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இலங்கை பௌத்த பற்றும் பாலி  
பல்கலைக்கழகம்  
**Buddhist and Pali University of Sri Lanka**

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ஆண்டறிக்கை **2021**  
Annual Report

# Annual Report 2021

## **Our Vision**

To be the Foremost  
and the Best  
Buddhist University  
in the World.

## **Statement of the Mission**

***(The Noble Eightfold Path may exist forever)***

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

## Message of Honourable Mahopadhyaya Thero

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



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

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

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

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

The task entrusted upon the Buddhist and Pali University of Sri Lanka to disseminate the Dhamma message of the Lord Buddha throughout the World to befit the current world conditions is great. The successful results of our efforts already made are manifested by the way that the affiliated institutions have been established all over the World. Moreover, the

success is well established by the religious roles carried out by the past scholars engaging in missionary activities of Dharma by travelling to different countries in the World and establishing temples in such countries. This University has bestowed thousands of graduates to the society during the past four decades and has provided higher education in subjects related to Buddhism and Pali language at least to one monk in each and every temple of the Country and made them socially recognized scholars. Daham Sarasaviya has given guidelines to many Dhamma school teachers in the island to develop new knowledge.

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

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

Since it is necessary to publicize the Buddhism and carry out missionary services both locally and internationally, opportunities have been provided to study Sinhala, Pali, Sanskrit, English, Tamil, French, Korean, Chinese, Japanese and Hindi at degree level as well as at the certificate and diploma levels.

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

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

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

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**Introduction**

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

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

## Objectives of the University

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

- I. Training of Scholars on the Buddhism and on the rules of discipline for the priesthood for publicizing the Buddhism in Sri Lanka as well as in foreign countries and for fostering the Buddhist missionary activities;
- II. Promoting the Education of Pali Language, Buddhist Culture and Buddhist Philosophy in Sri Lanka as well as in foreign countries and uplifting such educational activities to suit the current trends in the World;
- III.
  - (a) Training of Pupil Monks and male lay students for teaching the Buddhism and Pali Language in Piriven, Schools and in similar Institutions;
  - (b) Provision of facilities required for the maintenance and the improvement of the moral conduct and mental discipline of Pupil Monks and all the male lay students; and
  - (c) Any other matters related to the above matters or incidental thereto.

## Board of the Authority of the University

### Governing Council: -

#### 01. Venerable Mahopadyaya Thero:

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

#### 02. Deans of the Faculties: -

##### Dean of the Faculty of Buddhist Studies

Professor, Samantha Ilangakoon (Up to 22.04.2021)

Senior Lecturer, Venerable Ilukewela Dhammarathana Thero (With effect from 27.07.2021)

##### Dean of the Faculty of Language Studies

Associate Professor, Venerable Lenagala Siriniwasa Thero

##### Dean of the Faculty of Graduate Studies

Professor, Venerable Moragollagama Uparathana Thero

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

Senior Lecturer, Venerable Ilukewela Dhammarathana Thero (with effect from 27.07.2021)

Professor, Venerable Wawwe Dhammarakkhita (with effect from 22.10.2021)

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

Secretary of the Ministry of Buddhasasana or his Nominee

Professor Kapila Gunawardene - Secretary, Ministry of Buddhasasana and Religious and Cultural Affairs

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

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

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

- Shasthrapathi Rajakeeya Panditha Venerable Thirikunamale Ananda Mahanayake Thero

- Sahithya Chakrawarthie Doctor Venerable Niyangoda Wijithasiri Anunayake Thero
- Doctor, Venerable Bellanwila Dhammaratana Thero (up to 15.12.2021)
- Senior Professor, Venerable Induragare Dhammarathana Thero
- Senior Professor Wimal Wijerathne
- Professor K.A. Weerasena
- Senior Professor Uditha Garusinghe
- Mr. Kalyananda Thiranagama (Attorney-at-Law)
- President's Counsel Mr. Prasantha Lal de Alwis (Attorney-at-Law)

**07. Secretary of the Administrative Council: -**

Mr. R.A. Piyaratne (Registrar)

**Number of the Administrative Council Meetings held: -**

Six (08) meetings of the Administrative Council had been held during the period of 01.01.2021 to 31.12.2021 for the Year 2021.

