



Annual Report & Account 2021

Bhiksu University of Sri Lanka
Anuradhapura



Bhiksu University of Sri Lanka

Our Vision

TO BE THE PROMINENT INSTITUTION AMONG ALL HIGHER EDUCATIONAL INSTITUTIONS OF THERAVADA BUDDHISM IN ASIA

Our Mission

TO PRODUCE A GROUP OF BUDDHIST MONKS WITH THERAVADA TRADITIONS HAVING COMPARATIVE UNDERSTANDING OF BUDDHIST PHILOSOPHY GAINED THROUGH EASTERN AND WESTERN LANGUAGES ENDOWED WITH THE ASPECT OF DHAMMA AND PRACTICAL WISDOM.

Main Objects

The objects of this university has been depicted as follows since the beginning of this university.

1. To train Bhikkhu students in accordance with the teachings of the Lord Buddha
2. To promote training and research in Buddhist meditation among Bhikkhu students of the University.
3. To promote training and research in Buddhist meditation among Bhikkhu students of the University.
4. To encourage the study of Buddhism, and research in Buddhism
5. To promote Buddhist culture and values
6. To do any other thing connected with or incidental to any the objects aforesaid.

Message of Most Venerable Mahopadhyaya Thero



Beginning of this University is the Buddhasravaka University which was the establishment of Buddhasravaka Dharma Peeta at Mahamuna Uyana in Anuradapura under the Act No. 16 of 1968.

This university which is established as Buddhasravaka Bhiksu University under the Amendment Act No. 26 of 1996 and as Bhiksu University of Sri Lanka under the Amendment Act No. 15 of 2012, taking in to consideration of timely needs, is proud its 52 years old history and has created a large number of disciplined and knowledgeable Bhikkus also are acclaimed both National and internationally. This is the only Buddhist University in South Asia dedicated for Bhikkus.

All the degree courses of this university which was established with the main object of creating knowledgeable Bhikkus with a view to safeguarding and fostering Buddhism, have been designed according to the teachings of Lord Buddha. It is compulsorily to follow Buddhist Philosophy by the all internal undergraduate.

Under the patronage of all successive Government within the history of this university and under the Guidance and institution of Uththarithara Sabhawa the Council and the Senate and the Mahopadhyaya thero in office up to now and dedicating the academic and non academic staff, this university is transforming as accomplish Buddhist University.

The number of students who registered for the first degree implemented by this university is 153. The university has given opportunity for the foreign Bhikku since 2021 and to provided hostel facilities in order to accommodate such monks and modern hostels with international standard have been built.

The Academic and Researches of this university are carried out by four Study Departments under two faculties of Buddhist Study and Language and Cultural Study. Further, post graduate, external degree and elaborated course unit are assisting for the purpose. Academic and non academic staff of the university is 157. Senior Professors, Professors, Senior Lectures and Doctorate graduates among the academic staff do the Yemon Service to uplift the qualitiveness of academic and research activities. This university is fulfilled with physically said resources such as human resource, library with every facility, lecture hall with modern equipment computer laboratories, hostels.

Despite the travelling restrictions imposed in the country of the year 2021, this university was able to continue to conduct the study of undergraduate. I avail this opportunity to appreciate the dedication of both academic and nonacademic staff and compliance therewith of the student.

Proffessor Ven. Kanattegoda Saddharatana Nayaka Thero.
Vice Chancellor – Bhiksu University of Sri Lanka

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1. Supreme Council, Council & Senate

1.1 Supreme Council - 2021

Maha Mahopadhyaya Thero - Chairman

1. Mahanayaka Thero of the Sri Lanka Ramanggna Maha Nikaya, Most Venerable Aggamahapanditha Makulewe Vimala Thero (BA)(to 31.05.2021)
Mahanayaka Thero of the Syamamopale Maha Nikaya of Malwathu ,Most Venerable Thibbatuwawe Sri Siddhartha Sumangala Thero(from 01.06.2021)

Mahopadhyaya Thero

2. Chair Professor Venerable Kanangamuwe Rahula Thero (Acting) (to 28.06.2021)
Professor Venerable Kanaththegoda Saddharatana Thero (from 29.06.2021)

Official Members

3. Mahanayaka Thero of Malwatu Chapter of of Syayamopali Maha nikaya Most Venerable Thibbatuwawe Sri Sumangala Thero (to 31.05.2021)
4. Mahanayaka Thero of Asgiri Mahavihara Chapter of the Syamopali Wanshika Mahanayaka Most Venerable Warakagoda Dhammasiddhi Sri Pagnananda Gnanarathanabhidhana Thero
5. Mahanayaka Thero of Sri Lanka Amarapura Nikaya Most Venerable Kotugoda Dhammawasa Thero
Mahanayaka Thero of Sri Lanka Amarapura Nikaya Most Venerable Dodampahala Chandrasiri Thero
6. Mahanayaka Thero of Sri Lanka Ramanggna Maha Nikaya Most Venarable Aggamaha Panditha Makulewe Wimala Thero (from 01.06.2021)
7. Chief Incumbent of the Atamasthana Most Venerable Pallegama Sirisumana Dhammarakkitha Siriniwasa Nayaka Thero

Members Appointed by the Minister

8. Dr.Most Venerable Iththepane Dhammalankara Mahanayaka Thero
9. Most Venerable Thrikunamale Ananda Mahanayaka Thero
10. Dr.Most Venerable Welamitiyawe Kusaladhamma Thero (to 27.10.2021)
Most Venerable Nugethenne Pannananda Nayaka Thero (from 28.10.2021)
11. Most Venarable Medagama Dhammananda Nayaka Theroa
12. Most Venerable Ankumbure Pemawansa Nayaka Thero
13. Dr. Mr.B.A. Karunarahna
14. Mr. H.M.P. Bandara

Regisrar- Secretary

15. Mr. U.D. Dodanwala

1.2 Council - 2021

Mahopadhyaya Thero - Chairman

1. Chair Professor Venerable Kanangamuwe Rahula Thero (Acting) (to 28.06.2021)
Professor Venerable Kanattegoda Saddharatana Thero (from 29.06.2021)

Deans

2. Professor Venarable Kanattegoda Saddharatana Faculty of Buddhist Studies
Thero (28.06.2021)
Dr. Venerable Kadawathgama Piyaarathana
Nayaka Thero (from 29.06.2021)
3. Chief Professor Venerable Kanangamuwe Faculty of Languages and Cultural Studies
Rahula Thero (to 22.09.2022)
Venerable Galwewe Wimalakhanthi Thero
(from 23.09.2021)

Members Appointed by the Senate

4. Venerable Welivita Soratha Thero Head of the Department, Department of
Practical Buddhist Studies(to
23.09.2021)
Venerable Kirama Wimalathissa Thero Head of the Department, Department of
Pali and Buddhist Studies (from
24.09.2021)
5. Venerable Galwewe Wimalakhanthi Thero Head of the Department, Department of
Social Science & Comparative Studies
(22.09.2021)
Venerable Udugampala Gunananda Thero Head of the Department, Department of
Social Science & Comparative Studies
(23.09.2021)

Official Members

6. Professor Kapila Gunawardhana Secretary, Ministry of Buddhasasana
Cultural and Religious Affairs
7. Mr. T.B.M. Atapatthu, Additional Secretary, (Finance and Admin) For the Secretary of Ministry of Higher
Education
8. R.M. Wijesinghe Banda Director (Welfare) For the Secretary of Finance

Members Appointed by the Minister

9. Dr.Venerable Niyangoda Vijithasiri Anunayaka Thero
10. Emeritus Professor Venarable Kandegoda Wimaladhamma Anunayaka Thero
11. Venerable Nedagamuwe Wijayamaitri Anunayaka Thero
12. Professor Venerable Thumbulle Sri Seelakkhandha Nayaka Thero
13. Professor Venerable Godagama Mangala Nayaka Thero
14. Professor P. Vilson
15. R.M. Wanninayaka, District Secretariat, Anuradhapura
16. Mr.B.K.J. Kawanthissa

Registrar –Secretary

17. Mr. U.D. Dodanwala

1.3 Senate 2021

President – Mahopadhyaya Thero

1. Chair Professor Venerable Kanangamuwe Rahula Thero (Acting) (to 28.06.2021)
Professor Venerable Kananththegoda Saddharathana Thero (from 29.06.2021)

Deans

2. Professor Venerable Kanaththegoda Saddharatana Nayaka Faculty of Buddhist Studies
Thero (to 28.06.2021)
Dr. Venrable Kadawathgama Piyarathana Nayaka Thero
(from 29.06.2021)
3. Professor Venerable Kanangamuwe Rahula Thero (to Faculty of Languages and
22.09.2021) Cultural Studies
Venerable Galwewe Wimalakhanthi Thero (from
23.09.2021)

Heads of Departments

4. Dr. Venerable Kadawathgama Piyarathana Nayaka Thero (from Department of Buddhist &
29.06.2021) Pali Studies
Venerable Kirama Wimalathissa Thero (from
01.07.2021)
5. Venerable Welvita Soratha Thero (to 02.05.2021) Department of Practical
Buddhist Studies
Venerable Kahatagasdigiliye Dammarathana Thero
(form 03.05.2021)
6. Venerable Galwewe Wimalakhanthi Thero (22.09.2021) Department of Social
Sciences and Comparative
Studies
Venerable Udugampola Gunananda Thero (form
23.09.2021)

7. Venerable Boliyadde Dhammakusala Thero (Head Of the Department) (to 02.05.20231) Department of Languages

Venerable Baladora Indrajothi Thero (from 03.05.2021) Department of Languages

Professors

8. Senior Professor Venerable Pathegama Gnanissara Thero Faculty of Buddhist Studies
9. Chair Professor Venerable Kanangamuwe Rahula Thero Faculty of Languages and Cultural Studies

Representatives from the faculties

10. Venerable Kirama Wimalathissa Thero (to 01.07.2021) Faculty of Buddhist Studies
Dr. Venerable Divulpelesse Wimalananda Thero (from 07.10.2021)
11. Venerable Wewala Dammaloka Thero (to 03.03.2021) Faculty of Languages and Cultural Studies
Venerable Karandagolle Vijithathissa Thero (from 30.03.2021)

Appointed members

12. Professor Venerable Medagampitiye Vijithadhamma Thero
13. Professor Venerable Miriswaththe Wimalagnana Thero
14. Professor Venerable Koongasthenne Ananda Thero
15. Venerable Anamaduwe Dhammadassi Anunayaka Thero
16. Venerable Pallegama Hemarathana Nayaka Thero
17. Senior Professor Uditha Garusinghe

Librarian

18. Y.K.Thissa Bandara (Covering duties of Librarian)

Registrar –Secretary

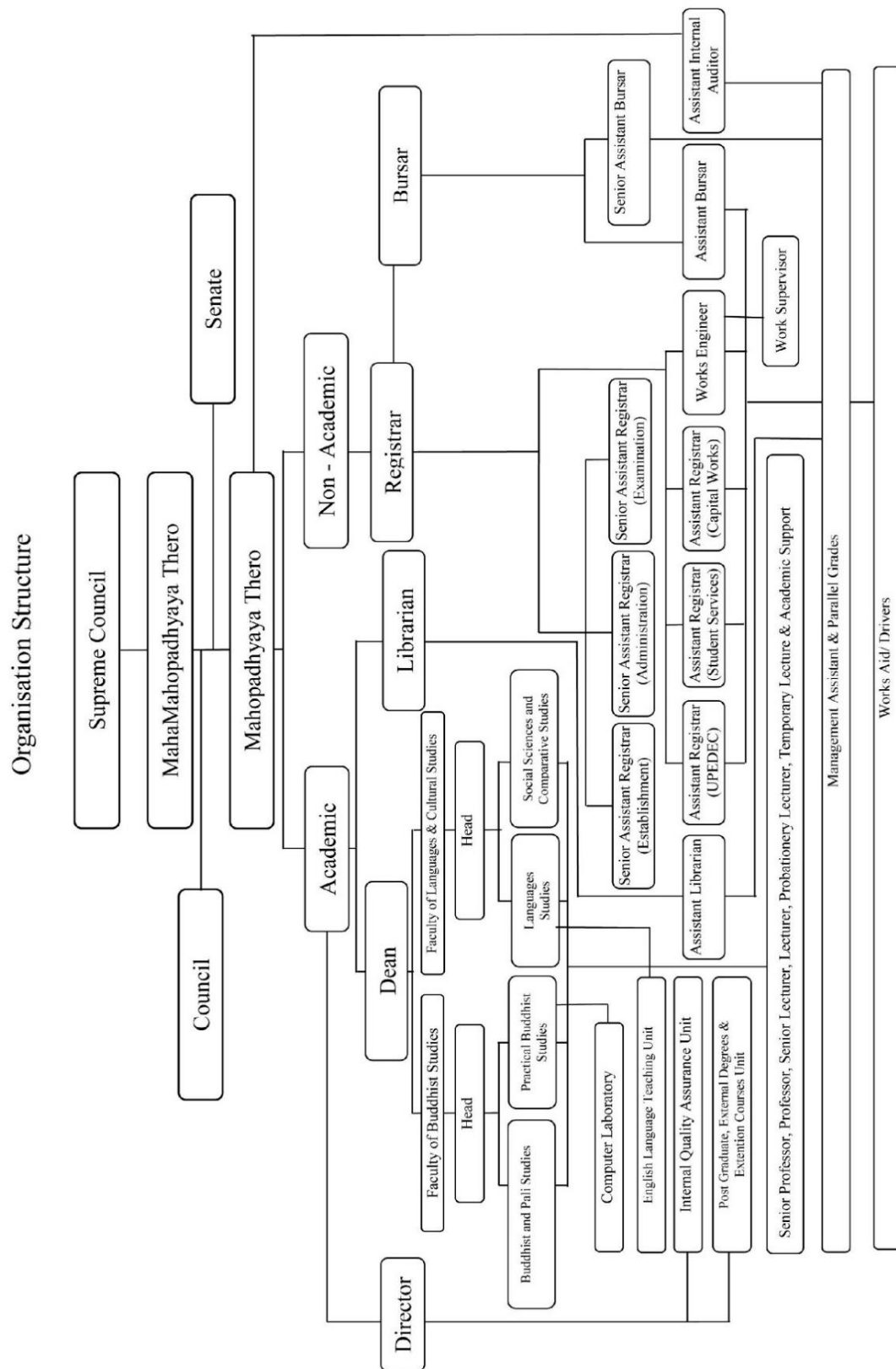
19. Mr. U.D. Dodanwala

1.4 Meetings

In the reviewing year, the Boards of the University and the other committees have gathered frequently. Accordingly, meetings held are as follows.

	Council/Committee	Number
1	Supreme Council	02
2	Council	07
3	Senate	07
4	Faculty Board of Buddhist Studies	10
5	Faculty Board of Language & Cultural Studies	09
6	Department of Buddhist & Pali Studies	12
7	Department of Practical Buddhist Studies	11
8	Department of Language Studies	09
9	Department of Social Science & Comparative Studies	12
10	Management Committee of Post Graduate Degrees, External Degrees, and Extension Courses	01
11	Committee of Higher degrees	03
12	Faculty Board of Post Graduate, degrees, External Degrees , and Extension Courses	05
13	Consistent Senate Committee for Quality Assuring	04
14	Foreign Affairs Unit	03
15	Finance Committee	05
16	Library Committee	02
17	Leave Committee	05
18	Audit Committee	03
19	Departmental Procurement Committee	13
20	Minor Procurement Committee	15
21	Land , Building and Maintenance Committee	03

2. Organization Structure - Sri Lanka Bhiksu University



3. Student Services

3.1 New Enrolments to First Degree Programmes (Local)

In 2021, 153 Student monks were enrolled for the academic year of 2020/2021. They were selected from an interview held by this University considering the result of G.C.E. Advanced Level Examination or the Maddyama Pracheema Exam as basic qualification.

3.1.1 Enrollment of students in 2021: Student Batch 2020/2021

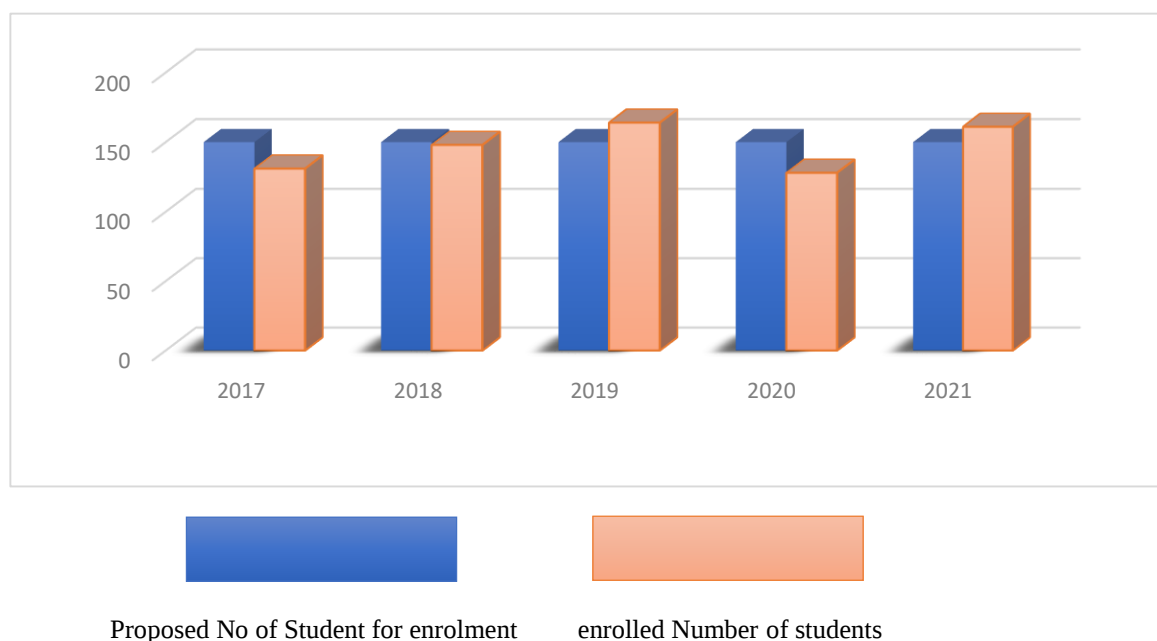
Faculty	Course	Medium	Selected Number	Registered Number
Faculty of Buddhist Studies	B.A. (General/Hon's)	Sinhala/English	81	79
Faculty of Languages and Cultural Studies	B.A. (General/Hon's) B.Ed. (Hon's)	Sinhala/English	80	74
Total			161	153

3.1.2 Enrollement of students within last five years

Year	Academic Year	Proposed No.	Enrolled No.
2017	2016/2017	150	131
2018	2017/2018	150	148
2019	2018/2019	150	164*
2020	2019/2020	150	128
2021	2020/2021	150	153*

* It has been approved by the Council to recruit the number of students

Chart 1 - Student Enrolment within last five years



3.2 New Enrollments to First Degree Programmes (Foreign)

3.2.1 Enrollement of Students (Student Batch – 2020/2021)

Faculty	Course	Medium	New Arrivals
Faculty of Buddhist Studies	BA (General/Hons)	English	Nil
faculty of Language and Cultural Studies	BA (General/Hons) B.Ed. (Hons)	English	Nil
Total			

* Couldn't get students because of Corona situation

3.3 Registration for Degree Courses - 2021 (Academic Year 2018/2019)

Faculty	Course	No. of registered Students (as at 31.12.2021)					
		Medium	First Year Batch 2019/2020	Second Year Batch 2018/2019	Third Year Batch 2017/2018	Fourth year Batch 2016/2017	Total
Faculty of Buddhist Studies	BA (General)	Sinhala	61	52	48	-	161
		English	02	02	-	-	04
	BA (Hons)	Sinhala	-	20	23	14	57
		English	-	03	-	02	05
faculty of Language and Cultural Studies	BA (General)	Sinhala	57	38	39	-	134
		English	02	-	01	-	03
	BA (Hons)	Sinhala	-	33	14	13	60
		English	-	01	02	-	03
	B.Ed. (Hons)	Sinhala	-	09	15	12	36
		English	-	-	-	-	-
Total			122	158	142	41	463

3.4 Student Monks and Academic Staff - 2021

Faculty	Course	Number of Students	Number of permanent Lectures	Ratio:Lectures:Students
Faculty of Buddhist Studies	B.A. (General/ Hon's)	227	25	1:9
Faculty of Languages and Cultural Studies	B.A. (General/Hon's) B.Ed. (Hon's)	236	31	1:8
Total		463	56	1:9

3.5 Number of Students completed the first Degree - 2021

The details of the Degree completion by each Faculty is as follows.

