	Audit Paragraph	Reply
1.2	Basis for Qualified Opinion	
(a)	Even though the fixed assets costedat Rs. 122,189,698 had been fully depreciated since the useful life of the non-current assets had not been assessed annually as per Paragraph65 of Sri Lanka Public Sector Accounting Standards 07, action had not been taken to revise the estimated error in relation to the lifetime of the fixed assets, which are still in use in accordance with Sri Lanka Public Sector Accounting Standards 03 and to state it in the financial statements.	Estimating the useful life of an asset is judgmental based on the experience of the entity in relation to the assets in similar nature. The Buddhist and Pali Universityof Sri Lanka has estimated the useful life of non-current assets in accordance with the Commission Circular No. 649 of the University Grants Commission. Moreover, the entire class of property, plant and equipment must be revalued according to paragraph 49 of Sri Lanka Public Sector Accounting Standards No. 7. Accordingly, action is being taken to revalue the entire class of property, plantand equipment.

(b)	Although assets anticipated to be realized within 12 months after the date of reporting in accordance with Paragraph 76 (c) of Sri LankaPublic Sector Accounting Standards 01 should be classified ascurrent assets in the statement of financial position, short -term investments totalling to Rs.4,756,311 that should be stated under current assets in the statement of financial position had been indicated in non-current assetsand fixed deposits totalling to Rs. 48,000,000 had been stated under current assets in the Financial Statements.	Deposits initiated for long-term purposes without the need for realizing should be maintained for a long period of time until the relevant objective is achieved according to paragraph 76 (c) of Sri Lanka Public Sector Accounting StandardsNo. 01. Classification of deposits solely on the basis of time is a barrier to present a true and accurate financial image to the users of the financial statements. Since the fixed deposit for six months amounting to Rs. 110,000.00 is an investment of excess funds in the Master's Degree Course Project, realization ofdeposit takes place when there are shortages in funds. Therefore, I will take action in the future to classify it as a short-term investment. Excess amounts of the Post Graduate and External Examination Account have been invested in 13 fixed deposits valued at Rs. 48,000,000 and the fixed depositsare being maintained with the objective of realizing these deposits when a financial need arises. Therefore, it is more appropriate to classify investments infinancial statements in accordance with the objectives. Moreover, it is accurate to state the 13 aforesaid deposits as short-term investments under current assets as they mature within 12 months subsequent tothe date of reporting.
2.3	Other Matters	

(a)	The construction activities had been abandoned after constructing a partof the building by incurring a sum of Rs.3,967,271 for the Contract of constructing the official quarters for Sub wardens - II, which had been scheduled to be commenced in December 2017 and to be finalized in July 2018 and action had not been taken to recommence the construction activities even by 31 December of the year under review.	The construction work of the Official Quarters of Sub Wardens II had been suspended due to non-attendance of the relevant contracting institute. Althoughnecessary arrangements had been made by the consulting institute and the University to restart the project, the contracting institute had not responded. Subsequently, it has been informed to take action for recommencing this projecton the recommendations of the consulting institute bearing No. 2016- 80/QS/20/226 dated 11.03.2020 made at the discussion held with the relevant contracting institute on 11.02.2021 and to extend the construction work for 04 months. Accordingly, this project was restarted on 28.04.2021.
(b)	A continuous decline of 439 to 180 could be observed in the number of students enrolled for postgraduate studies during the period of 2018 to 2020 and the higher course fees and the establishment of other postgraduate institutions in the country were the reasons for the decline.	The development and competitiveness of postgraduate courses in the field of Buddhist Studies in the Universities, coupled with the high tuition fees for foreign students have caused this situation and CoviD -19 situation prevailed in the year 2020 has obstructed the students to carry out their academic activities. However, I noted down to focus my attention on this situation pointed out in theaudit query and to plan the strategies to increase the number of students in the ensuing years.

(c)	Since the approved staff of the University as at 31 December 2020 was 67 and the actual staff was 56, the number of vacancies was 11 and the Post of Librarian included therein has remained vacant since 2015.	Applications were called for the 11 vacancies in December 2020. At that time, one application had been submitted for one Post of Professor and the evaluationof that application has been commenced in accordance with the Commission Circulars issued by the University Grants Commission. Applications had not been received by the University for the other 04 Posts of Professor. One Post of Lecturer is for teaching the subject of Buddhist Psychology and Counselling in the Department of Buddhist Philosophy. However, the post cannot be filled as a case has been filed in the Supreme Court in relation to thatPost. The interview for the Post of Lecturer in the Department of Sanskrit. The recommendation is to be referred to the next Governing Council. Arrangements have been made to call qualified candidates for interview to fill the vacant Post of Lecturer in the Departments of Buddhist Philosophy and Sinhala and interviews will be conducted later owing to the prevailing Corona situation in thecountry. Preliminary work has been done for the written test to be conducted in accordance with the Circulars for candidates who have applied for the Post of Computer Instructor. The candidates, who had obtained the basic qualifications according to the newspaper advertisements published on 31.03.2015 and 11.03.2016 for the selection of an eligible person for the vacant Post of Librarian, had not obtainedsufficient marks in the assessment of their applications according to the Circulars. As a result of that, the newspaper advertisement was published againon 08.12.2016 and applications were called according to the instructions of the Governing Council. There were two qualified candidates among the applicants and they had not scored the marks required for the Post in the assessment of their self-assessment reports. As per the decision taken at the 389th meeting of the Governing Council, advertisements were published in the newspapers on 15.04.2018 and 16.04.2018and applications were called again for the Post of Librarian. Only one applicant from among the applications received had fulfilled the qualifications as per the University Grants Commission Circular No. 921. Parts

		2 and 3.1 of that application have been evaluated. Accordingly, marks requiredfor the Post of Librarian have not been scored. Therefore, applications were called again in December 2020. At that time, thereis one application which is eligible as per the University Grants Commission Circulars and the assessment of that application has been commenced.
(d)	Although a sum of Rs. 24,212,096 existed as fixed deposits and a sum of Rs.3,380,963 existed as savings in relation to 05 funds, funds had not been spent during the year under review to achieve the relevant objectives.	Awareness was created among the Heads of Academic and Non-Academic Departments on 18.12.12020 on the possibility / opportunities and methodology of utilizing funds as per the revised criteria and the funds were not utilized due tothe limited academic activities due to the prevailing pandemic. Funds are expected to be utilized once academic activities begin as usual. An amount of Rs.10,000.00 had been spent from the Student Welfare Fund.
(e)	Although the letter of acceptance related to the contract of Rs. 252,327,545 for the construction of a five storied building had been issued without obtaining the approval of the relevant 06 authorities and an advance of Rs. 14,508,834 had been paid to the Contractor on 28 October 2019, the construction work had not been commenced even by 30 April 2021, the date of audit.	The letter of acceptance in accordance with Section 8.7.1 of the Government Procurement Guidelines has been sent to the Bidder after obtaining the approvalof the relevant authorities. The approval for the project has been granted at the Cabinet meeting held on 30 July 2019 for considering the Cabinet Memorandumdated 01.07.2019 submitted by the Acting Minister of City Planning, Water Supply and Higher Education. Approval has also been granted at the 407th meeting of the Governing Board of the University held on 29.10.2019. Approval from the institutions that had been pointed out can be obtained only after the award of the contract. The plans are approved by the relevant institutions after the relevant plans are revised and submitted by the contractor in accordance with the rules of the relevant institutions. The project was started on design & build contract system and the contractor hasbeen paid advances for that in accordance with ICTAD/SBD/04 recommended by the ICTAD.

