



Buddhasravaka Bhiksu University

Anuradhapura

Annual Report and Accounts

2011

Our Vision



“To be an outstanding
Bhiksu education centre
in the field of higher
education in order to
fulfill the national and
international
expectations on
Buddhism “

.

Our Mission

“To fulfill a prominent duty in order to produce a group of cultured and serene Buddhist monks endowed with an exemplary code of conduct, Theravada traditional competence and a historically, critically and a comparatively acclaimed knowledge of Dhamma in the fields of Buddhist philosophy, eastern and western languages, practical Buddhist studies and social sciences.”

Introduction

Buddhist education in Sri Lanka expanded and centred around Anuradhapura kingdom with Maha Vihara as the basis. In 1968 Buddhasravaka Dharmapitha was established in considering the need of a residential higher education centre with a view to have a renaissance of Buddhist education which has been preserved here under the royal patronage and to promote and propagate the Theravada Buddhist education and research scope.

In further expanding the objectives of the number 16 Buddhasravaka Dharmapitha act in 1968, a national university with four Departments namely, Department of Buddhist Studies, Department of Language Studies, Department of Social Sciences and Comparative Studies and Department of Practical Buddhist Studies, is being conducted with six fundamental objectives under the number 26 Buddhasravaka Bhiksu University act in 1996.

Vice-Chancellor's Message

His Excellency the President Mahinda Rajapaksha declared open the Administrative Block at the new premises of this university on 28th February 2011 as the initial step towards developing this university as a full-fledged international Buddhist university under the supervision of Ministry of Higher Education in order to fulfill a directive of Mahinda Chintana election manifesto. This was a symbolic representation of the opening of the entire new university complex. Accordingly, all the administrative officers and the other non-academic staff members started operation in this new Administrative Block. Besides, this year can also be applauded as a year of progression with the construction work of the new building of the faculty of Buddhist Studies at the cost of 268 million rupees. Meanwhile with the resumption of the 2010/2011 academic year, 75 new student monks could be accommodated in a newly constructed fully furnished student hostel in the new premises.

Marking a further progress of the infrastructure facilities of the university, a new bus with 55 seats was purchased with a view to facilitate the field tours. Assessing the damaged vehicles and identifying the condemned to be subsequently auctioned were undertaken in this year apart from purchasing two new motor vehicles i.e., a 16 seater van and a cab with a leasing system provided by the national treasury to further strengthen the fleet of vehicles for smooth running of the university

Yet another milestone of progress was witnessed during the course of this year when we could launch two fundamental courses such as English and Computer Technology with a certain amount of physical and human resource development under the directive of the Ministry of Higher Education.

In line with the semester and course unit systems of other national universities, the initial steps have been taken with the help of subject specialists to draft and to introduce the same to this university and to the new student batch of 2012 academic year with the objective of academic development of this university. Hence, it is expected to launch this semester and course unit systems for the new batch of students from the academic year of 2012 onward. Besides, in accordance with the aims and objectives of this university, initial plans were designed to launch postgraduate courses under the committees comprising expert professors and senior lecturers. Those courses are also expected to resume from the academic year of 2012 onward.

The proposed Buddhasravaka Bhiksu University Act was presented to the Parliament during this year and the Cabinet approval was duly taken as a prerequisite. Meanwhile steps have been taken to

produce Cabinet papers for the approval of the completion of the remaining construction work of the Faculty of Buddhist Studies, the Faculty of Language Studies and a hostel facility for 96 students including a sub-warden house within the academic year of 2012.

In another development of the year, steps were taken to control the untoward situation when the senior students were trying to rag the fresh batch of students at the beginning of the academic year prompting the temporary closure of the university while identifying 42 accused senior student leaders and taking legal actions by temporarily expelling them from the class in order to avoid such incidents in future. All the academic activities of the university were commenced again only after the situation was under complete control. In fact, everyone was happy about the fact that this incident has been instrumental in partly fulfilling the prime objective of producing a generation of disciplined and pleasing student monks within the university premises after the impudent situation which has been in vogue so far has been obviated. It is a pleasure to conclude hereby declaring that the year 2011 could be named as a turning point with a significant transformation towards achieving the aims and objectives of the university.

Professor Venerable Thumbulle Seelakkhandha Thero

Vice-Chancellor

Objectives of the University

As per the third sentence of the Act No. 26 Buddhasravaka Bhiksu University in 1996, the objectives of this university are as follows:

- I. To train Bhikkhu students in accordance with the teachings of Lord Buddha
- II. To promote training and research in Buddhist meditation among the Bhikkhu students of the university
- III. To train Bhikkhu students for the propagation of Theravada Buddhism in Sri Lanka and abroad
- IV. To encourage the study and research in Buddhism
- V. To promote Buddhist culture and values and
- VI. To do any other thing connected with or incidental to any of the objectives aforesaid.

Our Aims:

- To provide facilities to more student monks for their higher studies
- To guide them to gain a sound knowledge of Theravada Buddhism through canonical studies
- To guide them to gain a fair knowledge on the fundamental teachings of non-Theravada Buddhist traditions
- To guide and to facilitate them to gain a research oriented knowledge and a practical knowledge of Buddhist meditation
- To provide resource persons for the lectures and workshops in order to gain a mastery over Buddhism and Buddhist culture
- To increase the facilities required for gaining a mastery over more effective languages
- To organize discussions, seminars and workshops required to comprehend the value of a Buddhist monk and to comprehend the duties and responsibilities of a Buddhist monk
- To create a background to gain a traditional as well as a critical knowledge on transferring the Dhamma, fulfilling the duties pertaining to the Buddhist Order and conducting the religious performances etc. and to foster an attitude endowed with piety or confidence on Buddhism
- To assist to enhance virtues required for missionary and academic services, religious co-existence and social service

- To facilitate to gain a comparative knowledge on the fundamental teachings of other religions
- To assist to gain the academic discipline required for research activities
- To found a Buddhist cultural centre and to create a milieu fit for meditation
- To increase facilities for the propagation of the knowledge on computer studies and technology required for Buddhist education
- To enhance the missionary and academic services of the university through external courses
- To take initiatives to establish local and foreign scholarships in relation to the courses

Office-bearers of the University

- Vice-Chancellor
Professor Venerable Thumbulle Seelakkhandha Thero
B.Ed. (Second Upper), MPhil (Educational Science), PhD
- Registrar
Mr. R.M.B. Muthubanda
B.A. (Hons) – Developmental Studies (Second Lower)
Diploma in Personal Management (NIBM)
- Bursar
Mr. Jayasena Payagala
On contract basis
- Librarian
Mr. Y.K. Thisa Bandara
Covering basis
BA (Hons), M.SSc (Sociology)
- Senior Assistant Registrar (Examinations/Institution and Admin)
Mr. K. Ratnayake
BA (General), Diploma in Personal Management (NIBM)
- Assistant Bursar
Mr. G.W. Ratnayake
B.Sc (Mgt), Diploma in Higher National Accountancy
- Assistant Registrar
Mr. S.H.P.E.S. Ekanayake
B.Com (Hons), PG Diploma in Human Resource Management
- Assistant Registrar
Mr. M. Nishanta Thalgahagoda
B.Sc, PG Diploma in Computer Science, Diploma in English
- Assistant Internal Auditor
Mr. N.G. Jayanta
B.Com (Hons) – Accountancy, Chartered Accountancy – Final Part I

Authorities of the University

As per the No. II Ordinance of the Part III of the University Act, the University consists of the following Authorities:

I. Supreme Council

The composition of the Supreme Council is as follows:

- i. Most Venerable Dauldena Gnanissara Thero – the Supreme Prelate of the Sri Lanka Amarapura Sect – Chancellor of the University or a nominee of the same Sect – till 31st May 2011
- ii. Most Venerable Veveldeniye Medhalankara Thero - The Supreme Prelate of the Sri Lanka Ramanna Sect or a nominee of the same Sect– 1st June 2011 onward
- iii. Most Venerable Tibbotuwawe Sri Siddhartha Sumangala Thero – The Supreme Prelate of the Malvatta Chapter of Shyamopali Sect or a nominee of the same Sect
- iv. Most Venerable Udugama Dhammadassi Ratanapala Buddharakkhita Thero – The Supreme Prelate of Asgiriya Chapter of Shyamopali Sect or a nominee of the same Sect
- v. Venerable Pallegama Sirisumana Dhammarakkhita Siriniwasa Thero - The Chief Incumbent of Atamasthana of Anuradhapura or a nominee of the same institute
- vi. Venerable Thumbulle Seelakkhandha Thero – Vice-Chancellor of the University
- vii. Not more than five learned Bhikkhus and three lay Buddhists who have rendered a distinguished service to the Buddha Sasana and two lay scholars related to the field of Buddhist Studies as appointed by the Minister
 - a. Most Venerable Trincomalee Ananda Thero – Deputy Prelate
 - b. Most Venerable Girambe Ananda Thero – Deputy Prelate
 - c. Venerable Maduluwawe Sobhita Thero
 - d. Venerable Dr. Godagama Mangala Thero
 - e. Venerable Medagama Dhammananda Thero
 - f. Senior Lawyer Dr. Chandra Jayasekara
 - g. Professor J.M. Gunadasa

As per the directives of the Buddhasravaka Bhiksu University Act, the subject Minister appoints the Supreme Council members for a period of three years.

The Supreme Council has conducted two meetings in the year 2011.

II. Council

As per the University Act, the Council stands as the Executive and Governing Body of the university.

The composition of the Council is as follows:

- a. Venerable Thumbulle Seelakkhandha Thero (Chairman)
Vice-Chancellor (ex officio member)
- b. Mr. P.M. Patabendige (member)
Mr. H.P. Cashius Herath – 4th March 2011 onward
The Secretary to the Ministry of Buddhasasana or any person nominated by him
- c. Mr. G.A. Jaysinghe – Additional Secretary – 15th March 2011 onward
The Secretary to the Ministry of Higher Education or any person nominated by him
- d. The Heads of each academic Department
 - i. Venerable Akmeemana Dhammapala Thero
 - ii. Venerable Dr. Kadawatgama Piyaratana Thero – 15th August 2011 onward
(Member) – Department of Buddhist Studies
 - iii. Venerable Professor Alahenegama Sumanaratana Thero
 - iv. Venerable Dr. Kanangamuwe Rahula Thero – 27th July 2011 onward
(Member) – Department of Language Studies
 - v. Venerable Dr. Kanumuldeniye Chandasoma Thero
 - vi. Venerable Dr. Kallanchiye Ratanasiri Thero – 22nd March 2011 onward
(Member) – Department of Practical Buddhist Studies
 - vii. Venerable Waradiwela Wijayasuman Thero
 - viii. Venerable Dr. Ambalantota Chandima Thero – 1st December 2011 onward
(Member) – Department of Social Sciences and Comparative Studies
- e. Not more than five learned Bhikkhus and three lay Buddhists who have rendered a distinguished service to the Buddha Sasana as appointed by the Minister
 - i. Venerable Professor Varagoda Pamaratana Thero – Member
 - ii. Venerable Professor Ittadembaliye Indasara Thero – Member
 - iii. Most Venerable Aggamaha Pandita Kotugoda Dhammavasa Thero – Deputy Prelate - Member
 - iv. Most Venerable Niyangoda Vijitasiri Thero – Deputy Prelate – Member
 - v. Venerable Dr. Welamitiyawe Kusaladhamma Thero – Member
 - vi. Professor P. Wilson - Member
 - vii. Senior Lawyer M.S.B. Relapanawa – Member
 - viii. Mr. H.M.K. Herath – Government Agent, Anuradhapura – Member
 - ix. Mr. R.M.B. Muthubanda (Registrar) – Secretary

The Council conducted 12 meetings in the year 2011.