Faculty	Course	No. of Students Completed
Faculty of Buddhist Studies	B.A. (General)	32
	B.A. (Hon's)	12
	B.Ed. (Hon's)	07
Faculty of Languages and Cultural Studies	B.A. (General)	25
	B.A. (Hon's)	17
	B.Ed. (Hon's)	03
Total		96

3.5.1 Number of students completed the degree within last 05 years

Year	B. A. (General)	B. A. (Hon's)	B. Ed. (Hon's))	Total
2017	40	25	10	75
2018	63	14	7	84
2019	68	31	10	109
2020	11	*	*	11*
2021	57	29	10	96
Total	239	99	37	375

- Only 1st semester examination was held on this year due to covid 19 pandemic situation. These 11 students who re-appeared for the examination completed the degree in this semester

3.6 Details of Post Graduate, External Degree and Extension Courses

The Post Graduate, External Degree and Extension Courses Unit of this University has been established in 2017. Currently, Post Graduate Courses are being offered only for Monks. Other Courses are open for anyone.

3.6.1 Student enrolment for Post Graduate Courses for monks

Post Graduate Course	2020	2021
Two Years M.A.(Research) - MA	*	02
MPhil	04	03
PhD	01	01
Total	05	06

*Students Monks have not been registered due to the Covid 19 pandemic situation.

3.6.2 Bhikku students, completed the post graduate degree

Degree Course	2021
Two Years M.A.(Research) - MA	01
MPhil	01
Total	02

3.6.3 Student Enrolment and Completion of External Degrees & Extension Courses

	Courses	Students Registered		Completed No	
		2020	2021	2020	2021
1	B.A. (General) Course (External)	733	-	02	39
2	Diploma in Buddhist Studies (External)	62	-	-	42
3	English Diploma (External)	50	-	32	26
4	English Diploma (External)	42	-	-	21
5	Higher Certificate Course in Astrology (External)	25	-	-	15
6	Certificate Course –English (External)	28	-	-	08
7	Certificate Course –Tamil (Extrnal)	28	-	-	07
8	Certificate Course in Information Technology	-	33	09	-
9	Diploma in Tamil (Internal)	-	-	31	-
	Total	968	33	74	158

3.7 Student Hostel Facilities

Hostel facilities were given to all the Bhikku students who applied in 2020

Hostel		Capacity	No. using
1	Rev. Induruwe Uttharananda Mahanahimi Memorial Hostel. - Manamunawattha Premises	64	33
2	Rev. Radalle Pagnnaloka Mahanahimi Memorial Hostel - Manamunawattha Premises	96	96
3	Thisa wewa wattha Hostel	200	313
	Total	360	442

3.8 Details of Mahapola and Bursary scholarship - 2021

Student Batch	No. of Students	Scholarship Benificiaries		
		Mahapola	Bursury	Total
First Year	122	-	121	121
Second Year	158	32	126	158
Third Year	142	30	106	136
Fourth Year	41	13	28	41
Total	463	75	381	456

Scholarships are not paid to the srudents who forged the exam and to foreign monk.

3.9 Details on Other Scholarships/ Courses - 2021

Courses held for the internal students of monks on the provisions made by the Ministry of Buddhasasana

	Title	No. of Receivers
1	Diploma in English Language	40
2	Diploma in Tamil Language	40
3	Diploma in Japanese Language	40



4. Human Resources

4.1 Academic Staff

4.1.1 Approved Cadre - Academic & Academic Supporting Staff as at 31.12.2021)

Service Category			Salary Code	Approved	Actual	Vacancy
Tertiary Level						
01	Academic support –Segment -2		U-AS 1	10	09	01
02	Academic support -Segment 1		U-AS 2	04	04	-
Senior Level						
	I	Lecturer (Probationary)	U-AC 3 (IV)	50	09	06
	ii	Lecturer	U-AC 3 (III)		07	
	iii	Senior Lecturer Grade II	U-AC 3 (II)		20	
	iv	Senior Lecturer Grade I	U-AC 3 (I)		04	
	v	Associate Professors	U-AC 4		-	
	vi	Professors / Senior Professors	U-AC 5		03	
	vii	Mahopadhyaya	U-AC 5		01	
04	Library Staff		U-AC 3	01	01	-
			U-AC 5	01	-	01
Total				66	58	08

4.1.2 Posts that are approved to recruit among the permanent Staff on paying an allowance basis (as at 31.12.2021)

Designation		Approved Number	Exiosting Numver	Vacancy
01	Dean	02	02	-
02	Head of the Department	04	04	
03	Director - UPEDEC	01	01	-
04	Director – Internal Quality Assurance Unit	01	01	-
	Total	08	08	-

4.1.3. Existing Academic Staff according to faculties (as at 31.12.2021)

	Designation	Faculty of Buddhist Studies	Faculty of Languages and Cultural Studies	Total
1	Senior Professor	01	-	01
2	Associate Professor	-	01	01
3	Professor	01	-	01
4	Senior Lecturer	10	14	24
5	Lecturer	06	01	07
6	Probationary Lecturer	02	07	09
7	Temporary Lecturer	03	01	04
8	Instructor	03	06	09
	Total	26	30	56

4.1.4 Existing Visiting Academic Staff according to faculties (as at 31.12.2021)

	Designation	Faculty of Buddhist Studies	Faculty of Languages and Cultural Studies	Total
1	Visiting Lecturer	-	01	01

4.1.5. The staff who follow the Post graduate degree on study leave (as at 31.12.2021)

	Staff	Local	Foreign	Total
1	Academic	01	02	03
2	Excecutive	-	-	-

4.2 Non-Academic Staff

4.2.1 Staff Officers (31.12.2021)

Service Category		Salary Code	Approved Cadre	Actual Cadre	Vacancy
Tirtery Level					
01	Junior Executive	U-EX 1	07	07	-
Senior Level					
02	Middle Level Executive	U-EX 2	04	04	-
03	Senior Excecutive	U-EX 3	02	02	-
Total			13	13	-

4.2.2 Primary and Secondary Level Staff (as at 30.12.2021)

Designation		Salary Code	Approved Cadre	Actual Cadre	Vacancy
Primary Level					
01	Primary Grade - Unskilled	U-PL 1	45	22	08
02	Primary Grade - Semi Skilled	U-PL 2		02	
03	Primary Grade - Skilled	U-PL 3		13	
Secondary Level					
04	Secondary Level	U-MN 1	49	35	02
05	Secondary Level	U-MN 2		03	
06	Secondary Level	U-MN 3		01	
07	Secondary Level	U-MN 4		08	
08	Secondary Level	U-MT 1	02	02	
Total			96	86	10

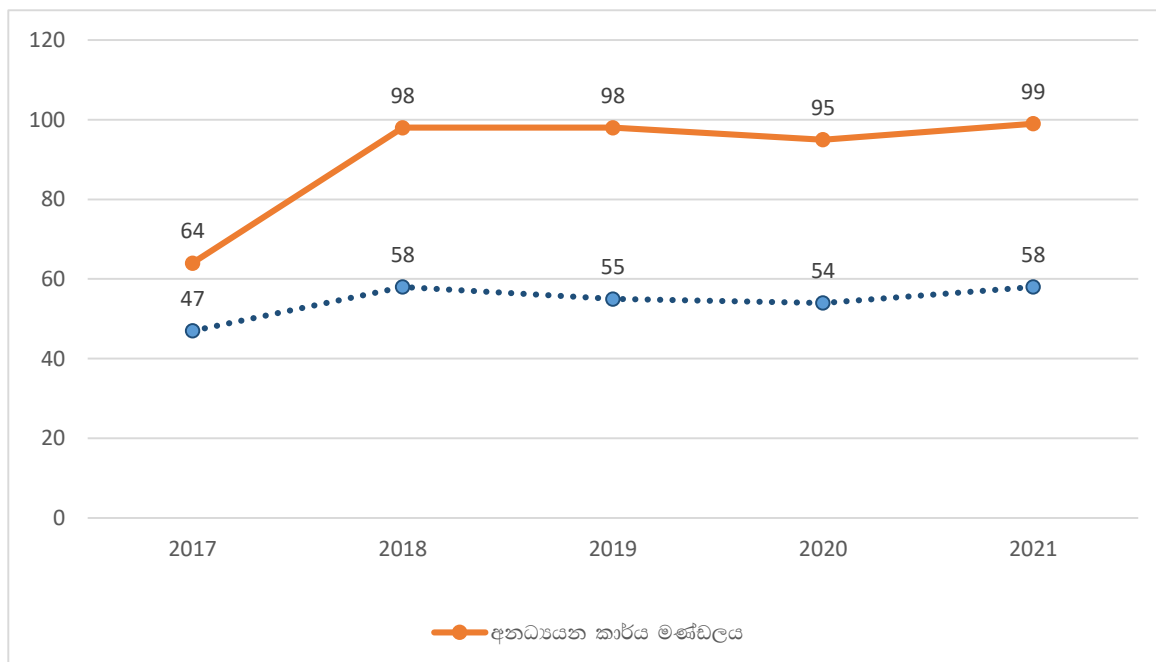
4.2.2 Non-Academic Staff - Sections wise (31.12.2021).

	Divisions	Staff Officeres	Management Assistant & Allied Grade	Minor Staff	Total
01	Vice Chancellor Office	01	01	01	03
02	Registrar Office	01	01	01	03
03	General Administration Branch	01	08	12	21
04	Establishment Branch	01	03	01	05
05	Internal Audit Branch	01	02	01	04
06	Student Services Branch	01	03	04	08
07	Maintenance Branch	01	03	04	08
08	Examinations Branch	01	03	01	05
09	Capital Works Branch	01	03	01	05
10	Finance Administration Branch	02	07	01	10
11	Supply Branch	01	01	01	03
12	Library	-	04	02	06
13	Faculty of Buddhist Studies	-	01	01	02
14	Faculty of Languages and Cultural Studies	-	01	01	02
15	Dep. of Buddhist and Pali Studies	-	01	01	02
16	Dep. of Practical Buddhist Studies	-	01	01	02
17	Dep. of Languages	-	01	01	02
18	Dep. of Social Sciences and Cultural Studies	-	01	01	02
19	UPEDEC	01	03	01	05
20	English Unit	-	01	-	01
	Total	13	49	37	99

4.3 Academic & Non-Academic Staff in last five years

Year	Academic	Non-Academic	Total
2017	47	64	111
2018	58	98	156
2019	55	98	153
2020	54	95	149
2021	58	99	157

Chart - Existing Academic and Non-Academic -Staff 2017 - 2021



5. Research and Development

5.1 Research, Innovations & Publications - 2021

Published researches done by the Academic Staff of this University in 2021 are as follows.

5.1.1 Department of Buddhist and Pali Studies

Welivita Soratha Thero

Literary Articles :-

- 01' **“A study on Bodhi Pooja and Vandana Gatha”** Prabuddha (Edit) Ehelepola Mahinda Thero , Anamaduwe Sri Dhammadasabhidhana Anunayaka Mahimi Abhinandana literary Journal ,Asgiri Maha Viharaya,Kandy, p.350-364

Vilgamuwe Piyananda Thero

Literary Articles :-

- 01' **“Buddha Arthika Prathipadawa”**(Buddhist Economic Policy) “Chandodaya Abhinandana Literary Journal ” (Edit) Galle Damminda Thero, Jambugahapitiye Dammaloka Thero, Chandodaya Maha Pirivena, Galigamuwa, p.132-142

Research papers:-

01. **“A study of “darmista Rajjayak sadaha wana Buddha Upadeshaya”** (Buddhist instructions for a virtuous State) Piyananda Thero, International Online Conference (BUSL IOC 2021), Bhiksu University of Sri Lanka, Anuradhapura, 23rd December 2021.
02. **"Modern Sri Lankan Buddhist Society and its Sacrificial Ritual Challenges: Re-reading and Criticism of ‘Satyodaya’ of Walpola Rahula Thera"** International Online Conference (BUSL IOC 2021), Piyananda Thero, Wilgamuwe Bhiksu University of Sri Lanka, Anuradhapura, 23rd December 2021.

Dapane Chandrarathana Thero

Books:-

01. **“Bhadantha Sri Dinnaga Pramanasamuchchaya”**, Chandrarathana Thero, Dapane (written by Earnest stainkelner with Sanskrit) Samayawardana Publishers, ISBN-978-955-708-113-7.Chandrarathana Thero ,Dapane,(2021)

Literary Articles :-

01. **“A Critical Introduction of Wisdom Examining and metaphysical facts in Apannaka Sutta (Maddjima Nikaya)”**Chandrarathana Thero,Dapane (2021), commemorative articles of Professor K.N. Jayatilaka “Buddha Gnana Vibhagaya” Edition : S.Godage and Brothers(pvt) company p404-417

Research Papers

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5.1.3 Department of Language Studies

Kanangamuwe Rahula Thero

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Boliyedde Dhammakusala Thero

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Thimbirigaswewa Sirisumana Thero

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Theripahe Upananda Thero

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Mr.Sanath Pushpa Kumara

Magazines

01. **‘Language Learning Strategies, Learner Dynamics and the Role of the Teacher in Second Language Teaching.’** Puspakumara, S. (2021), *Prabhasa - fraternal Refereed Literary Journal*, (Editor) Baladora Indrajothi Thero and Thimbiriwewa Sirisumana Thero, Volume 01, Issue 01, Department of Languages, Bhiksu University of Sri Lanka, Anuradhapura, p.117-29.

Seminars

01. **“Learning of Foreign Languages, Four Skills and the Cultural Competence”,** Upananda Thero, T, Pushpakumara, S, and Wanniarachchi, S, (2021), International Online Conference, Bhiksu University of Sri Lanka, Anuradhapura.

Mr. Sachin Anushka Wanniarachchi

Literary Articles :-

01. **‘Understanding Linguistic Ostracism: A Critical Overview of the Language Policy and Planning in Sri Lanka.’** Wanniarachchi, W.A.S.A,(2021) *Prabhasa - fraternal Refereed Literary Journal*, (Editor) Baladora Indrajothi Thero and Thimbiriwewa Sirisumana Thero, Volume 01, Issue 01, Department of Languages, Bhiksu University of Sri Lanka, Anuradhapura, p.130-141.

Research Papers :-

01. **Understanding Linguistic Discrimination in the Idolatrous Sinhala Buddhist Nationalism,** Wanniarachchi W.A.S.A. and Wanniarachchi W.S.A. (2021), The 10th International Conference of Oriental Studies: Global and Local Perspectives, Department of Oriental Studies, University of Warsaw, Poland.

02. **“Abandoning the ESL Learners in Sri Lankan Rural School Context during the Pandemic, Trends in Language Teaching 2022: The Challenge of Change,”**Wanniarachchi W.A.S.A. (2021), Japan Association of Language Teachers (JALT), Okinawa Chapter.
03. **“A Critical Pedagogy: The Utilization of Political Cartoons as a Means of Educating the ESL Learner of the Language Policy and the Marginalized in Sri Lanka”**,Wanniarachchi W.A.S.A. (2021), 43rd International Conference of the Linguistic Society of India.
04. **“An Analysis of the Contemporary Locus of the Rural ESL Learner in Sri Lanka”**, Wanniarachchi W.A.S.A. (2021), 15th International conference of English Language Teachers’ Association of India.
05. **“The Status of Agency in Teacher Identity Towards the Deliverance of Effective Language Teaching” A Study Based on ELT in Sri Lankan State Universities-PGIHS Research Congress**, Wanniarachchi W.A.S.A. and Egodage W.A. (2021), University of Peradeniya.
06. **“A Shift of ‘Compulsion’? Transitioning from Conventional to Innovative Pedagogic Strategies in the E-Learning Platform,”**Wanniarachchi W.A.S.A, Egodage W.A. and Mahanthamulla M.G.D.M.C. (2021), Rajarata University International Symposium on English Language Teaching, and Rajarata University of Sri Lanka.
07. **“The Significance of the Scaffolding of Learner- Learner Interactions in the ESL Classroom”**Wanniarachchi W.A.S.A, Egodage W.A. and Wijerathne H.M.S.C.(2021) Vauniya University International Research Symposium, University of Vauniya.
08. **“Learning of Foreign Languages, Four Skills and the Cultural Competence,”** Wanniarachchi W.A.S.A, Upananda Thero, T and Pushpakumara, S, (2021), International Online Conference, Bhiksu University of Sri Lanka.

Mr.D.M. Rathnayaka

Magazines :-

01. **‘A Study on Formation of Japanese Verbs.’** Ratnayake, D. M. (2021), *Prabhasa - fraternal Refereed Literary Journal*, (Editor) Baladora Indrajothi Thero and Thimbiriwewa Sirisumana Thero, Volume 01, Issue 01, Department of Languages, Bhiksu University of Sri Lanka, Anuradhapura. p.142-153.

5.1.4 Department of Social Science & Comparative Studies

Galwewe Wimalakhanthi Thero

Literary Articles :-

01. “ **Study of History of culmination of the Ashta Mulayathana in Pirivena concept**” Prof. Ven. Wardiwela Vijayasumana Nahimi Abhinandana literary Journal -1 Bhiksu University of Sri Lanka, Anuradhapura. P.295-303'
02. “ **A Review of the words of parumaka and parumakalu in the Prehistorical Bhahmee Ephigraph**” . Assistant Prof. Ven, Karagaswewe Vimalananda Abhinandana Literary Journal , Bhiksu University of Sri Lanka, Anuradhapura. P.295-303'

Karandgolle Wijithathisaa Thero

Literary articles:-

01. “**Spirituality: Is it Religious or Secular**” Wijithatissa Thero, K. (2021). 3rd International online Conference proceeding, Buddhist and Pali University of Sri Lanka. p.84-88.