Financial Statement of EPF

The Provident Fund ofthe Buddhist and Pali University of Sri Lanka
Statement of Financial Performance For the year ended 31 December 2020

Particulars	Notes	2020		2019
		Rs.	Rs.	Rs.
01. Revenue				
Interest for Fixed deposit		29,843,710		28,927,610
Interest for Investment by Creditors		161,572		157,775
Interest for Seven-day Call deposits		24,113	30,029,395	46,375
Gross income			**30,029,395**	**29,131,760**
02. Less - Expenditure				
Audit Fees		102,960		143,000
Investment committee fees		43,177		98,112
Other expenses		19,180	165,317	4,500
Pre-Tax income			**29,864,078**	**28,886,148**
Less:				
Income tax for the year			4,190,413	4,044,061
Post-tax income			**25,673,665**	**24,842,087**
Added:				
Balance Brought Forward from the last Year			-	-
			25,673,665	**24,842,087**
Added:				
Adjustments of the previous year			81,381	19,002
			25,755,046	**24,861,089**
Less:				
Appropriations				
Interest for contribution accounts	02		25,616,083	24,725,403
Allocation for Net Creditors' Investment income			138,952	135,686
Balance Carried Down			11	-

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

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Statement of Financial Position as at 31 December 2020

Particulars	Notes	2020		2019
		Rs.	Rs.	Rs.
01. Claims				
Contribution account	02		436,180,870	359,966,995
			436,180,870	**359,966,995**
02. Reserves				
Cumulative balance			11	
			436,180,881	**359,966,995**
Represents				
03. Long-term assets				
Employee loans	02	98,404,802	**98,404,802**	80,839,945
				80,839,945
04. Current Assets				
Fixed deposits	03	322,213,205		276,345,705
Creditors' Investments		1,748,887		1,587,753
Interest Receivable	04	16,751,679		5,968,725
Cash and Cash Equivalent Assets	05	1,245,623		828,879
			341,959,394	**284,731,062**
05. Less: Current Liabilities				
Accrued expenses	06	196,560		401,675
Miscellaneous Creditors	07	1,547,200		2,259,418
Allocation for Net Creditors' Investment income	08	271,172		135,686
Income tax payable	09	2,168,383		2,807,233
			4,183,315	**5,604,012**
Net Current Assets			**337,776,079**	**279,127,050**
			436,180,881	**359,966,995**

M.A.V.S. Gunawardena
Bursar
22.02.2021

R.A. Piyarathne
Registrar
22.02.2021

The Governing Body is responsible for the preparation and presentation of the above financial statements and the following signs were placed for the Governing Body.

Professor Venerable Neluwe Sumanawansa Sthavira
The Mahopadhyaya
The Buddhist and Pali University of Sri Lanka

Member of the Governing Body

1. Prof. Ven. Moragollagama Uparatana Thero
2. T.N. Hettiarachchi

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Statement of Changes in Equity for the year ended 31 December 2020

Particulars	Member Balance Rs.	Retained income Rs.	Total Net Assets Rs.
Balance as at 01.01.2017	**206,711,774**	**3600**	**206,715,414**
Membership amount related to the year	16,093,535	-	16,093,535
Interest for Members	17,083,755	(17,083,755)	-
Excess for the year	-	17,081,641	17,081,641
Previous year adjustment	-	5,442	5,442
Balance as at 31.12.2017	**239,889,064**	**6,968**	**239,896,032**
Membership amount related to the year	29,952,207	-	29,952,207
Interest for Members	15,261,683	(15,261,683)	-
Excess for the year	-	15,260,579	15,260,579
Previous year adjustment	-	13,137	13,137
Balance as at 31.12.2018	**285,102,954**	**6,968**	**239,896,032**
Membership amount related to the year	50,138,638	-	50,138,638
Interest for Members	24,725,403	(24,725,403)	-
Excess for the year	-	24,725,403	24,725,403
Previous year adjustment	-	(19,002)	(19,002)
Balance as at 31.12.2019	**359,966,995**	**(0)**	**359,966,995**
Membership amount related to the year	50,597,792	-	50,597,792
Interest for Members	25,616,083	(25,616,083)	-
Excess for the year	-	25,534,713	25,534,713
Previous year adjustment	-	81,381	81,381
Balance as at 31.12.2020	**436,180,870**	**11**	**436,180,880**

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Cash Flow Statement for the year ended 31 December 2020

	2020		2019	
	Rs.	Rs.	Rs.	Rs.
Operational activities				
Operational surplus (after tax revenue)		25,673,665		24,842,087
Adjustments – Previous Year		77,915		
Changes in working capital				
Interest Receivable	(10,782,954)		(2,290,330)	
Accrued expense	(205,115)		143,000	
Income tax payable	(638,805)		322,953	
Miscellaneous Creditors	(712,218)	(12,339,137)	(3,079,325)	(4,903,702)
Cash flow generated from operational activities		13,412,443		19,938,385
Investment activities				
Fixed Deposit - Investment	(322,213,205)		(276,345,705)	
Fixed Deposit - Cancellations	276,345,705		213,842,284	
Employee Loan Payments	(26,657,501)		(18,715,175)	
Employee Loan Instalment receipts	9,092,644		12,119,785	
Investment - Creditors	(161,134)		(1,587,753)	
Net cash flow generated from investment activities	(63,593,491)	(63,593,491)	(70,686,564)	(70,686,564)
Financial activities				
Receipts from contribution accounts	64,071,147		57,801,298	
Payment for contribution accounts	(13,473,355)		(7,662,660)	
Net cash flows generated by financial activities	50,597,792	50,597,792	50,138,638	50,138,638
Net increase (decrease) in Cash and Cash Equivalents		416,744		(609,541)
Balance of cash and cash equivalents at the beginning of the year		828,879		1,438,420
Balance of cash and cash equivalents at the end of the year		1,245,623		828,879

Bursar
22.02.2021

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Notes to Financial Statements for the year ended 31 December 2020

01. Accounting Policies

1.1.1 Reporting Entity

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

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

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

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

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

1.1.3 Responsibility for Financial Statements and Granting Approval for Issuance

a. The Governing Body is responsible for the financial statements and the Governing Body granted approval on 24 February 2021 for the issuance of the Financial Statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2020.

b. Financial period

The financial period of the Provident Fund of the Buddhist and Pali University of Sri Lanka is 12 months from 01 January 2020 up to 31 December 2020.