III. Senate

As per the 16 (i) Ordinance of the University Act, the Senate stands as the academic authority of the university. The Senate does have the control and general direction of instruction, education, research and examinations in the University.

The composition of the Senate is as follows:

- a. Venerable Professor Thumbulle Seelakkhandha Thero (Chairman)
Vice-Chancellor
- b. The Heads of each academic Department
 - i. Venerable Akmeemana Dhammapala Thero
 - ii. Venerable Dr. Kadawatgama Piyaaratana Thero – 15th August 2011 onward
(Member) – Department of Buddhist Studies
 - iii. Venerable Professor Alahenegama Sumanaratana Thero
 - iv. Venerable Dr. Kanangamuwe Rahula Thero – 27th July 2011 onward
(Member) – Department of Language Studies
 - v. Venerable Dr. Kanumuldeniye Chandasoma Thero
 - vi. Venerable Dr. Kallanchiye Ratanasiri Thero – 22nd March 2011 onward
(Member) – Department of Practical Buddhist Studies
 - vii. Venerable Waradiwela Wijayasuman Thero
 - viii. Venerable Dr. Ambalantota Chandima Thero – 1st December 2011 onward
(Member) – Department of Social Sciences and Comparative Studies
- c. Three representatives nominated by the Council of the University from among the members of the academic staff of any other University who are engaged in leading of any subject relating to Buddhism, Education or other relevant subjects:
 - i. Venerable Dr. Muwaetagama Nananda Thero – Member
 - ii. Venerable Professor Nambirittankadawara Gnanaratana Thero – Member
 - iii. Professor Ariya Lagamuwa
- d. Two teachers, other than those referred to in paragraph (iii), elected by the permanent teachers of the University from among their number:
 - i. Venerable Homagama Dhammananda Thero – Member
 - ii. Venerable Nivitigala Sumitta Thero – Member (till 14th November 2011)
 - iii. Venerable Kanattegoda Saddharatana Thero – Member (14th November 2011 onward)
- e. Three persons nominated by the Council of the University from among the learned or distinguished laymen or members of the clergy who are not members of the staff of any University.
 - i. Venerable Nedagamuwe Vijayamaitree Thero – Member
 - ii. Venerable Italawetunuwewe Nanatilaka Thero – Member
 - iii. Venerable Rekawa Jinaratana Thero – Member
 - iv. Mr. R.M.B. Muthubanda – Registrar - Secretary

The Senate conducted 11 meetings in the year 2011.

IV. Financial Committee

As per the Ordinance 15 (XVI) Ordinance of the University Act, the Council of this University has appointed the following committee to supervise the financial matters:

- a. Venerable Professor Thumbulle Seelakkhandha Thero – Chairman
- b. Venerable Professor Alahenegama Sumanaratana Thero – Member
- c. Lawyer M.S.B. Relapanawa – Member
- d. Mr. G.A. Kitsiri – Assistant Government Agent – Ma.Nu.Pa. – Member
- e. Mr. R.M.B. Mutubanda – Registrar – Member
- f. Mr. Jayasena Payagala – Bursar – Member
- g. Mr. G. W. Ratnayake – Assistant Bursar – Secretary of the Committee

The Financial Committee has conducted 6 meetings in the year 2011.

V. Probationary Academic Leave Committee

As per the Ordinance 17 (vii) (b), the University Council has appointed the following members for this committee:

- a. Venerable Professor Thumbulle Seelakkhandha Thero – Chairman
- b. Venerable Dr. Muwaetagama Nanananda Thero – (Senate Member) - Member
- c. Mr. H.M.K. Herath, (Council Member), Government Agent: Anuradhapura – Member
- d. Senior Assistant Secretary – Ministry of Higher Education - Member
- e. Mr. J.A. Kitsiri – Assistant Government Agent: Ma.Nu.Pa. – Member
- f. Mr. R.M.B. Muthubanda – (Registrar) – Member

The duty of the Probationary Studies Leave Committee is to determine as to how the leave application is applicable for the development of the University academic affairs and to produce recommendations to the Council after recognizing the leave fields relevant to the researches and promotion of publications when the confirmed academic staff and the non-academic staff members apply for leaves for Postgraduate studies.

The Probationary Studies Leave Committee conducted 4 meetings in the year 2011.

VI. Auditing and Management Committee

- a. Lawyer M.S.B. Relapanawa - Chairman
(Council Member)
- b. Mr. H.M.K. Herath, Government Agent – Anuradhapura – Member
- c. Mr. W.A. Ariyaratne, Internal Auditor and Investigating Director – Member
- d. Mr. R.M.B. Muthubanda, Registrar – Member
(in place of Auditor)
- e. Mr. K.S. Dayaratne, Public Auditing Director – Member
- f. Mr. N.G. Jayanta, Assistant Internal Auditor – member
- g. Mr. Jayasena Payagala, covering Bursar – Invited
- h. Mr. G.W. Ratnayake, Assistant Bursar – Invited

Auditing and Management Committee conducted 3 meetings in the year 2011.

VII. Departmental Tender Committee

- a. Venerable Professor Thumbulle Seelakkhandha Thero – Chairman
- b. Mr. I.M. Senaratne – Member
(Chief Auditor) District Secretariat
- c. Mr. R.M.B. Muthubanda (Registrar) – Member

Departmental Tender Committee conducted 12 meetings in the year 2011.

3. a Progress

The university has achieved a considerable development and a progress in the field of human resource development during the year 2011. Particularly, two of the academic staff members with Senior Lecturer (Grade II) position have been promoted to Senior Lecturer (Grade I) on the basis of their academic merits. One academic staff member was promoted to the Senior Lecturer (Grade II) position from Lecturer position. Besides, three more Probationary lecturers have been selected after an advertisement procedure.

Under the qualitative development of the academic staff, three monks have completed the doctoral degrees under the patronage of Chinese government scholarship scheme and reported to the duty in 2011.

Under the professional development of the executive officers of the academic and non-academic staffs, a special residential workshop was conducted in 2011.

The new administrative block with a budget of rupees 103 million, was declared open and resumed operations from the same building. The ongoing construction work of the building for the Faculty of Buddhist Studies is scheduled to be complete by September 2012 at the cost of rupees 268 million. Meanwhile water supply system with a budget of rupees 11 million initiated the construction and completed by 31st July 2012.

This university is conducting two Degree programmes namely, B.A. (General) and B.A. (Hons) courses. Out of the 108 student monks appeared for the B.A. (General) Degree examination in 2010, 79 student monks have got through though the academic year had to be extended due to student struggles.

With a view to develop the knowledge in the field of information technology within the North Central province, a new external certificate course named Communication Technology was launched in 2011.

In order to enhance the computer knowledge of the student monks of the 2010/2011 academic year, a foundation course of information was launched for the first year students as a compulsory paper.

3 b. The Objectives that could not be achieved

It was expected to recruit 100 student monks each year, yet only 73 student monks could be recruited in the year 2011. The reason behind this, is the fact that the student monks with better results prefer to join Buddhist and Pali University, Sariputta Academy and other national level universities as against the unwillingness to study at a remote place like Anuradhapura.

The university was forced to temporarily closed due to students' struggles and the student leaders who were behind this indecent behavior were duly identified and produced before the disciplinary committees, penalized in various levels such as cancelling enrollment, suspending enrollment and temporarily withholding class attendance and the like. Hence, the academic year of 2010/2011 could not be completed within the year of 2011.

3. c Future Plans

The corporate plan which has been drafted for the period of 2012-2016 reflects the required vision for the future developmental works in accordance to the vision, mission and aims of the university.

This corporate plan elucidates the strategies required for the welfare and development of the academic, non-academic staffs and of the students' community as well. A special attention has been paid to develop the quality of academic and research activities.

As a part of academic development, the second part of the information technology course was launched in 2012 for the benefit of the second year students.

Furthermore, it has been planned to produce 100 certificate holders by way of various certificate courses such as Tamil Language, Japanese Language, Technology and Communication, and Mass communication.

It has also been planned to start Tamil as a degree level subject in the academic year of 2011/2012 under the national tripartite language programme of the government.

As per the 2012 academic year plans and budget allowances, selected research works of the academic staff and selected assignments of the students will be published in the internet, apart from conducting subject oriented investigations in the fields of archaeology and practical Buddhist Studies.

Plans are also underway to publish research papers, academic books, organizing field tours and the likes in order to promote the theoretical and research scopes of the academic staff. Further training

programmes have also been scheduled to enhance the various professional fields of the non-academic staff.

The construction work of the Faculty of Language building and the second phase of the students' hostel has been scheduled under the physical resource development scheme in 2011. Besides, plans are there to begin the proposed internal road network, electricity lines and water supply system within the new university premises in 2011.

Under the scheme of expanding the university activities, more attention has to be paid on starting faculties and improving human resource development. Particularly, there is a pressing demand for the expansion of both academic and non-academic staffs. Accordingly, it is expected to recruit suitable individuals for the posts of probationary lecturer, deputy registrar, senior assistant registrar, senior assistant bursar, assistant registrar, computer applicant, mason, carpenter, plumber and laborer in the coming year.

Plans are being designed to resume some more new external courses in the next year.

