2023

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செயலாற்றுகை அறிக்கை
Performance Report

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අංක 135, ශ්‍රීමත් අනගාරික ධර්මපාල මාවත, කොළඹ 07

பௌத்த அலுவல்கள் திணைக்களம்

இல. 135, ஸ்ரீமத் அநகாரிக தர்மபால மாவத்தை , கொழும்பு 07

Department of Buddhist Affairs

No. 135, Srimath Anagarika Dharmapala Mawatha,Colombo 07

Annual Performance Report for the year 2023

Department of Buddhist Affairs

Vote No. - 201

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Chapter 01

Organizational Profile/Summary of Implementation

01.1 Introduction

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

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

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

The Department of Buddhist Affairs has established the various divisions in order to carry out these activities successfully and the relevant duties have been empowered to them. Kandy and Ratnapura and Kurunegala Regional Offices have been established and maintained for the convenience of Bhikkus in remote areas for attending to matters relevant to the Buddhist Temporalities Ordinance. The following functions are being carried out by this Department for the furtherance, development and promotion of the Sambuddha Shasana.

Appointing Basnayaka Nilames/Trustees for Buddhist places of worship coming under the purview of the Commissioner General of Buddhist Affairs in terms Section 4 (1) of the Buddhist Temporalities Act and monitoring their administrative activities and providing necessary assistance to administer the properties of shrines. (Carrying out duties such as giving lands belonging to temple on long term lease basis and giving necessary approval to the temple to get the income from such lands, taking measures for the protection of immovable properties belonging to the Sanga and getting involved for the settlement of disputes with regard to temple properties) Registering all Buddhist temples in the island in the Department of Buddhist Affairs and the acceptance of the posts of Chief incumbent of relevant Nikayas, Registration of Samanera and Upasampda Bhikkus ,preparation of identity cards of Buddhist Bikkus.Activities regarding properties belonging to temples and funds in Bank accounts are carried out under the Vihara Devalagam Division

Further assistance for temples, Siwpasa assistance, providing assistance for temples with economic difficulties, activities relevant to the establishment of regional Sasanarakshaka

Mandalas, Providing assistance for cremations of Bhikkus, Performing various activities for the commemoration of the Independence Day, Vesak Full Moon Day and Poson Full Moon Day ,Registration of Temples Performance Committees, granting necessary recommendations for providing facilities such as telephones, water and electricity to temples, on concessionary rates, activities pertaining to Nikayas and Nikaya sects, Ordinations and higher ordinations, Payment activities for Nikaya head offices (drivers/), Purchasing of books under assistance for writers, functions regarding Dasa Sil Mathas, registration of Aramyas, issuing identity cards , activities regarding educational activities and meetings and commemorating the Sangamitta Day , establishing and maintaining Silmatha training institutes ,are carried out under the development division, those are the wide range of activities under this division.Following activities are implemented by the Dhamma school division.

- Maintenance and operation of Sasnarakshaka Mandalas.
- Dhamma School Activities
- Printing and distribution of Dhamma School books
- Conducting Dhamma School grading examinations throughout the island
- Conducting Dhamma school students' skills evaluation programmes at Regional, district and all island levels.
- Conducting the Dhamma school teacher certificate examinations in order to enhance the educational standards of Dhamma school teachers.
- Providing uniforms for Dhamma school teachers.
- Providing library allowances for Dhamma school teachers.
- Preparing Identity Cards for Dhamma school teachers.
- Conducting training workshops for Dhamma school teachers.
- Providing donations for Dhamma school buildings.
- Providing equipment for arduous Dhamma schools.
- Awarding certificates for the appreciation of the service of Dhamma School teachers who have been teaching continuously for a long time.
- Conducting Pali language promotion classes and conducting examinations to improve the Pali language knowledge of Dhamma school teachers.
- Implementation of Dhamma Sarasaviya program with collaboration of the University of Jayewardenepura and the Buddhist and Pali University to provide higher Dhamma education to Dhamma School teachers who are in low levels of education.

Whilst carrying out coordinating activities by administrative division to achieve the objectives of the institution, performing official duties with regard to administrative functions pertaining to the staff of the Department, maintenance of buildings, postal services duties and duties related to vehicles.

Spending the funds allocated to vote for the relevant activities whilst controlling the expenditure of the institution and carrying out financial and accounting functions such as maintaining of accounts, showing accounts regarding them ,payment of salaries etc. are carried out by the accounts division.

In addition to the activities mentioned above, conducing the National Independence Day ceremony and State Vesak festival which are being held annually, annual student skills competitions, Sangamitta Perahera and Sangamitta commemoration ceremony can be mentioned as special programmes which are being conducted continuously by the Department of Buddhist Affairs.

01:2 Vision/ Mission/Objectives

Vision

"Towards a virtuous society which protects Buddhist principles"

Mission

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

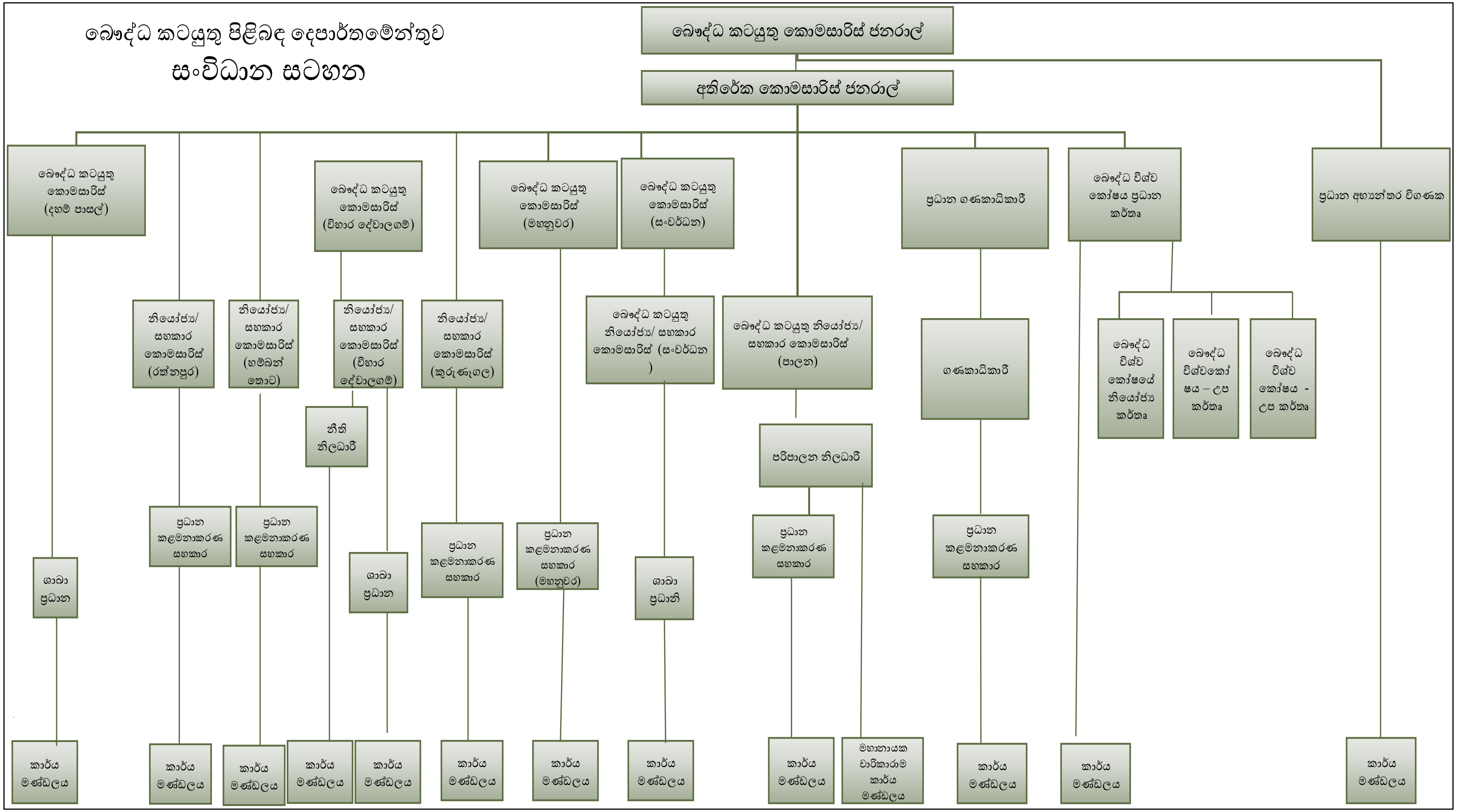
Objectives

- Ensuring **the existence conformably of Buddha Sasana and Protecting Theravada Buddhism**
- Protecting and organizing the properties belonging to Maha Sangha and utilizing them for the furtherance of the Sambuddha Sasana
- Creating a virtuous and creative society that appreciates the ethics of Buddhism
- Maintaining, fostering and developing the practices and traditions associated with Buddha Sasana and having protected them for the future generation in accordance with the contemporary requirements.
- Preserving, fostering and development of Buddhist literature, crafts and arts.
- Coordinating and lining up the Buddhist community for building Buddhist economy in compliance with the organized and modern technology

01.3 Functions are carried out by the Department of Buddhist Affairs.

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

01.4 සංවිධාන සටහන



01.5 Main Divisions of the Department/Regional offices.

01.5.1 Administrative division.

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

01.5.1.1 Activities related to personal files.

- Maintaining and updating the personal files of all the officers of the department
- Granting salary increments
- Providing recommendations for granting property loans of officers.
- Registration of widows and orphans pension scheme.
- Insurance activities regarding the public officers
- Training activities

01.5.1.2 Transport activities.

- Repairing of vehicles
- Servicing of vehicles
- Engaging vehicles for office duties
- Vehicle insurance
- Checking of running charts of vehicles
- Checking the fuel consumption
- Obtaining Revenue Licenses
- Providing fuel for vehicles

01.5.1.3 Establishment Affairs.

- Creating new posts for the Department
- Supervision of arrivals and departures of officers
- Performing duties regarding the leaves of officers
- Issuing of Railway warrants
- Obtaining and approval of vouchers for overtime.
- Obtaining and approval of vouchers for travelling expenses
- Performing official duties pertaining to the leave out of the country obtained by officers Official duties for granting maternity leave for female officers
- Confirmation in the service at the completion of their probationary period of officers recruited to the post of Development Officers
- Conducting Efficiency Bar examination for minor staff. .
- Providing allowances to officers for the period of visiting foreign countries for official duties that they are in abroad.
- Training of staff, directing them for courses and conducting workshops
- All duties regarding the settlement of water, electricity and telephone bills.
- All duties pertaining to the tapal.
- All administrative functions pertaining to the officers of the Department.

- All establishment matters including recruitments, formulating of scheme of recruitment, updating the changes in the staff, preparation of Parliamentary reports, Cabinet Memorandums etc.
- Duties pertaining to the discipline of officers
- Approval of distress loans and property loans
- All activities regarding the transfers and attachments of the officers.
- Activities related to the Agrahara Insurance
- Negotiation with other institutions regarding administrative matters
- Building Maintenance and repairing and maintenance of all equipment including telephones, computers, photocopiers, fax machines and air conditioners (including Mahanayake Charikaramaya, Kandy Regional Office and Ratnapura Regional Office, Kurunegala Regional Office).
- Conducting meetings of Staff Officers, Heads of the division
- Conducting Management Meetings of District Buddhist Affairs Coordinating Officers and their related matters.
- Maintaining public administration circulars and all other circulars and directing to related activities.
- Directing officers for the activities related to election duties
- Preparation of office identity cards.
- Providing uniforms for minor staff.
- Delegating of key duties.
- Restructuring the staff

01.5.1.4 The Renovation of Mahanayaka Charikarama Building

The Charikarama Building is located at No.115, Wijayarama Mawatha in Colombo 07,its renovation work which is carried out by Sri Lanka Navy, it has been reserved deservingly to accommodate the Trinikaika Maha Nayaka Theras when they visit to the Colombo . The amount of Rs. 9,503,382 had been spent in the year 2021 and the amount of Rs. 6,499,661 had been spent in the year 2022.

The Cabinet Memorandum was presented to add additional work to the original plan and to obtain additional provisions on the basis of increase the prices in the market**.** As per the Cabinet Memorandum No. CM/23/0760/620/024 and decision taken by the cabinet of Ministers dated 16.05.2023, the amount of provision Rs. 39,110,000 million has been allocated out of which Rs. 18,120,011.21 was spent. Mahanayake Charikarama renovation work is already carried on.

01.5.1.5

	Duties carried out	**Total**
01	Number of employees transferred to other institutions under annual transfers in the year 2023	28
02	Number of employees transferred to the Department of Buddhist Affairs under the Annual Transfer Scheme for the year 2023	25
03	Number of absorptions into the Development Officers' Service in the year 2023	20
04	Number of Disaster loans Files Approved during the Year 2023	138

05	Number of Agrahara Applications Approved in the Year 2023	148
06	Number of Staff Officer Meetings held during the year 2023	10
07	Number of training programmes conducted in the year 2023	04
08	Number of Railway Warrant issued in the Year 2023	126
09	Number of registered files that the information requested in the year 2023	359

01.5.2 Media And Information Division.

Although the Media and Information Division of the Department of Buddhist Affairs was established on 14th February 2015, the Information Division has rendered its services to the Department throughout the last 08 years

The main function of the Media and Information Division of the Department of Buddhist Affairs is,

1. Providing media coverage and publicity with respect to the various programs of the department,

2. The preparation of various information and statistics belonging to the Department, collecting, and up-dating them. Preparing of such information systematically and releasing them to the Government and Private sectors are also carried out by this Division.

The functions carried out by this Division are as follows.

01.5.2.1 Updating information system and Training Programmes

The Information Management data base has been established in 2013 with the assistance of Information Technology division of the Ministry of Buddha Sasana, Religious and cultural Affairs. It has been secured local host information due to a technical problem that arose in the last quarter of 2023.

Based on the proper entering information to this information management data system (MIS), it is possible to take up the task of analyzing the information in the following way in a very short period of time.

<table>
<tr><td rowspan="11">Information Management Data System (MIS)</td><td>The sect- party in which the temple belongs</td></tr>
<tr><td>Number of residing Bikkus</td></tr>
<tr><td>Number of Samanera and Upasampada Bikkus</td></tr>
<tr><td>Educational background of Bikkus</td></tr>
<tr><td>Information of Bikkus according to the age</td></tr>
<tr><td>Dasasil Arama Information</td></tr>
<tr><td>Information about the Dasasilmatha</td></tr>
<tr><td>Dhamma School</td></tr>
<tr><td>Information for Dhamma school teachers</td></tr>
<tr><td>Dhamma school student information</td></tr>
<tr><td>Grants given for the temples up to now
(From Central Government/ Provincial Council/ Others)</td></tr>
</table>

It is possible to obtain detailed information under different units. This information is constantly updated by the Information Division. An online training was carried out with regard to the updating of this information system.

01.5.2.2 Maintaining departmental Facebook having updated.

(Face book / Face book Page)

The daily updates have been carried out to make the public aware of various programmes and special events of the Department. (The number of Facebook users is 4400 and the number of Facebook page users is 2700.)