1.1.4 The Basis of Preparation

a. Declaration of Conformity

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

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

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

b. Going Concern

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

c. The basis of Calculation

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

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

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

e. Comparative Information

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

f. Materiality and Aggregation

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

1.2.1 Investment and Employee Loans

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

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

The basis for calculating and distributing interest has been changed in accordance with the new Directives approved by the 397th meeting of the Governing Body for the Control, Administration and Management of the Provident Fund of the Buddhist and Pali University of Sri Lanka. An interest is not charged from the employees in the provision of employee loans and the loan balance at the end of the month is deducted from the balance of the contribution at the end of the month and the annual interest is computed only for the balance amount and the interest is distributed monthly.

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

c. A committee was appointed to revise the criteria of the Provident Fund and thereby a new set of Directives were presented to the Governing Body and approval was obtained for executing the Directives with effect from 01.01.2018.

Accordingly, the Governing Body has granted approval to make other investments in addition to investing in Treasury Bills to reap greater benefits from the year 2018.

The criteria of the Fund were revised again in 2018 and the approval was granted by the Governing Body to execute the criteria from 01.01.2019.

1.2.2 Cash Flow Statement

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

1.2.3 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and more liquid short-term deposits in banks.

1.2.4 Events after the Date of Reporting

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

1.2.5 Income Tax

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

1.2.6 Provision and Allocation

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

1.3.1 Related Party Transactions

The following are the transactions carried out with the members of the Governing Body of the Buddhist and Pali Universities of Sri Lanka. The Governing Body appointed members to the Investment Committee and the following transactions took place during the general administration of the University.

Name of the Member in the Investment Committee	Nature of the Transaction	Value Rs.
Mr. J.M.U.B. Jayasekara	Membership fees	20,000.00
Mr. H.D. Karunaratne	Membership fees	8,000.00
Mr. T.N. Hettiarachchi	Membership fees	12,000.00
		40,000.00

Note No. 02

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Balance of Contribution Account as at 31 December 2020

Serial No.	Name	E.P.F. No.	Total amount of contribution as at 31.12.2020	Interest	Interest and the Balance of Contribution as at 31.12.2020	Balance of the Loan Account as at 31.12.2020	Balance of the Contribution after Adjusting the Loan Balance
1	Mr. K.A.L.R. Perera	40	2,945,326	182,033	3,127,360	696,195	2,431,165
2	Ms. M.K.S. Priyangani	49	3,613,408	206,165	3,819,573	1,126,320	2,696,253
3	Ms. U.W.L. Kumari	55	3,823,035	217,011	4,040,047	1,095,110	2,944,937
4	Ms.N.S. Uduwela	57	2,938,140	213,434	3,151,574	350,500	2,801,074
5	Rev. Neluwe Sumanawansa	62	13,134,592	1,096,959	14,231,550	0	14,231,550
6	Mr. A.D. Priyanga	64	2,532,065	111,750	2,643,815	1,057,875	1,585,940
7	Ms. L.S. Hettiarachchi	67	3,115,782	263,699	3,379,482	0	3,379,482
8	Ms. W.M.I.M. Wijesuriya	69	2,954,805	122,455	3,077,260	1,294,800	1,782,460
	Mr. W.M. Anura Jayasekara	73	2,173,879	104,658	2,278,536	823,200	1,455,336
10	Rev. Waawwe Dhammarakkhitha	79	9,606,869	492,675	10,099,544	5,041,200	5,058,344
11	Rev. Uthurawala Dhammarathana	81	12,772,134	881,430	13,653,564	1,739,990	11,913,574
12	Rev. Galleelle Sumanasiri	82	12,380,977	1,007,874	13,388,851	137,952	13,250,899
13	Rev. Pitigala Vijitha	84	9,302,497	766,346	10,068,842	0	10,068,842
14	Ms. K.A.S.N. Amarasekara	85	8,554,751	435,935	8,990,686	3,745,470	5,245,216
15	Ms. M.A. Chandrani Munasinghe	86	8,218,996	603,637	8,822,632	3,880,305	4,942,327
16	Rev. Dunukewaththe Gunarathana	87	9,440,186	496,594	9,936,780	4,537,900	5,398,880
17	Ms. H.M.Y.V.K. Herath	88	10,194,805	678,974	10,873,778	1,632,400	9,241,378
18	Mr. L.B. Ajith Premakumara	93	3,234,967	184,020	3,418,987	899,800	2,519,187
19	Mr. E.A. Wickramasinghe	96	12,968,972	924,495	13,893,467	1,459,500	12,433,967
20	Mr. H.A. Wijerathne	97	2,199,377	104,227	2,303,604	834,300	1,469,304
21	Mr. C.J. Elvitigala	99	1,957,417	83,764	2,041,182	1,145,970	895,212
22	Mr. M.G.W.Weerathunga	104	2,650,954	212,094	2,863,048	108,800	2,754,248
23	Ms. K.G.L. Sriyani	111	3,254,266	275,581	3,529,847	0	3,529,847