Kudawewe Somananda Thero

Literary Articles :-

01. “ **Historical Factors for Social Intergration in encient Sri Lanka**” (Using epigraph) sixth international Online seminar , Bhiksu University of Sri Lanka, Anuradhapura. P.39-43'
02. “**use of wrods Cast and Colour**” somananda Thero ,Kudawewe, (2021) Prawachana Refereed literary journal , department of language Studies , Bhiksu University of Sri Lanka, Anuradhapura p.328-338

Kumbugodaare Pnnaloka Thero

01. “ An approach to feminism”, (2021) Monthly open lecture of Social Science and Comparative Studies , Bhiksu University of Sri Lanka, Anuradhapura.
02. “Importance of World Philosophy Day” (2021) Celebration of World Philosophy Day Intergrated Bhiksu University of Sri Lanka with Buddha and Pali University (2021)

Pahiyangala Sumangala Thero

Literary Articles:-

01. **A brief reading of biggining ,Development, and identity of “, Gramawasi Tradition”,** Prawachana Reffreed literary journal -2020,(Edit:) Radawane Siri Sumangala Thero and Mahakachchikodiye Pannasekara Thero, Second Edition Bhiksu University of Sri Lanka, Anuradhapura

Guest Lectures

01. **‘The Newspaper’** film Criticism , through Zoom Technology, 13rd of June 2021, Bhuddhist Studeies Faculty Union, Bhiksu University of Sri Lanka, Anuradhapura.
02. **“the Symbol of snagha Raja in Piriven Education”,** through Zoom Technology, 19th of June 2021, Nationa Piriven Day Program . Inter City ,Kandy.

Handagiriye Sirisumana Thero

Literary Articles:-

01. **“Teaching Method ”** , Elements of Education, Education Science reffreed books” Sirisuman Thero, Handagiriye (2020)* (Edit) Handgiriye Sirisumana Thero, and Minuwangoda Gnanawasa Thero, first volume, Edition I, Bhiksu University of Sri Lanka, Anuradhapura ,p. 75-107
02. **“Super cognitive”** , Elements of Education, Education Science reffreed books” Sirisuman Thero, Handagiriye (2020)* (Edit) Handgiriye Sirisumana Thero, and Minuwangoda Gnanawasa Thero, first volume, Edition I, Bhiksu University of Sri Lanka, Anuradhapura ,p. 181-204
03. **“Sinhala Language , Teaching Litreature, and Disclose learning”,** Sirisuman Thero , Sandagiriye fraternal Refereed literary journal ,(Edit:) BaladoraIndrajothi Thero and Thimbiriwewa Sirisumana Thero , Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura ,first Volume , First Edition p.229-245”
04. **“A Critical Review of education plannings and implementation of reforms in SriLanka”** Prawachana Reffreed Literary Journal ,(Edit:) Panamure Chandima Thero and Galle Damminda Thero, Bhiksu University of Sri Lanka, Anuradhapura , 10th Edition, No.1 p. 343-369.

Research Papers :-

01. **“Utilization of Bhuddhist Supercognitive Strategies for minimization of classroom Teaching”** International Conference,,2021, Bhiksu University of Sri Lanka, Anuradhapura

Editions :-

- 01. “Elements of Education”** Education Science refereed books Sirisumana Thero, Minuwangoda (2020), first Volume, edition No.I,II,III, Anuradhapura, Department of Social Sciences and Comparative Studies, Publications of Bhiksu University of Sri Lanka, Anuradhapura

Publications were launched in 2021

Muwapetigewela Hemaloka ,Thero

01. **“Introduction of Psycholinguistics”**. Hemaloka , Muwapetigewela ,(2021) Prabasha , fraternal Refereed literary journal ,(Edit:) Baladora Indrajothi Thero and Thimbiriwewa Sirisumana Thero , Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura , First Edition p.267-277
02. **‘The Development of Cognitive Psychology’**, Hemaloka, Muwapetigewala. (2021). Journal of Professor Ven.Waradiwela Wijayasumana, Felicitation Volume 1, (in press)
03. **‘Carl Jung’s Collective Unconscious Mind and Past Life of Human Being’**, Hemaloka, Muwapetigewala. (2021). Pravacana Refereed Journal, Vol 12 (1) (in press)
04. **‘The Role of Personality Attributes in the Development of Drug Addiction’**, Hemaloka, Muwapetigewala. (2021). Contemporary Human Challenges: Buddhist and Multidisciplinary Perspectives, 6th International Conference (1st online conference), Bhiksu University of Sri Lanka, Anuradhapura (in press)

Gonalagoda Nanda Thero

Literary Articles

01. **“A review of natural an non-natural languages”**, Nanda Thero, Gonalagoda , (2021), Prabasha , fraternal Refereed literary journal, (Edit:) Baladora Indrajothi Thero and Thimbiriwewa Sirisumana Thero, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura ,p.278-294
02. **“An Introduction of constructivisi”** Social science Studies Literary Journal, (Edit:) Pahiyangala SumangalaThero, (2021), Department of Social Sciences and Comparative Studies, Bhiksu University of Sri Lanka, Anuradhapura (in press)
03. **“An Ethical Study of punishment and Death Sentence using analysis of Sesere bekeriya”**, Nanda thero, (2021), Prawachana Refereed literary Journal, (Edit) Radawane Siri Sumangala Thero and Mahakachchikodoye Pannasekara Thero, Bhiksu University of Sri Lanka, Anuradhapura(in press)
04. **“An analutical study of Sathya concept in the initial state of bhuddhism”**, Baudhda Gnanavibhagaya, Prof. K.N. Jayathilaka (2021), Memororial

Litrary Journal (Edit:) Gonagaloda Nanda Thero and Namali Kumari Handagama, Colombo 10, S. Godage & Brothers, p.441-452

05. **“Philosophical study of concept of mind disclose in Vidika Era”** Thero, Gonagalagoda (2021) *Professor Buddhiprabha Pathirana Commemorative Volume*, Department of Psychology University of Peradeniya. p. 501-508.
06. **“A quantitative study of Bhuddhist Political Ehics”** Nanda Thero, Gonagalagoda, Prof.Waradiwela Vijayasumana Thero, (2021), Upahara volume,(Edit:) Galwewe wimalakhanthi thero, Minuwangoda Gnanawasa Thero ,Karapikkada Sobhitha Thero and Thimbiriwewa Sirisumana Thero , Bhiksu University of Sri Lanka, Anuradhapura, 2020, p162-171.

Research Papers :-

01. **“ An Ethical study of bhuddhist attitudes on abortion”** International buddhist conference on pāli and buddhist studies. extended abstract book., (2021), Department of Pāli and Buddhist Studies University of Kelaniya,p.4-6'
<https://hu.kln.ac.lk/depts/pali/images/Conference2020/BPC1.pdf>
02. **'BUDDHIST ATTITUDE TOWARDS SEXUAL TRANSFORMATION.'** Nanda Thero ,Gonagodagala BPU Webinar Series - Religiosity and Secularism in Futuristic Context - Online Conference, p.34-37.
<http://www.bpu.ac.lk/conferences-symposia/Religiosity-and-Secularism-in-Futuristic-Context-Online-Conference-2021>
03. **“An approach to Buddhist Ethics for minimizing Water Polluion”** Nanda Theoro ,Gonagalagoda (2021), BUSL-IOC 2021, Bhiksu University of Sri Lanka – Anuradhapura. p.95.
04. **“A comparqative study of western Ethical Theroies and Buddhist Brahma Dandana concept”** Nanda Thero ,Gonagalagoda, ICBS Committee 2021, Department of Pali and Buddhist Studies, Faculty of Humanities and Social Sciences -University of Ruhuna. (Already abstract has presented now-in press)
05. **“Utilization of Buddhist Environmental Ethics for minimizing enviromental Polution”** ICMA 2021. Faculty of Graduate Studies, University of Sri Jayewardenepura - Gangodawila, Nugegoda, Sri Lanka. (Already abstract has presented now-in press)

Editions:-

01. **'Buddhist Epistemology'** Professor, K.N. Jayathilaka Memorial letter collections, Gonagaloda Nanda thero and Dr. Namali Kumari Handagama, S.Godage and Sons, Colombo 10,(2021).



5.2 Couters, Seminars & Workshop

Programmes, Lectures and Workshops conducted by Bhiksu University of Sri Lanka is as following table in 2021.

	Programme/ seminars / Workshop	No. Conducted
1	Degree Programmes	08
2	Post Graduate Degree Programmes	03
3	Certificate/ Diploma Courses	10

5.2.1 Degree Programmes

- i. Bachelor in Arts (General)
- ii. Bachelor in Arts (General) - External
- iii. Bachelor in Arts (Hon's) - Buddhist Philosophy
- iv. Bachelor in Arts (Hon's) - Buddhist Civilization
- v. Bachelor in Arts (Hon's) - Pali
- vi. Bachelor in Arts (Hon's) - Archaeology
- vii. Bachelor in Arts (Hon's) - Sanskrit
- viii. Bachelor in Buddhist Studies Education (Hon's)

5.2.2 Post Graduate Degree Programmes

- i. Two Years Masters. (Research) – MA
- ii. MPhil
- iii. Doctorate – PhD

5.2.3 Certificate/ Degree Programmes

- i. Certificate Course in English
- ii. Certificate Course in Tamil Language (Internal)
- iii. Certificate Course in Japanese Language (Internal)
- iv. Certificate Course in Chinese Language (Internal)
- v. Diploma in Buddhist Studies
- vi. Certificate Course in English Language (External)
- vii. Certificate Course in Information and Communication Technology
- viii. Higher Certificate in Astrology (External)
- ix. Diploma in English Language (External)
- x. Certificate Course in Tamil Language (External)

06. Performance of Library

6.1 Book Collection of Library (as at 31.12.2021)

Sri Lanka Bhiksu University has 62,049 Books. They are catagoried in order to easy use of the readers, .

Categorization Method - Dewey decimal classification - 21

000 - General works
100 - Philosophy & psychology
200 - Religion
300 - Social sciences
400 - Language
500 - Science
600 - Technology
700 - Arts & recreation
800 - Literature
900 - History & geography

6.2 Acquisition of Library Materials -2021

	Type	No. Acquired	Value (Rs.)
1	Purchases - Books	51	35,415.00
2	Donations – Books	161	85,790.00
3	Special Donations	-	
4	Donations – Booklets	-	-
	Total	212	121,205.00

❖ Book bindings - 68

6.3 Library Membership - 2021

Group	Registered Memberships	Overall Membership
Internal Students	171	427
Academic Staff	09	63
Non-Academic Staff	05	104
External course Members	09	78
Total	194	672

6.4 Books Issued for the Members

	2020	2021
No. of Books Issued	2431	1509

7. Finance & Auditing

7.1 Recurrent Expenditures

Rupees.

	Title	2020	2021
1	Personal Emoluments	290,256,636	283,124,729
2	Local/ Foreign Travelling Expenses	3,227,216	2,863,864
3	Supply	6,371,652	5,416,267
4	Maintenance	4,033,179	4,518,857
5	Contractual Services	37,560,537	35,658,851
6	Others	23,330,262	15,808,942
	Total	364,779,482	347,391,510

7.2 Capital Expenditures

Rupees.

	Title	2020	2021
1	Purchasing of Furniture and Office Equipment	7,043,488	7,505,858
2	Purchasing of Machinery	2,211,134	602,239
3	Building and Constructions	205,947,203	107,923,811
4	Others (Construction and Rehabilitation)	4,726,719	3,758,368
5	Books	125,165	35,415
6	Land & Land Development	-	9,778,668
7	Capacity Building	84,000	305,534
8	Research and Conference	2,790,910	2,090,107
	Total	222,928,619	132,000,000

7.3 Details on Projects (Local/International funded)

Rupees. Million

	Project	Source	Estimated Cost
1	Establishing Bhiksu University in a New premises - Stage I	Sri Lanka Government	1,300
2	Establishing Bhiksu University in a New premises - Stage II	Sri Lanka Government	900
	Total		2,200

7.4 Details on Project Expenditure (Local/International funded)

Rupees. Million

	Project	Total Estimate	Expenditure 2020	Expenditure 2021	accumulated expenses as at 31.12.2021	Physical Progress %
	Establishing Bhiksu University in a New premises - Stage I & II	2,200	1961.11	99.86	2060.97	83.93%

7.5 Details on Infrastructure Facilities

7.5.1 Details on Infrastructure Facilities - Capital Projects

Rupees

	Project	Date of completion	Estimate	Expenditure 2021	accumulated expenses as at 31.12.2021	Physical Progress %
1	Hostel Building for 25 Foreign Students	2020.01.13	88.13	3.20	80.84	100%
2	Staff Residencies for Vice Chancellor, Deans, Heads of Departments, Executive & Non Executive Officers	2021.03.08	192.76	13.27	175.64	100%
3	Treatment plant for Thisawewawatttha	2020.01.14	19.36	0.82	18.09	100%
4	Multi purpose building	2022.06.28 extended	415.16	82.57	177.35	35.7%
	Total		715.41	99.86	451.92	

7.5.2 Details on Infrastructure Facilities - Recurrent Projects

	Title	2020	Expenditure 2021
1	Recurrent Projects	2,586,259.63	28,416,731.43
2	Consultation Services	-	-
3	Releasing of Retention	1,086,784.26	117,759.04
4	Payments for Technical Evaluation Committees	89,000.00	49,000.00

7.6 Details on Financial Performance (Expenditure)

Rupees

	Title	2019			2021		
		Income	Expences	Excess/ Deficiency	Income	Expences	Excess/ Deficiency
1	Recurrent - Non Project	346,900,000	364,779,482	17,879,482	341,400,000	347,391,510	-5,991,510
2	Capital - Non Project	18,645,514	16,981,416	1,664,098	6,154,000	6,154,009	-9
3	Projects - Local Funded	164,854,486	205,947,203	41,092,717	125,846,000	125,846,000	0

7.7 Financial Performance - 2021

Rupees

	Total	2020	2021
1	Cost per Student - Recurrent Expenditure	777,781	750,306
2	Cost per Student - Capital Expenditure	475,328	285,097
	Total	1,253,109	1,035,403



8. FUTURE EXPECTED REPORT BASED ON SUSTAINABLE DEVELOPMENT

Preservation of environment and natural resources is a basic principal of Buddhist Philosophy. Accordingly, as basic objectives of this University amalgamated with Buddhist Philosophy and incidental activities thereof, each activity implemented by the University has designed to enable the establishment of sustainable development through preserving the environment.

Activities conducted by the university on the basic of sustainable development.

- 1.By now approximately 30% of monthly electricity requirements is fulfilled from solar panel system (100 kw) and solar street light system initiated in the year 2018. It is expected to increase up to 100% in the future.
- 2.Planting and maintaining of herbal plants fruits and other rare plants projects sustainable and environment hazards has been annually in progress with the participation of office staff.
- 3.A carbonic fertilizer (compost) productions project has been implemented using garbage's disposed daily by the university.
- 4.Newspapers, magazines, stationary disposed annually from the university are directed to recycle process in order to prevent environmental damage.
- 5.Two septic tanks have been constructed in the premise of Manamunawattha and Thisawewawattha of the university and out coming water of the same are utilized for the development of university environment.
- 6.Unusable items annually disposed from the office are being donated to reutilize of other institute of Government.
- 7.Due systems are being formulated to ensure the maximum usage of office item and Green concept is already being implant in the university.
- 8.Internet facilities are used in high proportions in this office in order to minimize the paper usage in this university.



Report of the Auditor General - 2021

Bhiksu University of Sri lanka
Anuradhapura

National Audit Office

ANP/E/BUSL/21 / AQ – 13

10th of August 2020

Vice Chancellor,

Bhiksu University of Sri Lanka

Anuradhapura.

Report of the Auditor general on the financial statements and other legal requirements of Bhiksu University of Sri Lanka for the year ended 31st December 2021 in terms of section 12 of National Audit Act No: 19 of 2018.

01. Financial Statements

1.1 Qualified Opinion

The Audit of the Financial Statement of the Bhikku University of Sri Lanka for the year ended 31 December 2021 comprising the Statement of the Financial position as at 31st December 2021 and the Statement of financial performance and statement of the Changes in Equity for the year ended and a summary of significant accounting policies and other explanatory notes was carried out under my direction in pursuance provision in article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provision of the National Audit Act No. 19 of 2018 and in terms of the provisions of Finance Act No 38 of 1971. This report will be tabled in parliament in pursuance of the Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

Except the Effects of the matters describe in the part of basis of qualified opinion of my report , my opinion is financial statements give a true and fair view of the financial performance and cash flow for the year as at 31st of December 2021 in accordance with Sri Lanka Public sector Accounting Standard.

1.2 Basis for the Qualified Opinion

(a) Rs. 13,806,343/= of fixed deposits which should be required to reveal as cash and cash equivalents as per the paragraph 19 of No: 02 Sri Lanka Public sector Accounting Standards had been revealed under Non – Currents Assets in the financial position statement.

(b) Non – Currents Assets had not been reviewed annually as per the paragraph 65 of the No: 7 of public sector Accounting standard and Rs. 92,177,529/= cost of 8 assets categories , which had been depreciated completely were being used further. Accordingly , the estimated error had not been corrected as per the No: 3 of Sri Lanka Public Sector Accounting standard as at 31st December 2021.

(c) Amount Rs. 17,030,262/= donations which is not a future commitment had been revealed as non – current liability instead of crediting to General fund as at 31st December 2021.

(d) As per the circular of University Grant commission No: 09/20214 of 25 November 2019, Current assets and deficit of the reviewing year had been decreased and increased respectively as the rents

had not been charged for the residents of the quarters reserved for post of vice chancellor & registrar though it shall be charged 10% of salary of the officers who has right of quarters.

(e) 1977 of library books had been estimated and accounted revived as donations.

Audit had been done according to the Sri Lanka Auditing Standards . Auditors responsibility on these stranded reports related to auditing has been described further under the Auditors responsibility. It is confident that the evident taken by me is sufficient to give the basis for my opinion.

1.3 Other information contained in the Annual Report 2021 of University

Other Information means the information included in the Annual Report 2021 of the University which are expected to provide me after the date of this Audit Report and the information not included in the financial Report and my Audit Report.

I do not cover any other information in my opinions regarding financial statements and of do not express any kind of assurance or opinion about it.

In relations to my audit of financial statements, It is my responsibility to read the other information identified above others available and to consider whether other information in accordance with my knowledge obtained in the financial statements or during the audit or otherwise is in consistent

When reading the annual report 2021 of the university, If I consider that there are material errors, those matters should be communicated to the Governing Parties for the corrections. If there are any further unresolved errors, they will be included in the report that it will table in parliament in due course in accordance with Article 154(b) of the constitutions.

1.4 Responsibility of Management and Governing Body for the Financial Statements

The management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Sri Lanka public sector accounting principles and for such internal control as the management determines in necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparation of Financial Statements, the management is responsible to determine the possibility of continues conduct of the University. And if the management is in the opinion the University liquidate or not having any alternatives except taking action to hold the operation the management is responsible to keep accounts on the basis of perpetual Succession and disclosure the information relevant to perpetual Succession of the University. The Governing Body is responsible to the procedure of financial reporting of the University. The Governing Body is responsible for overseeing the University financial reporting process.

As per Sub section 16(1) National Audit Act No.19 of 2018, 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.

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

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 the summary report of the Auditor General that include 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. Misstatement 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 decision of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statement, 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 as they are resulting from preparation of fraudulent documents, 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, though there was not a purpose of expressing an opinion on the effectiveness of University internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Based on the audit evidence related to the material uncertainty of the perpetual secession of the university resulting from events and conditions, it is decided that the relevancy of using the perpetual secession of the university . . . If I conclude that a material uncertainty of existence of the university, It is 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. However, based on the future events or condition perpetual succession may cease .

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

I communicate with the Management regarding, among other matters, significant audit findings, including any significant deficiencies in internal control and other matters that I identify during my audit.

