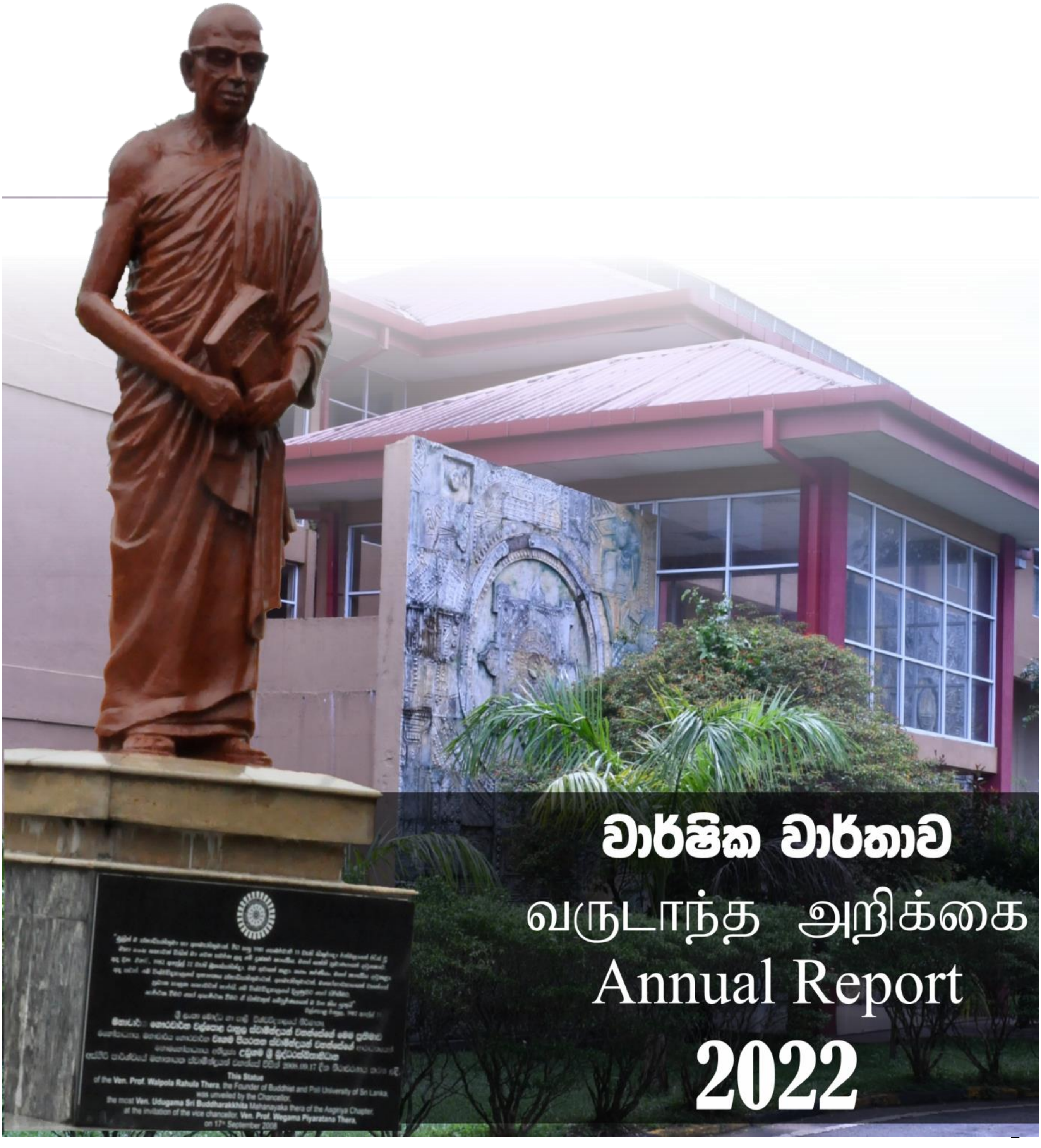
ශ්‍රී ලංකා බෞද්ධ හා පාලි විශ්වවිද්‍යාලය

இலங்கை பௌத்த பாளி பல்கலைக்கழகம்

BUDDHIST AND PALI UNIVERSITY OF SRI LANKA



වාර්ෂික වාර්තාව

வருடாந்த அறிக்கை

Annual Report

2022

Annual Report 2022

Our Vision

To be the Foremost

and the Best

Buddhist University

in the World.

Statement of the Mission

(The Noble Eightfold Path may exist forever)

To endow unto the world, erudite Dhammaduthas (Missionaries of the Dhamma) and scholars, disciplined through mastery of the Buddhadhamma, the Pali Language and allied subjects, accomplished in varied skills capable in promoting and fostering the philosophy of life, refulgent with the doctrine of the Buddha in Sri Lanka and abroad.

Message of Honourable Mahopadhyaya Thero

The Buddhist and Pali University of Sri Lanka has been established by the Act No. 74 of 1984 and Amendment Act No. 37 of 1995 to elucidate the Dhamma message of the Buddha to the World using the great word of the Buddha, 'Dhammachakkan Pawaththetung' (The Noble Eightfold Path may exist forever) as the motto with the aim of producing scholars of the Buddhism, and the philosophy of life expressed in it in Sri Lanka as well as abroad.

The courses of the University were implemented by Vidyodaya Institute in Maligakande, Saraswathi Institute in Balagalle, Saddharmakara Institute in Pinwatte and Vidyalankara Institute in Peliyagoda under the guidance of Professor Walpola Rahula Thero in order to provide education to monks in a monastic environment. The administrative activities were carried out by the Buddhist and Pali University of Sri Lanka established at No. 214 of Baudhaloka Mawatha in Colombo 07. Subsequently. The Buddhist and Pali University of Sri Lanka was restructured and it was established in the Homagama campus. This University has developed in to the three faculties, namely, the Faculty of Buddhist Studies, the Faculty of Language Studies and the Faculty of Graduate Studies and 10 Departments of Study during the period of forty years. Forty-Nine (49) academic staff members and 125 non-academic staff members and 610 lay and monk students have been registered for internal degrees. Nearly 3700 students have registered for postgraduate degrees and external examinations and 13 foreign institutions affiliated to the Buddhist and Pali University of Sri Lanka have been established in Singapore, Japan, Malaysia, Bangladesh, Austria, Germany and United States of America. Many scholars of different nationalities are studying Buddhism, Pali language and related subjects in these foreign affiliated institutions.

The Buddhist and Pali University of Sri Lanka, which is under the purview of the Ministry of Education, has obtained the membership of the Association of Commonwealth Universities.

This University, which has achieved the first place for the Control Report related to public institutions in the year 2018, has also secured the third place for the Control Report in the year 2019.

The Chancellorship of the University has been named as Maha Mahopadhyaya and the Vice Chancellorship has also been named as Mahopadhyaya by following the Theravada religious tradition and the foremost task of the University is to disseminate Buddhism and Buddhist Philosophy and Buddhist Culture.

The task entrusted upon the Buddhist and Pali University of Sri Lanka to disseminate the Dhamma message of the Lord Buddha throughout the World to befit the current world conditions is great. The successful results of our efforts already made are manifested by the way that the affiliated institutions have been established all over the World. Moreover, the success is well established by the religious roles carried out by the past scholars engaging in missionary activities of Dharma by travelling to different countries in the World and establishing temples in such countries. This University has bestowed thousands of graduates to the society during the past four decades and has provided higher education in subjects related to Buddhism and Pali language at least to one monk in each and every temple of the Country and made them socially recognized scholars. Daham Sarasaviya has given guidelines to many Dhamma school teachers in the island to develop new knowledge.

Although the rest of the Universities in the island are regulated according to the Circulars of the University Grants Commission, this University is an independent institution established by a separate Act and it is entitled to obtain all the rights and privileges, enjoyed by the other Universities of the Government.

Professor Venerable Walpola Rahula Thero has reported that Sri Lanka Buddhist University was named as the Buddhist and Pali University of Sri Lanka in appreciation of the excellent service rendered by compiling commentaries in the field of Pali. The number of students selected to follow internal courses in the University is comprised of 2/3 of monks and 1/3 of lay students and hostel facilities have also been provided to all the students.

The Buddhist order depends on discipline. When there is no discipline, Buddhist order would deteriorate. This University has to make a great effort to bestow a group of disciplined and principled monks to the world. Providing and obtaining the necessary energy to perform the role, played by the Buddhist universities such as Nalanda, Jagadala and Taxila, which were restored in the land of India, in Sri Lanka are the most prominent tasks of all the related parties. Since it is necessary to publicize the Buddhism and carry out missionary services both locally and internationally, opportunities have been provided to study Sinhala, Pali, Sanskrit, English, Tamil, French, Korean, Chinese, Japanese and Hindi at degree level as well as at the certificate and diploma levels.

The word of the Lord Buddha, which transcends all limitations and shines as much as it is opened like a new moon growing day by day. Explaining the real truth about the Universe and animals to the world makes the burning world cool and extinguished. It is our effort to make the Buddhist education, which is a Yawanibbana education, appropriate for the 21st Century.

May all of you be blessed with strength, courage and luck, with the infinite virtuous power of the three jewels, to fulfill the role of the era that the World is looking forward to as per the Vision and Mission of the Buddhist and Pali University of Sri Lanka, which is going forward according to the responsibility of the State to nurture and protect Buddhism.

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

Topic **Page Number**

Introduction

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

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

Objectives of the University

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

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

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

III.

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

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

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

Board of the Authority of the University

Governing Council: -

01. Venerable Mahopadyaya Thero:

Professor Venerable Neluwe Sumanawansa Thero - Attending to Duties in the Post (With effect from 02.11.2020)

02. Deans of the Faculties: -

Dean of the Faculty of Buddhist Studies
Senior Lecturer, Venerable Ilukewela Dhammarathana Thero
Dean of the Faculty of Language Studies
Professor, Venerable Lenagala Siriniwasa Thero (25.01.2022 to 31.05.2022)
Professor, Venerable Lenagala Siriniwasa Thero – Acting (01.07.2022 to 25.11.2022)
Senior Lecturer Doctor Swarnananda Gamage - Dean Faculty of Language Studies (With effect from 22.12.2022)

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

03. Members selected from among the Members of the Senate: -

Professor, Venerable Wawwe Dhammarakkhita (with effect from 22.10.2021)

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

Secretary of the Ministry of Buddhasasana or his Nominee
Professor Kapila Gunawardene - (From 25.01.2022 to 29.03.2022) Ministry of Buddhasasana, Religious and Cultural Affairs
Mr. Somaratne Widanapathirana (from 31.05.2022) Secretary - Ministry of Buddhasasana, Religious and Cultural Affairs

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

Mrs. T. K. W. T. P. Premaratne - Deputy Director (Student Loan Division) - Ministry of Education

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

- Shasthrapathi Rajakeeya Panditha Venerable Thirikunamale Ananda Mahanayake Thero
- Sahithya Chakrawarthie Doctor Venerable Niyangoda Wijithasiri Anunayake Thero

- Venerable Nadagamuwe Vijaya Maithri Anunayake Thero
- Senior Professor Wimal Wijerathne
- Professor K.A. Weerasena
- Senior Professor Uditha Garusinghe
- Mr. Kalyananda Thiranagama (Attorney-at-Law)
- President’s Counsel Mr. Prasantha Lal de Alwis

07. Secretary of the Administrative Council: -

Mr. R.A. Piyaratne (Registrar) - (From 25.01.2022 to 29.03.2022)

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

Number of the Administrative Council Meetings held: -

Eleven (11) meetings of the Administrative Council had been held during the period of 01.01.2022 to 31.12.2022 for the Year 2022.

The Senate

01. Venerable Mahopadyaya Thero

Professor Venerable Neluwe Sumanawansa Thero (Attending to Duties in the Post)

(With effect from 02.11.2020)

02. Deans of the Faculties: -

Dean of the Faculty of Buddhist Studies
Senior Lecturer Venerable Ilukewela Dhammarathana Thero (With effect from 17.07.2021)

Dean of the Faculty of Language Studies
Professor, Venerable Lenagala Siriniwasa Thero (25.01.2022 to 31.05.2022)
Professor, Venerable Lenagala Siriniwasa Thero – Acting (01.07.2022 to 25.11.2022)
Senior Lecturer Doctor Swarnananda Gamage - Dean Faculty of Language Studies (With effect from 22.12.2022)

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

03. Heads of Departments of Study:

Professor, Venerable Pitigala Vijitha Thero
(Head of the Department of Buddhist Philosophy)

Senior Lecturer, Nilantha P. Dissanayake (From 08.01.2022 to 15.11.2022)
Senior Lecturer, Nilantha P. Dissanayake (From 20.12.2022)
(Head of the Department of Buddhist Culture)

Chair Professor, Venerable Homagama Dhammananda Thero
(Head of the Department of Religious Studies and Comparative Philosophy)

Senior Lecturer, Venerable Baragama Saddhananda Thero
(Head of the Department of Archaeology)

Senior Professor, Venerable Uthurawala Dhammarathana Thera (Only on 11.01.2022)
Senior Lecturer, Doctor Venerable Kotiagala Uparathana Thero (From 08.02.2022)
(Head of the Department of Pali)
Senior Lecturer Venerable Mawathagama Pemananda Thero (from 08.01.2022 to 26.05.2022)
Professor Venerable Lenagala Sirinivasa Thero (from 21.06.2022)
(Head of the Department of Sanskrit)

Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera

(Head of the Department of Sinhala)

Senior Lecturer, Doctor Varuni Thennakoon
(Head of the Department of English)

Senior Lecturer (Mrs.) Nirosha Salwathura (from 11.01.2022 to 15.11.2022)
Senior Lecturer Doctor (Mrs.) E.G. Indivari Purnima Wickramasinghe (from 20.12.2022)
(Head of the Department of Language Skills Development)

Senior Lecturer, Doctor Swarnananda Gamage
(Head of the Department of English Language Teaching)

04. **Librarian**
Mrs. Manori Samarakoon (Acting Librarian)

05. **Faculty Representatives:**

Faculty of Language Studies
Lecturer (non-permanent) Doctor Venerable Padiyathalawe Amarawansa Thero

Faculty of Buddhist Studies
Lecturer (Probationary) Mr. K.R. Supun Kaluarachchi
Mrs. W.P.L. Mihirani Nilushika - Instructress, Buddhist Counseling

06. **Senior Professors/Professors**

Professor Venerable Wawwe Dhammarakkhita Thero
Professor (Mrs.) Yamuna Herath
Professor (Mrs.) M.A.C. Munasinghe
Professor Venerable Aluthgama Wimalarathana Thero
Professor (Mrs.) Sasni Amarasekara

07. **Members Appointed:**
Professor, Venerable Medagoda Abhayatissa Thero
Professor, Venerable Elamaldeniye Sarananda Thero
Professor Venerable Uduhawara Ananda Thero
Doctor, Venerable Deniyaye Pannaloka Thero
Professor Samanchandra Ranasinghe

08. **Secretary of the Senate: -**
Mr. R.A. Piyaratne (Registrar) - (From 25.01.2022 to 29.03.2022)

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

Number of Senate Meetings Conducted: -

Ten (09) Senate Meetings have been conducted for the duration of 14.01.2022 to 08.12.2022.

The Officers of the University in terms of the Act

1. Designation of the Great Mahopadyaya

Mahanayake of the Malwathu Sect of Sri Lanka Siam Maha Nikaya Most Venerable Aggamaha Pandita Sastrapati Makulewe Wimala Mahimi - from 17.01.2022

2. Venerable Mahopadyaya Thero

Professor Venerable Neluwe Sumanawansa Nayaka Thero (With effect from 02.11.2020)

(Attending the Duties of the Post)

3. Dean of the Faculty of Buddhist Studies

Senior Lecturer Venerable Ilukewela Dhammarathana Thero

4. Dean of the Faculty of Language Studies

Professor, Venerable Lenagala Siriniwasa Thero (21.06.2022 to 20.12.2022)

Senior Lecturer Doctor Swarnananda Gamage - (With effect from 22.12.2022)

5. Dean of the Faculty of Graduate Studies

Professor, Venerable Moragollagama Uparathana Thero

6. Registrar

Mr. R.A. Piyaratne (Registrar) - (From 25.01.2022 to 29.03.2022)
Mr. E.A. Gunasena (Registrar - Acting) – (With effect from 31.05.2022)

7. Librarian

Mrs. Manori Samarakoon (Acting Librarian)

8. Bursar

Mr. M.A.V.S. Gunawardene

Committees and Number of Sessions of the Committees Conducted in the Year 2022

Audit and Management Committee

Four (04) Audit and Management Committee Meetings were conducted for the year 2022.

Finance Committee

Six (06) meetings of the Financial Committee were conducted during the year 2022.

Institutional Procurement Committees and Minor Procurement Committees

Number of Institutional Procurement Committee Meetings held during the year 2022 was 05.
Number of Minor Procurement Committee Meetings held during the year 2022 was 14.

Senate Standing Committee

For the year 2022, 05 sessions of the Senate Standing Committee meetings has been held.

Faculty Boards

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

Accordingly, the number of meetings conducted in the Year 2022 by each Faculty Board is mentioned below.

7.1 Number of meetings of the Board of the Faculty of Buddhist Studies – 11
7.2 Number of meetings of the Board of the Faculty of Language Studies – 12
7.3 Number of meetings of the Board of the Faculty of Graduate Studies – 12

Students' Welfare Committee

Number of meetings of the Students' Welfare Committee – 01

Meetings of the Administrative Officers

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

Number of Meetings conducted during the Year 2022 was 04.

Committee on Study Leave

The number of meetings conducted during the Year 2022 for the Committee on Study Leave, which is a Sub-Committee, was 06.

Progress

Post Graduate Degrees and External Courses

- **Total number of students following the total number of external courses is 4949.**

Development Projects implemented in the University

01. Construction of an official quarters complex for academic/non-academic staffs - Second stage - Millions - 150
02. Construction of a guest house.
03. Construction of a five storied building in Colombo office.
04. Construction of a hostel for 200 foreign students.
05. Renovation of the three-storied building of the Faculty of Graduate Studies and Centre for External Examinations situated in Bauddhaloka Mawatha to make it suitable for conducting courses.
06. Construction of a lightning conductor system
07. Networking and maintenance of the University.
08. Renovation of the main administration Building
09. Renovation and painting of the Faculty Administration Building (including the Canteen)
10. Modernization activities of the library
11. Construction of the Physical Training Centre of the Staff
12. Renovation of "Sarasavi Mandura" Hostel.
13. Landscaping the land in extent of two acres
14. Construction of a Meditation Centre and transfer of the land
15. Solar Power Generator
16. Implemeting greening initiatives at the Universtiy.
17. Construction of a wastewater treatment plant
18. Construction of official quarters for academic and non-academic staffs
19. Construction of an officlal quarters for the wardens of the hostels.
20. Construction of an officlal quarters for the sub-wardens of the hostels.

