



# Annual Report & Account **2022**

Bhiksu University of Sri Lanka  
Anuradhapura



# **Bhiksu University of Sri Lanka**

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## **Our Vision**

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

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## **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.**

### **Objects of the 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

## Message of Most Venerable Mahopadhyaya Thero



Beginning of this University is the Buddhasravaka University which was the establishment of Buddhasravaka Dharma Peeta at Mahamevna Uyana in Anuradhapura 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 Bhikkhus also are acclaimed both Nationally and Internationally. This is the only Buddhist University in South Asia dedicated for Bhikkhus.

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

Under the patronage of all successive Government within the history of this University and under the Guidance of Supreme Council, the Council and the Senate and the Mahopadhyaya 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 154. The University has given opportunity for the foreign Bhikkhu 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, Unit of Post Graduate, External Degree and Extention Course are assisting for the purpose. Total Number of Academic and Non Academic staff of the University is 154. Senior Professors, Professors, Senior Lectures and Doctoral Graduates among the academic staff do the Service to uplift the quality 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.

In the year 2022, this university was able to continue to conduct the study of undergraduate. I avail this opportunity to appreciate the dedication of both academic and non-academic staff and compliance therewith of the student.

Senior Professor Venerable Kanattegoda Saddharatana Nayaka Thero,  
Vice Chancellor – Bhiksu University of Sri Lanka

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# **1. Supreme Council, Council & Senate**

## **1.1 Supreme Council - 2022**

### **Official Members**

1. **Maha Mahopadhyaya Thero - Chairman**, Shyamopali Maha Nikaya of Malwathu ,Most Venerable Thibbatuwawe Sri Siddhartha Sumangala Thero
2. **Mahopadhyaya Thero**, Senior Professor Venerable Kanatthegoda Saddharatana Thero
3. Mahanayaka Thero of Asgiri Mahavihara Chapter of the Shyamopali Wanshika Mahanayaka Most Venerable Warakagoda Dhammasiddhi Sri Pannananda Gnanarathanabhidhana Thero
4. Mahanayaka Thero of Sri Lanka Amarapura Nikaya Most Venerable Dodampahala Chandrasiri Thero
5. Mahanayaka Thero of Sri Lanka Ramangna Maha Nikaya Most Venerable Aggamaha Panditha Makulewe Wimala Thero
6. Chief Incumbent of the Atamasthana Most Venerable Pallegama Sirisumana Dhammarakkhitha Siriniwasa Nayaka Thero (Untill 18.11.2022)  
Chief Incumbent of the Atamasthana Ven. Pallegama Hemarathana Nayaka Thero (from 08.12.2022)

### **Members Appointed by the Minister**

7. Dr. Most Venerable Iththepane Dhammalankara Mahanayaka Thero
8. Most Venerable Thrikunamale Ananda Mahanayaka Thero
9. Most Venerable Medagama Dhammananda Nayaka Thero
10. Most Venerable Nugethenne Pannananda Nayaka Thero
11. Most Venerable Ankumbure Pemawansa Nayaka Thero
12. Dr. Mr.B.A. Karunarahna
13. Mr. H.M.P. Bandara

### **Registrar- Secretary**

14. Mr. U.D. Dodanwala

## 1.2 Council - 2022

### Official Members

1. **Mahopadhyaya Thero - Chairman**, Senior Professor, Venerable Kanattegoda Saddharatana Thero
2. **Dean** - Faculty of Buddhist Studies , Dr. Venerable Kadawathgama Piyarathana Nayaka Thero
3. **Dean** - Faculty of Languages and Cultural Studies, Venerable Galwewe Wimalakhanthi
4. Professor Mr. Kapila Gunawardana, Secretary, Ministry of Buddhasasana, Religious and Cultural ( until May 2022)  
Mr.Somarathna Vidanapathirana Secretary, Ministry of Buddhasasana, Religious and Cultural ( from May 2022)
5. Mr. T.B.M. Athapaththu, Additional Secretary (Admin and Finance) , for the Secretary of Higher Education
6. Mr.R.M. Wijesinghe Banda , Director (Welfare),For the secretary of Ministry of Finance) (until 25.02.2022)  
Mr.H. Hemal Kasthuriarachchi, Director General, (Administration) Ministry of Finance, for the “Secretary of Ministry of Finance (from 26. 02.2022)

### Members Appointed by the Senate

7. Venerable Kirama Wimalathissa Thero , Head of the Department, Department of Pali and Buddhist Studies
8. Venerable Udugampala Gunananda Thero , Head of the Department , Department of Social Science & Comparative Studies

### Members Appointed by the Minister.

9. Dr. Venerable Niyangoda Vijithasiri Anunayaka Thero
10. Venerable Nedagamuwe Wijayamaitri Anunayaka Thero
11. Emeritus Professor Venarable Kandegoda Wimaladhamma Anunayaka Thero
12. Professor Venerable Thumbulle Sri Seelakkhandha Nayaka Thero
13. Professor Venarable Godagama Mangala Nayaka Thero
14. Professor P.Wilson
15. Mr.R.M. Wanninayaka
16. Mr.B.K.J. Kawanthissa (Until 20.09.2022)
17. Emeritus Professor Mr. Gamini Senanayaka ( from 21.10.2022)

### Registrar –Secretary

18. Mr. U.D. Dodanwala

## 1.3 Senate 2022

### **President – Mahopadhyaya**

1. Professor Venerable Kananttegoda Saddharatana Thero

### **Deans**

2. Dr. Venerable Kadawathgama Piyarathana Nayaka Thero, Faculty of Buddhist Studies
3. Venerable Galwewe Wimalakhanthi Thero , Faculty of Languages and Cultural Studies

### **Heads of Departments**

4. Venerable Kirama Wimalathissa Thero , Department of Buddhist & Pali Studies
5. Venerable Kahatagasdigiliye Dammarathana Thero , Department of Practical Buddhist Studies
6. Venerable Udugampola Gunananda Thero , Department of Social Sciences and Comparative Studies
7. Venerable Baladora Indrajothi Thero, 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. Dr. Venerable Divulapelesse Wimalananda Thero, Faculty of Buddhist Studies
11. Ven. Balangoda Anannda Chandrakeerthi Thero, (from 03.03.2022) Faculty of Buddhist Studies
12. Venerable Karandagolle Vijithathissa Thero , Faculty of Languages and Cultural Studies
13. Venerable. Kudawewe Somananda Thero, (from 03.03.2022 to 24.08.2022) Faculty of Languages and Cultural Studies  
Dr. Venerable Uduvila Uparathana Thero, ( from 25.08.2022) Faculty of Languages and Cultural Studies

### **Appointed members**

14. Professor Venerable Medagampitiye Vijithadhamma Thero
15. Professor Venerable Miriswaththe Wimalagnana Thero
16. Professor Venerable Koongasthenne Ananda Thero (from 14.08.2022)  
Ven. Atamune Ananda There (from 15.08.2022)
17. Venerable Anamaduwe Dhammadassi Anunayaka Thero
18. Venerable Pallegama Hemarathana Nayaka Thero ( until 17.11.2022)  
Ven. Ihalahalmillewe Rathanapala Thero (From 18.11.2022)
19. Senior Professor Mr. Uditha Garusinghe

**Librarian**

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

**Registrar –Secretary**

21. Mr. U.D. Dodanwala

**1.4 Meetings**

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

	<b>Council/Committee</b>	<b>Meeting No</b>
1	Supreme Council	02
2	Council	09
3	Senate	10
4	Faculty Board of Buddhist Studies	12
5	Faculty Board of Language & Cultural Studies	12
6	Department of Buddhist & Pali Studies	12
7	Department of Practical Buddhist Studies	11
8	Department of Language Studies	12
9	Department of Social Science & Comparative Studies	10
10	Management Committee of External Degrees, and Extension Courses	02
11	Higher Degree Committee	04
12	Board of Study of External Degrees and Extension Courses	08
13	Standing Committee for Quality Assurance.	10
14	Foreign Affairs Unit	02
15	Finance Committee	08
16	Library Committee	06
17	Leave Committee	08
18	Audit Committee	04
19	Departmental Procurement Committee	14
20	Minor Procurement Committee	10
21	Land , Building and Maintenance Committee	01



### 3. Student Services

#### 3.1 New Enrollments to First Degree Programmes (Local)

In 2022, Student monks were enrolled for the academic year of 2021/2022. They were 154 selected from an interview held by this University considering the result of G.C.E. Advanced Level Examination or the Maddyama Pracheena Exam as basic qualification

##### 3.1.1 Enrollment of students in 2022: Student Batch 2021/2022

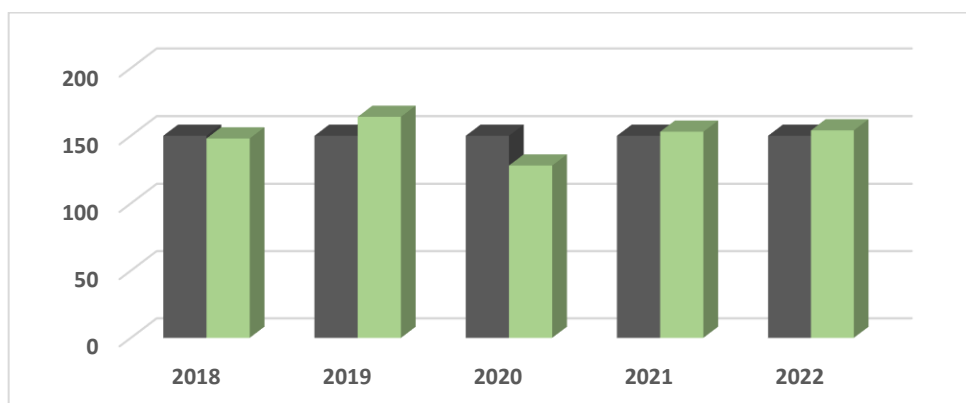
Faculty	Course	Medium	Selected Number	Registered Number
Faculty	B.A. (General/Hon's)	Sinhala/English	75	76
Faculty	B.A. (General/Hon's) B.Ed. (Hon's)	Sinhala/English	75	78
Total			150	154*

##### 3.1.2 Enrollment of students within last five years

Year	Academic Year	Proposed No.	Enrolled No.	Drop out No.
2018	2017/2018	150	148	03
2019	2018/2019	150	164*	02
2020	2019/2020	150	128	07
2021	2020/2021	150	153*	00
2022	2021/2022	150	154*	11

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

Chart 1 - Student Enrollment within last five years



■ No of Student for enrollment Planed

■ enrolled Number of students

### 3.2 New Enrollments to First Degree Programmes (Foreign)

#### 3.2.1 Enrollment of Students in the year 2022 (Batch – 2020/2021)

Faculty	Course	Medium	No. of Registered Student
Faculty of Buddhist Studies	BA	English	01

\*After following the Basic Course, It will be enrolled to the Degree Course

### 3.3 Registration for Degree Programs - 2022

Faculty	Degree Programme	No. of Registered Students (As at 31.12.2022)					
		Medium	First Year Batch 2020/2021	Second Year Batch 2019/2020	Third Year Batch 2018/2019	Fourth year Batch 2017/2018	Total
Faculty of Buddhist Studies	BA (General)	Sinhala	70	38	46	-	154
		English	06	01	02	-	09
	BA (Hons)	Sinhala	-	12	21	23	56
		English	-	-	03	-	03
Faculty of Language and Cultural Studies	BA (General)	Sinhala	64	29	38	-	131
		English	05	01	-	-	06
	BA (Hons)	Sinhala	-	19	33	14	66
		English	-	-	01	02	03
	B.Ed. (Hons)		-	11	09	15	35
		Sinhala	-	-	-	-	-
<b>Total</b>			<b>145</b>	<b>111</b>	<b>153</b>	<b>54</b>	<b>463</b>

### 3.4 Student Monks and Academic Staff - 2022

Faculty	Course	Number of Students	Number of permanent Lectures	Ratio Teachers: Students
Faculty of Buddhist Studies	B.A. (General/ Hon's)	222	19	1:12
Faculty of Languages and Cultural Studies	B.A. (General/Hon's)	241	25	1:10
<b>Total</b>		<b>463</b>	<b>44</b>	<b>1:11</b>

### 3.5 Number of Students completed the first Degree - 2022

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

Faculty	Degree Programme	No. of Students Completed
Faculty of Buddhist Studies	B.A. (General)	29
	B.A. (Hon's)	16
	B.Ed. (Hon's)	01
Faculty of Languages and Cultural Studies	B.A. (General)	30
	B.A. (Hon's)	14
	B.Ed. (Hon's)	11
<b>Total</b>		<b>101</b>

#### 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
2018	63	14	7	<b>84</b>
2019	68	31	10	<b>109</b>
2020	11	-	-	<b>11</b> *
2021	57	29	10	<b>96</b>
2022	59	30	12	<b>101</b>
<b>Total</b>	<b>258</b>	<b>104</b>	<b>39</b>	<b>401</b>

\* 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 were established in 2017. Currently, Post Graduate Courses are being offered only for Monks. Other Courses are open for anyone.

#### 3.6.1 Student enrollment for Post Graduate Courses for monks

Post Graduate Course	2021	2022
M.A (Research) - (Two Years)	02	-
MPhil	03	06
PhD	01	-
<b>Total</b>	<b>06</b>	<b>06</b>

### 3.6.2 Bhikkhu students, completed the Post Graduate Degree

Degree Course	2021	2022
M.A.(Research) - (Two Years)	-	01
MPhil	02	02
PHD	-	01
<b>Total</b>	<b>02</b>	<b>04</b>

### 3.6.3 Student enrolment and Completion of External Degrees & Extension Courses

	Courses	Students Registered		Completed No	
		2021	2022	2021	2022
1	B.A. (General) Degree (External)	734	494	-	39
2	Diploma in Buddhist Studies (External)			40	42
3	Diploma in English (External)		49	-	26
4	Diploma in Tamil (External)	57		-	21
5	Advanced Certificate Course in Astrology (External)		34	15	-
6	Certificate Course in English (External)		34	-	08
7	Certificate Course in Tamil (External)			08	-
8	Certificate Course in Information & Communication Technology (External)			09	07
	<b>Total</b>	<b>791</b>	<b>611</b>	<b>72</b>	<b>143</b>

### 3.7 Student Hostel Facilities

Hostel facilities were given to all the Bhikkhu students who applied in 2022

	Hostel	Capacity	No. Student
1	Rev. Induruwe Uttharananda Mahanahimi Memorial Hostel. - Manamunawatta Premises	75	56
2	Rev. Radalle Pagnnaloka Mahanahimi Memorial Hostel. - Manamunawatta Premises	96	89
3	Thisawewa watta Hostel	200	318
	<b>Total</b>	<b>371</b>	<b>463</b>

### 3.8 Details of Mahapola and Bursary Scholarship - 2022

Student Batch	No. of Students	Scholarship Beneficiaries		
		Mahapola	Bursary	Total
First Year	145	-	143	143
Second Year	111	-	109	109
Third Year	153	31	113	144
Fourth Year	54	15	38	53
<b>Total</b>	<b>463</b>	<b>46</b>	<b>403</b>	<b>*449</b>

*\* Bursary scholarship had not been paid to 05 Bhikkus students who froged in the exams and 8 Bhikkhu students who did not qualified to sit for the first Semester exam and a bhikkhu student who rejected the Bursary scholarship*

### 3.9 Details on Other Scholarships/ Courses - 2022

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

	Courses	No. of Registered Students
1	Diploma in English Language	40
2	Diploma in Tamil Language	40
3	Certificate Course in Japanese Language	40
4	Certificate Course in Chinese Language	25
5	Diploma in Information Technology	40



## 4. Human Resources

### 4.1 Academic Staff

#### 4.1.1 Approved Cadre - Academic & Academic Supporting Staff as at 31.12.2022

Service Category		Salary Code	Approved	Actual	Vacancy	
<b>Tertiary Level</b>						
01	Academic support-Segment -2	U-AS 1	10	09	01	
02	Academic support - Segment 1	U-AC 2	04	04	-	
<b>Senior Level</b>						
03	I	Lecturer (Probationary)	U-AC 3 (IV)	50	10	04
	ii	Lecturer	U-AC 3 (III)		08	
	iii	Senior Lecturer Grade II	U-AC 3 (II)		18	
	iv	Senior Lecturer Grade I	U-AC 3 (I)		06	
	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	
<b>Total</b>			<b>66</b>	<b>60</b>	<b>06</b>	

#### 4.1.2 Posts that are approved to recruit among the permanent Staff on paying an allowance basis (as at 31.12.2022)

Designation		Approved Number	Actual	Vacancy
01	Dean	02	02	-
02	Proctor	01	01	-
03	Director Post Graduate, External Degrees and Extension Courses	01	01	-
04	Director -Center for Quality Assurance	01	01	-
05	Head of the Department	04	04	-
<b>Total</b>		<b>09</b>	<b>09</b>	<b>-</b>

#### 4.1.3 Existing Academic Staff according to Faculties ( as at 31.12.2022)

	<b>Designation</b>	<b>Faculty of Buddhist Studies</b>	<b>Faculty of Languages and Cultural Studies</b>	<b>Total</b>
1	Senior Professor	02	-	02
2	Chair Professor	-	01	01
3	Professor	-	-	-
4	Senior Lecturer	09	15	24
5	Lecturer	07	01	08
6	Probationary Lecturer	01	09	10
7	Temporary Lecturer	02	02	04
8	Instructor	03	06	09
	<b>Total</b>	<b>24</b>	<b>34</b>	<b>58</b>

#### 4.1.4 Existing Visiting Academic Staff according to Faculties ( as at 31.12.2022)

	<b>Designation</b>	<b>Faculty of Buddhist Studies</b>	<b>Faculty of Languages and Cultural Studies</b>	<b>Total</b>
1	Visiting Lecturer	01	02	03

#### 4.1.5. The staff who follow the Post Graduate Degree on study/Other leave (as at 31.12.2022)

	<b>Staff</b>	<b>Local</b>	<b>Foreign</b>	<b>Total</b>
1	Academic	04	04	08
2	Administrative	-	01	01

### 4.2 Non-Academic Staff

#### 4.2.1 Staff Officers (as at 31.12.2022 )

	<b>Service Category</b>	<b>Salary Code</b>	<b>Approved Cadre</b>	<b>Actual Cadre</b>	<b>Vacancy</b>
<b>Tertiary Level</b>					
01	Junior Executive	U-EX 1	07	06	01
<b>Senior Level</b>					
02	Middle Level Executive	U-EX 2	04	04	-
03	Senior Executive	U-EX 3	02	02	-
	<b>Total</b>		<b>13</b>	<b>12</b>	<b>01</b>