04. Details of resources and students of the university – 2011

Existing Departments	Course	Total number of students	Total academic staff	Total non-academic staff
Buddhasravaka Bhiksu University	B.A. (General) Degree	157	30	49
	B.A. (Hons) Degree	43		
Total		200	30	49

05. Details of the Local Students

Departments	Course	Medium	No. of students Scheduled for the academic year 2011	First year students	Second year students	Third year students	Fourth year students	No. of students who have passed the Degree
All the Departments	BA (General /Hons)	Sinhala	100	69	44	55	20	
		English	-	06	03	03	-	
Total			100	75	47	58	20	

07. Details of Academic Staff

Academic Departments	Subjects	Media	Professors	Senior Lecturers	Senior Assistant Librarian	Lecturers	Probationary Lecturers	Instructor
Department of Buddhist Studies		Sinhala/ English	01	03		01	02	-
Department of Languages			02	03			02	02
Department of Social Sciences & Comparative Studies			01	03		01	02	
Department of Practical Buddhist Studies			-			01	03	02
					01			
Total			04	09	01	03	09	04

07.1 Details of the Visiting Lecturers

Academic Department	Medium	Visiting Lecturers
Department of Buddhist Studies	Sinhala/English	02
Department of Languages		04
Department of Social Sciences & Comparative Studies		07
Department of Practical Buddhist Studies		02
Total		15

08. Details of the Non-academic Staff

Branches	Executive Officer	Clerk and Parallel Grade Staff	Junior Staff
Establishment and Administration	02	04	10
Financial Administration	02	05	-
Examination Branch	-	02	-
Library	-	01	03
Student Services, Maintenance and Capital Works	01	05	03
Academic and External Examinations	01	04	04
Internal Auditing	01	-	01
Total	07	21	21

09. Details of Researches, Innovations and Publications

Subject	No. of Publications	No. of Issues to the Market	No. of Presentations to Local/International Seminars
a. No. of Researches	10		08
b. No. of Magazines	02	02	02
c. No. of Books	04	02	02
d. No. of Articles	62	-	-
e. Others (Seminar Papers)			02
Total	78	03	14

10. Details of Programmes, Seminars and Workshops

Subject	No. of Participants	Completed No.	Presented No.
a. No. of Degree Programmes	-	-	
• General Arts Qualifying Examination (2011/2012)	170	-	-
• Bachelor of Arts – Part I Examination (2010/2011)	84	-	-
• Bachelor of Arts – Part II	85	-	-

Examination (2011/2012)			
b. No. of Diploma Programmes			
• Diploma in English (2010/2011)			
• Diploma in English (2011/2012)	38	-	-
• Diploma in Buddhist Studies (2010/2011)	-	28	-
• Diploma in Buddhist Studies (2011/2012)	34	-	-
c. No. of Certificate Courses			
• Certificate Course in English (2010/2011)	-	01	-
• Certificate Course in English (2011/2012)	20	20	-
• Certificate Course in Management	20	20	-
• Certificate Course in Computer Studies – Group 2	10	-	-
• Certificate Course in Computer Studies – Group 3	13	-	
d. Others			
• Preliminary Course in English (2010/2011)	-	08	
• Preliminary Course in English (2011/2012)	12	-	
Total	486	49	

12.1 Details of the Newly Initiated Courses (External)

Department	Course	Medium	Foundation Course	Certificate Course	Diploma	B.A. General – First Year Examination
Department of Buddhist Studies	Diploma in Buddhist Studies	Sinhala			34	
	Degree Course	Sinhala				170
Department of Languages	English Course	Sinhala	13	20	37	
Department of Practical Buddhist Studies	Communication & Information & Technology	Sinhala			10	
Total			13	20	81	170

13. Details of Recurrent Expenditure

Subject	2010 (Rs.)	2011 (Rs.)
a. Personal Salaries	39,765,759.00	51,110,318.00
b. Local/International Travel Expenses	754,138.00	1,244,640.00
c. Supplies	2,868,290.00	2,780,727.00
d. Maintenance	1,244,431.00	1,414,390.00
e. Agreed Services	6,829,792.00	10,432,602.00
f. Other	6,147,418.00	3,862,406.00
Total	57,609,828.00	70,845,083.00

14. Details of the Capital Expenses

Subject	2010 (Rs.)	2011 (Rs.)
a. Purchasing of Furnitures and Official Equipments	7,268,532.00	3,442,243.00
b. Purchasing of Machines	1,266,269.00	1,215,382.00
c. Buildings & Constructions	91,364,385.00	123,688,115.00
d. Others (Construction & Rehabilitation)	2,144,715.00	-
Books	1,016,303.00	974,443.00
Vehicles	-	10,208,120.00
Total	103,060,204.00	139,528,303.00

15. Details of Projects (Local/Foreign Funds)

Name & Details of the Project	Debts/ Offerings	Funding Agency	Estimated Total Expenditure (Rs. Million)	RFA	DF
1. Administrative Block		Government of Sri Lanka	103.0		
2. Students' Hostel – 1		Government of Sri Lanka	19.6		
3. Faculty of Buddhist Studies Block		Government of Sri Lanka	268.0		
4. Transformer Room		Government of Sri Lanka	0.5		
5. Landscaping of New Administrative Block premises		Government of Sri Lanka	0.5		
6. Construction of the Boundary Wall from the Main Gate – Phase 1		Government of Sri Lanka	2.0		
7. Construction of the Entrance Gate No. 2		Government of Sri Lanka	1.7		
8. Internal Road Network – Phase 1		Government of Sri Lanka	5.0		
9. Water Tank and the Related Constructions		Government of Sri Lanka	13.7		
Total			<u>414.0</u>		

16. Details of the Project Expenses (Local/ Foreign funds)

Name of the Project	Total Estimate (Rs. Millions)	Expenditure in 2010 (Rs. Millions)	Expenditure in 2011 (Rs. Millions)	Total Expenditure up to (Rs. Millions)	Physical Progress (as a percentage)
1. Administrative Block	103.0	31.5	-	79.9	100%
2. Students' Hostel	19.6	11.3	-	17.2	100%
3. Faculty of Buddhist Studies Building	268.0	38.5	71.6	110.1	34%
4. Transformer Room	0.5	-	0.5	0.5	100%
5. Landscaping of New Administrative Block premises	0.5	-	0.6	0.6	100%
6. Construction of the Boundary Wall from the Main Gate – Phase 1	2.0	-	1.2	1.2	75%
7. Construction of the Entrance Gate No. 2	1.7	-	1.2	1.2	100%
8. Internal Road Network – Phase 1	5.0	-	1.0	1.0	2%
9. Water Tank and the Related Constructions	13.7	-	2.4	2.4	2%

17. Details of Financial Progress (Expenditure)

Subject	Estimate of 2011 (Rs.)	Expenditure in 2011 (Rs.)	Balance/Additional Amount (Rs.)
a. Recurrent Expenses (Projects)	-	-	-
b. Capital Expenses (Projects)	-	-	-
c. Local Project Funds*	329,046,000	210,338,925	118,708,925
d. Foreign Project Funds	-	-	-
Total	329,046,000	210,338,925	118,708,925

*Rehabilitation, capital

18. Details of the Financial Progress – 2011 (Earned Income)

Subject		Income	Expenditure	Balance/Additional Amount (Rs.)
External English Courses		776,878.00	508,432.00	268,446.00
External Communication & Information Technology Course		78,350.00	48,260.00	30,090.00
External Degree Course	GAQ	705,155.00	336,769.00	368,386.00
	Part I	419,860.00	329,912.50	89,947.50
External Management Course		291,200.00	141,105.00	150,095.00
Diploma Course in Buddhist Studies		173,080.00	106,370.00	66,710.00
Communication & Information Technology Course		80,300.00	45,930.00	34,370.00
Total		2,524,823.00	1,516,778.50	1,008,044.50

19. Analysis of Financial Performance – 2011

Subject	Method of Calculation	Per Student Expenditure
1. Per Student Expenditure (Recurrent Expenses)	Recurrent Expenditure / No. of Students	354,225.00
2. Per Student Expenditure (Capital Expenses)	Capital Expenditure / No. of Students	697,642.00
Total		1,051,867.00

20. Details of Infrastructure Facilities gained in 2011

	Details of Infrastructure Facilities	Expenditure (Rs.)	Physical Progress
1.	Refurbishment of Room No. 6 of the Lecture Hall as a Computer Centre	578,621.54	100%
2.	Building a kitchen for the Students' Hostel at Manamunawatta	1,337,359.02	100%
3.	Fixing an Aluminium Door to the Library	129,122.24	100%
4.	Constructing 4 Name Boards for the University	143,640.00	100%
5.	Refurbishment of the Toilet System of the Students' Hostel	402,201.03	100%
6.	New Construction of Drainage System in place of the Dilapidated Old One	548,222.07	100%
7.	Aluminium Partitioning of Room No. 16, 17 of Lecturers' Residence	59,146.14	100%
8.	Constructing a Bathroom for the Sub-warden's Residence	226,673.80	100%

9.	Fixing Iron Grills to the Windows of the New Students' Hostel	341,236.07	100%
10.	Constructing a Pantry for the Second Store of the New Administrative Block	141,107.41	100%
11.	Constructing an Iron Support for the Water Tank at the Tourist Bungalow Premises	97,144.65	100%
12.	Refurbishment of the Bathroom at the Tourist Bungalow	99,684.70	100%
13.	Constructing a New Garage for the Bus at the New University Premises	1,130,629.81	100%
14.	Building a Pre-cast Fence around the New Students' Hostel	2,289,992.32	100%
15.	Fixing Iron Grills for the Windows of the Sub-warden's Residence at the New University Premises	52,791.91	100%
16.	Refurbishment of the Pantry at the Old Academic Branch (Lecturers' Residence – 2) as a Bathroom	84,454.65	100%

21. Any other details/performances related to this report

a. Details of Library:

Library Report

I. Details of the Library Members – 2011

Total No. of Students	Total No. of Academic Staff	Total No. of Non-academic Staff
167	30	49

II. Details of the Students who used the library – 2011

First Year	Second Year	Third Year	Fourth Year
48	60	47	12

III. Details of the facilities allocated to the infrastructure facilities – 2011

Details of Infrastructure	Expenditure (Rs.)	Physical Progress
Purchases: - books - booklets 22	974,443.00	705
Computers	197,800.00	02
Computer Tables	6,280.00	02

Buddhasravaka Bhiksu University – Anuradhapura
Approved No. of Servants – up to 31st December 2011

Details of Academic Staff

	Designation	Approved No.	Existent No.	Vacancies
01.	Vice-Chancellor	01	01	-
02.	Professor	04	01	03
03.	Senior Assistant Librarian	01	01	-
04.	Lecturer			
	i. Professor	27	02	-
	ii. Associate Professor		01	-
	iii. Senior Lecturer – Grade I		05	-
	iv. Senior Lecturer – Grade II		03	-
	v. Lecturer		01	-
	vi. Probationary Lecturer		12	03
05.	Computer Instructor	01	01	-
06.	English Instructor	02	02	-
07.	Buddhist Instructor	01	01	-
	Total	37	30	07