24	Ms. D.M. Sooriyaarachchi	112	2,747,564	212,747	2,960,312	164,850	2,795,462
25	Rev. Nakkalagoda Yogananda	119	3,898,457	157,263	4,055,720	2,248,740	1,806,980
26	Mr. H.A. Lal Jayarathne	121	2,404,416	121,796	2,526,212	829,010	1,697,202
27	Mr. M.G. Raveendra Deepalal	125	2,143,184	87,506	2,230,690	1,231,425	999,265
28	Mr. Wimal Jayasinghe	129	1,958,955	80,804	2,039,758	1,148,350	891,408
29	Mr. Hasitha Kumara Samarappuli	132	2,024,966	119,690	2,144,656	512,710	1,631,946
30	Ms. A.A. Sujeewa Nilmini	133	2,389,312	120,141	2,509,453	830,025	1,679,428
31	Mr. K.D. Upul Indika	134	1,842,870	73,940	1,916,811	837,540	1,079,271
32	Mr. D.V.N. Senarathne	135	2,002,963	81,216	2,084,178	1,165,250	918,928
33	Mr. T. Ruwan Nalaka	137	1,866,608	97,059	1,963,667	1,068,795	894,872
34	Mr. R.M. Senevirathne	138	1,879,070	75,210	1,954,281	1,086,930	867,351
35	Mr. H.W. Nelson Jayalath	142	1,747,090	102,436	1,849,527	441,960	1,407,567
36	Kr. Kelum Jayalath De Costha	149	1,931,453	88,419	2,019,872	1,078,740	941,132
37	Mr. R.A. Piyarathna	151	6,964,234	293,255	7,257,488	2,962,440	4,295,048
38	Mr. E.A. Gunasena	152	3,836,169	160,826	3,996,994	1,819,460	2,177,534
39	Mr. K.G. Swarananda	153	6,102,330	498,608	6,600,939	0	6,600,939
40	Mr. M.H.P.K. Gunasena	155	4,967,209	302,466	5,269,675	1,025,410	4,244,265
41	Mr. Gamini Samarappuli	157	2,824,005	146,768	2,970,773	1,619,590	1,351,183
42	Mr. H.A. Nalin Perera	160	2,068,944	155,040	2,223,984	169,740	2,054,244
43	Mr. W. Sumith Fernando	164	1,824,468	78,033	1,902,501	836,940	1,065,561
44	Rev. Moragollagama Uparathana	168	7,193,358	561,089	7,754,448	153,900	7,600,548
45	Rev. Mawathagama Pemananda	169	6,149,335	412,353	6,561,688	888,420	5,673,268
46	Mr. S. Illangakoon	171	6,671,569	359,433	7,031,001	1,781,325	5,249,676
47	Mr. R.B. Kankanange	173	1,907,491	90,015	1,997,505	1,088,685	908,820
48	Mr. M.L.A.V.P. Mabharana	174	1,683,057	68,163	1,751,221	746,280	1,004,941
49	Mr. K.C.A.P. Senak Herath	175	1,567,493	64,279	1,631,772	900,900	730,872
50	Ms. K.K. Tharsi Nadeeka De Silva	181	2,041,453	85,883	2,127,335	1,182,600	944,735
51	Ms. H.P.W. Dilani Ramesha	182	1,908,452	124,672	2,033,124	339,025	1,694,099
52	Ms. H.D. Gunathunga	184	1,923,341	97,635	2,020,976	774,225	1,246,751

53	Mr. M.U.S. De Liwera	186	2,283,582	187,277	2,470,858	97,110	2,373,748
54	Ms. L.P. Indra Kumari Pritadarshika	187	2,156,956	125,605	2,282,560	1,230,255	1,052,305
55	Ms. D.P.S. Soyza	188	2,289,881	191,773	2,481,654	0	2,481,654
56	Ms. H.I.P.K. Dissanayaka	189	2,101,997	164,389	2,266,386	1,011,465	1,254,921
57	Ms. K.A.M.H. Kathriarachchi	193	2,059,604	136,114	2,195,718	350,410	1,845,308
58	Ms. H.K. Kumudu Nishanthi	194	1,935,390	80,575	2,015,964	831,075	1,184,889
59	Rev. Ilukewela Dhammarathana	199	3,578,571	190,169	3,768,740	1,350,330	2,418,410
60	Rev. Aluthgama Wimalarathana	200	4,271,669	184,432	4,456,102	1,617,840	2,838,262
61	Rev. Gonadeniye Pagngnarathana	202	5,151,22	327,121	5,478,342	765,200	4,713,142
62	Mr. D. Uditha Mahesh Fernando	210	1,519,489	89,244	1,608,732	412,500	1,196,232
63	Mr.W.M. Nayanapriya Weerasinghe	212	1,387,455	68,039	1,455,494	635,950	819,544
64	Ms. H.A.P.P. Karunarathne	216	2,379,956	157,028	2,536,984	356,125	2,180,859
65	Mr. D. Nishantha	217	1,319,320	66,554	1,385,875	436,825	949,050
66	Ms. T.M.W.P. Thennakoon	219	4,168,357	251,831	4,420,188	816,830	3,603,358
67	Rev. Bogamuwe Dheerananda	222	1,670,973	83,239	1,754,211	598,290	1,155,921
68	Ms. S.A.S.I. Samaraweera	223	1,436,341	70,822	1,507,162	622,440	884,722
69	Ms. M.M.C. Hasanthi	224	1,492,326	121,958	1,614,284	0	1,614,284
70	Mr. P.P. Kumarage	225	1,236,210	55,018	1,291,229	520,035	771,194
71	Mr. R.D.S. Galagedara	226	1,260,011	66,457	1,326,468	375,255	951,213
72	Mr. D.P. Nilantha	230	2,801,958	130,515	2,932,473	813,685	2,118,788
73	Rev. Lenagala Siriniwasa	231	4,334,753	275,592	4,610,346	600,400	4,009,946
74	Ms. W.P.L.M. Nilushika	232	1,642,169	71,879	1,714,048	629,720	1,084,328
75	Ms. U.P.M.C. Manori Samarakoon	238	3,842,894	172,372	4,015,265	1,350,825	2,664,440
76	Ms. M.N. Sandamali Dilani	241	3,932,334	248,545	4,180,879	624,660	3,556,219
77	Ms. G.T. Karunathilaka	242	2,256,412	180,258	2,436,671	0	2,436,671
78	Ms. J.M. Gayani Udeshika	243	1,261,648	96,376	1,358,024	50,160	1,307,864
79	Mr. H.L. Udaya Jayanath	246	1,116,160	82,686	1,198,846	430,360	768,486
80	Ms. R.A.I.K. Ranasinghe	248	1,188,826	54,346	1,243,172	427,440	815,732