#### 4.2.2 Primary and Secondary Level Staff (as at 30.12.2022)

Designation		Salary Code	Approved Cadre	Actual Cadre	Vacancy
<b>Primary Level</b>					
01	Primary Grade - Unskilled	U-PL 1	45	20	09
02	Primary Grade - Semi Skilled	U-PL 2		03	
03	Primary Grade - Skilled	U-PL 3		13	
<b>Secondary Level</b>					
04	Management Assistant –Non Technical	U-MN 1	49	34	03
05	Assistant Officer –Segment 1	U-MN 2		03	
06	Assistant Officer –Segment 2	U-MN 3		02	
07	Staff Assistant/Special Grade/Senior Staff Assistant	U-MN 4		07	
08	Management Assistant - Technical	U-MT 1	02	02	
<b>Total</b>			<b>96</b>	<b>84</b>	<b>12</b>

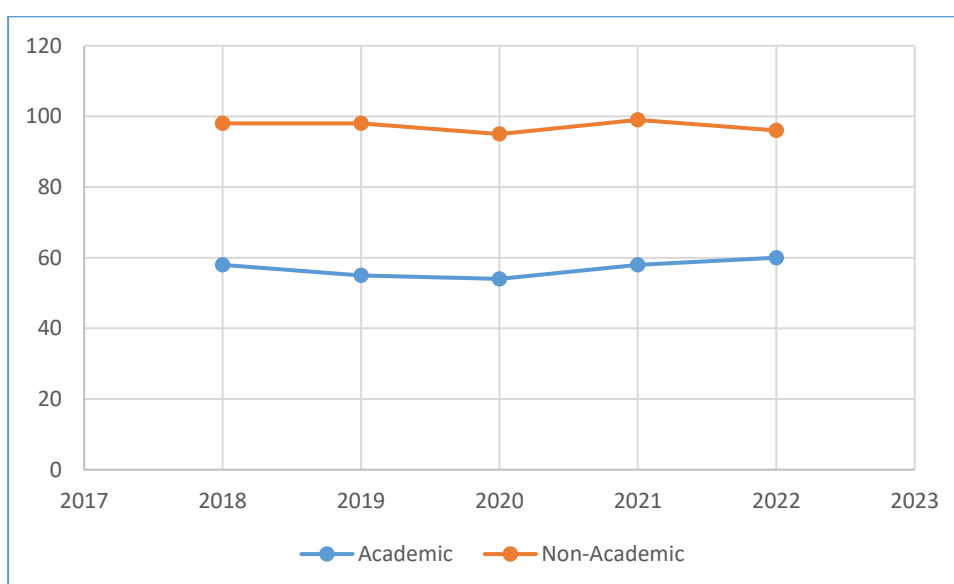
#### 4.2.3 Non-Academic Staff - Sections wise (31.12.2022)

	Divisions	Staff Officers	Management Assistant and Allied grade	Minor Staff	Total
01	Vice Chancellor's Office	-	01	01	02
02	Registrar's Office	01	01	01	03
03	General Administration Branch	01	09	12	22
04	Establishment Branch	01	03	01	05
05	Internal Audit Branch	01	02	01	04
06	Student Services Branch	01	04	04	09
07	Maintenance Branch	01	03	04	08
08	Examinations Branch	01	03	01	05
09	Capital Works Branch	01	01	01	03
10	Finance Administration Branch	02	07	02	11
11	Supply Branch	01	01	-	02
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
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	-	-	-	-
	<b>Total</b>	<b>12</b>	<b>48</b>	<b>36</b>	<b>96</b>

#### 4.3 Academic & Non-Academic Staff in last five years

Year	Academic	Non-Academic	Total
2018	58	98	<b>156</b>
2019	55	98	<b>153</b>
2020	54	95	<b>149</b>
2021	58	99	<b>157</b>
2022	60	96	<b>156</b>

*Chart - Existing Academic and Non-Academic -Staff 2018 - 2022*



## 5. Research and Development

### 5.1. Research, Innovations & Publications - 2022

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

#### 5.1.1 Department of Buddhist and Pali Studies

##### Research Papers :-

- i Wimalathissa Thero, Kirama, (2022), '**Outstanding Buddhist Culture Between Sri Lanka and Vietnam in a Nutshell**', ISSN:0866-7314 p.40-49.
- ii Damminda Thero, Galle, (2022) , **Theravāda Influence on Zen Teaching: A Philosophical and Comparative Study**), p.11.
- iii Damminda Thero, Galle,(2022), (**Satori or Spiritual Liberation: A Study based on Zen and Early Buddhist Notion**), p.11
- iv Mahinda Thero, Ehelepola, (2022) '**A Brief Meaningful Account on Meditation**' THE 8TH PROJECT SEMINAR OF BUDDHIST DELEGATES FOR THE DEVELOPMENT AND PROPAGATION OF BUDDHISM IN THE MEKONG AND ASIA REGION (DPBMA), Thailand. p.64-84.

##### Literary Articles :-

- v. Mahinda Thero , Ehelepola , ( 2022 ). **A Brief Introduction of “Dalada” Culture in Dambadeniya Era**,17th Volume, (Edit) H.M.D.R. Herath, Kandy, Central Provincial Cultural Department, P.37-52.

##### Editions :-

- vi Mahinda Thero, Ehelapola, (2022), Dammanandhabhinandana: **“Buddhist Logic and Theory Studies”**, Kandy: Publication, Yatawatta Temple in Asgiri Mahavihara .
- vii Mahinda Thero , Ehelapola , (2022),"**Ancient Suduhumpola Rajamaha Viharaya**" **Kandy**: Publication, Yatawatta Temple in Asgiri Mahavihara.

## 5.1.2 Department of Practical Buddhist Studies.

### Literary Articles :-

- i Dammaratana Thero, Kahatagasdigiliye, (2022) **“Using Similes and Categorization of Bones in the “Vibhanga Attakatha”**, Ayurveda Studies Magazine , Sri Lanka Bhiksu University ,Page 60-59
- ii Gunalankara Thero, Gomila, 2022, **“Analysis of Ayurvedic Lunacy and Psychological Remedies”** Third volume, first issue , Sri Lanka Bhiksu University , P. 36-59
- iii Ananda Chandrakeerti Thero, Balangoda (2022) , **“ Brief Analysis of Amenable Living of Banagoda Ananda Maitrhii Nahimi”** Dammagathasathi , (Edit:) Publication of Mahaviharawanshika Sri Lanka Ramangna Maha Nikaya Literary Journal (Page. 688-693).
- iv Dammika Thero, Pahalagama,(2022) **“Introduction of Teaching of Guessing Zore Theory”**, Literary Journal of Dammabhinanadana Buddhist Logic and Theory Studies (Edi), Udagama Temple, (page 169-179)
- v Dammika Thero, Pahalagama, (2022) **“ Review of Making Robs in the Theravada”**, Edit Literary Journal of Dammagathasathi, Mahaviharawanshika Sri Lanka Ramangna Maha Nikaya, Page 388-350.

### Books (-

#### In refereed non-indexed Journals (local)

- vi Gunalankara Thero, Gomila, (2022) **“Review of Features of Weakness in Learning and Treating Ways”** “Studies of Education Science” (Reference book) Department of Studies of Social Science and Comparative Studies”, Sri Lanka Bhiksu University

#### In non-refereed non-indexed Journals (local)

- vii **Importance of Observing Sil in the Sasana”** Literary Journal of Dammaprabha” Government Printing Department, Page. 204-216

### Editions

- viii Literary Journal of **“ Prawachana Vimarshitha”** , Volume 13 - No 1. - 2022-1. Anuradhapura: Bhiksu University of Sri Lanka.
- ix Editorial Board of the Proceedings book, 7<sup>th</sup> International Buddhist Conference on Buddhist Education, on 16<sup>th</sup> November 2022.

- x Dammika Thero, Pahalagama, (Edit),(2022), **“Vimalaprabha”** Kahathuduwa, Edit :- Savindu, ISBN 978-955-3797-05-6.
- xi Dammika Thero, Pahalagama, (Edit) (2022) **“Patipada”** Colombo, Edit:- Sri Lanka Ramanna Maha Nikaya ISBN 978-955-7524-009.
- xii Dammika Thero, Pahalagama,(Edit) (2022) **“Ayurveda Studies Magazine”** – Volume 1, Bhiksu University of Sri Lanka. " ISSN 2719-2504.
- xiii Dhammika Thero, Phalagama, (2022), **"PROCEEDINGS" 7<sup>th</sup> International Buddhist Conference - IBC 2022"** , Bhiksu University of Sri Lanka, 256 Page.

#### Secretary

- xiv Joint Secretary of the 7<sup>th</sup> International Buddhist Conference on Buddhist Education, on 16<sup>th</sup> November 2022.

### **5.1.3 Language Studies Department**

#### **Literary Articles**

- i Rahula Thero, Kanangamuwa and Sirisumana Thero , (2022), Second Volume **“Set of letters in Sidath Sangarawa”** “Prabhasha” Lityera Journal Issue 1, Bhiksu University of Sri Lanka, Anuradhapura , page 75-82 .
- ii Rahula Thero, Kanangamuwa and Sirisumana Thero , (2022), **"System of Belief in Gods Reveal in the Sandesha Kavya Writtern in Kotte Era"**, "Prabasha" Literal Journal Issue II, Bhiksu University of Sri Lanka, Anuradhapura, page 87-103.
- iii Sobhitha Thero, Karandagolle, (2022) **“How to Effect Great Desire to Become Complicit and Crisis”** a review form Hithopadesha and Panchathantraya Prabhasha” Literal Journal Issue 1, Bhiksu University of Sri Lanka, Anuradhapura , page 70-87 .
- iv Kumarakassapa Thero, Kaluwane (2022) **“ How Far is the Rug Veda for Obtaining the Information of Society in the Period of Veda” “Prabhasha”** Lityera Journal Issue II, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura , page 55-61 (to be published)

- v Kumarakassapa Thero, Kaluwane,(2022), *Significance of the First Chapter of the Lankavathara Sutra*’ Literya Journal of “Pravachana Vimarshitha”2022-Issue 13, Number first , Bhiksu University of Sri Lanka, Anuradhapura , Page 100-112 (to be published)
- vi KolithaThero , Pahala Erewula, ( 2022) , *A Comparative Study on the Use of Metaphors of Nature with Reference to Selected Buddhist Verses and Shakespearean Sonnets*, “ Prabhasha” Literary Journal Issue I, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura , page 38-54
- vii Kolitha Thero, Pahala Erewula, ( 2022), *A Critical Study Through the Buddhist Perspective on “The Rime of the Ancient Mariner”* “Prabhasha” Literary Journal Issue II , Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura , page 45-52.
- viii Kolitha Thero, Pahala Erewula, ( 2022) *A Critical Study of Comparison of Similes and Metaphors on Nature in the Selected Shakespearean Sonnets and the Verses in the Dhammapa*’ “ Prabhasha” Literary Journal Issue I, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura , page 84-96

**Editions**

- ix Indrajothi Thero , Baladora, (Edit) (2022) , **“Literary Journal of “Pravachana Vimarshitha”** , Volume 13 - No II. - 2020-1. Bhiksu University of Sri Lanka “ Anuradhapura:
- x Indrajothi Thero, Baladora, (Edit) (2022) , **“Literary Journal of “Pravachana ”** , - No II. 2021- II. Bhiksu University of Sri Lanka “ Anuradhapura
- xi Sobhitha Thero, Karandagolle, (Chief –Edit) (2022), **“Prabhasha”** Literary Journal Issue II, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura , page 38-54
- xii Sobhitha, Ven. Karandagolle, (Chief-Edit), Proceeding, 7<sup>th</sup> International Conference (Online) Bhiksu University of Sri Lanka, Anuradhapura, 23<sup>rd</sup> December 2022.
- xiii Kumara Kassapa Thero, Kaluwane, (Chief Edit) (2022) ), “Prabhasha” Literary Journal Issue I, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura
- xiv Upananda Thero, “Theripehe” (Edit) (2022) “ Prabhsha’ Literary Journal Second Volume Issue II, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura
- xv Pushpakumara, Sanath, (Edit) (2022) , “ Prabhasha Literary Journal Second Volume Issue II, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura

- xvi Implementation of E-learning platforms to learn English among ... ESL Learners with COVID -19 outbreak: Benefits and Issues, 2022.

#### **Books :-**

- xvii Kumarakassapa, Ven. Kaluwane, (2022), **Teaching Portfolio**, submitted to the Staff Development Centre of The Rajarata University, 23<sup>rd</sup> Cycle, 2022.  
Upananda Thero ,“Theripahe” ,(Study of Chinese Languages) (2022)  
Godage Publishers, Maradana

#### **Articles**

- xviii Upananda Thero , “Theripahe”, (2022), “Religious Proclamation and Linguistics” , Literary Journal **of Dharamaprabha Abhinandana , Sri Samudraramaya, Wadduwa, Kaluthara, p 345-368**
- xix Upananda Thero ,”Theripahe” ,(2022), “In Trilingual of linguistic of Religious proclamation in Buddhism in Sri Lanka ” , Literary Journal of **Wimalaprabha Abhinandana , Sri Samudraramaya, Wadduwa, Kaluthara, p 69-78.**

#### **Reviewed Articles**

- xx Upananda Thero , Theripahe ,”Adverbial Use of Animate Animal Pronouns in the Interpretation of Idioms of Chinese Language”, Literary Journal of Sabaragamuwa University , Issue 13, research and knowledge spreading Unit, Samaragamuwa University, Belihuloya ( to be published ), page: 67-76
- xxi Upananda Thero, “Theripehe” (2022) , Adverbial Use of Animate Animal Pronouns in the Interpretation of Idioms of Chinese Language/ Literary Journal of “ **Prawachana Vimarshitha**” , Volume 13 – First Issue,. Bhiksu University of Sri Lanka “ Anuradhapura: Page no. 84-92

#### **Peer Reviewed Articles**

- xxii Upananda Thero, “Theripehe” (2022) Chinese Language, Linguistic, and Research Approach” , “ Prabhasha Literary Journal Second Volume I ,issue II, Department of Language Studies , Bhiksu University of Sri Lanka, Anuradhapura (to be published) page: 55-69
- xxiii Upananda Thero, “Theripehe” (2022) , Intra - Linguistic Aspect of Chinese Buddhist Religious ,Literary Journal of Practical Buddhist , Bhiksu University of Sri Lanka, Anuradhapura (to be published) page: 45-53

- xxiv Upananda Thero, “Theripehe” (2022) Structure of the Simple Sentences of Chinese Language, Literary Journal of Integrated Society and Humanities Faculty, Rajaratha University, Mihintale, (to be published) Page 96-103

#### 5.1.4 Department of Social Science & Comparative Studies

##### Research Articles:

- i Nanda Thero, Soratha Thero Gonagoda and Kalubovitiyana Thero (2022) **"Study of Way of Studing Information and Communication Technology to be Effective the Teaching and Learning Process in the Pirivena Institution"**, BUSL-IOC-2022, Bhiksu University of Sri Lanka - Anuradhapura.
- ii **"Referred Study of Way of Using Information and Communication Technology for Office Management in the Pirivena Institutions"**, BUSL-IOC 2022, Bhiksu University of Sri Lanka – Anuradhapura", 7<sup>th</sup> International Buddhist Conference 2022, Bhiksu University of Sri Lanka.
- iii **"Study of way of using Information and Communication Technology to be Effective the Teaching and Learning Process in the Pirivena Institutions"**. International Conference, 2022, Bhiksu University of Sri Lanka – Anuradhapura
- iv **"A Comparative Study of Old Buddhist Education System and Present Western Education System in Sri Lanka"**, (2022) Bhiksu University of Sri Lanka – Anuradhapura
- v **"A Review of How the Teacher`s Behaviour is Effected to the Students` Learnig Pattern"** (Referring the Tripitaka) International Conference, (2022), University of Sri Jayawardenepura, Gangodawila.
- vi **"Study of Differentiation on the Sex"**, International Conference, (2022), University of Sri Jayawardenepura, Gangodawila.

##### Literary Articles :-

- vii Galwewa Vimalkhanthi Thero, **"Political and Adminstrative Stucture Revealed in the “Moola Brahmeeya Abhilekhana”** first Brahman documents, Pro .T.G. Kulathunga Abhithawa Collection, Central Cultural Fund, Colombo 07, P.221-249
- viii Hemaloka, Muwapetigewala (2022). **‘Impact of Self-esteem on Drug Addiction Among Adults in Sri Lanka’**, Annual Research Congress-2022, Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya, p.59.