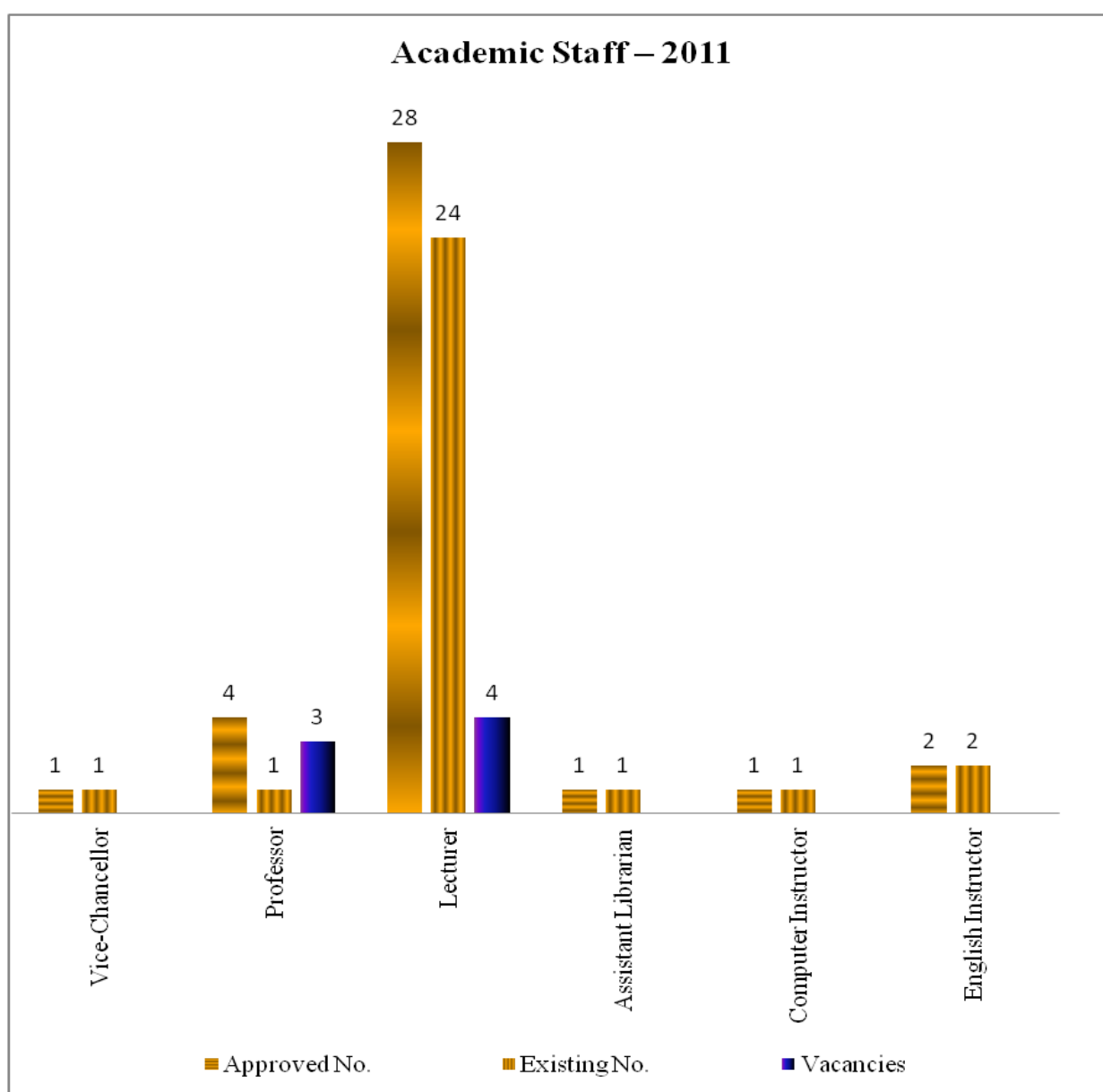
Non-academic Staff

	Designation	Approved No.	Existing No.	Vacancies
01	Registrar	01	01	-
02	Bursar	01	01	-
03	Librarian	01	-	01
04	Senior Assistant Registrar	01	01	-
05	Assistant Registrar	03	02	01
06	Assistant Bursar	01	01	-
07	Assistant Internal Auditor	01	01	-
08	Sub-warden	02	02	-
09	Personal Secretary (Vice-Chancellor)	01	-	01
10	Work Supervisor	01	01	-
11	Typist (English)	01	01	-
12	Typist (Sinhala)	01	01	-
13	Computer Operator Assistant	07	03	04
14	Clerk	06	05	01
15	Library Assistant	02	01	01
16	Book Keeper	01	01	-
17	Cashier	01	01	-
18	Store Keeper	01	01	-
19	Civil Supervisor	01	01	-
20	Receptionist / Telephone Operator	01	01	-
21	Training Technician	01	01	-
22	Labourer	12	11	01
23	Tourist Bungalow Guardian	01	01	-
24	Cook	03	01	02
25	Electrician	01	01	-
26	Driver	07	04*	03
27	Office Assistant	03	03	-
28	Security Supervisor	03	-	03
	Total	66	49	17

*Including 2 casual drivers

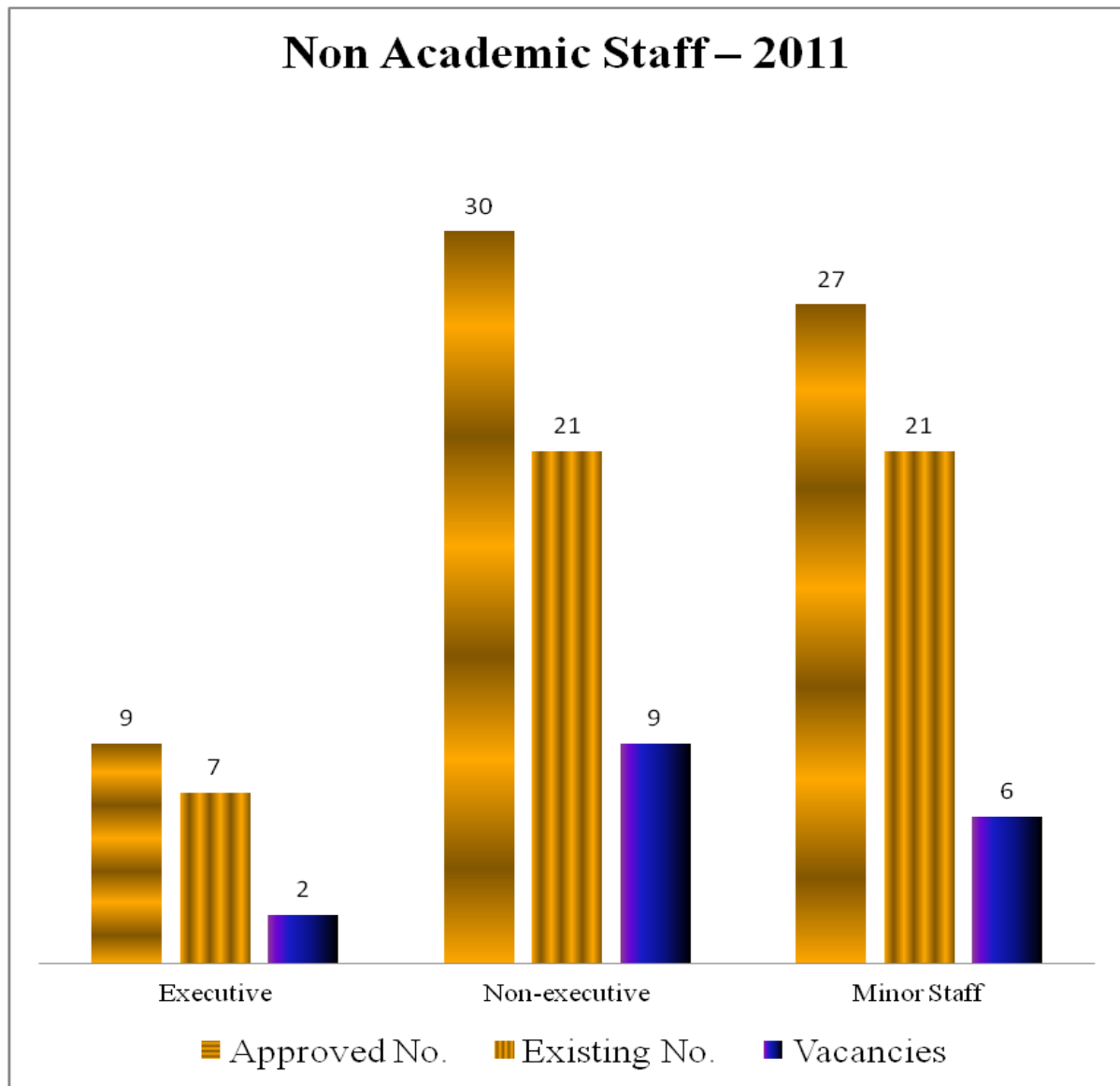
Buddhasravaka Bhiksu University Academic Staff – 2011

Designation	Approved No.	Existing No.	Vacancies
Vice-Chancellor	1	1	
Professor	4	1	3
Lecturer	28	24	4
Assistant Librarian	1	1	
Computer Instructor	1	1	
English Instructor	2	2	
Total	37	30	7



Buddhasravaka Bhiksu University
Non Academic Staff – 2011

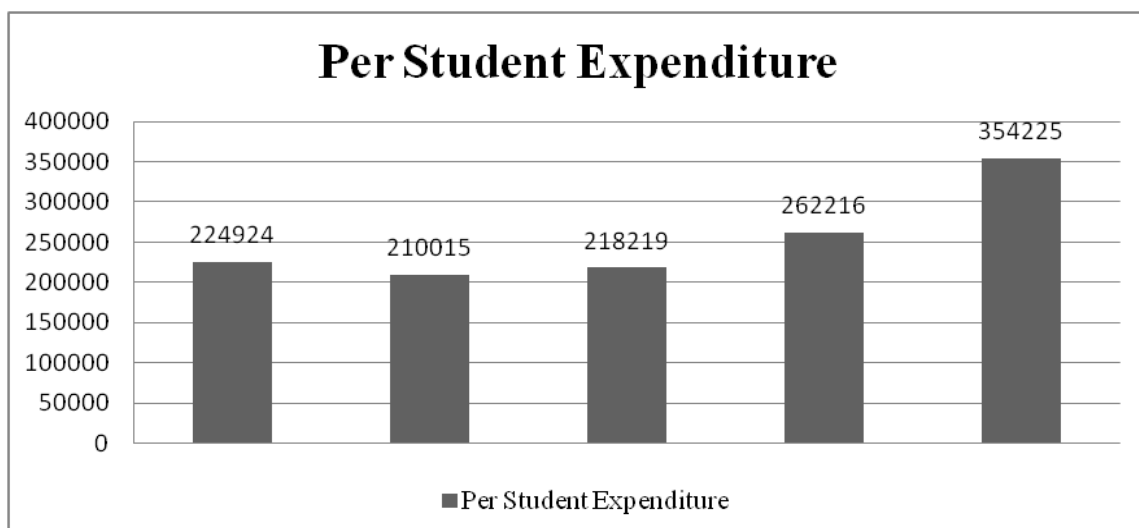
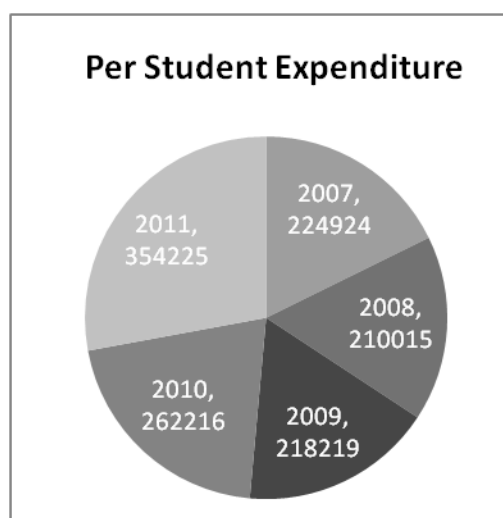
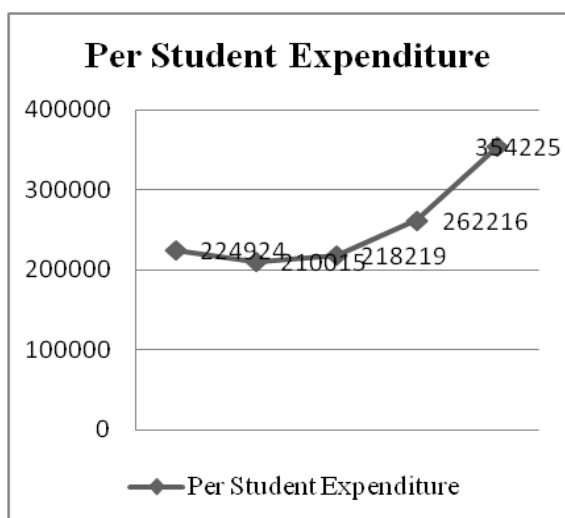
Designation	Approved No.	Existing No.	Vacancies
Executive	9	7	2
Non-executive	30	21	9
Minor Staff	27	21	6
Total	66	49	17