## The Senate

### 01. Venerable Mahopadyaya Thero

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

### 02. Deans of the Faculties: -

#### Dean of the Faculty of Buddhist Studies

Professor, Samantha Ilangakoon

Senior Lecturer Venerable Ilukewela Dhammarathana Thero (With effect from 17.07.2021)

#### Dean of the Faculty of Language Studies

Associate Professor Venerable Lenagala Siriniwasa Thero

#### Dean of the Faculty of Graduate Studies

Professor Venerable Moragollagama Uparathana Thero

### 03. Heads of Departments of Study:

Senior Lecturer, Venerable Ilukewela Dhammarathana Thero

Professor, Venerable Pitigala Vijitha Thero (with effect from 13.07.2021)  
(Head of the Department of Buddhist Philosophy)

Senior Lecturer, Venerable Ampare Ananda Thero

Senior Lecturer, Nilantha P. Dissanayake (with effect from 10.09.2021)  
(Head of the Department of Buddhist Culture)

Senior Lecturer, Doctor Venerable Homagama Dhammananda Thero

(Head of the Department of Religious Studies and Comparative Philosophy)

Senior Lecturer, Venerable Baragama Saddhananda Thero

(Head of the Department of Archaeology)

Senior Professor, Venerable Uthurawala Dhammarathana Thero

(Head of the Department of Pali)

Senior Lecturer, Venerable Mawathagama Pemananda Thero

(Head of the Department of Sanskrit)

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

(Head of the Department of Sinhala)

Senior Lecturer, Doctor (Mrs.) Nipunika Dilani Sandamali

Senior Lecturer, Doctor Varuni Thennakoon (with effect from 21.12.2021)

(Head of the Department of English)

Senior Lecturer, Mrs. Nirosha Salwathura

(Head of the Department of Language Skills Development)

Senior Lecturer, M.H.P.K. Gunasena

Senior Lecturer, Doctor Swarnananda Gamage (with effect from 16.09.2021)

(Head of the Department of English Language Teaching)

**04. Librarian**

Mrs. Manori Samarakoon (Acting Librarian)

**05. Faculty Representatives:**

**Faculty of Language Studies**

Senior Lecturer, Doctor Venerable Witharandeniye Chandasiri Thero (until 16.11.2021)

**Faculty of Buddhist Studies**

Senior Lecturer Nilantha P. Dissanayake (until 10.09.2021)

Senior Lecturer, Venerable Dampahala Rahula Thero / Senior Lecturer, Venerable Dunukelle Sarananda Thero (with effect from 21.12.2021)

**06. Senior Professors/Professors**

Senior Professor, E.A. Wickramasinghe

Professor, Venerable Neluwe Sumanawansa (from 01.01.2020 to 13.10.2020)

Professor, Venerable Wawwe Dhammarakkhita

Professor, Venerable Pitigala Vijitha Thero (until 13.07.2021)

Professor (Mrs.) Yamuna Herath

Professor (Mrs.) M.A.C. Munasinghe

**07. Members Appointed:**

Senior Professor, Venerable Induragare Dhammarathana Thero

Professor, Venerable Medagoda Abhayatissa Thero (with effect from 16.09.2021)

Professor, Venerable Magamma Pannananda Thero

Doctor, Venerable Deniyaye Pannaloka Thero (with effect from 16.09.2021)

Professor, Venerable Unuwathurabubule Mahinda Thero

Professor Wasantha Priyadarshana

Doctor Wimal Hewamanage

Professor Samanchandra Ranasinghe (with effect from 16.09.2021)

**08. Secretary of the Senate: -**

Mr. R.A. Piyarathne (Registrar)

**Number of Senate Meetings Conducted: -**

Ten (09) Senate Meetings have been conducted for the duration of 14.01.2021 to 08.12.2021.