Future Plans

- Conducting competitions in relation to the productivity among the Departments of the University pertaining to establishing the 5s Concept within the University.
- Introduction of attractive courses under new subject streams by the Foreign Affiliated Institutions.
- Commencement of leadership training workshops and projects.
- Improving the performance of the students through Buddhist psychological counselling.
- Projects related to the improvement of technical, communicative, leadership and language skills of students.
- Projects related to improving the professional skills of academic, administrative and non-academic staffs.
- Directing the members of the academic and non-academic staffs for local / foreign training.
- Introducing new courses with the aim of initiating new Departments of Study and Faculties.
- Increasing the number of local and foreign students enrolled annually.
- Updating existing courses and introducing new courses related to global trends.
- Organizing special lectures by eminent scholars and resource persons.
- Increased orientation of students for field studies and archaeological explorations.
- facilitating the development of academic skills of the academic staff and the students.
- Increased orientation of students to compile research papers and to engage in the other academic activities.
- Organization of social welfare programmes with the participation of academic, administrative, non-academic and teams of students.
- Functioning in collaboration with Arthur C Clarke Institution for Modern Technologies (ACCIMT) for the computerization of all the Departments of Study of the University.
- Installation of a Cartography Unit required for practical subjects such as mapping, photography and planning.

- Commencement of the Bachelor of Education (B. Ed) and introducing the Graduates of the Buddhist and Pali University of Seri Lanka as trained teachers for Piriven and schools.
- Initiation of the Master's Degrees in all the subjects available at the Faculty of Buddhist Studies.
- Introducing new external courses through online method and distance education methods.
- Making arrangements to establish new Foreign Affiliated Institutions.
- Initiating projects related to improving the communication and leadership skills of students.
- Implementation of programmes related to the traning of academic and non-academic staffs.
- Facilitating the development of academic skills of the Lecturers.
- Taking necessary steps to develop the knowledge, attitudes and skills of the students by holding discussions together with the Lecturers of the Department of Study.
- Organization of social welfare programmes.
- Obtaining necessary financial and infrastructural facilities for the proper construction of the Archaeology Teaching Museum under the Department of Archaeology.
- Obtaining a field site for our University as well to carry out field archeological activities as such filed sites have been provided to the other Universities.

Information regarding the Resources and Students of the University - 2022

Existing Faculties	Course of Study	Classification of Students		Total Number of Students	Total Number of Academic Staff	Total No. of Non-academic Staff
Faculty of Buddhist Studies - **Internal**	Buddhist Studies	Local	278	345	25	
		Foreign	67			
Faculty of Language Studies - **Internal**	Language Studies	Local	299	299	24	
		Foreign	-			
Total		**644**		**644**	**49**	
Library					**01**	
Faculty of Graduate Studies and Centre for External Examinations	Bachelor of Arts (General)	Local	1036	**1180**	**Visiting Lecturers are being outsourced.**	121
		Foriegn	64			
		Foreign Affiliated Institutions	80			
	One year / Two Years Master of Arts Degree Course	Local	86	**89**		
		Foriegn	03			
		Foreign Affiliated Institutions				
	Doctor of Philosophy Degree Course	Local	10	**10**		
		Foreign Affiliated Institutions	00			
	Master of Philosophy Degree Course	Local	13	**13**		
		Foriegn	00			
		Foreign Affiliated Institutions				
	Diploma Course / Higher Diploma Course in Buddhism	Local	85	**156**		
		Foreign Affiliated Institutions	71			
	Diploma Course/ Higher Diploma Course in Pali	Local	07	**11**		
		Foreign Affiliated Institutions	04			
	Certificate Course / Diploma in Japanese	Local	50	**85**		

	Certificate Course in Korean		21			
	Diploma in Sanskrit		14			
	Diploma Course / Higher Diploma Course in English	Local	78	**78**		
		Foriegn	00			
	Diploma Course / Higher Diploma Course in Tamil	Local	74	**74**		
	Daham Sarasaviya Diploma Course in Buddhism Diploma Course in Buddhist Counselling	Local	00	**00**		
		Foriegn	00			
Total				**1696**	**50**	**121**
Grand Total (Internal and External)				**2340**		

Information Pertaining to the Local Students

Local Students Internal (Number of Students Registered) - 2022

Faculty of Study	Course of Study	Medium	2018/ 2019 Fourth Year	2019/ 2020 Third Year	2020/ 2021 Second Year	2021/ 2022 First Year
Faculty of Buddhist Studies	Buddhist Studies	Sinhala	23	51	92	90
		English	4	12	3	4
	Total		**27**	**63**	**95**	**94**
Faculty of Language Studies	Language Studies	Sinhala	22	69	89	95
		English	02	03	12	6
	Total		**24**	**72**	**101**	**101**
Grand Total			**51**	**135**	**196**	**195**

Information Pertaining to the Foreign Students

Foreign Students Internal (Number of Students Registered) – 2022

Faculty of Study	Course of Study	Medium	2018/ 2019 Fourth Year	2019/ 2020 Third Year	2020/ 2021 Second Year	2021/ 2022 First Year
Faculty of Buddhist Studies	Buddhist Studies	English	1	42	6	18
Faculty of Language Studies	Language Studies	English	-	-	-	-
Total			67			

Foreign Scholars Enrolled for Courses

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

Country	2018/ 2019 Fourth Year	2019/ 2020 Third Year	2020/ 2021 Second Year	2021/ 2022 First Year
Bangladesh	1	4	5	3
Mianmar	-	32	-	15
Cambodia	-	-	1	-
Nepal	-	2	-	-
China	-	-	-	-
India	-	3	-	-
Korea	-	1	-	-
Total	**1**	**42**	**6**	**18**

Number of Students in the Affiliated Institutions located in Foreign Countries

Country	In the Year 2021
Singapore	27
Malaysia	10
Bangladesh	03
Austria	00
Japan	08
Total	**48**

Students Registered for Degrees

Information on External Students Registered in each Year for the Period of 2013 – 2022

		Course of Study	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1.		**Diploma / Higher Diploma in Buddism**										
		Local	375	295	229	254	195	79	57	36	47	47
		Foreign Affiliated Institutions	85	102	93	138	08	70	104	66	49	71
2.		**Diploma in Pali**										
		Local	50	33	28	39	38	-	15	27	20	21
		Foreign	00 11								00*	09
3.		**Diploma in Sanskrit**										
		Local	05	05	02	16	08	00	00	00	01	14
4.		**Bachelor of Arts (General) – External**										
		Local	543	-	3916	2566	2489	2610	2374	3246	1076	1036
		Foreign	26	11	94	32	02	47	02	02	-	64
		Foreign Affiliated Institutions	51 56									-
5.		**Post Graduate Diploma in Buddhist Studies**										
		Local	17	16	22	11	11	00	00	00	00	-
		Foreign Affiliated Institutions	00	01	00	01	01	00	00	00	00	-
6.		**Diploma in English**										
	Local	Diploma in English	314	223	198	223	161	60	-	75	38	34
	Local	Advanced Diploma Certificate Course	119	-	22	29	25	36	-	23	09	27
	Local	Certificate Course	64	-	17	-	34	43	-	20	00	-
	Local	Advanced Certificate Course	37 09									17
7.		**Master of Arts**										
		One-year / Two-year Master of	228	185	149	116	98	70	188	166	320	86

		Arts - Local										
		Foreign	43						97	07	05	03
		Foreign Affiliated Institutions	40									
8.		**Master of Philosophy**										
		Local	12	12	20	31	30	23	114	22	120	13
		Foreign	05	07	03	-	02	02	14	06	01	-
		Foreign Affiliated Institutions	**									11

		Course of Study	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
09		**Doctor of Philosophy**										
		Local	05	02	-	10	03	05	25	17	37	10
		Foreign	02	00	00	00	00	00	01	02	06	-
10		**Diploma Course in Buddhist Counselling**	21	21	30	13	61	58	38	00	00*	-
11		**Diploma Course in Tamil Language**										
		Advanced Diploma Course		36	35	36	28	20	32	17	50	23
		Diploma Course						32	20	20	28	30
		Certificate Course	17		20	-	50	31	31	10	09	-
12		Advanced Certificate Course	13		09	09	17	16	16	12	10	21
13		**Daham Sarasawiya Diploma Course in Buddhism**	-	1806	1784	00	2054	2048	3813	2046	00*	-

14		**Certificae Course in Chinese**								36	00	09
15		**Certificate Cource in Japanese**							32	22	11	50
16		**Diploma Course in Japanese**									17	-
		Total	1944	2035	6671	3524	5315	5250	6973	5977	1959	1585

Number of Graduates Produced During the Period of 2013 to 2022

Year	1.Honorary Degree in Sahithya Chakrawarthi	2. Doctor of Philosophy Degree	3. Master of Philosophy Degree	4. Master of Arts Degree	5. Post Graduate Diploma in Buddhist Studies	6. Bachelor of Arts (General) Degree - (Internal)	7. Bachelor of Arts (General)* Degree - (External)	8. Bachelor of Arts (Special) Degree	Total
2013	-	-	01	155	12	79	226	39	512
2014	-	01	01	107	10	49	07	38	213
2015	-	02	-	122	11	52	444	01	632
2016	02	02	02	114	05	17	456	49	647
2017	-	04	02	81	04	48	123	22	284
2018	01	04	07	76	00	59	228	30	405
2019	00	04	03	38	02	48	366	54	515
2020	03	01	03	38	00	67	179	57	348
2021	00	02	02	58*	00	*	*	*	62
2022	02	10	13	89	-	36	72	32	254
Total	08	30	34	878	44	455	2101	322	

The total Number of Graduates produced through this University from the Year 2013 up to 2022 has been 3,872.

Number of Graduates

Number of Graduates Internal and External Courses)

Internal (From 2018 Up to 2022)

Year	2018	2019	2020	2021	2022	Total
1. Bachelor of Arts (General) Degree (Internal)	59	48	67	*36	17	**227**
2. Bachelor of Arts (Special) Degree	30	54	57	*32	52	**225**
Total	**89**	**102**	**124**	***68**	**69**	**452**

- **The second semester examination of the academic year 2020 was conducted in March/April 2021 period.**
- **The results of the second semester examination of the fourth year of the academic year 2021 have been released in April 2022.**
- **Although the first semester examination of the third year was held in October and November 2021, many students did not appear for the examination as they boycotted the online system. As a result, the number of students, who qualified for graduation in Bachelor of Arts (General) examination for the year 2022 was dcreased.**

The Examinations and the Academic Activities

The details of the internal examinations conducted in the year 2022

In January / February 2022 (Online)

The second semester examinations for the first, second, third year students were conducted online during January / February 2022.

- **2022 August / September**

The first semester examinations for the first, second, third and fourth year students were co

Conducted physically during August/September 2022.

Releasing the results

- **January / February 2022 (Online) – Second Semester Test**

Year	Degree	Sittting for the First time	Resitting the Examintion	Total
First Year	-	178	115	293
Second Year	General	123	51	174
	Special	30	18	48
Third Year	General	82	15	97
	Special	52	14	66

- August/September 2022 – First Semester Examination
  Answer scripts of August / September Examination of 2022 are being

Information about foreign students who have graduated

- Fourth year second semester examination of academic year 2021 was conducted online on December 30, 2021 and the results have not been released.

Information about foreign students who have graduated

- Fourth year second semester examination of academic year 2021 was conducted online on December 30, 2021 and the results have not been released.

Number of Students Entitled for Scholarships in the Year 2022 as per the Criteria for Awarding Scholarships

	Name of the Scholarship	Number of Students	Scholarship Amount
1.	Mahopadyaya Golden Award	02	The scholarship amount is determined by the Scholarship Committee based on the amount of interest and balance received for the year.
2.	H.M. Thisera Memorial *Award*	00	
3.	P. Subasinghe Award	01	
4.	Pimbure Sri Wageeswara Mahanayaka Memorial Award	01	
5.	Kalukodayawe Sri Pannasekara Mahanayaka Thero Award	02	
6.	Mulin Liyanage Memorial Award	01	
7.	Most Venerable Sirimalwatte Ananda Maha Nahimi Memorial Scholarship	02	
8.	Korean Nationalist Hay John Swamindra Scholarship	03	
9.	Francis Hewavidana Award	04	
10.	Venerable Baduraliye Jinarama Thero Memorial Scholarship	01	
11.	Venerable Heenatiyana Dammaloka Thero Memorial Scholarship	01	
12.	Kumbuke Don Sanis Appuhamy & Wanniarachcilage Josthina Fonseka Memorial Award	01	
13.	Venerable Professor Thumbulle Seelakkandha Nahimi Award	01	These are Private Scholarships
14.	Sir Cyril De Soyza Memorial Schorlaship - (Pali)	01	
15.	Sir Cyril De Soyza Memorial Schorlaship - (Buddhist Philosophy)	01	
16.	Gamani Jayasooriya Pali Scholarship	03	
17.	N. Somilawathie Belgodapitiya Scholarship	02	

18.	Venerable Aludeniye Pannananda Thero Memorial Pali Grammar Award	02	
19.	Venerable Professor Moratuwe Sasanarathana Anunayaka Thero Memorial Award	01	
20.	Most Venerable Verallane Wimalatissa Nayaka Thero Memorial Award	01	
21.	Venerable Vitharandeniye Chandajothi Nayaka Thero Memorial Award	03	
22.	Professor Oliver Abeynayaka Award	01	
23.	Venerable Thich Thien Son Abhinandana Pali Award	02	The scholarship amount is determined by the Scholarship Committee based on the amount of interest and balance received for the year.
24.	H. M. Gunetilake Bandara Herath, P.M.G.R. Punchimenike Scholarship Fund	01	
25.	Venerable Banagala Upatissa Nayaka Thero Award	01	
26.	Srimath Anagarika Dharmapala Memorial Scholarship Award	01	
27.	Venerable Hemmathagama Sri Siddhartha Nayaka Thero Award	01	
28.	Most Venerable Madihe Pannaseeha Mahanayaka Thero Memorial Scholarship Fund	01	
29.	Most Venerable Ampitiye Sri Rahula Nayaka Thero Abinandana Scholarship Fund	01	
30.	Venerable Hemmathagama Sri Siddhartha Nayaka Thero Award	01	
31.	Most Venerable Madihe Pannaseeha Mahanayaka Thero Memorial Scholarship Fund	01	
32.	Most Venerable Ampitiye Sri Rahula Nayaka Thero Abinandana Scholarship Fund	01	
	Total	**45**	

The Academic Staff

The Academic Staff as at 31.12.2022 (Engaging in Teaching Activities)

<table>
<tr><th>Designation</th><th>Approved Cadre</th><th>Number Employed Currently</th><th>Number of Vacancies</th></tr>
<tr><td>Venerable Mahopaddyaya Thero</td><td>01</td><td>01</td><td>01</td></tr>
<tr><td>Professor (Chair)</td><td>05</td><td>01</td><td>04</td></tr>
<tr><td>Professor / Associate Professor</td><td rowspan="4">61</td><td rowspan="4">46</td><td rowspan="4">15</td></tr>
<tr><td>Senior Lecturer</td></tr>
<tr><td>Lecturer</td></tr>
<tr><td>Lecturer / Probationary</td></tr>
<tr><td>Instructress in Buddhist Counselling</td><td>01</td><td>01</td><td>00</td></tr>
<tr><td>Computer Instructor</td><td>01</td><td>00</td><td>01</td></tr>
<tr><td>Total</td><td>69</td><td>49</td><td>21</td></tr>
</table>

The Academic Staff as at 31.12.2022 (Not engaging in Teaching Activities)

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

Information on the Academic Staff – 31.12.2022

Faculties of Study	Senior Professor	Professor	Associate Professor	Senior Lecturer Grade 1	Senior Lecturer Grade 11	Librarian	Lecturer	Lecturer-Probationary	Senior Assistant Librarian	Computer Instructor	Instructress on Buddhist	Total
Faculty of Language Studies	02	03	02	02	10	-	04	04	00*	00*	00*	**27**
Faculty of Buddhist Studies	01	06	-	-	10	-	04	05	-	00	01	**27**
Library	-	-	-	-	-	00*	-	-	01	00*	00*	**01**
Total	**03**	**09**	**02**	**02**	**20**	**00***	**08**	**09**	**01**	**00***	**01**	**55**

*** There are vacancies.**

Details of visiting lecturers

Faculty of Buddhist Studies	Visiting Lecturers
Buddhist Philosophy	03
Buddhist Culture	02
Archaeology	01
Department of Religious Studies and Comparative Philosophy	04
Buddhist Counselling	03
Total	**11**

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

Appointment of Visiting Lecturers – Faculty wise

Faculty of Study	Visiting Lecurers
Faculty of Buddhist Studies	11
Faculty of Language Studies	15
Total	26

Information regarding Research and Publications

	Number Presented		
	2020	**2021**	**2022**
Researches	55	58	29
Journals	34	33	30
Articles	123	140	47
Total Number	**212**	**231**	**106**

Research and Publications – 2022 (Faculty Wise)

	No. of Researches	Journals	Articles	Total Number
Faculty of Buddhist Studies	13	14	31	58
Faculty of Language Studies	16	16	16	48
Total Number	**29**	**30**	**47**	**106**

Information regarding the Library

Composition of the Staff

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

Number of Registered Readers in the Library

Undergraduates	-	474
Academic Staff	-	48
Non-academic Staff	-	117

Use of Library (Homagama Main Library)

Students	-	6445
Academic Staff	-	144
Researchers	-	220
Non-academic Staff	-	45

Library at the Colombo Premises

Number of Registered Students

Post Graduate Students	-	136
Diploma Courses	-	80

Acquisitions (Books/Magazines) received during the year

Number of Books Purchased	-	576
Number of books / Publications received as donations	-	214
Amount spent for purchasing books	-	Rs. 405,111.50
Value of donations	-	Rs. 125,338.00

Number of Books available at the Library as at 31.12.2022

Number of Books as per the List of Acquisition	-	59,743

Functions of the Library

01. Inter Library Loan Service

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

02. Binding of Books

Two hundred and eighty-three (283) books have been bound.