01.5.2.3 Maintaining and updating a YouTube channel

(You Tube – DBA Media)

The important videos and programmes related to the department from time to time are broadcast to the public by making aware through this channel having organized by the department.(You Tube – DBA Media is 1668)

01.5.2.4 Media activities

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

01.5.2.5 Daily newspapers reports

Providing assistance for taking necessary legal action regarding various reports revealed by daily newspapers, and obtaining reports from various parties for the confirmation of such reports.

Specially taking action regarding reports and photographs which are defamatory to Buddhism, making aware and providing reports to the Maha Nayaka Theros and informed about various allegations, insults made to temples and Bhikkus.

01.5.2.6 Online Operations

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

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

The messages, requests and services received at (Email) dba.gov.lk@gmail.com are promptly forwarded to the relevant division and updated. (24 hours active service)

01.5.2.7 Website

The website of the department (www.dba.gov.lk) was updated and the system was installed in the service area of the Sri Lanka Information Agency Technology Institute (LGC) in this year. The relevant information can be downloaded from the website of the Department of Buddhist Affairs.

01.5.3Vihara Dewalagam Division

Staff of Vihara Dewalagam Division as at 31-12-2023

Post	Number
Commissioner (Vihara Devalagam)	01 (S.L.A.S. **01**)
Assistant Commissioner	01 (S.L.A.S.**03**)
Branch Head (Vihara Devalagm)	**01**
Development officers **/** Buddhist Affairs Coordinator	**15**
Management Service officer	**04**
Office Assistant	**02**

Main functions of Vihara Devalagam Division**.**

01.5.3.1 Registration of Buddhist Temples

The application for temple registration is issued by the department while registration of temples, it should be completed by the Chief Incumbent of the temple and submitted through the Buddhist Affairs Coordinator / Development Officer of the respective Divisional Secretariat with a summary of the report regarding the registration as a temple having recommendation of the divisional Secretary and the secretary of relevant Divisional Sasanarakshaka Balamandala with a letter confirming the Nikaya chapter of the temple should be submitted from the most Venerable Mahanayake Thero of the chapter in which the temple belonged.

After obtaining the approval of places of worship Division of the Ministry of Buddha Sasana, Culture and Religious Affairs for the temples started after 10.09.2008, the application for registration of the above temples should be submitted with the letter confirming the ownership of the temples. Upon the submission the relevant documents, **the Commissioner General of Buddhist Affairs obtains approval from the Ministry of Buddhasasana, Religious and Cultural Affairs, the certificate of registration of temples** will be issued**.**

01.5.3.2 Affairs for the acceptance of Chief Incumbent

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

Office .

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

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

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

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

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

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

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

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

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

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

01.5.3.6 Leasing of lands belonging to places of worship.

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

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

While a case is pending in the court regarding matters related to the registration of a place of worship, the post of Chief Incumbent, land etc., for the Commissioner General of Buddhist Affairs will appear before the respective court**.**

01.5.3.8 Other functions

I. Amendments to the post of Chief incumbent.
II. Bank deposits which are belonged to passed away monks, release for development activities in the relevant temples.
III. Granting approval for felling down and selling trees in the lands belonged to temples and devala.
IV. Giving recommendations for Pooja deeds.
V. Transferring of vehicles of passed away Bhikkus.
VI. Notice that the privately purchased property by the Bhikkus is not belonged to Sanga on relevant request.
VII. Granting recommendation for Aranya Senasana maintained lands belonged to the Forest Department.
VIII. Giving recommendation for gem mining licenses.
IX. Duties related to the release of compensation money deposited in the Public Trustee Department for the development activities of the relevant places of worship and those lands belonged to the places of worship.
X. Interest on various trusts deposited in the Public Trustee Department can be released

for the administrative and development activities of the same place of worship.

01.5.3.9 Progress for the year 2023 (General Administrative Activities)

Serial No.	Duties to be performed	Number
1	**Registration of Temples**	186
2	Acceptance of letters of appointment of Incumbent	345
3	Abolition of the post of Incumbent	12
4	Revision of the post of Incumbent	08
5	Inquiries on confirmation from the most venerable Maha Nayaka Thero regarding the position of Incumbent	82
6	Sectarian Amendments	07
7	Obtaining reports regarding new places of worship	29
8	Submission of information to Ministry of Buddhasashana regarding new places of worship	65
9	Solving problems regarding new places of worship	14
10	Giving evidences by appearing in the court regarding ownership of the places of worship	19
11	Giving recommendations regarding the granting of Pooja Deeds	16
12	Granting letters with respect to the ownership of the property	16
13	Granting letters confirming the residence	24
14	Leasing of properties belonged to the places of worship and related duties (obtaining divisional secretary reports, valuation reports and including the preparation of tax bills)	271
15	Obtaining Estimated Budget Reports	43
16	Obtaining of bi-annual budget documents	31
17	Taking Legal Proceedings regarding the Accounts of passed away Bikkus	241
18	Transferring Vehicles of passed away Bikkus	21
19	Giving approval for cutting trees belonged to the places of worship	26
20	Granting permission to use the place of worship lands for government development works	04
21	Holding elections to appoint Basnayaka Nilame	12
22	**Holding special meetings for solving problems**	03
23	Necessary steps to be taken in respect of issues and allegations submitted by various parties	181
24	**Obtaining instructions and advices from the most venerable Maha Nayaka Thero**	83
25	Providing information to other legal entities	17
26	Providing information requested from other institutions related to Act.	104

27	Necessary steps to be taken regarding letters forwarded by the President's office	**49**
28	Taking actions in respect of letters received from the Prime Minister's Office	**81**
29	Giving recommendations to the land registrars related to registration of deeds	**08**
30	Granting advices to the places of worship or regional offices regarding audit reports	**25**
31	**Releasing trustee security bond**	**01**
32	**Deposit of Security Bond**	**05**
33	**Forwarding letters to the regional offices**	**542**
34	**Obtaining Divisional Secretary Reports**	**141**
35	Miscellaneous letters	**232**

01.5.3.10 Future Goals

(a) Management of the property of place of worship

Lands

- Identification of lands belonged to the place of worship.
- Conducting surveying of lands and assisting in the preparation of documents for the ownership of the place of worship.
- Lands which held and possessed illegally, granted on leases legally.
- Updating official documents.
- Utilization of unused and non-productive land belonged to the places of worship for productive purposes.

Assets

- **Registration of assets belonged to** place of worship

(b) Preparation of regulations relating to the Temporalities **Act**

- **Regulations relating to the updating of documents to be maintained by** place of worship and **to be submitted to the Commissioner General of Buddhist Affairs.**
- **Regulations regarding the preparation of criteria relevant to the Section 4-1 of the** Temporalities **Act.**
- **Regulations regarding the procedures to be followed in the selection of Basnayaka Nilame.**
- **Regulations relating to determination of tax amount in the lease of property of the** place of worship.
- **Regulations regarding the regular staff to be kept by the place** of worship **and their qualification and regulation of salary scales.**

01.5.4 Registration Division of Bhikkus.

The following functions are performed by the Division of Bhikkhu Registration.

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

In addition, the following special programs are implemented.

- Conducting necessary training programs for the development of attitudes of the new samanera and upasampada monks.

- Computerization of information and documents of Samanera and Upasampada.

01.5.4.1 Performance Report related to the main programmes from 2023-01-01 to 2023-12-31

- Number of new Samanera declaration registere - **3177**
- Number of new Upasampada Bhikkus declaration registered - **1897**
- Number of copies of Samanera and Upasampada certificates Issued - 14425
- Number of Samanera and Upasampada declaration revised - 599
- Number of dis-robing certificates issued - 1706
- Number of Bhikku identity cards issued - 101

01.5.4.2 Performance Report related to the special programmes from 2023-01-01 to 2023-12-31

01.5.4.2.1 Computerization of Samanera and upasampada documents and information

According to the temporalities Ordinance bearing No. 19 of 1931, all Bhikkus who enter to the clergy and become ordination must be registered in the Department of Buddhist Affairs. Since this Ordinance becomes enforce up to now (31.12.2023) Samanera Bikkus of 119465 and 60993 Upasampada Bikkus with the total of 180458 Bikkus have been registered in the Department of Buddhist Affairs.

According to the Act, it is the responsibility of the Commissioner General of Buddhist Affairs to provide a copy of the Certificate of Registration upon request made after having charged the required the fee **.** A large number of people request copies of their Certificate daily and as they do not know the registration number of their Certificate, they have to find the registration number in the Register of Samanera and Upasampada which is being regularly updated by the Department of Buddhist Affairs Since this is a very tedious and time consuming task, computer software has been developed and a database has been prepared to computerize all these documents and information using modern technological devices so that it can be done very easily. The database contains information and documents of 52700 (upto the year 1939) Upasampada monks and 100700 (Upto year 1943) samanera bikkus with the total of 153400 bikkus as at (31.12.2023) have been entered in to the data base.

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

This has enabled to any person who does not come to the Department of Buddhist Affairs from difficult areas and can do their work in a convenient place.

01.5.4.2.2 Conducting Training programs for the development of attitudes of new Samanera and Upasampada Bhikkus

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

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

To achieve these goals of the Samaneru and Upasampada Bhikkus

- Personality development (presenting, accepting challenges, developing resilience and patience, avoiding bashfulness)
- Identify the abilities and skills
- Create the ability to work collectively
- Familiarization with Sasana rituals
- Respect for others and opinions of others
- Developing of basic knowledge of Tripitaka
- Basic understanding about Pali, Sanskrit and English languages

- Basic understanding on meditation
- Basic understanding on meditation
- Expanding the understanding on discipline

This training program is conducted with the focus on aforesaid matters

This program is conducted as a residential training. The training is granted through lectures and practical activities conducted by the learned Bikkus on a daily schedule.

In the year 2023, 01 training programs for samanera monks, 01 training programs for upasampada monks, 01 programs for student monks who sat for the final Piriven exam in 2022, 01 programs for university admission students, altogether 04 programs were held centering in Pannipitiya Devram Maha Viharaya and 02 training programs for the samanera monks to be held in the next 03 months. The details for those programs are given below.

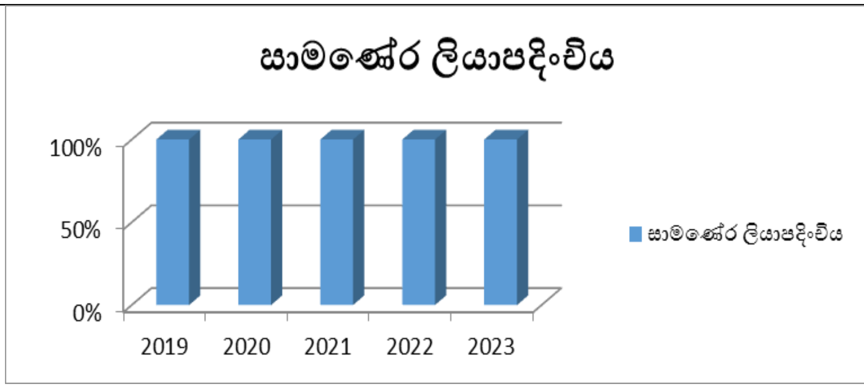
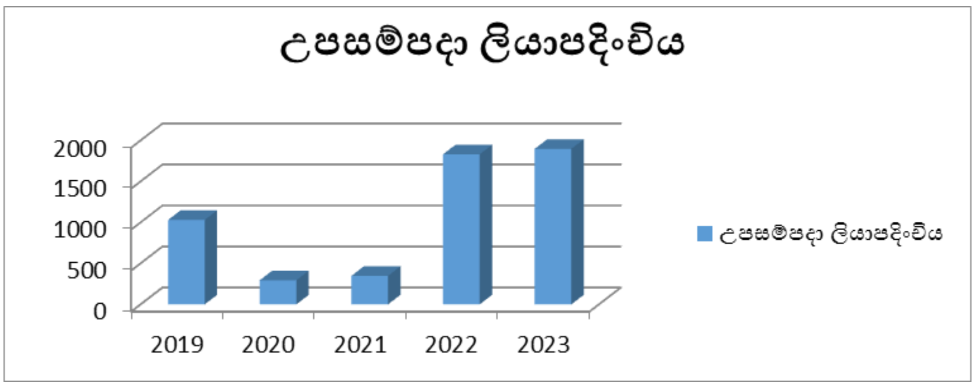
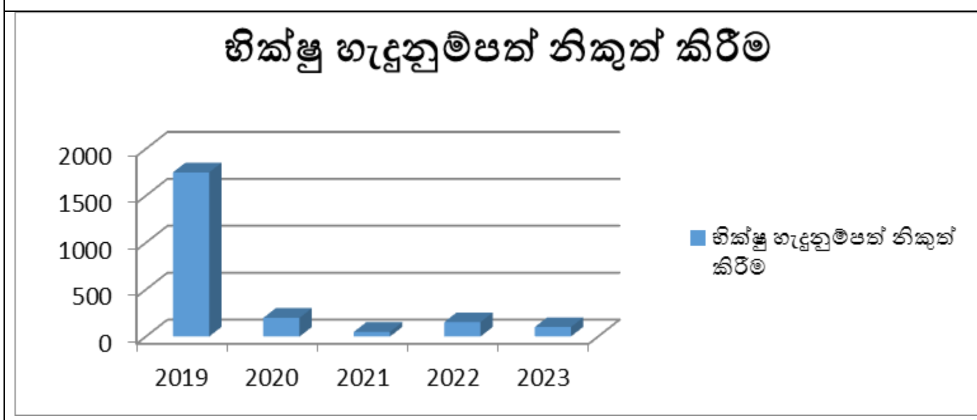
The day that the programme held	Place where the programme held	Number of participants to the programme	Expenditure (Rs.)	The participants to the programme
From 06.02.2023 to 12.02.2023	Devram Mahaviharaya Pannipitiya	90	Rs.245,243.00	Samanera Bikkus
From 19.03.2023 to 26.03.2023	Devram Mahaviharaya Pannipitiya	50	Rs.68,520.00	Upasampada Bikkus
From 20.05.2023 to 26.05.2023	Devram Mahaviharaya Pannipitiya	42	Rs.108,309.00	Bikku final Stuents of Pirivena
From 14.06.2023 to 21.06.2023	Devram Mahaviharaya Pannipitiya	144	Rs.265,975.00	University Students
	Total	**326**	**Rs.688,047.00**	

01.5.4.2.3 "Kusalassa Upasampada" English Language Training Course for Monks and Dasasilmaniya (nuns)

The programme was launched in June 2023 with the objective of developing the English language knowledge of honorable monks and nuns and creating a generation that can impart formal knowledge to the foreign community on Buddhist philosophy. It is planned to run three quarterly courses of 100 per group in a year. Three-day residential camp will be provided to each group.

It is planned to run three quarterly courses of 100 per batch in a year. Each group will have three three-day residential training camp and at the end of the course a verbal and written test will be held and a certificate will be awarded.

The course for the first batch related to this was completed in August 2023 and the awarding certificate ceremony was held on 15-09-2023. The second batch is to be recruited on the same day.