81	Ms. Malka Hewawitharana	249	1,824,993	99,454	1,924,447	468,255	1,456,192
82	Rev. Ampare Ananda	254	2,970,304	145,199	3,115,503	833,175	2,282,328
83	Rev. Pallegedara Susima	255	2,938,247	169,795	3,108,042	1,469,100	1,638,942
84	Ms. N. Salwathura	256	3,519,657	225,954	3,745,611	485,460	3,260,151
85	Ms. N. Mallikadevi	257	3,418,200	194,239	3,612,449	732,780	2,879,659
86	Ms. A.L.N.P. Perera	258	3,470,316	252,836	3,723,153	171,765	3,551,388
87	Ms. J.H.A. Roshani Chamindika	260	1,077,659	59,204	1,136,863	271,225	865,638
88	Ms. H.A.D.Y. Upeksha	262	1,071,102	46,849	1,117,952	396,970	720,982
89	Ms. J.K. Thilini Madhushani	263	1,072,337	47,420	1,119,757	395,125	724,632
90	Mr. W.D.R.S. Abeywickrama	264	1,067,218	56,835	1,124,054	356,160	767,894
91	Ms. D.R.G. Amali Sandarekha	265	1,031,173	55,514	1,086,688	278,200	808,488
92	Mr. H.P.D. Munendra Kumara	266	932,618	60,120	992,738	141,805	850,933
93	Mr. W.M.C.K. Wijesekara	267	898,027	42,426	940,453	332,460	607,813
94	Ms. K.A.A.P. Kathriarachchi	268	930,720	59,859	990,579	143,600	846,979
95	Mr. W.A.M.K. Wijesekara	269	899,792	42,203	941,996	468,585	473,411
96	Mr. K.A.S. Pemananda	270	986,020	77,393	1,063,414	11,205	1,052,209
97	Mr. K.G.S. Kothalawala	272	988,677	52,170	1,040,846	522,405	518,441
98	Ms. D.T.U. Ranasinghe	273	1,054,035	83,707	1,137,741	0	1,137,741
99	Ms. M.A.S. Rathnayake	274	1,016,033	70,976	1,087,009	95,000	992,009
100	Ms. G. Chathuri Thilakamali	275	1,005,540	65,767	1,071,307	138,195	933,112
101	Ms. K.P.G. Dushyanthi Chandumali	276	1,015,047	53,722	1,068,768	340,480	728,288
102	Ms. T.G.L.K. Gunasekara	277	991,470	78,213	1,069,683	0	1,069,683
103	Mr. H.A.S. Dhanushka Kumara	278	865,713	46,172	911,885	346,260	565,625
104	Mr. D.D. Sidantha Jayamaal	280	886,392	45,896	932,288	345,420	586,868
105	Ms. A.B. Maleena Lasanthika	281	901,740	63,515	965,254	77,625	887,629
106	Mr. K. Nihal Karunathilake	282	968,191	51,366	1,019,557	378,925	640,632
107	Mr. K.I.P.G. Senarathne	285	862,726	56,286	919,012	118,000	801,012
108	Mr. A.G.R. Pradeep Wimalarathne	287	844,446	36,665	881,110	437,580	443,530

109	Mr. P.S. Thilakarathne	288	927,377	52,010	979,388	215,500	763,888
110	Mr. U.W.D.J. Upasena	289	923,516	49,233	972,749	482,040	490,709
111	Mr. H.M. Saman Dewapriya	291	925,866	41,997	967,863	496,200	471,663
112	Ms. H.M.K.S. Herath	293	915,444	42,389	957,834	306,835	650,999
113	Mr. W.M.C. Sarath Kumara Wijesinghe	294	891,268	39,060	930,328	464,490	465,838
114	Mr. P.V.D. Chandana Botheju	295	905,182	39,943	945,125	475,540	469,585
115	Mr. D.G.S.K. Ariyarathne	296	824,966	36,831	861,796	290,850	570,946
116	Ms. K. Gayathri Kumarage	297	3,065,993	146,233	3,212,226	874,120	2,338,106
117	Mr. T.B. Bokalawela	298	927,140	72,663	999,802	0	999,802
118	Mr. Amila Suranga Dassanayaka	299	878,536	39,406	917,942	303,975	613,967
119	Rev. Dampahala Rahula	301	2,676,250	159,042	2,835,292	424,830	2,410,462
120	Rev. Beragama Saddhananda	302	2,700,339	182,957	2,883,296	189,375	2,693,921
121	Rev. Vitharandeniye Chandrasiri	303	3,008,434	227,885	3,236,319	0	3,236,319
122	Rev. Vijithapura Gunarathana	304	2,875,539	205,324	3,080,863	1,299,285	1,781,578
123	Ms. W. Asha Nayomi Kumudu Vithana	306	886,680	68,958	955,638	0	955,638
124	Mr. U.G. Gamage	307	2,561,991	179,740	2,741,731	862,500	1,879,231
125	Mr. W.G. Madubhashitha Kumara	310	782,756	36,179	818,935	267,510	551,425
126	Ms. W.M. Chamari Indunilka	311	849,642	65,658	915,300	0	915,300
127	Mr. W.M. Pubudu Dhammika Weerasinghe	312	811,447	36,452	847,900	271,620	576,280
128	Ms. M.K.D.D.N. Priyadarshani	313	1,261,301	58,147	1,319,448	389,025	930,423
129	Ms. K.K.G.S.M.K. Kaduwela	314	813,451	37,483	850,934	259,480	591,454
130	Mr. A.M. Mahesh Bandara Edirisinghe	315	724,568	32,932	757,499	337,800	419,699
131	Mr. R.A.D. Anura Channa Ranasinghe	316	759,501	55,957	815,458	389,025	426,433
132	Ms. N. Buddhini Ranasinghe	318	719,997	32,218	752,215	240,890	511,325
133	Rev. M. Vijitha	321	2,019,798	135,601	2,155,400	0	2,155,400
134	Mr. M.V.S. Gunawardhana	322	1,877,680	137,408	2,015,088	892,500	1,122,588
135	Mr. R.M.S.P.K. Rajapaksha	323	610,222	28,846	639,069	294,255	344,814