- ix **Utilization of Buddhist Environmental Ethics for Minimizing Global Environmental Crisis**, (2022) ( Research done for M.Phil) Post Graduate Institute of Humanities and Social Sciences , Peradeniya University
- x Nanda Thero, Gonalagoda, (2022), **Study of utilization Buddhist Ethics for Solving Current Environmental Crisis** , Patipada, ,(Edit) Akmeemana Dammapala Thero and others, Sri Lanka Ramangnaya Maha Nikaya, pg.41-48
- xi Sudaththa Thero , Madugalle,( 2022), "**Study of Cognitive Development According to the Jin Piyaje**" Literary Journal -2022, Peradeniya University , Page no. 17-34
- xii Sudaththa Thero, Madugalle, (2022), "**Socialization and Teacher`s Role**" referred Literary Journal of Education Science Studies,2021, Issue 01, Bhiksu University of Sri Lanka – Anuradhapura page no. 22-44
- xiii Sudaththa Thero , Madugalle,(2022) “ **A Review of the Relationship Between Education and Philosophy**” Literary journal of Social Science Studies -2021 Bhiksu University of Sri Lanka – Anuradhapura, page no. 22-44
- xiv Soratha Thero, Kalubovitiyana, ( 2022), "**Socialization of in Adolescence**", Referred books, Education Social Science, Education Science Studies, ( Edit) Handagiriye Sirisumana Thero and Sudaththa Thero, First Volume, Issue I , Bhiksu University of Sri Lanka – Anuradhapura page. 75-107
- xv Soratha Thero , Kalubovitiyana, (2022) “**A Review of Old Buddhist Education in Sri Lanka**” Vimalaprabha , Literary Journal of Ven. Polhene Wimal Nahimi Abhinanda”( edit) Panamure Chandima Thero, Savindu Publications, Kahathuduwa, Page . 82/98

#### **Referred Literary Journal**

- xvi Somananda Thero, Kudawewe, (2022) “ **Modern Issues and Opinions on the Country of Buddha Born on**” (Collection of Articles of timely Challengers of Shasana”” Journal of literary research , Bhiksu University of Sri Lanka – Anuradhapura page. 305-327

#### **Invited lectures**

- xvii Somanada Thero , Kudawewa, “ **A Review from Brahman**", literature who effected the Society and Culture in Sri Lanka , from historical sources. Workshop for Academic Staff, 28.06.2022 Bhiksu University of Sri Lanka – Anuradhapura
- xviii Diploma in Buddhist Counselling , (2022) Pali and Buddhist Studies Unit, Kelaniya University



## 5.2 Coursers , Seminars & Workshop

Programmes, Lectures and Workshops conducted by Bhiksu University of Sri Lanka is as following table in 2022

	Programme/ seminars / Workshop	No. Conducted
1	Degree Programmes	09
2	Post Graduate Degree Programmes	03
3	Certificate/ Diploma Courses	12
4	Workshops	09

### 5.2.1 Degree Programmes

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

### 5.2.2 Post Graduate Degree Programmes

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

### 5.2.3 Certificate/ Diploma Programmes

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

## 6. Performance of Library

### 6.1 Book Collection of Library (2022.12.31 to date)

Sri Lanka Bhiksu University has 62,049 Books. They are categorized 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 - 2022

	Type	No. Acquired	Value (Rs.)
1	Purchases - Books	786	327,296.50
2	Donations – Books	292	558,530.48
3	Special Donations	965	
4	Donations – Booklets	01	50.00
	<b>Total</b>	<b>2044</b>	<b>885,876.98</b>

❖ **Book bindings** - 72

### 6.3 Library Membership - 2022

Group	Registered Memberships	Overall Membership
Internal Students	161	417
Academic Staff	01	57
Non-Academic Staff	00	100
External Course Members	02	80
<b>Total</b>	<b>164</b>	<b>654</b>

### 6.4 Books Issued for the Members

	2021	2022
No. of Books Issued	1,509	11,890

## 7. Finance & Auditing

### Recurrent Expenditures

Rupees. Million			
	Title	2021	2022
1	Personal Emoluments	283,124,729	308,082,621
2	Local/ Foreign Travelling Expenses	2,863,864	4,212,103
3	Supply	5,416,267	11,468,452
4	Maintenance	4,518,857	9,275,533
5	Contractual Services	35,658,851	42,134,579
6	Others	15,808,942	27,835,863
	<b>Total</b>	<b>347,391,510</b>	<b>403,009,151</b>

### 7.2 Capital Expenditures

Rupees Million			
	Title	2021	2022
1	Purchasing of Furniture and Office Equipment	7,505,858	7,819,392
2	Purchasing of Machinery	602,239	
3	Building and Constructions	107,923,811	11,500,958
4	Others (Construction and Rehabilitation)	3,758,368	1,552,058
5	Books	35,415	432,390
6	Land & Land Development	9,778,668	-
7	Capacity Building	305,534	80,000
8	Research and Conference	2,090,107	1,725,202
	<b>Total</b>	<b>132,000,000</b>	<b>23,110,000</b>

### 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
	<b>Total</b>		<b>2,200</b>

### 7.4 Details on Project Expenditure (Local/International Funded)

Rupees Million						
	Project	Total Estimate	2021 Expenditure	2022 Expenditure	2022.12.31 accumulated expenses as at	Physical Progress %
	Establishing Bhiksu University in a New premises - Stage I & II	2,200	99.86	11.5	2072.47	89.55%

## 7.5 Details on Infrastructure Facilities

### 7.5.1 Details on Infrastructure Facilities - Capital Projects

**Rupees Million**

	Project	Date of completion	Estimate	2022 Expenditure	2022.12.31 accumulated expenses as at	Physical Progress%
1	Hostel Building for 25 Foreign Students	2020.01.13	104	0.523	81.366	100%
2	Staff Residencies for Vice Chancellor, Deans, Heads of Departments, Executive & Non Executive Officers	2021.03.08	255	1.179	176.823	100%
3	Multi purpose building	2023.09.11 (Extended)	486	0.697	178.053	37.28%
4	Construction of Language and Culture Department	2014.02.15 (Extended)	383	0.353	254.592	100%
5	Construction of Buddhist Studies Department	2013.05.15 (Extended)	268	0.511	196.397	100%
6	Hostel Construction and Construction of Quarters of Deputy Invigilator.	2013.05.15 (Extended)	118	3.605	68.618	100%
	Total		1614	6.868	955.849	

### Details on Infrastructure Facilities - Recurrent Projects

	Title	2021 Expenditure Rs	2022 Expenditure Rs
1	Recurrent Projects	28,416,731	1,323,066
2	Consultation Services	-	-
3	Releasing of Retention	117,759	489,288
4	Payments for Technical Evaluation Committees	49,000	-

## 7.6 Details on Financial Performance (Expenditure)

**Rupees Million**

	Title	2021		2022		
		Income	Expenses	Income	Expenses	Excess/ Deficiency
1	Recurrent - Non Project	341,400,000	347,391,510	395,200,000	403,009,151	(7,809,151)
2	Capital - Non Project	6,154,000	6,154,009	11,609,042	11,609,042	-
3	Projects - Local Funded	125,846,000	125,846,000	11,500,958	11,500,958	-

## 7.7 Financial Performance - 2022

Rupees

	<b>Total</b>	<b>2021</b>	<b>2022</b>
1	Cost per Student - Recurrent Expenditure	750,306	870,430
2	Cost per Student - Capital Expenditure	285,097	49,914
	<b>Total</b>	<b>1,035,403</b>	<b>920,344</b>



## **8.1 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.

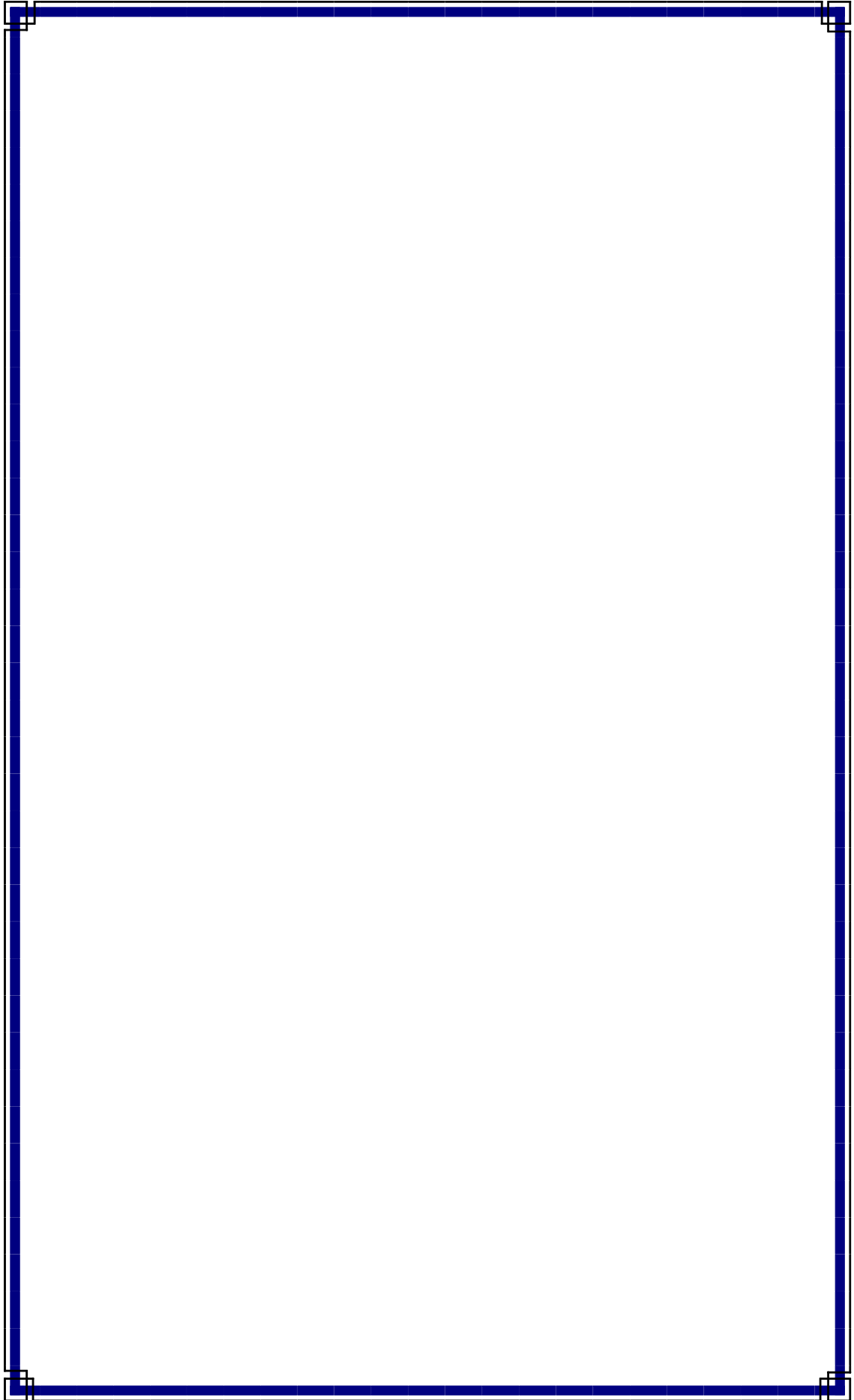
### **Activities conducted by the university on the basic of sustainable development.**

1. 30% out of monthly Electricity requirement has been fulfilled by Solar power System ( 100KW) and street lamp system ( consisted of 70 of lamps) started at the beginning of the year. . It is expected to increased up to 100% on the provisions 2018.
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 Manamunawatta and Thisawewawatta 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 - 2022

Bhiksu University of Sri Lanka  
Anuradhapura



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 31<sup>st</sup> December 2022 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 Bhiksu University of Sri Lanka for the year ended 31 December 2022 comprising the Statement of the Financial position as at 31<sup>st</sup> December 2022 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 read with the section 46 Buddhasravaka Bhiksu University Act No. 26 of 1996, 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 31<sup>st</sup> of December 2022 in accordance with Sri Lanka Public sector Accounting Standard.

### **1.2 Basis for the Qualified Opinion**

- (a) Non – Currents Assets had not been reviewed annually as per the paragraph 65 of the No: 7 of public sector Accounting standard and Rs. 35,695,254/= cost of 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.
- (b) Actions had not been made to identify the Capital Grants of Rs. 23,110,000 recovered in the year under review as per the NO.11 of the Sri Lanka Public sector Accounting Standard.
- (c) as per the paragraph (d) of the No: 11 of Sri Lanka Public Sector Accounting standard, Rs. 495,140 of Computer Software's had been shown under property plant and equipment though it should be shown separately in the Finance statement without showing under the property plant and equipment.

Audit had been done according to the Sri Lanka Auditing Standards. Auditor's responsibility on these standered 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 qualified opinion.

### 1.3 Other information contained in the Annual Report 2021 of University

Other Information means the information included in the Annual Report 2022 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 be ceased .

- 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 (b) (xv) of paragraph 11 of Sri Lanka Bhiksu University Act No. 15 of 2012	Though it should be held an interview after the probationary period, Two Assistant Audit Officers working the Internal Audit Section had been confirmed in service on the approval given by the Council as per the section No. 25 of the Buddhasravaka Bhiksu University Act No. 26 of 1996.
(b) Paragraph 5.2 of XIX o the Establishment Code of Democratic Socialist Republic of Sri Lanka	House rent had been charged monthly respectively Rs. 500 and Rs. 2000 From two house beneficiaries of Academic and Nonacademic Staff and no rent had been charged form 09 Academic Staff resident in the houses scheduled.
(C) Paragraph No. 3.3 of Circulars of the University Grant Commission No. 04/2013 dated 10 April 2013	Though the last year Report of Board of Survey should forward to the Auditor General before 17 March of each financial year even as at 31 March 2023 the report had not been done as per.

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.

Section 3 (v) and 3(i) of Buddhasravaka Bhiksu University 1996	Though the it must to act to achieve the objective of promoting Buddhist culture and values to the aim of university 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 Jyothisha 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.

a) 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 2023 the system had not been completed.

- b) Though the contract had been made to end the construction of the Multi-Purpose building of Sri Lanka Bhiksu University contract value of Rs. 384,409,981, the construction had been stopped even as at the 30<sup>th</sup> of April 2023 by extending as financial difficulties. The contractor had been over paid or Rs. 6,603,970 for the non-performed works as at the audited date of 13<sup>th</sup> of January 2023

### **2.3 Other Matters**

- (a) Total cost of Rs. 80,843,406 hostel building for 25 foreign students completed as at 15<sup>th</sup> 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**

<b>Paragraph of Auditor General's Report</b>	<b>Matters inquired by Auditor General</b>		<b>Measures taken regarding the matter up to now</b>
<b>1. Financial Statements</b>	<b>1.1.</b> The base for the qualified Opinion	(a) Since the economic life-time of non-current asset has not been reviewed as per the paragraph 65 of Sri Lanka Accounting Standard No. 07, Rs. 35,695,254 cost of assets fully depreciated were being used. Accordingly, estimated defects have not been corrected as per Sri Lanka Public Accounting Standards.	Revaluation of asset has been started in the year 2022. Accordingly, motor vehicles and Library books were revalued on 31.12.2011. Within the year 2023, action will be taken to revalue these assets.
		(b) Action had not been made to identify amounts of Rs. 23,110,000 of capital donations of the year under review in the Financial Statement as per Sri Lanka Public Accounting StandardsNo.11	Amount of Rs. 3,357,260.00, out of the capital donations Rs. 23,110,000.0 received, have been identified in the Financial Operation report. Balance amount has been mentioned in the Statement of Financial position. The amount incurred on the current assets in the year 2023 has been mentioned in the notes to the financial statements as per the Public Accounting Standards No.11
		(c) Computer software application cost of Rs. 495,140.00 had been shown under the property plant and equipment though they should be shown under the intangible assets as a separate item in the statement of financial condition as per the paragraph (c) of the Sri Lanka Public Accounting StandardsNo.17	This is not shown in the statement of financial condition as intangible assets since Net value of this had become Zero within past few years. However, action will be taken as mentioned under the intangible assets in the year 2023

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
2. Report on other Legal and Regulatory Requirements	2.2.2 paragraph (b) (xv) Sri Lanka Bhiksu University Act No. 15 of 2012	(a) Though there should be an interview after the probationary period, two assistant audit officers working the Internal Audit Section had been confirmed in the service on the approval of the Council as per the section No. 25 of the Buddhasravaka Bhiksu University Act No. 26 of 1996.	Thought these officers have been appointed as per the Circular No. 903 issued by University Grant Commission, the way of confirming in the service has not been mentioned in it. Accordingly, no circulation is available saying that there should be an exam when confirming in the service. Therefore, relevant two officers have been confirmed in serve as per the paragraph no. 21.1.4 of the chapter no. 111 of the establishment code for the higher education institutions and university grants commission and the paragraph no. 25 of Buddhasravaka Bhiksu University Act No. 26 of 1996. However, actions have been taken to enquire regarding confirming the officer of audit assistant in service from other national Universities.
	Paragraph 5.2 of the chapter XIX of the Establishment Code of Democratic Republic Socialist of Sri Lanka.	(b) Quarters rent had been charged monthly respectively Rs. 500 and Rs. 2000 from two house beneficiaries of Academic and Non-academic Staff and no rent had been charged form 09 academic staff residents in the quarters. Annex (...)	A committee for making regulation and taking action, and charging fees regarding and the quarters 1 facilities for the venerable lecturers have been appointed by the 256 <sup>th</sup> council (S.R.C) Accordingly, the report including fees and the hostel regulations prepared by the said Quarters Committee had been approved by the`271th council held on 10.02.2023  Accordingly , actions have been taken to recover the new charges considering the facilities in the quarters, base on the report prepared by the appointed Quarters Committee

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
	Paragraph No. 3.3 of University grants commissions circular No. 04/2013 dated 10 of April 2013	(c) Though Board of Survey report should be forwarded to the Auditor General before 17 <sup>th</sup> March of each year even as at 31 <sup>st</sup> of March 2023, actions had not been taken as per.	Actions have been taken to forwarded Board of Survey report on 30.05.2023.
	2.2.3Section 3 (v) and 3(i) of Buddhasavaka Bhiksu University 1996	Although all the lectures and courses should be focussed on, as per the Paragraph No. (v) 3 of Buddha Shravaka University Act 1996, the objective of training Bhikkhu students in accordance with the teaching of Buddha, The Unit of Postgraduate Degrees, External Degrees and Extension Courses has been conducting Advanced Certificate in Astrology course contrary to the Act.	As per the Paragraph No. (v) 3 of Buddha Shravaka University Act 1996,"promoting the Buddhist culture and it's values." Astrology is embedded in the Sri Lankan Buddhist Culture. The Advanced Certificate in Astrology course has been initiated under the approval of the Senate and the Council of the University. Accordingly this is in compliance with the aims and objectives of the University .
	2.2.4 Paragraph (h) 12 of the National Audit Act No. 19 of 2018	(a) Though the turnover of the selected bidder, for establishing the Enterprise Resource Planning (ERP), should exceed its 50 million rupees in the previous three years, according to the prepared bidding document, a bidder which had not fulfilled that requirement has been selected as the winning bidder. The contract valued at 8 million rupees, should have been ended as at 31 <sup>st</sup> of May 2018 as per the agreements. Though 4 million rupees had been spent as at 31 <sup>st</sup> March 2023, the system had not been completed.	As there was no internet connection covering the entire University to implement Enterprise Resource Planning(ERP), arrangements were made to establish new internet connection covering the whole University. The system was handed over to the University on 06.06.2023. Accordingly, actions have been taken to correct faults in this information technology system and required steps are being taken by the University to perform the project effectively and efficiently.

Paragraph of Auditor General's Report	Matters inquired by Auditor General		Measures taken regarding the matter up to now
		(b) Though the contract had been made to end the construction of the Multipurpose Building Bhiksu University of Sri Lanka, at a cost of contract value of Rs. 384,409,981, on 20 <sup>st</sup> May, 2022 starting from 22 <sup>nd</sup> May 2020, the construction had been stopped as at the 30 <sup>th</sup> of April 2023 by extending financial difficulties. The contractor had been over paid or Rs. 6,603,970 for the non-performed works as at the audited date of 13 <sup>th</sup> of January 2023.	Since the project has been started by contractor as of 25 <sup>th</sup> April, 2023, it is informed that recommendations for the future payments will be made based on your observations. However, payment has not been made for Rs.13.4 million for the 8 <sup>th</sup> bill produced by the contractor. Accordingly, Rs. 6.6 million of overpayment has not been made to the contract institution.
	2.3 Other matters	(b) Though hostel building constructed at a total cost of Rs. 80,843,406 for 25 foreign students completed as at 14 <sup>th</sup> of January 2020 has not been used for more than 03 years, and it as there is only one student, electricity and fixes of Rs. 3,411,000, fixed to the building is there without utilizing.	Under the program od registration of foreign student implemented by the Unit for International Relations of the University, an Indian Monk Ngithon Tikkak Student Bhikku, under the registration Number BUSL /FS/20/21/00,1 is studying.  Further, from the academic year 2022/2023, three foreign students have applied to the University and the Student Recruitment Committee was held in the month of May, and actions are being taken for the recruitment of those foreign student Bhikkus.