	**Registration of Samanera**
	**Registration of Upasampada**
	**Issuing Bikku Identity cards**

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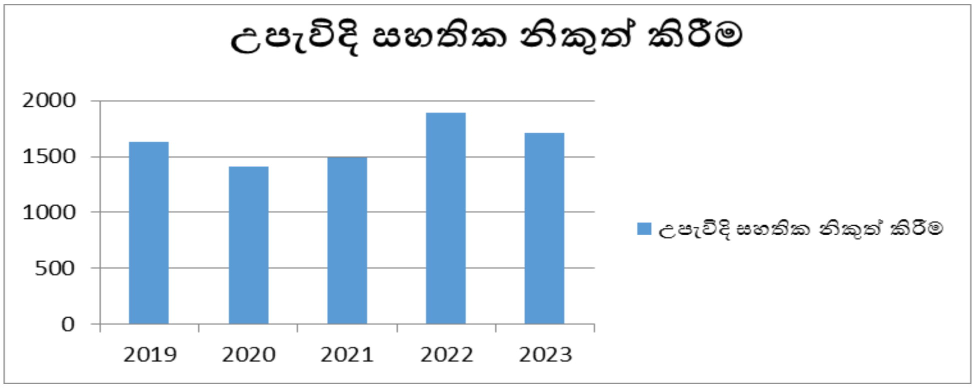
<td>
</td>
<td>Issuance of disrobing certificates</td>
</tr>
</table>

01.5.5 Office of the legal officer

The role of the legal department is to perform legal tasks regarding the cases (District Courts, Magistrate Courts, High Courts, Courts of Appeal, Supreme Court cases) related to the Ministry of Buddha Sasana and the Department of Buddhist Affairs and relevant tasks and acts , properties and taxes of places of worship,Chief incumbent of temple and other subject files matters.

01.5.5.1 Functions related to cases of District Courts, Magistrate Courts, High Courts, Courts of Appeal, Supreme Court cases

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

01.5.5.2 Functions relating to the subject files submitted in different divisions

- Inspection of tax drafts and granting observations related to them.

- ❖ Providing observations relating to the properties belonged to the shrines.
- ❖ To provide observations regarding the chief incumbent of the Temple and other matters connected therewith.
- ❖ Provide observations related to files with regard to the regional offices. (Kandy/ Ratnapura/ Kurunegala)
- ❖ To provide observations on cases, acts and other matters referred by the Ministry of Buddhasasana.
- ❖ Provide observations for other files not related to the cases referred to the Attorney General's Department for attorney general's advice.
- ❖ Various divisions of the Department of Buddhist Affairs (Providing legal observations for files forwarded by Administration, Dhamma Schools, Development, Vihara Devalagam)

01.5.5.3 Performing the duties empowered by the Commissioner General of Buddhist Affairs.

- ❖ Perform case related functions, maintain case files and submit reports on the instructions of the Commissioner General of Buddhist Affairs.

01.5.5.4 Other Functions

- ❖ Preparation and updating of case Register
- ❖ Maintain the General file and other files in relation to the Legal Division
- ❖ Participation in the election to select the Basanayake Nilame.
- ❖ Participate in programs organized by various divisions.
- ❖ Provide observations on bills.

<u>01.5.5.5 Progress of the case files</u>

Matter	Commencement of case files											Total
	Before 15.08.2014	From 15.08.2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Number of cases not completed	40	05	08	08	08	16	27	16	16	15	29	188
Number of cases completed	54	01	12	08	11	14	08	02	08	03		121
Total	94	06	20	16	19	30	35	18	24	18	29	309

The progress of the case files cannot be cited in relation to one year only. The observations have been made by the office of legal officer on behalf of the Department of Buddhist Affairs using the relevant subject files in respect of cases filed against the officers of the Department of Buddhist Affairs including the Commissioner General of Buddhist Affairs, Commissioner, Deputy Commissioner and Assistant Commissioner in various courts, naming them as defendants or respondents. On the basis of these observations, the Hon. Attorney General has concluded the cases on the release, release or settlement of the parties who are the respondents or defendants in the above mentioned cases. The risk of granting decree against the Department of Buddhist Affairs has been reduced by the Attorney General on presenting the correct facts to the Court through observation. Further, the files of the cases have to be updated again on the basis of appeals in the courts against the decrees of the cases that have been concluded.

01.5.5.6 Granting observations for files forwarded from various divisions and regional offices of the Department of Buddhist Affairs and progress of other works.

Serial No.	Task	Number that submitted	Number that observations /answers rendered
01	Providing observations on files forwarded from other divisions of the Department.	132	132
02	Various Articles	32	31
03	Providing observations for files forwarded from regional offices		
04	Providing observations regarding Acts		
05	commence and update the case files	309	309
06	Maintaining and updating general files	58	58
07	Providing information on the Information Act.	Relevant details have been granted properly.	
08	Providing legal advice to clients visiting to the department and to clients who call over the phone.	Instructions have been granted properly	
09	conveying relevant legal files and documents to the Attorney General's Department and the respective District Courts.	Relevant documents have been delivered on due date.	

01.5.6 Development Division.

The functions are performed by development division under three main sections.

01. Shasanic Organizational Activities

02. Infrastructure Development Activities

03. Training Activities

In addition, the activities of the Department are carried out by 05 other institutions under the direction and supervision of the Development Division.

01. Tripitaka Board Office
02. Buddhist Encyclopedia office
03. Mullatiyana Dasasil Matha Training Institute
04. Kelaniya Dasasil Matha Training Institute and National Dasasil Matha association Headoffice.
05. Anuradhapura Dasasil Matha Training Institute

01.5.6.1 Role of Development Division

01.5.6.1.1 Coordination of National and Religious Festivals

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

01.5.6.1.2 Organizing activities for Shasana

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

01.5.6.1.3 Development Activities for Shasana

- ❖ Registration and issuance of disrobing certificates of Silmatha
- ❖ Preparation of Silmata Identity cards.

- Registration of Silmata Arama
- Registration of Temples and Silmata Arama contributory council
- Granting recommendations for the registration of performance societies
- Registration of temple Shasanarakshaka Mandala
- Providing all-rounding assistance (*Siwpasa*) to arduous temples
- Preparation of standards regarding Atapirikara Preparation and taking steps to register shops
- Implementation of the project to digitalize the proposed Tripitaka

01.5.6.1.4 Infrastructure development activities.

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

01.5.6.1.5 Training Programmes

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

01.5.6.2 Progress

01.5.6.2.1 State Vesak Festival

The State Vesak Festival in the year 2023 was held centering at Rathanasiri Piriven Viharaya, Kebellawala ,Chilaw with the participation of the Hon. Prime Minister .

The following projects were implemented in line with the above same.

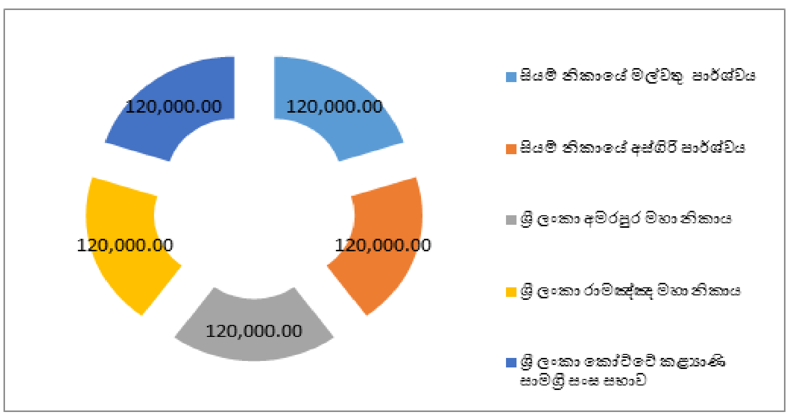
- Distribution and planting program of medicinal plants and jack plants to Dhamma school children and the community in the area centering at Sri Ratanasiri Piriven Viharaya in Kebellawala , Chilaw.
- Conducting an awareness program to create a healthy environment through managing waste centered at the Sri Rathanasiri Piriven Viharaya in Kebellawala.
- Conducting a workshop and an exhibition to educate and encourage the community to consume local food for a healthy lifestyle centered at Naththandiya Vidyalankara Pirivena.
- Seela meditation program and devotional song programs.
- Vesak Zone, Education Exhibition and Vesak lantern Exhibition.
- To conduct practical programs to impart religious knowledge to Dhamma school children of all religions with the participation of each and every religious places

01.5.6.2.2 Silmatha Organization.

All Island National Board Meetings and 36 District Silmatha Board Meetings were held in the year 2023 for the implementation of Silmata Boards. Accordingly, the amount of Rs. 1,747,400 has been spent for the implementation of Silmata Mandal in 2023.

01.5.6.2.3 Administrative cost of the Nikaya (sect) head office.

In order to maintain the head offices of the sects, an allowance is given for the offices taking into account of the number of temples controlled under the respective sects. Under this, as an allowance for office emplyees and drivers per month Rs. 20,000.00 each and 240,000.00 per year will be given in 02 times.



Siyam nikaya malwathu sect

Siyam Nikaya Asgiri Sect

Sri Lanka Amarapura sect

Siyam nikaya malwathu sect

Sri Lanka kotte Sri Kalyani sri sangha sabha

01.5.6.2.4 The National Independence Day ceremony

According to the concept of the Hon. President, this year, religious programs centered in Kandy and Nuwara Eliya districts were held in line with the National Independence Day on February 02, with the participation of the Honorable President, Pirith Chanting at night was held at the Premises of Victoria Dam and on the following day, Sanghagatha Dakshina was held at the National Art Resort, Kundasale, Kandy. In the morning of National Independence Day, the Buddhist ceremonies among all religious observances were held in the morning of February 04 at Sri Dharmakirthyaramaya Piriven Temple in Kollupitiya.

01.5.6.2.5 Operational activities of Silmatha Training Institutes

With the instructions of the most venerable Mahanayaka, the Department operates 03 Silmatha Training Institutes at Mulatiyana, Kelaniya and Anuradhapura. These institutions carry out year-round programmes aimed at the development of dhamma communication skills, shasanic affairs and *Arama (*monastic) practices, student silmathas and Arama administration, legal issues affecting to the silmatha, social challenges, contribution of silmathas to the development of social values and the enhancement of language knowledge. The operational expenditure of Rs. 6.55 million as expenses of water, electricity, employee salaries and other allowances, payment of security services and other allowances have been incurred for these three Institutes in this year.

01.5.6.2.6 Training Buddhist bhikkhus

A national program called "Kuslassa Upasampada" is implemented by this Department to provide basic understanding of dharma discipline to the new samanera and upasampada bhikkhus with the objective of building a well-known generation. As a residential training program, this program including lectures and practical activities is implemented by the educated monks in accordance with the allocation made in the year 2023**,** 09 programs have been held by the end of the year.

Place	Nature of the programme	Number of Participants
Pannipitiya Devram Maha Vihara	Samanera Bhikkhus	**90**
Pannipitiya Devram Maha Vihara	UpasampadaBhikkhus	**50**
Pannipitiya Devram Maha Vihara	Monks of final piriven examination	**42**
Pannipitiya Devram Maha Vihara	University students	**144**
Eriyavetia Training Institute, Kiribathgoda.	Samanera Bikkus	**50**
Kadavata Gal A Danda Rajamaha Vihara	Piriven teaching monks	**41**
Kalutara Bodhi Trustee Board Auditorium	Piriven teaching monks	**37**
Kurunegala Gattuwana Mahindodaya Pirivena and Kadawalagedara Wimalodaya Pirivena	Piriven teaching monks	**156**
Sri Visuddharama Piriven viharaya , Colombo 05	Piriven teaching monks	**43**

01.5.6.2.7 Silmatha Training

Nearly 3000 Silmathas (nuns) living in various provinces of Sri Lanka are performing with faith in Buddhism, but it was essential to provide them with government support to further develop their knowledge of Buddhism and academic knowledge in the right way.

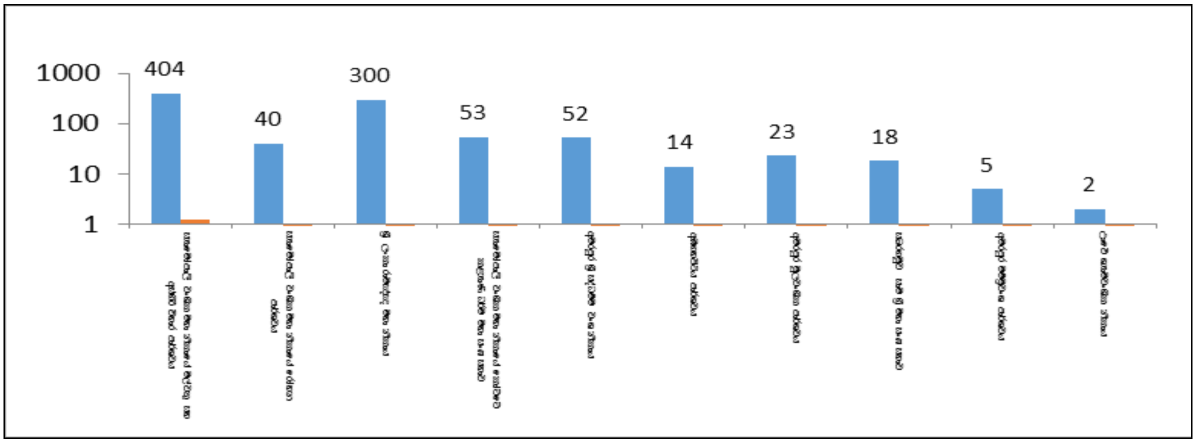
Based on that, development of religious communication skills, religious work and monastery *(Arama*) rituals, student monks and monastery administration, legal problems affecting monks, social challenges, contribution of monks to the development of social values and language knowledge, six (06) programs were held at Kelaniya and Anuradhapura Silmatha Training Institute.

In addition to this, a one-year training course has been commenced with the participation of 30 Silmathas in order to develop the understanding of Dharma discipline at the Mullatiyana silmata Training Institute.

<table>
<tr><th>Nature of the programme</th><th>Institute</th><th>Number of Participants</th></tr>
<tr><td>Chairman of Silmathas and Registrar of District Board and All Island Silmatha National Board</td><td rowspan="5">Silmatha Training Institute ,Kelaniya</td><td>50</td></tr>
<tr><td>Silmathas Monaragala District</td><td>55</td></tr>
<tr><td>Silmatha Kandy District</td><td>95</td></tr>
<tr><td>Silmathas Kegalle District</td><td>40</td></tr>
<tr><td>Silmathas Ratnapura District</td><td>55</td></tr>
<tr><td>One year traing course</td><td>Silmatha Training Institute, Mulatiyana</td><td>30</td></tr>
<tr><td>District Silmathas</td><td>Silmatha Training Institute ,Anuradhapura</td><td>30</td></tr>
</table>

01.5.6.2.8 Upasampada festival

The presence of righteous monks is essential for the furtherance of the Shasana. The provisions of rupees 3000 are granted for all monks by the Department of Buddhist Affairs under the contribution of government for upasampada festivals conducted by all Nikaya chapters organized under this programme. Provisions granted under this in the year 2023 are as follows.