03. Indexing

Six hundred and thirty-six (636) books have been indexed.

04. Classification

Six hundred and forty-six (646) books have been classified.

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

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

Senior Assistant Librarian

Conferences Attended:

- A research paper was presented under the following title at the 160th Academic Staff Research Session held on 14.12.2022 at the Buddhist and Pali University of Sri lanka.

  A study on the awareness and use of sustainable library development initiatives among academic librarians (selected University Libraries, Sri Lanka)

Resource Contribution

- Conducting a lecture under '**Zoom** technology' on 10.02.2022 on the **use of information sources** for research related to lecture number 15 organized by Buddhist Studies Research Cluster of the Buddhist and Pali University of Sri Lanka.

The Faculties

Faculty of Buddhist Studies

Academic Staff:

✯ **Department of Buddhist Philosophy (08)**

1. Professor, Venerable Pitigala Vijitha Thero (Head of the Department of Study)
2. Professor, Venerable Wawwe Dhammarakkhitha Thero
3. Senior Lecturer, Venerable Ilukewela Dhammarathana Thero
4. Lecturer Venerable Yodhakandiye Ariyawansa Thero
5. Senior Lecturer, Venerable Moragaswewe Vijitha Thero
6. Lecturer Venerable Konkandewala Wimaladhamma Thero
7. Mrs. W.P.L.M. Nilushika, Instructress in Buddhist Counselling
8. Senior Lecturer Venerable Dapane Chandarathana Thero

✯ **Department of Buddhist Culture (08)**

1. Professor Nilantha P. Dissanayake (Head of the Department of Study)
2. Professor (Mrs.) M.A.C. Munasinghe
3. Professor Venerable Aluthgama Wimalarathana Thero
4. Senior Lecturer, Venerable Omalpe Somananda Thero
5. Senior Lecturer, Doctor Venerable Dunukeulle Sarananda Thero
6. Lecturer Venerable Ridigama Wanarathana Thero
7. Lecturer Venerable Sellakataragama Gnanalankara Thero
8. Lecturer (Probationary), Mr. Rakshana Supun Kaluarachchi

✯ **Department of Archaeology (04)**

1. Senior Lecturer, Venerable Baragama Saddhananda Thero (Head of the Department of Study)
2. Professor, (Mrs.) H.M.Y.K. Herath
3. Professor, (Mrs.) K.A.S.N. Amarasekara
4. Lecturer Doctor Weliwitage Ishanka Malsiri

✯ **Department of Religious Studies and Comparative Philosophy (04)**

1. Chair Professor Venerable Homagama Dhammananda Thero (Head of the Department of Study)
2. Senior Lecturer, Venerable Dampahala Rahula Thero
3. Lecturer (Probationary) G.S. Charith Priyadarshana
4. Lecturer (Mrs.) Jeewanthi Yasanthika (Head of the Unit – Computer Teaching Unit)

Faculty of Language Studies

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

Department of Sinhala
Department of Pali
Department of Sanskrit
Department of English
Department of Language Skills Development
Department of English Language Teaching

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

Academic Staff

Dean – Professor, Venerable Lenagala Siriniwasa Thero (Covering Duties)

Senior Lecturer, Doctor. Swarnananda Gamage

Heads of the Departments of Study

1.	Head, Department of Pali	-	Senior Lecturer Venerable Kotiyagala Uparathana Thero
2.	Head, Department of Sinhala	-	Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera
3.	Head, Department of Sanskrit	-	Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero
4.	Head, Department of English	-	Senior Lecturer, Doctor (Mrs.) Nipunika Sandamali Senior Lecturer Doctor (Mrs.) Varuni Tennakoon
5.	Head, Department of English Teaching	-	Senior Lecturer, Doctor. Swarnananda Gamage Senior Lecturer, Mr. Pradeep Gunasena
6.	Head, Department of Language Skills Development	-	Senior Lecturer, (Mrs) Nirosha Salwathura Senior Lecturer Doctor. E.G.I. Wickramasinghe

The Lecturers

✯ **Department of Pali (05)**

1. Senior Lecturer, Doctor Venerable Kotiyagala Uparathana Thero (Head - Department Study)
2. Senior Professor, Venerable Uthurawala Dhammarathana Thero (Sabbatical Leave)
3. Professor, Venerable Moragollagama Uparathana Thero (Dean – Faculty of Graduate Studies)
4. Professor, Venerable Gonadeniye Pannarathana Thero (On Study Leave from 09.08.2017)
5. Lecturer, Doctor Venerable Kandegama Deepawansalankara Thero

✯ **Department of Sinhala (04)**

1. Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera (Head – Department of Sinhala)
2. Associate Professor, Venerable Dunukewatte Gunarathana Thero
3. Senior Lecturer, Doctor U.P. Gamage
4. Lecturer (Not Confirmed) Doctor Venerable Padiyathalawe Amarawansha Thero

✯ **Department of Sanskrit (04)**

1. Professor Venerable Lenagala Siriniwasa Thero (Head of the Department of Study)
2. Professor, Venerable Neluwe Sumanawansha Thero
3. Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero
4. Lecturer (Not Confirmed), Doctor Venerable Athkandure Sumanasara Thero

✯ **Department of English (03)**

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

✯ **Department of Language Skills Development (06)**

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

Department of English Teaching (03)

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

Total Academic Staff: - Faculty of Language Studies

Department of Study	Subject	Medium	Name	Designation
Department of Sinhala	Sinhala	Sinhala	Venerable Dunukewatte Gunarathana Thero	Associate Professor
			Doctor (Mrs.) A.L.N.P. Perera	Senior Lecturer
			Mr. U.P. Gamage	Lecturer
Department of Pali	Pali	Sinhala /English	Venerable Uthurawala Dhammarathana Thero	Senior Professor
			Venerable Moragollagama Uparathana Thero	Professor
			Venerable Gonadeniye	Professor

			Pannarathana Thero	
			Doctor Venerable Kotiyagala Uparathana Thero	Senior Lecturer
			Venerable Kandegama Deepawansalankara Thero	Lecturer
Department of Sanskrit	Sanskrit	Sinhala / English	Venerable Neluwe Sumanawansha Thero	Professor
			Doctor Venerable Mawathagama Pemananda Thero	Senior Lecturer
			Doctor Venerable Lenagala Siriniwasa Thero	Professor
			Doctor Venerable Athkandure Sumanasara Thero	Lecturer (Not Confirmed)
Department of English	English	English	Doctor (Mrs.) Varuni Tennakoon	Senior Lecturer
			Doctor (Mrs.) M. Nipunika Sandamali Dilani	Senior Lecturer
			Ms. Thilini Nilanka Weerasooriya	Lecturer (Probationary)
Department of Language Skills Development	Hindi	Hindi / English	Mrs. Nirosha Salwathura	Senior Lecturer
	Tamil	Tamil	Mrs. N. Mallikadevi	Senior Lecturer
	French	French / English	Mrs. Indeevari Wickremasinghe	Senior Lecturer
	Chinese	Chinese / English	Mrs. S. Nimali Priyangika	Lecturer
	Japanese	Japanese / English	Mrs. K.G. Kaushaki de Silva	Lecturer (Probationary)
	Korean	Korean / English	Mrs. W.G. Ranganee Ariyawansha	Lecturer (Probationary)
Department of English Language Teaching	English	English	Mr. K.G. Swarnananda	Senior Lecturer
			Mr. Pradeep Gunasena	Senior Lecturer
			Mrs. K.G. Kumarage	Lecturer

Key Performance Indicators (KPI)

	Key Performance Indicators (KPI)	2022	2023	2024	2025	2026
01.	Upgrading the Image of the University as the Foremost and the Most Excellent University in relation to the Buddhist and Pali Studies locally and internationally.					
	➢ The ranking of our University as per the existing World Classification of Universities.	11,604	10,000	9,000	8,500	8,000
02.	Production of Qualitative Scholars to suit the modern world by exploring the related fields of subjects including the Buddhism and Pali Language.					
	➢ Diplomas, First Degrees, Post Graduate Diplomas, Post Graduate Degrees, Degrees of Master of Philosophy and Doctor of Philosophy offered internally and externally.	5,500	6,000	6,500	7,000	7,500
	➢ Employment in the profession (In Dhamma Communication Activities)	100%	100%	100%	100%	100%
03.	Utilization of Capital	100%	100%	100%	100%	100%
04.	Increasing the local and foreign student community and increasing the number of foreign students by promoting the Affiliated Institutions.					
	➢ Foreign Affiliated Institutions 01.09.2022 100%	14	14	14	14	15
05.	Improvement of the knowledge in Foreign Languages, Information Technology and Research required for the Buddhist Studies					
	Development of skills in English, Chinese, Korean, Japanese, French, Hindi and Tamil Languages.	100%	100%	100%	100%	100%
	Expansion of facilities available in Language Laboratories and improvement of the Information Communication Technology.	100%	100%	100%	100%	100%
	Translation of the Buddhist Philosophy in to the foreign languages and computerization of such knowledge and directing such knowledge for Buddhist Missionary Activities in foreign countries	100%	100%	100%	100%	100%
	The ranking of our University as per the existing World Classification of Universities.	58	56	53	49	44
06	Computer Literacy 01.09.2022 – 100%	100%	100%	100%	100%	100%

Human Resources

The Number of Employees at the end of each Year –

Details of the Staff have been classified as per the letter of the Director General of the Department of Management Services bearing No. DMS/1528(s)vol-1 dated 06.11.2019.

	As at 31.12.2018			As at 31.12.2019			As at 31.12.2020			As at 31.12.2021			As at 31.12.2022		
	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies	Approved	Actual	Vacancies
Senior															
Academic	65	54	11	65	54	11	65	55	10	65	55	10	69	51	18
Tertiary															
Academic Assistants	02	02	00	02	01	01	02	01	01	02	01	01	02	01	01
Senior / Tertiary															
Administrative	15	11	04	15	13	02	15	11	04	15	11	04	07	03	04
Secondary / Primary															
Non-academic	130	111	19	129	118	11	129	114	15	129	114	15	135	118	17
Total	**212**	**178**	**34**	**211**	**186**	**25**	**211**	**181**	**30**	**211**	**181**	**30**	**213**	**173**	**40**

Non-academic Staff

Non-academic Staff (Division wise)

Division	Senior	Tertiary	Secondary (Senior Middle)	Primary (Junior)
Office of Mahapadyaya	-	-	1	1
Faculty of Buddhist Studies	-	-	6	3
Faculty of Language Studies	-	-	6	4
Faculty of Graduate Studies and Centre for External Examinations	-	2	5	4
Office of the Registrar	1	-	1	1
Library	-	-	6	7
Finance Division	2	-	10	3
Administration Division	-	1	7	12
Internal Examination Division	-	-	4	1
Academic and Student Services Division	-	1	4	1
Legal and Documentation Division	-	-	-	1
Internal Audit Division	-	1	2	1
Maintenance Division	-	2	3	11
Hostel	-	-	3	3
Total	**03**	**07**	**58**	**53**
	121			

Personnel Estimate of the Non-academic Staff as at 31.12.2022

Designation	Approved Cadre	No. of Employees Currently Serving	No. of Vacancies
Senior			
Registrar UE x 3 (I)	01	00	01
Bursar UE x 3 (II)	01	01	00
Deputy Registrar / Senior Assistant Registrar UE x 2	03	01	02
Deputy Bursar / Senior Assistant Bursar UE x 2	01	01	00
Tertiary			
Assistant Registrar UE x 1	05	03	02
Assistant Internal Auditor / Senior Assistant Internal Auditor * UE x 1	01	00	01
Assistant Bursar UE x 1	01	01	00
Works Engineer UE x 2	01	01	00
Garden Supervisor UE x 1	01	01	00
Secondary			
Sub Warden UMN 3	03	03	00
Audit Assistant UMN 2	02	02	00
Works Supervisor UNN 2	01	01	00
Technical Officer UMT 1	01	01	00
Management Assistant UMN 1	46	39	07
Library Information Asisstant UMN 1	06	06	00
Works Supervisor (Civil) UMT 1	01	01	00
Management Assistant (Book Keeper) UMN 1	02	02	00
Management Assistant (Shroff) UMN 1	02	01	01
Management Assistant (Store-Keeper) UMN 1	02	02	00
Primary			
Library Assistant UPL 1	06	06	00
Driver UPL 3	11	10	01
Electrician UPL 3	02	01	01
Plumber UPL 3	01	01	00
Machine Operator UPL 3	03	02	01
Works Attendant UPL 1	32	30	02
Labourer (Gardening) UPL 1	02	02	00
Mason UPL 3	01	00	01
Laboratory Attendant UPL 2	01	00	01
Carpenter UPL 3	01	01	00
Grand Total	**142**	**121**	**21**

* Senior Assistant Internal Auditor Post has been approved by suppressing Assistant Internal Auditor Post.

Personnel Estimate of the Academic Staff as at 31.12.2022

Designation	Approved Cadre	No. of Employees Currently Serving	No. of Vacancies
Senior			
Venerable Mahopadyaya Thero	01	01	01
Professor (Chair)	05	01	01
Senior Professor	61	03	15
Professor		09	
Associate Professor		02	
Senior Lecturer		02	
		20	
Lecturer		08	
Lecturer (Probationary)		09	
Tertiary			
Academic Assistant (Instructor)	02	01	01
Not Involving in Teaching Activities			
Librarian	01	00	01
Senior Assistant Librarian / Assistant Librarian	01	01	00
Grand Total	**71**	**57**	**19**

Details of the Staff have been classified as per the letter of the Director General of the Department of Management Services bearing No. DMS/1528(s)vol-1 dated 06.11.2019.

Recruitment of Trainees

A Practical Training was provided for 31students, who followed Courses on Computer, English and Secretary Practice at National Apprenticeship and Industrial Training Authority, Vocational Training Centres of the National Youth Services Council and the Zonal Computer Resources Centre of Homagama Central College.

Utilization of Vehicles – 2022

		Milleage (in km)	Amount of fuel Consumed /Allocated (Litres)	Total Expenses for Fuel	ඇ Total Expenses for Repairs and Maintenance (Rs.)	Average Consumption per Litre (km)	Average Fuel Expenses for 1 km (Rs.)	Average Expenditure for Repairs and Maintenance for 1 km (Rs.)
	Vehicles allocated for normal duties of the University							
1.	**NC 4154**	6573	7912	709,303.00	239,172.00	0.830763	107.91	36.39
2.	**NB 2829**	14,450	14066	566,667.00	240,789.00	1.0273	39.21	16.67
3.	**NA 4493**	5,707	9275	333,107.00	28,001.00	0.61	58,36	4.90
4.	**NA 9485**	For Colombo Premises						
5.	**KS 4133**	6,208	15713	397,934.46	223,720.00	0.39	64.10	36.03
6.	**KC 5084**	10,322	18198	483,902.00	24,899.00	0.56	46.88	2.41
7.	**QB 2067**	1,142	4225	22,317.24	85,581.00	0.27	19.54	74.93
8.	**250 7415**	1144	5969	177,300.00	419,824.00	0.19	154.98	366.97
9.	**58 0718**	2,279	6392	144,354.00	211,171.00	0.35	63.34	92.65
10.	**CAM 5412**	10,069	20686	526,202.60	73,440.00	0.48	52.25	7.29
11.	**18 4060**	Not in the running condition						
	The vehicles allocated for the Officers of the University							
12.	**CAI 1736**	For the use of the Registrar						
13.	**KR 7529**	Faculty of Post Graduate Degrees, Colombo						
14.	**KO-4852**	Venerable Mahopadyaya Thero						

Utilization of Equipment

Performance – Utilization of Equipment – From 01.01.2022 up to 31.12.2022

Equipment	Number of equipment	Fuel Consumption				Amount incurred (Rupees)	Number of hours travelled	Amount incurred for 1 hour (Rupees)	Amount Consumed per 1 hour (litres)
		Diesel (Litres)	Petrol (Litres)	2 T (Litres)	DS 40 (Litres)				
Generater (Hostel premises)	01	750L				Rs.180,750.00	66.5	1674.31	6.94
Generater (Administrative premises)	01	500L				Rs.108,650.00	58.00	1123.96	5.17
Sub Total		1250 L				Rs.289,400.00			
lawn mower	03		10 L			Rs.3380.00	13.3	254.13	0.75
Total	**05**	**1250L**	**10** L			Rs. **292,780.00**			

288 litres is remaining out of the 750 litres of diesel used for the generator in the residential premises.

200 litres is remaining out of the 500 litres of diesel taken for the generator in the administrative premises.

Venerable Mahopadyaya Theros served in the University

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

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

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

	Name	Designation	Date of Appointment	Date of Termination of the Service
01	Dr. Venerable Kakkapalliye Anurudhdha Thero (Appointed by His Excellency the President)	Venerable Competent Authority	08.08.1996	31.12.1996
02	Dr. Venerable Horana Vajiragnana Nayaka Thero *	Venerable Competent Authority	15.01.1997	23.02.1997
03	Professor Venerable Kumburugamuwe Vajira Thero (appointed by the President in terms of Section 10 of the	Venerable Mahopadyaya Thero	24.02.1997	28.10.1998

	Buddhist and Pali University Act of Sri Lanka No. 74 of 1981.)			
04	Doctor Venerable Meegoda Pannaloka Thero (appointed by the Secretary of the Ministry)	Venerable Mahopadyaya Thero (Acting)	25.11.1998	20.01.1999
05	Professor P. Wilson (appointed by Hon. Richard Pathirana, Minister of Education as per the Gazette Extraordinary bearing No. 1063/9 dated 20 January)	Competent Authority	20.01.1999	30.09.1999
06	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	01.10.1999	20.09.2002
07	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	21.09.2002	20.09.2005
08	Professor Venerable Wegama Piyarathana Thero *	Venerable Mahopadyaya Thero	21.09.2005	20.09.2008
09	Professor Chandra Wickramagamage (appointed by the Ministry)	Mahopadyaya Thero (Acting)	24.09.2008	28.10.2008
10	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	29.10.2008	30.10.2011
11	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	31.10.2011	30.10.2014
12	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2014	30.10.2017
13.	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2017	30.10.2020
14.	Professor Venerable Neluwe Sumanawansa Thero	Venerable Mahopadyaya Thero (Attending to Duties in Post)	With effect from 02.11.2020	-

* Appointed as per the Schemes of Recruitment of the University Grants Commission Circulars as stipulated in Provisions of Section 10 (9) of the Act No. 37 of 1995.