Sincerely,  
Sgd: illegibly

Senior Professor Venerable Kanattegoda Saddharatana Nayaka Thero.  
Vice Chancellor - Bhiksu University of Sri Lanka



# Annual Report & Account **2022**

Bhiksu University of Sri Lanka  
Anuradhapura

## **Presentation of Financial Statements of Sri Lanka Bhiksu University for year 2022**

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

01. It is hereby presented the financial report of the Bhiksu University of Sri Lanka for the year 2022 is forwarded herewith as per the section 46 of Sri Lanka Bhiksu University (Amendment) Act: No.15 of 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. 418,310,000/= has been received from the government as recurrent and Capital grants  
Government Grants:

Recurrent :	Rs. 395,200,000
Capital Asset rehabilitation	<u>Rs 23,110,000</u>
	<u>Rs. 418,310,000</u>
  - ii. Rs. 18.94 Mn. Has been earned from Internal Activities
  - iii. Total operational Expenditure for the year is Rs. 537.40 Mn.  
This is for basically for personnel Emolument and the amount is Rs. 308.08 Mn.
  - iv. Deficit of operation in the current year is Rs. Mn. 19.42. This operational deficit of Rs. Mn. 34.98 is after ducting the depreciation of fixed asset, gratuity fund reserves and the except the effect of accrued expenses and degradation of Capital funds.
  - v. The Net value of property, plant and equipment's is Rs. Mn. 1679.41 as at reporting date. The details of movement of them have been shown in note 02 of the Financial Statement
  - vi. The work in progress for the reporting date is Rs. 182.69. This is initially for the Multi-purpose Building which is being constructed.
  - vii. Balance of the current account is Rs.4,754,475 as at end of the year. This amount is consisted with recurrent expenditure of Rs.4,314,440 and such amount has totally spent for accrued expenses within the first quarter of the year 2022.
  - viii. To the reporting date the value of the reserve of agreement violating lecturers is Rs. Mn. 98.87. Actions are being taken according to the UGC Circulars. Detail regarding the matter has indicated in note 10.
  - ix. 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. 4.39 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.400.95 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.51.50 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

Senior Prof. Ven.Kanattagoda Saddharatana 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.	Notes	2022 Rs.	2021 Rs.
<b>Assets</b>				
<b>Non-Current Assets</b>				
Property Plants and Equipments	14	2	1,679,408,664	1,722,676,775
Work in progress	15	3	182,689,767	163,704,136
Investments	15-16	4	26,048,936	22,677,779
Receivable Balances	16	7	10,168,898	9,758,938
Investments Accounts of Employee Trust Fund	42-49	37	400,952,320	327,180,376
			<b>2,299,268,585</b>	<b>2,245,998,004</b>
<b>Current Assets</b>				
Stocks	16	5	6,883,203	2,897,449
Advance and Savings	16	6	44,109,715	54,843,564
Receivable Balances	16-17	7	14,056,082	7,921,969
Payment in advance	18	8	865,866	981,474
Short Term Investment	15	4.1	51,245,133	37,759,882
Bank Money	18	9	5,474,925	8,028,911
			<b>122,634,924</b>	<b>112,433,249</b>
			<b>2,421,903,509</b>	<b>2,358,431,254</b>
<b>Total Assets</b>				
<b>Capital and Liabilities</b>				
<b>Reserves</b>				
Capital Reserves	7		1,525,341	1,525,341
Assets Revaluation Reserve	7		98,866,429	28,507,469
General Reserve	7		(240,100,355)	(336,384,356)
Reserves of villating agreements by lectures	18	10	11,168,909	9,232,925
Special Funds and Donations	19	13	202,657,724	330,836,970
			<b>74,118,048</b>	<b>33,718,349</b>
<b>Capital</b>				
Capitalized Capital Aids	19	11	1,501,574,895	1,574,159,852
Non-Capitalized Capital Aids	19	12	225,829,482	217,577,700
			<b>1,727,404,377</b>	<b>1,791,737,552</b>
<b>Non Current Liabilities</b>				
Employee Trust Fund	42-49	37	400,952,320	327,180,376
Donation and Other Funds	20-21	14	40,160,240	36,112,541
Gratuity Reserves	21	15	89,659,843	87,060,297
			<b>530,772,403</b>	<b>450,353,213</b>
<b>Current Liabilities</b>				
Gratuity to be paid	21	15	7,651,455	3,934,711
Gift and Other Funds	20-21	14	1,706,960	-
Sundry Creditors	21	16	13,666,901	14,041,278
Work in Progress Extern/Internal Courses	22-28	17	27,947,989	20,638,247
Retention and Security Deposits	29	18	22,953,625	29,673,109
Accrued Expenses	30	19	15,681,751	14,334,795
			<b>89,608,681</b>	<b>82,622,140</b>
			<b>2,421,903,509</b>	<b>2,358,431,254</b>
<b>Total Capital and Liabilities</b>				

These Financial Statements have been prepared and presented as per the Accounting Standards issued by the Chartered Institute of Sri Lanka.

Sgd: illegibly  
G.R.Thushan Anurudda  
Bursar

Accounting Policies and Notes in Page No 8 to 49 are part of this Financial Statement. Responsibility of Preparation and present of this Financial statement is on University Council. This Financial Statements are approved and signed by us, the Supreme Council

..... U.D. Dodanwala Registrar 10/03/2023	..... Professor Venerable Kanattagoda Saddharatana Nayaka Thero Mahopadhyaya	..... Professor Gamini Senanayaka Member of the Council	..... Professor B.A.Karunaratna Member of the Council
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**Sri Lanka Bhiksu University**  
**Cash Flow Statement**

As at 31st of December	page No.	Notes	2022 (Rs.)	2021(Rs.)
<b>Treasury Provisions</b>				
Recurrent Provisions			395,200,000	341,400,000
Treasury Provisions- Rehabilitation			1,552,058	16,903,751
Treasury Provisions- Capacity Building			80,000	276,834
Treasury Provisions- Research and Developments			1,725,202	742,902
Depreciation of Capital Funds			84,085,915	77,003,356
			<b>482,643,175</b>	<b>436,326,843</b>
<b>Other income</b>				
Interest form Investments	31	20	9,055,079	3,398,061
Interest form Loans			602,114	576,634
Rent from Properties			1,897,400	992,598
Sundry Income			5,358,424	2,030,695
Student Registration ( Internal)			943,456	761,175
Exam fee income			95,550	160,528
Profit from disposal of Assets			23,622	108,422
income from Selling of Magazine Publications			6,360	-
Income from Special Fund Donation Depreciations			16,396,218	-
Income from Convocations			33,500	751,500
Income from Fines			125,823	24,031
Income form Stationery			849	319
Income from Transportation			799,621	542,573
			<b>35,338,016</b>	<b>9,346,536</b>
<b>Total Operating Income</b>			<b>517,981,191</b>	<b>445,673,379</b>
<b>Operating Expenditure</b>				
Personel Emoluments	31	21	308,082,621	283,124,729
Traveing Expenses	31	22	4,212,103	2,863,864
Supplies	31	23	11,468,452	5,416,267
Maintenance Activities	31	24	9,275,533	4,518,857
Contractual Services	31	25	42,134,579	35,658,851
Expenditure of Traning and Development	32	26	871,228	560,769
Bursaries	32	27	20,251,338	7,995,950
Sundry Recurrent Expenditure	32	28	6,713,297	7,252,223
Stock clearance/Reserves for Stock			310	15
Loss from the Donation of Assets			112,755	19,108,314
Recurrent Nature expenses			1,552,058	3,758,368
Skill develoment under the rehabilitation provisions			80,000	305,534
Research and Development			3,725,202	2,090,107
Fixed Assets Depreciation	32	29	128,924,993	120,311,895
<b>Total Operational Expenditure</b>			<b>537,404,469</b>	<b>492,965,743</b>
<b>Dificity</b>			<b>(19,423,278)</b>	<b>(47,292,364)</b>

G.R. Thushan Anuruddha  
Bursar

U.D.Dodanwala  
Registrar

Professor Venerable Kanattagoda  
Saddharatana Nayaka Thero  
Mahopdhyaya

Sri Lanka Bhiksu Unersversity -Anuradhapura  
Cash Flow Statement

For the year ended 31 December	2022	2021
<b>Money recieved from operational Activities</b>		
Deficity generated form operational actiuvities	(19,423,278)	(47,292,364)
<b>Non Financial Transactions</b>		
Depriciation	128,924,994	120,311,894
Gratuity	10,269,323	10,686,974
Interest Income	(9,055,078)	(3,398,061)
Profit incurred on disposal of assets	112,755	19,108,314
Loss incurred on disposal of assets	(23,622)	(108,422)
Write off stock	310	15
Capital fund Diminision	(100,498,303)	(77,003,356)
<b>Surplus/Deficite before adjusting working Capital Changes</b>	<b>10,307,101</b>	<b>22,304,994</b>
<b>Changes in working Capital</b>		
Increased/ decreased Stock	(3,986,064)	(964,624)
Increased/ decreased Balance recievables	(5,127,454)	15,212,669
Increased/ decreased Payment in advance	115,608	(4,287)
Increased/ decreased Advance and savings	10,733,849	16,405,643
Increased/ decreased Sundry Creditors	(702,569)	1,545,336
Increased/ decreased Accured expenses	1,603,530	3,432,069
Increased/ decreased retention money and security	(6,700,777)	14,088,073
Incompleted External Coueses	12,603,535	(6,377,860)
Payment of Gatuity	(3,934,711)	(8,086,198)
<b>Net cash flow received form operating activities</b>	<b>4,604,947</b>	<b>35,250,821</b>
<b>Cash flow derived from Investment activities</b>		
Purchase of fixed Assets	(3,151,098)	(34,957,906)
Selling of Fixed Assets	25,162	350,131
New Investments	(35,567,100)	(729,000)
Interest Income	4,135,252	4,138,874
Capital interest converted to capital	(4,161,343)	(3,425,927)
Withdrawal of Fixed Deposits	30,745,075	(624,702)
Work in progress	(26,124,710)	(125,647,992)
<b>Net cash flow received from Investmenmt activities</b>	<b>(34,098,762)</b>	<b>(160,896,522)</b>
Cash flow derived from Financial activities		
Government Grants		
Office Equipment Furniture and Library Books	3,902,916	12,584,126
Land and Building	15,865,996	105,492,387
<b>Net cash flow derived from financial activities</b>	<b>19,768,912</b>	<b>118,076,513</b>
Cash and cash Equalents	582,198	14,735,806
Total of cash and cash equivalent at the beginning of the year	21,210,514	6,256,797
<b>The value of cash and cash equivalent at the ending of the year</b>	<b>21,792,712</b>	<b>20,992,603</b>
Total of cash and cash equivalent at the beginning of the year		
Cash in the Bank (9)	5,474,925	8,028,911
Fixed deposits less than three months(4.1)	16,317,787	12,963,692
	<u><b>21,792,712</b></u>	<u><b>20,992,603</b></u>

**Sri Lanka Bhiksu University**  
**Appropriation Financial Statement for the year ended 31 December 2022**

Description	2022 Rs.	2021 Rs.
Balance as at 01.01.2022	(336,384,356)	(295,693,539)
Adjustment to last year	-	-
Adjustment related disposal to the property plants and equipment during the year.	-	11,622,000
Adjustment in the year	1,365,532	(5,020,453)
Special funds/ Donations	114,341,746	
Deficit of the year	(19,423,278)	(47,292,364)
<b>Balance as at 31.12.2022</b>	<b>(240,100,356)</b>	<b>(336,384,356)</b>

**Bhiksu University of Sri Lanka**  
**Statement of changes in equity**

	Capital Reserve	Revaluation of asset reserve	General Reserve	Reserve of lectures violated the agreements	Capital	Special fund and donations	Total equity
Balance as at 31.12.2020	1,525,341	45,343,906	(295,693,539)	8,797,504	1,750,664,395	326,012,457	1,836,650,064
Ajustment of disposal related to building in the year	-	(11,622,000)	11,622,000	-	-	-	-
Ajustment to be paid for State Engineering Cooperation	-	(5,214,437)	-	-	-	-	(5,214,437)
Ajustment of interest Income for the Loan fund, Doanation fund	-	-	(3,996,742)	570,739	-	-	(3,426,003)
Capitalized Asstes in the year	-	-	-	-	41,073,157	-	41,073,157
donation reciepts	-	-	-	-	-	4,824,513	4,824,513
other	-	-	(1,023,711)	(135,318)	-	-	(1,159,029)
Deficit of the year	-	-	(47,292,364)	-	-	-	(47,292,364)
<b>Balance as at 31.12.2021</b>	<b>1,525,341</b>	<b>28,507,469</b>	<b>(336,384,356)</b>	<b>9,232,925</b>	<b>1,791,737,552</b>	<b>330,836,970</b>	<b>1,825,455,901</b>
Ajustment of Revaluation amount related to buildings	-	(7,045,649)	-	-	-	-	(7,045,649)
Ajustment to be paid for State Engineering Cooperation	-	(485,796)	-	-	-	-	(485,796)
Ajustment of interest Income for the Loan fund, Doanation fund	-	-	(896,850)	435,984	-	-	(460,866)
Library books	-	18,034,738	-	-	-	-	18,034,738
Motor vehicles	-	59,855,667	-	-	-	-	59,855,667
Capitalized Asstes in the year	-	-	-	-	(64,333,175)	-	(64,333,175)
Depletion of assets under the special funds /donation	-	-	114,341,742	-	-	(130,737,960)	(16,396,218)
other	-	-	2,262,387	1,500,000	-	-	3,762,387
donation reciepts	-	-	-	-	-	2,558,714	2,558,714
balance as at 31.12.2022	-	-	(19,423,278)	-	-	-	(19,423,278)
<b>2022.12.31 Balance</b>	<b>1,525,341</b>	<b>98,866,429</b>	<b>(240,100,355)</b>	<b>11,168,909</b>	<b>1,727,404,377</b>	<b>202,657,724</b>	<b>1,801,522,425</b>

## Notes relevant to Financial Statements

### 1. Information of incorporation

#### 1.1.1. Reporting Institution

“Buddhasravaka Bhiksu University “ was established by the Buddhasravaka 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 Buddhasravaka 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 Bhiksu 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 31<sup>st</sup> of December 2022.

#### 1.2.4 Basis of preparation

Financial statement were prepared on accrual basis according to the Sri Lanka Public Sector Accounting Standard based on historical Cost basis except property, plant and equipment . property plant and equipment are 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. Use of judgment/ Estimates/ and assumes**

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 rated for the assets is as follows.

Building	5%	Water supply system	10%
Office equipment	20%	Tools and equipment's	20%
Teaching Equipment's	20%	Computer Software	20%
Library books	20%	Safety lamp system	10%
Furniture	10%	Graduation Cloak	20%
Intercom sysytem	20%	Name Board	10%
Machinery and plants	10%	Internal Road system	10%
Motor Vehicles	20%	Computer hardware	20%
Channel System	10%		

### 1.3.2 Work In progress- Capital

All assets is being built is shown to Cost. After the construction is completed and become to the usage condition the value is transferred to the relevant asset category Property , Plant and equipment.

### 1.3.3 Stock is issued to FIFO Method. Allowances are reserved fro the stocks which moves slowly. Stock of the year end calculated on cost .

### 1.3.4 Investments

Investments include the repurchasing of Treasury Bills. This Investment shown on cost as at the end of the year.

### 1.3.5 Gratuity Reserves

Gratuity reserves are made for the payment of a year of a service period for the university staff. Payment are made for the staff who worked 5 years or more under the payment of Gratuity Act No. 12 of 1983.

1.3.6 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.

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.

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

#### **1.3.7 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.

#### **1.3.8 Special Funds**

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

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

1.3.9 As there is no Accounting Standards for donation received from various person and government institutions , as per the LKAS -20 : Accounting & for Government Grants and Disclosure of Government Assistance, the notes of the donations are being shown in the statement of the financial position the said donation and special fund are being degrading according to the life time of the assets from the year of capitalized those assets.

Asset category	Number of year depletion the asset	Asset category	Number of year depletion the asset
Building	20	Water supply system	10
Office equipment	5	Tools and equipment's	5
Teaching Equipment's	5	Computer Software	5
Library books	5	Safety lamp system	10
Furniture	10	Graduation Cloak	5
Intercom system	05	Name Board	10
Machinery and plants	10	Internal Road system	10
Motor Vehicles	05	Computer hardware	5
Channel System	10		

### 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.

#### 1.3.11.1 Treasury Provisions

All Recurrent provision received from the Sri Lanka Treasury are taken to the operation Revenue on receipt basis. In Addition to that, if Capital grants received from the Sri Lanka Treasury incurred on Capacity building, research and development, they are being identified under the operational revenue on receipt basis.

#### 1.3.11.2 Interest income

Interest income are identified on accrued basis

### **1.3.11.3 Operational Expenditure**

They are classified as the nature of the expenditure and if it is not specified, reported on accrued basis.

### **1.3.11.4 Foreign exchange conversion**

It is converted to Sri Lanka Rupees according to the exchange rate when the transaction is made. The relevant bank charges are shown under the said expenditure head.