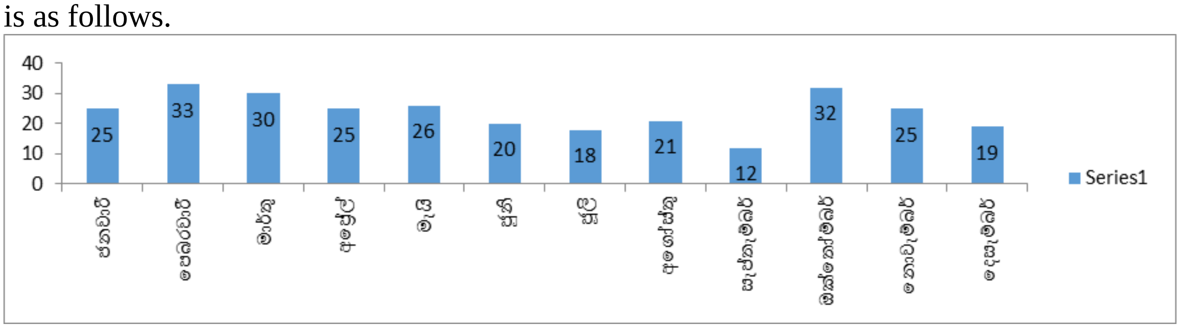


01.5.6.2.9 Implementation of Sasanarakshaka Mandalas (Boards)

The providing facilities are carried out by the department of Buddhist affairs for the implementation of the All Island Shasanarakshaka Mandalas are incooperated under the all Island Shasanarakshaka Mandalas (incorporated) the Act, No. 16 of 2014 for the welfare and promotion of the Buddha Sasana and the development of the Bhikku Society. And holding of all island and divisional Shasanarakshaka Board elections, executive council meetings and payment of stationery and travelling expenses for the divisional Shasanarakshaka Board registrars in the island wide. Accordingly, in the year 2023, the amount of Rs. 3,862,082.00, has been incurred for the meeting, travelling expenses, additional facilities, stationery and postal expenses.

01.5.6.2.10 Cremation ceremonies.

The cremation ceremonies of the passed away Mahanayake Theras are conducted with full state honors and leading Nayaka Theras with the state sponsorship and provisions for the local Bhikkus granted funds for the cremation ceremonies, for all those, assistance is provided by this department. The contribution for the cremation ceremonies in the year 2023 is as follows.



01.5.6.2.11 Printing Buddhist Encyclopaedia.

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

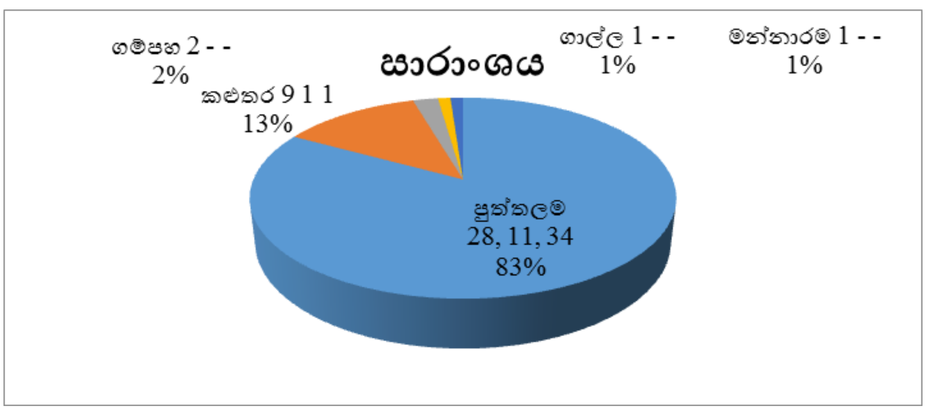
Apart from this, this book will help to have a better understanding of any concept of Buddhism for a scholar who is interested in Buddhism and presently 08 volumes of books had been completed **and The task of preparing the index volume for these books has already been completed. It remains to be printed as a book.**

01.5.6.2.12 Providing facilities for Dhamma Schools.

In line with the State Vesak festival, constructing Dhamma school buildings and providing equipment are carried out annually for the development of underdeveloped Dhamma schools. Accordingly, building and equipment assistance provided for the selected Dhamma schools in Puttalam, Gampaha, Galle, Mannar and Kalutara districts for the year 2023. Accordingly, its summary is given below.

District	Construction of buildings	Sanitory facilities	Granting Equipmnts	Total	Provision Rs. M.
Puttalam	28	11	34	73	28.25
Kalutara	09	01	01	11	5.25
Gampaha	02	-	-	02	0.9
Galle	01	-	-	01	0.1
Mannar	01	-	-	01	0.1

Summary –Puttalam,Kalutara, Gampaha,Galle, Mannar



01.5.6.2.13 Development of Sillamatha Institute.

Renovation of toilet system at New Sangamitarama Training Institute, Anuradhapura

01.5.6.3 Registration of development Division in the year 2023.

- ❖ Number of Silmatha Bhikhu (nuns) - 330
- ❖ Disrobbed (Silmatha Bhikhu (nuns)) - 24

- ❖ Number of Silmatha Arama - 18
- ❖ Number of contributory councils –temples - 106
- ❖ Number of contributory councils –Arama - 03

01.5.6.4 Staff of Development division as at 31.12.2023

Service level	Existing number
Commissioner	01
Development officer	11
Management service officer	01
office assistant	02
Total	**15**

01.5.7 Dhamma School Division

In accordance with the concept of American Henry Steel Olcott, the first Dhamma School was started at Sri Vijayananda Temple ,Weliwatta, Galle on August 3, 1895. The Buddhist Dhamma school education that started in this manner, spread throughout the island at the beginning of the twentieth century and presently there are 10,373 Buddhist Dhamma schools running in the island and 2,048460 students are studying Dhamma in those Dhamma schools. 126,090 teachers are rendering their services voluntarily for this purpose.

"The purpose of Dhamma school education is to produce a group of virtuous children who have a correct understanding of themselves and the surrounding environment based on Buddhism, those who behave in accordance with the understanding and gain the outcome of such behavior."

To achieve this noble goal, the Dhamma school education is conducted by the Dhamma school division and programs are implemented under 4 main fields to achieve said goal.

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

The following programs are implemented under these fields

01.5.7.1 Student development of Dhamma School.

- ❖ Printing and distribution of Dhamma school textbooks
- ❖ Conducting Dhamma School Examination, Grades 6-10
- ❖ Conducting student skills programs at divisional, district and all island level
- ❖ **Conducting Dhamma School Final Examination and Dharmacharya Examination**

01.5.7.2 Development of Dhamma school teachers

- Providing Dhamma school teacher allowances
- Providing Dhamma school uniforms
- Conducting Dhamma School Teacher Certificate Examination
- Conducting Dhaham Sarasaviya Diploma Course
- Conducting Dhamma School teaching skill development training workshops
- Awarding the post of Justice of the Peace

01.5.7.3 Dhamma school management and development

- Collection of annual teacher student information
- Dhamma School Day Celebration
- Preparation of Dhamma school teacher Identity cards
- Registration of Dhamma schools
- Implementation of Dhamma School Flag Week

01.5.7.4 Other programs

- Translation of the Tripitaka into Simple Sinhala
- Buddhajayanti Bookstore
- **.Preparation of Dhamma School Website**

01.5.7.1 Student Development of Dhamma Schools.

01.5.7.1.1 Printing and Distributing of Dhamma School text books.

With the objective of improving Dhamma school education which is very essential for the creation of a virtuous society, so that editing ,printing and distribution of Dhamma school text books are carried out by Dhamma School Division. After printing those booksof the government press and to be distributed to Veyangoda warehouse after handing over to the stores, the Dhamma school books are directly distributed to the Divisional Shasanarakshaka Mandala.

Textbooks for the year 2024 are being printed and distributed to Shasanarakshaka Boards. The amount of Rs. 154.6 million has been paid to the press for this year. Similarly, the amount of Rs. 3.9 million has been allocated for the distribution of textbooks by the District Secretariats. 1.9 million textbooks should be printed for 2.1 million Dhamma school children in the year 2025 with a provision of Rs. 250 million allocated for the year 2024.

Total number of Districts	**= 22**
Number of Divisional Sasanarakshaka Mandals	**= 328**
Number of Dhamma schools	**= 10373**
Total number of books distributed	**= 2000000**

01.5.7.1.2 Conducting Dhamma school examinations for grades 6-10

This Grade Examination is held at the end of every year with the objective of testing the knowledge of Dhamma of the children who are learning in all the Dhamma Schools all over Sri Lanka. **Actions are being taken to** conduct the Dhamma School Grade Examination for the year 2023 on February 18, 2024.

01.5.7.1.3 Conducting student competency program at divisional, district and all island level

The student skills evaluation program is conducted annually in order to create a generation of virtuous children for the development of the knowledge of Dhamma school students and to grant them the opportunity to apply the teachings of Buddhism in practice.

The All island Student Competency Program for the year 2023 was successfully completed on 25.26.27 of December 2023 at Sri Sanghamiththa National School in Matale District and it is proposed to hold the All Island Dhamma School Competency Program centering in Badulla District for the year 2024 and the program held at the Dhamma school level in 2024 Arrangements are being made to hold the divisional Skill Program on 04 August 2024 and its District Skill Program on 08 September 2024 and all island skill programme on 13 October 13 with the participation of 904 students in Badulla District on 22.23.24 December.

01.5.7.2 Development of Dhamma school teachers.

01.5.7.2.1 Granting Dhamma school Teacher allowances.

Since in the year 2006, every teacher completed the age of 18 years who has completed a continuous year of service in the Dhamma School teaching service and to be encouraged and praised to the Dhamma School teaching service, has been granted a library allowance since 2006.

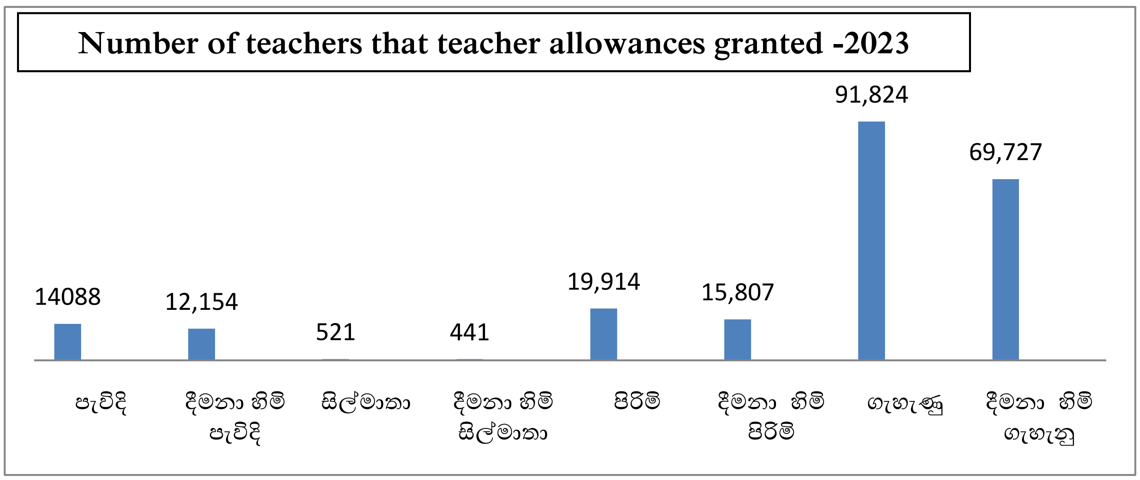
The library allowance of Rs. 2,000.00 given since 2006 for Dhamma school teachers and the monthly Rs. 200.00 each Dhaham Diriya allowance has been added together and Rs. 5,000.00 will be given annually as an allowance for a teacher from 2017.

For the year 2023, the amount of Rs. 490,645,000.00 for 98129 teachers as Rs.5,000.00 each should be granted for all the districts,

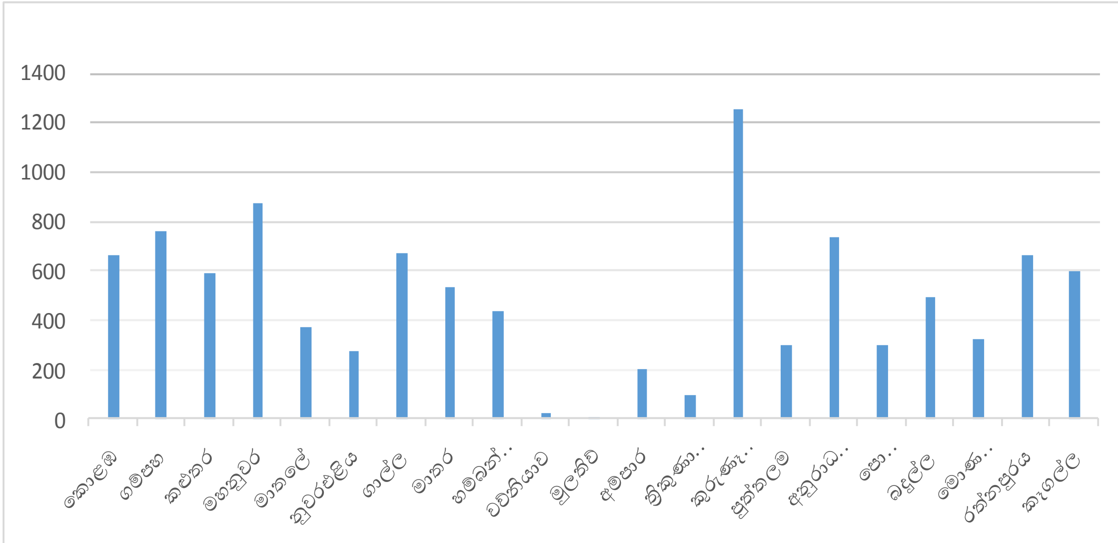
01.5.7.2.2 Granting Dhamma school Uniforms.

Since in the year 2004, every teacher completed the age of 18 years who has completed a continuous year of service in the Dhamma School teaching service and to be encouraged and praised to the Dhamma School teaching service, has been granted a uniform. **Actions have been taken to grant single allowance by adding both allowances together in the year 2023.**

01.5.7.2.3 Granting Teacher allowances for Teachers.



Number of Dhamma Schools 10373 – District Level 2023



01.5.7.2.5 Dhamma School Teachers Certificate examination

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

The Dhamma School Teacher Certificate Examination in the year 2023 has been held on June 17, 2023 and completed marking of answer scripts ,results have been issued and arrengements are being made to hold the Dhamma School Teacher Certificate Examination in 222nd June 2024.

01.5.7.2.6 Conducting Dhaham Sarasavi Diploma Program

Dhaham sarasaviya diploma course is conducted under the supervision of 19 District Secretariats with the collaboration of the Buddhist and Pali University of Sri Lanka and the University of Sri Jayewardenepura with a view to develop the knowledge and skills of Dhamma School Teachers. So far, over 10,000 teachers have become as diploma holders, and the course has now been upgraded to an advanced diploma course.

The certificate awarding ceremony in 2018/2019 for 1544 Dhamma school teachers of the course conducted with the Buddhist and Pali University was held at temple trees in 26th of July 2023.