2. Report on other Legal and Regulatory Requirements

- 2.1 Special provisions are included regarding following mentioned requirements of National Audit Act No.19 of 2018.
- 2.1.1 According to the requirements mentioned in Section 12(a) of National Audit Act No.19 of 2018, Except the Effects of the factors describe in the part of basis of qualified opinion of my report, the so far as appears from my examination and to the best of information and according to the explanations given to me, I am of opinion that the University had maintained proper accounting records.
- 2.1.2 According to the requirements mentioned in Section 6(1) (b) (III) of National Audit Act No.19 of 2018, financial statements are in compliance with previous year.
- 2.1.3 According to the requirements mentioned in Section 6(1)(c) (Iv) of National Audit Act No.19 of 2018, recommendations made by me in the previous year, has been included in the submitted , Financial statements.
- 2.2 Based on the procedures performed and evidence obtained which were limited to matters that are material nothing has come to my attention to state,
- 2.2.1 That According to the requirements mentioned in Section 12(c) of National Audit Act No.19 of 2018, any member connected with the Council of University having direct, indirect or otherwise has any interest in contract entered in to by the University which are out of the normal cause of business.
- 2.2.2 According to the requirements mentioned in Section 12(f) of National Audit Act No.19 of 2018, except following mentioned observation, functioning none compliance with other general or special provisions issued by the Council of the University or any written law.

Reference to Laws, Rules	Observations.
(a) Section (2) 38 of and (d) (1) 38 of the National Audit Act No 19 of 2018	Though the effective internal control system for the financial control of the Institution should be maintained and the effectiveness of the Internal control system be reviewed , and written copy of the review should be forwarded to the auditor General , Action has not been taken accordingly.
(b) Financial Regulation No. 571 of the Establishment Code of Democratic Socialist Republic of Sri Lanka	Action have not been recovered the amount of Rs. 5,053,125 of retention money to be paid to the Government Engineering corporation forwarded from year 2014 enquiring the payee to the Revenue Account.
(C) Paragraph XIX o the Establishment Code of Democratic Socialist Republic of Sri Lanka	Paragraph 5.2.1 though the 7.5 present of the Salary should be deducted from 39 Bhikku of the Academic staff of the university, only Rs. 500 has been charging from each. Amount Rs.2,354,388 of house rent have not been deducted.
(i) Paragraph 5.2.1	
(ii) Paragraph 5.8	Total amount of Rs. 1544,243 have been paid as Electricity , water, telephone charges from the university fund for the six quarters provided to the officers of the university within the reviewing year
(d) Circulars of the University Grant Commission	As per the provision in the Circular No. 15/2015 dated 17 of November 2015, not giving attention for delaying of 02 months to 06 months of issuing result , amount of Rs. 3,265,435 have been paid for evaluation the answers of 06 degree and extended course in academic year 2020/2021.
(i) Circular No. 15/2015 dated 17 th of November 2015	
(ii) Paragraph NO. 4.2 of Circular No. 04/2016 dated 1 st of March 2016	Approval have not been taken from the university grant commission regarding 6 Post Graduate Degree and Extended Courses conducted by the post graduate and Extended course Unit.
(f) Chapter 6.5.1 of Public Enterprises guidelines for good governess introduced through Public Enterprise circular No. PED 12 and dated 02 nd June 2003.	Even though, the annual financial statements should be submitted to the Auditor General for audit within the 60 days of after ending the financial year, the annual Financial Statements of the Bhiksu University had submitted on 3 rd June 2022 with delaying 03 months.
(g) Paragraph 4(ii) of Management Service Circular No 02/2014 dated 11of February 2014	though the Inter research report including the progress according to the action plan relevant to the proposal should be

submitted to the research Management committee within 6 month from date of the research commenced , research progress report of 05 the lectures commenced in 2021 had not been submitted to the management committee.

- 2.2.3. According to the requirements mentioned in Section 12(g) of National Audit Act No. 19 of 2018, action had been taken noncompliance with powers, functions and duties.

Though the it must to act to achieve the objective of promoting Buddhist culture and values mentioned in the paragraph 3 (V) adhering to the aim of the Bhuddha Sravaka university Act No.26 of 1996 to train Bhiksu students in accordance with the teaching of Buddha, not adhering to that by the post graduate and extended Course unit has been conducting Higher Certificate of Jhothisaha course

- 2.2.4. According to the requirements mentioned in sections 12(h) of National Audit Act No. 19 of 2018, except following mentioned observations not purchasing and utilizing resources of the university thrifty efficiently and effectively compliance with relevant Rules and Regulations.

The Turnover of the selected bidder should exceed it`s 50 million in last three years according to the prepared bidding documents for establishing the Enterprise Resource Planning , a bidder which is not fulfill that requirement has been selected as the winner bidder . The contract which is 8 million total value ,should be ended as at 31 of May 2018 as per the agreements, through Rs. 4 million had been spent on as at 31 march 2022 the system had not been completed.

2.3 Other matters

- (a) Though Allowances of Rs. 1,794,440 have been issued relevant to two research done by the professor Thero during 2017 to 2021 ,the research reports had not been completed as at 05th of May 2022.
- (b) Total cost of Rs. 80,843,406 hostel building for 25 foreign students completed as at 14th of January 2020 has not been used for more than two years and the warranty period of electricity and fixes of Rs. 3,411,000, fixed to the building was ended without using.

Sgd: illegibly

W.P.C. Wickramarathna

III. Measures taken and expected to proceed by the University Management and its Board of Directors to rectify the matters pointed out in the Audit Inquiries submitted for the relevant period of the Annual Report

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
1. Financial Statements	1.1. The base for the qualified Opinion	(a) As per the paragraph No. 09 of the Sri Lanka Public Accounting Standard No. 02 , fixed deposits, amount of Rs. 13,806,343 which has three months of maturity period should be revealed as cash and cash equivalents , the amount has been revealed under the non-current Asset in the statement of financial position.	Action will be taken to reveal as a note in the financial statements in the year 2022.
		(b) Economic life-time of non-current asset have not been reviewed as per the paragraph 65 of Sri Lanka Accounting standard No. 07 and Rs. 9217759 cost of assets which are fully depreciated under eight subjects were being used . Accordingly, estimated defects has not been corrected as per Sri Lanka Public Accounting Standards.	In the Audit committee held on 09.09.2022 a discussing g had been made regarding this and as the revaluation cannot be completed within this year by the government valuation department committee consisted with external or/internal parties have been appointed to perform relevant task and the revaluation has been noted to show revaluated values in the final Account of 2022
		(c) Special fund which was not a contingent of Rs. 313,806,708 and Rs. 17030,262 of donations as at 31 st December 2021 had been revealed as non-current liabilities instead of credited to General fund.	In the year 2022 this Account balances have been shown under the funds. Accordingly the adjustments have been made.
		(d) As per the quarters circular of University Grant commission No. 09/2019 dated 25 th November 2019 , as 10% of the Salary of the Officers should be deducted from the entitled officers of quarters , non-recovering an non accounting of Rs. 310,788 for Vice Chancellor and Registrar of the Bhukku University , deficit of the year of review and current asset are shown respectively more and	In the letter issued by the Secretary of the University Grant commission dated 09 th of October 2020, it is mentioned that it is not required to adhere the quarters circular No. 09/2019 of University Grant Commission and the rent should be decided by the quarters committee of the University. Accordingly, the rates are decided by the quarters committee established in this

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
		less as in same amount	university for changing on that are approved by the Board of managers
		(e) 1977 of library books received as donations for seven years have not been valued and accounted	The value of the books have been computed and the adjustments will be made in the final Accounts.
2. Report on other Legal and Regulatory Requirements	2.2.2 Section No. 38(1) and 38(2) of the National Audit Act No. 19 of 2018	(a) Though the effective internal control system for the financial control of the Institution should be maintain and the effectiveness of that Internal control system be reviewed , and written copy of it should be forwarded to the auditor General Department ,Action has not been taken as per.	This had been made in written to inform the Secretary of the line Ministry as this should be done by the Chief Accounting Officer as per the section 38(2) and of the National Audit Act No. 19 of 2018
	(3) 571 (3) of the Financial Regulation of Democratic Republic Socialist of Sri Lanka.	(b) Action have not been recovered the amount of Rs. 5,5053, retention money to be paid to the Government Engineering corporation forwarded from year 2014 enquiring the payee	Action have been taken to adjust this amount to final Accounts of the University settling the surplus and credited to the revenue account .
	Chapter No. xix of Democratic Republic Socialist of Sri Lanka	(i) Paragraph 5.2.1 though the 7.5 of a Salary should be deducted from 39 Bhikku of the Academic staff of the university, only Rs. 500 has been charging from each. Amount Rs.2,354,388 amount have not been less deducted as house rent.	As per the decision taken by the Senet of the University , considering the provided facilities the rent rates have been deducted . Management committee have been approved to charge the rent on aforesaid rates.

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
		Paragraph 5.8 For the six quarters provided to the officers of the university within the reviewing year total amount of Rs. 1544,243 have been paid as Electricity , water, telephone charges from the university fund.	As the decision taken by the quarters committee , including the provides facilities, rates have been prepared and to charge on that rate have been approved by the management committee.
	Circulation of university grant Commission	(i)As per the provision in the Circular No. 15/2015 dated 17 of November 2015, not giving attention for delaying of 02 months to 06 months of issuing result , amount of Rs. 3,265,435 have been paid for evaluation the answers f 06 degree and extended course in academic year 2020/2021.	Issuing result and conducting exams within prescribed period have been delayed as closing and limiting country due to bad condition of the country in the year 2019,2020, and 2021. However ,since issuing results have been delayed due to bad condition in the covid 19 Pandemic and it had happened without the control of the university , the payment have not been made not considering the circular . however the provision of this circular is not applicable for the external extended courses.
		(i) Paragraph 4.2 of circular of university grant commission bearing No. 15 and No. 04/2016 dated 01st of March 2016 Approval have not been taken from the university grant commission regarding 6 Post Graduate Degree and Extended Courses conducted by the post graduate and Extended course Unit.	Action will be taken to get the approval of the Ministry and after taking recommendation of senate and council for the post graduate courses and action will be taken to get the Ministry approval regarding the Bachelor of Art General (External) degree.

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
	Chapter 6.5.1 of Public Enterprises guidelines for good governess introduced through Public Enterprise circular No. PED 12 and dated 02 nd June 2003.	(e) Eventhough, the annual financial statements should be submitted to the Auditor General for audit within the 60 days of ended financial year, the annual Financial Statements of the Bhiksu University had submitted on 18 th October 2021 with delaying 07 months.	All officers have been made aware in order to act as per the F.F. circular No. 01/2020 in future.
	Paragraph 4(ii) of Circular No 02/2014 dated 11of February 2014	(f)though the Inter research report including the progress according to the action plan relevant to the proposal should be submitted to the research Management committee within 6 month from date of the research commenced , research progress report of 05 the lectures commenced in 2021 had not been submitted to the management committee	Actions have been taken to as per the circular.
	Paragraph (g) 12 of the National Audit Act No.19 of 2018 2.2.3	Though the it must to act to achive the objective of promoting Buddhist culture and values mentioned in the paragraph 3 (V) adhering to the aim of the Bhuddha Sravaka university Act No.26 of 1996 to train Bhikku students in accordance with the teaching of Buddha, not adhering to that by the post graduate and extended Course unit has been conducting Higher Certificate of Jhothisaha course	The action have been taken by the university is correct. This has been approved by the Supreme Council and the Senate

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
	Paragraph (h) 12 of the National Audit Act No.19 of 2018 2.2.3	The Turnover of the selected bidder should exceed it`s 50 million in last three years according to the prepared bidding documents for establishing the Enterprise Resource Planning , a bidder which is not fulfil that requirement has been selected as the winner bidder . The contract which is 8 million total value ,should be ended as at 31 of May 2018 as per the agreements, through Rs. 4 million had been spent on as at 31 march 2022 the system had not been completed.	All Officers have been inform to act adhering to the condition of the bidding. However step are being taken by the university to get perform the relevant project effectively
	Other facts	(a) Though Allowances of Rs. 1,794,440 haved been issued relevant to two research done by the professor Thero during 2017 to 2021 ,the research reports had not been completed as at 05 th of May 2022.	The professor Thero have been informed to act as the audit recommendation and payment the research allowances had been stop from 2022.

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
		(a) Total cost of Rs. 80,843,406 hostel building completed as at 14th of January 2020 has not been used for more than two years and the warranty period of electricity and fixes of Rs. 3,411,000, fixed to the building was ended without using.	• Action have been made to get the attraction of foreign students for first degree program , the information of scholarship program (semi) and application have been sent to the embassies of selected countries through the e-mail • Promotions are carrying on continuously to get attract the foreign students (inform the relevant institution through information sheets, social media, emails) • Action have been completed to take visa for the students registered in the Academic year 2021/2022. As well as the university has been informed that those theros are to arrive to the foreign students hostel in 2020 to the Preliminary course.

Sincerely ,

Sgd: Ilegible

Proffessor Venerable Kanattegoda Sadharathana Nayaka Thero.

Vice Chancellor – Bhiksu University of Sri Lanka



Annual Financial Statement 2021

Bhiksu University of Sri Lanka
Anuradhapura



Annual Financial Statement 2021

Bhiksu University of Sri Lanka
Anuradhapura

The Statutory Report on Annual Financial Statement of the Bhiksu University of Sri Lanka

01. The financial report of the Bhiksu University of Sri Lanka for the year 2021 is forwarded herewith as per the section Co 46 of Sri Lanka Bhiksu University (Amendment) Act: No.15 off 2012 and the Sections of Finance Act No. 38 of 1971
02. Sri Lanka Public Accounting Standards (SLPAS) and the General accepted accounting principles and policies have been followed in Preparation and presentation of the financial statements.
03. Following are exacted from the financial statements of Sri Lanka Bhiksu University for the year 2021
- i. A sum of Rs. 477,400,000 has been received from the government as recurrent and Capital grants
Government Grants:
Recurrent : Rs. 341,400,000
Capital Asset rehabilitation Rs 136,000,000
Rs. 477,400,000
 - ii. Rs. 9.35 Mn. Has been earned from Internal Activities
 - iii. Total operational Expenditure for the year is Rs. 492,97 Mn.
This is for basically for personnel Emolument and the amount ios Rs. 283.12Mn.
 - iv. Deficit of operation in the current year is Rs. Mn. 46.27. This operational deficit of Rs. Mn. 212.95 is after ducting the depreciation of fixed asset, gratuity fund reserves and the except the effect of accrued expenses and degration of Capital funds.
 - v. The Netb value of property, plant and equipment's is Rs. Mn. 1722.68 as at reporting date. The details of movement of them have been shown in note 02 of the Financial Statement
 - vi. Balance of the current account is Rs.3,419,712 as at end of the year. This amount is consisted with recurrent expenditure of Rs.31,158,506 and such amount has totally spent for accrued expenses within the first quarter of the year 2022.
 - vii. To the the reporting date the value of the reserve of agreement violating lecturers is Rs. Mn. 9.23. Actions are being taken according to the UGC Circulars. Detail regarding the matter has indicated in note 10.
 - viii. A funds have been created to appreciate the students that gain highest marks from the internal examination and gift fund has been established for the purpose. The value of the fund is Rs. Mn. 2.32 as at reporting date. Detail is indicated in the Note - 14.1 of Financial Statement.

04. Employee Trust Fund is maintained in accordance with section 30 of Sri Lanka Bhiksu University (Amendment) Act No. 26 of 1996. Separate accounting report for the purpose is prepared and such report has been included to the account. The balance of the University Employee Trust Fund is Rs.Mn.327.18 as at reporting date and such funds have been invested in the fixed deposit, repurchasing of treasury bills and loans were paid to members. Rs.Mn.48.43 has been received as contribution of members within the year.
05. The variations between actual expenses of recurrent expenditure Head and budget allocation have been adjusted with the approval of the Council

Sgd: illegibly

Prof. Ven.Kanattegoda Sadharathana Nayaka Thero.
Vice Chancellor – Bhiksu University of Sri Lanka

Bhiksu University of Sri Lanka - Anuradhapura
Statement of Financial Position

As at 31st of December	Folio No.	Folio No.	2021 (Rs)	2020 (Rs)
<u>Assets</u>				
<u>Non-current assets</u>				
Property plant and equipments	14	2	1,722,676,775	1,655,320,056
Work in progress	16	3	163,704,136	207,193,741
Investments	16-17	4	60,437,662	58,844,035
Recievables	17	7	9,758,938	9,679,397
Investment accounts of employee trust fund	42-49	37	327,180,376	290,773,728
			2,283,757,887	2,221,810,957
<u>Current Assets</u>				
Stocks	17	5	2,897,449	1,932,840
Advance and savings	17	6	54,843,564	71,253,667
Payment in due	17-18	7	7,921,969	7,951,358
Payment made in advance	19	8	981,474	977,187
Cash and Cash equals	19	9	8,028,911	6,256,797
			74,673,367	88,371,849
<u>Total Assets</u>			2,358,431,254	2,310,182,806
<u>Liabilities</u>				
<u>Reserve</u>				
Capital reserve	7		1,525,341	1,525,341
Assets revaluation reserve	7		28,507,469	45,343,906
General reserve	7		(336,384,356)	(295,693,539)
Reserve of lectues who breach the agrrement	19	10	9,232,925	8,797,504
			(297,118,621)	(240,026,788)
<u>liabilities</u>				
Capital	20	11	1,574,159,852	1,473,186,987
Capital grant	20	12	217,577,700	277,477,408
			1,791,737,552	1,750,664,395
<u>Non-current Liabilities</u>				
Employees trust Fund	42-49	37	327,180,376	290,773,728
Special Fund	20	13	313,806,708	309,275,342
Donations and Other Funds	21-22	14	53,142,803	49,668,891
Gratuity	22	15	87,060,296	77,094,610
			781,190,183	726,812,571
<u>Current liabilities</u>				
Gratuity to be paid	22	15	3,934,711	11,387,654
Sundry Creditors	22	16	14,041,278	5,508,494
Uncompleted external courses	23-27	17	20,638,247	26,862,468
Employee secuirty and other deposits	28-29	18	29,673,109	20,182,661
Accured expenses	30	19	14,334,795	8,791,351
			82,622,140	72,732,628
Total			2,358,431,254	2,310,182,806

I do hereby certify that that these financail Statement are prepared in acordanance with the requirements of the Moneary No. 38 of 1971Act

Sgd:illigibly
G.R.Thushan Anuruddha
Bursar

Notes and Acconting policies for page No.8-19 are the part of this Financial Statemets. Preperation of this financail statnement are the reponsibility of the Council of the University. This financial statements have been approved by the council of the University and ffor the council we have signed this Financial Statements.