Calendar of Meetings – Year 2022

Month	Administrative Council	The Senate	Board of the Faculty of Graduate Studies	Faculty Board Meetings				Finance Committee	Investment Committee	Institutional Procurement Committee	Minor Procurement Committee		Gifts and Scholarship Committee	Information Technology Committee	Workshop on Pali and Sinhala Dictionary Compilation
				Faculty of Buddhist Studies		Faculty of Buddhist Studies					First Time	Second time			
	2.00 p.m.	2.00 p.m.	9.00 a.m. – 12.00 pm	9.00 a.m.	1.00 p.m.	9.00 a.m.	1.00 p.m.	2.30 p.m.	After Administrative Council Meeting	10.30 pm	11.30 a.m.	9.30 a.m.	1.30 p.m.	11.00 a.m.	11.30 a.m.
January	25	11	26	19			19	13	25	27	04	20	-	04	On Wednesdays of Each Month
February	22	8	23		22	22		10	22	24	01	21	-	-	
March	29	8	30	16			16	10	29	31	02	24	-	08	
April	26	12	27		26	26		21	26	28	05	21	-	-	
May	24	10	25	18			18	12	24	26	05	19	-	10	
June	28	07	29		15	15		09	28	30	01	23	-	-	
July	26	12	27	20			20	07	26	28	05	21	-	05	
August	30	09	31		17	17		10	30	25	02	25	24	-	
September	27	06	28	21			21	08	27	29	06	22	-	06	
October	25	11	26		19	19		13	25	27	04	20	-	-	
November	29	08	30	16			16	10	29	24	01	24	-	01	
December	27	06	28		21	21		08	27	29	06	22	-	-	

Month	Library Committee	Students' Welfare Committee	Progress Review Committee on Building Construction	Administrative Officers' Meeting	Academic/Non-academic Official Quarters Committee (Fourth Wednesday once in every two Months)	Study leave Committee (Second Wednesday once in every month)	Academic Staff Research Session	Meeting of Course Cordinators	Audit and management Committee	Staff Meeting (Third Tuesday once in every Three Months)	Internal examinations Committee	Presentation Review Committee for Post Graduate Studies
	2.00 p.m.	1.00 p.m.	9.30 a.m.	1.30 p.m.	9.30 a.m.	1.30 p.m.	9.00 a.m.	3.00 p.m.	1.30 p.m.	9.30 a.m.	1.30 p.m.	1.00 p.m. – 4.00 p.m.
January	-	-	5	29	-	13	13	29	-	-	-	27
February	-	3	2	25	24	10	10	25	19	16	-	24
March	10	3	2	26	-	10	10	26	-	-	-	24
April	-	-	6	30	24	21	7	30	-	-	-	21
May	-	5	4	28	-	12	12	28	-	18	-	25
June	9	-	8	25	23	9	9	25	18	-	-	23
July	-	7	6	30	-	14	14	30	-	-	-	21
August	-	-	3	27	25	11	11	27	-	17	19	25
September	15	1	7	24	-	8	8	24	17	-	-	22
October	-	-	5	29	27	13	13	29	-	-	-	13
November	17	3	2	26	-	10	10	26	-	16	17	24
December	-	-	7	31	22	8	8	31	10	-	-	22

Cost for Students

Cost per Student for 5 years

Year	2018	2019	2020	2021	2022
Cost Rs.	782,270.00	1,002,714.00	947,712.00	881,763,.00	839,363.00

Payment of Bursaries in the year 2022– Amount of Instalment – Rs. 4000/- Per one Student

Payment of Bursaries				
First Year - 2021/2022				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.04.2022	First Year	166	01	664,000.00
23.05.2022	First Year	166	02	664,000.00
20.06.2022	First Year	166	03	664,000.00
18.07.2022	First Year	166	04	664,000.00
22.08.2022	First Year	166	05	664,000.00
22.09.2022	First Year	166	06	664,000.00
21.10.2022	First Year	166	07	664,000.00
21.11.2022	First Year	166	08	664,000.00
12.12.2022	First Year	166	09	664,000.00
05.01.2023	First Year	166	10	664,000.00

Second Year – 2020/2021				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.04.2022	Second Year	165	11	660,000.00
23.05.2022	Second Year	165	12	660,000.00
20.06.2022	Second Year	165	13	660,000.00
18.07.2022	Second Year	165	14	660,000.00
22.08.2022	Second Year	165	15	660,000.00
22.09.2022	Second Year	165	16	660,000.00
21.10.2022	Second Year	165	17	660,000.00
21.11.2022	Second Year	128	18	512,000.00
12.12.2022	Second Year	120	19	480,000.00
05.01.2023	Second Year	120	20	480,000.00

Third Year – 2019/2020				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.04.2022	Third Year	96	21	384,000.00
23.05.2022	Third Year	96	22	384,000.00
20.06.2022	Third Year	96	23	384,000.00
18.07.2022	Third Year	96	24	384,000.00
22.08.2022	Third Year	96	25	384,000.00
22.09.2022	Third Year	96	26	384,000.00
21.10.2022	Third Year	96	27	384,000.00
21.11.2022	Third Year	96	28	384,000.00
12.12.2022	Third Year	84	29	336,000.00
05.01.2023	Third Year	84	30	336,000.00

Fourth Year – 2018/2019				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.04.2022	Fourth Year	26	31	104,000.00
23.05.2022	Fourth Year	26	32	104,000.00
20.06.2022	Fourth Year	26	33	104,000.00
18.07.2022	Fourth Year	26	34	104,000.00
22.08.2022	Fourth Year	26	35	104,000.00
22.09.2022	Fourth Year	26	36	104,000.00
21.10.2022	Fourth Year	26	37	104,000.00
21.11.2022	Fourth Year	26	38	104,000.00
12.12.2022	Fourth Year	26	39	104,000.00
05.01.2023	Fourth Year	26	40	104,000.00

Payment of Bursaries in the year 2022 – Amount of Instalment – Rs. 5000/- Per one Student

	Payment of Mahapola Scholarship			
	First Year – 2021/2022			
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
14.04.2022	First Year	40	1	200,000.00
23.05.2022	First Year	40	2	200,000.00
20.06.2022	First Year	40	3	200,000.00
18.07.2022	First Year	40	4	200,000.00
22.08.2022	First Year	40	5	200,000.00
22.09.2022	First Year	40	6	200,000.00
21.10.2022	First Year	40	7	200,000.00
21.11.2022	First Year	40	8	200,000.00
12.12.2022	First Year	40	9	200,000.00
05.01.2023	First Year	40	10	200,000.00

Second Year - 2017/2018				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
14.04.2022	Second Year	38	11	190,000.00
23.05.2022	Second Year	38	12	190,000.00
20.06.2022	Second Year	38	13	190,000.00
18.07.2022	Second Year	38	14	190,000.00
22.08.2022	Second Year	38	15	190,000.00
22.09.2022	Second Year	38	16	190,000.00
21.10.2022	Second Year	38	17	190,000.00
21.11.2022	Second Year	38	18	190,000.00
12.12.2022	Second Year	38	19	190,000.00
05.01.2023	Second Year	38	20	190,000.00

Third Year – 2019/2020				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.04.2022	Third Year	25	21	125,000.00
23.05.2022	Third Year	25	22	125,000.00
20.06.2022	Third Year	25	23	125,000.00
18.07.2022	Third Year	25	24	125,000.00
22.08.2022	Third Year	25	25	125,000.00
22.09.2022	Third Year	25	26	125,000.00
21.10.2022	Third Year	25	27	125,000.00
21.11.2022	Third Year	25	28	125,000.00
12.12.2022	Third Year	25	29	125,000.00
05.01.2023	Third Year	25	30	125,000.00
Fourth Year – 2018/2019				
Payment Due Date	**Year**	**Number of Students**	**Instalment**	**Amount (Rs.)**
14.04.2022	Fourth Year	08	31	40,000.00
23.05.2022	Fourth Year	08	32	40,000.00
20.06.2022	Fourth Year	08	33	40,000.00
18.07.2022	Fourth Year	08	34	40,000.00
22.08.2022	Fourth Year	08	35	40,000.00
22.09.2022	Fourth Year	08	36	40,000.00
21.10.2022	Fourth Year	08	37	40,000.00
21.11.2022	Fourth Year	08	38	40,000.00
12.12.2022	Fourth Year	08	39	40,000.00
05.01.2023	Fourth Year	08	40	40,000.00

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

Provision Allocated for the University from 1988 to 2022

Year	Recurrent Provsion in Million	Capital Provision in Million
1988	0.35	0.05
1989	0.39	0.01
1990	0.65	0.004
1991	0.72	0.31
1992	0.82	0.32
1993	1.04	0.08
1994	1.20	0.09
1995	1.28	0.20
1996	1.22	0.43
1997	1.37	2.0
1998	1.67	1.37
1999	1.78	0.51
2000	1.87	0.49
2001	2.30	0.38
2002	22.10	7.00
2003	27.74	11.39
2004	30.50	69.913
2005	38.00	180.00
2006	58.50	180.00
2007	66.80	133.00
2008	68.90	130.00
2009	79.34	127.50
2010	82.17	142.50
2011	83.50	161.184
2012	119.3	100.5
2013	134.770	80.00
2014	165.48	113.00
2015	222.06	115.00
2016	247.04	86.00
2017	272.06	100.00
2018	314.50	108.00
2019	433.00	280.00
2020	454.00	107.50
2021	514.00	200.00
2022	510.00	50.00

Recurrent and Capital Expenditure of the University (Rs.)

	2018	2019	2020	2021	2022
Recurrent Expenditure	351,070,337	497,113,479	455,126,811	475,548,944	490,326,106
Capital Expenditure	70,286,468	241,556,403	90,312,144	100,585,362	19,823,211

Particulars regarding the Recurrent Expenditure

Item	2021	2022
(a) Personnel emoluments	378,615,505	362,138,121
(b) Travelling Expenditure Local/Abroad	32,274	270,216
(c) Supplies	9,722,131	24,366,057
(d) Maintenance	11,828,937	11,872,325
(e) Services - Contractual Services	39,634,989	49,832,979
(f) Others	35,715,108	41,846,408
Total	**475,548,944**	**490,326,106**

In the Year 2021

Object	Estimate (Rs.)	Expenditure (Rs.)	Saving / Surplus Amount (Rs.)
(a) Recurrent Expenditure (Including Extra Provision)	514,000,000	475,548,944	38,451,056
(b) Capital Expenditure	200,000,000	100,585,362	99,414,638
Total	714,000,000	576,134,306	137,865,694

In the Year 2022

Object	Estimate (Rs.)	Expenditure (Rs.)	Saving / Surplus Amount (Rs.)
(a) Recurrent Expenditure (Including Extra Provisions)	510,000,000	490,326,106	19,623,894
(b) Capital Expenditure	50,000,000	19,823,211	30,176,789
Total	560,000,000	510,149,317	49,850,683

Report on the Future Prospects based on the Sustainable Development

- In concurrence with the Crop Cultivation Programme launched by the Government a Crop Cultivation Programme was launched in the year 2022 and in concurrence with that, it has been planned to establish more Crop Cultivation activites in the year 2023 as well.
- Arrangements are being made to further activate the tree planting programmes as well as planting flower and horticultural crops in the hostel premises with the involvement of the student community in cultivation activities and to continue the activities further with the provision of necessary compost fertilizer and necessary support.
- It has been scheduled to prepare and provide the planting materials within the University for the benefit of the Community of the University and it has been scheduled to continue the project in the future as well.
- Work is being done to beautify the university premises using ornamental plants.
- Awareness programmes on sustainable development goals were implemented for all the academic and non-academic staffs and planning activites are being carried out to develop the knowledge and skills of the University community on the sustainable development goals.
- All Divisions are planning to implement the Action Plan for the year 2023 to achieve the Sustainable Development Goals and Indicators.
- Arrangements are being made to improve the facilities required for the operation in relation to goods and services as well as academic activities in the University using modern technology through online methods and to perform a quality and efficient service in the access to library services and in the financial division, internal examination division as well as in the external examination division.
- Measures are being taken to maintain the University as a beautiful and an attractive place by combining landscape horticulture as well as greening elements for the development and design of all the buildings and thereby to create an unrestricted office environment for the university community.

Under this Programme, landscape horticultural activities and rigid beautification techniques have been planned to be implemented in the university during the year 2023.

- It is anticipated to renovate the student hostel premises in the year 2023 in order to improve the learning environment and sanitary activities of the students' community. It aims at providing basic hostel facilities required by students, who would be the future scholars produced by the University.
- It has been scheduled to continuously maintain and develop the annual tree planting activites.
- The University has planned activities for sustainable environmental management in relation to the year 2023 by using renewable energy through solar lights for beautifaction of the garden.
- Efforts are being made to implement attitudinal programmes for sustainable energy consumption by educating the community of employees to minimize the use of water, electricity and fuel.
- It has been planned to organize and implement religious programmes in the University to help the spiritual development of the University community.

Works Engineer　　　　　　　　　　Gardener

Foreign Affiliated Institutions - 2022

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

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

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

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

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

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

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

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

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

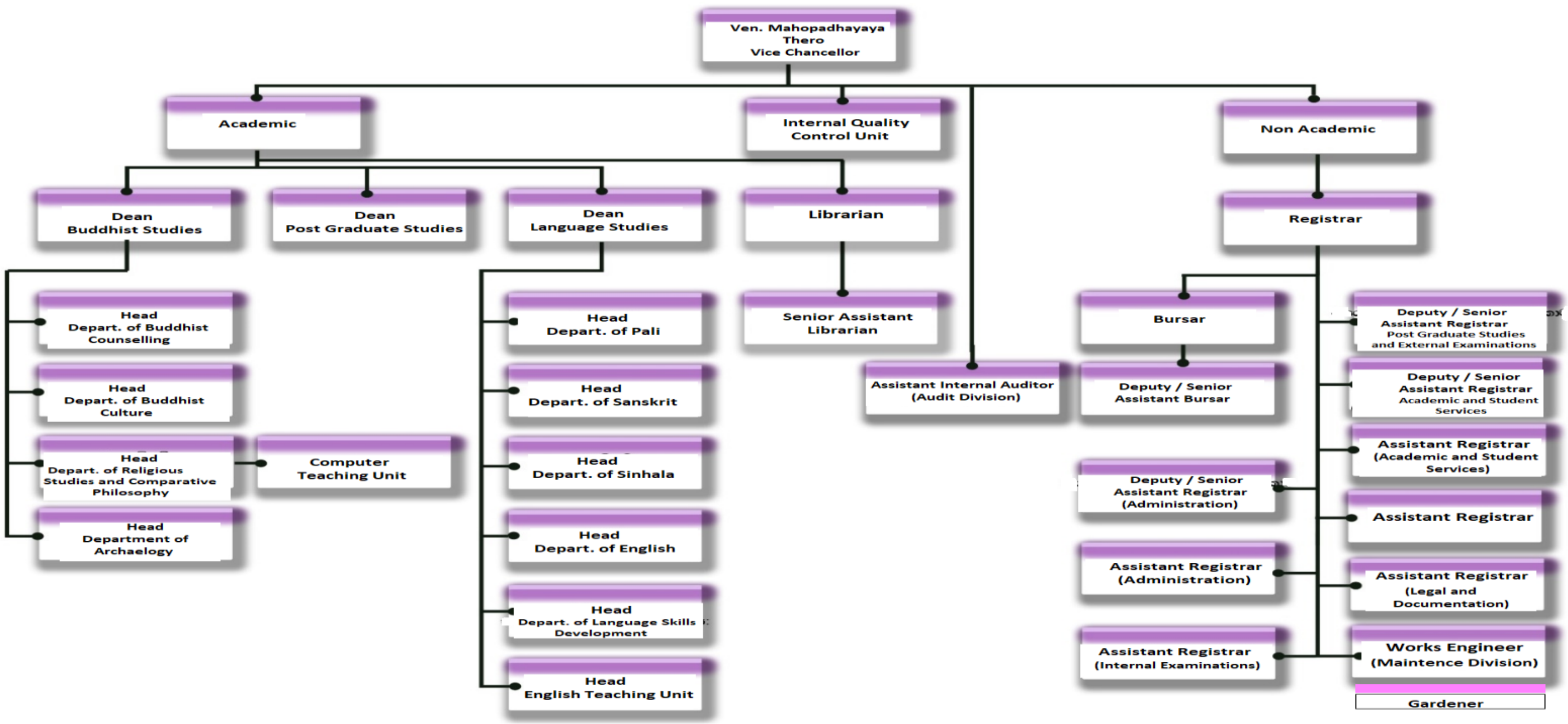
10. **Dharma Vijaya Buddhist Vihara, Inc - Los Angeles**
    1847 Crenshaw Blvd, Los Angeles, CA 90019

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

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

13. **Institute of Buddhist & Pali college of Japan**
    Zentoin Temple, 17/19, Hancho Hachioji,
    Tokyo, 192-0066,
    Japan.

Organizational Chart of the University



Information of the University

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

Financial Statement

The Buddhist and Pali University of Sri Lanka

Financial Statements

Contents

Statement of Accountability Pertaining to the Financial Statements

The Governing Council of the University is accountable in the preparation of financial statements in accordance with applicable Laws and Regulations. The Governing Council has approved the financial statements based on the fact that the financial statements prepared over a period of time represent a true and fair position and thereby, the Governing Council satisfies with the performance of the University.

The Governing Council of the University is accountable to represent, explain and disclose true and fair view of the performance and financial position of the University by maintaining adequate accounting records including;

- Selection of appropriate accounting policies and apply them consistently.
- Reaching reasonable and provable conclusions and valuations.

Statement of Accountability of the Governing Council

We hereby declare that the financial statements present a true and fair view of the financial position and performance of the University and the financial statements have been prepared in accordance with the accepted Laws and Rules and Accounting Policies.