Similarly, lectures on the first and second semesters of the course with the University of Sri Jayewardenepura were held and have already been completed and arrangements are being made to conduct examinations and award certificates in the next year.

01.5.7.2.7 Conducting Dhamma school teacher skill development training workshops.

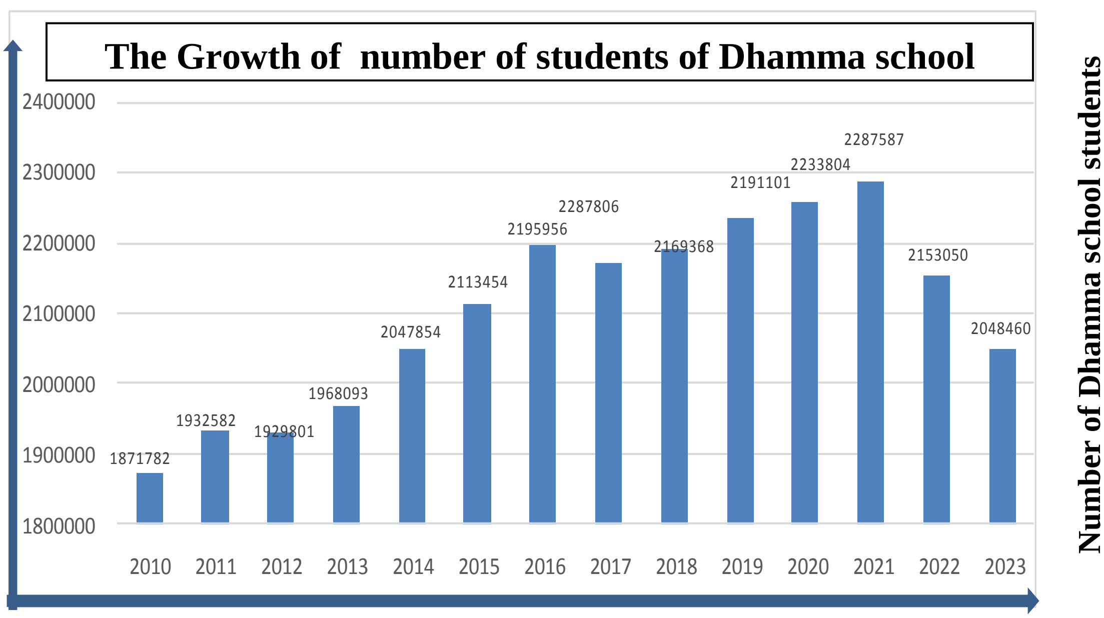
Voluntarily, various programs are implemented by various parties to train Dhamma school teachers, and there is a need to carry out these programs formally and under a regulation according to a specific method. Training programs are being conducted under 04 modules by the preparation of teacher training pool with the resource persons and established a teacher training pool. Arrangements are being made to hold its first program on February in the year 2024.

01.5.7.3 Management and Development of Dhamma Schools.

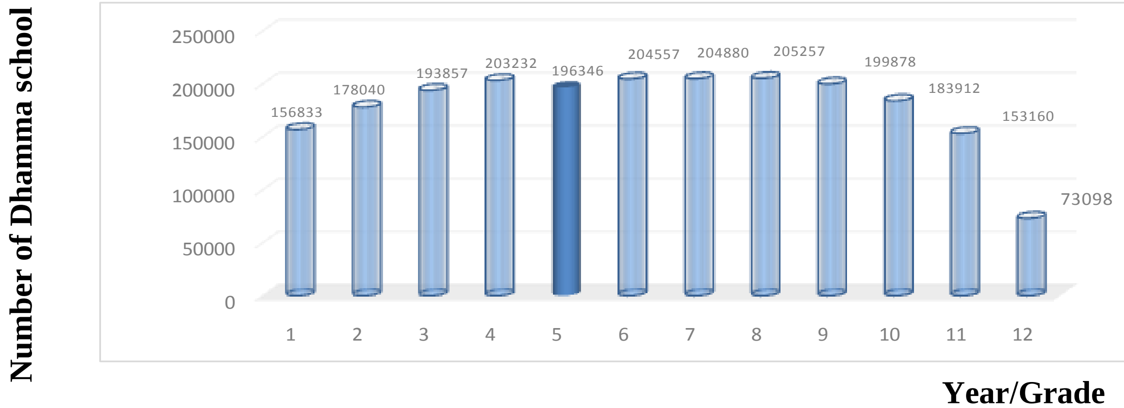
01.5.7.3.1 Collection of annual teacher student information.

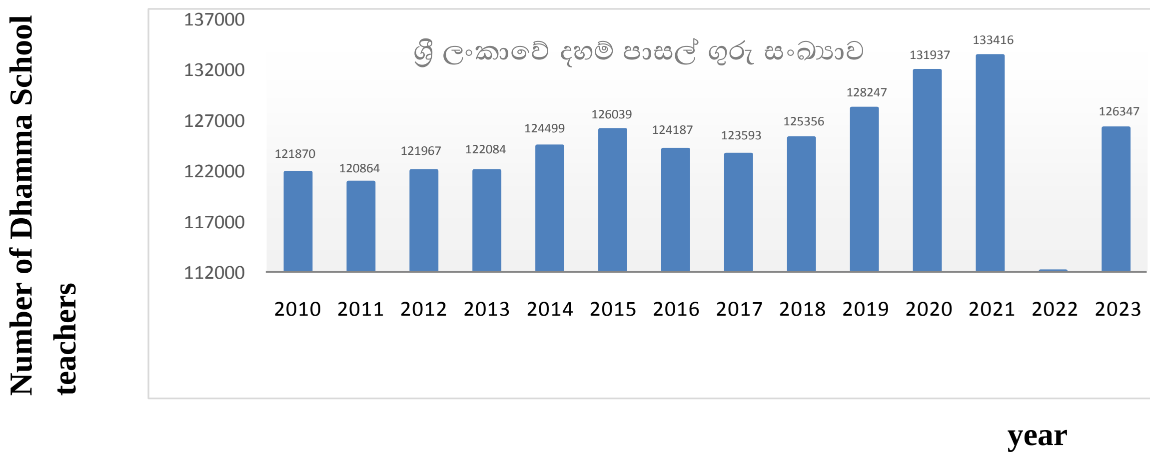
This program is conducted to obtain information for policy decision and the preparation of the goals of the development of Dhamma School teachers. According to information in the year 2023, 10,373 Dhamma schools are in active level among the registered Dhamma schools. The total number of Teachers (126347) including 14088 monks , 521 Silimathas, 19914 Male teachers and 91824 Female Teachers are voluntarily employed as dhamma school teacher s and 2,048,460 dhamma school students are studying in Dhamma schools.

Dhamma school student teacher information collection forms with three copies have been handed over for printing in the year 2024. The amount of Rs. 520,850.00 has been spent for this purpose.



Schools of 21 districts in the year 2023 is 2,048,460





01.5.7.3.2 Commemoration of Dhamma Schools Day

The first Dhamma School which has been established in Sri Lanka was Vijayananda Dhamma schoo at Weliwatta, Galle. It was established on 03rd August 1895 and accordingly, Dhamma School Commemoration programme is held on 03rd of August in every year.

All arrangements have been made to hold the 128th Dhamma School Day celebrations on August 06, having centered in the district of Gampaha at the Nagananda International Buddhist Studies Institute ,Manelwatta, Kelaniya. **The provision of 01 milllion has been allocated for that purpose but before end of the year said amount has been spent.**

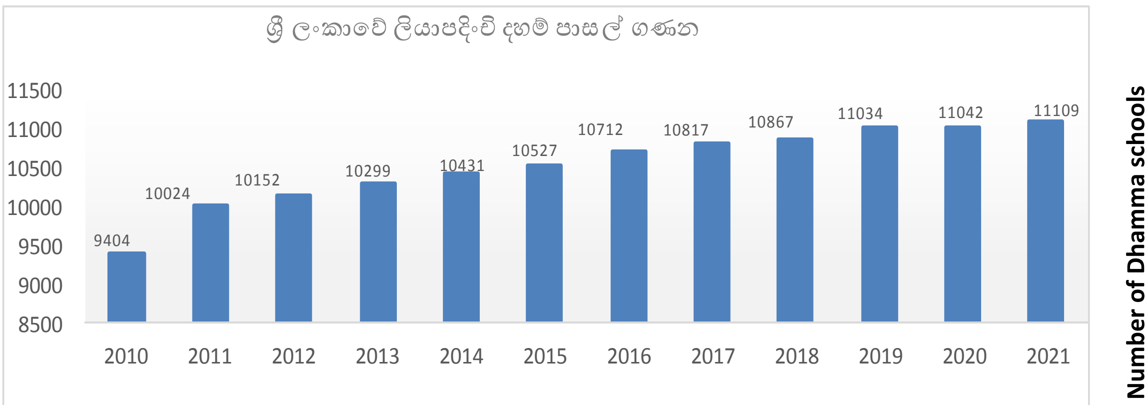
All arrangements have been made to hold the 129th Dhamma School Day celebrations -2024 , having centered in the district of Ampara The amount of 01 million provisions has been allocated for the same.

01.5.7.3.3 Preparation of identity cards for Dhamma school teachers

This Identity Card is issued to the Dhamma School Teachers who have completed one year of continuous service of the dhamma school teaching service and rendering Dhamma School Education voluntarily.

01.5.7.3.4 Registration of Dhamma schools

All Buddhist Dhamma schools established with the aim of creating a virtuous society has been registered by the Dhamma School Division of the Department of Buddhist Affairs. The registered Dhamma schools to be given the opportunity to join the programs conducted by this department, and will be provided benefits as giving textbooks and uniforms for the teachers and granting allowances etc. In the year 2023, the number of registered Dhamma schools is 10623.



Number of Dhamma schools registered of Sri Lanka – 10373 (2023)

year

01.5.7.3.5 Implementation of Sunday School Flag Week

The primary objective of this project is to obtain financial support for the task carried out by the all island Shasanarakshaka Mandala for the perpetuation of Buddhasasana and the welfare of Dhamma school teachers as well as students. Accordingly, the sale of Dhamma school flags is considered as the main source of income of the all island Shasanarakshaka Mandala. It is implemented with the concurrent of Dhamma school day.

Many projects are implemented such as Dhamma Guru Suvasavaya programme offers financial assistance of Rs. one lakh for kidney, liver, cancer and heart disease surgeries of Dhamma school teachers, providing bursaries for Education of GG.C.E.A/L, temple to village program which is implemented at the time of emergency, Buduputh Parent Tribute Housing Project to build or develop a house for the low-income parents who don’t have a suitable house and offered a child to the Shasana.

Due to the economic crisis in the country, it was not possible to implement the Dhamma School Flag Week in the year 2022 and 2023. **It was decided at the all Island Sasanarakshaka Mandala held in January 2024 that the Dhamma School Flag Week should be implemented in the year 2024.**

01.5.7.4 Other Programmes

01.5.7.4.1 Translation of Tripitaka Books into simple Sinhala

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

In 1993, it was decided to rewrite the Sinhala translation of the first Buddha Jayanthi Tripitaka series into simple Sinhala language to make it easier for Sinhala readers to read and understand these translations and the summarized Tripitaka Books editorial board has been established in consist of the most ven. Maha Nayaka Theros.. Tripitaka books compiled by the board as established are printed by the government press and popularized among the community

So far, 57 Tripitaka texts, 33 books belonging to Sutra Pitaka, 27 books from Sutra Pitaka and 2 books in Abhidhamma Pitaka have been translated into Simple Sinhala language.

The provision of 3 million rupees was allocated for this purpose in the year 2023 and by the end of the year; all these provisions have been completed **before at the end of the year Relevant activities have been completed with another 1.15 million under the transfer of provisions. The provision of amount of Rs. 3 million has been allocated for this project in the year 2024.**

01.5.7.4.2 Buddha Jayanthi Book Shop

The Buddha Jayanthi Bookshop performed under the Department of Buddhist Affairs to provide a large number of unique Dhamma books at the cost of printing which will be greatly helpful for the development of the Dhamma knowledge of the Public. Concise Sinhala Tripitakas and Buddhist encyclopedias, many Buddhist commentary books in Sinhala and English are available for sale here. Presently, there are 37 books related to Tripitaka, 21 Buddhist encyclopedias (English), 04 Sinhala Buddhist Commentaries and Magazines 12 English Buddhist Commentaries and Magazines available for sale.

01.5.8 Internal Audit Division

01.5.8.1 Introduction

This section provides an independent certification on risk management, good governance and internal control systems of the head office divisions of the Department of Buddhist Affairs and its regional offices and places of worship governed by Section 4 (1) of the Vihara Dewalagam ordinance No. 19 of 1931 and makes advisory functions and conducts audits of those places of worship and provides guidelines for those places of worship.

01.5.8.2 Main functions.

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

01.5.8.3 Performance index.

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

01.5.8.4 Future Goals.

1) Strengthening the control systems introduced with respect to the accounts to be maintained in a place of worship in accordance with the provisions of the Vihara Devalagam ordinance.
2) Carry out auditing activities as per the audit plan.
3) Conduct audit and management committee meetings.
4) Assist to make the internal control system accurately and strongly.

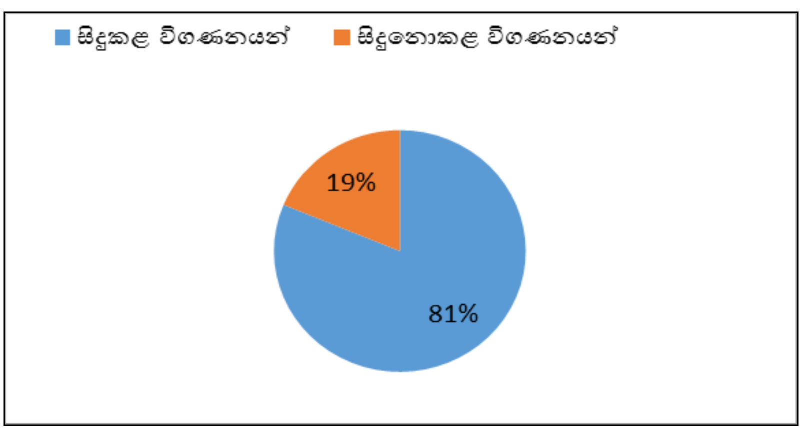
01.5.8.5 Special Achievements (Challenges).

- Directing the staff concerned to maintain the accounts of the places of worship governed under the Section 4(1) of the Vihara Devalagam Ordinance No. 19 of 1931.

- It is a challenge to obtain reports on the action taken and answers related to the audit reports submitted.