### **1.3.12 Cash Flow Statement**

Cash flow statements are being prepared using the indirect method as per the Sri Lanka Accounting Standard No 07, the Cash flow Statement

### **1.3.13 Cash and Cash Equivalents**

Cash and cash equivalents include, Cash in hand, balance of the savings Accounts, balance in the Current Accounts, Call deposits, and the fixed deposits matured within three months (short term Investment)

Bhikshu University of Sri Lanka -Anuradhapura

2. property and equipments

		Cost/Revaluation value					Cumulative Depreciations					Net 2022	Net Value 2021		
		විකල්ප 2022.01.01	විකල්ප 2022.01.01	විකල්ප 2022.01.01	විකල්ප 2022.01.01	විකල්ප 2022.01.01	Cumulative Depreciation as at 2022/01/01	Depreciation of removing assets	Depreciation of revaluation assets	Transfers	Depreciation of the 2022			Accumulative Depreciation as at 2022/12/31	
1	Building	1,917,419,510	-	(6,647,970)	-	-	1,910,771,540	468,051,901	-	-	(620,667)	95,566,821	562,998,055	1,347,773,485	1,449,367,609
2	Office equipments	12,599,695	249,399	-	-	-	12,849,094	8,824,306	-	-	-	1,232,775	10,057,081	2,792,013	3,775,389
3	Teaching equipments	9,255,803	-	339,300	-	(262,289)	9,332,814	7,435,553	(151,318)	-	339,300	892,507	8,516,042	816,772	1,820,250
4	Library books	18,966,386	2,648,978	-	-	(24,162)	21,591,202	16,754,435	(23,177)	(18,034,738)	-	1,303,480	-	21,591,202	2,211,951
5	Furnitures	77,236,521	696,407	-	-	(5,700)	77,927,228	38,231,090	(3,916)	-	-	7,744,723	45,971,897	31,955,331	39,005,431
6	Internal Communication systems	6,582,458	443,011	(1,311,250)	-	-	5,714,219	4,295,935	-	-	(1,311,250)	1,008,368	3,993,053	1,721,166	2,286,523
7	Motor Vehicles	29,554,430	1,702,575	5,538,032	-	-	36,795,037	6,569,931	-	-	620,667	3,905,820	11,096,418	25,698,619	22,984,499
8	New Water Supply Systems	58,284,750	-	-	8,604,250	-	66,889,000	49,210,028	-	(51,251,417)	-	2,041,389	-	66,889,000	9,074,722
9	Equipments	18,388,242	-	-	-	-	18,388,242	12,520,005	-	-	-	1,838,824	14,358,829	4,029,413	5,868,237
10	Equipments	22,581,338	1,167,048	971,950	-	(700)	24,719,636	18,292,061	(700)	-	971,950	2,000,432	21,263,743	3,455,893	4,289,277
11	Computer Software	495,140	-	-	-	-	495,140	495,140	-	-	-	-	495,140	-	-
12	Computer hardware	26,707,202	2,102,000	-	-	(286,635)	28,522,567	21,514,506	(286,079)	-	-	2,642,234	23,870,661	4,651,906	5,192,696
13	Security Electricity Lamp system	23,044,571	-	-	-	-	23,044,571	9,833,363	-	-	-	2,304,457	12,137,820	10,906,751	13,211,208
14	Cloaks	203,600	-	-	-	-	203,600	157,912	-	-	-	12,140	170,052	33,548	45,688
15	Name Boards	2,828,226	-	-	-	-	2,828,226	1,169,164	-	-	-	282,823	1,451,987	1,376,239	1,659,062
16	Internal Roan Network	51,722,043	-	-	-	-	51,722,043	23,499,297	-	-	-	5,172,204	28,671,501	23,050,542	28,222,746
17	Channael System	9,778,668	-	(18,707)	-	-	9,759,961	-	-	-	-	975,996	975,996	8,783,965	9,778,668
18	Land	123,882,819	-	-	-	-	123,882,819	-	-	-	-	-	-	123,882,819	123,882,819
		<b>2,409,531,402</b>	<b>9,009,418</b>	<b>(1,128,645)</b>	<b>8,604,250</b>	<b>(579,486)</b>	<b>2,425,436,939</b>	<b>686,854,627</b>	<b>(465,190)</b>	<b>(69,286,155)</b>	<b>-</b>	<b>128,924,993</b>	<b>746,028,275</b>	<b>1,679,408,664</b>	<b>1,722,676,775</b>

2.1 All Motor vehicles and libray books of the university had been revalued on 31/12/2011. Accordingly , Net book value of Rs. 7, 033,33 ( Cost of Rs. 52,284,750/= , Depreciation Reserves 51,251,417) of motor vehicles have been revalued to Rs. 66,889, /- to the date of 31.12.2022.Further libry books of Net book value Rs. 3,556,464 asat 31.12.2020 , revalued to rs. 21,591,202 on 31.12.2022

2.2 2 Multimedia Projectors of Net book value Rs. 110,971.43 (Book value Rs. 262289.29, Depreciation reserve Rs. 151,317.86) have been stolen. Police Investigations are being held. Further a lop top of (Cost of Rs. 151,317.86 acumulative Depreciation Rs. 60,000) which is categorised as waste has been lost.

2.3 2.3 For the bulding of Deans and Department Head's Head quarters by allocation the provisions of Rs 1,100,001 The contractor had not got the approval of Urban Development Authority as at 13.12.2022. Therefore amount of Rs. 1,100,000 have not been paid to the contractor.

2.4 The contractor has not been fulfilled getting approval of Urban Development Authority for the building construction of hostel with 25 rooms for foreign students by allotted provisions of Rs. 800,000. Therefore this amount of Rs. 800,000 have not been paid to the contractor as at 31.12.2022

**Sri Lanka Bhiksu University- Anuradhapura**

**3. work in progress**

	2022	2021
	රු.	රු.
Approval of Project plans for new building of the University		
* Municipal Council of Anuradhapura	-	149,472
* Urban Development Authority proposed hostel	-	6,729,658
proposed plan (constructing Engineering service and Public facilities Engineering and Laboratory service	-	11,424
Project plan 2017 2019	-	31,055
Development of CircuitsBangalw	-	124,040
Building of Multi task building	15,119,382	80,500
Computer software system	163,046,285	7,077,036
establnshing of Cuirtain in quarters of the Mahopadhayaya	4,000,000	145,081,693
Fencing of new land	-	419,258
	524,100	-
	<b>182,689,767</b>	<b>163,704,136</b>

**4. Investments**

<u>Fixed assets</u>	2022			2021		
	Non current	current	Total	Non current	Current	Total
	Rs.	RS.	Rs.	Rs.	Rs.	
Reach fund	5,467,558	853,594	6,321,152	5,027,656	776,136	5,803,792
Mahodyayaya Fund	4,922,105	2,011,551	6,933,656	5,944,387	610,765	6,555,152
Donation fund Investments	4,494,109	-	4,494,109	2,466,226	-	2,466,226
funds of External Cources ,Capacity development of Accademic and Non accademic staff	-	42,280,251	42,280,251	-	30,475,235	30,475,235
Investments of Hostel Security	1,925,368	545,385	2,470,753	1,501,799	500,843	2,002,642
University Development Fund	-	5,554,352	5,554,352	-	5,396,903	5,396,903
fund of breaching contrant by university lectures	9,239,796		9,239,796	7,737,711	-	7,737,711
	<b>26,048,936</b>	<b>51,245,133</b>	<b>77,294,069</b>	<b>22,677,779</b>	<b>37,759,882</b>	<b>60,437,662</b>

**4.1 short term Investment**

fixed deposits - current

	2022	2021
	Rs	Rs
nore than 3 months Less than one year	34,927,346	24,796,190
less than three months ( recorded in the Cash flow Statement	16,317,787	12,963,692
	<b>51,245,133</b>	<b>37,759,882</b>

**4.2 Changes in he Fixed Deposits**

	2022	2021
	Rs	Rs
<b>Balance forward</b>	60,437,662	58,844,035
New deposits	44,978,306	729,000
Capitalizing of interest and earnings	4,161,343	4,009,313
withdrawals	(32,283,242)	(3,144,686)
year end balance	<b>77,294,069</b>	<b>60,437,662</b>

## Sri Lanka Bhiksu University

### 4.3 Fixed Deposit Investment - According to Bank

	2022 Rs	2021 Rs
Bank of Ceylon	9,476,390	8,601,237
National Savings Bank	11,221,790	10,354,447
People's Bank	43,723,668	30,695,920
Regional Development Bank	-	620,555
State Mortgage & Investment Bank	12,872,221	10,165,503
	<b>77,294,069</b>	<b>60,437,662</b>

4.4 As the university is not intended of withdraw the fixed deposits though they are matured within one year to the date of 31.12.2022 , and they are renewed automatically , they have shown as the non current as per he paragraph no. 76(d) of Sri Lanka Public Accountimng Standard.

### 5. Stock

	2022 Rs	2021 Rs
Stationary	5,335,434	2,186,703
Building Materials	281,634	148,267
Electrical Equipment	588,836	280,912
water Pipes	590,873	264,278
Sanitary Materials	86,736	21,279
	6,883,513	2,901,439
Deduct: Reserves	(310)	(3,990)
	<b>6,883,203</b>	<b>2,897,449</b>

### 6. Advanced & Deposit

	2022 Rs	2021 Rs
Security Deposit for Electricity	970,000	970,000
Initial Advances for Construction	43,139,715	53,873,564
	<b>44,109,715</b>	<b>54,843,564</b>

#### 6.1 Initial Advances for Construction

	2022 Rs	2021 Rs
Construction of Extension to the Existing University Circuit Bungalow	-	3,547,309
Construction of Multi Purpose Building	43,139,715	50,326,255
	<b>43,139,715</b>	<b>53,873,564</b>

### 7. Balance Receivables

	2022 Rs	2021 Rs
<b><u>Non-current Assets</u></b>		
Loan and Advanced	10,168,898	9,758,938
	<b>10,168,898</b>	<b>9,758,938</b>
<b><u>Current Assets</u></b>		
Sundry Debtors	2,759,985	1,266,876
Loan and Advanced	4,193,587	3,982,810
Interest Recievable for Fixed Deposit	6,044,260	1,124,433
Interest Recievable for Disaster Loan, Computer Loan	-	-
Amount Receivable from Mahapola Fund	1,058,250	1,547,850
	<b>14,056,082</b>	<b>7,921,969</b>
	<b>24,224,980</b>	<b>17,680,906</b>

**Sri Lanka Bhiksu University -Anuradhapura**

**7.1**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Mahopadhyaya fund	398,000	198,000
Recievables form doantion accounts	160,200	160,200
Mr. Y.K.T. Bandara	-	22,850
Mr. D.M.P.K. Diisanayaka hostel rent	-	24,000
Recievables form Student Bhikkus	303,979	-
Sugathadasa Wickramasinghe Trust Fund	1,622	-
Mr.H. M. R Hennayaka	-	871
State Engineering Corperation	-	860,955
Ven. Aththaragoda Piyadhamma Thero	638,171	-
Siridattha constructions	1,251,968	-
Recievable PEO T.V. Connection fee	6,045	-
	<b>2,759,985</b>	<b>1,266,876</b>

**7.2 Loan and Advance**

	<b>2022</b>			<b>2021</b>		
	<b><u>Non current</u></b>	<b><u>Current</u></b>	<b><u>Total</u></b>	<b><u>Non current</u></b>	<b><u>Current</u></b>	<b><u>Total</u></b>
	<b><u>Assets</u></b>					
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs</b>
Transport Loans	420,907	168,033	588,940	165,818	93,818	259,636
disater loans	8,759,055	3,580,587	12,339,642	8,708,296	3,539,142	12,247,438
Computer Loans	366,318	183,300	549,618	319,521	128,721	448,242
Motor cycle loan	622,618	261,667	884,285	565,303	212,879	778,182
Special Advance	-	-	-	-	2,000	2,000
Festival Advance	-	-	-	-	6,250	6,250
	<b>10,168,898</b>	<b>4,193,587</b>	<b>14,362,485</b>	<b>9,758,938</b>	<b>3,982,810</b>	<b>13,741,748</b>

**7.3 Interest Recievable for fixed/Time deposits**

	<b>2022</b>	<b>2021</b>
	<b>Rs.</b>	<b>Rs.</b>
National Savings Bank -Fixed deposit	328,337	107,710
Peoples bnak - Fixed Deposits	4,038,763	468,558
State Morgaged and Invention Bank Fixed Deposits	967,563	185,180
Bank of Ceylon Fixed deposits	709,597	281,778
Regional Development Bank -Fixed Deposits	-	30,577
Peoples Bank - Call Deposits	-	50,630
	<b>6,044,260</b>	<b>1,124,433</b>

**Sri Lanka Bhikku University Anuradhapura**

**8. Payments in advance**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Membership Fee - Foreign (Commonwealth University)	349,294	212,449
Service chargers for Photocopy Machine	11,717	17,326
Service chargers for lift	239,148	49,924
Revenue Licence, Emission Test Fee & Insurance Fee	91,161	94,556
Service chargers for Finger Marking Machine	14,012	9,469
Service chargers for Internal Telephone System	14,003	11,669
Service chargers for Sewage System	81,453	489,924
Antivirus Computer Software	-	96,157
Service chargers for Internet	65,078	-
	<b>865,866</b>	<b>981,474</b>

**9. Cash in the Bank**

		<b>2022</b>	<b>2021</b>
		<b>Rs</b>	<b>Rs</b>
Call deposit		-	1,000,000
Current Account	9.1	4,754,475	3,419,712
Savings Account	9.2	720,450	3,609,199
		<b>5,474,925</b>	<b>8,028,911</b>

**9.1 Current Account**

		<b>2022</b>	<b>2021</b>
		<b>Rs</b>	<b>Rs</b>
Recurrent	People's Bank - Anuradhapura 008-1001-5001-4462	4,314,440	3,158,506
Capital	People's Bank - Anuradhapura 008-1001-3001-4463	-	-
Saving Account	People's Bank - Anuradhapura 008-1001-7001-4461	440,035	261,206
		<b>4,754,475</b>	<b>3,419,712</b>

**9.2 Savings Accounts**

		<b>2022</b>	<b>2021</b>
		<b>Rs</b>	<b>Rs</b>
10005-04-06732 National Savings Bank - Anuradhapur: Research Fund Investment		2,180	2,112
10005-22-75368 National Savings Bank - Anuradhapur: Research Fund Investment		1,674	1,621
10005-04-69971 National Savings Bank - Anuradhapur: Hostel Security Investment		2,065	2,000
10005-04-13461 National Savings Bank - Anuradhapur: Development Investment		3,135	3,036
10005-04-32369 National Savings Bank - Anuradhapur: Gift Fund Investment		85	85
008-200390079789 People's Bank - Anuradhapura Gift Fund Investment		52,592	14,194
008-200200079789 People's Bank - Anuradhapura Gift Fund Investment		92,252	2,938,065
10005-05-58591 National Savings Bank - Anuradhapur: Mahopadhyaya Fund Investment		1,773	1,717
008-200570079789 People's Bank - Anuradhapura Loan Fund		357,341	378,956
008-200480079789 People's Bank - Anuradhapura Investment of Lecturers Breached Agreement		201,313	267,413
008-2-002-0-0014463 Peoples Bank Anuradhapur <sup>†</sup> Selling of books and Magazines		6,040	-
		<b>720,450</b>	<b>3,609,199</b>

**10. Reserve of lectures who breached the contracts**

	<b>2022</b>	<b>2021</b>
	<b>Rs.</b>	<b>Rs.</b>
Ven. Gnanaransi Thero	696,505	696,505
Ven. Pilikahane Maithri Thero	531,295	531,295
Ven. Niwithigala Sumiththa Thero	7,834,459	7,423,475
Ven. W. Indrananda Thero	606,650	581,650
Ven. Bo Paththe Somananda Thero	1,000,000	-
Ven. Antharagoda Piyadamma Thero	500,000	-
	<b>11,168,909</b>	<b>9,232,925</b>

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**11. Capitalized Capital Grants**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Opening Balance	1,574,159,852	1,473,186,987
<b>Added - Capital Grants Capitalized within the year</b>	<b>11,500,958</b>	<b>177,976,221</b>
	<b>1,585,660,810</b>	<b>1,651,163,208</b>
<b>Deducted - Degradation of property plant &amp; Equipment Value</b>	<b>(84,085,915)</b>	<b>(77,003,356)</b>
	<b>1,501,574,895</b>	<b>1,574,159,852</b>

**12. Uncapitalized Capital Grants**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Advanced (6)	43,139,715	53,873,564
work in progress	182,689,767	163,704,136
	<b>225,829,482</b>	<b>217,577,700</b>

**13. Special Fund and Donations B2**

**13.1** Special funds

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Rs</b>
	<b>Rs</b>	<b>Rs</b>
NC-KR-6982 - Car	-	4,850,000
NC-NB-0969 - Van	-	8,650,000
Amount Received from District Secretariat Anuradha	-	3,000,000
Amount received from the Office	-	-
PD-6021 CAB	-	6,100,000
KX-7809 Car	-	9,500,000
NC-NB-7102 Bus	-	7,550,000
Value of Furniture provided to new building by the Ministry of Higher Education & Highway.	5,722,415	14,306,038
Value of Sport Equipment provided to new building by the Ministry of Higher Education & Highway.	-	1,000,000
Value for free Wifi provided to new building by the Ministry of Higher Education & Highway.	-	6,618,377
Student Hostel with 100 rooms - Thisawewawaththa	183,495,678	244,660,904
KW-3038 Car	1,216,010	3,040,023
65-0993 Vehicle	2,718,820	4,531,366
	<b>193,152,923</b>	<b>313,806,708</b>

**13.2 Donations**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Donations for library books	1,213,146	2,602,508
Donations for computers	2,901,150	5,191,249
Donations for Telephone system	-	825,500
Donations Chinese Diplomats	-	14,162
Donations for Office equipments	100,230	1,555,640
Donations for treewheeler	-	328,160
Donation for water refinery system	-	339,653
Bhodhi prakaraya	5,195,336	6,112,160
donations for office furnitures	94,939	61,230
	<b>9,504,801</b>	<b>17,030,262</b>
	<b>202,657,724</b>	<b>330,836,970</b>

**13.3** As per LKAS 20, RS. 9,165,883 ( relevant to previous years) have been identified by degraation. the revenous of previous years have been ajdusted to the General Reserve.

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13.4 LKAS 20, RS. 105,175,859/= (relevent to previous years) have been identified by degraation.relevent to the year 2023 Rs. 15,477,977 of danateion identified as revenue by degraation. The revenous of previous years have been ajdusted to the General Reserve.

**14. Gift and other funds**

			<b>2022</b>		<b>2021</b>
		<b>Current</b>	<b>Non Current</b>	<b>Total</b>	<b>Rs</b>
		<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	
Gift Fund	14.1	-	4,386,588	4,386,588	2,320,307
Other Fund	14.2	1,706,960	35,773,652	37,480,612	33,792,234
		<b>1,706,960</b>	<b>40,160,240</b>	<b>41,867,200</b>	<b>36,112,541</b>

**14.1**

<b>Gift Fund</b>	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Dr. Vimala Vijesooriya	29,991	27,113
Mr. H.G.Hinni Appuhami	259,643	234,729
Mr. D.S.Kalugampitiya	93,706	84,715
Ven. Yatagama Dhammapala Thero	32,966	29,803
Mr. Gunapala Senadeera	2	2
Thai Sangaraja Thero	37,415	33,825
Mr. G.S.E.Gamage	1	1
Sri Pushpadana Society	50,709	45,844
Ven. Warakawehera Dhammapala Thero	119,912	30,554
S.Mayoda Thero	1,354,936	1,226,934
Mr. B.V.Laksman	37,224	34,814
Ven. Athinimale Sri Gunarathana Mahihimi Gift	130,813	76,662
Ven. Kallanchiye Rathanasiri Thero	74,419	70,539
Donation Received from Vietnam Mission	272,268	256,361
Prof. Ven. Thumbulle Seelakkhanda Thero	119,211	60,626
Ven. Embalawa Sri Jinarathana Thero	106,682	53,378
Ven. Rekawa Sri Jinarathana Thero	58,104	54,407
Ven. K.Sirirathana Thero	200,000	-
Ven. Kinlen thero	730,000	-
Ven. Hukon Thero	200,000	-
Ven.Dammadassi Thero	100,000	-
Ven. Mahakumbukwewa Gnanarathana Thero	216,335	
Ven. Pallegema Siriniwasa Thero	162,251	
Ven. K. Vimalananda Thero	<b>4,386,588</b>	<b>2,320,307</b>

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**14.2 Other Funds**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Mahopadhyaya Fund	7,085,150	7,029,193
Loan Fund	6,006,553	5,998,426
University Development Fund - External Course	4,180,482	3,913,611
University Development Fund - GloriyasSuns Hiukon	4,555,895	4,327,359
Nonacademic Staff Development Fund	3,644,205	2,953,090
Academic Staff Development Fund	3,842,151	2,929,972
Course Development Fund	6,459,216	4,951,944
Gratuity Fund	1,706,960	1,688,639
	<b>37,480,612</b>	<b>33,792,234</b>

**15. Allocation for Gratuity**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Opening Balance of the Year	92,683,646	90,082,870
Gratuity Payment in the year	(3,934,711)	(8,086,198)
Allocation in the year	10,269,323	10,686,974
<b>Final Balance of the year</b>	<b>99,018,258</b>	<b>92,683,646</b>
Fixed Deposit for Gratuity payment	<b>(1,706,960)</b>	<b>(1,688,639)</b>
	<b>97,311,298</b>	<b>90,995,007</b>

**15.1 Gratuity to paid**

Noncurrent liabilities	89,659,843	88,748,935
Fixed Deposit for Gratuity to be paid	-	(1,688,639)
	<b>89,659,843</b>	<b>87,060,296</b>

**Current Liabilities**

Mr.N.G. Jayarathan Bandara	1,493,048	-
Mr. percy Kuruneru	1,362,512	-
Mr. A.A.D. Sisira Jayalath	1,183,473	-
Mr.M. G.A.N. Bandara	938,487	-
Mr. A.Ranjith	769,155	-
Ven. Dapane Chadrarathana Thero	738,797	-
Mr. U.D. Dodanwala	2,872,943	-
Prof.Ven.Kanumldeniye Chandrasoma Thero	-	3,934,711
Fixed Deposit for Gratuity payment	<b>9,358,415</b>	<b>3,934,711</b>
	<b>(1,706,960)</b>	<b>-</b>
	<b>7,651,455</b>	<b>3,934,711</b>
<b>Year end balance</b>	<b>97,311,298</b>	<b>90,995,007</b>

**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 gratuity payments . Rs. 18,321/- interest amount for 2022. value of this deposite is Rs. 1,706,960/= as at 31.12.2022.