## The Officers of the University in terms of the Act

### 1. Designation of the Great Mahopadyaya

Most Venerable Aggamaha Pandita Shasthrapati Makulewe Wimala Mahimi, Mahanayake Thera of Sri Lanka Ramanna Maha Nikaya – with effect from 17.11.2020

### 2. Venerable Mahopadyaya Thero

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

(Attending the Duties of the Post)

### 3. Dean of the Faculty of Buddhist Studies

Professor, Samantha Ilangakoon

Senior Lecturer Venerable Ilukewela Dhammarathana Thero (With effect from 03.05.2021)

### 4. Dean of the Faculty of Language Studies

Associate Professor, Venerable Lenagala Siriniwasa Thero (With effect from 01.06.2019)

### 5. Registrar

Mr. R.A. Piyaratne

### 6. Librarian

Mrs. Manori Samarakoon (Acting Librarian)

### 7. Bursar

Mr. M.A.V.S. Gunawardene

## **Committees and Number of Sessions of the Committees Conducted in the Year 2021**

### **Audit and Management Committee**

Three (03) Audit and Management Committee Meetings were conducted for the year 2021.

### **Finance Committee**

Seven (07) meetings of the Financial Committee were conducted during the year 2021.

### **Institutional Procurement Committees and Minor Procurement Committees**

Number of Institutional Procurement Committee Meetings held during the year 2021 was 01.

Number of Minor Procurement Committee Meetings held during the year 2021 was 12.

### **Faculty Boards**

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

Accordingly, the number of meetings conducted in the Year 2021 by each Faculty Board is mentioned below.

- 7.1 Number of meetings of the Board of the Faculty of Buddhist Studies – 10
- 7.2 Number of meetings of the Board of the Faculty of Language Studies – 09
- 7.3 Number of meetings of the Board of the Faculty of Graduate Studies – 07

### **Students' Welfare Committee**

Number of meetings of the Students' Welfare Committee – 05

### **Meetings of the Administrative Officers**

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

Number of Meetings conducted during the Year 2021 is 02.

### Committee on Study Leave

The number of meetings conducted during the Year 2021 for the Committee on Study Leave, which is a Sub-Committee, was 02.

## Progress

### Post Graduate Degrees and External Courses

- Total number of students following the total number of external courses is 4237.

### Development Projects implemented in the University

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

16. Implementing greening initiatives at the University.
17. Construction of a wastewater treatment plant
18. Construction of official quarters for academic and non-academic staffs
19. Construction of an official quarters for the wardens of the hostels.
20. Construction of an official quarters for the sub-wardens of the hostels.

### **Human Resource Development**

- Conducting a productivity competition with the resource contribution of the Sri Lanka Productivity Secretariat with the aim of developing the productivity of the functions of the University.
- Conducting a consultation programme related to functioning in the 2021 under the new normalization by adjusting to Covid 19 pandemic under the leadership of Dr. Jagath Kumara, Medical Officer of Health, Homagama.
- Conducting a workshop for all the members of the academic and non-academic staffs regarding the steps that should be taken to upgrade the Buddhist and Pali University of Sri Lanka within the rankings of the University.