Buddhasravaka Bhiksu University

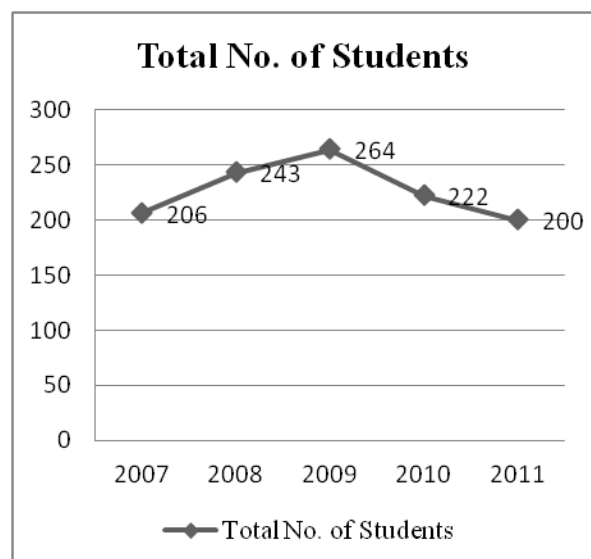
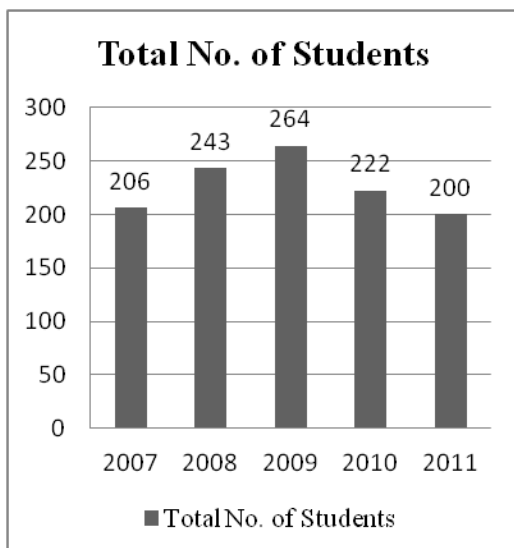
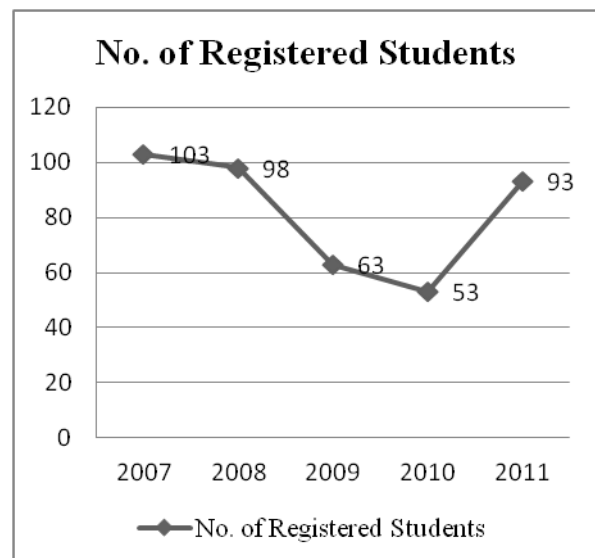
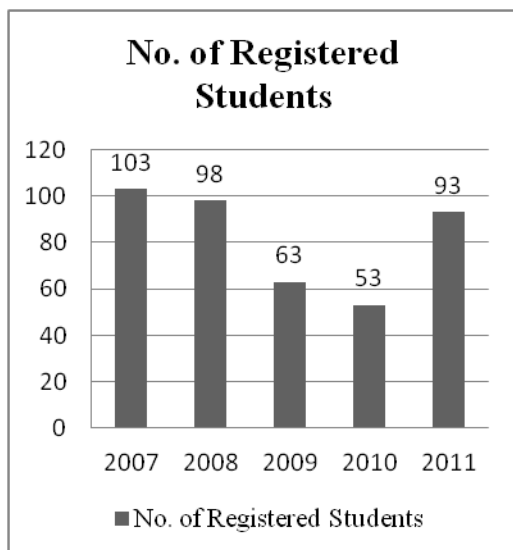
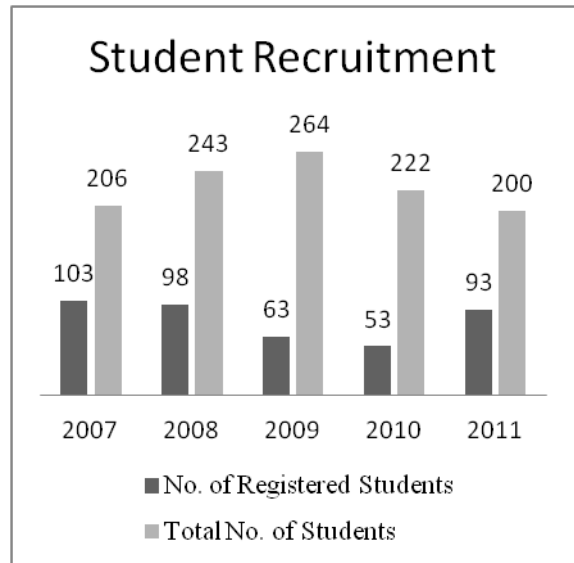
Per Student Expenditure

Year	Per Student Expenditure
2007	224924
2008	210015
2009	218219
2010	262216
2011	354225



Buddhasravaka Bhiksu University
Student Recruitment
During the Last 5 Years

Year	No. of Registered Students	Total No. of Students
2007	103	206
2008	98	243
2009	63	264
2010	53	222
2011	93	200

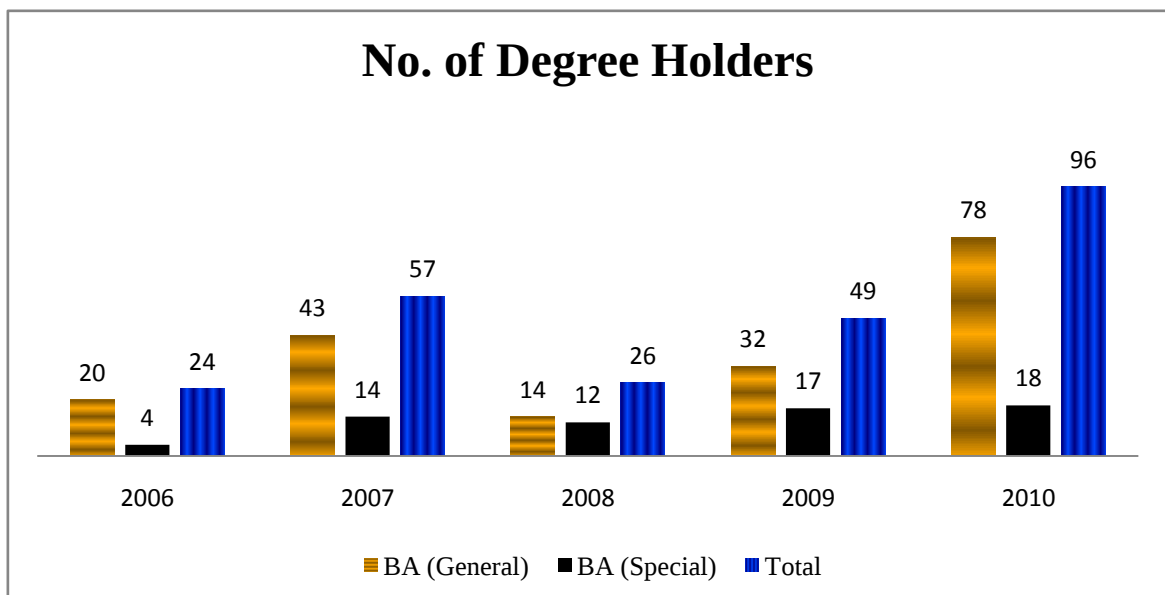
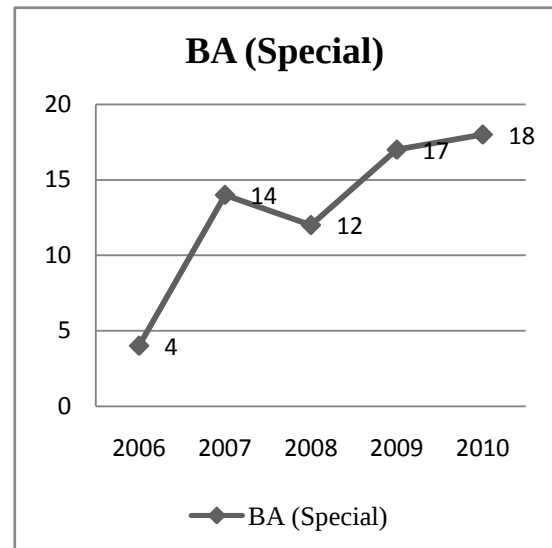
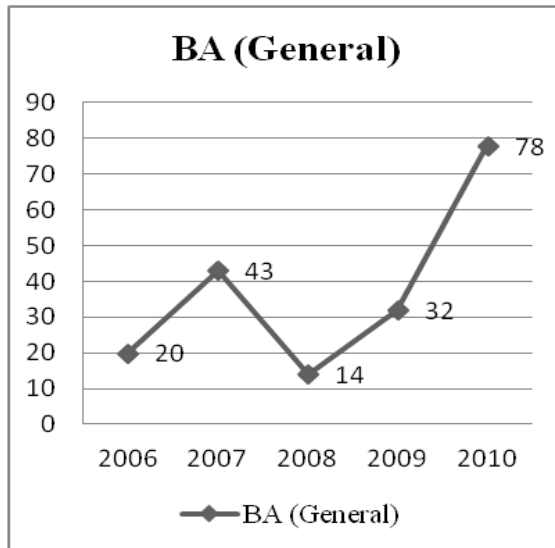