01.5.8.6 Progress (Audit report submitted in the year 2023)

1. Kurunegala Regional Office
2. Kandy Gangarama Temple
3. Kandy Sri Maha Pattini Devalaya
4. Audit of personal emolument
5. Ruhunu Maha Kataragama Devalaya
6. Tissamaharama Temple
7. Senigama Devol Maha Devalaya
8. Badulla Kataragama Maha Devalaya
9. Ratnapura Regional Office
10. Inspection of Bank Statements
11. Advance B Account - First Quarter 2023
12. Sella Kataragama Mahasen Rajamaha Temple
13. Ridee Viharaya
14. Kandy Regional Office
15. Navagamuwa Sri Sugathabimbarama Temple
16. Inspection of Payment Vouchers - First Quarter 2023
17. Sri Sankhapala Rajamaha Temple
18. Mahiangana Sri Sumana Saman Devalaya
19. Special Audit Report of Soragune Kuda Kataragama Devalaya
20. Inspection of Payment Voucher – Second Quarter 2023
21. Dorawaka Natha Dewalaya
22. Aluthgama Khettarama Kande Viharaya
23. Settlement and issue of interim imprest and inspection of receipt and payments
24. Inspection of expenditure records of Seenigama Devalaya
25. Inspection of Payment Vouchers - Third Quarter 2023
26. Maintenance, repair and management of reserved and official vehicles



Progress as per audit plan

01.5.9 Buddhist affairs Regional Office - Kandy

01.5.9.1 Introduction.

This office covers the duties of 92 places of worship and 2580 other places of worship including Temples and Dewalas controlled by Sections 4 (1) and 4 (2) of the Buddhist Temporalities Act, in the districts of Kandy, Matale, Kegalle and Nuwara Eliya including Muthiyangana Raja Maha Viharaya, Mahiyangana Raja Maha Viharaya, and Mahiyangana Saman Dewalaya in the Badulla district. Further, development activities of temples implemented divisionally, activities in relation to the dhamma school students and teachers as well as Buddhist societies and large number of various programmes implemented divisionally by the Department for the spiritual development of the Buddhist community is fulfilled by this office with the cooperation of the Department.

01.5.9.2 Main functions

- Carrying out election activities in the appointments of Diyawadana Nilames and Basnayaka Nilames for Sri Dalada Maligawa, Sathara Maha Dewalayas and Dewalayas in rural areas. .
- Appointment of trustee for temples and Dewalaya under administration
- Depositing and releasing of trustee security deposits
- Handing over of properties of places of worship to the trustees
- Leasing of lands belonged to Vihara and Dewala
- Maintaining the registers of the acquisition of traditional rights
- Taking and inspecting annual accounts reports and releasing of funds
- Taking action regarding temple disputes
- Assisting Sri Dalada Perahera, and Upasampada activities
- Participating and assisting Dhamma school ceremonies and other religious occasions.

01.5.9.3 Future Goals

1. **Details relating to lands of places of worship are often under the possession of the respective in charge of places of worship only and due to lack of details related to this office, difficulties have to be faced in various problematic situations. As a solution to this cause, this office has commenced a program to bring copies of the Book of Commissioner and preliminary plan copies related to the lands of places of worship controlled under 4(1) . To notify the subject officers of this office on this matter and maintain such documents properly.**

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

- **A number of tax-related issues such as defaults of taxes within the stipulated period, paid less than the prescribed value, evasion of payment of taxes etc.**

are observed among the persons who held and possessed lands of places of worship and the current economic situation is the reason for this and that has been identified. However, it is necessary to increase the tax revenue in order to maintain and for running places of worship. Accordingly, awareness programmes are expected to be conducted to increase tax revenue by bringing about the change in the attitude towards taxes of the persons who held and possessed the lands and to create self-motivation to pay taxes.

- At the change of the in charge of the persons of the places of worship, it is difficult to find out information of lands and tax files of leased lands and the loss of documents containing such information as a result of that it is expected to introduce a computerized data system prepared in this year with the same format for the 92 places of worship governed by 4(1). I would also like to further inform the trustees and staff about the inclusion and updating of the information.

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

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

3.It was observed that some places of worship were taking lands on lease for the settlement and running small or medium businesses. Through this, the taxpayers earn a higher income, but paid to the place of worship as taxes only for the value determined for the residence. A program to identify such persons was implemented in the year 2023 with the cooperation of the in charge of the place of worship. As a commence, allotments of lands belonged to Suduhumpola Raja Maha Vihara, Kandy, William Gopalawa Mawatha and Degaldorowa Raja Maha Vihara in Katugastota, Menikkumbura, persons held and possessed the land on long-term lease basis or annual lease basis or by identifying people who are benefited and

preparing deeds of lease for land that have not been taxed. The tax amount of the persons doing business ,was revised to the assessed the value obtained from the department of valuation and revised deeds on lease were prepared and in charge of the place of worship to be informed in problematic cases and directed to take legal action. Accordingly, in the year 2024, similar surveys are expected to be held with the cooperation of officers in the office and in charge of the places of worships regarding the lands of other administrative places of worships.

4. In the year 2023, preliminary steps were taken to prepare deeds of lease by conducting a mobile service centered on selected places of worship, as a pilot project it was carried out with the participation of a group of people who held and possessed the lands belonging to Muthiyangana Raja Maha Viharaya, Badulla. The programme was conducted under the patronage of the Commissioner General and the monks who in charge of Bhikkhus and also attended the Legal Officer and Officers of in this Department, the Gram Niladhari in charge of the Division and a lawyer instructions ,steps to be taken to solve the problems of persons who held and possessed the lands granted at the same time. Deeds of lease have been prepared around 85% from the persons who participated in the programme and it was beyond the expected level. It is hereby notified that it is expected to conduct mobile services by selecting few places of worship controlled in the year 2024.

5. Preparation of a report containing in all the information of each and every place of worship in relation to the 92 places of worship administrated by this office. The information of the report is expected to include photos of the place of worship, details of the trustee, accessed road, land belonged to the place of worship, number of deeds on lease etc. A program is prepared to obtain the support to carry out the Shradana and development work in the places of worship with the less facilities with the participation of the officials of this office in the selected places of worship in this year as well as the previous year.

6. places of worship started last year,

- ❖ **The data relating to the allotment of land belonging to places of worship included to the internet based computerized data system.**
- ❖ **Revision of tax amount for five to five years based on updating of the above data system.**
- ❖ **In accordance with National Budget Circular No. 03/2022, Preparation of the programme to hand over several letters sent by this office to other institutions in one envelop and hand over the letters related to nearby institutions and places of worship by hand that it was carried out in this year .**

01.5.9.4 Welfare Programme.

- ❖ Conducting awareness programs with the assistance of resource persons to develop their attitudes targeting the students of selected Dhamma schools in the Kandy district

- ❖ To organize a pilgrimage for a selected group of elders from a difficult village with the help of the guardians of the place of worship. They were given the opportunity to visit sri Dalada Maligawa (temple of tooth), Sathara Maha Devalaya and important places of worships around Kandy city.

- Also to hold a get together to mitigate the mental relief of the officers of this office and to minimize the uniformity of duties of office life

01.5.9.5 Special Challenges

1. Due to the imbalance arising by charging the same amount of tax for urban and rural land for granting lands on lease as the residence, the possessors of the land are not presented to get the place of worship land on lease so that there is a possibility of possession of the land to others and those becoming loss of revenue to the place of worship.

2. **The assessment value given by the department of valuation for the land and business activities exceeding 40 perches is a higher value and the way of determining the assessment value is problematic. Therefore, due to the taxpayers do not agree to pay more taxes where as they are unwilling to prepare deeds of lease and applying for revision of tax amount. In such cases, portions of the lands are held and possessed on the basis of annual tax without preparing deeds of lease.**

3. The reminders are made constantly but the estimated budget reports and semi-annual budget reports of the place of worship are not given on time and actions couldn't be taken according to the provisions of the Act.

4. While providing the clearance report obtained from the Divisional Secretary for the lease of land of place of worship, the Grama Niladhari in charge of the division and other parties involved have difficulties for identifying the lot of the land proposed to be leased.

5. This office has a large number of subject files and the existing cupboards are not enough to store them safely and there is no enough space in the record room to keep old files that cannot be destroyed.

01.5.10 Regional Office of the department of Buddhist Affairs - Kurunegala

01.5.10.1 Introduction

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

01.5.10.2 Main functions

- Obtaining approved and semi-annual accounts and estimated budget estimates of places of worship
- Appointment of trustees to control the places of worship
- Lease on land belonging to temples and Devala
- Carrying out the necessary duties related to the properties of the late Bikkus, releasing the money in the bank accounts
- Obtaining approval for felling of trees of the lands in the places of worship
- Releasing funds available in Public Trustee Department for the development works
- Issuance of Samanera/Upasampada Certificates
- Granting approval for business activities conducted on the lands of places of worship
- Activities related to release of compensation of the lands in the places of worship acquired for Central Expressway
- Granting permission to acquire land of places of worship for government development tasks
- Attending Dhamma School Festivals and other religious events

01.5.10.3 Future Goals

1. To make aware the trustees of the places of worship governed by 4(1) with respect to the correct preparation of estimated budget reports.
2. Check whether leased land is being enjoyed properly.
3. Actions to be taken to return the lands belonging to other persons of places of worship.
4. Prepare a programme for granting the lease for the lands which have not been leased.
5. To make aware the chief incumbent of the places of worship regarding the use of property of place of worship.

01.5.10.4 Special Achievements (Challenges)

1.Constant reminders are made but not providing the estimated budget reports and bi-annual budget reports of the places of worship on time and not being able to comply with the provisions of the Act in this regard..

2. Due to lack of sufficient office tables and chairs for the officers who perform their duties, moreover there are difficulties in performing their duties.

3. The incumbents who held the Viharadipathi posts of number of places of worship, passed away, there are problems for selecting the specific temple in the release of money in those bank accounts.

4. Updating the old tax files and actions to be taken to obtain money on tax to the temple.

01.5.10.6 Progress in the year 2023

01. Number of appointments of trustees	-	**07**
02. Leasing of temple lands	**-**	**29**
03. Issuance of Samanera/ Upasampada Certificates	**-**	**458**
04. Solving problems in temples	**-**	**19**
05. Releasing money of passed away Bikkus in temples	**-**	**12**
06. Field Investigations	**-**	**155**

01.5.11 Regional Office of Buddhist Affairs –Rathnapura

01.5.11.1 Introduction

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

Post	**Number**
Assistant Commissioner (Temporary Acting)	01
Chief Management Service Officer	01
Development Officer	04
Management Service Officer	04
Office Assistant	01
driver	01

01.5.11.2 Main Functions

The Buddhist Temporalities Ordinance No. 19 of 1931 is being implemented in relation to the districts of Ratnapura, Monaragala and Badulla. Accordingly,

District	Places of worship governed under Section 4(1)	Places of worship governed under Section 4(2)
Ratnapura	20	574
Monaragala	11	373
Badulla	07	398
Total	**38**	**1345**

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

The solutions to the disputes for the places of woship were granted by having made field investigations and office investigations conducted by this office and special attention has been drawn to tax defaults and non-payment of legal taxes of the lands belonged to the places of worships. In order to solve these problems, special mobile service programs were conducted in the following districts of Ratnapura, Badulla and Monaragala.

The staff of this office is to supervise counting and banking of offerings in the places of worship of Sabaragamu Maha Saman Devalaya, Ruhunu Maha Kataragama Devalaya, Kiriwehera Raja Maha Viharaya, Sellakataragama Mahasen Rajamaha Viharaya which are governed under Section 4(1) of Buddhist Temporalities Act.

01.5.11.3 Future Goals

- To further improve the tasks carried out in 2023 by avoiding the shortcomings.
- Implementation of regulations to mitigate problems as per the Act and achieve to a specific goal actively.
- Resolving land issues, ensuring ownership of the place of worship and performing for its safety, making unauthorized possessors as regular possessors and enhancing the revenue status of the place of worship and ensuring their tax rights so as not to arise conflict between the place of worship and the public.
- Actions are taken to identify the assets and properties of places of worship and take measures for their further protection.
- To contribute the satisfactory public service by providing more efficient, reliable and prompt service while mitigating the time spent on the duty between the clients and the staff..

01.5.11.4 Special Achievements

- ❖ The granting long-term deeds of lease legally to the tenants possessing the lands of Kawantissa Rajamaha Viharaya, Embilipitiya by conducting mobile services in several steps to determine a concessional tax rate with the consent of both parties, away from overvaluation based on the recommendation of the Department of Valuation.

- ❖ The granting deeds to the tenants possessing the lands of Badulla Kataragama Devalaya by conducting mobile services in several steps to determine a concessional tax rate with the consent of both parties, away from overvaluation based on the recommendation of the Department of Valuation

- ❖ Conducting a long term deed of lease distribution programme for 10 lots situated at the Divisional Secretary's Division, Ayagama belonging to the *Pothgul* Viharaya.

- ❖ Conduct mobile services in two steps for the community who have migrated to Kataragama town from Ruhunu Maha Kataragama Devala Pooja Premises, issued new deeds of lease by determining a nominal tax rate (price) with the consent of both parties.

Serial No	Duties	District			Total
		Ratnapura	Badulla	Monaragala	
01	Appointment of Trustees (Only the reference of relevant information to the Vihara Dewalagam Division)	04	-	-	4
02	Leasing of lands	58	95	230	383
03	Revising lease amounts	29	136	280	445
04	Issuing of licenses for felling trees and for transporting timber	30	-	30	60
05	Releasing of money in Bank accounts of Bhikkus who have passed away	8	12	5	25
06	Providing approval for granting of Pooja Deeds				
07	Releasing of compensation and interests	1	-	2	3
08	Settlement of lands and other disputes in temples	161	74	21	256
09	Recommending the issuing of new licenses for gem mining				

10	Recommending the extension of licenses given for gem mining	6
11	Tax Revenue	Rs. **280 ,744 ,000.00**
12	Timber Revenue	Rs. **681 ,607.00**
13	Contributory Revenue	Rs. **77 ,712 ,647.00**
14	Release of Money	Rs. **32 ,590 ,685.75**

Chapter 02 - Progress and Future outlook

2.1 Projects implemented in 2023 and progress of the programmes

Serial No:	**Programme/Project**	**Provisions received by the budget 2023 (Rs.M)**	**Physical Progress (%)**	**Financial Progress at 31.12.2023 (Rs.M)**	**Special Matters**
01	State Vesak Festival	**01**	**100%**	**1.1**	
02	Silmatha Institutions	**02**	**100%**	**2**	
03	Administrative cost of Nikaya head office	**1.2**	**100%**	**1.2**	
04	Independence day Festival	**0.7**	**100%**	**0.808**	
05	Operational activities of Silmatha Training Institute	**6.55**	**100%**	**6.55**	
06	Training of Buhhist Bhikkhus	**1.5**	**100%**	**1.5**	
07	Silmatha Training	**2.5**	**100%**	**2.5**	
08	State Poson Festival	**-**	**-**	**-**	
09	Upasampada Festival	**2.5**	**100%**	**2.733**	
10	Implementation of Shasanarakshaka Mandala	**9.5**	**100%**	**9.5**	
11	Printing Buddhist encyclopaedia	**5**	**5%**	**-**	No Cabinet approval

					received for the extension of contract period of chief Editor
12	Providing Facilities for Dhamma School	**40.5**	**100%**	**35**	The limit of Expenditure from the cabinet memorandum dated 19.04.2023.
14	Providing Facilities for Shashanarakshaka Mandala activities	**1**	**-**	**-**	Provisions were rededicated on the basis of limit of government expenditure.
15	Development of Silmatha Institute	**0.5**	**100%**	**0.5**	

2.2 Future Targets.

Serial No:	**Programme/Project**	**Expected provisions/targets as per the action plan – 2024** **(Rs.M.)**	**Targets as per the future outlook - 2024**
01	National Vesak Festival	**10**	**100%**
02	Silmatha Organization	**2**	**100%**
03	Administration cost of Nikaya head office	**1.2**	**100%**
04	National Independence day Ceremony	**1**	**100%**
05	Operational activities of Silmatha Training Institute	**6**	**100%**
06	Training of Buhhist Bhikkhus	**2**	**100%**
07	Silmatha Training	**3.5**	**100%**
08	State Poson Festival	**5**	**100%**
09	Upasampada Festival	**3**	**100%**
10	Implementation of Shasanarakshaka Mandala	**9.5**	**100%**
11	Cremation of Buddhits Bhikkhus	**10**	**100%**
12	Printing Buddhist encyclopaedia	**5**	**100%**
13	Providing Facilities for Dhamma	**40**	**100%**

	School		
14	Providing Facilities for Shashanarakshaka Mandala	**1**	**100%**
15	Development of Silmatha institutions	**19**	**100%**

R.M.P. Rathnayake
Commissioner General
Department of Buddhist Affairs
Dahampaya, No. 135,
Srimath Anagarika Dharmapala Mawatha,
Colombo 07.