**Future Plans**

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

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

## Information regarding the Resources and Students of the University - 2021

Existing Faculties	Course of Study	Classification of Students		Total Number of Students	Total Number of Academic Staff	Total No. of Non-academic Staff
Faculty of Buddhist Studies - <b>Internal</b>	Buddhist Studies	Local	261	329	27	126
		Foreign	68			
Faculty of Language Studies - <b>Internal</b>	Language Studies	Local	281	281	27	
		Foreign	-			
<b>Total</b>			<b>610</b>	<b>610</b>	<b>54</b>	
<b>Library</b>					<b>01</b>	
Faculty of Graduate Studies and Centre for External Examinations	Bachelor of Arts (General)	Local	1076	1132	Visiting Lecturers are being outsourced.	
		Foreign	-			
		Foreign Affiliated Institutions	56			
	One year / Two Years Master of Arts Degree Course	Local	87	90		
		Foreign	03			
		Foreign Affiliated Institutions				
	Doctor of Philosophy Degree Course	Local	15	15		
		Foreign Affiliated Institutions	00			
	Master of Philosophy Degree Course	Local	18	19		
		Foreign	01			
		Foreign Affiliated Institutions				
	Diploma Course / Higher Diploma Course in Buddhism	Local	47	96		
		Foreign Affiliated Institutions	49			
	Diploma Course/ Higher Diploma Course in Pali	Local	20	20		
Foreign Affiliated Institutions		00				
Certificate Course / Diploma in Japanese		31	42			
Certificate Course in Korean	Local	10				
Diploma in Sanskrit		01				
Diploma Course / Higher	Local	56		60		

	Diploma Course in English	Foriegn	04	<b>73</b>		
	Diploma Course / Higher Diploma Course in Tamil	Local	73			
	Daham Sarasaviya Diploma Course in Buddhism Diploma Course in Buddhist Counselling	Local	21	<b>21</b>		
Foriegn		00				
<b>Total</b>				<b>2178</b>	<b>55</b>	<b>126</b>
<b>Grand Total (Internal and External)</b>				<b>2178</b>		

## Information Pertaining to the Local Students

### Local Students Internal (Number of Students Registered) - 2021

Faculty of Studies	Course of Study	Medium	2017/ 2018 Fourth Year	2018/ 2019 Third Year	2019/ 2020 Second Year	2020/ 2021 First Year
Faculty of Buddhist Studies	Buddhist Studies	Sinhala	38	61	63	95
		English	-	4	-	-
	<b>Total</b>			<b>65</b>	<b>63</b>	<b>95</b>
Faculty of Language Studies	Language Studies	Sinhala	31	70	72	103
		English	-	5	-	-
	<b>Total</b>			<b>75</b>	<b>72</b>	<b>103</b>
<b>Grand Total</b>			<b>69</b>	<b>140</b>	<b>135</b>	<b>198</b>

### Local Students External (Number of Students Registered) – 2021

	Course of Study	Number of Students for the Academic year 2021
Faculty of Graduate Studies and Centre for External	Diploma in Buddism, Higher Diploma in Buddism	47
	Diploma in Pali	20
	Japanese	28
	Basic / Certificate Courses in English, Diploma and Higher Diploma Courses in English	78

Examinations	Basic / Certificate Courses in Tamil, Diploma and Higher Diploma Courses in Tamil	70
	Bachelor of Arts (General) Degree Course	1120
	One-year Master of Arts Degree Course	87
	Two-year Master of Arts Degree Course	
	Master of Philosophy Degree Course	13
	Doctor of Philosophy Degree Course	10
<b>Total</b>		

## Information Pertaining to Foreign Students

### Foreign Students Internal (Number of Students Registered) – 2021

Faculty of Studies	Course of Study	Medium	2017/ 2018 Fourth Year	2018/ 2019 Third Year	2019/ 2020 Second Year	2020/ 2021 First Year
Faculty of Buddhist Studies	Buddhist Studies	English	1	19	42	6
Faculty of Language Studies	Language Studies	English	-	-	-	-
<b>Total</b>			<b>68</b>			

### Foreign Students External (Number of Students Registered) – 2021

	Course of Study	Number of Students for the Academic year 2021
Faculty of Graduate Studies and Centre for External Examinations	Diploma in Buddhism / Higher Diploma in Buddhism	49 (Including students in Foreign Affiliated Institutions)
	Diploma in Pali	00
	Basic / Certificate Courses in English, Diploma and Higher Diploma Courses in English	4
	Bachelor of Arts (General) Degree Course	56
<b>Total</b>		<b>109</b>