Buddhasravaka Bhiksu University

No. of Degree Holders

During the Last 5 Years

Year	BA (General)	BA (Special)	Total
2006	20	4	24
2007	43	14	57
2008	14	12	26
2009	32	17	49
2010	78	18	96



**Statutory Report of the Annual Financial Statements of Buddhasravaka Bhiksu
University for the Year 2011**

1. The accounts report of the year 2011 is presented herewith as per the section 46 of the Buddhasravaka Bhiksu University Act No. 26 of 1996 and the sections of the Finance Act No. 38 of 1971.
2. The commonly accepted accounting assumptions, theories and standards such as continuity, suitability, accruable basis and applicability have been used in preparing and presenting this report.
3. The following statements are hereby extracted from the account report of the Buddhasravaka Bhiksu University in 2011. Accordingly the university has received Rs. 214,157,000-00 as recurrent and capital funds from the government.
 - a. Government funds

i. Recurrent	-	Rs. 70657000 – 00
ii. Capital Assets Rehabilitation	-	Rs. 143500000 – 00
		
Total	-	Rs. 214157000 – 00
		
 - b. The deficit of the recurrent expenses of the present year is Rs. 14,853,726 – 00. (This includes the sparing of immovable property decay and accruable expenses)
 - c. A sum of loan of Rs. 8,802,818.74 has been paid to University employees. The loans were granted to employees on sureties of Employee Trust Fund (ETF).
 - d. A sum of Rs. 7252682.00 has been deposited in the government bank as investment of the year. This money is represented by the funds received for researches and donations. A sum of Rs. 2,592,299.00 as research funds and a sum of Rs. 308,613.00 as donations have been deposited in the National Savings Bank, while a sum of Rs. 1446,416.00 as donations has been deposited in the People's Bank, apart from depositing a sum of Rs. 2,500,000.00 of External Courses funds and another sum of Rs. Rs. 33,434.00 as other funds in the National Savings Bank.
 - e. A sum of Rs. 2,681,208.00 has been earned by the internal activities of the University in the current year.
 - f. Rs. 352,234,619.00 is depicted as fixed assets including the currently projects currently underway.
 - g. The value of stock balance is Rs. 1,147,695.27 and this has been confirmed by the physical stock survey at the end of year. The stock is released in the system of FIFO.
 - h. Bank balance at the end of the year is Rs. 8,727,906.62 and the same balance has been incurred in the first quarter of the following year as accrued expenditure. The balance has been confirmed after reconciliation certificate with the bank balance.

4. Employee Trust Fund is maintained by the University in terms of the section 10 of Buddhasravaka Bhiksu University Act No 26 of 1996. Separate Account reports for the will be prepared accordingly.
5. Variation of actual Expenditure of recurrent Expenditure heads has been adjusted to balance with the approval of council.
6. The treasury has directly included the value of two vehicles to the fixed assets of the university (Rs. 13,500,000.00)
7. The revaluation value of the fixed assets which do not reflect the balance value due to provision of complete decay grants, has not been calculated as yet.
8. Two of the university vehicles have been auctioned during this year and a sum of Rs. 586,500.00 earned through that transaction was sent to the treasury.
9. The 1% service fee of Rs. 6,933,712.00 which has been paid for the draft approval from the urban development authority for the constructions at the new university premises, is included into the current work account as the work is yet to be over.

THE STATEMENT OF FINACIAL PROSITION AS AT 31 DECEMBER 2011 OF THE
BUDDHASRAVAKA BHIKSU UNIVERSITY

1. A sum of Rs. 143,500,000.00 for capital allocation has been received by the Buddhasravaka Bhikku University for the year 2010.
2. Purchased fixed assets under the system of FIFO have been calculated as following.

Buildings	05%
Office equipment	20%
Teaching equipment	20%
Library books	20%
Furniture	10%
Internal Communication system	20%
Machinery and Plant	10%
Motor vehicles	20%
Water supply system	10%
Tools and Equipment	20%
Computer software	20%
Security Electric lamp system	10%
Cloak	20%
Name Board	10%
Internal Road Network	10%
Computer Software	20%
3. In accordance with Sri Lanka Accounting Standards 16, the provision has been allocated for the payment of gratuity. The amount of Rs. 11,672,686.00 was allocated as at 31.12.2011.
4. **New Administrative building**

Construction of the Senate building in the new university premises has already been completed by the State Engineering Co-operation and it had been handed over to the university. As the final bill has not been certified and handed over by the consultants, payment has also not been made for the same. However, to show the actual value of the assets of the university, final amount of the bill has been included to the building account. Payable arrears have been shown under creditors.
5. **ETF of the university**

A separate ETF is maintained for the staff of the university in terms of the provision of the Act.
6. **The amount to be recovered from the lectures who breached the agreements**

An amount that could be recovered over the ETF and bond value has been collected and deposited in the account from two lectures who have breached the agreement. The amount of Rs. 462,979.17 that has to be recovered from Venerable Polpitiye Ghanaransi Thero and the amount of Rs. 403,361.56 that has to be recovered from

Pinikahane Maithree Thero have not been deposited in the account, as the legal procedure is not yet over.

7. Some materials with a value of Rs. 19,22,0.50 have been recommended for disposal. But materials which have not been so far disposed were retained as stocks.
8. The assets with the entire provision of grants and that do not indicate any balance value, belong to the university and they will be duly recounted subsequently.
9. The remaining EPF and ETF grants from 2006, which are scheduled to be paid for this year, have been duly paid to all the employees. Provisions have been made to the resigned employees as well.
10. The expenditure relevance to preceding year has been incurred from general reserve with the approval of Council.

Jayasena Payagala,	R.M.B. Muthubanda,	Rev. Professor. Thumbulle Seelakkandha Thero
Bursar.	Registrar.	Vice-Chancellor.

2.3 BUDDHASRAVAKA BHIKKU UNIVERSITY- ANURADHAPURA
Statement of financial position as at 31 December 2011

	Page No.	Current year as at 31.12.2011		Previous year as at 31.12.2010	
Non Current assest					
Fixed assest 309,283,336.60					
Diducted - allocation of deprivation 64,443,233.33	8-24	244,840,103.27		201,510,723.31	
Work in progress	25	107,394,516.77		149,472.40	
Fixed deposit account	26	4,651,995.78		2,132,854.55	
Saving account	27	2,600,686.29	359,487,302.11	2,367,366.40	206,160,416.66
Current Assest					
Electricity Security		770,000.00		770,000.00	
Building Advances	28	23,377,063.06		39,357,626.00	
Stocks	29	1,147,965.27		958,399.57	
Debtors	30	126.60		152,984.89	
Payment in due	31	467,552.49		38,744.56	
Loan and advances	32	8,802,818.74		8,358,403.38	
Loan and advances or supply		143,483.00		4,500.00	
Monies due from other Universities and Institutions	32	141,408.03		268,464.71	
Cash balance (bank)	33	8,727,906.62	43,578,323.81	5,253,176.47	55,162,299.58
Total assest			403,065,625.92		261,322,716.24

Current Liabilities					
Sundry creditors	34	20,807,900.07		25,020,170.25	
Accrued expenses	50A	1,258,921.20		2,270,538.58	
Employee Security and other deposits	34	2,067,495.55		2,424,740.70	
Incomplete External courses	35	1,604,522.00		1,883,723.00	
Non-current Liabilities					
Donation		13,500,000.00			
Gift received by Mahopadya thero	36	2,032,183.10		2,032,183.10	
Gift funds	36	953,864.32		950,785.37	
Total liabilities			42,224,886.24		34,582,141.00
Total net assets			360,840,739.68		226,740,575.24
Net assest / Equity					
Capital					
Incurred capital grant	37	197,154,614.18	197,154,614.18	168,457,926.34	168,457,926.34
spent capital grant -Building					
Balance Funds	37	157,581,694.37	157,581,694.37	40,322,946.37	40,322,946.37
Unspent capital grant					
Unspent capital grant- rehabilitation					
Reserve	38-40	11,672,213.50		9,133,322.00	
Special reserve		1,174,347.29		1,070,609.79	
Capital reserve	4	(7,502,322.32)		6,995,578.08	
General reserve		760,192.66	6,104,431.13	760,192.66	17,959,702.53
Charges received by vialation agreement			360,840,739.68		226,740,575.24

Jayasena Payagala
Bursar

R.M.B. Muthubanda
Registrar

Rev. Professor Thumbulle Seelakkanda
Mahopadyaya Thero

2.4 BUDDHASRAVAKA BHIKKU UNIVERSITY - ANURADHAPURA

Statement of Financial Performances for the year ended 31 December 2011

	Page No.	Year 2011	Year 2010
Operating Revenue			
Recurrent Allocation		70,657,000.00	55,943,000.00
Rehabilitation Allocation 3102 - 01		1,445,943.00	5,706,373.03
Interest from Investment		266,042.01	256,307.51
Interest from loan		321,631.16	369,404.67
Rent from properties		393,308.01	307,150.00
Miscellanies Revenue		478,456.28	633,044.04
Registration Fees (Internal)		110,000.00	195,800.00
Registration Fees (External)			11,010.16
Library Fines		8,435.30	3,126.00
Nenasala Revenue		2,501.00	695.55
Income of the external course From 6110 to 6116		1,008,044.50	705,446.25
Income of the Convocation			
Other Income		92,789.39	3,020.00
Total operating Revenue		74,784,150.65	64,134,377.21
Operating expenses			
Personnel Emoluments	7	51,110,318.30	39,821,265.26
Traveling	7	1,244,639.52	1,420,114.83
Supplies	7	2,780,726.68	2,447,701.80
Maintenance	7	1,414,390.88	1,030,692.32
Contractual Services	7	10,432,602.47	7,699,363.93
Research and Development	7	461,383.00	676,481.78
Bursaries	7	1,608,400.00	3,381,100.00

Other Operation	7	1,781,602.97	1,735,264.45
Expenses of the Convocation		11,020.32	
Recurrent expenditure incurred under provision of Rehabilitaion		1,445,943.31	5,706,373.03
Depreciation of fixed assest	8	17,346,849.66	11,117,769.71
Total operating expenses		89,637,877.11	75,036,127.11
Surplus/Deficit		(14,853,726.46)	(10,901,749.90)
Gross Surplus/Deficit for the period		(14,853,726.46)	(10,901,749.90)