Sgd:illigibly
U.D.Dodanwala
Registrar

Sgd:illigibly
Ven. Kanatthegoda Saddharatana Nayaka Thero
Vice Chancellor

Sgd:illigibly
R.M. Wanninayaka
Member of the Council

Sgd:illigibly
Prf. P.Wilson
Member of the Council

Bhiksu University of Sri Lanka - Anuradhapura
Statement of Financial Performance

For the year ended 31st December	Folio No.	Notes	2021 (Rs)	2020 (Rs)
Treasury Provisions				
Recurrent Allocation			341,400,000	346,900,000
Treasury Allocation - Rehabilitation			16,903,751	5,890,605
Treasury Allocation - Skill Development			276,834	84,000
Treasury Allocation - Research & Development			742,902	2,790,910
Sinking of Capital funds			77,003,356	70,517,322
			436,326,843	426,182,837
Other Income				
Interest on Investments	31	20	3,398,061	4,771,965
interest loans			576,634	424,388
Rent of Properties			992,598	1,276,393
Sundry Income			2,030,695	3,884,093
Registration of Students (Internal)			761,175	814,277
Income from Examination fees			160,528	111,900
Stock clearance profit			108,422	12,005
Income from Convocation			751,500	27,000
Income from fines			24,031	35,778
Income from stationary			319	637
Income from transportation			542,573	649,590
			9,346,536	12,008,026
Total of Operating Income			445,673,379	438,190,863
Operating Expenses				
Personal Emoluments	31	21	283,124,729	290,256,636
Travelling	31	22	2,863,864	3,227,216
Supplies	31	23	5,416,267	6,371,653
Maintenance Activities	31	24	4,518,857	4,033,179
Contractual Services	31	25	35,658,851	37,560,537
Expenditure Training and Development	32	26	560,769	422,658
Bursaries	32	27	7,995,950	17,103,439
Sundry recurrent expenditure	32	28	7,252,223	5,804,165
Stock clearance/ Stock			15	593
Loss from the donation of assets			19,108,314	181,052
Recurrent Nature Expenses			3,758,368	2,130,591
Expenditure on skill development under the Rehabilitation provision			305,534	84,000
Research and Development			2,090,107	1,998,160
Fixed Assets Depreciation	32	29	120,311,895	115,187,636
Total Operating Expenses			492,965,743	484,361,515
Deficit			(47,292,364)	(46,170,652)

Bhiksu University of Sri Lanka - Anuradhapura
Statement of Cash Flow

For the year ended 31st December	2021	2020
Money received by activities		
deficit received by general activities	(47,292,364)	(46,170,652)
Transaction not related to finance		
Depreciation	120,311,894	115,187,636
Gratuity	10,686,974	20,018,980
Interest Income	(3,398,061)	(4,771,965)
Loss incurred from disposal of property plants and equipments	19,108,314	181,052
Loss incurred from disposal of property plants and equipments	(108,422)	(12,005)
Write off stock amount	15	593
Sinking of Capital Funds	(77,003,356)	(70,517,322)
Surplus/deficit before adjusting working capital changes	22,304,994	13,916,317
Changes of working capital		
(Increased/ decreased Stock	(964,624)	(94,384)
(Increased/ decreased Balance to be received	(809,913)	(4,006,785)
(Increased/ decreased Payment in advance	(4,287)	(415,311)
(Increased/ decreased Advance and savings	16,405,643	(50,661,431)
(Increased/ decreased sundry Creditors	1,545,336	(1,024,585)
(Increased/ decreased Accrued expenses	3,432,069	(3,733,262)
(Increased/ decreased Security and other reports	14,088,073	3,327,051
Uncompleted external courses	(6,377,860)	11,463,557
Payment of Gratuity	(8,086,198)	(897,620)
Net cash flow derived as a result of operating activities	19,228,239	(46,042,770)
Cash flow derived as a result of Investment activities		
Purchase of property plants and equipments	(34,957,906)	(19,077,045)
Selling of property plants and equipments	350,131	525
New Investments	(729,000)	(13,762,558)
Interest Income	4,138,874	4,189,751
Capital interest converted to capital	(3,425,927)	(4,171,260)
withdrawal of Fixed Deposits	2,434,187	4,958,228
Works in progress	(125,647,992)	(111,429,114)
Net cash flow derived as a result of investment activities	(157,837,633)	(139,291,473)
Cash flow derived as a result of Financial activities		
Government Grant		
Office equipmen, furniture and library books	12,584,126	16,371,782
Lands and Buildings	105,492,387	158,362,704
Receipt of other funds	-	1,600,606
Net cash flow derived as a result of financial activities	118,076,513	176,335,092
(Increased)/ decreased cash and cash equivalent	1,772,113	4,917,166
Total of cash and cash equivalent at the beginning of the year	6,256,797	1,339,631
The value of cash and cash equivalent at the ending of the year	8,028,911	6,256,797

Bhiksu University of Sri Lanka - Anuradhapura
Appropriation Account for the year ended 31st December 2021

Description	2021 (Rs)	2020 (Rs)
Balance as at 01.01.2020	(295,693,539)	(243,146,225)
Adjustment relevant to previous period	-	-
Adjustment related to disposal of assets & office equipments	11,622,000	98,635
Adjustment in the year	(5,020,453)	(6,475,297)
Deficit in the year	(47,292,364)	(46,170,652)
Balance as at 31.12.2021	(336,384,356)	(295,693,539)

Bhiksu University of Sri Lanka - Anuradhapura

Statement of Changes Equity

For the year ended 31st December	Capital Reserve	Assets Re-evaluation Reserve	General Reserve	Violating Agreements Reserve	Capital	Total Equity
Balance as at 31.12.2019	1,525,341	45,442,541	(243,146,224)	8,055,013	1,646,447,232	1,458,323,903
Adjustment for assests & instruments disposal in the year	-	(98,635)	98,635	-	-	-
Changes in the year	-	-	(52,645,950)	742,491	104,217,163	52,313,704
Balance as at 31.12.2020	1,525,341	45,343,906	(295,693,539)	8,797,504	1,750,664,395	1,510,637,607
Adjustment related to disposal of assests & office equipments	-	(11,622,000)	11,622,000	-	-	-
Adjustment to be paid for State Engineering Cooperation	-	(5,214,437)	-	-	-	(5,214,437)
Transfer of interest income to loan fund, prize inheritance	-	-	(3,996,742)	570,739	-	(3,426,003)
Capitalized Asstes through the year	-	-	-	-	41,073,157	41,073,157
Others	-	-	(1,023,711)	(135,318)	-	(1,159,029)
Deficit in the year	-	-	(47,292,364)	-	-	(47,292,364)
Balance as at 31.12.2021	<u>1,525,341</u>	<u>28,507,469</u>	<u>(336,384,356)</u>	<u>9,232,925</u>	<u>1,791,737,552</u>	<u>1,494,618,931</u>

Notes relevant to Financial Statements

1.Information of incorporation

1.1.1. “Bhuddhashrawaka Bhiksu University “ was established by the Bhuddashrawaka bhiksu University Act No. 26 of 1996. The objective of establishment of this university is to provide higher university level education to Venerable Bhikkus and made provisions for any other incidental matters related to it. The name of the university was amended as “ Sri Lanka Bhiksu University” by Buddashrawaka Bhiksu University Act (amendment) No. 15 of 2012. Sri Lanka Bhiksu University is located at Puttalam road Anuradhapura.

1.2 Accounting Basis

1.2.1 Statement of Compliance

Preparation and presentation of financial Statements have been made in accordance with Sri Lanka Public Sector Accounting standard (SLPAS) and the requirement of Monetary Act No.38 of 1971 . accordingly following financial statement is prepared.

- i. Statement of financial position
- ii. Statement of financial performance
- iii. Cash flow statement
- iv. Statement of changes in equity

1.2.1 Responsibility for the Financial Statement

Council of Sri Lanka Bhikshu University is responsible for preparation and presentation of Financial Statement.

1.2.3 Approval for Financial Statement

The power was vested by the council for issuing financial Statement for the year ended 31st of December 2020.

1.2.4 Basis of preparation

Financial statement were prepared on accrual basis according to the Sri Lnaka Public Sector Accounting Standard based on historical Cost basis except property, plant and equipment . property plant and equipmentare revalued by government valuation Department. Fluctuation factors impacted to these accounts were not adjusted.

1.2.5 Functional and presentation Currency

The financial Statements are presented in Rupees which is the currency of functional and presentation currency of the University.

1.2.6 Materiality, setting off and use of rounding off

1.2.6.1 Materiality and aggregation

Each Materiality of group of same items is presented separately in the Financial ,Statements. Except non material items , other different kind of items and functions are separately presented.

1.2.6.2 setting off

When it is required or allowed by the Sri Lanka Accounting Standards Aseet and Liabilities and expenditures have not been set off

1.6.2.3 Rounding off

When it is not said in other ways, value of financial statement has been rounded off to one rupee.

1.2.7. In preparing financial statements, judgments and estimates are made on the basis of past experience and other factors, including estimates and assumptions that affect accounting policy, as well as current assets, liability income, expense estimates, and contingent liability decisions that can be accepted as reasonable. Because of this, actual experience and outcomes may differ from judgments and estimates. The estimate and valid assumptions are continuously reviewed and the accounting estimate revisions are identified as affecting the future.

In preparation of Financial Statements, following important Accounting estimates and assumptions were considered by the Management

1.2.7.1 Perpetual Succession.

Financial Statements of Bhiksu University of Sri Lanka continue to be prepared on the basis of perpetual succession.

In addition to this, special accounting judgment, estimates and probable are used for following disclosures.

- Depreciation of property, plant and equipment.
- Allocation for liabilities.

1.2.8 comparative Information

Presentation of Financial information of previous year is amended when necessary to categorize in order to compare with the detail the current year for better presentation.

1.3 Important Accounting Policies

1.3.1. Property plant and equipment

1.3.1.1 Recognition

The cost of an item of property plant and equipment shall be recognized as an asset when it is probable that future economic benefits associates with the item will measured to the entity and the cost of the item can be measured reliably

1.3.1.2 Measurement

At the beginning , all property , plant and equipment`s are recognized of its cost. The expenditure incurred on when and after acquiring the asset are included to the cost

1.3.1.3 Subsequent cost

When a significant portion off a property , plant or equipment are needed to replace regularly, new parts should be identified according its lifetime and to be depreciate accordingly. The forwarded repair and maintenance cost is recorded in the Financial Performance Report.

1.3.1.4 Revaluation

The asset which are fully depreciated and do not show balanced value are revalued and adjusted to the ledgers.

1.3.1.5 Disposal

When the future benefits are not expected form the property ,plant and equipment ,it will be sold, replace or dispose. Gain of loss arising from the disposal of asset shall be recognized in the profit or loss of the period.

1.3.1.6 Depreciation

Depreciation is done throughout the useful life using straight line method. The depreciation is started at the time the asset use, regarding the constructed asset ,when it is completed and ready to use .in the year the asset is dispose the asset is not depreciated.

Estimated Depreciation percentage for asset are as follows.

• Building	5%
• Office equipment	20%
• Teaching equipment	20%
• Library book	20%
• Furniture	10%
• Internal telephone system	20%
• Plant and machinery	10%
• Motor vehicle	20%
• Water supply system	10%
• Tool and equipment	20%
• Computer Software	20%
• Security Lamp system	10%
• Graduation cloak	20%
• Name board	10%
• Internal road system	10%
• Computer hardware	20%

1.3.2 Work in progress – Capital

All expenditure incurred for constructing asset is shown in the cost. After completion of asset construction and when it can be utilized, it will be transferred to asset type relevant to properties, plant and equipment.

1.3.3 Intangible asset.

Computer software that is not an integral part of computer hardware is identified as intangible asset and is identified as cost. After initial identification, they proceed to a cost-effective reduction of cumulative depreciation based on a productive life time of 10 years.

1.3.4. Stock

Stocks are issued to the FIFO method. Allowances are allocated for slow moving stocks. When calculating the final stocks, the relevant value is calculated on the basis of the cost .

1.3.5. Investment

Fixed deposits and repurchasing of Treasury bills are included to the investment. These investments have shown as cost to end of the year.

1.3.6. Gratuity Allocation.

Funds are allocated in these accounts to University Staff for the payment of one-year period. After completion allocation for gratuity payments. Payments are made for the staff who served five years or more than five years in the University under Gratuity Payment Act No. 12 of 1983.

1.3.7 Employee Provident Fund is maintained by the University according to the Section No. 30 of Budhashravaka Bhiksu University Act No. 26 of 1996. This fund is maintained by a committee appointed by the Council under the supervision of the Council.

Financial Statements are prepared separately for Employee Provident Fund. Carrying Balance of investment Employee Provident Fund are shown in the financial position statement of Sri Lanka Bhiksu University.

All staff of the university are members of this fund. All members monthly contribute 10% (cost of living allowance or monthly setting off allowance) out of basic salary and approved other allowances and 15% by the Sri Lanka Bhiksu University to the fund.

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Balance of these funds are invested in the Treasury bills, fixed deposits and repurchasing of treasury bills.

1.3.8 Employee Trust Fund.

3% out of basic salary and approved allowances (cost of living and study allowance or setting off allowance) are contributed to Employee Trust Fund by all staff of the University.

1.3.9 Special Funds

Following funds have been established for the University Act, circular of University Grant Commission of Sri Lanka and other legal requirements.

- Mahopadya Fund
- University Development Fund
- Research Fund
- Gift Fund
- Reserves of the lectures who breached the Agreement

1.3.10 Incidents after Balance Sheet and Contingent Liabilities

All quantitative incidents after to the date of reporting are considered in preparation of financial statement. Allocations and relevant disclosures are made for identifying all liabilities.

1.3.11 Identification of revenue and expenditure.

When the future economic cash flow come to the firm and it can be measured reliably the revenue is identified.

Bhiksu University of Sri Lanka - Anuradhapura

2. Property , plant and equipment

							Cumulative Depreciation				Net Value 2021	Net Value 2020
		Balance as at 31.12.2020	Purchasing of the year (Rs)	Transfer	Removal of the year	Balance as at 31.12.2021	Cumulative Depreciation as at 31.12.2020	Depreciation Removing the Assest	Depreciation of the year 2021	Cumulative Depreciation as at 31.12.2021		
1	Building	1,764,700,064	189,450,159	(9,605,157)	(27,125,556)	1,917,419,510	385,974,027	(8,017,242)	90,095,116	468,051,901	1,449,367,609	1,378,726,037
2	Office Equipment	10,539,425	2,060,270	-	-	12,599,695	7,545,432	-	1,278,874	8,824,306	3,775,389	2,993,992
3	Teaching Equipment	9,255,803	-	-	-	9,255,803	6,445,070	-	990,483	7,435,553	1,820,250	2,810,733
4	Library Books	18,687,955	293,275	-	(14,844)	18,966,386	15,549,041	(12,422)	1,217,816	16,754,435	2,211,951	3,138,914
5	Furniture	72,478,729	4,757,792	-	-	77,236,521	30,959,052	-	7,272,038	38,231,090	39,005,431	41,519,677
6	Internal communication system	5,663,018	919,440	-	-	6,582,458	3,457,128	-	838,807	4,295,935	2,286,523	2,205,890
7	Machinery and Plant	29,302,850	251,580	-	-	29,554,430	3,639,646	-	2,930,285	6,569,931	22,984,499	25,663,204
8	Motor Vehicle	52,284,750	6,000,000	-	-	58,284,750	48,268,638	-	941,390	49,210,028	9,074,722	4,016,112
9	New Water Supply System	18,388,242	-	-	-	18,388,242	10,681,181	-	1,838,824	12,520,005	5,868,237	7,707,061
10	Tools and Equipment	20,601,975	1,979,363	-	-	22,581,338	16,090,964	-	2,201,097	18,292,061	4,289,277	4,511,011
11	Computer Software	495,140	-	-	-	495,140	495,140	-	-	495,140	-	-
12	Computer Hardware	26,472,502	234,700	-	-	26,707,202	18,536,671	-	2,977,835	21,514,506	5,192,696	7,935,831
13	Security Electricity Lamp System	23,044,571	-	-	-	23,044,571	7,528,906	-	2,304,457	9,833,363	13,211,208	15,515,665
14	Cloaks	233,700	270,700	-	(300,800)	203,600	212,200	(60,800)	6,512	157,912	45,688	21,500
15	Name Boards	2,828,226	-	-	-	2,828,226	886,341	-	282,823	1,169,164	1,659,062	1,941,885
16	Internal Road Network	51,093,483	628,560	-	-	51,722,043	18,363,759	-	5,135,538	23,499,297	28,222,746	32,729,724
17	Land Development	-	9,778,668	-	-	9,778,668	-	-	-	-	9,778,668	-
18	Land	123,882,819	-	-	-	123,882,819	-	-	-	-	123,882,819	123,882,819
		2,229,953,252	216,624,507	(9,605,157)	(27,441,200)	2,409,531,402	574,633,196	(8,090,464)	120,311,895	686,854,627	1,722,676,775	1,655,320,056

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- 2.1 On the decision of the Government and the consent of University Council, a part of land situated in Anuradhapura Nandana Mawatha Premises (around 1.637 hec.) has been rented to Anuradhapura District Secretary on 30.10.2021 for Sacred City Development Activities and the rest of the land (around 1.9 hec.) has been transferred to the university subjected to the regulations of Archeology Department. Accordingly, The buildings belongs to the university in the land transferred to Sacred City Development activities, value of Rs. 2.235 (net book value –as at 30.11.2021) have been granted to Anuradhapura District Secretary for Sacred city development activities.
- 2.2 For expanding of the University, Divisional Secretariat -Nuwaragam Palatha Central has agreed to grant an extent of land 0.6968 hectares situated in the Elkatuwa Village in No. 297 Grama Niladhari Division to the university .
- 2.3 Taking Approval Urban Development Authority, relevant to construction of hostel for 25 foreign students form included in the provisional Sum of Rs. 800,000.00 has not been performed by the contractor as at 31.12.2021.
- 2.4 Taking Approval form Urban Development Authority relevant to construction of quarters for Mahopadhyaya, Deans and Department Heads students, included in the provisional Sum of Rs. 1,100,000.00 has not been performed by the contractor as at 31.12.2021. Further, the task of fixing lightning conductor included in the price proposal Rs. 1,025,500 have not been performed by the contractor as at 31.12.2021. Therefore amount of Rs. 2,125,500-/(1,100,000+1,025,500) have not been paid to the contractor.