## Foreign Scholars Enrolled for Courses

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

Country	2017 2018 Fourth Year	2018 2019 Third Year	2019 2020 Second Year	2020 2021 First Year
Bangladesh	-	5	4	5
Myanmar	-	11	32	-
Cambodia	-	-	-	1
Nepal	1	1	2	-
China	-	2	-	-
India	-	-	3	-
Korea	-	-	1	-
<b>Total</b>	<b>1</b>	<b>19</b>	<b>42</b>	<b>6</b>

### Foreign Students External (Number of Students Registered)

	Particulars of Courses	2019	2020	2021
1.	Diploma in Buddhism, Higher Diploma in Buddhism	77	89	49
2.	Bachelor of Arts (General) Degree Course	51	55	56
3.	Post Graduate Disploma Course	06		
4.	One-year Master of Arts Degree Course	40	7	-
5.	Two- year Master of Arts Degree Course			
6.	Master of Philosophy/ Doctor of Philosophy Degree Courses			
	<b>Total Number of Students</b>	<b>174</b>	<b>151</b>	<b>105</b>

### Number of Students in the Affiliated Institutions located in Foreign Countries

Country	In the Year 2021
Singapore	27
Malaysia	10
Bangladesh	03
Austria	00
Japan	08
<b>Total</b>	<b>48</b>

### Progress in the Registration of Students for the Post Graduate Degrees in Five Years

Course of Study	2017	2018	2019	2020	2021	Total
Master of Arts Degree Course Local/Foreign	164	201	285	213	151	1014
Master of Philosophy Local/Foreign	32	25	128	28	23	236
Doctor of Philosophy Local/Foreign	03	05	26	18	06	58
<b>Total</b>	<b>199</b>	<b>231</b>	<b>439</b>	<b>259</b>	<b>180</b>	<b>1308</b>

## Students Registered for Degrees

## Information on External Students Registered in each Year for the Period of 2012 – 2021

	Course of Study	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
01.	<b>Diploma / Higher Diploma in Buddhism</b>										
	Local	631	375	295	229	254	195	79	57	36	47
	Foreign Affiliated Institutions	103	85	102	93	138	08	70	104	66	49
02.	<b>Diploma in Pali</b>										
	Local	54	50	33	28	39	38	-	15	27	20
	Foreign							07	00	11	00*
03.	<b>Diploma in Sanskrit</b>										
	Local	00	05	05	02	16	08	00	00	00	01
04.	<b>Bachelor of Arts (General) – External</b>										
	Local	1525	543	-	3916	2566	2489	2610	2374	3246	1076
	Foreign	20	26	11	94	32	02	47	02	02	-
	Foreign Affiliated Institutions								145	51	56
05.	<b>Post Graduate Diploma in Buddhist Studies</b>										
	Local	24	17	16	22	11	11	00	00	00	00
	Foreign Affiliated Institutions	00	00	01	00	01	01	00	00	00	00
06.	<b>Diploma in English</b>										
	Diploma in English	299	314	223	198	223	161	60	-	75	38
	Advanced Diploma Certificate Course	118	119	-	22	29	25	36	-	23	09
	Certificate Course	63	64	-	17	-	34	43	-	20	00
	Advanced Certificate Course									37	9
	Diploma in English									08	05
	Advanced Diploma Course in English										01
	Advanced Certificate Course									02	01
Certificate Course									07	00*	
07.	<b>Master of Arts</b>										
	One-year / Two-year Master of Arts - Local	181	228	185	149	116	98	70	188	166	320
	Foreign						60	43	97	07	05
	Foreign Affiliated									40	16

	Institutions										
08.	<b>Master of Philosophy</b>										
	Local	05	12	12	20	31	30	23	114	22	120
	Foreign	00	05	07	03	-	02	02	14	06	01
	Foreign Affiliated Institutions	**									11