**16: sundry creditors**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Ven. G.Sugunasiri Thero	16,632	16,632
Litro Gas Lanka Limited	-	1,863,965
D.R.Industries	-	1,223,974
Deemon Carpentry	-	2,657
Asliya Printers	-	157,500
Vidyalankara Printers	-	99,200
Saththara Holdings	157,582	157,582
Siridantha Constructions	11,664,477	5,802,961
Mr. M.P.A.D.Vijsekara	-	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
Metropolitan Technolies	443,011	-
Due amont to Ministry of Buddhhasan	1,371,699	-
Other- Reserves for circuits bandglows	13,500	-
	<b>13,666,901</b>	<b>14,041,278</b>

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**17. incomplete External/Internal Courses**

	Notes	2022 Rs	2021 Rs
Postgraduate Course	17.1	2,965,977	2,576,763
English Diploma - Ministry of Buddha Sasana	17.1	-	1,161,535
External Degree - 7th Batch	17.1	3,580,867	4,952,932
External Degree - 6th Batch - Second Year	17.1	2,302,846	3,421,243
External Degree - 5th Batch - Third Year	17.1	1,610,519	1,644,901
External Buddhist Study Diploma Course - 11	17.2 -	20,162	-
External Tamil Certificate Course - 2nd Batch	17.2	-	124,898
English Certificate Course English 15th Batch	17.3	329,240	361,740
Japanese Course - Ministry of Buddha Sasana	17.3	-	93,913
Tamil Diploma - Ministry of Buddha Sasana	17.3	-	274,807
External Degree-8th Batch	17.3	561,211	692,224
External Information Technology Course 12th Batch	17.4	3,904,895	3,898,763
External Degree 7th batch	17.4	63,219	203,907
Tamil Diploma Ministry of Buddha Sasana	17.4	5,572,324	-
Japanese Course - Ministry of Buddha Sasana	17.4	-	676,245
English Diploma Course - 15th Batch	17.4	427,605	554,376
External Astrology Course - 3rd Batch	17.5	435,508	-
External Tamil certificate Course - 3rd Batch	17.5 -	23,307	-
External Tamil; diploma Course 3rd batch	17.5	624,768	-
Japanese Course -Ministry of Buddha Sasana 2nd Batch	17.5	98,495	-
English Diploma- Ministry of Buddha Sasana 2nd Batch	17.5	110,856	-
Tamil Diploma -Ministryof Buddha Sasana 2nd Batch	17.6	25,394	-
Chinese Course- Ministryof Buddasasna	17.6	54,456	-
External Information Technology course -Ministry of Buddha Sasana	17.6	115,660	-
English Diploma course 16th Batch	17.6	596,562	-
English Certificate Course 16th Batch	17.6	255,678	-
External Degree 6th Batch	17.6	4,355,374	-
		<b>27,947,985</b>	<b>20,638,247</b>

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17.1	Postgraduate Course 600185 601008		English Diploma - Ministry of Buddha sasana -600191 600168		External English Course - 7th Batch - 600171		External Degree Course 6th Batch 600186		External Degree Course - 5th Batch 600187		
	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	
<b>Revenue</b>	<b>4,989,075</b>	<b>4,368,325</b>	<b>1,563,992</b>	<b>1,563,992</b>	<b>15,380,753</b>	<b>15,275,753</b>	<b>8,311,742</b>	<b>8,250,142</b>	<b>3,496,636</b>	<b>3,491,636</b>	
<b>Direct Expenditure</b>											
Advertisement fee	89,959	89,959	-	-	119,945	119,945		-			
Lecturer fee	184,540	184,540	227,250	168,750	2,492,700	2,492,700	2,304,052	2,304,052	554,760	554,760	
Postal Charges	53,086	32,379	5,000	5,000	125,407	120,787	27,557	24,570	11,118	10,603	
Examination Fee	87,515	38,515	58,000	58,000		216,230	921,990	-	500,005	471,595	
Course Development Fund	121,797	112,797	73,173	73,173	1,699,476	1,699,476	607,500	607,500	168,750	168,750	
Academic Staff Development Fund	81,198	75,198	38,178	38,178	1,132,984	1,132,984	405,000	405,000	112,500	112,500	
Non Academic Staff Development Fund	67,665	62,665	34,200	34,200	944,154	944,154	337,500	337,500	93,750	93,750	
Allowance for Academic Staff	126,361	85,196			678,595	536,428	79,736	44,708	60,200	60,200	
Purchasing of Books			98,570		-	-	-	-	-	-	
Entertainment Allowance	84,842	83,037			106,253	106,253	-	-	-	-	
	<b>896,963</b>	<b>764,286</b>	<b>534,371</b>	<b>377,301</b>	<b>7,299,514</b>	<b>7,368,957</b>	<b>4,683,335</b>	<b>3,723,330</b>	<b>1,501,083</b>	<b>1,472,158</b>	
<b>Indirect Expenditure</b>											
Payment of Staff Allowance	588,212	489,353	28,247	11,177	1,304,119	1,117,626	693,061	473,069	271,884	261,427	
Stationaries, Electricity, Telephone,	500,423	500,423	7,161	7,160	1,525,573	1,521,573	440,000	440,000	40,900	40,900	
Mahopadyaya Fund	37,500	37,500			62,933	62,933	38,500	38,500	14,450	14,450	
University Development Fund	-	-	6,819	6,819	251,732	251,732	154,000	154,000	57,800	57,800	
<b>Total Expenditure</b>	<b>1,126,135</b>	<b>1,027,276</b>	<b>42,227</b>	<b>25,156</b>	<b>3,144,357</b>	<b>2,953,864</b>	<b>1,325,561</b>	<b>1,105,569</b>	<b>385,034</b>	<b>374,577</b>	
Balance transferred - University	<b>2,023,098</b>	<b>1,791,562</b>	<b>576,598</b>	<b>402,457</b>	<b>10,443,871</b>	<b>10,322,821</b>	<b>6,008,896</b>	<b>4,828,899</b>	<b>1,886,117</b>	<b>1,846,735</b>	
Development Fund	2,965,977	2,576,763	987,394	1,161,535	4,936,882	4,952,932	2,302,846	3,421,243	1,610,519	1,644,901	
Balance			987,394								
	0	<b>2,965,977</b>	<b>2,576,763</b>	-	<b>1,161,535</b>	<b>4,936,882</b>	<b>4,952,932</b>	<b>2,302,846</b>	<b>3,421,243</b>	<b>1,610,519</b>	<b>1,644,901</b>

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17.2

	External Buddhist Study Diploma Course 11 th batch-600194		External Tamil Diploma 01st batch 600177	
	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.
<b>Revenue</b>	<b>26,500</b>		<b>881,000</b>	<b>881,000</b>
<b><u>Direct Expenditure</u></b>				
Advertisement fee	30,902		17,496	17,496
Lecturer fee	-		352,027	352,027
Postal Charges	5,760		14,602	7,822
Examination Fee	-		24,020	
Course Development Fund	-		69,176	69,176
Non academic Staff Development Fund	-		46,118	46,118
Academic Staff Development Fund	-		38,431	38,431
Academic Staff Allowances	10,000		9,600	9,600
Allowance for Academic Staff	<b>46,662</b>	<b>-</b>	<b>571,470</b>	<b>540,670</b>
<b><u>Indirect Expenditure</u></b>				
	-		98,652	98,652
	-		10,350	10,350
Payment of Staff Allowance	-		7,100	7,100
Stationary, Electricity, Telephone, Water	-		28,400	28,400
University Development Fund	-	-	<b>144,502</b>	<b>144,502</b>
	<b>46,662</b>	<b>-</b>	<b>715,972</b>	<b>685,172</b>
<b>Total Expenditure</b>			<b>165,028</b>	
Balance	<b>(20,162)</b>	<b>-</b>	<b>-</b>	<b>195,828</b>
Transferred - University Development Fund				
Balance				

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17.3

	External Buddhist Studies Diploma course 600180		Information Technology Courses - 15th Batch 600181		External English Diploma Course - 15th batch		Japanese Course Ministry of Buddha Sasana 600183	
	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.
<b>Revenue</b>	879,975	879,975	502,350	502,350	967,650	967,650	919,999	919,999
<b>Direct Expenditure</b>								
Advertisement Fee								
Lecturer Fee	-	-		-	96,105	96,105	-	-
Postal Chargers	298,500	298,500	201,300	201,300	243,692	243,692	35,775	35,775
Examination Fee	5,000	5,000	4,815	4,815		11,445		
Purchasing of books	92,364	59,864	44,312	40,812	99,428	66,928	38,080	
Course Development Fund							91,182	
Non Academic Staff Development Fund	14,400	14,400	31,593	31,593	79,913	79,913	18,000	18,000
Academic Staff Development Fund	9,600	9,600	21,062	21,062	53,275	53,275	12,000	12,000
Allowances for Academic Staff	8,000	8,000	17,552	17,552	44,396	44,396	10,000	10,000
			10,610		13,600	13,600		
<b>Indirect Expenditure</b>	<b>427,864</b>	<b>395,364</b>	<b>331,244</b>	<b>317,134</b>	<b>630,409</b>	<b>609,354</b>	<b>205,037</b>	<b>75,775</b>
Payment of Academic Staff Allowances								
Stationaries, Electricity, Telephone, Water	9,871	9,871	75,660	75,660	44,579	44,579	1,751	-
Mahopaddya Fund	98,000	98,000	5,774	5,774	14,604	14,604	112,000	112,000
<b>University Development fund</b>			7,746	7,746	19,594	19,594		
	15,000	15,000	2,123	2,123	4,712	4,712	40,000	40,000
	<b>122,871</b>	<b>122,871</b>	<b>91,303</b>	<b>91,303</b>	<b>83,489</b>	<b>83,489</b>	<b>153,751</b>	<b>152,000</b>
<b>total expenditure</b>	<b>550,735</b>	<b>518,235</b>	<b>422,547</b>	<b>408,437</b>	<b>713,898</b>	<b>692,843</b>	<b>358,788</b>	<b>227,775</b>
<b>Trnaferred to the University Development</b>			<b>79,803</b>		<b>253,752</b>			
<b>Balance</b>	<b>329,240</b>	<b>361,740</b>	<b>-</b>	<b>93,913</b>	<b>-</b>	<b>274,807</b>	<b>561,211</b>	<b>692,224</b>

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17.4		External Buddhist Studies Diploma course 8th Batch 600188		Information Technology Courses - 12th Badge 600189		External Tamil Certificate Course - 2nd badge 601007		Tamil Diploma - 1st Batch 600192		Japanese course Ministry of Buddha Sasana Batch 600193	
		2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2021 Rs.	2020 Rs.	2022 රු.	2021 රු.
	<b>Revenue</b>	4,143,400	4,130,400	492,000	492,000	8,093,440		879,992	879,992	879,992	879,992
	<b>Direct Expenditure</b>										
	Advertisement Fee	118,276	118,276	20,851	20,851						
	Lecturer Fee			91,100	87,500	381,200		280,500	90,000	204,300	92,700
	Postal Chargers	3,491	3,161	11,180	11,180	1,560		5,000	5,000	6,000	6,000
	Examination Fee	110,200	110,200	71,742							
	Purshasing of books							99,867			
	Course Development Fund			35,717	35,717	776,862		10,185	10,185	22,242	22,242
	Non Academic Staff Development Fund			23,811	23,811	517,908		6,791	6,791	14,828	14,828
	Academic Staff Development Fund			19,843	19,843	431,590		5,659	5,659	12,356	12,356
	Allowances for Academic Staff	3,000		2,100		3,000					
		<b>234,967</b>	<b>231,637</b>	<b>276,344</b>	<b>198,902</b>	<b>2,112,120</b>	<b>-</b>	<b>408,002</b>	<b>117,635</b>	<b>259,726</b>	<b>148,126</b>
	<b>Indirect Expenditure</b>										
	Payment of Academic Staff Allowances	1,470		54,560	45,411	190,045		29,685	18,411	35,559	20,388
	Stationaries, Electricity, Telephone, Water	2,068		26,535	26,535			58,000	58,000	135,920	135,920
	Mahopaddya Fund			3,449	3,449	43,790					
	University Development fund			67,893	13,796	175,161		384,305	9,701	21,182	21,182
		<b>3,538</b>	<b>-</b>	<b>152,437</b>	<b>89,191</b>	<b>408,996</b>	<b>-</b>	<b>471,990</b>	<b>86,112</b>	<b>192,661</b>	<b>177,490</b>
		<b>238,505</b>	<b>231,637</b>	<b>428,781</b>	<b>288,093</b>	<b>2,521,116</b>	<b>-</b>	<b>879,992</b>	<b>203,747</b>	<b>452,387</b>	<b>325,616</b>
	<b>total expenditure</b>										
	Trnaferred to the University Development	3,904,895	3,898,763	63,219	203,907	5,572,324	-	-	676,245	427,605	554,376

Sri Lanka Bhiksu University

7.1	External Astrology Course Batch 3 600195		External Tamil Certificate Course 600196		Exteranal Diploma Course 600197		Japanese Course 2nd Batch 600198/		English Diploma Course 2nd Batch 600199	
	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.	2022 Rs.	2021 Rs.
<b>Revenue</b>	<b>646,800</b>		<b>8,000</b>		<b>1,267,500</b>		<b>185,528</b>		<b>173,428</b>	
<b>Direct Expenditure</b>										
Advertisement Fee	30,902		30,902		39,889					
Lecturer Fee	36,000				122,250		14,850		36,000	
Postal Chargers	3,433		405		2,055					
Examination Fee	-		-							
Course Development Fund	43,133				93,454		22,242		7,160	
Non Academic Staff Development Fund	28,755				62,303		14,828		4,773	
Academic Staff Development Fund	23,963				51,918		12,356		3,978	
Allowances for Academic Staff					30,000					
	<b><u>166,186</u></b>	<b><u>-</u></b>	<b><u>31,307</u></b>	<b><u>-</u></b>	<b><u>401,869</u></b>	<b><u>-</u></b>	<b><u>64,276</u></b>	<b><u>-</u></b>	<b><u>51,911</u></b>	<b><u>-</u></b>
<b>Indirect Expenditure</b>										
Payment of Academic Staff Allowances	9,262				52,015		1,575		3,842	
Stationaries, Electricity, Telephone, Water	1,398									
Mahopaddya Fund	6,889				12,125					
<b>University Development fund</b>	<b><u>27,557</u></b>				<b><u>48,500</u></b>		<b><u>21,182</u></b>		<b><u>6,819</u></b>	
	<b><u>45,106</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>112,640</u></b>	<b><u>-</u></b>	<b><u>22,757</u></b>	<b><u>-</u></b>	<b><u>10,661</u></b>	<b><u>-</u></b>
	<b>211,292</b>	<b>-</b>	<b>31,307</b>	<b>-</b>	<b>514,509</b>	<b>-</b>	<b>87,033</b>	<b>-</b>	<b>62,572</b>	<b>-</b>
<b>total expenditure</b>	<b>435,508</b>	<b>-</b>	<b>(23,307)</b>	<b>-</b>	<b>752,991</b>	<b>-</b>	<b>98,495</b>	<b>-</b>	<b>110,856</b>	<b>-</b>
<b>Trnaferred to the University Development Fund</b>										
<b>Balance</b>	<b>435,508</b>	<b>-</b>	<b>(23,307)</b>	<b>-</b>	<b>752,991</b>	<b>-</b>	<b>98,495</b>	<b>-</b>	<b>110,856</b>	<b>-</b>

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7.1	External TamilDiploma Course - 2nd Batch 601001		Chinese Diploma Course Ministry of ජනපති 600196		Information Technology Course - Ministry of Buddha Sasana 601003		External English diploma 601004		External English Certificate Course 16th batch 601005		external degree course year 3 Course 601006	
	2022 Rs	2021 Rs	2022 Rs	2021 Rs	2022 Rs	2021 Rs	2022 Rs	2021 Rs	2022 Rs	2021 Rs	2022 Rs	2021 Rs
Revenue	173,428		115,956		201,660		931,000		323,000		6,128,290	
<b>Direct Expenditure</b>												
Advertisement Fee							66,992		66,992			
Lecturer Fee	102,000		13,500				52,500				278,900	
Postal Chargers							925		330		1,388	
Examination Fee												
Course Development Fund	10,185		10,800		19,350		74,817				574,919	
Non Academic Staff Development Fund	6,791		7,200		12,900		49,878				383,279	
Academic Staff Development Fund	5,659		6,000		10,750		41,565				319,400	
Allowances for Academic Staff							6,000					
<b>Indirect Expenditure</b>	<b>124,635</b>	<b>-</b>	<b>37,500</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>292,677</b>	<b>-</b>	<b>67,322</b>	<b>-</b>	<b>1,557,886</b>	<b>-</b>
Payment of Academic Staff Allowances												
Stationaries, Electricity,Telephone, Water	13,698						12,337				107,689	
Mahopaddy Fund												
<b>University Development fund</b>							5,885				21,468	
	9,701		24,000		43,000		23,539				85,873	
	<b>23,399</b>	<b>-</b>	<b>24,000</b>	<b>-</b>	<b>43,000</b>	<b>-</b>	<b>41,761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,030</b>	<b>-</b>
<b>total expenditure</b>	<b>148,034</b>	<b>-</b>	<b>61,500</b>	<b>-</b>	<b>86,000</b>	<b>-</b>	<b>334,438</b>	<b>-</b>	<b>67,322</b>	<b>-</b>	<b>1,772,916</b>	<b>-</b>
Trnaferred to the University Development Fund/Creditors	25,394	-	54,456	-	115,660	-	596,562	-	255,678	-	4,355,374	-
Balance												
	<b>25,394</b>	<b>-</b>	<b>54,456</b>	<b>-</b>	<b>115,660</b>	<b>-</b>	<b>596,562</b>	<b>-</b>	<b>255,678</b>	<b>-</b>	<b>4,355,374</b>	<b>-</b>