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3. Uncompleted Work

	2021 Rs.	2020 Rs.
Approval of Project Plan for New Building of the University		
● Municipal Council Anuradhapura	149,472	149,472
● Urban Development Authority	6,729,658	6,729,658
Proposed Hostel	11,424	11,424
Proposed Plan (Ministry of construction engineering service housing and con	31,055	31,055
Engineering & Laboratory Service	124,040	124,040
Construction of Quarters for Mahopadhyaya, Dean, Head of the Department, Staff.	-	163,470,405
Project Plan 2017/2019	80,500	80,500
Improvement of Circuit Bangalow	7,077,036	175,886
Construction of Multipurpose Building	145,081,693	32,103,960
Computer Software System	4,000,000	4,000,000
Construction of Security Camera System	-	102,781
Construction of a kitchen for the student hostel	-	44,740
Modernization of the kitchen at the Circuit Bangalow	-	41,062
Construction of a Canal for Thisawewawaththa Premises	-	128,758
Curtained Vice Chancellors' Bangalow	419,258	
	163,704,136	207,193,741

4. Investment

	2021 Rs.	2020 Rs.
Fixed Deposit		
Research Fund	5,803,792	5,495,522
Mahopadhyaya Fund	6,555,153	5,872,403
Donation Fund Investment	2,466,226	2,343,283
External Course, Academic & Non-Academic Staff Development Fund & Development of Infrastructure Facilities & Other Fund	30,475,235	31,088,152
Security Investment for Hostel	2,002,642	1,635,299
University Development Fund	5,396,903	5,082,008
Fund of Lectures Breached the Agreement	7,737,711	7,327,368
	60,437,662	58,844,035

4.1 Changers of Fixed Deposit

	2021 Rs.	2020 Rs.
Opening Balance of the year	58,844,035	47,469,049
New Deposit	729,000	12,161,953
Capitalization of Interest & Earning	4,009,313	4,171,260
Withdrawals	(3,144,686)	(4,958,227)
Final Balance of the Year	60,437,662	58,844,035

Bhiksu University of Sri Lanka - Anuradhapura

4.2 Fixed Deposit Investment - According to Bank

	2021 Rs.	2020 Rs.
Bank of Ceylon	8,601,237	7,931,068
National Savings Bank	10,354,447	9,923,388
People's Bank	30,695,920	30,271,004
Regional Development Bank	620,555	564,000
State Mortgage & Investment Bank	10,165,503	10,154,575
	60,437,662	58,844,035

5. Stock

	2021 Rs.	2020 Rs.
Stationary	2,186,703	1,384,826
Building Materials	148,267	59,064
Electrical Equipment	280,912	199,445
water Pipes	264,278	264,278
Sanitary Materials	21,279	29,217
	2,901,439	1,936,830
Deduct - Allocation	(3,990)	(3,990)
	2,897,449	1,932,840

6. Advanced & Deposit

	2021 Rs.	2020 Rs.
Security Deposit for Electricity	970,000	970,000
Advance payment for 65-0993	-	912,960
Initial Advances for Construction	53,873,564	69,370,707
	54,843,564	71,253,667

6.1 Initial Advances for Construction

	2021 Rs.	2020 Rs.
Construction of Extension to the Existing University Circuit Bungalow	3,547,309	-
Construction of Multi Purpose Building	50,326,255	69,370,707
	53,873,564	69,370,707

7. Balance Receivables

	2021 Rs.	2020 Rs.
<u>Non-current Assets</u>		
Loan and Advanced	9,758,938	9,679,397
	9,758,938	9,679,397
<u>Current Assets</u>		
Sundry Debtors	1,266,876	1,359,334
Loan and Advanced	3,982,810	3,674,073
Interest Recievable for Fixed Deposit	1,124,433	1,865,247
Interest Recievable for Disaster Loan, Computer Loan	-	2,104
Money Receivable from Mahapola Fund	1,547,850	1,050,600
	7,921,969	7,951,358
Total	17,680,906	17,630,755

Bhiksu University of Sri Lanka - Anuradhapura

7.1 Sundry Debtors

	2021 Rs.	2020 Rs.
Mahopadhyaya Fund	198,000	198,000
Money Reveivable from Gift Fund	160,200	68,600
Mr. Y.K.T.Bandara	22,850	-
Hostel Fees - Mr. D.M.P.K.Dissanayake	24,000	-
Sugathadasa Wickramasinghe Trust Fund	-	2,790
Withholding Tax	-	79,907
Mr. L.S.K Dissanayake	-	99,913
Mr. N.R.R.Samaranayake	-	4,112
Prof. Ven. Pathegama Gnanissara Thero	-	890,397
Associate Prof. Ven. Karagaswewa Wimalananda Thero	-	15,615
Mr. H.M.W.R.Hennayake	871	-
State Engineering Cooperation	860,955	-
	1,266,876	1,359,334

7.2 Loan & Advances

	2021			2020		
	<u>Non cuurent assets</u>	<u>Current</u>	<u>Total</u>	<u>Non cuurent assets</u>	<u>Current</u>	<u>Total</u>
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Transport Loan	165,818	93,818	259,636	139,636	72,000	211,636
Disaster Loan	8,708,296	3,539,142	12,247,438	8,780,432	3,308,468	12,088,900
Computer Loan	319,521	128,721	448,242	288,419	96,545	384,964
Motorcycle Loan	565,303	212,879	778,182	470,910	181,060	651,970
Special Loan	-	2,000	2,000	-	16,000	16,000
Festival Advanced	-	6,250	6,250	-	-	-
	9,758,938	3,982,810	13,741,748	9,679,397	3,674,073	13,353,470

7.3 Interest Recievable for Fixed Deposit

	2021 Rs.	2020 Rs.
National Savings Bank - Fixed Deposit	107,710	119,259
People's Bank - Fixed Deposit	468,558	967,951
State Mortgage & Investment Bank - Fixed Deposit	185,180	277,288
Bank of Ceylon - - Fixed Deposit	281,778	439,465
Regional Development Bank - Fixed Deposit	30,577	50,683
People's Bank - Call Deposit	50,630	10,601
	1,124,433	1,865,247

Bhiksu University of Sri Lanka - Anuradhapura

8. Payment in Advanced

	2021 Rs.	2020 Rs.
Membership Fee - Foreign (Commonwealth University)	212,449	183,867
Service chargers for Photocopy Machine	17,326	5,598
Service chargers for lift	49,924	194,589
Revenue Licence, Emission Test Fee & Insurance Fee	94,556	155,376
Service chargers for Finger Marking Machine	9,469	9,028
Service chargers for Internal Telephone System	11,669	11,638
Service chargers for Sewage System	489,924	60,490
Antivirus Computer Software	96,157	178,566
Service chargers for Internet	-	178,035
	981,474	977,187

9. Cash & Cash Equivalence

	2021 Rs.	2020 Rs.
Call deposit	1,000,000	1,000,000
Current Account	3,419,712	4,727,751
Saving Account	3,609,199	529,046
	8,028,911	6,256,797

9.1 Current Account

	2021 Rs.	2020 Rs.
Recurrent	3,158,506	1,567,601
Capital	-	-
Saving Account	261,206	3,160,150
	3,419,712	4,727,751

9.2 Saving Account

	2021 Rs.	2020 Rs.
10005-04-06732 National Savings Bank - Anuradhapura	2,112	2,040
10005-22-75368 National Savings Bank - Anuradhapura	1,621	1,566
10005-04-69971 National Savings Bank - Anuradhapura	2,000	1,931
10005-04-13461 National Savings Bank - Anuradhapura	3,036	2,932
10005-04-32369 National Savings Bank - Anuradhapura	85	85
008-200390079789 People's Bank - Anuradhapura	14,194	11,007
008-200200079789 People's Bank - Anuradhapura	2,938,065	1,152
10005-05-58591 National Savings Bank - Anuradhapura	1,717	1,658
008-200570079789 People's Bank - Anuradhapura	378,956	264,339
008-200480079789 People's Bank - Anuradhapura	267,413	242,336
	3,609,199	529,046

10. Investment of Lecturers Breached Agreement

	2021 Rs.	2020 Rs.
Ven. Polpitiye Gnanaransi Thero	696,505	696,505
Ven. Pinikahane Maithree Thero	531,295	531,295
Ven. Nivithigala Sumitta Thero	7,423,475	7,020,554
Ven. W. Indananda Thero	581,650	549,150
	9,232,925	8,797,504

Bhiksu University of Sri Lanka - Anuradhapura

11. Capitalized Capital Grants

	2021 Rs.	2020 Rs.
Opening Balance	1,473,186,987	1,439,748,701
Added - Capital Grants Capitalized within the year	177,976,221	103,955,608
	1,651,163,208	1,543,704,309
Deducted - Degradation of property plant & Equipment Value	(77,003,356)	(70,517,322)
	1,574,159,852	1,473,186,987

12. Uncapitalized Capital Grants

	2021 Rs.	2020 Rs.
Advanced (6)	53,873,564	70,283,667
work in progress	163,704,136	207,193,741
	217,577,700	277,477,408

13. Special Fund

	2021 Rs.	2020 Rs.
NC-KR-6982 - Car	4,850,000	4,850,000
NC-NB-0969 - Van	8,650,000	8,650,000
Amount Received from District Secretariat Anuradhapura for Internal Road System	3,000,000	3,000,000
PD-6021 Cab	6,100,000	6,100,000
KX-7809 Car	9,500,000	9,500,000
NC-NB-7102 Bus	7,550,000	7,550,000
Value of Furniture provided to new building by the Ministry of Higher Education & Highway.	14,306,038	14,306,038
Value of Sport Equipment provided to new building by the Ministry of Higher Education & Highway.	1,000,000	1,000,000
Value for free Wifi provided to new building by the Ministry of Higher Education & Highway.	6,618,377	6,618,377
Student Hostel with 100 rooms - Thisawewawaththa	244,660,904	244,660,904
KW-3038 Car	3,040,023	3,040,023
65-0993 Vehicle	4,531,366	-
	313,806,708	309,275,342

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		2020	2019
		Rs.	Rs.
14.	Gift Fund	2,320,307	2,285,774
	Donation	17,030,262	16,737,115
	Other Fund	33,792,234	30,646,002
		53,142,803	49,668,891

14.1 Gift Fund

	2021	2020
	Rs.	Rs.
Dr. Vimala Vijesooriya	27,113	32,669
Mr. H.G.Hinni Appuhami	234,729	222,191
Mr. D.S.Kalugampitiya	84,715	87,194
Ven. Yatagama Dhammapala Thero	29,803	35,215
Mr. Gunapala Senadeera	2	1
Thai Sangaraja Thero	33,825	35,520
Mr. G.S.E.Gamage	1	1
Sri Pushpadana Society	45,844	43,396
Ven. Warakawehera Dhammapala Thero	30,554	39,428
S.Mayoda Thero	1,226,934	1,178,012
Mr. B.V.Laksman	34,814	36,230
Ven. Kallanchiye Rathanasiri Thero	76,662	74,036
Donation Received from Vietnam Mission	70,539	66,704
Prof. Ven. Thumbulle Seelakkhanda Thero	256,361	265,636
Ven. Embalawa Sri Jinarathana Thero	60,626	55,461
Ven. Rekawa Sri Jinarathana Thero	53,378	55,461
Ven. K.Sirirathana Thero	54,407	58,619
	2,320,307	2,285,774

14.2 Donation

	2021	2020
	Rs.	Rs.
Donation Received for Library Book	2,602,508	2,344,648
Donation Received for Computer	5,191,249	5,191,249
Donation Received for Telephone System	825,500	825,500
Donation (Chinese Mission)	14,162	14,162
Donation Received for Office Equipment	1,555,640	1,555,640
Donation Received for Trishaw	328,160	328,160
Donation Received for Water Purified System	339,653	339,653
Bodhi Prakaraya	6,112,160	6,112,160
Donation Received for Furniture	61,230	25,943
	17,030,262	16,737,115

Bhiksu University of Sri Lanka - Anuradhapura

14.3 Other Funds

	2021	2020
	Rs.	Rs.
Mahopadhyaya Fund	7,029,193	7,077,936
Loan Fund	5,998,426	5,415,577
University Development Fund - External Course	3,913,611	2,648,597
University Development Fund - GloriyasSuns Hiukon	4,327,359	4,098,773
Nonacademic Staff Development Fund	2,953,090	2,632,629
Academic Staff Development Fund	2,929,972	2,327,644
Course Development Fund	4,951,944	4,844,240
Gratuity Fund	1,688,639	1,600,606
	33,792,234	30,646,002

15. Allocation for Gratuity

	2021	2020
	Rs.	Rs.
Opening Balance of the Year	90,082,870	70,961,510
Gratuity Payment in the year	(8,086,198)	(897,620)
Allocation in ther year	10,686,974	20,018,980
Final Balanace of the year	92,683,646	90,082,870
Fixed Deposit for Gratuity	(1,688,639)	1,600,606
	90,995,007	88,482,264

15.1 Gratuity to paid

Noncurrent liabilities	88,748,935	78,695,216
Fixed Deposit for Gratuity to paid	(1,688,639)	(1,600,606)
	87,060,296	77,094,610

Current Liabilities

Prof. Ven. Waradiwela Wijayasumana Thero	-	3,681,583
Asso. Prof. Ven Karagaswewa Vimalananda Thero	-	3,771,360
Prof. Ven Kanumuldeniye Chandasoma Thero	3,934,711	3,934,711
	3,934,711	11,387,654
Year end balance	90,995,007	88,482,264

15.2 Rs. 1,600,606/- has been invested in People's Bank on 24.12.2020 in a fixed deposit for a period of one year for the gratuitypayments . Rs. 88,033.33/- interest amount for 2021. value of this deposite is Rs. 1,688,639/- as at 31.12.2021.

15.3 Prof. Ven. Kanumuldeniye Chandasoma Thero passed away in 2020 ,while he was in woking inthe university . Ministry of Buddasasana has been requested for advices regarding the releasement of his Gratuity, however,no responible has been received even to the date of approval of the financial statmenents .

16. Sundry creditors

	2021	2020
	Rs.	Rs.
Ven. Peradeniye Athula Thero	-	2,250
To be padi for Vijinipath	-	2,500
Ven. W.Chandarathana Thero	-	2,250
Ven. M. Pagnngnarathana Thero	-	2,250
Mr. E.M.D.K.Ekanayake	-	105
Ven. G.Sugunasiri Thero	16,632	16,632
Litro Gas Lanka Limited	1,863,965	1,863,965
Over payment for student registration	-	3,700
S.A.A. Construction	-	46,054
D.R.Industries	1,223,974	-
Deemon Carpentry	2,657	-
Asliya Printers	157,500	-
Vidyalankara Printers	99,200	-
Ranjith Constructions	-	90
Saththara Holdings	157,582	157,582
M.K.H.Constructions	-	6,178
Mahapola Fund	-	7,650
Siridantha Constructions	5,802,961	3,397,288
Mr. M.P.A.D.Vijesekara	2,500	-
Huekong Thero - Donations Payable	2,916,900	-
State Engineering Cooperation	1,110,633	
Vijaya Company - CIB Constructions	419,258	
Asiri Furniture and Transport Service Company	221,000	
Pubudu Construction	46,516	
	14,041,278	5,508,494

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17. Uncompleted External Courses

	Note	2021 Rs.	2020 Rs.
Postgraduate Course	17.1	2,576,763	1,943,298
English Diploma - Ministry of Buddha Sasana	17.1	547,200	547,200
External English Course - 14th Batch	17.1	-	52,644
External Degree - 7th Batch	17.1	4,952,932	7,213,946
External Degree - 6th Batch - Second Year	17.1	3,421,243	5,543,676
External Degree - 5th Batch - Third Year	17.1	1,644,901	2,619,760
External Buddhist Study Diploma Course - 10	17.2	-	432,905
External Information Technology - 11th Batch	17.2	-	197,744
External Tamil Certificate Course - 2nd Batch	17.2	-	215,809
External Tamil Diploma Course - 1st Batch	17.2	124,898	556,739
External Astrology Course - 2nd Batch	17.3	-	115,663
Tamil Diploma Course - Internal	17.3	361,740	507,740
English Certificate Course - 15th Batch	17.3	93,913	251,740
English Diploma Course - 15th Batch	17.3	274,807	531,357
Japanese Course - Ministry of Buddha Sasana	17.4	692,224	804,580
External Degree Course - 8th Batch	17.4	3,898,763	3,788,563
External Information Technology Course - 12th Batch	17.4	203,907	39,104
English Diploma - Ministry of Buddha Sasana	17.5	614,335	500,000
Tamil Diploma - Ministry of Buddha Sasana	17.5	676,245	500,000
Japanese Diploma - Ministry of Buddha Sasana	17.5	554,376	500,000
		20,638,247	26,862,468

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17.1

	Postgraduate Course 600157 600172 600185		English Diploma - Ministry of Buddha Sasana -600168		External English Course - 14th Batch - 600170		External Degree Course - 7th Batch 600171		External Degree Course - 6th Batch 600186		External Degree Course - 5th Batch 600187	
	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.
Revenue	4,368,325	3,663,325	684,000	684,000	1,081,900	1,081,900	15,275,753	15,203,150	8,250,142	8,250,142	3,491,636	3,420,237
Direct Expenditure												
Advertisement fee	89,959	89,959			15,180	15,180	119,945	119,945		-		
Lecturer fee	184,540	159,500			491,296	491,296	2,492,700	828,400	2,304,052	568,252	554,760	216,160
Postal Charges	32,379	28,354			11,010	11,010	120,787	105,825	24,570	23,460	10,603	10,295
Examination Fee	38,515	9,000			154,564	154,564	216,230	211,970		-	471,595	
Stationary, Electricity, Telephone, Water	500,423	500,423			11,893	11,893	1,521,573	1,519,136	440,000	440,000	40,900	40,000
Course Development Fund	112,797	112,797	68,400	68,400	81,506	81,506	1,699,476	1,699,476	607,500	607,500	168,750	168,750
Non academic Staff Development Fund	75,198	75,198	34,200	34,200	54,338	54,338	1,132,984	1,132,984	405,000	405,000	112,500	112,500
Academic Staff Development Fund	62,665	62,665	34,200	34,200	45,281	45,281	944,154	944,154	337,500	337,500	93,750	93,750
Allowance for Academic Staff	85,196	77,696				-	536,428	405,628	44,708	41,708	60,200	14,200
Entertainment Allowance	83,037	77,582					106,253	85,881		-	18,400	
	1,264,709	1,193,174	136,800	136,800	865,068	865,068	8,890,530	7,053,399	4,163,330	2,423,420	1,513,058	655,655
Indirect Expenditure												
Payment of Staff Allowance	489,353	489,353			135,688	135,688	1,117,626	621,140	473,069	90,546	261,427	72,572
Mahapola Fund	37,500	37,500			5,700	5,700	62,933	62,933	38,500	38,500	14,450	14,450
University Development Fund	-	-			22,800	22,800	251,732	251,732	154,000	154,000	57,800	57,800
	526,853	526,853	-	-	164,188	164,188	1,432,291	935,805	665,569	283,046	333,677	144,822
Total Expenditure	1,791,562	1,720,027	136,800	136,800	1,029,256	1,029,256	10,322,821	7,989,204	4,828,899	2,706,466	1,846,735	800,477
Balance	2,576,763	1,943,298	547,200	547,200	52,644	52,644	4,952,932	7,213,946	3,421,243	5,543,676	1,644,901	2,619,760
Transferred - University Development Fund					52,644							
Balance	2,576,763	1,943,298	547,200	547,200	-	52,644	4,952,932	7,213,946	3,421,243	5,543,676	1,644,901	2,619,760

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17.2

	External Buddhist Studies Diploma course 600174		Information Technology Coures - 11th Badge 600175		External Tamil Certificate Course - 2nd badge 600176		External Tamil Diploma - 1st Year 600177	
	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.
Revenue	1,145,000	1,145,000	521,500	521,500	476,500	476,500	881,000	881,000
Direct Expenditure								
Advertisement Fee	32,982	32,982	12,420	12,420	12,420	12,420	17,496	17,496
Lecturer Fee	194,259	194,259	80,100	77,400	126,000	86,850	352,027	68,952
Postal Chargers	22,145	18,585	6,255	6,255	4,500	3,780	7,822	7,705
Examination Fee	86,658	-	36,472		22,340	-	70,930	-
Stationary, Electricity, Telephone, Water	93,120	87,600	16,000	16,000	40,700	33,200	10,350	10,350
Course Development Fund	78,750	78,750	36,165	36,165	32,400	32,400	69,176	69,176
Non Academic Staff Development Fund	52,500	52,500	24,110	24,110	21,600	21,600	46,118	46,118
Academic Staff Development Fund	43,750	43,750	20,092	20,092	18,000	18,000	38,431	38,431
Allowances for Academic Staff	35,000	14,000	-	-	-	-	9,600	9,600
	639,164	522,426	231,614	192,442	277,960	208,250	621,950	267,828
Indirect Expenditure								
Payment of Academic Staff Allowances	245,249	116,079	131,653	99,401	58,751	34,381	98,652	20,933
Mahopadhyay Fund	14,718	14,718	6,383	6,383	3,612	3,612	7,100	7,100
University Development Fund	58,872	58,872	25,530	25,530	14,448	14,448	28,400	28,400
	318,839	189,669	163,566	131,314	76,811	52,441	134,152	56,433
Total Expenditure	958,003	712,095	395,180	323,756	354,771	260,691	756,102	324,261
Transferred - University Development Fund	186,997		126,320		121,729			
Balance	-	432,905	-	197,744	-	215,809	124,898	556,739