Jayasena Payagala
Bursar

R.M.B. Muthubanda
Registrar

Rev. Professor Thumbulle Seelakkanda
Mahopadyaya Thero

2.6 BUDDHASRAVAKA BHIKKU UNIVERSITY - ANURADHAPURA

Statement of Cash Flow as at 31 December 2011

	Year 2011		Year 2010
Surplus/Deficit exceeded recurrent expenditure	(14,853,726.46)		(10,926,286.32)
<u>Changes of non-finance</u>			
Depreciation in the year	17,346,849.66		11,142,306.13
Allocation for Gratuity allowance	2,538,891.50	5,032,014.70	899,580.50
Changes of current liabilities	(5,857,254.76)		27,146,278.69
Changes of current assest	15,058,705.92	9,201,451.16	(50,186,256.88)
Net cash flow derived as a result of operating activities		14,233,465.86	(21,924,377.88)
Purchase of fixed assest	(139,697,001.33)		(57,996,206.37)
Sale of fixed assest	143,022.99		
Changes of investment	(259,141.23)		(389,492.28)
Withdrawal of cash from the saving account	(233,319.89)		(264,623.23)
Cash receipt for capital expenses	142,054,056.69	(252,382.77)	91,543,626.97
Net cash flow derived as a result of investing activities		13,981,083.09	10,968,927.21
Net cash flow derived as a result of financial activities			
Opening balance as at 01/01		5,253,176.47	5,715,750.74
Closing balance as at 31/12		8,727,906.62	5,253,176.47

Prepared by :

Checked by :

2.5 BUDDHASRAVAKA BHIKKU UNIVERSITY - ANURADHAPURA

Statement of changes in Net Assest for the year ended 31 December 2011

Description	Shd No.	Cumulated fund (Rs.)	Revaluation reserve (Rs.)	Translation reserve	Total 2011 (Rs.)	Total 2010 (Rs.)
Balance as at 31.12.2010		6,892,918.14			6,892,918.14	17,966,627.08
Adjustment in the year		458,486.00			458,486.00	(69,299.04)
		7,351,404.14			7,351,404.14	17,897,328.04
Deficit of the year		(14,853,726.46)			(14,853,726.46)	(10,901,749.90)
Balance as at 31.12.2011		<u>(7,502,322.32)</u>			<u>(7,502,322.32)</u>	<u>6,995,578.14</u>

Jayasena Payagala
Bursar

R.M.B. Muthubanda
Registrar

Rev. Professor Thumbulle Seelakkanda
Mahopadyaya Thero

Attachment – i

Department of Languages

1. **Ven. Professor Alahenegama Sumanaratana Thero**, *An Investigation on the Pioneers of Scripting the Canonical Literature And the Reasons for it* (Sinhala), “Sadhanappasada” Journal, ed. Ven. Medagampitiye Wijitadhamma Thero, Ven. Miriswatte Wimalanana Thero, G.M. Printers, Piliyandala, November – 2011.
2. **Ven. Professor Alahenegama Sumanaratana Thero**, *Natural Aesthetic Beauty as Reflected in the Sinhala Sandesa Literature* (Sinhala), “Lipisarani” Journal, ed. Rev. Sasungama Nanaratana Thero, P.D. Pemasiri, Manoranjana Herath, Creative Printers & Designers, Peradeniya, January – 2011.
3. **Ven. Professor Alahenegama Sumanaratana Thero**, *Symptoms and Prescriptions as Reflected in the Bhesajjamanjusa: a Doctor to Curb Diseases*, (Sinhala), “Sarathi” Annual Journal, Department of Culture, Central Province, 2011.
4. **Ven. Professor Alahenegama Sumanaratana Thero**, *A Critical Study on the Concept of Dhamma as Reflected in the Sinhala Prose Literature*, (Sinhala), “Maliyadeva” Journal, Ed. Ven. Medagampitiye Wijitadhamma Thero, Devahandiye Saddhananda Thero, Karunaratne & Sons, Homagama, March – 2011.
5. **Ven. Professor Alahenegama Sumanaratana Thero**, *How Miraculous Were the Incidents at the Time of Supreme Enlightenment*, (Sinhala), “Aloko Udapadi” Dinamina Newspaper Supplement, 27th April 2011.
6. **Ven. Associate Professor Karagaswewe Wimalananda Thero**, *Siyam Maha Nikaya*, (Sinhala), “Kurunegala” Journal, Northwestern Province Publication, Vol. ii.
7. **Ven. Associate Professor Karagaswewe Wimalananda Thero**, *Sanskrit Literature*, (Sinhala), “Kurunegala” Journal, Northwestern Province Publication, Vol. ii.
8. **Ven. Associate Professor Karagaswewe Wimalananda Thero**, *An Explanatory Note on Anuruddha Sataka (First 12 Stanzas)*, (Sinhala), “Pravacana” Journal, Buddhasravaka Bhiksu University, 2011.
9. **Ven. Dr. Kanumuldeniye Chandasoma Thero**, *Origin of the Sanskrit Language and the Sanskrit Literature in Ancient Sri Lanka: A Critical Approach*, (Sinhala), pp. 344-360, Felicitation Journal for Ven. Kulugammana Sri Dhammarakkhita Nayaka Thero, Ed. Ven. Welivita Soratha Thero, 2011

10. **Ven. Dr. Kanumuldeniye Chandasoma Thero**, *A Critical Analysis on Labdhapranasa Tantra of Pancatantra*, (Sinhala), Felicitation Journal for Nayaka Thero, Ed. Kekirawe Pannasekhara Thero.
11. **Ven. Dr. Kanumuldeniye Chandasoma Thero**, *Labdhapranasa Interpretation of Pancatantra*, Yet to be printed.
12. **Ven. Dr. Kanangamuwe Rahula Thero**, *Sri Lanka Jataka Tales and Secular Society*, Department of Taoism and Religious Culture, Sichuan University, China, PhD. Thesis, 2011.
13. **Ven. Dr. Kanangamuwe Rahula Thero**, *Appreciation of Nature and Sigiri Graffiti*, (Sinhala), “Anu Deepana”, Felicitation Journal for Ven. Kulugammana Dhammarakkhita Nayaka Thero, “Magadhi”, Pali & Buddhist Publication, November – 2011.
14. **Ven. Dr. Kanangamuwe Rahula Thero**, *Buddhakaya Appreciation of Gurulugomi and Vidyacakravarti*, (Sinhala), submitted to “Locana” Journal, Vol. II.
15. **Ven. Dr. Kanangamuwe Rahula Thero**, Assistant Ed. “Anu Deepana”, Felicitation Journal for Ven. Kulugammana Dhammarakkhita Nayaka Thero, “Magadhi”, Pali & Buddhist Publication, November – 2011.
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Attachment ii

Progress Report regarding the construction of the building at the Manamunawatta new premises:

1. Administrative Block

Estimated cost	-	Rs. 103 million
Date of resumption	-	16.10.2008
Date of completion	-	16.06.2010

The construction of this building was completed and handed over to the university on 28.02.2011.

2. Students' Hostel

The construction of this building was carried out in two phases and each of them was fulfilled after having assigned to two separate contractors.

First Phase –

Estimated cost	-	Rs. 6 million
Date of resumption	-	11.10.2007
Date of completion	-	19.3.2009

This phase was fulfilled through R.J.P. Constructions at the cost of Rs. 9 million.

Second Phase –

Estimated cost	-	Rs. 14 million
Date of resumption	-	23.11.2009
Date of completion	-	2.6.2010

This phase was fulfilled through Edward & Christine at the cost of Rs. 14 million.

As of now, the building is being used to facilitate the accommodation of the first year students.

3. Faculty of Buddhist Studies building

Estimated cost	-	Rs. 268 million
Date of resumption	-	2.9.2010
Date of completion	-	1.9.2012

41% of the construction work of the Faculty of Buddhist Studies has been completed so far. Since a rock layer was found while excavating the foundation, it had to be exploded with gun powder. Besides, there was a flood due to heavy rains in 2011 and it was inundated overwhelming the ground floor level of the proposed building. Therefore, the foundation level had to be raised a little more to meet such future floods, causing a delay in the construction of the building.

4. Transformer Room

With a view to obtain the required electricity for the new administrative block, a transformer room was built to provide electricity to the entire university in future. The total cost would be Rs. 0.5 million.

5. Hostel building

Estimated cost	-	Rs. 118 million
Date of resumption	-	7.2.2012
Date of completion	-	14.11.2012

48% of the construction work has been completed so far. The building was due to be completed on 14.11.2012 but as there was a delay in the payment, a request was made for an extension till 31.1.2013. This request has been conveyed for the approval of the Council. However, since all the required raw materials have already been procured, the officials of the State Engineering Corporation have agreed to complete the construction of this building by 31.1.2013.

6. Two Guard rooms

Estimated cost	-	Rs. 3 million
Date of resumption	-	17.9.2012
Date of completion	-	16.12.2012

Construction work of the two guard rooms at the new premises has begun and so far the foundation work and a part of the walls have been done. The officials of the State Engineering Corporation have agreed to finish the construction of these two guard rooms by its due date on 16.12.2012.

7. Others

Though the treasury has not been sanctioned funds during the last one month or so, the Vice-Chancellor's strenuous effort has enabled the university to receive approximately Rs. 60 million. The construction manager of the State Engineering Corporation has duly acknowledged the Vice-Chancellor in this regard.



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கணக்காய்வாளர் தலைமை அறிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



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எனது இல
My No } NC/AP/E/2012/22

ඔබේ අංකය
உமது இல
Your No }

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திகதி
Date } 26 September 2012

Ven. Mahopadyaya,
Buddhasravaka Bhikku University

Report of the Auditor General on the Financial Statements of the Buddhasravaka Bhikku University for the year ended 31 December 2011

The audit of financial statements of the Buddhasravaka Bhikku University for the year ended 31 December 2011 comprising the balance sheet as at 31 December 2011 and the income statement, statement of changes in equity and the cash flow statement for the year then ended and a summary of accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No. 38 of 1971 and Sections 46 of the Buddhasravaka Bhikku University Act No. 26 of 1996. My comments and observations which I consider should be published with the Annual Report of the Buddhasravaka Bhikku University appear in this report. A detailed report in terms of Section 13 (7)(a) of the Financial Act was furnished to the Ven. Mahopadyaya on 18 May 2012.

1.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

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தொலைபேசி
Telephone } 2887028 - 34

இல. 306/72, பொல்துவ வீதி,
புத்தரமுல்லை இலங்கை

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Fax No. } 2887223

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Battaramulla, Sri Lanka

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ஈ- மெயில்
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1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures to selected depend on the auditor's judgments, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriation in the circumstances' but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub sections (3 and 4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and the extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of the report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of the Buddhasravaka Bhikku University as at 31 December 2011 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Best Accounting Practices

Twelve fully depreciated items of assets costing Rs.19,427,139 continued to be used. Action had not been taken to revalue them and bring the value into accounts.

2.2.2 Accounting Deficiencies

The following accounting deficiencies were observed.