Professor Venerable Neluwe Sumanawansa Nayaka Stawira
Venerable Mahopadhyaya (Attending to duties in the Post)
For the Governing Council of the Buddhist and Pali University of Sri Lanka

The Buddhist and Pali University of Sri Lanka
The Statement of Financial Performance
for the Year Ended on 31 December 2022

Description	Notes	2022	2021
<u>**Income**</u>		**Rs.**	**Rs.**
Government Grants for recurrent expenditure	**03**	461,895,000	417,000,000
Income earned by the University			
Income earned from the Internal Students	**04**	4,603,455	2,330,423
Investment Income and interest for Loans	**05**	14,199,397	4,758,838
Miscellaneous receipts	**06**	4,913,594	673,026
External Projects - Income	**07**	60,935,027	15,470,587
Total Income		**546,546,473**	**440,232,874**
<u>**Less - Expenses**</u>			
Personal Emoluments	**08**	362,138,121	378,615,505
Travelling Expenses	**09**	270,216	32,274
Supplies	**10**	24,366,057	9,722,131
Maintenance Expenses	**11**	11,872,325	11,828,937
Services	**12**	49,832,979	39,634,989
Others	**13**	41,846,408	35,715,108
External Project Expenses	**07**	44,483,286	11,765,149
Total Expenditure		**534,809,392**	**487,314,093**
Amortization / Capital Adjustments	**14**	85,376,020	89,366,221
Less - Depreciation		(85,947,776)	(89,560,440)
Surplus/Deficit		**11,165,325**	**(47,275,438)**

The Notes Numbers 1 to 37 were presented in page Numbers 09 to 31 as an integral part of the Financial Statements.

The Statement of Performance classified as External and Internal has been presented in Note No. 02.

The Buddhist and Pali University of Sri Lanka
Statement of the Financial Position
as at 31 December 2022

Description	Notes	2022	2021
		Rs.	Rs.
Assets			
Non – Current Assets			
Property, Plant and Equipment	15	1,320,711,161	1,370,294,244
		1,320,711,161	**1,370,294,244**
Intangible Assets	16	5,283,439	5,966,591
Work in Progress	17	154,557,209	157,205,910
Investments	18	181,472,148	134,056,992
		1,662,023,957	**1,667,523,737**
Current Assets			
Inventories	19	8,737,415	5,423,927
Stock of Publications	20	408,450	1,696,959
Short-term investments	21	5,126,622	8,527,693
Employee Loans and Miscellaneous Advances	22	7,859,314	9,669,653
Miscellaneous Deposits	23	792,550	592,550
Capital Advances	24	15,788,685	14,739,685
Interests receivable	25	13,290,921	3,123,734
Payments in advance	26	2,657,912	1,031,159
Cash and Cash equivalents	27	35,918,790	61,688,818
		90,580,749	**106,494,178**
Total Assets		**1,752,604,706**	**1,774,017,915**
Equity and Liabilities			
Net Assets / Equity			
Capital Grant spent		965,621,919	1,017,135,063
Capital Grant unspent	28	33,846,486	53,650,607
Asset revaluation reserve	-	610,479,282	610,479,282
Capital Donations	29	144,964,213	159,286,138
Accumulated Balance	-	(345,367,996)	(356,512,413)
		1,409,543,904	**1,484,038,677**
Reserves			
Reserved Funds	30	87,771,683	76,248,198
Non-current Liabilities			
Provision for Gratuities	31	104,507,445	112,221,401
		192,279,128	**188,469,599**
Current Liabilities			
Deferred Income	32	38,083,495	23,634,845
Deposits	33	6,298,798	5,490,663

Retentions on Contracts	34	**11,125,717**	11,412,254
Miscellaneous Creditors	35	**1,688,647**	537,975
Accrued Expenses	36	20,782,730	16,331,362
Accrued Expenses – External Projects	37	**72,802,287**	**44,102,540**
		150,781,674	**101,509,639**
Total Equities and Liabilities		**1,752,604,706**	**1,774,017,915**

M.A.V.S. Gunawardena
Bursar
27.02.2023

E.A. Gunasena
Registrar (Acting)

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

Professor Venerable Neluwe Sumanavansa Thero
Mahopadhyaya Thero
(Attending to duties in the Post)
The Buddhist and Pali University of Sri Lanka
27.02.2023

Member of the Governing Council

1. Senior Lecturer, Ilukewela Dhammarathana Thero

2. Mrs. T.K.W.T.V. Premaratne

The Notes Numbers 1 to 37 were presented in page Numbers 09 to 31 as an integral part of the Financial Statements.

The Buddhist and Pali University of Sri Lanka
Statement of Changes in Net Assets / Equity for the year ended 31 December 2022

	2022					
	Capital Grants Spent (Rs.)	**Capital Grant Unspent (Rs.)**	**Revaluation Reserve (Rs.)**	**Capital Donations (Rs.)**	**Accumulated Fund (Rs.)**	**Total (Rs.)**
Balance as at 01.01.2021	989,133,222	17,235,969	610,479,282	175,996,663	(328,078,637)	1464766499
Income / collections during the year	**-**	137,000,000	-	75,880	-	137075880
Expenditure during the Year	**100,585,362**	(100,585,362)	-	-	-	-
Amortization Adjustments	(72,579,815)	-	-	(16,786,405)	-	(89366220)
Adjustments in the previous year	-	-	-	**-**	18,841,662	18841662
Adjustments of Publication Stocks	(3,706)	-	-	**-**	-	(3706)
Surplus (Deficit) in the year 2021	**-**	-	-	**-**	(47,275,438)	(47275438)
Balance as at 01.01.2022	**1,017,135,063**	**53,650,607**	**610,479,282**	**159,286,138**	**(356,512,413)**	**1484038677**
Income / collections during the year	**-**		-	1,025,338	-	1025338
Expenditure during the Year	19,823,211	(19,823,211)	-	-	-	-
Amortization Adjustments	(70,028,756)		-	(15,347,263)	-	(85376019)
Adjustments in the previous year	**(19,090)**	**16,090**	-	**-**	(20,908)	(20908)
Adjustments for Publication Stocks – Donations	(1,361,976)	-	-	**-**	-	(1361976) 73467
Surplus / (Deficit) in the year 2022	**73,467**	**-**	-	**-**	1,165,325	11165325
	965,621,919	**33,846,486**	**610,479,282**	**144,964,213**	**(345,367,996)**	**1409543904**

The Buddhist and Pali University of Sri Lanka

Cash Flow Statement for the year ended on 31 December 2022

	2022		2021	
	Rs.	Rs.	Rs.	Rs.
Operational Activities		11,165,325		**(47,275,438)**
Surplus for the Year (Deficit)				
Adjustments for Non-Financial Items				
Provision for Depreciation in the Year	84,470,206	-	87,175,539	
Annual Depreciation for skills Development	1,498,479	-	2,440,561	
Provision for Gratuity	9,598,348	-	20,909,121	
Adjustment for publication Stocks	(1,288,509)	-	(3,706)	
Adjustments for Profit – Accumulated Balance of the previous Year	(20,908)	-	18,841,662	
Writing off the Provision for Depreciation of the Year	(85,376,020)	-	(89,366,221)	
Investment Income	(14,085,509)	-	(4,601,626)	
Income earned from Property	(282,664)	-	(7,410)	
Interest for Loans and Advances	(113,888)	-	(157,212)	
Working Capital Changes				
Inventories	(3,313,488)	-	1,664,996	
Stock of Publications	1,288,509	-	16,966	
Short-term Investments	3,401,071	-	(1,691,382)	
Employee Loans and Advances	1,810,339	-	(1,449,754)	
Miscellaneous Deposits	(200,000)	-	(100,000)	
Capital Advances	(1,049,000)	-	(140,000)	
Interest Receivable	(10,167,187)	-	444,342	
Pre-payments	(1,626,753)	-	224,942	
Differed Income	(4,448,650)	-	22,090,558	
Deposits	808,135	-	713,457	
Retentions on Contracts	(2,86,537)	-	2,275,917	
Miscellaneous Creditors	1,150,672	-	427,236	
Accrued Expenses	33,151,115	-	(5,257,260)	
Payment of Gratuities	**(17,312,304)**		**(3,098,384)**	

Net Cash Flow generated from Operational Activities	**16,502,757**	**16,502,757**	**54,251,850**	**54,251,850**
<u>Investment Activities</u>				
Acquisition of Property, Plant and Equipment	(33,861,785)		(12,285,095)	
Work in progress	2,648,701		(87,430,441)	
Investing Money	(47,415,156)		(22,694,830)	
Skills Development	(815,327)		(869,826)	
Investment Income	14,085,509		4,601,626	
Income from Property	282,664		7,410	
Interest for Loans and Advances	113,888		157,212	
Net Cash Flow generated from Investment Activities	**(64,961,506)**	**(64,961,506)**	**(118,513,944)**	**(118,513,944)**
Financial Activities				
Capital Donations			137,000,000	
Reserve Funds	11,523,485		(4,603,847)	
Net Cash Flow generated from Financial Activities	**11,523,485**	**11,523,485**	**132,396,153**	**132,396,153**
Net Increase/(Decrease) in Cash and Cash Equivalents		**(25,769,938)**		**20,858,621**
Balance of Cash and Cash Equivalents at the beginning of the Year.		**61,688,818**		**40,830,197**
Balance of Cash and Cash Equivalents at the end of the Year		**35,928,880**		**61,688,818**

Bursar
27.02.2023

The Buddhist and Pali University of Sri Lanka
Statement of Comparison of Estimated and Actual Values – 2022

Actual Income and Expenditure	Particulars	Final Estimate (January – December)	First Estimate (January – December)	Difference between the First Estimate and Actual Information
	Income			
461,895,000	Recurrent Income	510,000,000	522,000,000	(60,105,000)
23,716,446	Other Income	10,533,000	10,533,000	13,183,446
60,935,027	Income from External Projects	51,261,000	51,261,000	9,671,027
546,546,473	**Grand Total**	**571,794,000**	**583,794,000**	**(37,247,527)**
	Expenditure			
362,138,121	Personal Emoluments	425,000	407,725,000	45,586,879
270,216	Travelling expenses	400,000	1,637,000	1,366,784
24,366,057	Supplies	12,938,000	13,841,000	(10,525,057)
11,872,325	Maintenance Expenses	8,900,000	13,081,000	1,208,675
49,832,979	Contractual Services	49,742,000	19,964,000	(29,868,979)
41,846,408	Others	13,020,000	65,752,000	23,905,592
44,483,286	Income from External Projects	28,088,186	28,088,183	(16,395,100)
534,809,392	**Grand Total**	**538,088,186**	**550,088,186**	**15,278,794**
11,737,081	Surplus / Deficit	33,705,814	33,705,814	(21,968,733)

The Buddhist and Pali University of Sri Lanka

Notes to be read as a part of the Financial Statements for the Year ended on 31 December 2022

01) Accounting Policies

1.1.1 Reporting Entity

The Buddhist and Pali University of Sri Lanka, which is currently operating under the Ministry of Education mainly functions with the financial allocation of the Government.

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

The University, where local lay and clergy students as well as foreign clergy students are following Degree Courses, is comprised of three Faculties, namely, Faculty of Buddhist Studies, Faculty of Language Studies and Faculty of Post Graduate Studies.

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

1.1.2 Objectives of the University

The Objectives of the University in terms of the Section 3 of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981 amended by the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995.

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

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

III.

(a) Training of Pupil Monks and male lay students to teach Buddhism and Pali Language in Piriven, Schools and similar Institutions;

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

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

1.1.3 <u>Responsibility and Appvoval of the financial statements</u>

(a) The Governing Council is accountable for the Financial Statements and the Governing Council granted the approval on 27 February 2023 to issue Financial Statements of the Buddhist and Pali university of Sri Lanka for the year ended 31 December 2022.

(b) **<u>Financial Period</u>**

The 12-month period from 01 January 2022 to 31 December 2022 is the financial period of the Buddhist and Pali University of Sri Lanka.

1.1.4 <u>Basis of Preparation</u>

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

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

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

- Public Administration Circulars issued by the Ministry of Public Services, Provincial Councils and Local Government
- Circulars issued by the University Grants Commission (UGC).
- Circulars of the Department of Public Enterprises issued by the General Treasury.

(b) Basis of Measurement

The Financial Statements have been prepared using the Accrual Basis and Historic Cost Basis, excluding the occasions, where the basis is specifically indicated.

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

Values have been estimated in Rupees and Cents used in Sri Lanka in the preparation of financial statements and action has been taken to round off the Accounts Reports to the final Rupee.

(d) Going Concern

The Management has a reasonable expectation that the University has adequate resources to continue operational activities for the foreseeable future in an estimate done by the Management on the going concern of the University. Accordingly, the financial statements of the Buddhist and Pali University have been prepared on going concern basis.

(e) Comparative Information

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

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

(f) Materiality and Aggregation

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

(g) **Judgements and estimates on Accounts**

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

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

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

1.1.5 Revenue Recognition

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

1.1.6 Property, Plant and Equipment and their Valuation

1.1.6.1 Recognition of Assets

An asset is recognized in the balance sheet when it is probable that the future economic benefits associated with the assets will flow to the University and the cost of the asset can be measured reliably.

(a) Assets such as property, plant and equipment are recorded at the value after deducting cost from the accumulated depreciation.

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

(c) Land in extent of 4 perches granted by Homagama Training Agriculture Centre to the University had been estimated and accounted for Rs. 243,750.00. the valuation received from the Government Valuation Department dated 03.06.2022 was Rs. 200,00.00. It has been revised and accounted in the current year.

(d) As the utilization of the Official Quarters of Sub warden II has been initiated on 27.01.2022, it had been eliminated from work in progress and transferred to the account of assets.

1.1.6.2 Depreciation of Assets

(a) (I) Fixed Assets have been depreciated by adopting the straight-line Method and the net value of the fixed assets has been indicated in the statement of financial position. The depreciation ratio of the assets depreciated and the useful lives have been estimated as mentioned below.

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

II. In making adjustments for depreciation related to the identified assets, such adjustments have been made timely considering the period related to purchasing /construction and disposal of assets.

III. Donations of Library books and periodicals are received to the University as donations throughout the year and depreciation is not made in the year as it is practically difficult to depreciate them according to the period that those books are allowed to be used by readers.

1.1.6.3 Revaluation of Assets

The Revaluation surplus is transferred to revaluation reserve Account after stating the revalued assets as non-current assets. It is expected to revalue property, plant and equipment and after carrying out revaluation activities, adjustments will be made in accounts.

1.1.6.4 Vehicles provided by the General Treasury and the Ministry

Action was taken to write off the balance of the Government Capital Provision Account in relation to the Vehicles transferred up to the year 2015 from the General Treasury and the Ministry and the total balance has been written off as at 31.12.2020.

The University had received two vehicles bearing Numbers, KO-4474 and KC–5084 donated by the Presidential Secretariat on 23 December 2019 and the ownership of the two vehicles had been transferred to the University on 13 December 2022.

Revaluation of vehicles is carried out by the Government Valuation Department and the relevant cost would be accounted immediately after valuing the vehicles.

1.1.7 Work in Progress

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

The accumulated cost of the below mentioned projects that had been commenced in each year and were in progress as at the end of the year 2022 are mentioned below.

Year of the Commencement of Construction	Project	Amount (Rs.)
2017	Construction of a Hostel for Foreign Students	154,008,307
2017	Construction of a Five storied Building in the Colombo Premises	548,902

1.1.8 Intangible Assets

Capacity Building and software development has been indicated as intangible assets in the Note No. 16**.** Depreciation rate for software has been estimated as 20% and useful life has been estimated as 05 years.

Capacity Building

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

(b) The Capital Expenditure incurred for Non-academic and Academic Staffs on Skills Development will be written off from books within 4 years.

1.1.9 Valuation of Stocks

(a) A Committee appointed by Venerable Mahopadyaya Thero of the University surveys and computes the year-end stock and the stock is valued as at 31.12.2022. The Stock of Office Consumables has been valued at Cost and First in First out (FIFO) Basis is used as the basis of issuing Stocks.

(b) The Stock of Publications to be sold has been brought to accounts lower of cost or net realizable value.

1.1.10 Investments

Scholarships and Donation funds received by the University are being maintained in Fixed Deposits and in one Savings Account on the approval of the Governing Council of the University. Scholarships are awarded annually based on the interest accrued in relation to the deposit.

In the year 2022**,** three new funds have been started, namely, Venerable Sri Saranankara Scholarship Fund, Venerable Professor Neluwe Sumanawansa Felicitation Fund and Shinnyo.en Shinso Ito Scholarship Trust Fund.

New fixed deposits have been opened during the year 2022 as stated below.

Fund	Amount (Rs.)
Mahopadhyaya Fund	913,525
Medical Assistance Fund	1,023,804
Students' Welfare Fund	60,327
Scholarship and Donation Fund	2,000,000
Venerable Sri Saranankara Scholarship Fund	1,000,000

Professor Venerable Neluwe Sumanawansa Felicitation Fund	580,000
Shinnyo.en Shinso Ito Scholarship Trust Fund	10,000,000

The interest received for each fund deposited in the fixed deposit accounts is credited to the respective fund, and only the interest of the Mahapadhyayam Fund is credited to the recurrent account to meet recurrent expenditure.

The surplus funds of the Faculty of Post Graduate Studies and the Centre for External Examinations have been deposited in the year 2022 as follows.

Opening Balance	73,262,500
Deposits during the year	31,837,500
Balance at the end of the year	105,100,000

Short-term Investments

Fixed deposits with a period of maturity less than one year and Savings Accounts are defined as short-term investments.

1.1.11 Liabilities and Provisions

(a) As per the Sri Lanka Public Sector Accounting Standards No. 19, the allocation of retirement gratuity as at 31.12.2022 has been computed based on the Actuarial Valuation method. Accordingly, the University has adopted the Projected Unit Credit Method for the computation of the Fair Value of Gratuity Liability and the calculation has been done by Actuarial & Management Consultants (Pvt) Limited.

In the computation of the gratuity, the basic salary, cost of living allowance, study allowance and accumulated monthly allowance have been applied.

1.1.12 Contingent Liabilities

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

	Case No.	Particulars regarding the Case	The Present Situation
01	CA/Writ/46/2019	In relation to a promotion.	The case is scheduled to be heard on 27.02.2023.
02.	SC(FR)/86/2009	A request made to reinstate	The case is scheduled to be

		in the Service.	heard on 14.03.2023.
03	A/27/2021	In relation to not making the service permanent	The case is scheduled to be heard on 13.03.2023.
04	SC/FR/214/2021	In relation to a decision made in an interview.	The case is scheduled to be heard on 17.05.2023.
05	CA/Writ/399/2020	In relation to an appointment.	The case is scheduled to be heard on 03.03.2023.

1.1.13 Unspent Capital Grants

Unspent Capital Donations have been reconciled by the Note No. 28.

1.2.1 Income Tax

The Buddhist and Pali University of Sri Lanka has been exempted from paying the income tax by the Inland Revenue Act No.24 of 2017.