136	Mr. S.R.W.M.R.K. Waidyasekara	324	555,457	31,857	587,314	267,130	320,184
137	Mr. W.L.R. Madusanka	325	607,209	29,055	636,264	168,525	467,739
138	Ms. E.G.I. Poornima Wickramasinghe	326	1,634,826	121,351	1,756,177	0	1,756,177
139	Ms. K.G.K. De Silva	327	1,623,645	120,355	1,744,000	0	1,744,000
140	Mr. P.G. Sarath Bandara	329	650,874	37,874	688,748	288,405	400,343
141	Ms. W.G. Rangani Ariyawansa	330	1,568,513	119,415	1,687,928	0	1,687,928
142	Ms. S. Nimali Priyangika	331	1,802,134	122,074	1,924,208	0	1,924,208
143	Rev. Sellakatharagama Gnanalankara	332	1,517,936	110,937	1,628,873	0	1,628,873
144	Mr. W.A.M.L. Kulathunga	333	562,558	41,152	603,709	0	603,709
145	Mr. G.M. Nuwan Gajasinghe	334	760,472	55,205	815,677	0	815,677
146	Rev. DunukeUlle Sarananda	335	1,964,447	135,081	2,099,528	0	2,099,528
147	Rev. Ethkandure Sumanasara	336	1,394,272	102,613	1,496,886	0	1,496,886
148	Mr. K.A.R. Supun Kaluarachchi	337	1,039,965	68,182	1,108,147	0	1,108,147
149	Rev. Kandegama Deepawansalankara	338	1,382,209	90,470	1,472,679	0	1,472,679
150	Rev. Homagama Dhammananda	339	1,811,289	117,551	1,928,840	0	1,928,840
151	Ms. A.M.K. Gananjani Athapaththu	341	656,612	42,808	699,420	0	699,420
152	Ms. S. Nisadi Sandunika Fernando	342	652,921	42,453	695,374	0	695,374
153	J.Y.K. Hettiarachchi	343	915,423	56,819	972,242	0	972,242
154	Rev. Omalpe Somananda	344	1,495,782	94,085	1,589,868	0	1,589,686
155	Ms. Thilini Nilanka Weerasuriya	346	915,435	57,419	972,854	0	972,854
156	Rev. Kotiyagala Uparathana	347	1,502,044	94,114	1,596,158	0	1,596,158
157	Rev. Koonkandawala Wimaladhamma	348	911,541	57,086	968,627	0	968,627
158	Rev. Yodhakandiye Ariyawansha	349	1,203,622	74,808	1,278,430	0	1,278,430
159	Mr. W. Ishanka Malsiri	350	1,116,376	67,197	1,183,573	0	1,183,573
160	Ms. W.V.K.K. Maduwanthi	351	286,544	16,738	303,282	0	303,282
161	Mr. T.V. Munasinghe	352	286,544	16,738	303,282	0	303,282
162	Ms. I. Nirasha Sathsarani	353	286,544	16,738	303,282	0	303,282
163	Ms. T.D. Somirathne	354	286,544	16,738	303,282	0	303,282

164	Ms. A.C. Lakmali	355	286,544	16,738	302,987	84,960	218,027
165	Ms. L.G. Chathurika Darshani	356	286,544	16,738	303,282	0	303,282
166	Mr. P.D.T. Gayapriya	357	286,544	16,738	303,282	0	303,282
167	MR. H.D. Asanka Thilakasiri	358	426,379	24,655	451,033	136,850	314,183
168	Mr. L.D.M. Soyza	359	477,796	27,179	504,974	0	504,974
169	MR. L.S.U. Silva	360	363,518	20,378	383,896	112,100	271,796
170	Mr. A.G.C. Suranga Indrajith	361	294,290	16,399	310,689	0	310,689
171	Mr. K.K. Thilina Udara Peiris	362	294,290	16,396	310,686	0	310,686
172	Mr. D. Dhanushka Gorakapitiya	363	252,533	13,461	265,994	70,210	195,784
173	Mr. G.S. Charith Priyadarshana	364	672,612	36,082	708,694	0	708,694
174	Rev. Rideegama Wanarathane	365	852,049	44,631	896,680	0	896,680
175	MR. H.M.M.C.B. Thilakarathna	366	242,112	11,790	253,902	0	253,902
176	Ms. N.I. Sandamali Perera	367	242,112	11,788	253,901	0	253,901
177	Ms. A.L. Irosha Madushani	368	242,112	11,788	253,901	0	253,901
178	Ms. V.G. Udeshika Priyangani Wijesuriya	369	242,112	11,788	253,901	0	253,901
179	Mr. U.W.C. Udaya Kumara	370	225,263	10,520	235,782	0	235,782
180	Mr. W.M. Nalaka Indrajith	371	222,528	10,277	232,805	0	232,805
181	Ms. J.C. Thilagani	372	349,161	15,836	364,997	0	364,997
	Total		410,797,998	25,382,872	436,180,870	98,404,802	337,776,068

Added:

Interest paid on closed accounts of the Provident Fund - 233,211

25,616,083

Note No. - 03

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Fixed Deposit - 2020

Serial No.	Amount Invested	Period		Interest Rate %
		From	To	
1	100,895,855.00	2020.01.01	2021.01.01	10.80
2	4,700,000.00	2020.01.27	2021.01.27	10.25
3	5,835,940.00	2020.01.29	2021.01.29	10.25
4	5,000,000.00	2020.02.25	2021.02.25	10.00
5	10,068,300.00	2020.02.28	2021.02.28	9.25
6	45,840.52	2020.03.28	2021.03.28	8.50
7	1,299,909.59	2020.03.28	2021.03.28	8.50
8	28,633,714.53	2020.04.03	2021.04.03	8.50
9	10,300,000.00	2020.04.08	2021.04.08	8.50
10	1,871,586.21	2020.05.25	2021.05.25	8.25
11	1,115,716.16	2020.06.04	2020.06.04	7.25
12	4,500,000.00	2020.06.26	2021.06.26	8.75
13	2,500,000.00	2020.07.24	2021.07.24	7.25
14	800,000.00	2020.07.29	2021.07.29	7.25
15	5,060,000.00	2020.08.26	2021.08.26	7.00
16	3,515,421.80	2020.08.28	2021.08.28	7.00
17	5,401,170.96	2020.09.26	2021.09.26	6.00
18	7,450,000.00	2020.09.29	2021.09.29	6.00
19	3,002,400.00	2020.10.02	2021.10.02	6.00
20	1,441,000.00	2020.10.23	2021.10.23	6.00
21	5,399,470.22	2020.10.25	2021.10.25	6.00
22	5,372,500.27	2020.10.25	2021.10.25	6.00
23	4,879,950.00	2020.10.27	2021.10.27	6.00
24	57,210,000.00	2020.11.16	2021.11.16	6.00
25	2,351,818.57	2020.11.16	2021.11.16	6.00
26	4,962,200.40	2020.11.23	2021.11.23	6.00
27	9,421,166.21	2020.11.23	2021.11.23	6.00
28	974,000.00	2020.11.27	2021.11.27	6.00
29	6,123,216.16	2020.11.27	2021.11.27	6.00
30	3,500,000.00	2020.12.24	2021.12.24	5.50
31	17,655,748.38	2020.12.26	2021.12.26	5.50
*32	4,076,000.00	2021.01.01	2021.12.31	5.50
*33	5,911,750.00	2021.01.01	2021.12.31	5.50
	3,222,13205			

- Although a cheque was issued for the deposit on 31.12.2020, the cheque was realized on 01.01.2021 and as a result, the opening date of the receipt of the deposit was stated as 01.01.2021.