- (a) Three items of expenditure had been understated by Rs.77,229 while 3 items of expenditure had been overstated by Rs.147,224. Meanwhile, interest income had been understated by Rs.28,048 and the miscellaneous income had been overstated by Rs.38,621 while the creditors and the profit on sale of office equipment and tools had been understated by Rs.16,500 and Rs.33,451 respectively.
- (b) The mobilization advance of Rs.2,372,712 granted for the construction of a New Water Supply Scheme Project in the university premises had been capitalized under the new Water Supply Scheme.

2.2.3 Unexplained Variations

The value to be transferred to the Mahopadyaya Fund from the income from external courses during the year under review, as per financial statements was Rs.298,025. But, it was Rs.253,025 as per schedule furnished along with the financial statements showing an unexplained variation of Rs.45,000.

2.2.4 Accounts Receivable

The recovery of loan balances of Rs.208,134 from 2 employees were in arrears from March 2011.

2.2.5 Lack of Evidence for Audit

Eight items of fixed assets aggregating Rs.188,153,520 shown in the financial statements could not be satisfactorily vouched in audit due to the absence of evidence such as, board of survey repots, detailed schedules and the register of fixed assets for computers etc ;

2.2.6 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non compliance were observed.

Reference to Laws, Rules, Regulations etc,	Non-compliance
(a) Section 153 of the Inland revenue Act No. 16 of 2006	Withholding tax of 5% should be recovered whenever a monthly payment exceeding Rs.50,000 in made on behalf of any purchase or service which are of revenue or capital nature. However, withholding tax of Rs.4,840 had not been deducted from a supplier on 2 instances of payment.

(b) Circular Provisions

Section 3.4.3 (c) of the Procurement
Guidelines 2006

During the year under review, a sum of Rs.450,878 had been paid to supply and fix curtains to the new administration building by calling for quotations from other suppliers instead of calling for quotations from the registered suppliers.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operating results of the University for the year under review was a deficit of Rs.14,853,726 as compared with the previous years deficit of Rs.10,901,750. Accordingly, the deterioration in financial results of the year under review compared with that of the previous year was Rs.3,951,976.

3.2 Analytical Financial Review

The financial results of the year under review was a deficit of Rs.14,853,726 and the amount granted by the General Treasury for incurring recurrent expenditure was Rs.72,102,943. However, after incurring the University's outgoing expenditure there was a surplus of Rs.2,350,808. The expenditure that does not flow out of the University such as, the provision for depreciation of the year under review amounting to Rs.17,346,850 and provision for gratuity amounting to Rs.2,538,892 which had been written off against the income of the year under review aggregated 19,885,742 and these had attributed to the deficit of the year under review. The increase in expenditure that does not flow out of the University during the year under review was Rs.7,868,393 as compared with that of the previous year and this had attributed to the increase in deficit of the year under review.

4. Operating Review

4.1 Performance

- (a) The percentage of the number of students enrolled at the Buddhasravaka Bhikku University, the number of students who received education and who completed their degrees each year together with the number of students who completed their degrees among those who received education are shown below.

Year	No. of students registered each year	Total number of students who received education at the University each year	No. of students who completed degrees each year			Total number of students who received degrees, as a percentage of number of students registered each year
			Bachelor of Arts (Ordinary)	Bachelor of Arts (Special)	Total	
						%
2005	56	164	43	12	55	98
2006	44	148	14	17	31	70
2007	103	206	32	18	50	49
2008	98	243	78	-	78	80
2009	63	264	} Not sat for final examination			
2010	53	222				
2011	93	200				

- (b) The number of hours of lectures planned by the University for the year under review was 9,420. The number of hours of lectures conducted was 7,698. 1,722 hours of lectures representing 18% of the hours planned had not been conducted.

4.2 Operating Inefficiencies

A payment of Rs.6,250 had been made during the year under review for purchasing Quick book 2011 – pro Accounting software. This had not been capitalized as purchase of computer software. Instead, it had been capitalized as purchase of computers.

4.3 Idle and Under Utilized Assets

A stock of stationery amounting to Rs.75,756 remained idle at the stores for over one year without being used.

4.4 Deficiencies in Contract Administration

A sum of Rs.4,083,758 had been paid to the State Engineering Corporation for its consultancy services with regard to the construction of an administration building, the agreed amount of which was Rs.68,062,631. But, it was observed in audit that an extra expenditure of Rs.16,331,707 representing 24% of the agreed amount had been incurred due to the weakness in the preparation of estimates.

4.5 Human Resources Management

The following observations made.

- (a) During the year under review, there were 8 vacancies in the academic staff consisting of 3 Professors, 3 Lecturers and a Librarian.
- (b) The post of Private Secretary and Assistant Registrar belonging to the executive staff and the post of 2 Security Guards and a post of Buddhist Consultant, 2 posts of minor employee Drivers and 2 posts of Cooks had fallen vacant.

4.6 Vehicle Utilization

During the year under review, the University had used 10 vehicles. Expenditure on fuel, expenditure on maintenance and other expenditure of drivers, overtime and provision for depreciation relating to those vehicles amounted to Rs.5,907,118 in proportion to 85,704 kilometres of distance travelled. Accordingly, it was observed that the average expenditure per kilometre amounted to Rs.68.92.

5. Accountability and Good Governance

5.1 Tabling of Annual Reports

The annual reports for 2010 had not been tabled.

5.2 Budget

The estimated balance sheet and the cash flow statement had not been furnished along with the budget of the year under review. Variances ranging from 30% to 100% were observed between the budgeted value approved by the Board of Control and the actual expenditure in relation to 8 recurrent objects and the capital object for building constructions. Thus, it was observed that the budget had not been utilized as an instrument of management control.

6. Systems and Controls

Special attention is needed in respect of the following areas of control.

- (a) Fixed Assets
- (b) Accounting
- (c) Maintenance of Registers
- (d) Human Resources

H.A.S.Samaraweera

Auditor General

Ashani/AF

Auditor General

Auditor's Department

306/72

Polduwa Road

Battaramulla

Observations are as follows regarding the report of the Auditor General in terms of the section 14 (2) (C) of the finance Act No.38 of 1971 and section 46 of the Buddhasravaka Bhiksu University Act No.26 of 1996 in respect of financial statements for the Buddhasravaka Bhiksu University for the year ending from 31 st December

2011

This is with reference to your letter no. Nc/AP/E/2012/22 and dated 26th September 2012 with the above heading.

Accordingly, the inquiries of the report have been replied herein.

2.2.1

After having prepared the list of goods with cumulative depreciation, they have been sent to the department of valuation at Anuradhapura for revaluation process. Action will be taken to insert the value to the account after revaluing of the assets is done by that department.

2.2.2 (a)

As the sum of Rs. 50,625.00 out of the expenses of the three items has been allocated for the period of 2010/2011, there will be no impact to the year 2012. As a sum of 19,548 has been allocated for 2011, there is no impact to the forwarded balance. The balance will be corrected through journal notes of 2012/67. As the sum of Rs. 93,920.00 for 3 items does not belong to the expenditure account year of the external course, the expenses will be covered through the forwarded balance of the received incomes. Hence, this sum of 93,920.00 has not been as anything extra.

As the sum of Rs. 15,598 has been allocated for the 2010/2011 there is no impact to the balance forwarded on 1.1.2012. the interest income has been calculated as per the bank balance senate

statement of People's Bank. There has been no impact to the deficiencies brought forward on 1.1.2012 by way of reflecting miscellaneous extra income of Rs. 38,620.00. Action has been taken to correct the amount of Rs. 16,500.00 in 2012 through 2012/70 journal notes.

2.2.2

b) Action has been taken to correct this as per the 2012/72 journal notes.

2.2.3

Action has been taken to correct sub-document (attachment)

2.2.4

Mr. H.M.P.B. Herath and Mr. B.M.N.G. Siriwardhana are no more working the university service from March 2011.

This credit balance be levied from their balance when these two employees come to claim their EPF.

2.2.5

Asset list has been prepared.

2.2.6 (a)

At the time of future payment, action will be taken to levy Rs. 4840.00.

2.2.6 (b)

As there were no registered curtain suppliers' list of the university, curtains were procured after tender process from the famous curtain suppliers' institute in Anuradhapura.

3.3.1

Accepted

3.3.2

Accepted

4.4.1 (a)

Students' recruitments from 2005 to 2012 of this university are as follows:

Year	No. of registered students	Total No. of students studied
2005	56	164
2006	44	148
2007	103	206
2008	98	243
2009	63	264
2010	53	222
2011	93	200

It is here by declared that the above numbers are true and correct.

4.4.1 (b)

The number of lecture hours designed for the year 2011 by the 4 Departments are 9420. 82% lectures out of the designed lecture hours have been conducted.

In management planning means predetermined thoughtful aims. Therefore it will not be possible to achieve a 100% expected target through planning.

1722 lecture hours could not be conducted in the year. This is percentage of 18% according to the planning.

Reason for this was the closure of university for more than 3 months due to the student monks' involvement in ragging from 22.3.2012 up to 4.7.2012.

Accordingly the scheduled lectures could not be conducted during this time.

4.2

Action has been taken to correct the 2012/71 journal notes.

4.3

Accepted

Action will be taken to dispose them in 2012.

4.4.

A sum of 21% has been spent out of the agreed money for the construction of the administrative block in the new premises at Manamunawatta of this university.

In the course of the building construction, this situation occurred due to various practical issues in encountering the construction work of the building. However, as per the instructions of the ministry of higher education, it is hereby informed that action has already been taken in conjunction with the State Engineering Corporation to obtain the required approval for the additional works.

4.5.(a)

Academic Staff

It is expected to recruit 3 professor posts and 4 lecture posts in due course of time

Applications were called through a Newspaper advertisement on 6.01.2012 for the post of Librarian.

Though there was a qualified person among the applicants he refused to accept the post.

(b)

Non-academic Staff

Executive Officers

Post of Personal Secretary

Necessary action is underway for the recruitment through an application process

Posts of Assistant Registrar

Necessary action is underway for the recruitment through an application process

Non-Executive

2 posts of Security Supervisor

Necessary action is underway for the recruitment through an application process

1 post of Buddhist councilor

Necessary action is underway for the recruitment through an application process

Minor Staff

1 post of driver

Vacancy of this post has been fulfilled on 2.4.2012.

2 posts of cook

It is expected to recruit the vacant 2 posts of cooks after an interview when the list of qualified persons will be taken from the ministry.

4.6

By the year 2011, there would be 3 vacancies for the confirmed posts of driver in the university and 3 drivers were used for all the activities in the transporting duty of the university. (accordingly, overtime and driver bonus were paid to the drivers including the casual driver post.)

5.

5.1

Correct

5.2

This has been to the ministry of higher education on 22.5.2012.

6.

Accepted

Yours in the Dhamma.

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Venerable Professor Thumbulle Seelakkhandha Thero

Vice-Chancellor