1.2.2 Cash Flow Statement

Cash Flow Statements have been prepared on Indirect Method.

1.2.3 Cash and Cash Equivalents

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

Foreign exchange transactions and balances

Income and expenditure transactions in the statements of financial performance have been converted as per the government exchange rate. In instances, where the closing rate of the current year differs from the closing rate of the previous year, the deficiency or excess is recognized in the financial statements.

1.2.4 Events after the Reporting Date

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

1.2.4 Provisions and Allocations

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

1.2.5 Related-party Transactions

The transactions conducted with the members of the Governing Council of the Buddhist and Pali University of Sri Lanka are transactions conducted within the general administrative functions of the University. The transactions conducted during the year 2022 are indicated below.

Names of the Members of the Governing Council	Membership Fees of Governing Councils and Other Committees	Transport Allowance for Committees and Interviews	Total Value
Venerable Trincomalee Ananda Mahanayake Thero	36,000	1,500	37,500
Doctor Venerable Niyangoda Wijithasiri Anunayake Thero	24,000	10,000	34,000
Senior Professor, Venerable Induragare Dhammarathana Thero	12,000	-	12,000
Venerable Nadagamuwe Wijaya Maithri Thero	36,000	24,000	60,000
Venerable Kotapitiye Rahula Thero	30,000	12,000	42,000
Senior Professor Wimal Wijeratne	48,000	-	48,000
Professor K.A. Weerasena	60,000	7,500	67,500
Senior Professor Uditha Garusingha	96,000	41,500	137,500
Mr. Kalyananda Thiranagama (Attorney- at-Law)	50,000	-	50,000
President's Counsel, Mr. Prasantha Lal de Alwis	78,000	3,000	81,000
Mrs. T.K.W.T.P. Premaratne	128,000	9,000	137,000
Mr. Somarathne Widanapathirana	52,000	6,000	58,000
Total Value	**650,000**	**114,500**	**764,500**

The Buddhist and Pali University of Sri Lanka							
Statement of Financial Performance for the year ended 31 December 2022							
	Notes	**2022**			**2021**		
		External	**Internal**	**Total**	**External**	**Internal**	**Total**
Income		**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
State donations for recurrent expenditure	03	17,354,150	444,540,850	461,895,000	17,222,364	399,777,636	417,000,000
Income earned by the University							-
Income earned from the Internal Students	04	-	4,603,455	4,603,455		2,330,423	2,330,423
Investment Income and interest for Loans	05	8,113	14,191,284	14,199,397		4,758,838	4,758,838
Miscellaneous Receipts	06	2,124,850	2,788,744	4,913,594	16,253	656,773	673,026
External Projects - Income	07	6,0935,027	-	60,935,027	15,470,587	-	15,470,587
Total Income		**80,422,140**	**466,124,333**	**546,546,473**	**32,709,204**	**407,523,670**	**440,232,874**
<u>Less - Expenses</u>							
Personal Emoluments	08	17,825,027	344,313,094	362,138,121	17,642,236	360,973,269	378,615,505
Travelling Expenses	09	203,656	66,560	270,216	14,103	18,171	32,274
Supplies	10	3,446,079	20,919,978	24,366,057	1,456,755	8,265,376	9,722,131

Maintenance Expenses	11	1,447,608	10,424,717	11,872,325	649,198	1,179,739	11,828,937
Services	12	9,181,015	40,651,964	49,832,979	4,041,450	35,593,539	39,634,989
Others	13	98,934	41,747,474	41,846,408	54,702	35,660,406	35,715,108
External Project Expenses	07	44,483,286	-	44,483,286	11,765,149	-	11,765,149
Total Expenditure		**76,685,605**	**458,123,787**	**534,809,392**	**35,623,593**	**451,690,500**	**487,314,093**
Amortization / Capital Adjustments	14	3,200,179	82,175,841	85,376,020	3,181,064	86,185,157	89,366,221
Less - Depreciation		(3,522,011)	(82,425,765)	(85,947,776)	(3,375,283)	(86,185,157)	(89,560,440)
Surplus/Deficit		**3,414,703**	**7,750,622**	**11,165,325**	**3,108,608**	**(44,166,830)**	**(47,275,438)**

Notes to the Financial Statements

	2022 (Rs.)	2021 (Rs.)
3. Government Grants for Recurrent Expenditure		
For Personal Emoluments	376,895,000	381,000,000
For other Expenditure	85,000,000	36,000,000
	461,895,000	**417,000,000**
4. Income earned from Internal Students		
Registration fees	489,189	310,030
Teaching charges	2,037,604	829,734
Examination Fees	68,900	60,550
Hostel charges	2,007,762	1,130,109
	4,603,455	**2,330,423**
5. Investment Income and Loan Interest		
Mahopaddyaya Fund	2,331,749	722,752
External Projects	11,753,760	3,878,874
Interest on Loans and Advances	113,888	157,212
	14,199,397	**4,758,838**
6. Other Income		
Photo copy Charges	88,771	31,875
Tender Charges	26,000	10,000
Registration of Suppliers	610,000	83,000
Cheques charged to income	51,250	10,150
Others	38,142	-
Re-obtaining Reader Licenses of the Library	4,950	3,750
Obtaining Student's Record Books	3,000	500
For Books that were lost	3,561	515
Certificate Charges	2,250	-
Application Charges	191,188	293,500
Sale of File Covers	392	-
Registration Fees of the Convocation	2,858,959	9,000
Fines of the Library		
Income received from property	3,119	1,363
Issuance of Bidding Documents	282,664	7,410
Late Fees Recovered	18,000	157,000
Recovery for Losses and Damages	19,959	-
Recurrent Expenditure Payable	-	9,540
Unidentified Credits	-	2,800
Creditor Account charged to Income	7,000	9,100
Amount Received for Loyalty Payment of the Open University	-	30,780
Sale of Publications	-	3,900
Income received from condemned goods	13,997	-
Miscellaneous Receipts General	165,209	-
Reobtaining of Student Identity Card	-	8,843
Fees for Vehicle Parking	250	-
Obtaining Information of Student Services	40,350	-
Late fees for Cloaks	274	-
Provision of Cloaks on hiring basis	21,400	-

Sponsorship for Convocation	**16,200**	-
Hostel Fees – Staff	225,000	-
	221,709	-
	4,913,594	**673,026**

	Master of Arts Degree Course Project	Bachelor of Arts (External) Degree	English Diploma Project	Tamil Language Course	Buddhism / Pali Diploma	Buddhist Counseling Course	Short-term Courses	Faculty of Post Graduate Studies	Total 2022	Total 2021
Income										
Miscellaneous Receipts	277,265	1,696,685	100,750	74,950	437,902	-	145,000	21,400	2,753,952	1,376,706
Registration fees	463,068	19,131,550	139,500	173,000	2,246,682	57,500	-	-	22,211,300	1,187,413
Course fees	8,567,773	7,944,415	2,067,150	1,996,950	2,480,750	329,750	2,591,500	-	25,978,288	7,483,407
Examination fees	489,000	5,071,250	197,500	247,200	609,400	6,000	-	-	6,620,350	4,366,757
Sale of Publications	860	30,325	2,670	8,900	8,010	-	-	-	50,765	4,050
Library fees	386,000	-	92,000	109,500	238,500	6,500	-	-	832,500	165,343
Investment income	3,972	-	-	-	-	-	-	-	3,972	5,937
Consulting fees	35,000	-	-	-	-	-	-	798,150	833,150	559,473
Conference fees	460,500	1,190,250	-	-	-	-	-	-	1,650,750	321,500
Total income	**10,683,438**	**35,064,475**	**2,599,570**	**2,610,500**	**6,021,244**	**399,750**	**2,736,500**	**819,550**	**60,935,027**	**15,470,587**
Less: Expenditure										
Lecture Charges	1,973,303	1,580,500	702,000	523,550	435,750	-	516,000	-	5,731,103	3,061,750
Examination expenses	58,960	1,271,095	256,225	140,400	147,971	-	137,550	70,170	2,082,371	1,008,374
Overtime allowances	98,615	51,093	96,935	96,946	180,300			114,837	638,726	497,705
Entertainment expenses	66,657	302,556	30,512	34,405	33,903	1,715	-	39,545	509,293	12,394
Other expenses	-	-	-	-	-	-	-	-	-	69,160
Administrative expenses	747,953	12,646,000	431,400	444,000	-	-	759,000	-	15,028,353	2,102,950
Printed Advertisements	41,918	225,536	252,169	238,415	173,846	-	198,723	292,394	1,423,001	1,364,467
Conference fees	400,100	1,185,750	-	-	-	-	-	-	1,585,850	191,075
Travelling	-	-	-	-	-	-	-	-	-	21,675

Expenses										
Lecture Hall Charges	-	675,000	-	-	-	-	-	-	675,000	70,000
Charges for Sub Committees of the Governing Council	-	-	-	-	-	-	-	-	-	10,961
Communication Services	-	--	-	-	-	-	-	-	-	53,020
Allocation for Funds	-	-	-	-	-	-	-	-	-	-
Mahopadhyaya Fund	2,465,122	7,653,128	297,935	254,540	-	-	262,500	-	10,966,225	2,771,051
Research and Publication Fund	328,950	5,274,218	-	115,700	-	-	157,500	-	5,876,364	530,567
Total expenses	6,181,578	30,864,872	2,067,176	1,847,956	971,770	1,715	2,031,273	516,946	44,83,286	11,765,149
Excess / Deficit	4,501,860	4,199,603	532,394	762,544	5,049,474	398,035	705,227	302,604	16,451,741	3,705,438

Statement of Financial Performance
The Faculty of Graduate Studies and the Centre for External Examinations
for the Year ended 31 December 2022

	2022		2021
	Rs.		Rs.
Gross Surplus of the External Project Courses of the Faculty of Graduate Studies and Centre for External Examinations		**16,451,741**	**3,705,438**
General income			
Government Grants	17,354,150		17,222,364
Income earned from properties	56,664		7,410
Registration Fees - Convocation	1,982,959		
Miscellaneous Receipts	85,226		8,843
Adjusting Capital Provision to Income (External Projects)	3,200,179		3,181,064
Investment Income	8,113	22,687,291	-
Net Income		39,139,032	**24,125,119**
General Expenditure			
Personal Emoluments	**17,812,427**		17,631,737
Duties of the Machine Operator	12,600		10,500
Travelling Expenses	203,656		14,103
Supplies	3,446,079		1,446,755
Maintenance Expenses	1,447,609		593,340
Contractual Services	5,467,109		1,134,291
Security Services	1,814,703		1,401,159
Cleaning Services	1,899,203		1,506,000
Charges for the Subcommittees of the Governing Council	48,064		3,082
Examination Expenses	1,445		-
Other Recurrent Expenditure	49,425		117,478
Depreciation	3,522,011	35,724,331	3,375,283
Net Surplus / Deficit		3,414,701	(3108,609)
Balance brought forward in the previous year	(1,613,551)		1,495,058
Balance Carried Down	1,801,150		**(1,613,551)**

A sum of Rs. 10,933,225/- out of the income earned from external projects had been allocated to the Mahopadyaya Fund and a sum of Rs. 5,876,364/- had been allocated to Research and Publications Fund. An interest income of Rs. 11,745,647.00 had been received by investing the external funds maintained in the current account of the external projects and it had been credited to recurrent account of the University as an income to settle recurrent expenditure.

	2022 Rs.	2021 Rs.
8. Personal Emoluments		
Salaries and wages	116,379,187	120,353,888
Provident Fund	36,238,234	38,051,430
Employees Trust fund	7,247,647	7,610,288
Overtime and Holiday Pay	6,531,503	4,763,505
Study Allowances	83,951,746	91,098,225
Other Allowances (Allowances for Deans, Heads of Departments of Study and Entertainment allowances)	2,759,893	2,108,228
Allowances for Sub-wardens – 10%	228,565	225,073
Allowance of 5000/-	10,160,976	-
Cost of Living allowance	15,838,721	16,461,003
Research Allowance	20,478,666	22,806,953
Added Monthly Allowance	49,812,739	50,699,586
Service Gratuity Allowances	9,598,348	20,909,121
Contribution for Medical Assistance Fund	2,805,846	3,437,555
Duties of Machine Operator	106,050	90,650
	362,138,121	**378,615,505**
9. Travelling Expenditure		
Local	266,466	32,274
Foreign	3,750	-
	270,216	**32,274**
10. Supplies		
Stationery and Office Consumables	8,985,753	3,502,418
Fuel and Lubricant Oil	7,789,670	3,105,074
Uniforms	1,321,415	106,435
Medical Supplies	79,638	27,582
Machineries, Vehicle Spare Parts and Minor Equipment	2,048,759	371,168
Other supplies	4,140,822	2,609,454
	24,366,057	**9,722,131**
11. Maintenance Expenses		
Vehicles	2,882,567	2,116,395
Installation of Machineries and Equipment	3,956,007	4,275,920
Maintenance of Buildings	1,846,134	2,870,573
Maintenance of Web sites and Software	3,187,617	2,566,049
	11,872,325	11,828,937
12. Services		
Transport	2,461,763	2,196,774
Tele communication Services	3,997,051	1,641,825

Postal Charges	710,200	322,969
Electricity and Water	9,453,358	7,237,998
Security Services	10,887,193	15,058,383
Cleaning Service	15,203,414	13,177,040
	49,832,979	**39,634,989**

13. Others

Allowances for Visiting Lecturers	10,246,831	8,668,211
Bursaries	18,008,100	16,855,600
Treasury Contribution of the Mahapola Scholarship	548,800	2,129,050
Charges for Advertisement	1,152,464	1,815,097
Workshops and Seminars and Training and Development of the Staff	223,074	222,566
Audit Fees	816,000	897,600
Governing Council and Sub Committee Charges	2,242,270	1,399,491
Expenses for Examinations	2,717,285	1,702,167
Charges for Convocation	3,352,738	-
Contributions and Membership Fees	971,257	596,714
Holiday Travel Warrant Charges	264,225	18,180
Legal Expenses	240,750	51,750
Charges for Translations	187,157	186,487
Other Recurrent Expenditure	459,554	1,107,315
Cost of Books that were Sold / Donated	-	-
Charges for Disciplinary Inquiries	353,820	-
Writing Off of expired materials and elimination of stock damages	505	-
		500
Repairing of thermometer		
Insurance money in transit	63,711	51,120
Bank Charges	866	-
	41,846,408	35,715,108

14. Capital Adjustments

Adjusting Capital Provision to Income	68,604,478	70139254
Adjusting writing off of Capacity Development to Income	1,424,079	2440561
Adjusting Capital Donations to Income	15,347,263	14786406
	85,376,020	**89366221**

15. Property, Plant and Equipment				
	Balance Brought forward as at 01.01.2022	Additions	Adjustment	Balance As at 31.12.2022
Cost / Revaluation Value	**Rs.**	**Rs.**	**Rs.**	**Rs.**
buildings	1,256,445,143	12,668,757		1,269,113,900
Lands	395,743,750		(43,750)	395,700,000
Timber goods	79,710,032	1,485,475		81,195,507
Equipment	164,633,355	20,247,935		184,881,290
Vehicles	11,462,205			11,462,205
Government Provision Account – Vehicles	45,690,000			45,690,000
Books and Periodicals	25,170,330	528,706		25,699,036
Cloaks and Capes	7,040,878			7,040,878
Rehabilitation and improvement of Capital Assets - Equipment	22,659,966			22,659,966
Development of Software				
Total	**2,008,555,659**	**34,930,873**	**(43,750)**	**2043,442,782**
	Balance Brought Forward as at 01.01.2022	**Depreciation of the Year**	**Adjustment**	**Balance As at 31.12.2022**
Accumulated Depreciation	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Buildings	339,649,497	63,357,029		403,006,526
Lands	-	-		
Timber Goods	52,740,526	523,354	22,209	57,966,089
Equipment	139,942,620	13,778,869	(1,301)	153,720,188
Vehicles	11,462,200			11,462,200
Government Provision Account – Vehicles	45,689,999			45,689,999
Books and Periodicals	22,926,784	938,764		23,865,548

Cloaks and Capes	4,683,817	448,360		5,132,177
Rehabilitation and improvement of Capital Assets - Equipment	21,165,972	722,922		21888894
Total	**638,261,415**	**84,449,297**	**20,908**	**722,731,621**
Net Value	**1,370,294,244**			**1,320,711,161**
16. Intangible Assets				
	Balance Brought forward As at 01.01.2022	**Additions**	**Elimination**	**Balance As at 31.12.2022**
Cost / Revaluation Value	**Rs.**	**Rs.**	**Rs.**	**Rs.**
Software Development	372,000	82,950	-	454,950
Capacity Development	38,389,336	732,377	-	39,121,713
	38,761,336	**815,327**	**-**	**39,576,663**
	Balance Brought forward As at 01.01.2022	**Writing Offs in the year**	**Adjustment for Depreciations on Elimination**	**Balance As at 31.12.2022**
Accumulated Depreciation				
Software Development	74,400	74,400	-	148,800
Capacity Development	32,720,345	1,424,079	-	34,144,424
	32,794,745	**1,498,479**	**-**	**34,293,224**
Net Value	**5,966,591**			**5,283,439**

	2022 Rs.	2021 Rs.
17. Work in Progress		
Construction of Official Quarters of Sub Warden 11	-	10,272,523
Construction of a Five Storeyed Building – Colombo Premises	548,902	548,902
Construction of a Hostel for Foreign Students	154,008,307	146,384,485
	154,557,209	**157,205,910**
18. Investment		
External Project Fund – Fixed Deposit	105,100,000	73,262,500
Scholarships and Gifts Fund - Fixed Deposits	10,461,060	8,461,060
Medical Assistance Fund - Fixed Deposits	13,798,700	12,774,896
Mahopadyaya Fund - Fixed Deposits	23,773,525	22,860,000
Jiun Buddhist Research and Publications Fund - Fixed Deposits	1,300,000	1,300,000
Research, Publications and Staff Skills Development Fund - Fixed Deposits	10,240,536	10,240,536
Glorioñ Sun Language Proficiency Development Fund - Fixed Deposits	2,527,500	2,527,500
Student Welfare Fund - Fixed Deposits	2,690,827	2,630,500
Venerable Sri Saranankara Scholarship Fund - Fixed Deposits	1,000,000	-
Professor Venerable Neluwe Sumanawansa Felicitation Fund - Fixed Deposits	580,000	-
Shinnyo.en Shinso Lto Scholarship Trust Fund- Fixed Deposits	10,000,000	-
	181,472,148	**134,056,992**
19. Stock Remaining at the Stores		
Balance Brought Forward as at 01.01.2022	5,423,927	7,088,923
Added: Additions during the Year	19,500,359	4,451,011
	24,924,286	11,539,934
Less: issues during the Year	(16,186,187)	(6,117,960)
	8,738,099	**5,421,974**
Writing Offs / Adjustments	(684)	1,953
	8,737,415	**5,423,927**
20. Stock of Publications		
Stock of Publications		
Balance Brought Forward as at 01.01.2022	407,450	421,710
Less: Cost of sold / donated Books	-	(13,260)
	408,450	**408,450**
Sahithya Sankathana		
Balance Brought Forward as at 01.01.2022	1,288,509	1,292,215
Added: Adjustments	73,467	
Less: Cost of sold / donated Books (Has adjusted from capital aids spent)	(1,361,976)	(3,706)
	-	**1,288,509**
Balance Brought Forward as at 31.12.2022	**408,450**	**1,696,959**