Note No. 04

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Interest Receivable – 2020

Serial Number	Amount Invested	Period		Interest Rate %	Interest Receivable 2020
		From	To		
1	100,895,855	2020.01.01	2021.01.01	10.80	10,896,834
2	4,700,000	2020.01.27	2021.01.27	10.25	447,527
3	5,835,940	2020.01.29	2021.01.29	10.25	552,421
4	5,000,000	2020.02.25	2021.02.25	10.00	424,863
5	1,006,830	2020.02.28	2021.02.28	9.25	78,373
6	1,299,910	2020.03.28	2021.03.28	8.50	84,459
7	40,554	2020.03.28	2021.03.28	8.50	2,978
8	28,633,715	2020.04.03	2021.04.03	8.50	1,810,478
9	10,300,000	2020.04.08	2021.04.08	8.50	642,833
10	1,871,586	2020.05.25	2021.05.25	8.25	93,490
11	1,115,716	2020.06.04	2021.06.04	7.25	46,761
12	4,500,000	2020.06.26	2021.06.26	8.75	203,887
13	2,500,000	2020.07.24	2021.07.24	7.25	79,949
14	800,000	2020.07.29	2021.07.29	7.25	24,789
15	5,060,000	2020.08.26	2021.08.26	7.00	124,213
16	3,515,422	2020.08.28	2021.08.28	7.00	84,948
17	5,401,171	2020.09.26	2021.09.26	6.00	86,123
18	7,450,000	2020.09.29	2021.09.29	6.00	115,118
19	3,002,400	2020.10.02	2021.10.02	6.00	44,913
20	1,441,000	2020.10.23	2021.10.23	6.00	16,581
21	5,372,500	2020.10.25	2021.10.25	6.00	60,054
22	5,399,470	2020.10.25	2021.10.25	6.00	60,356
23	4,879,950	2020.10.27	2021.10.27	6.00	52,944
24	2,351,819	2020.11.16	2021.11.16	6.00	17,784
25	57,210,000	2020.11.16	2021.11.16	6.00	432,602
26	9,421,166	2020.11.23	2021.11.23	6.00	60,399
27	4,962,200	2020.11.23	2021.11.23	6.00	31,812
28	974,000	2020.11.27	2021.11.27	5.50	5,151
29	6,123,216	2020.11.27	2021.11.27	6.00	35,229
30	3,500,000	2020.12.24	2021.12.24	5.50	4,219
31	17,622,748	2020.12.26	2021.12.26	5.50	15,963
					16,638,049

Creditors' Investments

32	1,748,887	2020.03.28	2021.03.28	8.50	113,630
					16,751,679

Note No. 05

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Cash and Cash Equivalents - 2020

1. Bank Balance	1,245,623
	1,245,623

Note No. 06

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

Audit Fee 2019	93,600
Audit Fees 2020	102,960
	196,560

Note No. 07

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Balance of the Miscellaneous Creditors as at 31.12.2020

Name	Amount
1. Mr. G. Jayatissa	1,547,200
	1,547,200

Note No. 08

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Provision for Net Creditors' Investment Income - 2020

	Balance as at 01.01.2020	-	135,686
	Investment income for the year 2020	- 161,572	
	Tax on Income 14%	- (22,620)	138,952
	Balance as at 01.01.2020	-	274,638
Less:	Adjustment to Unpaid Net Income Allocated in the Previous Year	-	3,466
	Balance as at 31.12.2020	-	271,172

Note No. 09

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Income Tax Payable - 2020

Tax on Income 14%	-	4,190,413
Pre-payments made for the period	-	2,022,030
		2,168,383

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Trail Balance as at 31.12.2020

Particulars	Ledger Page	Debit (Rs.)	Credit (Rs.)
Contribution account	01-10		436,180,870
Cumulative balance	02-10		81,381
Employee loans	03-11	98,404,802	
Investment – Seven-Day Notice Deposit	03-13		
Interest Receivable	04-10	16,638,049	
Bank Balance	-	1,245,623	
Accrued Expenses	05-10		196,560
Miscellaneous Creditors	05-11		1,547,200
Investment Income - Seven-Day Notice Deposit	06-11		24,113
Interest credited to contribution accounts	07-10	25,616,083	
Audit Fees	07-11	102,960	
Other Expenses	07-12	19,180	
Investment – Fixed Deposits	07-14	322,213,205	
Investment Income – Fixed Deposits	07-15		29,843,710
Investment committee fees	07-16	43,177	
Income Tax	07-19	4,190,413	
Income Tax Payable	07-20		2,168,383
Creditors’ investment Income	07-22		161,572
Creditors’ Investment - Fixed Deposits	07-23	1,748,887	
Provision for Net Creditors’ Investment Income	07-24		132,220
Interest Receivable on Creditors' Investments	07-25	113,630	
		470,336,009	**470,336,009**

Audit Report of EPF

HED/D.BPU/FU/FA/2020/01 09 April 2021

Venerable Mahopadyaya Thero,
The Buddhist and Pali University of Sri Lanka.

Summary Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2020 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

The above report has been sent herewith.

W.P.C. Wickramaratne
Auditor General

Copies: - 01. Secretary - Ministry of Education
02. Secretary - Ministry of Finance

HED/D.BPU/FU/FA/2020/01 09 April 2021

Venerable Mahopadyaya Thero,
The Buddhist and Pali University of Sri Lanka.

Summary Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2020 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and directives prepared in terms of Section 27 of the Buddhist and Pali University Act of Sri Lanka No. 74 of 1981. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Fund as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards**.**

1.2 Basis for Qualified Opinion

(a) Fixed Assets costed at Rs. 122,189,698 were fully depreciated due to non-assessment of the effective life of non-current assets annually in terms of paragraph 65 of Sri Lanka Public Sector Accounting Standards No. 07. However, action had not been taken to revise the estimated error in relation to effective life of fixed assets that are further being used in accordance with Sri Lanka Public Sector Accounting Standards No. 03 and to display it in the financial statements.

(b) Although assets expected to be realized within 12 months after the date of reporting in terms of paragraph 76 (c) of Sri Lanka Public Sector Accounting Standards No. 01 should be classified as current assets, short term investments totalling to Rs.4,756,311 and stated under current assets in the statement of financial position had been stated under non-current assets in the financial statements and fixed deposits totaling to Rs. 48,000,000 had been stated under current assets in the financial statements.

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

1.3 Other Information Included in the Annual Report for the year 2020 of the University

Information, included in the Annual Report - 2020 of the Institution anticipated to be provided to me subsequent to the date of this audit report, but not included in the financial statements and my audit report in relation to the financial statements is called as the other information. Management is responsible for this other information.