Chapter 03
Entire financial performance for the 31 December 2023
03.1 Financial performance statement

ACA -F

Statement of Financial Performance
for the period ended 31st December 2023

Revised Budget Allocations 2023 Rs.		Note	Actual 2023 Rs.	Actual 2022 Rs.	
	Revenue Receipts				
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
	Non Revenue Receipts				
-	Treasury Imprests		630,001,000	587,184,000	ACA-3
-	Deposits		6,670,640	4,067,801	ACA-4
-	Advance Accounts		30,665,931	24,956,060	ACA-5
	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		667,337,571	616,207,861	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		667,337,571	616,207,861	
	Remittance to the Treasury (D)		28,000,000	1,438,915	
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		639,337,571	614,768,946	
	Less: Expenditure				
-	**Recurrent Expenditure**		-	-	
526,500,000	Wages, Salaries & Other Employment Benefits	5	506,325,450	500,720,337	ACA-2(ii)
136,800,000	Other Goods & Services	6	119,930,244	101,131,514	ACA-2(ii)
928,700,000	Subsidies, Grants and Transfers	7	718,585,837	529,910,595	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
1,592,000,000	**Total Recurrent Expenditure (F)**		1,344,841,531	1,131,762,447	
	Capital Expenditure				
3,400,000	Rehabilitation & Improvement of Capital Assets	10	2,695,541	4,367,228	ACA-2(ii)
4,100,000	Acquisition of Capital Assets	11	22,794,700	16,484,776	ACA-2(ii)
44,000,000	Capital Transfers	12	44,490,221	27,698,071	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
500,000	Capacity Building	14	151,500	291,390	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
52,000,000	**Total Capital Expenditure (G)**		70,131,962	48,841,465	
	Deposit Payments		5,791,253	2,748,690	ACA-4
	Advance Payments		31,583,620	31,295,883	ACA-5
-	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		37,374,873	34,044,573	
	Total Expenditure I = (F+G+H)		1,452,348,366	1,214,648,485	
-	**Balance as at 31st December J = (E-I)**		(813,010,795)	(599,879,539)	
	Balance as per the Imprest Adjustment Statement		(813,010,795)	(599,879,539)	ACA-7
	Imprest Balance as at 31st December		-	1,438,915	ACA-3
			-	-	

3.2 Statement of Financial Position.

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	235,171,763	209,098,947
Financial Assets			
Advance Accounts	ACA-5/5(a)	77,595,806	75,677,217
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		312,767,569	284,776,164
Net Assets / Equity			
Net Worth to Treasury		75,332,308	74,293,106
Property, Plant & Equipment Reserve		235,171,763	209,098,947
Rent and Work Advance Reserve	ACA-5(b)	-	
Current Liabilities			
Deposits Accounts	ACA-4	2,263,498	1,384,111
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		312,767,569	284,776,164

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 45 and Annexures to accounts presented in pages from 46 to 79 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer
~~Name~~:
Designation :
Date :
27/02/2024

Somarathne Vidanapathirana
Secretary
Ministry of Buddhasasana, Religious & Cultural Affairs
No. 135, "Dahampaya"
Srimath Anagarika Dharmapala Mw.
Colombo - 07.

Accounting Officer
Name :
Designation :
Date : 26/02/2024

R.M.P. Rathnayake
Commissioner General
Department of Buddhist Affairs
Dahampaya, No. 135,
Srimath Anagarika Dharmapala Mawatha,
Colombo 07.

~~Chief Financial Officer~~/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :
Date : 26/02/2024

L. D. P. Fernando
Chief Accountant
Department of Buddhist Affairs
"Dahampaya", No 135,
Shrimath Anagarika Darmapala Mawatha,
Colombo 7.

3.3 Cash flow Statement

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2023

	Actual	
	2023 Rs.	2022 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	27,894,919	28,912,026
Revenue Collected on behalf of Other Revenue Heads	-	-
Imprest Received	630,001,000	587,184,000
Recoveries from Advance	29,101,500	25,577,848
Deposit Received	6,670,640	4,067,801
Total Cash generated from Operations (A)	**693,668,059**	**645,741,675**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	575,080,417	552,537,952
Subsidies & Transfer Payments	22,804,150	34,177,376
Expenditure incurred on behalf of Other Heads	1,220,742	2,675,377
Imprest Settlement to Treasury	28,000,000	1,438,915
Advance Payments	31,583,620	30,809,521
Deposit Payments	5,791,253	2,748,690
Total Cash disbursed for Operations (B)	**664,480,182**	**624,387,831**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**29,187,877**	**21,353,844**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	29,187,877	21,353,844
Total Cash disbursed for Investing Activities (E)	**29,187,877**	**21,353,844**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(29,187,877)**	**(21,353,844)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**(0)**	**(0)**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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3.5 Performance of collecting revenue (Rs.000)

Revenue Code	Description of Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Amount	As a Percentage of Final Revenue (%)
20.02.02.99	Interest-Other	**2750**	**2750**	**2728**	**99%**
20.03.99.00	Sales and Fees - Other Receipts	**800**	**800**	**3778**	**472%**

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

Type of Provision	Allocated provision		Actual Expenditure	Provision used, as % of final provision amount completed
	Original Provision	Final Provision		
Recurrent	**1,592,000**	**1,541,170**	**1,344,842**	**87%**
Capital	**52,000**	**102,830**	**70,132**	**68%**

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

Serial No	Ministry/ Department that allocation made	Objective of the provision	Original Provision	Final Provision	Actual Expenditure	Provision that utilized , Amount of Final Allocation Completed as %
1	Ministry of Buddhasasana, Religious and Cultural Affairs	Bikku Upasampada Training	2275	2275	785.1	35%
		Official Language Proficiency course	75	75	75	100%
		Salary Payments	30.3	30.3	30.3	100%

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

Assets code	Code description	Balance as per Financial position Report as at the **31.12.2023**
9151	Buildings and structures	**76,482**
9152	Machinery	**98,934**
9153	lands	**8500**
9154	Intangible assets	**-**
9155	Biological assets	**-**
9160	work in progress	**34,123**
9180	Leased assets	**17,132**

3.9 Auditor General's Report.

Commissioner General of Buddhist Affairs,
Department of Buddhist Affairs.

Head 201 -The auditor General's Summary report with respect to the financial statement of the Department of Buddhist Affairs for the year ended 31 December 2023 in terms of the Section 11 (1) of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 The not qualified Opinion

Head 201 - The audit of the financial statement of the Department of Buddhist Affairsfor the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2023, the statement of financial performance and cash flow statement for the year then ended and including information related to the quantitative accounting policies was audited under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. This report includes my comments and observations in respect of these financial statements submitted to the Department of Buddhist Affairs in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report is submitted in due course to the Accounting Officer in terms of Section 11 (2) of the National Audit Act No. 19 of 2018.The Auditor General's Report will be tabled in Parliament in due course in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinionthat it is accompanyingfinancial performance and cash flows which give a true and fair view in accordance with the Generally Accepted Accounting Principles for the year ended and the financial position of the Department of Buddhist Affairs from financial statements of Department of Buddhist Affairsas at 31 December 2023.

1.2 The Basis for the not qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAS). My responsibilities, regarding financial statements are further described in the Auditor's Responsibilitiessection 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 Responsibilities of Chief Accounting officer and Accounting Officer regarding the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

1.4 Auditor’s Responsibility for the Audit of the Financial Statements

My objective is to grant reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or 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, exercised by me as professional judgment and maintain professional skepticism throughout the audit. I further:

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

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

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

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

I inform tothe Accounting Officer regarding, significant audit findings, any significant deficiencies in internal control and other matters that I identify during my audit.

1.5 Report on Other Legal Requirements

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

(a) The financial statements were consistent with the preceding year.

(b) Therecommendations made by me had been carried out on the financial statements submitted for the preceding year.

2. Financial review

2.1 Expenditure management

The following observations are carried out.

(a) The provisions that allocated from the estimate for the 04 expenditure votes are not sufficient .By considering, the amount of Rs. 29,205,412 from the allocation of Rs. 68,451,000 was not spent ,transferred under the financial regulation 66 for the said votethat the range of said balance is 25.8% to 63.4 % .

(b) Variation between the initial estimate and the revised expenditure estimatefor 06 vote subjects due to weakness in the preparation of estimates range was from 61 percent to 525 percent as a percentage of the initial estimate.

(c) In accordance with the Budget Circular No. 01/2023 dated January 27, 2023, the provision allocated for vote No. 1003 - Other allowances should be reduced by at least 06 percent from the estimated provision of Rs. 142,300,000, the balance of rupees952,382 at the end of the year and being liabilities of Rs. 538,000 , the actual balance was 0.29 percent. Furthermore, in terms of the circular, the vote subject codes 1202 - fuel and 1401-Transport Expenditure shouldbe controlled, butIn addition to the initial estimated provision of Rs. 18.5 million and Rs. 2.4 million,expenditure incurred asRs. 21.93 million and 3.36 million rupees respectively by having transferred rupees 3.5 and rupees 1.1 million under the financial regulation 66 and it was observed that it was 118.56 percent and 140 percent of the initial expenditure estimate.

(d)Totally remaining the recurrentProvisions for printing Buddhist encyclopedias rupees 05 million, capital provision of rupees 01 million for providing facilities to the Shashanarakshaka Mandala and the amount of rupees. 1.72 million of the estimated provision for the printing of Buddhist encyclopedias had been transferred to other vote subject.

2.2 Entering into Liabilities and Obligations

(a) The amount of rupees 15,175,328 should be paid to the Government Printing Department by the Department of Buddhist Affairsthat it was informed by thesaid Department on 31 December 2023 and actions had not been taken to settle the amount by certifying its accuracy.

(b) Liabilities with the value of rupees 969,405under the non-departmental vote subject no. 201-126-2-7-35-2401/12-p,it was included in computer printing of treasury SA-92 as at 31 December 2023 and actions had not been taken to make it as correct the said printing by informing to the treasury regarding it.

2.3 Certification to be carried out by Chief Accounting Officer / Accounting Officer

In accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018, even the certification should have made by the accounting officer regarding the following matters, but actions have not been taken accordingly.

(a) Chief accounting officer and accounting officer to be ensured to maintain an effective internal control system for the financial control of the Department and the effectiveness of the said system should be reviewed from time to time and the necessary changes should be made accordingly to make the system to be effective, even though the reviews should have been made in writing and a copy of it should have been submitted to the Auditor General, but no statements for audit was submitted to make such reviews which were carried out.

(b) The annual and other financial statements to be prepared within the required time and it should be ensured by thechief accounting officer and accounting officer in addition, the Chief accounting officer shall be responsible tosubmit annual reports to Parliament relating to the entitywhich was audited; Due to the audit observations mentioned in paragraph 3.1.2 of the report, those requirements had not been carried out.

(c) Although the Chief Accounts Officer and the Accounting officer should ensure that all the answers to begranted for the audit querieswithin the specified periodas required by the Auditor General, answers had not granted for the audit queries in terms of the paragraph 3.4 of the report.

(d) Although the Chief Accounting Officer and the Accounting Officer should ensure that there is an effective system for the proper implementation of internal audit functions, the requirement was not carried out according to the observations mentioned in paragraph 4.1 of the report.

2.4 Non-compliance with laws, rules and regulations

The following non-compliances were observed.

Referred to laws, rules and regulations	non-compliance

(a) Sub sections 4.2.5,4.4,4.5,4.6 and 6.3 of chapter xxiv of the Establishment Code of the Democratic Socialist Republic of Sri Lanka	Actions had not been taken to recover the loan balance of rupees 114,390 to be receivable from 2 to 03 years of the deceased officers and the loan balance of rupees 174,454 to be receivable from 01 and 02 years of two retired officers.
b) Financial Regulationsof the Democratic Socialist Republic of Sri Lanka	
(i) Financial Regulations 104(4)	Although a complete report to be submitted within three months from the date of the loss occurred and two vehicles that met with an accident in the year 2022 and misplace of laptop in regional office, Kurunegala , the delay in submitting full reports was from 02 months,05 months and 18 months respectively.
(ii) Financial Regulation 754 and 757	Although the Inventory register to be balanced at the end of every year for the board of survey but actions had not been taken accordingly.
(iii) Financial Regulations 1646	Before the 15th of the following month, after the month in which the reports are submitted ,the daily running charts should be submitted to the Auditor General together with the original copy of the monthly travel summary but actions were not taken accordingly ,some of the running charts were submitted with limitations
(iv) Financial Regulations 1647(b) and 128(f)	Survey had not been made in the year under review regarding the vehicles and its related equipment belonged to the department
(c) Financial Regulations 756(6) in the Democratic Socialistic Republic of Sri Lanka declaredby the public finance circular bearing no. 01/2020 dated 28 August 2020.	Board of survey and reporting of all had been delayed in the year 2022

2.5 Issuing and closing ad hoc interim imprest

In terms of Financial Regulations 371 (2) (b) declared by the public Finance Circular No. 01/2020 dated 28th August 2020 even only for the staff grade officers issuingad hoc interim imprest of Rs. 100,000, butinterim impresthad been givenfor non-staff officers in 55 cases from Rs.10,000to Rs. 20,000 with the total of Rs. 1,610,000

3. Operational Review

3.1 Performance

3.1.1 Planning

(a) In accordance with the section 03 of the Public Finance Circular No. 02/2020 dated August 28, 2020, the action plan for the next year must be prepared before December 15 of the current year and submitted to the Chief Accounting officer for the approval. Even though, the approval of the Secretary to the Ministry for the action plan for the year 2023 wassubmitted on 11 January 2023 ,the approval for the same had been made on 01 February 2023.