	2022 Rs.	2021 Rs.
21. Short-term Investments		
Scholarships and Donation Fund - Savings Deposits	642,020	2,137,224
Medical Assistance Fund – Savings Deposits	199,721	137,411
Mahopadyaya Fund – Savings Deposits	928,594	2,167,597
Jiun Buddhist Research and Publications Fund - Fixed Deposits (Three Months)	580,000	580,000
-Do- Savings Deposits	283,625	153,805
Research, Publications and Staff Skills Development Fund - Fixed Deposits (Monthly)	-	1,500,000
-Do- Savings Deposits	1,325,857	861,721
Glorious Sun Language Proficiency Development Fund – Savings Deposits	592,130	619,727
Student Welfare Fund - Savings Deposits	335,086	260,208
Master of Arts Degree Course Project – Fixed Deposits (Six Months)	110,000	110,000
Professor Venerable Neluwe Sumanawansa Felicitation Fund - Savings Deposits	129,589	-
	5,126,622	**8,527,693**

22. Loans of Employees and Miscellaneous Advances		
Festival Advances	1,250	-
Postal Advances	77,180	36,485
Postal Advances (External)	79,080	24,089
Distress Loan	7,663,425	9,204,370
VAT Tax Receivable	38,379	88,379
	-	316,330
Down Payment	**7,859,314**	**9,669,653**

23. Miscellaneous Deposits		
Service deposits	783,450	90,852
Deposits for Gas Cylinders	9,100	140,000
	792,550	**14,769,685**
24. Capital Advances		
State Engineering Corporation of Sri Lanka	90,852	90,852
Arthur C Clarke Institute for Modern Technologies	1,189,000	140,000
K.S.J. Constructions (Pvt.) Limited	14,508,833	14,508,833
	15,788,685	**14,739,685**

25. Interest Receivable		
Medical Assistance Fund	728,275	214,835
Scholarships and Gifts Fund	413,082	249,738
Jiun Buddhist Research and Publications Fund	148,064	41,597
Mahopadyaya Fund	1,718,090	464,577
Students' Welfare Fund	225,369	85,189
Glorious Sun Language Proficiency Development Fund	272,555	93,691
Research and Publications Fund	810,822	263,637

External Projects	8,897,269	1,709,895
Master of Arts Degree Course Project	1,658	575
Venerable Sri Saranankara Scholarship Fund	21,071	-
Shinnyo.en Shinso Lto Scholarship Trust Fund	27,173	-
	27,493	-
26. Pre Payments	**13,290,921**	**3,123,734**
Annual Service Contract Fees	1,350,163	550,552
Vehicle Insurance Fees	211,914	179,188
Railway Season Ticket Fees	-	9,660
Revenue License Fees	238,613	41,547
Subscription Amounts and Membership Amounts (Foreign)	-	250,212
Newspaper Advertisements (External Degree Courses)	857,222	-
	2,657,912	**1,031,159**
27. Cash and Cash Equivalents		
1. Treasury funds		
Bank of Ceylon Homagama (Recurrent) 711201	2,366,807	7,272,982
Bank of Ceylon Homagama (Capital) 711534	28,963,202	50,063,638
***11.* Non-Treasury Funds**		
Bank of Ceylon Homagama (External Examinations and Post Graduate Degrees) 711202	3,697,215	3,895,531
Bank of Ceylon Homagama 007287 3383	77,242	416,762
Bank of Ceylon Homagama 0077269741	39,905	39,905
USA Dollar Account 89732479	774,509	
	35,918,880	**61,688,818**
28. Capital Grants Unspent		
Cash Balance as at 31.12.2022	28,963,202	50,063,638
Added		
Capital Advances as at 31.12.2022	15,788,685	14,739,685
Capital Expenses Receivable		
Less:		
Cheques charged to Income	-	78,000
Retained Amounts on Contracts as at 31.12.2022	-	(19,090)
Capital Donations Unspent	10,905,401	(11,211,626)
	33,846,486	**53,650,607**
29. Capital Donations		
Books		
Balance as at 01.01.2022	268,503	511,206
Donations received during the Year 2022	125,338	75,880
	393,841	**587,086**
Less:		
Writing off of Capital Donations	(231,395)	(318,583)
	162,446	**268,503**
Buildings		
Balance as at 01.01.2022	154,916,774	165,916,781
Donations received during the Year 2022	-	-
	154,916,774	**165,916,781**

Less:		
Writing off of Capital Donations	11,000,007	(11,000,007)
	143,916,767	**154,916,774**
Equipment		
Balance as at 01.01.2021	4,100,861	9,568,676
Donations received during the Year 2021	900,000	-
	5,000,861	9,568,676
Less:		
Writing off of Capital Donations	4,115,861	(5,467,815)
	885,000	**4,100,861**
	144,964,213	**159,286,138**

30. Reserve Funds

Scholarships and Donations	11,516,162	10,848,022
Medical Assistance	13,998,421	12,912,307
Mahopadyaya	28,958,397	31,221,750
Jiun Buddhist Research and Publications	2,491,698	2,256,411
Research and Publications and Staff Skills Development Fund	12,377,215	12,865,894
Pension Fund of the Buddhist and Pali University of Sri Lanka	-	5,000
Established by Venerable Gallelle Sumanasiri Nahimi		
Glorious Sun Language Proficiency Development Fund	3,392,184	3,162,917
Student welfare	3,251,281	2,975,897
Professor Venerable Neluwe Sumanawansa Felicitation Fund	730,659	**-**
Venerable Sri Saranankara Scholarship Fund	1,027,173	-
Shinnyo.en Shinso Lto Scholarship Trust Fund	10,028,493	-
	87,771,683	**76,248,198**

31.Provision for Gratuity

Balance as at 01.01.2022	112,221,401	94410664
Added:		
Additions during the Year	9,598,348	20909121
	121,819,749	**115319785**
Less		
Payments made during the Year	(17,312,304)	(3098384)
	104,507,445	**112221401**

32. Deferred Income

Bachelor of Arts (First) External Degrees	26,673,500	20414250
Tamil Course Project	40,500	5000
Master of Arts Degree Course	103,000	2602095
English Diploma Course	29,500	2500
Diploma in Buddhism / Pali	4,652,750	-
Daham Sarasaviya	4,022,595	-
Buddhist Counselling Course	18,750	-
Faculty of Post Graduate Studies	2,542,900	884000
	38,083,495	**23634845**

33. Deposits

Security Deposits	260,630	230630
Hostel Deposits	2,786,100	2698100
Library Deposits	2,970,328	2304193

Library Deposits (Faculty of Post Graduate Studies)	281,740	257,740
	6,298,798	**5,490,663**

34. Retentions on Contracts

Akwheel Homes and Constructions	32,051	32,051
S.M. Constructions	68,173	6,659
Soyul Built Engineering Private Limited	164,707	164,707
Prabath Steel Furnitures	-	94,050
Sukeeth Design and Constructions	468,991	910,508
Lanka Salusala Limited	-	9,108
I.K.L. Engineers	176,568	133,866
Central Suppliers (Pvt.) Limited	9,506,750	9,506,750
Ruwan Trade Centre	53,092	53,092
Alu V Glass Engineering	6,807	6,808
Sri Lanka State Trading (General) Corporation	95,900	210,812
Leema Creations Private Limited	17,028	17,028
Sandakan Constructions	7,750	3,750
H & N Engineering Constructions	73,818	73,817
Success Constructions	-	70,712
Aloka Advertising and Constructions	-	2,900
Five Star Textile Centre	8,114	8,114
Chamikara Engineering Services	31,645	-
Western Province Industrial Development Authority	70,322	70,322
Lalans Sports Goods Manufacturers	27,320	-
Craft Lanka Engineering Private Limited	279,481	-
The Open University of Sri Lanka	37,200	37,200
	11,125,717	**11,412,254**

The Buddhist and Pali University of Sri Lanka
Time Analysis of Retentions of Contracts as at 31.12.2022

Serial No.	Name of the Institution	Retentions in the Current Year, 2022	Retentions in the Year 2021	Retentions in the Year 2020	Retentions in the Year 2019	Retentions in the Year 2018 and years Prior to that	Total
1	S.M. Constructions	61,514	6,659				68,173
2	Western Province Industrial Development Authority			70,322			70,322
3	Akwheel Homes and Constructions					32,051	32,051
4	Central Suppliers Private Limited		3,158,128	6,348,622			9,506,750
5	Sukeen Design and Constructions		154,965		91,914	222,112	468,991
6	Ruwan Trade Centre		43,433			9,659	53,092
7	Soyul Built Engineering Private Limited		164,707				164,707
8	Alu V Glass Engineering					6,807	6,807
9	Sri Lanka State Trading (General) Corporation				95,900		95,900
10	Leema Creations Private Limited					17,028	17,028
11	H & N Engineering Constructions			63,012	10,806		73,818
12	Five Star Textile Centre			8,114			8,114
13	Chamikara Engineering Services	31,645					31,645
14	I K L Engineers	176,568					176,568
15	Sandakan Constructions	4,000	3,750				7,750
16	Lalans Sports Goods Manufacturers	27,320					27,320
17	The Open University of Sri Lanka			37,200			37,200
18	Craft Lanka Engineering Private Limited	279,481					279,481
	Grand Total of Retained Amounts	**580,528**	**3,531,642**	**6,527,270**	**198,620**	**287,657**	**11,125,717**

	2022	2021
	Rs.	Rs.
35. Miscellaneous Creditors		
Mahapola Scholarship Trust fund	1,676,425	537,575
Recurrent Expenditure Payable	400	400
Gamini Jayasuriya Scholarship Fund	5,000	-
Income Payable	6,822	-
	1,688,647	**537,975**
36. Accrued Expenses		
Salaries and Wages	96,250	437,700
Overtime and Holiday pay	455,746	443,217
Other Allowances	241,630	162,021
Travelling expenses – Local	6,354	3,625
Fuel and Lubricants	292,080	110,695
Other Supplies	56,090	72,510
Repairs and maintenance – (Vehicles)	51,281	158,915
Machinery Fixtures and Equipment	22,750	100,000
Telecommunication Services	38,350	584,837
Electricity and Water	645,847	505,616
Security Services	4,596,837	1,137,443
Cleaning Services	3,705,271	1,400,000
Allowances for Visiting Lecturers	4,867,290	3,383,100
Holiday Warrants	25,800	-
Administrative Council and Sub Committee Fees	241,800	250,000
Expenses for Examinations	89,500	625,530
Stationery and Office Consumables	3,000	-
Machine Operator Duties	42,000	80,150
Audit Fees	2,122,130	2,122,130
Printed Advertisements	-	471,744
Uniforms	12,600	-
Maintenance of Web Sites and Software	629,474	360,532
Bursaries	1,824,000	3,156,000
Amount to be paid for Lands	200,000	243,750
Mahapola – Treasury Contribution	171,500	521,850
Disciplinary Inquiry Charges	345,150	-
	20,782,730	**16,331,362**

37. Accrued Expenses – External Projects

Master of Arts Degree Course Project	9,703,680	5,998,341
Diploma in English Course Project	4,745,088	4,445,426
Diploma in Buddhism / Pali	4,265,727	5,178,352
Bachelor of Arts First (External) Degrees	43,526,237	19,843,152
"Daham Sarasaviya" Course	1,949,958	2,014,783
Tamil Course	3,703,015	3,276,840
Buddhist Counselling	320,400	549,650
General	2,553,207	1,874,441
Language Course	-	667,500
Faculty of Post Graduate Studies	202,425	254,055
Short term Courses	1,832,550	-
	72,802,287	**44,102,540**

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

Analysis of Income and Expenditure

Particulars	2022	2021	2020	2019	2018
	Rs.	Rs.	Rs.	Rs.	Rs.
Government Grants for recurrent expenditure	46,1895,000	417,000,000	445,449,000	424,688,000	308,300,000
Government Grants for the Federation of International Association of Theravāda Buddhist Universities					6,200,000
Income earned by the University					
Income earned from internal students	4,603,455	2,330,423	4,638,487	3,578,743	5,221,748
Investment income and loan interest	14,199,397	4,758,838	7,515,703	6,889,298	5,304,995
Miscellaneous receipts	4,913,594	673,026	1,959,556	11,962,932	11,413,257
Revenue from External projects	60,935,027	15,470,587	41,771,287	53,222,073	51,717,109
Assistance received from the International Association of Theravada Buddhist Universities				52,785	8,427,125
Total income	**546,546,473**	**440,232,874**	**501,384,033**	**500,393,831**	**396,585,234**
Less: expenses					
Personal Emoluments	362,138,121	378,615,505	372,705,968	390,484,046	243,234,951
Travelling Expenses	270,216	32,274	247,697	1,454,824	2,251,193
Supplies	24,366,057	9,722,131	11,257,643	15,884,609	13,072,303
Maintenance costs	11,872,325	11,828,937	8,319,126	8,774,484	7,809,255
Services	49,832,979	39,634,989	36,336,052	41,363,857	40,538,196
Others	41,876,408	35,715,108	26,260,325	39,132,569	31,391,377
External project costs	44,483,286	11,765,149	35,372,123	42,892,161	46,773,684
Theravada Buddhist Federation - 2018				19,090	12,773,062
Total expenses	**534,809,392**	**487,314,093**	**490,498,934**	**540,005,640**	**397,844,021**
Amortization / Capital	85,376,020	89,366,221	94,335,852	84,119,096	83,048,675

Adjustment					
Less: Depreciation	(85,947,776)	(89,560,440)	(95,184,136)	(85,295,176)	(83,977,255)
Surplus / Deficit	**11,165,325**	**(47,275,438)**	**10,026,815**	**(40,787,889)**	**(2,187,367)**

Performance of Faculty of Postgraduate Studies and Centre for External Examination

Gross Surplus (After allocating for Funds)	16,451,741	3,705,438	6,399,164	10,329,912	4,943,425
Percentage of the Gross Surplus	27%	24%	15%	19%	10%
Allocation for Funds	16,809,589	3,301,618	1,130,941	12,293,127	14,627,905

Analysis of Information in the Statement of Financial Position

Non-Current Assets	1,662,023,957	1,667,523,737	1,573,540,076	1,567,854,200	1,419,199,119
Current Assets	90,580,749	106,494,178	147,748,863	117,477,860	98,913,834
Current Liabilities	150,781,674	101,509,639	81,259,732	78,532,486	57,944,783
Reserves and Non-Current Assets	337,243,341	347,755,737	351,259,372	360,112,688	310,121,663
Net assets	1,264,579,691	1,324,752,539	1,288,769,835	1,246,686,886	1,150,046,507

Financial Statement for EPF

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Statement of Financial Performance For the year ended 31 December 2022

Particulars	Notes	2022		2021
		Rs.	Rs.	Rs.
01. Revenue				
Interest for Fixed deposits		54,951,571		21,587,315
Interest for Investment by Creditors		258,137		113,942
Interest for Seven-day Call deposits		56,082	55,265,790	
Gross income			55265790	21,701,257
02. Less - Expenditure				
Audit Fees		87,960		111,240
Investment committees and Other Committee Charges		84,859		50,602
Other expenses		-	**172,819**	**400**
Income before Tax			55,092,971	21,539,015
Less:				
Income tax for the year			7,713,016	3,015,462
Income after Tax			**47379955**	**18523553**
Added:				
Balance Brought Forward from the last Year			11	11
			47,379,966	**18,523,564**
Added:				
Adjustments of the previous year			-	
			47,379,966	**18,523,564**
Less:				
Appropriations				
Interest for contribution accounts	02		**47,157,958**	**18,425,563**
Allocation for Net Creditors' Investment Income			**221,998**	**97,990**
Balance Carried Down			10	11

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

The Provident Fund of
the Buddhist and Pali University of Sri Lanka
Statement of Financial Position as at 31 December 2022

Particulars	Notes	2022		2021
		Rs.	Rs.	Rs.
01. Claims				
Contribution account	02		554,166,048	501,701,254
			554,166,048	**501,701,254**
02. Reserves				
Cumulative balance			10	11
			554166058	**501701265**
Represents				
03. Long-term assets				
Employee loans	02	123,656,576	**123,656,576**	98,660,739
				98,660,739
04. Current Assets				
Fixed deposits	03	385,985,165		396,196,262
Creditors' Investments	03	2,022,886		1,897,542
Interest Receivable	04	49,371,765		12,722,750
Cash and Cash Equivalent Assets	05	3,667,100		12,329
			441,046,915	410,828,883
05. Less:				
Current Liabilities				
Accrued expenses	06	214,200		112,200
Miscellaneous Creditors	07	3,526,787		6,382,018
Allocation for Net Creditors' Investment income	08	591,161		369,162
Income tax payable	09	6,205,285		924,977
			10,537,432	**7,788,357**
Net Current Assets			**430,509,482**	**403,040,526**
			554,166,058	**501,701,265**

M.A.V.S. Gunawardena
Bursar
27.02.2023

E.A. Gunasena
Registrar
27.02.2023

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

Professor Venerable Neluwe Sumanawansa Sthavira

The Mahopadhyaya

The Buddhist and Pali University of Sri Lanka

Member of the Governing Body

1.Senior Lecturer, Venerable Ilukewela Dhammarathana Thero

2. Mrs. T.K.W.T.P. Premarathne

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Statement of Changes in Equity for the year ended 31 December 2022