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**18. Detention and Guarantee Deposit**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Contract Retention (18.1)	20,458,625	27,474,109
Tender Security Deposit (18.2)	196,000	20,000
Hostel Security Deposit	2,020,000	1,904,000
Security Deposit for Library books	279,000	275,000
	<b><u>22,953,625</u></b>	<b><u>29,673,109</u></b>

**18.1 Contract Retention**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
State Engineering	-	5,053,125
Thasmitha Engineers	13,862	-
Siridhantha Constructions	20,420,141	20,961,107
Thisara Constructions	-	252,539
R.N. Marketng Services	4,976	-
R.N.S. constructions	19,646	46,853
Nandana Rodrigo Constructions		951,882
Nawarathan constructions		90,770
Wajira constructions		89,112
Thethuka constructions		28,721
	<b><u>20,458,625</u></b>	<b><u>27,474,109</u></b>

**18.2 Tender Security Deposit**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Studio Sign eye	-	20,000
Thisara constructions	66,000	-
Red Eagle Security Service	130,000	-
	<b><u>196,000</u></b>	<b><u>20,000</u></b>

**Sri Lanka Bhiksu University Anuradhapura**

**19. Accured Expenditure**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
Overtime Allowance	322,296	408,497
Subsistence and Travelling Allowance	9,005	5,209
Telephone Bills	554,472	716,486
Electricity Bills	665,065	347,075
Water Bills	126,239	130,038
Security Service Bill	936,765	895,528
Garden Maintenance	568,001	703,203
Railway Warrant Bill	50,500	16,040
Audit Fee/ Legal Fee	580,000	920,338
Salay and Wages	1,436,784	2,069,938
Examination fee	1,093,150	850,000
expenditure related to external Cources	1,029,924	427,150
Mahapola and Bursaries	129,000	2,355,000
External Lecture allowance	82,260	-
Printing and Advertisement fee	401,455	1,183,200
Workshops and Development	14,000	-
Stationary	210,000	15,273
Sundry Supplies	28,950	12,980
equipment maintenance	1,572,000	29,640
Cleaning Service	1,108,830	418,940
Skill Development	-	28,700
Research and Development Expenditure	-	735,000
Book print - Mahopadhyaya Fund	4,751,055	2,066,560
Stamp Fee	12,000	-
	<b>15,681,751</b>	<b>14,334,795</b>

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	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>20. Investment Interest</b>		
Fixed Deposit	9,012,886	3,356,533
Saving Account	42,193	41,528
	<b>9,055,079</b>	<b>3,398,061</b>
	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>21. Personal Emolument &amp; Pension Benefit</b>		
Salary and Wages	106,484,775	99,564,726
Overtime	3,065,335	2,929,248
Holiday Pay	13,325	5,259
Cost of Living Allowance	14,423,952	13,892,952
Study Allowance	65,964,937	61,790,109
Research Allowance	17,346,036	17,164,441
Other Allowance	317,126	240,098
Head of Department Allowance	135,848	160,445
Entertainment Allowance	1,119,485	1,052,381
Property Loan Interest	179,717	198,732
Additional 20% Allowance	19,278,130	18,386,624
Monthly Adjustment Allowance	9,405,719	-
External Lecturer Allowance	211,260	-
MCA Allowance	22,853,912	22,114,851
Employee Provident Fund	30,843,114	29,114,906
Gratuity Allowance	10,269,323	10,686,974
Employee Trust Fund	6,170,627	5,822,983
	<b>308,082,621</b>	<b>283,124,729</b>
	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>22. Travelling Expenses</b>		
Travelling Expenses - Local	4,155,939	2,863,114
Travelling Expenses - Foreign	56,164	750
	<b>4,212,103</b>	<b>2,863,864</b>
	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>23. Supply</b>		
Stationary and Other Consumable Material	2,875,727	1,714,636
Fuel and Oil	4,747,277	2,096,543
Uniform	371,973	305,569
Technical Supply	1,642,493	977,652
Other Supply	1,830,982	321,867
	<b>11,468,452</b>	<b>5,416,267</b>
	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>24. Repair and Maintenance</b>		
Minor Repairs of Equipment & Vehicle	3,414,023	1,358,789
Equipment Maintenance	5,687,510	3,031,621
Building Maintenance	174,000	128,447
	<b>9,275,533</b>	<b>4,518,857</b>
	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>25. Contractual Service</b>		
Transport Fee	-	1,900
Communication	5,947,146	5,850,495
Postal Expenses	277,324	154,356
Consumable Service - Electricity	5,914,618	3,902,291
Consumable Service - Water	1,739,699	1,405,632
Printing and Advertisement Fee	669,423	1,353,235
Security Service	11,553,498	11,595,982
Garden Maintenance Service	5,791,901	4,910,928
Cleaning Service	10,240,970	6,484,032
	<b>42,134,579</b>	<b>35,658,851</b>

**Sri Lanka Bhiksu University Anuradhapura**

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>26. Training and Development Expenses</b>		
Membership Fee - Local	106,364	100,000
Membership Fee - Foreign	458,170	337,191
Staff Training & Development	306,694	123,578
	<b>871,228</b>	<b>560,769</b>

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>27. Bursary</b>		
Payment of Bursary	19,020,869	7,915,000
Payment of Mahapola Bursary	1,230,469	80,950
	<b>20,251,338</b>	<b>7,995,950</b>

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>28. Miscellaneous</b>		
Free Railway Warrant	663,340	35,940
Special Service	1,707,408	1,898,420
Entertainment Expenses	490,097	585,962
Examination Fee	3,030,658	3,042,980
Workshops and Development	80,783	-
Students Anurupitha Programme	136,808	190,906
Other Recurrent Expenses	190,250	45,990
Convocation Expenses	-	1,452,025
Taxes	413,953	-
	<b>6,713,297</b>	<b>7,252,223</b>

	<b>2022</b>	<b>2021</b>
	<b>Rs</b>	<b>Rs</b>
<b>Depreciation of Fixed Assest</b>		
<b>29. Building</b>		
Office Equipment	95,566,821	90,095,116
Teaching Equipment	1,232,775	1,278,874
Library Books	892,507	990,483
Furniture	1,303,480	1,217,816
Internal Telephone System	7,744,723	7,272,038
Machinery and Equipment	1,008,368	838,807
Motor Vehicle	3,905,820	2,930,285
New Water Supply System	2,041,389	941,390
Equipment	1,838,824	1,838,824
Computer Software	2,000,432	2,201,097
Computer Hardware	2,642,234	2,977,835
Security Electricity System	2,304,457	2,304,457
Cloaks	12,140	6,512
Name Board	282,823	282,823
Internal Road Network	5,172,204	5,135,538
Cannel System	975,996	-
	<b>128,924,993</b>	<b>120,311,895</b>

## Sri Lanka Bhiksu University

### 30. Contingent Liabilities

1

Following cases are being hearing/filing against the University as at 31.12.2022 .

Case No.	Name of the Person	Description	Whether a amount is to be paid for the lawyer
301/M/2022	Nandana Rodrigo Institute	the case has been file for stopping the payment of Performance bond and the advance at the district Court Anurdahpura relevent to the constuction of extention of sucuit banglow .	-

2 The contractor had not been performed the taking approval of Rs. 1,100,000 of provisioned sum for the construction of quaters of Mahaopadyaya, Deans, Department Heads as at 31.12.2022 Therefore the amount of Rs. 1,100,000 has not been paid to the contracor as at 31.12.2022

3 As the Nadana rodrigo constructions had defaulted the project construction of building the extention of the circuit Banglaw , the contract has been cancelled by the University. it is applyied to the Sampath Bank( Super Grade Branch) to cash back the performance bond on 27.05.2022. for stopping of cash back , Nandada Rodrigo Construction has been filed a case at Anuradhapura District Court. it is being head as at 31.12.2022

4 Taking the approval from the urban Development Authority of Rs. 800,000 inthe provisioned sum for the construction of a hostel consit with 25 rooms for foriegn students had not been performed by the contractor. Therefore this amount of Rs. 800,000 has not been paid to the contractor as at 31.12.2022

**31** Related parties disclosure

**31 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 8

Folowing payments have been made to the memnbers of council members for attending the council meetings.

	2022 Rs.	2021 Rs.
Committee allowance and Transpost allowance	1,321,093	780,680

**31 controlling Powe**

'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 9

**31 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.”

- i. Ceylon Elctricity Board
- ii. Water supply and drainage Board
- iii. Postal Department
- iv. Employeey Provident Fund
- v. Peoples` Bank
- vi. National Savings Bank
- vii. Bank of Ceylon
- viii. Rigional Development Bank
- ix. The state mortgage and investment Bank
- x. Sri Lanka State Trading Corporation
- xi. Sri LankaTelecom
- xii. Inland Revenue Department
- xiii. National Insurance Trust Fund

Transaction have been made under the trade condition

**Bhiksu University of Sri Lanka - Anuradhapura**

**32. Debtors Time Analization**

**Debtors Time Analization for the year ended as at 31.12.2022**

In.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	43,139,715						43,139,715			
2	Debitor 7.1	2,759,985	2,394,119				99,266		266,600		
3	Transport Loan 7.2	588,940	117,818		209,326	95,989	95,989	43,636	26,182		
4	Disaster Loan 7.2	12,339,642	2,863,637	1,412,191	1,711,818	821,970	4,267,900	721,215	540,911		
5	Special Advance 7.2	549,618	29,454	84,500		73,637	172,280	166,365	15,273	8,109	
6	Computer Loan 7.2	884,285	140,909	178,073			260,909	265,455	37,273	1,667	
7	Receivable Interest 7.3	6,044,260	6,044,260								
8	Amount Receivable from Mahapola Fund 7	1,058,250	178,500	175,950		175,950	351,900				
	<b>Total</b>	<b>67,364,695</b>	<b>11,768,697</b>	<b>1,850,714</b>	<b>1,921,144</b>	<b>1,167,546</b>	<b>5,248,244</b>	<b>44,336,386</b>	<b>886,239</b>	<b>9,776</b>	<b>-</b>

**Debtors Time Analization for the year ended as at 31.12.2021**

In.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	-	8,850	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	-	-	-	-	-	-
4	Special Advance 7.2	2,000	-	-	-	2,000	-	-	-	-	-
5	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	-	-
6	Computer Loan 7.2	448,242	58,908	81,818	-	24,546	213,819	44,182	22,241	2,728	-
7	Motor Bike Loan 7.2	778,182	195,454	135,454	40,909	-	344,546	57,273	-	4,546	-
8	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	-	-	-	-
	<b>එකතුව</b>	<b>71,554,472</b>	<b>3,887,683</b>	<b>1,534,242</b>	<b>4,217,195</b>	<b>876,305</b>	<b>57,726,199</b>	<b>2,289,304</b>	<b>133,496</b>	<b>29,091</b>	<b>860,955</b>

**Bhiksu University of Sri Lanka - Anuradhapura**

**33. Creditors Time Analization**

**Creditors Time Analization for the year ended as at 31.12.2022**

Se.No	Description	Balance as at 31.12.2022	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	13,666,901	13,492,687				174,214				
2	Contract Retention 18.1	20,458,625	4,976	33,507			20,420,141				
3	Tender Security Deposit 18.2	196,000	196,000								
4	Hostel Security Deposit 18	2,020,000	314,000			52,000	270,000	256,000	364,000	308,000	456,000
5	Library Security Deposit 18	279,000	12,000				10,000	14,000	193,000	50,000	-
6	Cumulative Expenses 19	15,681,751	12,387,031			473,905	2,820,815				
<b>Total</b>		<b>52,302,277</b>	<b>26,406,694</b>	<b>33,507</b>		<b>525,905</b>	<b>23,695,170</b>	<b>270,000</b>	<b>557,000</b>	<b>358,000</b>	<b>456,000</b>

**Creditors Time Analization for the year ended as at 31.12.2021**

Se.No	Description	Balance as at 31.12.2022	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	-
<b>Total</b>		<b>58,049,182</b>	<b>27,804,752</b>	<b>741,982</b>	<b>488,960</b>	<b>-</b>	<b>18,845,051</b>	<b>2,784,680</b>	<b>362,000</b>	<b>406,000</b>	<b>6,615,758</b>

Bhiksu University of Sri Lanka - Anuradhapura

35. Ammended Estimate/Recurrent Expenditure Analization for the year 31.12.2022

Estimate Rs.	Expenditure Head	Expenditure Head Discription	Actual Expenditure 2022 Rs	Balance Rs
<b>Personal Emoluments</b>				
105,142,000	100102	Salary and Wages	106,484,774.48	(1,342,774.48)
6,808,000	100201	Overtime	3,065,334.55	3,742,665.45
614,000	100202	Holiday Pay	13,324.79	600,675.21
15,350,000	100301	Cost of Living Allowance	14,423,952.29	926,047.71
66,501,000	100302	Study Allowance	65,964,936.58	536,063.42
18,727,000	100303	Research Allowance	17,346,036.16	1,380,963.84
270,000	100305	Other Allowance	317,126.09	(47,126.09)
144,000	100306	Head of Department Allowance	135,848.47	8,151.53
1,073,000	100307	Entertainment Allowance	1,119,484.79	(46,484.79)
250,000	100308	Property Loan Interest	179,716.78	70,283.22
21,143,000	100309	Additional 20% Allowance	19,278,129.57	1,864,870.43
1,600,000	100321	External Lecturer Allowance	211,260.00	1,388,740.00
25,547,000	100311	MCA Allowance	22,853,912.13	2,693,087.87
12,000,000	100310	Monthly Allowance	9,405,719.19	2,594,280.81
<b>275,169,000</b>			<b>260,799,555.87</b>	<b>14,369,444.13</b>
<b>Pension Benefits</b>				
31,967,000	100105	Employee Provident Fund	30,843,113.63	1,123,886.37
6,471,000	100320	Gratuity Allowance	10,269,323.28	(3,798,323.28)
6,393,000	100103	Employee Trust Fund	6,170,627.33	222,372.67
<b>44,831,000</b>			<b>47,283,064.24</b>	<b>(2,452,064.24)</b>
<b>320,000,000</b>			<b>308,082,620.11</b>	<b>11,917,379.89</b>
<b>Charges and Other Allowances</b>				
3,500,000	110100	Travelling Expenses - Local	4,155,938.75	(655,938.75)
-	110200	Travelling Expenses - Foreign	56,164.00	(56,164.00)
<b>3,500,000</b>			<b>4,212,102.75</b>	<b>(712,102.75)</b>
<b>Supply</b>				
5,800,000	120100	Stationary and Office Consumbles	2,875,727.54	2,924,272.46
4,100,000	120200	Fuel & Oil	4,747,277.00	(647,277.00)
372,000	120505	Uniform	371,973.15	26.85
1,850,000	120502	Technical Supply	1,642,493.33	207,506.67
1,750,000	120504	Other Supply	1,830,982.00	(80,982.00)
<b>13,872,000</b>			<b>11,468,453.02</b>	<b>2,403,546.98</b>
<b>Repair and Maintenance</b>				
2,800,000	130100	Minor Repairs of Equipment & Vehicle	3,414,023.20	(614,023.20)
2,700,000	130200	Equipment Maintenance	5,687,509.95	(2,987,509.95)
200,000	130300	Building Maintenance	174,000.00	26,000.00
<b>5,700,000</b>			<b>9,275,533.15</b>	<b>(3,575,533.15)</b>
<b>Transport and Other Matters</b>				
-	140100	Transport Fee	0.00	0.00
5,800,000	140200	Communication	5,947,145.93	(147,145.93)
225,000	140201	Postal Expenses	277,324.35	(52,324.35)
5,800,000	140300	Consumbale Service - Electricity	5,914,618.45	(114,618.45)
1,720,000	140301	Consumbale Service - Water	1,739,699.16	(19,699.16)
655,000	140501	Printing & Advertisement Fee	669,422.60	(14,422.60)
11,863,000	140503	Security Service	11,553,498.46	309,501.54
6,000,000	140504	Garden Maintenance Service	5,791,901.22	208,098.78
8,700,000	140522	Cleaning Service	10,240,970.14	(1,540,970.14)
<b>40,763,000</b>			<b>42,134,580.31</b>	<b>(1,371,580.31)</b>
<b>Training &amp; Development Expenses</b>				
100,000	140505	Membership Fees - Local	106,363.86	(6,363.86)
600,000	140506	Membership Fees - Foreign	458,170.27	141,829.73
200,000	140507	Staff Training & Development	306,693.90	(106,693.90)
<b>900,000</b>			<b>871,228.03</b>	<b>28,771.97</b>

<b>Bursary</b>				
18,000,000	140508	Payment of Bursary	19,020,869.00	(1,020,869.00)
1,000,000	140509	Payment of Mahapola Bursary	1,230,469.00	(230,469.00)
<b>19,000,000</b>			<b>20,251,338.00</b>	<b>(1,251,338.00)</b>
<b>Miscellaneous Recurrent Expenditure</b>				
125,000	140510	Free Railway Warrant	663,340.00	(538,340.00)
2,000,000	140511	Special Service	1,707,407.50	292,592.50
400,000	140512	Entertainment Allowance	490,097.45	(90,097.45)
2,800,000	140514	Exam Fee	3,030,658.08	(230,658.08)
150,000	140515	Workshop & Development Expenses	80,783.00	69,217.00
-	140516	Convocation Expenses		
140,000	140517	Leadership Training Programme	136,807.70	3,192.30
150,000	140518	Other Miscellaneous Recurrent Expenditure	190,250.00	(40,250.00)
500,000	140521	Tax & Fee Expenses	413,953.03	86,046.97
<b>6,265,000</b>			<b>6,713,296.76</b>	<b>(448,296.76)</b>
<b>410,000,000</b>			<b>403,009,152.13</b>	<b>6,990,847.87</b>
<b>Depreciation of Fixed Assets</b>				
-	140601	Building	95,566,820.75	-
-	140602	Furniture	7,744,723.08	-
-	140603	Office Equipment	1,232,775.08	-
-	140604	Library Books	1,303,479.74	-
-	140605	Motor Vehicles	2,041,390.00	-
-	140606	Teaching Equipment	892,506.51	-
-	140607	Internal Telephone System	1,008,368.03	-
-	140608	Mechinary & Plant	3,905,819.61	-
-	140609	Water Supply System	1,838,824.19	-
-	140610	Tools & Equipment	2,000,432.26	-
-	140611	Computer Software	0.00	-
-	140613	Computer Hardware	2,642,234.30	-
-	140612	Security Electric Light System	2,304,457.05	-
-	140614	Cloaks	12,140.00	-
-	140615	Name Boards	282,822.68	-
-	140616	Internal Road Network	5,172,204.33	-
-	140620	Canal System	975,996.17	-
-		<b>Total</b>	<b>128,924,993.78</b>	<b>-</b>