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17.3

	External Astrology Course - 2nd Batch 600179		Tamil Diploma Course - Internal 600180		English Certificate Course 600181		English Diploma Course 600182	
	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.
Revenue	439,000	439,000	879,975	879,975	502,350	416,500	967,650	1,051,500
Direct Expenditure								
Advertisement Fee	78,821	78,821	-	-		-	96,105	96,105
Lecturer Fee	139,751	105,776	298,500	262,500	201,300	156,300	243,692	78,692
Postal Chargers	7,335	6,525	5,000	-	4,815	3,960	11,445	10,410
Examination Fee	57,882	-	59,864	59,864	40,812	-	66,928	-
Stationary, Electricity, Telephone, Water	23,040	23,040	98,000	40,000	5,774	-	14,604	15,893
Course Development Fund	39,600	39,600	14,400		31,593		79,913	111,506
Non Academic Staff	26,400	26,400	9,600		21,062		53,275	74,337
Academic Staff Development	22,000	22,000	8,000		17,552		44,396	61,948
Allowances for Academic Staff	1,800	1,800					13,600	13,600
	396,629	303,962	493,364	362,364	322,908	160,260	623,958	462,491
Indirect Expenditure								
Payment of Academic Staff	11,368	10,500	9,871	9,871	75,660	4,500	44,579	23,477
Mahopadhyay Fund	1,775	1,775			7,746		19,594	27,340
University Development Fund	7,100	7,100	15,000		2,123		4,712	6,835
	20,243	19,375	24,871	9,871	85,529	4,500	68,885	57,652
Total Expenditure	416,872	323,337	518,235	372,235	408,437	164,760	692,843	520,143
Transferred - University	22,128							
Balance	-	115,663	361,740	507,740	93,913	251,740	274,807	531,357

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17.4		External Japanese Course - Ministry of Buddha Sasana - 600183		External Degree Course - 8th Badge 600188		Information Technology Course 12-600189	
		2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.
	Revenue	919,999	840,355	4,130,400	4,020,200	492,000	61,500
	Direct Expenditure						
	Advertisement Fee	-	-	118,276	118,276	20,851	20,851
	Lecturer Fee	35,775	35,775			87,500	
	Postal Chargers	-	-	3,161	3,161	11,180	1,545
	Examination Fee			110,200	110,200		
	Stationary, Electricity, Telephone, Water	112,000				26,535	
	Course Development Fund	18,000				35,717	
	Non Academic Staff Development Fund	12,000				23,811	
	Academic Staff Development Fund	10,000				19,843	
	Allowances for Academic Staff			-			
	Entertainment Expenditure			-			
		187,775	35,775	231,637	231,637	225,437	22,396
	Indirect Expenditure						
	Payment of Academic Staff Allowances	-	-	-		45,411	
	Mahopadhyay Fund					3,449	
	University Development Fund	40,000				13,796	
		40,000	-	-	-	62,656	-
	Total Expenditure	227,775	35,775	231,637	231,637	288,093	22,396
	Balance	692,224	804,580	3,898,763	3,788,563	203,907	39,104

17.5		English Diploma - Ministry of Buddha Sasana 600191		Tamil Diploma - Ministry of Buddha Sasana - 600192		Japanese Diploma - Ministry of Buddha Sasana - 600193	
		2021 Rs.	2020 Rs.	2021 Rs..	2020 Rs.	2021 Rs.	2020 Rs..
	Revenue	879,992	500,000	879,992	500,000	879,992	500,000
	Direct Expenditure					-	
	Lecturer Fee	168,750	-	90,000	-	92,700	-
	Postal Chargers	5,000	-	5,000	-	6,000	-
	Stationary, Electricity, Telephone, Water	58,000		58,000		135,920	
	Course Development Fund	7,160		10,185		22,242	
	Non Academic Staff Development Fund	4,773		6,791		14,828	
	Academic Staff Development Fund	3,978		5,659		12,356	
	Allowances for Academic Staff						
		247,661	-	175,635	-	284,046	-
	Indirect Expenditure	-	-	-	-	-	-
	Payment of Academic Staff Allowances	11,177		18,411		20,388	
	Mahopadhyay Fund						
	University Development Fund	6,819		9,701		21,182	
		17,996	-	28,112	-	41,570	-
	Total Expenditure	265,657	-	203,747	-	325,616	-
	Balance	614,335	500,000	676,245	500,000	554,376	500,000

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18. Detention and Guarantee Deposit

	2021	2020
	Rs.	Rs.
Contract Retention (18.1)	27,474,109	17,268,261
Tender Security Deposit (18.2)	20,000	1,015,400
Hostel Security Deposit	1,904,000	1,634,000
Security Deposit for Library books	275,000	265,000
	29,673,109	20,182,661

18.1 Contract Retention

	2021	2020
	Rs.	Rs.
State Engineering	5,053,125	8,838,624
Thasmitha Engineers	-	26,247
Siridhantha Constructions	20,961,107	7,482,281
Thisara Constructions	252,539	1,614
Hi Tech Builders	-	62,139
Yasiru Enterprises	-	10,017
State Engineering Research Institute	-	825,000
Athukorala Constructions	-	22,339
R & S Constructions	46,853	-
Nandana Rodrigo Constructions	951,882	-
Nawarathne Constructions	90,770	-
Vajira Constructions	89,112	-
Thenuka Constructions	28,721	-
	27,474,109	17,268,261

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18.2 Tender Security Deposit

	2021	2020
	Rs.	Rs.
Construction Development Fund	-	116,600
No. 23, Samurdhi Village Society	-	110,000
I P L Constructions	-	86,300
T T R Constructions	-	41,300
Nawarathne Constructions	-	86,300
Amila Super Constructions	-	86,300
Sold Star Constructions	-	45,000
Samanala Enterprises	-	290,900
P N Constructions	-	41,300
S B Constructions	-	111,400
Studio Sing Eye	20,000	-
	20,000	1,015,400

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19. Accured Expenditure

	2021	2020
	Rs.	Rs.
Overtime Allowance	408,497	508,590
Subsistence and Travelling Allowance	5,209	200,660
Telephone Bills	716,486	395,691
Electricity Bills	347,075	337,937
Water Bills	130,038	174,861
Security Service Bill	895,528	980,200
Garden Maintenance	703,203	1,145,063
Railway Warrant Bill	16,040	25,500
Audit Fee/ Legal Fee	920,338	1,161,545
Salay and Wages	2,069,938	614,405
Vehicle Maintenance/ Fuel Bills	-	34,784
Examination Fee	850,000	893,895
External Course Expenditure	427,150	1,066,538
Mahapola and Bursaries	2,355,000	468,226
External Lecturer's Allowance	-	202,500
Printing and Advertisement fee	1,183,200	574,907
External Courses payment	-	6,049
Stationary	15,273	-
Supply	12,980	-
Equipment Maintenance	29,640	-
Cleaning Service	418,940	-
Skill Development	28,700	-
Book print - Mahopadhyaya Fund	735,000	-
Research and Development Expenditure	2,066,560	-
	14,334,795	8,791,351

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	2021	2020
	Rs.	Rs.
20. Investment Interest		
Fixed Deposit	3,356,533	4,753,474
Saving Account	41,528	18,491
	3,398,061	4,771,965
	2021	2020
	Rs.	Rs.
21. Personal Emolument & Pension Benefit		
Salary and Wages	99,564,726	97,751,793
Overtime	2,929,248	3,048,778
Holiday Pay	5,259	9,307
Cost of Living Allowance	13,892,952	13,843,630
Study Allowance	61,790,109	61,446,848
Research Allowance	17,164,441	17,255,056
Other Allowance	240,098	198,558
Head of Department Allowance	160,445	138,479
Entertainment Allowance	1,052,381	1,122,444
Property Loan Interest	198,732	198,416
Additional 20% Allowance	18,386,624	18,335,250
External Lecturer Allowance	-	573,000
MCA Allowance	22,114,851	21,722,213
Employee Provident Fund	29,114,906	28,828,236
Gratuity Allowance	10,686,974	20,018,980
Employee Trust Fund	5,822,983	5,765,648
	283,124,729	290,256,636
	2021	2020
	Rs.	Rs.
22. Travelling Expenses		
Travelling Expenses - Local	2,863,114	3,008,135
Travelling Expenses - Foreign	750	219,081
	2,863,864	3,227,216
	2021	2020
	Rs.	Rs.
23. Supply		
Stationary and Other Consumable Material	1,714,636	2,651,196
Fuel and Oil	2,096,543	1,945,955
Uniform	305,569	337,318
Technical Supply	977,652	803,385
Other Supply	321,867	633,799
	5,416,267	6,371,653
	2021	2020
	Rs.	Rs.
24. Repair and Maintenance		
Minor Repairs of Equipment & Vehicle	1,358,789	1,991,546
Equipment Maintenance	3,031,621	1,966,883
Building Maintenance	128,447	74,750
	4,518,857	4,033,179
	2021	2020
	Rs.	Rs.
25. Contractual Service		
Transport Fee	1,900	9,505
Communication	5,850,495	5,514,051
Postal Expenses	154,356	136,905
Consumable Service - Electricity	3,902,291	4,161,604
Consumable Service - Water	1,405,632	2,418,574
Printing and Advertisement Fee	1,353,235	2,582,398
Security Service	11,595,982	11,411,946
Garden Maintenance Service	4,910,928	5,418,245
Cleaning Service	6,484,032	5,907,309
	35,658,851	37,560,537

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	2021	2020
	Rs.	Rs.
26. Training and Development Expenses		
Membership Fee - Local	100,000	100,000
Membership Fee - Foreign	337,191	309,158
Staff Training & Development	123,578	13,500
	560,769	422,658
	2021	2020
	Rs.	Rs.
27. Bursary		
Payment of Bursary	7,915,000	14,982,189
Payment of Mahapola Bursary	80,950	2,121,250
	7,995,950	17,103,439
	2021	2020
	Rs.	Rs.
28. Miscellaneous		
Free Railway Warrant	35,940	86,520
Special Service	1,898,420	1,813,781
Entertainment Expenses	585,962	422,756
Bank Fee	-	750
Examination Fee	3,042,980	2,094,235
Students Anurupitha Programme	190,906	1,329,993
Other Recurrent Expenses	45,990	56,130
Convocation Expenses	1,452,025	-
	7,252,223	5,804,165
	2021	2020
	Rs.	Rs.
29. Depreciation of Fixed Assest		
Building	90,095,116	87,776,117
Office Equipment	1,278,874	1,944,112
Teaching Equipment	990,483	849,660
Library Books	1,217,816	1,316,577
Furniture	7,272,038	7,162,419
Internal Telephone System	838,807	878,958
Machinery and Equipment	2,930,285	1,008,707
Motor Vehicle	941,390	108,057
New Water Supply System	1,838,824	1,838,824
Equipment	2,201,097	1,824,646
Computer Software	-	160
Computer Hardware	2,977,835	2,776,169
Security Electricity System	2,304,457	2,304,457
Cloaks	6,512	16,862
Name Board	282,823	272,563
Internal Road Network	5,135,538	5,109,348
	120,311,895	115,187,636

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30. Contingent liabilities

1. No cases has been filed/hearing against the Sri Lanka Bhiksu University as at 31.12.2021
2. Obtaining Approval Urban Development Authority, relevant to construction of hostel for 25 foreign students form included in the provisional Sum of Rs. 800,000.00 has not been performed by the contractor as at 31.12.2021. Further, the task of fixing lightning conductor included in the price proposal Rs. 455,000 have not been performed by the contractor as at 31.12.2021. Therefore amount of Rs. 1,255,000-/(800,000+455,000) have not been paid to the contractor.
3. Obtainnig Approval form Urban Development Authority relevant to construction of quarters for Mahopadhyaya, Deans and Department Heads students, included in the provisional Sum of Rs. 1,100,000.00 has not been performed by the contractor as at 31.12.2021. Further, the task of fixing lightning conductor included in the price proposal Rs. 1,025,500 have not been performed by the contractor as at 31.12.2021. Therefore amount of Rs. 2,125,500-/(1,100,000+1,025,500) have not been paid to the contractor.

31. Related parties disclosure

31.1 Transaction with key management personnel

Key Management persons of related parties is defined as the persons who have been vested the power and the responsibility by the Act for planning ,directing and controlling the activities of the university.

Following counsel members are included to key management persons .

Following payment have been made for attending the meetings during the reporting period

	2121(Rs.)	2020(Rs.)
Committee allowance and transport allowance	780,680	839,040

31.2 controlling power

Sri lanka Bhiksu University is established by the “Bhuddha Srawaka Bhikshu University Act No. 26 of 1996” and incorporated institution controlled by the Ministry of Education .

3.1.2 Transition made with government and government related entities.

Several related entities control by the government which made transaction with the Sri Lanka Bhikshu university within the year as follows.

Ceylon electricity Board

Water supply and drainage Board

Postal Department

Employee Provident Fund

Peoples Bank

National Savings Bank

Bank of Ceylon

Regional Development Bank

The state mortgage and investment Bank

Sri Lanka State Trading Corporation

Sri LankaTelecom

Inland Revenue Department

National Insurance Trust Fund

Transaction have been made under the trade conditions

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32. Debtors Time Analization

Debtors Time Analization for the year ended as at 31.12.2021

Se.No	Description	Balance as at 31.12.2021	Month 0-3	Month 3-6	Month 6-9	Month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Building Advance 6.1	53,873,564	-	-	3,547,309	-	50,326,255	-	-	-	-
2	Debitor 7.1	1,266,876	115,600	871	-	8850	14,000	266,600	-	-	860,955
3	Transport Loan 7.2	259,636	120,000	-	-	-	-	117,818	-	21,818	-
4	Festival Advance 7.2	6,250	-	-	6,250	-	-	-	-	-	-
5	SpecialAdvance 7.2	2,000	-	-	-	2,000	-	-	-	-	-
6	Disaster Loan 7.2	12,247,438	2,163,637	1,316,099	622,727	840,909	5,389,380	1,803,431	111,255	-	-
7	Computer Loan 7.2	448,242	58,908	81,818	-	24,546	213,819	44,182	22,241	2,728	-
8	Motor Bike Loan 7.2	778,182	195,454	135,454	40,909	-	344,546	57,273	-	4,546	-
9	Receivable Interest 7.3	1,124,434	1,124,434	-	-	-	-	-	-	-	-
10	Amount Receivable from Mahapola Fund 7	1,547,850	109,650	-	-	-	1,438,200	-	-	-	-
Total		71,554,472	3,887,683	1,534,242	4,217,195	876,305	57,726,200	2,289,304	133,496	29,092	860,955

Debtors Time Analization for the year ended as at 31.12.2020

Se.No	Description	Balance as at 31.12.2020	Month 0-3	Month 3-6	Month 6-9	Month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Building Advance 6.1	69,370,707	69,370,707	-	-	-	-	-	-	-	-
2	Debitor 7.1	1,359,334	1,012,827	-	-	-	346,507	-	-	-	-
3	Transport Loan 7.2	211,636	-	-	-	-	165,818	-	45,818	-	-
4	Festival Advance 7.2	16,000	-	-	-	16,000	-	-	-	-	-
5	SpecialAdvance 7.2	12,088,900	3,005,873	579,818	3,131,819	636,364	3,520,683	1,085,795	-	128,549	-
6	Disaster Loan 7.2	384,964	86,182	55,636	106,909	-	126,963	8,727	-	546	-
7	Computer Loan 7.2	651,970	144,545	137,273	177,424	42,727	112,727	-	-	37,273	-
8	Motor Bike Loan 7.2	1,865,247	1,865,247	-	-	-	-	-	-	-	-
9	Receivable Interest 7.3	2,104	-	1,225	-	-	879	-	-	-	-
10	Amount Receivable from Mahapola Fund 7	1,050,600	362,100	229,500	229,500	229,500	-	-	-	-	-
Total		87,001,462	75,847,481	1,003,452	3,645,652	924,591	4,273,577	1,094,522	45,818	166,368	-

Bhiksu University of Sri Lanka - Anuradhapura

33. Creditors Time Analization

Creditors Time Analization for the year ended as at 31.12.2021

Se.No	Description	Balance as at 31.12.2020	Month 0-3	Month 3-6	Month 6-9	Month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Sundry Creditor 16	14,041,278	10,892,465	-	-	-		2,038,180			1,110,633
2	Contract Retention 18.1	27,474,109	5,985,550				16,435,434				5,053,125
3	Tender Security Deposit 18.2	20,000	20,000	-	-	-	-	-	-	-	-
4	Hostel Security Deposit 18	1,904,000	238,000	-	32,000	-	256,000	364,000	308,000	254,000	452,000
5	Library Security Deposit 18	275,000	10,000				14,000	195,000	54,000	2,000	-
6	Cumulative Expenses 19	14,334,795	10,658,737	741,982	456,960		2,139,616	187,500	-	150,000	-
Total		58,049,182	27,804,752	741,982	488,960	-	18,845,050	2,784,680	362,000	406,000	6,615,758

Creditors Time Analization for the year ended as at 31.12.2020

Se.No	Description	Balance as at 31.12.2019	Month 0-3	Month 3-6	Month 6-9	Month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Sundry Creditor 16	5,508,494	5,289,340	-	-	9,250	209,904	-	-	-	-
2	Contract Retention 18.1	17,268,261	8,396,357	-	21,650	-	11,630	-	-	-	8,838,624
3	Tender Security Deposit 18.2	1,015,400	898,800	-	-	-	116,600	-	-	-	-
4	Hostel Security Deposit 18	1,634,000	256,000	-	-	-	364,000	308,000	254,000	202,000	250,000
5	Library Security Deposit 18	265,000	4,000	2,000	2,000	6,000	195,000	54,000	2,000	-	-
6	Cumulative Expenses 19	8,791,351	8,454,988	9,433	34,225	245,767	46,938	-	-	-	-
Total		34,482,506	23,299,485	11,433	57,875	261,017	944,072	362,000	256,000	202,000	9,088,624