Particulars	Member Balance Rs.	Retained income Rs.	Total Net Assets Rs.
Balance as at 31.12.2019	**359,966,995**	**(0)**	**359,966,995**
Membership amount related to the year	64,071,147	-	64,071,147
Payment of Money for Contribution Accounts	(13,473,355)	-	(13,473,355)
Interest for Members	25,616,083	(25,616,083)	-
Excess for the year	-	25,534,713	25534713
Previous year adjustment	-	81,381	
Balance as at 31.12.2020	**436180870**	**11**	**436,180,880**
Membership amount related to the year	63,401,449	-	63,401,449
Payment of Money for Contribution Accounts	(16,306,628)		(16,306,628)
Interest for Members	18,425,563	(18,425,563)	-
Excess for the year	-	18,425,563	18,425,563
Previous year adjustment	-		-
Balance as at 31.12.2021	**501701254**	**11**	**501701264**
Membership amount related to the year	60338580	-	60338580
Payment of Money for Contribution Accounts	(55,031,744)		(55,031,744)
Interest for Members	47,157,958	(47,157,958)	-
Excess for the year	-	47,157,957	47,157,957
Previous year adjustment	-		-
Balance as at 31.12.2022	**554,166,048**	**10**	**554,166,058**

The Provident Fund of
The Buddhist and Pali University of Sri Lanka
Cash Flow Statement for the year ended 31 December 2022

	2022		2021	
	Rs.	Rs.	Rs.	Rs.
Operational activities				
Operational surplus (Income after tax)		47,379,955		18,523,553
Adjustments – Previous Year				
Changes in working capital				
Interest Receivable	(36,649,015)		4,028,929	
Accrued expenses	102,000		84,360	
Income tax payable	5,280,308		(1,243,406)	
Miscellaneous Creditors	(2,855,231)		4,834,818	
Cash flows generated from Working Capital Changes	(34,121,938)	(34,121,938)	7,535,981	7,535,981
Cash flows generated from Operational Activities		13,258,017		18,523,553
Investment activities				
Fixed Deposit - Investment	(385,985,165)		(386,208,512)	
Fixed Deposit - Cancellations	396,196,263		312,225,455	
Employee Loan Payments	(44,293,500)		(15,941,105)	
Employee Loan Instalment receipts	19,297,663		15,685,168	
Investments - Creditors	(125,344)		(148,655)	
Net cash flow generated from investment activities	(14,910,083)	(14,910,083)	(74,387,649)	(74,387,649)
Financial activities				
Receipts from contribution accounts	60,338,580		63,401,449	
Payments of money for contribution accounts	(55,031,744)		(16,306,628)	
Net cash flows generated from financial activities	5,306,836	5,306,836	47,094,821	47,094,821
Net increase (decrease) in Cash and Cash Equivalents		3,654,771		(1,233,294)
Balance of cash and cash equivalents at the beginning of the year		12,329		1,245,623
Balance of cash and cash equivalents at the end of the year		3,667,100		12,329

Bursar

27.02.2023

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

Notes to Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

1.1.1 Reporting Entity

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

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

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

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

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

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

(a) The Governing Body is responsible for the financial statements and the Governing Body granted approval on 27 February 2023 for the issuance of the Financial Statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022.

(b) Financial period

The financial period of the Provident Fund of the Buddhist and Pali University of Sri Lanka is 12 months from 01 January 2022 up to 31 December 2022.

1.1.4 The Basis of Preparation

(a) Declaration of Conformity

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

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

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

(b) Going Concern

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

(c) The Basis of Calculation

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

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

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

(e) Comparative Information

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

(f) Materiality and Aggregation

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

1.2.1 Investment and Employee Loans

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

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

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

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

1.2.2 Cash Flow Statement

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

1.2.3 Cash and Cash Equivalents

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

1.2.4 Events after the Date of Reporting

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

1.2.5 Income Tax

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

1.2.6 Provision and Allocation

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

1.3.1 Related Party Transactions

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

Name of the Member in the Investment Committee	Nature of the Transaction	Value Rs.
President's Counsel, Prasantha Lal De Alwis	Membership fees	20,000
Senior Professor, Uditha Garusinghe	Membership fees and travelling charges	21,500
Mrs. T.K.W.T.P. Premarathne	Membership fees and travelling charges	21,500
Total		**63,000**

1.4.1 Audit Fees

A sum of Rs. 14,000, out of the sum paid to the National Audit office for the year 2016, has been repaid and the amount has been adjusted in the current year.

Audit Report

HED/D/BPU/FA/22/02 23 May 2023

Venerable Mahopadyaya Thero

The Buddhist and Pali University of Sri Lanka.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018

The aforesaid report is sent herewith.

W.M.P.A. Fonseka

Deputy Auditor General

For Auditor General

Copies: 01. Secretary – Ministry of Education

02. Secretary – Ministry of Finance, Economic Stabilization and National Policies

HED/D/BPU/FA/22/02 19 May
2023

Venerable Mahopadyaya Thero

Buddhist and Pali University of Sri Lanka.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018

---

1 Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka and Section 38 of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981to be read in conjunction with Provisions of the National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in Basis for Qualified Opinion Section of this report, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) Even though property, plant and equipment costed at Rs.216,860,050 had been fully depreciated, they had been utilized as the useful life of non-current assets had not been reviewed annually in accordance with paragraph 65 of Sri Lanka Public Sector Accounting Standard 07. Accordingly, the estimated error had not been revised in accordance with Sri Lanka Public Sector Accounting Standard 03.

(b) Recognition and measurement regarding the donations amounting to Rs.1,025,338 received during the year under review had not been carried out in the financial statements as per Sri Lanka Public Sector Accounting Standard 11.

(c) Action had not been taken even during the year under review to account the two vehicles worth Rs.6,750,000 transferred to the University by the President's Secretariat on 23 December 2019.

(d) Even though the balance of savings deposit of the scholarship and prize fund as at 31 December 2022 had been Rs.642,020 according to the financial statements, the balance had been Rs.285,480 according to the savings pass book. As a result, there had been a discrepancy amounting to Rs.356,540.

(e) Even though the collection of wood products in the year under review had been Rs.1,485,475 according to financial statements, the value had been indicated as Rs.316,450 according to the wood products ledger and fixed asset register. As a result, there had been a difference of Rs.1,169,025.

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

1.3 Other information included in the Annual Report 2022 of the University

Information, included in the Annual Report – 2022 of the University anticipated to be provided to me subsequent to the date of this audit report, but not included in the financial statements and in my audit report thereon is called as the other information. Management is responsible for the other information.

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

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

If I conclude that there are material misstatements when reading the Annual Report 2022 of the University, those matters should be communicated to Those Charged with Governance for correction. If there are any further unrectified misstatements, they will be included in the report, which will be tabled in Parliament by me in due course in accordance with Article 154 (6) of the Constitution.

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

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

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

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

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

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

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's / Department's / District Secretariat's internal control.

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

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.

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

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

2. Report on Other Legal and Regulatory Requirements

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

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

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

2.1.3 Except the paragraphs (a) and (c) stated in the Basis for Qualified Opinion Section of my report, the financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

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

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

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

Reference to Laws, Rules / Directive	**Observation**
(a) Section 11 of the Finance Act No. 38 of 1971.	A sum of Rs. 31,387,500 had been invested also during the year under review without obtaining the approval of the Minister of Finance and the relevant Minister for the investment of surplus money.
(b) Paragraph (VI) of Section 15 of the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995.	Even though all such members (hereinafter referred to as "appointed members") shall be appointed by the Minister from among persons who have rendered distinguished service in educational, financial, legal and administrative spheres, there had been no person in the financial sphere and two officers had been appointed for the legal sphere.

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

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

2.3 Other Matters

(a) Even though the expected foreign student enrollments had been 50 and 75 students at the end of the year 2021 and at the end of the year under review respectively, the actual enrolments had been 06 and 18 students' respecrttively. In the examination of the objectives of developing the foreign student community, promoting foreign affiliated institutions and encouraging personnel for following postgraduate and research included in the action plan prepared in the year 2022 in order to achieve 14 objectives under 04 main goals of the University. Even though the expected enrollment of students for external postgraduate courses for the years 2021 and 2022 had been 600 and 6250 students respectively, the actual enrollment had been 1480 students and 1559 students respectively. The management had not worked to increase the enrollment of students for those courses.

(b) Even though the project for constructing a hostel building for 200 foreign students with an estimated value of Rs.190,135,000 (without VAT) had been scheduled to complete on 11 April 2021, the contract period had been extended up to 30 August 2022 on two occasions. A sum of Rs.148,336,250 had been paid to the contractor by 28 February 2022, and the construction activities had been abandoned since May 2022. Furthermore, the performance bond of the contractor amounting to Rs.5,506,750 had expired on 30 August 2022.

(c) Even though an advance amounting to Rs.14,508,834 had been granted to the contractor on 18 November 2019 for the construction of the five-storied building in the Colombo premises of the Buddhist and Pali University of Sri Lanka with an estimated value of Rs.252,327,545, the construction work had not been started until the end of the year under review. Action had not been taken even by 31 December 2022 to recover the money remained in the hands of a private contractor for more than 3 years.

W.P.C. Wickramaratne
Auditor General

Report of the Auditor-General on the financial statements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 including other legal and regulatory requirements in terms of Section 12 of the National Audit Act No. 19 of 2018

Audit Para	Current Progress
1.2 Basis for Qualified Opinion	
(a)Even though property, plant and equipment costed at Rs.216,860,050 had been fully depreciated, they had been utilized as the useful life of non-current assets had not been reviewed annually in accordance with paragraph 65 of Sri Lanka Public Sector Accounting Standard 07. Accordingly, the estimated error had not been revised in accordance with Sri Lanka Public Sector Accounting Standard 03.	Valuation of furniture and office equipment has been started and vehicle valuation has been completed and accounted.
(b) Recognition and measurement regarding the donations amounting to Rs.1,025,338 received during the year under review had not been carried out in the financial statements as per Sri Lanka Public Sector Accounting Standard 11.	The final accounts of the year 2022 that had been prepared according to Accounting Standard No.11 have been submitted as additional information to the Auditor General's Department in this regard and it has been scheduled to submit it to the Audit and Management Committee to be held in the future.
(c) Action had not been taken even during the year under review to account the two vehicles worth Rs.6,750,000 transferred to the University by the President's Secretariat on 23 December 2019.	The revaluation value of the two vehicles that had been donated has been taken to accounts in the year 2023.
(d) Even though the balance of savings deposit of the scholarship and prize fund as at 31 December 2022 had been Rs.642,020 according to the financial statements, the balance had been Rs.285,480 according to the savings pass book. As a result, there had been a discrepancy amounting to Rs.356,540.	Not agreed, In case a cheque has been issued from a current account of the University to the savings account, the double entry related to that should be entered in the accounts. A situation like this occurs due to non-realization of the cheque.
(e) Even though the collection of wood products in the year under review had been Rs.1,485,475 according to financial statements,	Other relevant documents of the ledger have become similar with the

the value had been indicated as Rs.316,450 according to the wood products ledger and fixed asset register. As a result, there had been a difference of Rs.1,169,025.	values of the financial statements.

Audit Para		Current Progress
2. Report on other legal and regulatory requirements **2.2.2**		
Reference to Laws, Rules / Directive	**Observation**	
(a) Section 11 of the Finance Act No. 38 of 1971.	A sum of Rs. 31,387,500 had been invested also during the year under review without obtaining the approval of the Minister of Finance and the concerned Minister for the investment of surplus money.	Agreed.
(b) Paragraph (VI) of Section 15 of the Buddhist and Pali University of Sri Lanka (Amendment) Act No. 37 of 1995.	Even though all such members (hereinafter referred to as "appointed members") shall be appointed by the Minister from among persons who have rendered distinguished service in educational, financial, legal and administrative spheres, there had been no person in the financial sphere and two officers had been appointed for the legal sphere.	The University has informed the Ministry of Education on this dated 01.01.2021. However, a Chartered Accountant has been elected by the Institute of Chartered Accountants of Sri Lanka for the Audit and Management Committee and Treasury representatives have been appointed to both the Finance Committee and the Audit and Management Committee.
2.3 Other Matters		
(a) In the examination of the objectives of developing the foreign student community, promoting foreign affiliated institutions and encouraging personnel for following postgraduate and research		I would like to mention that the activities related to the enrolment of foreign students for the academic year 2022 are being carried out

included in the action plan prepared in the year 2022 In order to achieve 14 objectives under 04 main goals of the University, the expected foreign student enrollments had been 06 students and 18 students at the end of the year 2021 and at the end of the year under review respectively. Even though the expected enrollment of students for external postgraduate courses for the years 2021 and 2022 had been 600 and 6250 students respectively, the actual enrollment had been 1480 students and 1559 students respectively. The management had not worked to increase the enrollment of students for those courses.

and the University has currently received about 20 applications.

Foreign students have been enrolled for the year 2022 and activities pertaining to the applications have not yet been completed.

According to the Corporate Plan for the Faculty of Postgraduate Studies and Centre for External Examinations, the number of students expected to be enrolled for the years 2021 and 2022 was 6250. However, although there were 2046 students in the Daham Sarasaviya Diploma course in Buddhism in the year 2016, provision has not been made by the Department of Buddhist Affairs to conduct the course due to Covid. In addition to that, the enrollment of students for other courses has also been reduced due to the Covid situation. Information about students in the Faculty of Postgraduate Studies and Centre for External Examinations should be revised as follows.

2021		2022	
Expected Number of Students	Actual Number of Students	Expected Number of Students	Actual Number of Students
6250	2423	6250	3239

(b) Even though the project for constructing a hostel building for 200 foreign students with an estimated value of Rs.190,135,000 (without VAT) had been scheduled to complete on 11 April 2021, the contract period had been extended up to 30 August 2022 on two occasions. A sum of Rs.148,336,250 had been paid to the contractor by 28 February 2022, and the construction activities had been abandoned since May 2022. Furthermore, the performance bond of the contractor amounting to Rs.5,506,750 had expired on 30 August

A meeting was held in this regard jointly with the University, the Contracting Institute and the relevant officials of the Ministry of Education under the leadership of the Secretary of the Higher Education Division on 18.07.2023.

Accordingly, discussions were held to terminate the contract project by referring it to the governing body according to the agreement and the contract termination procedure after informing the need of the

2022.	contracting agency to withdraw the contract in the future. After that, it was decided to select a new contractor using the remaining allocation of this year for the building except the amount of money that has already been spent on the contract project and carry out the remaining construction of the building according to the annual allocation and procurement process. Furthermore, it was decided to carry out those tasks based on the annual allocation provided to the University in the ensuing years and I would like to inform you that steps will be taken for that purpose in the future.
(c) Even though an advance amounting to Rs.14,508,834 had been granted to the contractor on 18 November 2019 for the construction of the five-storied building in the Colombo premises of the Buddhist and Pali University of Sri Lanka with an estimated value of Rs.252,327,545, the construction work had not been started until the end of the year under review. Action had not been taken even by 31 December 2022 to recover the money remained in the hands of a private contractor for more than 3 years.	The Department of Buildings has submitted instructions by a report dated 28.04.2023 regarding the settlement of 5% advance money to the contracting institution in relation to the construction of the five-storied building in the Colombo premises. According to the report, the Evaluation Committee of the Department of Buildings has recommended to make payments for certain items in the bill and it has been informed that the Works Engineer should recommend to make payments for some portion of the other items. It was also stated in the related report that it is possible to settle the remaining advance payments that have been applied for after agreeing to provide the plans required in the future that have not been given to the University if the construction of this project is re-commenced. Accordingly, the Works Engineer has forwarded a report, containing the information required to settle the remaining amount, to the contracting agency on 20.06.2023. I would like to inform that the relevant report has been forwarded to the Evaluation Committee of the Department of Buildings and after receiving its recommendations, arrangements will be made to settle the balance of the advance amount.

Audit Report for EPF

HED/D/BPU/FU/FA 12 April 2023

Venerable Mahopadyaya Thero

Buddhist and Pali University of Sri Lanka.

Summary Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 in terms of Section 11 (I) of the National Audit Act, No. 19 of 2018

The aforesaid report is sent herewith.

W.M.P.A. Fonseka

Deputy Auditor General

For Auditor General

Copies: 01. Secretary – Ministry of Education

02. Secretary – Ministry of Finance

HED/D/BPU/FU/FA/ 11 April 2023

Venerable Mahopadyaya Thero

Buddhist and Pali University of Sri Lanka.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 in terms of Section 12 of the National Audit Act, No. 19 of 2018

---

1 Financial Statements

1.1 Opinion

The audit of the financial statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Provisions of the National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

The accompanying financial statements of the Fund give a true and fair view of the financial position of the Fund as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's

Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

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

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

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

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

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.

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

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

2. Report on Other Legal and Regulatory Requirements

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

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

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

3. Operational Review

3.1 Noncompliance with Laws, Rules and Regulations

According to Section 29 (3) of the Buddhist and Pali University of Sri Lanka Act No. 74 of 1981, the total amount to the credit of the contributor's account and the accrued interest up to that date shall be paid. However, the amount of Rs. 1,547,200 had been indicated in the statement of financial position as a creditor until the end of the year under review as the officer, who terminated his service on 20 March 2013 had refused to accept the cheque sent to him in the year 2015 for the provident fund benefits amounting to Rs. 1,547,200 to be paid for him. Even though recommendations had been made for this issue on 31 January 2023 by a Special Finance Committee appointed in this regard, it had not been possible to resolve this issue even by 30 March 2023.

W.P.C. Wickramaratne
Auditor General

Summary auditor's report in terms of section 11 (I) of the National Audit Act No. 19 of 2018 regarding the financial statements and other legal and regulatory requirements of the Sri Lanka Buddhist and Pali University Provident Fund for the year ended 31 December 2022

3.1 Non-Compliance with Laws, Rules and Regulations.

The audit trail	Current progress
According to Section 29 (3) of the Sri Lanka Buddhist and Pali University Act No. 74 of 1981, the total amount to the credit of the contributor's account and the accrued interest up to that date shall be paid. However, due to refusal to accept the check sent to him in the year 2015 for the provident fund benefits of Rs.1,547,200 payable to an officer who terminated his service on March 20, 2013, that value was shown in the statement of financial position as a creditor till the end of the year under review. A special finance committee appointed in this regard had made recommendations for this on January 31, 2023, but failed to resolve this issue by March 30, 2023.	The detailed information requested by Mr. G. Jayatissa was sent by registered mail on 12.07.2023.