3.2 Assets Management

3.2.1 Annual Board of Survey -2022

(a) In October 2021, due to the ongoing renovation work at Mahanayake Charikaramaya, 9 months have been lapsed to issue release orders for the house hold items which were taken to the official residence of the Commissioner General of Buddhist Affairs and the official residence of the Commissioner of Buddhist Affairs (Kandy) and on the 31 December 2022, it was observed that reports of the board of survey were prepared without physically inspecting the goods as they were mentioned in the board survey report that the goods are physically existed at the Mahanayaka Charikarama. Further, in July 2023, 20 iron arm chairs werebrought from the Mahanayake Charikarama to the head office without any written approval and without mentioningin the books.

(b) Investigations were not conducted regarding 07 itemsof the furniture and fittings in which are not in the inventory book of Vihara Devalagam Division, includedin the board of survey report.

(c) It was observed that identity and the security of the goods are taken into outside that it was difficult to clarify for the renovation and transferring other offices and divisions due to not mentioned the information such as serial nos, receiving orders for identifying goods which are included in the inventory books of each and every divisions of the department.

3.3 Holding Securities of public officers

In terms of financial Regulation 880 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, even the Government officers should hold the security within two months from the date of said post that appointed or the date of transferred in terms of thechapter 612 of the public officers security ordinance and as per the financial regulation 881. Actions had not been taken to recover the security from 07 officers who should hold the security of the department.

3.4 No answers granted to the audit queries

Answers were not submitted for 02 audit queries submitted to the department in February 2024 related to the year under review.

3.5 Management Weaknesses

a) Actions had not been taken by the department to take the half-yearly revenue and expenditure reports of 244 places of worship and the estimated budget reports of 211 places of worship out of 254 places of worship governed under Section 4(1) of the Vihara Devalagam Ordinance No. 19 of 1931.

(b) Although Mahanayaka Charikarama building had been constructed by the department, the possession of the land had not been acquired to the department by the date of this report.

(c) The land in which the Dasa Sil Mathahead office in Kelaniya Eriyawetiya was built, is acquired to the department in the year 2012. Even though more than 11 years have beenlapsed since the consent of Rev. Kusaladhamma Nayaka Thero was granted and notified to the Divisional Secretary, but no acquisition of the land has been completed and no legal proceedings regarding the possession have been confirmed so far.

(d) Due to the transfer of the former officer, the Assistant Commissioner (Administration) who was appointed from November 2022 to cover the duties of the Assistant Commissioner in the Regional Office, Ratnapura was granted permission to use thepool vehicles for 02 days per week for related duties. The vehicle attached to the regional office,Ratnapura was also used to run along with other pool vehicles and from November 2022 to December 2023, the vehicles of the pool were used to run 15,759 kilometers and the vehicle attached to the regional office, Ratnapura was used to run 7,978 kilometers with altogether 23,737kilometers.

(e) The amount of Rs. 4,739,864 for Printing of student skill assessment programmes Circulars, Forms, Admission Cards, Time tables, Invitations and Certificates without calling competitive price apart from Government Procurement Guidelines in 2006 and the amount of Rs 40,203,680 were spent on printing question papers and certificates for Dhamma School grade examinations in relation to the years 2021 and 2022. Further, while the letters of invitation were sent to the guests, 1500 invitations were printed and distributed at a cost of rupees 252,540 on 2 days before the festival and regardless of the number of 832,875 students who applied for the grade tests in 2022, the question papers 165,609have been printedin spite of number of students appeared for those exams,4,958 certificates more than the number of 645,042 students present, 428,578 question papers have been printed more than the number of students who applied for the examination in the year 2021 and 35,632 certificates have been printed more than the number of students who appeared for the examination by reason of those the amount of expenditure of Rs 6,186,558 is ineffective that it was hereby observed.

(f) It was observed that there is a possibility of misuse of the certificates due to the not taking back of the rest of the certificates by having reasonable period of time and keeping records with the statistics in which the balance of papers out of the certificates issued that the certificates were printed more than the gradeexaminations andrequirement of studentskills.

(g) In accordance with the performance report2023, by the end of 2023, only 121 cases had been completed out of 309 case files started by the department. It was observed that the delay in judicial functions as well as the shortage of human resources in the legal division of the department had also affected in this regard.

4. Good governance

4.1 Internal Audit

Regarding 50 audit queries submitted by internal auditor of the department from the year 2018 to the year 2023 that the comments on those had not been submittedby the Commissioner General of Buddhist Affairs.

5. Human resource management

5.1 Attached Staff and Actual Staff

(a) Actions had not been taken to fill the vacancy from a regular officer even though the more than 19 months lapsed after the vacancy existed of the assistant commissioner of regional office, Ratnapura that the covering duty carried out by the Assistant commissioner (Administration)

(b) As at 31 of December 2023, ,83 posts were vacant out of the approved number of 848 posts in the department in which there were 6 posts of Deputy and Assistant Commissioners including Additional Commissioner General, 22 posts of Development Assistant and 13 posts of Management Service Officers.

(c) In accordance with the Public Administration Circular No. 18/.2001 dated 22. August .2001, Even though, every officer who has served in the same work place for 5 years should be granted transfers to allow him to serve in different work places. But arrangements have not been made for transfers to 371 officers who have completed the service from 05 years to 18 years in the department. The Director General of combined services had made the comments in which administrative limitations of the department had also been affected to this matter.

R.M M. S. Perera

Senior Assistant Auditor General

For the Auditor General.

Chapter 04 - performance Indicators

04.1 Vihara Devalagam Division - (Based on Action Plan)

Special Indicator	Actual output as a percentage (%) of expected output		
	100%-90%	75%-89%	50%-74%
Registration of temples		**87%**	
Acceptance of letters for the appointment to the post of incumbent	**96%**		
Confirmation/inquiry taken from the Most venerable Mahanayake regarding the incumbent			**71%**
Obtaining reports regarding new places of worship		**72%**	
Leasing properties belonged to the places of worship			**64%**
Obtaining of estimated budget reports			**71%**
Obtaining bi-annual budget reports			**53%**

04.2 Regional office – Kandy

Special Indicator	**Actual output as a percentage (%) of expected output**			
	100% - 90%	**89% - 75%**	**74% - 50%**	Less than **50%**
1. Budget Reports				
Receipt of first bi-annual report for the year **2023**			√	
Receipt of second bi-annual report for the year 2023				
Receipts of Estimated Budget Report for the year **2023**		√		
Number of awareness programs conducted during the year expected number 15, actual number 15)	√			

04.3 Regional office – Kurunegala

Special Indicator	**Actual output as a percentage (%) of expected output**			
	100%-90%	**89%-75%**	**74%-50%**	**Less than 50%**
Budget Reports				
The first bi-annual report in the year 2023	98%			
The second bi-annual report in the year 2023	95%			

Chapter 5 - Performance of achieving Sustainable Development Goals

5.1 Identified relevant sustainable development objectives

Sustainable Development objectives	Goals	Achievement Indicator	Achieving percentage up to now		
			0-49	50-74	75-100
1 Providing facilities for Dhamma Schools **(**Ensuring access to higher quality education**)**	Ensuring sustainable development goals by developing knowledge and skills for all learners**.**	Number of Dhamma schools provided assistance with the public intervention and number of students should have been in Dhamma school education from the children who are attended to Dhamma school education.		√	
2. Providing facilities for Silmatha Training Training Institutes (providing positive opportunities for male female equality and empowerment of women and girls of all levels)	Ensuring opportunities to access for higher quality education on the basis of male female equality.	Silmathas (nuns) study courses annually in the training institutes		✓	

5.2 Achievements and challenges of achieving the Sustainable Development Goals

In order to make the children society becomes effective and disciplined, a system of Dhamma Schools have been established in Buddhist temples on Sundays for the purpose of Buddhist teachings by implementing Dhamma schools system with the help of voluntary teachers that it is a challenge to implement dhamma school system..

Poor attendance of children in Dhamma schools due to other tuition classes for the children on Sundays that they are the barriers for the development of Dhamma knowledge in the children's society.

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

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

06 Chapter - Human Resource profile

No	Designation	Salary Code No	Service	service Category	Class/Grade	Approved cadre			Number of officers in the service			vacancy
						Permanent	Contract	Acting	Permanent	Contract	Acting	
01	Commissioner General of Buddhist Affair	SL 3-2016	SLAS	Senior	Special	1	0	0	0	1	0	0
02	Additional Commissioner General	SL 3-2016	SLAS	Senior	Special	1	0	0	0	0	0	1
03	Commissioner of Buddhist Affairs	SL 1-2016	SLAS	Senior	I	4	0	0	2	0	1	1
04	Chief Accountant	SL 1-2016	SLACS	Senior	I	1	0	0	1	0	0	0
05	Chief internal Auditor	SL 1-2016	SLACS	Senior	I	1	0	0	1	0	0	0
06	Deputy/Assistant Commissioner	SL 1-2016	SLAS	Senior	II/ III	6	0	0	3	0	0	3
07	Accountant	SL 1-2016	SLACS	Senior	II/ III	1	0	0	1	0	0	0
08	Legal Officer	SL 1-2016	Dept.	Senior	III	1	0	0	1	0	0	0
09	Chief Author	SL 1-2016	Contract	Senior		0	1	0	0	1	0	0
10	Sub /Assistant Author	SL 1-2016	Contract	Senior		0	2	0	0	1	0	1
11	Administrative officer	MN 7-2016	K.K.S.	Territory	Sup.	1	0	0	1	0	0	0
12	Information Technology officer	MN 6-2016	S.L.I.T.S.	secondary	I/II	02	0	0	0	0	0	2
13	Project officer	MN 4-2016	Asso. officer	secondary		2	0	0	0	0	0	2
14	Coordinator of Buddhist affairs	MN 4-2016	Asso. officer	secondary		225	0	0	195	0	0	30
15	Development Assistant	MN 4-2016	Asso. officer	secondary		35	0	0	13	0	0	22
16	Assistant Legal officer	MN 4-2016	Asso. officer	secondary		1	0	0	1	0	0	0
17	Development Officer	MN 4-2016	D.O.S	secondary		472	0	0	472	0	0	0
18	Management Service officer	MN 2-2016	K.K.S.	secondary	I/ II/III	51	0	0	38	0	0	13
19	Driver	PL 3-2016	D.S.A	Primary		12	0	0	12	0	0	0
20	Bungalow Keeper	PL 2-2016	Dept.	Primary		1	0	0	0	0	0	1
21	K.K.S.	PL 1-2016	K.K.S.	Primary	I/ II/III	20	0	0	16	0	0	4
22	Lorry Assistant	PL 1-2016	Dept.	Primary		2	0	0	0	0	0	2
23	In charge bungalow Assistant	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
24	Office assistant	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
25	In charge bungalow Assistant (Charikaramaya)	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
26	Watcher (Mulatiyana)	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
27	labour (Mulatiyana)	PL 1-2016	Dept.	Primary		1	0	0	1	0	0	0
Total						845	3	0	762	3	1	82

6.1 Cadre Management

	Approved cadre	Existing cadre	Vacancy
Senior	19	13	6
Tertiary	1	1	0
Secondary	788	719	69
Minor	40	33	7

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

- **There are 06 vacancies in the Sri Lanka Administrative Service moreover there have been difficulties in carrying out administrative duties. There are no officers for the post of Commissioner who is the Chief of the Staff in the important divisions of the Department. Officers presently serving in kurunegala and Ratnapura regional offices under the Department have also been appointed on acting basis. Therefore, they have to perform their duties beyond the level of their duties.**
- Chief Editor and Deputy Editor / Assistant Editor posts – 03 posts have been approved on contract basis.
- Posts from Nos. 24 to 29 are approved to the post as personal to him. It has been approved as to revoke the relevant post after the person holds the post.
- Newly appointed Development Officers are recruited for filling the vacant posts of Buddhist affairs Coordinator.

6.3 Human Resource development

Serial No.	Name of the programme	Number of employees trained	Duration of the programme	Total Investment (000)		Nature of the programme (Local / Foreign	output/ Knowledge obtained*
				Local	Foreign		
01	Training program on personal file management	05 employees	04 days	38,000		Local	Good understanding of maintaining personal files
02	Training Program on Disciplinary Management	02 Employees	02 days	19,000		Local	Obtaining knowledge on how to manage in disciplinary matters of officers
03	Training program related to salary conversion	05 Employees	02 days	37,500		Local	Knowledge related to the salary conversions of officers
04	Training program related to preparation of	02 Employees	01day	12,000		Local	Knowledge related to the preparation of Advance B

	advance B account						Accounts

Chapter 07 - Compliance Report

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

5.1	Answers have been granted for all the audit queries within the specified date by the Auditor General	X	Not submitted by the relevant divisions on the due date.	

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1 -2019	√		
6.2	All the internal audit reports have been replied within one month	X	Answers have not been given for all internal audit reports within a month .	In many places of worships , the trustees do not submit their replies in time and some are delayed by the divisions of the department.
6.3	Copies of all the internal audit reports have been submitted to the Management Service Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018.	√		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	√		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular 1 -2019	√		
8	**Assets Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of chapter 07 of the Asset Management Circular No. 01/2017	√		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of 13 the circular and the details of the nominated officer were sent to the Comptroller General's Office in terms of chapter 13 of the aforesaid circular	√		
8.3	The board of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	X	There was some delay in the arrival of a new officer for this subject.	
8.4	The excesses, deficits and other relating recommendations that were disclosed through the board of survey and actions were carried out during the period of specified in the circular	X	There was some delay in the arrival of a new officer for this subject.	
8.5	The disposal of condemned articles had been carried out in terms of FR 772	√		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of	X	Getting delay in	Submission as

	the pool vehicles had been prepared and submitted to the Auditor General on due date		preparation of relevant reports for the year 2023	scheduled from the year 2024.

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	√		
9.3	The vehicle logbooks had been maintained and updated	√		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	√		
9.5	The fuel consumption of vehicles has been re - tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.06.2016	√		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	√		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	√		
10.2	The dormant accounts that had been existed in the year under the review or since previous years settled	Not Applicable		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and in which adjustments had to be made, and had those balances been settled within one month	√		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	√		
11.2	The liabilities not exceeding the utilized provisions that remained at the end of the year as per the FR 94(1)	√		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	√		
12.2	A time analysis had been carried out on the loans in arrears	√		
12.3	The loan balances in arrears for over one year had been settled	X	Loan balances to be settled of two retired officers, 03 deceased officers and one interdicted person.	
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in	Not		

	relation to disposal of lapsed deposits	Applicable		
13.2	The control Account for general deposits had been updated and maintained	√		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	√		
14.2	The ad -hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	√		
14.3	The ad -hoc sub imprests had been issued not exceeding the limit approved as per F.R. 371	√		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	√		
	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Not Applicable		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	√		
15.3	Reports of arrears of revenue forward to the Auditor General in terms of FR 176	√		
16	Human Resource Management			
16.1	The staff had been maintained within the approved cadre	√		
16.2	The duty lists in writing have been issued to all members of the staff	√		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	√		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	√		
17.2	Information about the institution to the public have been provided on Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	√		
17.3	reports have been submitted bi - Annually and Annually as per section 08 and 10 of the RTI Act	√		
18	Implementing citizens charter			

18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	√		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
18.2	A methodology has been prepared by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	√		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	√		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	√		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	√		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, Development of capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	√		
20	Responses to Audit Paragraphs`			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	√	No ability to submit relevant review reports within the stipulated time	Instructions have been given to submit as scheduled.