**Bhiksu University of Sri Lanka - Anuradhapura**

**36. Ammended Estimate / Recurrent Expenditure Analization for the year 2022**

Estimate Rs.	Expenditure Head	Expenditure Head Discription	Transfer of Allocation		Revised Estimate Rs.	Actual Estimate 2022 Rs.
			±	-		
105,142,000	100102	Salary and Wages	1,342,774.88	0.00	106,484,774.88	106,484,774.88
6,808,000	100201	Over Time		1,303,107.60	5,504,892.40	3,065,334.55
614,000	100202	Holiday Pay		93,610.88	520,389.12	13,324.79
15,350,000	100301	Cost of Living Allowance		-	15,350,000.00	14,423,952.29
66,501,000	100302	Study Allowance		536,000.00	65,965,000.00	65,964,936.58
18,727,000	100303	Research Allowance		1,081,687.76		17,346,036.16
270,000	100305	Other Allowance	47,126.09	-	317,126.09	317,126.09
144,000	100306	Head of Department Allowance			144,000.00	135,848.47
1,073,000	100307	Entertainment Allowance	46,484.79		1,119,484.79	1,119,484.79
1,600,000	100321	External Lecturer Allowance		1,388,740.00	211,260.00	211,260.00
250,000	100308	Porperty Loan Interest		70,000.00	180,000.00	179,716.78
21,143,000	100309	Additional 20% Allowance		1,864,870.43	19,278,129.57	19,278,129.57
25,547,000	100311	MCA Allowance		1,403,413.69	24,096,460.19	22,853,912.13
12,000,000	100310	Monthly Allowance		1,066,425.57	10,933,574.46	9,405,719.19
<b>275,169,000</b>			<b>1,436,385.76</b>	<b>8,807,855.93</b>	<b>250,105,091.50</b>	<b>260,799,556.27</b>
<b><u>Pension Benefits</u></b>						
31,967,000	100105	Employee Provident Fund		1,123,886.37	30,843,113.63	30,843,113.63
6,471,000	100320	Gratuity Allowance	3,798,323.28		10,269,323.28	10,269,323.28
6,393,000	100103	Employee Trust Fund		222,372.67	6,170,627.33	6,170,627.33
<b>44,831,000</b>			<b>3,798,323.28</b>	<b>1,346,259.04</b>	<b>47,283,064.24</b>	<b>47,283,064.24</b>
<b><u>Charges &amp; Other Allowance</u></b>						
3,500,000	110100	Travelling Expenses-Local	655,938.75		4,155,938.75	4,155,938.75
-	110200	Travelling Expenses-Foreign	56,164.00	0.00	56,164.00	56,164.00
<b>3,500,000</b>			<b>712,102.75</b>	<b>-</b>	<b>4,212,102.75</b>	<b>4,212,102.75</b>

**Bhiksu University of Sri Lanka - Anuradhapura**

Estimate Rs.	Expenditure Head	Expenditure Head Discription	Transfer of Allocation		Revised Estimate (Rs)	Actual Expenditure 2022 (Rs)
			±	=		
<b>Supply</b>						
5,800,000	120100	Stationary & Office Consumble Mate	0.00	2,924,272.46	2,875,727.54	2,875,727.54
4,100,000	120200	Fuel & Oil	647,277.00		4,747,277.00	4,747,277.00
372,000	120505	Uniform Sawing Expenses		26.85	371,973.15	371,973.15
1,850,000	120502	Electric Equipments & Glass ware		207,506.67	1,642,493.33	1,642,493.33
1,750,000	120504	Other Supply	80,982.00		1,830,982.00	1,830,982.00
<b>13,872,000</b>			<b>728,259.00</b>	<b>3,131,805.98</b>	<b>11,468,453.02</b>	<b>11,468,453.02</b>
<b>Repair and Maintenance</b>						
2,800,000	130100	Minor Repairs of Vehicles	614,023.20		3,414,023.20	3,414,023.20
2,700,000	130200	Equipment Maintenance	2,987,509.95		5,687,509.95	5,687,509.95
200,000	130200	Building Maintenance		26,000.00	174,000.00	174,000.00
<b>5,700,000</b>			<b>3,601,533.15</b>	<b>26,000.00</b>	<b>9,275,533.15</b>	<b>9,275,533.15</b>
<b>Transport and Other Matters</b>						
-	140100	Transport Fee	0.00	0.00	0.00	0.00
5,800,000	140200	Communication	147,145.93	0.00	5,947,145.93	5,947,145.93
225,000	140201	Postal Expenses	52,324.35	0.00	277,324.35	277,324.35
5,800,000	140300	Consumable Service - Electricity	114,618.45	0.00	5,914,618.45	5,914,618.45
1,720,000	140301	Consumable Service - Water	19,699.16	0.00	1,739,699.16	1,739,699.16
655,000	140501	Printing & Advertisement Fee	14,422.60	0.00	669,422.60	669,422.60
11,863,000	140503	Security Services	0.00	309,501.54	11,553,498.46	11,553,498.46
6,000,000	140504	Garden Maintenance Service	0.00	208,098.78	5,791,901.22	5,791,901.22
8,700,000	140522	Cleaning Service	1,540,970.14	0.00	10,240,970.14	10,240,970.14
<b>40,763,000</b>			<b>1,889,180.63</b>	<b>517,600.32</b>	<b>42,134,580.31</b>	<b>42,134,580.31</b>

**Bhiksu University of Sri Lanka - Anuradhapura**

Estimate	Expenditure	Expenditure Head Discription	Transfer of Allocation Rs.		Revised Estimate (Rs.)	Actual Expenditure 2022 Rs
			±	∓		
<b>Staff Training and Development</b>						
100,000	140505	Membership Fee - Local	6,363.86		106,363.86	106,363.86
600,000	140506	Membership Fee - Foreign		141,829.73	458,170.27	458,170.27
200,000	140507	Staff Training & Development	106,693.90		306,693.90	306,693.90
<b>900,000</b>			<b>113,057.76</b>	<b>141,829.73</b>	<b>871,228.03</b>	<b>871,228.03</b>
<b>Bursary</b>						
18,000,000	140509	Payment of Bursary	1,020,869.00		19,020,869.00	19,020,869.00
1,000,000	140508	Payment of Mahapola Bursary	230,469.00		1,230,469.00	
<b>19,000,000</b>			<b>1,251,338.00</b>	<b>-</b>	<b>20,251,338.00</b>	<b>19,020,869.00</b>
<b>Miscellaneous Recurrent Expenditure</b>						
125,000	140510	Free Railway Warrant	538,340.00		663,340.00	663,340.00
2,000,000	140511	Special Service		292,592.50	1,707,407.50	1,707,407.50
400,000	140512	Entertainment Allowance	90,097.45		490,097.45	490,097.45
-	140513	Bank Fee	0.00		0.00	0.00
150,000	140518	Recurrent Expenditure	40,250.00		190,250.00	190,250.00
2,800,000	140514	Examination Fee	230,658.08		3,030,658.08	3,030,658.08
150,000	140515	Workshop & Development Expenses		69,217.00	80,783.00	80,783.00
140,000	140517	Student Leadership Programme		3,192.30	136,807.70	136,807.70
500,000	140521	Assesment tas and fees		46,046.97	453,953.03	413,953.03
<b>6,265,000</b>			<b>899,345.53</b>	<b>411,048.77</b>	<b>6,753,296.76</b>	<b>6,713,296.76</b>
<b>410,000,000</b>	<b>#REF!</b>	<b>-</b>	<b>14,429,525.86</b>	<b>14,429,525.86</b>	<b>392,354,687.76</b>	<b>401,778,690.53</b>

**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	2022 Rs	2021 Rs
<b>Assets</b>			
Investment	37.4	259,432,195.53	230,144,031.55
Membership Loan	37.5	119,203,421.88	90,008,381.66
Receivable Balance	37.6	24,422,707.80	4,642,930.60
Cash and Cash Equivalence	37.7	2,503,720.71	4,165,990.95
		<b>405,562,045.92</b>	<b>328,961,334.76</b>
<b>Deducted - Current Liabilities</b>			
Accrued Expenditure	37.8	(4,609,726.29)	(1,780,959.04)
<b>Total Net Assest</b>		<b>400,952,319.63</b>	<b>327,180,375.72</b>
Represent Gross Assest			
Membership Amount		400,952,319.63	327,180,375.72
<b>Total Net Value of the Fund</b>		<b>400,952,319.63</b>	<b>327,180,375.72</b>

We do hereby certify that financial statements are correct .

.....  
Bursar

.....  
Registrar

.....  
vice chancellor

**Employee Trust Fund**  
**Bhiksu University of Sri Lanka - Anuradhapura**  
**Income Statement for the year ended 31st December 2022**

	Note	2022 (Rs.)	2021 (Rs.)
<b>Operation Revenue</b>			
Interest Income	37.1	32,927,966.32	12,721,336.00
<b>Deducted</b>			
Operation Expenditure	37.2	(1,350.00)	(200.00)
Revenue Tax Prior Operation Profit		32,926,616.32	12,721,136.00
Revenue Tax Expenditure	37.3	(4,609,726.29)	(1,780,959.04)
<b>Operation Profit in the year</b>		<b>28,316,890.03</b>	<b>10,940,176.96</b>
Profit for Reserve Allocation		28,316,890.03	10,940,176.96
Interest on membership Balance		(28,316,890.03)	(10,940,176.96)
<b>Balance</b>		<b>-</b>	<b>-</b>

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

Year Ended 31st December	Note	2022 Rs.	2021 Rs.
<b>Saving Account</b>			
Opening Balance of the Year		484,418.00	4,388.81
Total Receipt	37.9	332,837,672.79	99,803,597.19
Total Payment	37.10	(333,318,370.08)	(99,323,568.00)
<b>Closing Balance of the Year</b>		<b>3,720.71</b>	<b>484,418.00</b>
<b>Road way cash</b>		-	90,623.69
<b>Re purchasing</b>	37.7	-	3,590,949.26
Call Deposit	37.7	2,500,000.00	-
<b>Cash and cash equivalent as at he end of the year</b>		<b>2,503,720.71</b>	<b>4,165,990.95</b>

**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 01.01.2020	<b>242,259,348.67</b>	-	<b>242,259,348.67</b>
Net Profit in the year 2020	-	14,957,254.05	14,957,254.05
Net Contributions 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)	-
<b>Balance as at 31.12.2020</b>	<b>290,773,728.14</b>	-	<b>290,773,728.14</b>
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)	-
<b>Balance as at 31.12.2021</b>	<b>327,180,375.72</b>	-	<b>327,180,375.72</b>
Net Profit in the year 2022	-	28,316,890.03	28,316,890.03
Net contribution amount in the year 2022	51,498,416.68	-	51,498,416.68
Payment of Benefit	(6,043,362.80)	-	(6,043,362.80)
Membership Interest	28,316,890.03	(28,316,890.03)	-
<b>Balance as at 31.12.2022</b>	<b>400,952,319.63</b>	-	<b>400,952,319.63</b>

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

Year ended 31st December	2022 (Rs.)	2021 (Rs.)
<b>Amount Received from Operation Activities</b>		
Interest on membership loan	1,067,027.41	838,691.21
Interest on Saving Account	34,297.08	42,560.43
Interest Received from Reperchasing	200,462.60	155,372.76
Payment to Creditor	1,301,787.09	1,036,624.40
Tax payment	(1,780,959.04)	(2,354,084.23)
<b>Cash flow Received from Operation Activities</b>	<b>(479,171.95)</b>	<b>(1,317,459.83)</b>
<b>Net cash flow Received from Investment Activities</b>		
<b>Cash flow Received from financial Activities</b>	(215,106,983.89)	(24,560,000.00)
Investment in the Fixed Deposit	(47,853,240.02)	(31,133,415.30)
Payment of Membership Loan	(1,350.00)	(200.00)
Bank Charges	(48,699,280.00)	-
Amount Received from matured Fixed Deposit	246,463,075.11	12,272,571.07
Amount Recived from Membership loans	17,144,958.46	12,241,522.97
<b>Activities</b>	<b>(48,052,820.34)</b>	<b>(31,179,521.26)</b>
<b>Cash flow Received from Financial Activities</b>		
Contribution Amount	51,396,779.18	48,440,999.56
Payment of Benefit to membership	(4,527,057.13)	(20,143,068.47)
<b>Cash Flow Received from Financial Activities</b>	<b>46,869,722.05</b>	<b>28,297,931.09</b>
Net increasement of Cash and cash equivalents	(1,662,270.24)	(4,199,050.00)
Cash & cash equivalents	4,165,990.95	8,365,040.95
<b>Final Cash and cash Equivalents (Note 1)</b>	<b>2,503,720.71</b>	<b>4,165,990.95</b>

(Note 1)

**Annalysis of Cash & cash equivalents as at 31st December**

Savings Account	3,720.71	484,418.00
Road Amount	-	90,623.69
Call Deposit	2,500,000.00	-
Re Perchasing Treasury Bills	-	3,590,949.26
	<b>2,503,720.71</b>	<b>4,165,990.95</b>

**37.1 Interest Revenue**

Year ended 31st December	2022 (Rs.)	2021 (Rs.)
Interest Income Received from Fixed Deposit	25,935,328.21	11,674,023.60
Interest Income Received from Savings Account	34,297.08	42,560.43
Interest Income Received from Loan	1,070,091.74	843,002.99
Interest Received from Call Deposit	162,945.21	-
Interest Income Received from Treasury Bills	5,531,217.70	-
Interest Income Received from Re Purchasing	194,086.38	161,748.98
<b>Total</b>	<b>32,927,966.32</b>	<b>12,721,336.00</b>

**37.2 Operation Expenses**

Year ended 31st December	2022 (Rs.)	2021 (Rs.)
Bank Charges	1,350.00	200.00
<b>Total</b>	<b>1,350.00</b>	<b>200.00</b>

**37.3 Revenue Tax Expenditure**

Year ended 31st December	2022 (Rs.)	2021 (Rs.)
Reservation of Income Tax	4,609,726.29	1,780,959.04
<b>Total</b>	<b>4,609,726.29</b>	<b>1,780,959.04</b>

**37.4 Investment**

Year ended 31st December	2022 (Rs.)	2021 (Rs.)
Fixed Deposit (4.1)	210,732,915.53	230,144,031.55
Treasury Bills	48,699,280.00	-
<b>Total</b>	<b>259,432,195.53</b>	<b>230,144,031.55</b>

**37.4.1 Fixed Deposit**

Year ended 31st December	2022 (Rs.)	2021 (Rs.)
National Savings Bank	2,960,742.61	42,183,390.58
Peoples Bank	75,760,857.07	72,408,698.06
Bank of Ceylon	118,716,985.43	102,461,255.31
State Mortgage Investment Bank	13,294,330.42	13,090,687.60
	<b>210,732,915.53</b>	<b>230,144,031.55</b>

**37.5 Membership Loan**

Year ended 31st December	2022 (₹.)	2021 (₹.)
Opening Balance	90,008,381.66	73,943,638.03
New Loan	47,853,240.02	31,133,415.30
	<b>137,861,621.68</b>	<b>105,077,053.33</b>
<b>Deducted: Setting off for loans in releasing membership fee</b>	(1,513,241.34)	(2,827,148.70)
Recovery of Loan Installment within the year	(17,144,958.46)	(12,241,522.97)
<b>Total</b>	<b><u>119,203,421.88</u></b>	<b><u>90,008,381.66</u></b>

**37.6 Receivable Balance**

Year ended 31st December	2022 (₹.)	2021 (₹.)
Interest for Fixed Deposit	18,626,907.39	4,636,554.38
Interest for Repurchasing Treasury Bills	-	6,376.22
Interest for Treasury Bills	5,531,217.70	-
Interest for Call Deposit	162,945.21	-
Due Membership Fee	101,637.50	-
<b>Total</b>	<b><u>24,422,707.80</u></b>	<b><u>4,642,930.60</u></b>

**37.7 Cash & Cash Equivalents**

Year ended 31st December	2022 (₹.)	2021 (₹.)
Saving Account	3,720.71	484,418.00
Call Deposit Account	2,500,000.00	-
Repurchasing Treasury Bills (7.1)	-	3,590,949.26
Roadway Cash	-	90,623.69
<b>Total</b>	<b><u>2,503,720.71</u></b>	<b><u>4,165,990.95</u></b>

**37.7.1 Repurchasing Treasury Bills**

Year ended 31st December	2022 (₹.)	2021 (₹.)
Opening Balance	3,590,949.26	8,279,333.27
New Investment within the year	12,849,500.00	21,132,800.00
Interest Received from Repurchasing	200,462.60	155,372.76
Amount Received maturing	(16,640,911.86)	(25,976,556.77)
	-	<b>3,590,949.26</b>

**37.8 Accrued Expenditure**

Year ended 31st December	2022 (₹.)	2021 (₹.)
Payable Tax	4,609,726.29	1,780,959.04
<b>Total</b>	<b><u>4,609,726.29</u></b>	<b><u>1,780,959.04</u></b>

## 50 Receipts

As at 31 of December	2022 Rs.	2021
Contribution within the year	51,487,402.87	48,431,694.74
Recovery of membership loans -Capital	17,144,958.46	12,241,522.97
Interest Recived for membership loans	1,067,027.41	838,691.21
Amount received from r matuvred Treasury Bills	246,463,075.11	12,272,571.07
Aamount Recievec for repurchasing <sup>7</sup>	16,640,911.86	25,976,556.77
interest Recived for savings	34,297.08	42,560.43
<b>Total</b>	<b>332,837,672.79</b>	<b>99,803,597.19</b>

## 37.10 Payments

As at 31 of December	2022 Rs.	2021 Rs.
Membership loans granted	47,853,240.02	31,133,415.30
Repayment of membership fee	4,527,057.13	20,143,068.47
Investment of Treasury Bills	48,699,280.00	-
Investment on fixed Deposits	215,106,983.89	24,560,000.00
Investment of Repurchsing	12,849,500.00	21,132,800.00
Bank fee	1,350.00	200.00
wdodhĩ nÿ f.ũĩ	1,780,959.04	2,354,084.23
Call Deposit investment	2,500,000.00	-
<b>Total</b>	<b>333,318,370.08</b>	<b>99,323,568.00</b>