Bhiksu University of Sri Lanka - Anuradhapura

35. Ammended Estimate/Recurrent Expenditure Analization for the year 31.12.2021

Estimate Rs.	Expenditure Head	Expenditure Head Discription	Actual Expenditure 2021 Rs	Balance Rs
Personal Emoluments				
103,560,000	100102	Salary and Wages	99,564,725.78	3,995,274.22
6,282,000	100201	Overtime	2,929,248.40	3,352,751.60
505,000	100202	Holiday Pay	5,258.53	499,741.47
14,882,000	100301	Cost of Living Allowance	13,892,952.46	989,047.54
65,992,000	100302	Study Allowance	61,790,109.49	4,201,890.51
18,697,000	100303	Research Allowance	17,164,441.24	1,532,558.76
810,000	100305	Other Allowance	240,098.36	569,901.64
144,000	100306	Head of Department Allowance	160,445.48	(16,445.48)
369,000	100307	Entertainment Allowance	1,052,381.47	(683,381.47)
250,000	100308	Property Loan Interest	198,732.06	51,267.94
20,553,000	100309	Additional 20% Allowance	18,386,624.41	2,166,375.59
1,000,000	100321	External Lecturer Allowance	0.00	1,000,000.00
24,069,000	100311	MCA Allowance	22,114,851.10	1,954,148.90
257,113,000			237,499,868.78	19,613,131.22
Pension Benefits				
31,156,000	100105	Employee Provident Fund	29,114,905.68	2,041,094.32
1,500,000	100320	Gratuity Allowance	10,686,973.73	(9,186,973.73)
6,231,000	100103	Employee Trust Fund	5,822,982.61	408,017.39
38,887,000			45,624,862.02	(6,737,862.02)
296,000,000			283,124,730.80	12,875,269.20
Charges and Other Allowances				
3,600,000	110100	Travelling Expenses - Local	2,863,114.24	736,885.76
250,000	110200	Travelling Expenses - Foreign	750.00	249,250.00
3,850,000			2,863,864.24	986,135.76
Supply				
2,630,000	120100	Stationary and Office Consumbles	1,714,635.84	915,364.16
2,500,000	120200	Fuel & Oil	2,096,543.06	403,456.94
425,000	120505	Uniform	305,569.44	119,430.56
1,500,000	120502	Technical Supply	977,651.74	522,348.26
1,510,000	120504	Other Supply	321,867.07	1,188,132.93
8,565,000			5,416,267.15	3,148,732.85
Repair and Maintenance				
3,000,000	130100	Minor Repairs of Equipment & Vehicle	1,358,788.62	1,641,211.38
2,000,000	130200	Equipment Maintenance	3,031,621.04	(1,031,621.04)
250,000	130300	Building Maintenance	128,446.58	121,553.42
5,250,000			4,518,856.24	731,143.76
Transport and Other Matters				
25,000	140100	Transport Fee	1,900.00	23,100.00
6,200,000	140200	Communication	5,850,495.16	349,504.84
320,000	140201	Postal Expenses	154,355.83	165,644.17
8,000,000	140300	Consumbale Service - Electricity	3,902,290.64	4,097,709.36
3,635,000	140301	Consumbale Service - Water	1,405,632.31	2,229,367.69
2,300,000	140501	Printing & Advertisement Fee	1,353,235.14	946,764.86
150,000	140502	Miscellaneous Bonds and Service	0.00	150,000.00
12,500,000	140503	Security Service	11,595,981.75	904,018.25
9,000,000	140504	Garden Maintenance Service	4,910,927.50	4,089,072.50
9,000,000	140522	Cleaning Service	6,484,032.26	2,515,967.74
51,130,000			35,638,850.59	15,471,149.41
Training & Development Expenses				
100,000	140505	Membership Fees - Local	100,000.00	0.00
550,000	140506	Membership Fees - Foreign	337,190.70	212,809.30
800,000	140507	Staff Training & Development	123,578.00	676,422.00
1,450,000			560,768.70	889,231.30

Bursary				
16,000,000	140508	Payment of Bursary	7,915,000.00	8,085,000.00
2,445,000	140509	Payment of Mahapola Bursary	80,950.00	2,364,050.00
18,445,000			7,995,950.00	10,449,050.00
Miscellaneous Recurrent Expenditure				
240,000	140510	Free Railway Warrant	35,940.00	204,060.00
2,800,000	140511	Special Service	1,898,420.00	901,580.00
1,200,000	140512	Entertainment Allowance	585,962.39	614,037.61
20,000	140513	Bank Fee	-	20,000.00
3,400,000	140514	Recurrent Expenditure	3,042,980.00	357,020.00
2,500,000	140515	Workshop & Development Expenses	-	2,500,000.00
1,500,000	140516	Convocation Expenses	1,452,025.00	
2,500,000	140517	Leadership Training Programme	190,905.65	2,309,094.35
150,000	140518	Other Miscellaneous Recurrent Expenditure	45,990.00	104,010.00
-	140521	Tax & Fee Expenses	-	0.00
14,310,000			7,252,223.04	7,057,776.96
399,000,000			347,391,510.76	51,608,489.24
Depreciation of Fixed Assets				
-	140601	Building	90,095,115.57	-
-	140602	Furniture	7,272,038.31	-
-	140603	Office Equipment	1,278,874.36	-
-	140604	Library Books	1,217,816.16	-
-	140605	Motor Vehicles	941,390.00	-
-	140606	Teaching Equipment	990,482.87	-
-	140607	Internal Telephone System	838,806.75	-
-	140608	Mechinary & Plant	2,930,285.02	-
-	140609	Water Supply System	1,838,824.19	-
-	140610	Tools & Equipment	2,201,096.53	-
-	140611	Computer Software	0.00	-
-	140613	Computer Hardware	2,977,834.97	-
-	140612	Security Electric Light System	2,304,457.05	-
-	140614	Cloaks	6,511.67	-
-	140615	Name Boards	282,822.68	-
-	140616	Internal Road Network	5,135,538.33	-
-	Total		120,311,894.46	-

Bhiksu University of Sri Lanka - Anuradhapura

36.

Ammended Estimate / Recurrent Expenditure Analization for the year 2021

Estimate Rs.	Expenditure Head	Expenditure Head Discription	Transfer of Allocation		Revised Estimate Rs.	Actual Estimate 2020 Rs.
			+	-		
103,560,000	100102	Salary and Wages		0.00	103,560,000.00	99,564,725.78
6,282,000	100201	Over Time		3,282,000.00	3,000,000.00	2,929,248.40
505,000	100202	Holiday Pay		499,000.00	6,000.00	5,258.53
14,882,000	100301	Cost of Living Allowance		-	14,882,000.00	13,892,952.46
65,992,000	100302	Study Allowance		-	65,992,000.00	61,790,109.49
18,697,000	100303	Research Allowance		2,000,000.00	16,697,000.00	17,164,441.24
810,000	100305	Other Allowance		-	810,000.00	209,848.36
144,000	100306	Head of Department Allowance	16,500.00	-	160,500.00	190,695.48
369,000	100307	Entertainment Allowance	684,000.00		1,053,000.00	1,052,381.47
1,000,000	100321	External Lecturer Allowance	-		1,000,000.00	0.00
250,000	100308	Porperty Loan Interest		-	250,000.00	198,732.06
20,553,000	100309	Additional 20% Allowance		2,000,000.00	18,553,000.00	18,386,624.41
24,069,000	100311	MCA Allowance		1,160,500.00	22,908,500.00	22,114,851.10
257,113,000			700,500.00	8,941,500.00	248,872,000.00	237,499,868.78
<u>Pension Benefits</u>						
31,156,000	100105	Employee Provident Fund		1,000,000.00	30,156,000.00	29,114,905.68
1,500,000	100320	Gratuity Allowance	9,241,000.00		10,741,000.00	10,686,973.73
6,231,000	100103	Employee Trust Fund		0.00	5,765,648.47	5,822,982.61
38,887,000			9,241,000.00	1,000,000.00	46,662,648.47	45,624,862.02
<u>Charges & Other Allowance</u>						
3,600,000	110100	Travelling Expenses-Local			3,600,000.00	2,863,114.24
250,000	110200	Travelling Expenses-Foreign		0.00	250,000.00	750.00
3,850,000			-	-	3,850,000.00	2,863,864.24

Bhiksu University of Sri Lanka - Anuradhapura

Estimate Rs.	Expenditure Head	Expenditure Head Discription	Transfer of Allocation		Revised Estimate (Rs)	Actual Expenditure 2020 (Rs)
			±	=		
<u>Supply</u>						
2,630,000	120100	Stationary & Office Consumble Materi	0.00		2,630,000.00	1,714,635.84
2,500,000	120200	Fuel & Oil			2,500,000.00	2,096,543.06
425,000	120505	Uniform Sawing Expenses			425,000.00	305,569.44
1,500,000	120502	Electric Equipments & Glass ware			1,500,000.00	977,651.74
1,510,000	120504	Other Supply			1,510,000.00	321,867.07
8,565,000			0.00	0.00	8,565,000.00	5,416,267.15
<u>Repair and Maintenance</u>						
3,000,000	130100	Minor Repairs of Vehicles		1,032,000.00	1,968,000.00	1,358,788.62
2,000,000	130200	Equipment Maintenance	1,032,000.00		3,032,000.00	3,031,621.04
250,000	130200	Building Maintenance			250,000.00	128,446.58
5,250,000			1,032,000.00	1,032,000.00	5,250,000.00	4,518,856.24
<u>Transport and Other Matters</u>						
25,000	140100	Transport Fee	0.00	0.00	25,000.00	1,900.00
6,000,000	140200	Communication		0.00	6,000,000.00	5,850,495.16
520,000	140201	Postal Expenses		0.00	520,000.00	154,355.83
8,000,000	140300	Consumable Service - Electricity		0.00	8,000,000.00	3,902,290.64
3,635,000	140301	Consumable Service - Water		0.00	3,635,000.00	1,405,632.31
2,300,000	140501	Printing & Advertisement Fee		0.00	2,300,000.00	1,353,235.14
150,000	140502	Miscellaneous, Bonds and Service		0.00	150,000.00	0.00
12,500,000	140503	Security Services	0.00	0.00	12,500,000.00	11,595,981.75
9,000,000	140504	Garden Maintenance Service	0.00	0.00	9,000,000.00	4,910,927.50
9,000,000	140522	Cleaning Service		0.00	9,000,000.00	6,484,032.26
51,130,000			0.00	0.00	51,130,000.00	35,658,850.59

Bhiksu University of Sri Lanka - Anuradhapura

Estimate	Expenditure	Expenditure Head Discription	Transfer of Allocation Rs.		Revised Estimate (Rs.)	Actual Expenditure 2020 Rs
			±	-		
<u>Staff Training and Development</u>						
100,000	140505	Membership Fee - Local			100,000.00	100,000.00
550,000	140506	Membership Fee - Foreign			550,000.00	337,190.70
800,000	140507	Staff Training & Development			800,000.00	123,578.00
1,450,000			0.00	-	1,450,000.00	560,768.70
Bursary						
16,500,000	140509	Payment of Bursary			16,500,000.00	7,915,000.00
1,945,000	140508	Payment of Mahapola Bursary			1,945,000.00	80,950.00
18,445,000			0.00	-	18,445,000.00	7,995,950.00
<u>Miscellanious Recurrent Expenditure</u>						
240,000	140510	Free Railway Warrant			240,000.00	35,940.00
2,800,000	140511	Special Service			2,800,000.00	1,898,420.00
1,200,000	140512	Entertainment Allowance			1,200,000.00	585,962.39
20,000	140513	Bank Fee	0.00		20,000.00	0.00
150,000	140518	Recurrent Expenditure			150,000.00	45,990.00
3,400,000	140514	Examination Fee			3,400,000.00	3,042,980.00
2,500,000	140515	Workshop & Development Expenses			2,500,000.00	0.00
2,500,000	140517	Student Leadership Programme			2,500,000.00	190,905.65
1,500,000	140516	Convocation Expenses			1,500,000.00	1,452,025.00
14,310,000			0.00	0.00	14,310,000.00	7,252,223.04
399,000,000	-	-	10,973,500.00	10,973,500.00	398,534,648.47	347,391,510.76

Employee Trust Fund
Bhiksu University of Sri Lanka - Anuradhapura
Financial Position Statement for the year ended 31st December, 2020

37.

as at 31st December	Note	2021 Rs	2020 Rs
Assets			
Investment	37.4	230,144,031.55	204,646,736.89
Membership Loan	37.5	90,008,381.66	73,943,638.03
Receivable Balance	37.6	4,642,930.60	6,172,396.50
Cash and Cash Equivalence	37.7	4,165,990.95	8,365,040.95
		328,961,334.76	293,127,812.37
Deducted - Current Liabilities			
Accrued Expenditure	37.8	(1,780,959.04)	(2,354,084.23)
Total Net Asset		327,180,375.72	290,773,728.14
Represent Gross Asset			
Membership Amount		327,180,375.72	290,773,728.14
Total Net Value of the Fund		327,180,375.72	290,773,728.14

We do hereby certify that financial statements are correct .

Sgd:illigibly
Bursar

Sgd:illigibly
Registrar

Sgd:illigibly
Vice chancellor

Employee Trust Fund
Bhiksu University of Sri Lanka - Anuradhapura
Revenue Expenditure Statement for the year ended 31st December

	Note	2021 (Rs.)	2020 (Rs.)
Operation Revenue			
Interest Income	37.1	12,721,336.00	17,311,338.28
Deducted			
Operation Expenditure	37.2	(200.00)	-
Revenue Tax Prior Operation Profit		12,721,136.00	17,311,338.28
Revenue Tax Expenditure	37.3	(1,780,959.04)	(2,354,084.23)
Operation Profit in the year		10,940,176.96	14,957,254.05
Profit for Reserve Allocation		10,940,176.96	14,957,254.05
Interest on membership Balance		(10,940,176.96)	(14,957,254.05)
Balance		-	-

Employee Provident Fund
Bhiksu University of Sri Lanka - Anuradhapura
Receipt and Payment Account

Year Ended 31st December	Note	2021 Rs.	2020 Rs.
Saving Account			
Opening Balance of the Year		4,388.81	1,139.71
Total Receipt	37.9	99,803,597.19	95,233,605.55
Total Payment	37.1	(99,323,568.00)	(95,230,356.45)
Closing Balance of the Year		484,418.00	4,388.81
Road way cash		90,623.69	81,318.87
Re purchasing	37.7	3,590,949.26	8,279,333.27
Cash and cash equivalent as at he end of the year		4,165,990.95	8,365,040.95

Employees Provident Fund
Bhiksu University of Sri Lanka - Anuradhapura
Statement of Changing Claim Capital/ Capital of Membership

Discription	Membership Balance Rs.	Retained Profit Rs.	Total Rs.
Balance as at 01.01.2019	190,575,909.15	-	190,575,909.15
Net Profit in the year 2019	-	15,421,966.73	15,421,966.73
Net Contributions amount in the year 2019	42,868,086.31	-	42,868,086.31
Payment of Benefit	(6,606,613.52)	-	(6,606,613.52)
Membership Interest	15,421,966.73	(15,421,966.73)	-
Balance as at 31.12.2019	242,259,348.67	-	242,259,348.67
Net Profit in the year 2020		14,957,254.05	14,957,254.05
Net contribution amount in the year 2020	48,375,554.99	-	48,375,554.99
Payment of Benefit	(14,818,429.57)	-	(14,818,429.57)
Membership Interest	14,957,254.05	(14,957,254.05)	-
Balance as at 31.12.2020	290,773,728.14	-	290,773,728.14
Net Profit in the year 2021	-	10,940,176.96	10,940,176.96
Net contribution amount in the year 2021	48,440,999.56	-	48,440,999.56
Payment of Benefit	(22,974,528.94)	-	(22,974,528.94)
Membership Interest	10,940,176.96	(10,940,176.96)	-
Balance as at 31.12.2021	327,180,375.72	-	327,180,375.72

Employees Provident Fund
Bhiksu University of Sri Lanka - Anuradhapura
Cash Flow Statement

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Amount Received from Operation Activities		
Interest on membership loan	838,691.21	519,835.46
Interest on Saving Account	42,560.43	30,286.12
Interest Received from Reperchasing	155,372.76	184,511.60
Payment to Creditor	-	(162,403.72)
Cash flow Received from Operation Activities	1,036,424.40	572,229.46
Tax payment (with holding tax)	(2,354,084.23)	(2,071,471.57)
Net cash flow Received from Investment Activities	(1,317,659.83)	(1,499,242.11)
Cash flow Received from financial Activities		
Investment in the Fixed Deposit	(24,560,000.00)	(16,608,000.00)
Payment of Membership Loan	(31,133,415.30)	(30,005,718.32)
Bank Charges	(200.00)	-
Amount Received from matured Fixed Deposit	12,272,571.07	6,764,893.17
Amount Recived from Membership loans	12,241,522.97	7,976,436.83
Net Cash flow Received rom Investment Activities	(31,179,521.26)	(31,872,388.32)
Cash flow Received from Financial Activities		
Contribution Amount	48,440,999.56	48,537,958.71
Payment of Benefit to membership	(20,143,068.47)	(10,443,262.84)
Cash Flow Received from Financial Activities	28,297,931.09	38,094,695.87
Net increasement of Cash and cash equivalents	(4,199,050.00)	4,723,065.44
Cash & cash equivalents	8,365,040.95	3,641,975.51
Final Cash and cash Equivalents (Note 1)	4,165,990.95	8,365,040.95

(Note 1)

Annalization of Cash & cash equivalents as at 31st December

Savings Account	484,418.00	4,388.81
Road Amount	90,623.69	81,318.87
Re Perchasing Treasury Bills	3,590,949.26	8,279,333.27
	4,165,990.95	8,365,040.95

37.1 Interest Revenue

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Interest Income Received from Fixed Deposits	11,674,023.60	16,600,377.62
Interest Income Received from Savings Accounts	42,560.43	30,286.12
Interest Income Received from Loan	843,002.99	496,450.91
Interest Income Received from Treasury Bills	-	-
Interest Income Received from Re Purchase of Treasury Bills	161,748.98	184,223.63
Total	12,721,336.00	17,311,338.28

37.2 Operation Expenses

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Bank Charges	200.00	-
Total	200.00	-

37.3 Revenue Tax Expenditure

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Reservation of Income Tax	1,780,959.04	2,354,084.23
Total	1,780,959.04	2,354,084.23

37.4 Investment

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Fixed Deposit (4.1)	230,144,031.55	204,646,736.89
Total	230,144,031.55	204,646,736.89

37.4.1 Fixed Deposit

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
National Savings Bank	42,183,390.58	40,126,298.71
Peples Bank	72,408,698.06	57,277,636.45
Bank of Ceylon	102,461,255.31	90,919,585.06
Regional Development Bank	-	3,948,000.00
State Mortgage Investment Bank	13,090,687.60	12,375,216.67
	230,144,031.55	204,646,736.89

37.5 Membership Loan

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Opening Balance	73,943,638.03	56,312,907.81
New Loan	31,133,415.30	30,005,718.31
	105,077,053.33	86,318,626.12
Deducted: Setting off for loans in releasing membership fee	(2,827,148.70)	(4,357,482.28)
Recovery of Loan Installment within the year	(12,241,522.97)	(8,017,505.81)
Total	90,008,381.66	73,943,638.03

37.6 Receivable Balance

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Interest for Fixed Deposit	4,636,554.38	6,172,396.50
Interest for Repurchasing Treasury Bills	6,376.22	-
With holding tax	-	-
Total	4,642,930.60	6,172,396.50

37.7 Cash & Cash Equivalents

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Saving Account	484,418.00	4,388.81
Repurchasing Treasury Bills (7.1)	3,590,949.26	8,279,333.27
Roadway Cash	90,623.69	81,318.87
Total	4,165,990.95	8,365,040.95

37.7.1 Repurchasing Treasury Bills

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Opening Balance	8,279,333.27	3,562,714.32
New Investment within the year	21,132,800.00	35,939,500.00
Interest Received from Repurchasing	155,372.76	184,511.60
Amount Received maturing	(25,976,556.77)	(31,407,392.65)
	3,590,949.26	8,279,333.27

37.8 Accured Expenditure

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Payble Tax	1,780,959.04	2,354,084.23
Total	1,780,959.04	2,354,084.23

37.9 Received

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Contribution within the year	48,431,694.74	48,534,761.32
Recovery of Membership Loan - Capital	12,241,522.97	7,976,436.83
Interest Received for Membership Loan	838,691.21	519,835.46
Ammount Received from matured Fixed Deposit	12,272,571.07	6,764,893.17
Ammount Received withdrawal of Repurchasing	25,976,556.77	31,407,392.65
Interst Received from Savings	42,560.43	30,286.12
Total	99,803,597.19	95,233,605.55

37.10 Payment

Year ended 31st December	2021 (Rs.)	2020 (Rs.)
Payment of Membership Loan	31,133,415.30	30,005,718.32
Payment of Membership Fee	20,143,068.47	10,443,262.84
Debitors and Accured Expenses	-	162,403.72
Fixed Deposit Investment	24,560,000.00	16,608,000.00
Repurchasing Investment	21,132,800.00	35,939,500.00
Bank charges	200.00	-
Payment of Income Tax	2,354,084.23	2,071,471.57
Total	99,323,568.00	95,230,356.45