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

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

If I conclude that there are quantitative misstatements when I am reading the Annual Report for the year 2020 of the University, those matters should be communicated to those who are charged with Governance for correcting the misstatements. If there are any unrectified misstatements further, they will be included in the report that I will be tabling in Parliament in due course in accordance with Article 154 (6) of the Constitution.

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

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

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

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

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

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

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

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

2 Report on Other Legal and Regulatory Requirements

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

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

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

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

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

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

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

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

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

2.3 Other Matters

(a) An amount of Rs. 3,967,271 had been incurred for the contracts of constructing the Official Residence II of the sub warden of the hostel, which should be commenced in December 2017 and finalized in July 2018 and the building had been abandoned after constructing only a portion of the building and action had not been taken to resume construction activities even by 31 December of the year under review.

(b) A interminable decline from 439 to 180 in the number of students registered for postgraduate degrees for the period of 2018 to 2020 could be observed. This was due to higher course fees and the establishment of other postgraduate institutions in the country.

(c) The approved staff of the University was 67 and the actual staff was 56 as at 31 December 2020 and the number of vacancies was 11 and the post of Librarian included therein has remained vacant since 2015.

(d) Although there had been Rs. 24,212,096 as fixed deposits in respect of 05 funds and Rs. 3,380,963 as savings, funds had not been spent during the year under review to achieve the relevant objectives.

(e) Although an Advance of Rs. 14,508,834 had been paid to the Contractor on 28 October 2019 after issuing the letter of acceptance related to the contract amounting to Rs. 252,327,545 for the construction of a five storied building without obtaining the approval of 06 relevant authorities, construction activities had not been commenced even by 30 April, 2021, which was the date of audit.

W.P.C. Wickramaratne
Auditor General

Summary Report of the Auditor General on Financial Statements for the year ended 31 December 2020 and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka in terms of Section 11 (1) of the National Audit Act No. 19 of 2018

Audit Paragraph		Reply
3.	**Operational Review**	
3.1	**Non-compliance with Laws, Rules and Regulations**	
	Even though the total amount credited in the contributor's account and the interest accrued up to that date is payable according to Section 29 (3) of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981, the Officer who had terminated service on 20 March 2013 has been indicated as a creditor in the statement of financial position even up to the end of the year under review as he has been rejecting from 2015 onwards the acceptance of the cheque, issued to him in order to provide benefits of the Provident Fund amounting to Rs.1,547,200 that should be payable to that officer.	I do not agree. Although action has been taken to release the amount in the Provident Fund in accordance with the Act, the officer concerned is indicated as a creditor in the Statement of Financial Position as he has been rejecting the cheque issued to him even up to the year under review.

Report on the Future Prospects based on the Sustainable Development

Report on the Future Prospects based on the Sustainable Development

- The Medicinal Crop Cultivation Programme launched by the Presidential Secretariat was started in the year 2020 and it has been planned to establish more Medicinal Crops in the year 2021 as well.
- Arrangements are being made to further activate the tree planting programmers as well as planting flower and horticultural crops in the hostel premises with the involvement ofthe student community in cultivation activities and to continue the activities further withthe provision of necessary compost fertilizer and necessary support.
- It has been scheduled to prepare planting materials within the University by the end of this year for the benefit of the university community and to provide those planting materials.
- In addition, work is being done to beautify the access road of the university using ornamental plants.
- The Homagama Police will be selected as a strategy of developing friendship between the University and the other public institutions and arrangements are being made to beautifythe Police Station by providing the necessary knowledge and technical know-how as wellas the planting materials available at the University.
- Awareness programmes on sustainable development goals were implemented in the year 2020 for all the academic and non-academic staffs will implement and take steps to develop the knowledge and skills of the University community on the sustainable development goals.
- All Divisions are planning to implement the 2021 Action Plan to achieve the Sustainable Development Goals and Indicators.
- It has been planned to provide uninterrupted services by the University with the proper implementation of health care systems in compliance with the Covid-19 health recommendations to ensure the continuity of the University and to improve the health care systems and safe hygienic practices within the University to ensure the protection for the entire university community and to continue the proper functioning of theuniversity in the year 2021.
- Arrangements are being made to improve the facilities required for the operation in relation to goods and services as well as academic activities in the university using modern technology through online methods and to perform a quality and efficient service in the access to library services and in the financial division, internal examination division as well as in the external examination division.
- Measures are being taken to maintain the University as a beautiful and an attractive placeby combining landscape horticulture as well as greening elements for the development

- and design of all the buildings and thereby to create an unrestricted office environment for the university community. Under this Programme, landscape horticultural activities and rigid beautification techniques have been planned to be implemented in the university during the year 2021.
- It is anticipated to renovate the student hostel premises in the year 2021 in order to improve the learning environment and sanitary activities of the students' community. It aims at providing basic hostel facilities required by students, who would be the future scholars produced by the University.
- It has been planned to continuously maintain and develop the annual potted plant materials and tree plantation in the University.
- A shoot of the Sacred Jaya Sri Maha Bodhi was planted in the academic premises and handed over to each Division for daily maintenance. Through this, measures have been taken to improve the spiritual qualities of the academic and non-academic staffs.
- The existing residential facilities at the University are upgraded annually and incurring of capital for the construction of new buildings has been limited due to Corvid - 19 pandemic prevailing in the country. However, the number of students enrolling for academic activities has been increased and arrangements have been made to use bunk beds for the existing hostels to accommodate them. Arrangements have been made to obtain those beds as steel products as a contribution in the conservation of forests to a certain extent.
- It has been designed to construct the hostel, which has been designed for foreign students and to be constructed within the hostel premises of the University by including a central courtyard in order to prevent echoes made inside the hostel. Arrangements havealso been made to construct the hostel providing necessary ventilation, sunlight and attractiveness.

Works Engineer Gardener

Foreign Affiliated Institutions - 2020

1. Buddhist and Pali College of
   Singapore30, Jalan Eunos, Singapore,
   419495

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

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

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

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

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

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

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

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

10. Dharma Vijaya Buddhist Vihara, Inc - Los
    Angeles1847 Crenshaw Blvd, Los Angeles, CA
    90019

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

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

Information of the Institution

Institution	-	Buddhist and Pali University of Sri Lanka
Official Address of the Institution	-	37, Moragahahena Road, Pitipana Town, Homagama
Academic Premises	-	Gurulugomi Mawatha, Pitipana North
Faculty of Graduate Studies and Centre for Post Graduate Degrees & External Examinations	-	214, Bauddhaloka Mawatha, Colombo
Telephone Number of the Institution	-	011-2857786
Website -	-	www.bpu.ac.lk.
Email -	-	mail@bpu.ac.lk
Banker -	-	Bank of Ceylon
Line Ministry -	-	Ministry of Education