	Course of Study	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
09.	<b>Doctor of Philosophy</b>										
	Local	01	05	02	-	10	03	05	25	17	37
	Foreign	00	02	00	00	00	00	00	01	02	06
10.	<b>Diploma Course in Buddhist Counselling</b>	00	21	21	30	13	61	58	38	00	00*
11.	<b>Diploma Course in Tamil Language</b>										
	Advanced Diploma Course			36	35	36	28	20	32	17	50
	Diploma Course							32	20	20	28
	Certificate Course		17		20	-	50	31	31	10	09
12.	Advanced Certificate Course		13		09	09	17	16	16	12	10
13.	<b>Daham Sarasawiya Diploma Course in Buddhism</b>		-	1806	1784	00	2054	2048	3813	2046	00*
14.	<b>Certificate Course in Chinese</b>	** 36									00*
15.	<b>Certificate Course in Japanese</b>	** 32 22									11
16.	<b>Diploma Course in Japanese</b>										17
	<b>Total</b>	<b>3037</b>	<b>1981</b>	<b>2857</b>	<b>6728</b>	<b>3613</b>	<b>5388</b>	<b>5355</b>	<b>7249</b>	<b>5998</b>	<b>4237</b>

## Number of Graduates Produced During the Period of 2012 to 2021

Year	1. Honorary Degree in Sahithya Chakravarthi	2. Doctor of Philosophy Degree	3. Master of Philosophy Degree	4. Master of Arts Degree	5. Post Graduate Diploma in Buddhist Studies	6. Bachelor of Arts (General) Degree - (Internal)	7. Bachelor of Arts (General)* Degree - (External)	8. Bachelor of Arts (Special ) Degree	Total
2012	03	-	01	136	09	54	301	28	532
2013	-	-	01	155	12	79	226	39	512
2014	-	01	01	107	10	49	07	38	213
2015	-	02	-	122	11	52	444	01	632
2016	02	02	02	114	05	17	456	49	647
2017	-	04	02	81	04	48	123	22	284
2018	01	04	07	76	00	59	228	30	405
2019	00	04	03	38	02	48	366	54	515
2020	03	01	03	38	00	67	179	57	348
2021	00	02	02	58*	00	*	*	*	62
<b>Total</b>	9	20	22	925	53	473	2330	318	4150

The total Number of Graduates produced by this University from the Year 2012 up to 2021 has been 4,150.

**Notes:** - \* The results are scheduled to release as the results have not yet been released due to the CoViD pandemic.

**Number of Students, who have Graduated****Number of Students, who have Graduated (Internal and External Courses)****Internal (From 2017 Up to 2021)**

Year	2017	2018	2019	2020	2021	Total
1. Bachelor of Arts (General) Degree (Internal)	123	59	48	67	*36	<b>297</b>
2. Bachelor of Arts (Special) Degree	22	30	54	57	*32	<b>163</b>
<b>Total</b>	<b>145</b>	<b>89</b>	<b>102</b>	<b>124</b>	<b>*68</b>	<b>460</b>

\* The General Degree Examinations for the year 2021 were held in January 2022 and Examinations of the students who had followed Special Degree Courses were conducted in December 2021 due to the outbreak of CoViD-19. However, the results have not yet been released. Therefore, the results of the year 2021 may change in the future.

**External (From 2017 Up to 2021)**

Year	2017	2018	2019	2020	2021	Total
1. Honorary Degree in Sahithya Chakrawarthy	01	00	03	00	0	<b>04</b>
2. Doctor of Philosophy Degree	04	03	01	02*	0	<b>14</b>
3. Master of Philosophy Degree	07	03	03	02*	0	<b>17</b>
4. Master of Arts Degree	76	45	38	58*	0	<b>298</b>
5. Bachelor of Arts (General) Degree (External)	228	72	179	**	0	<b>553</b>
6. Post Graduate Diploma in Buddhist Studies	00	02	06	-	0	<b>11</b>
<b>Total</b>	<b>316</b>	<b>125</b>	<b>229</b>	<b>62</b>	<b>0</b>	<b>897</b>

**Notes:** - \* Students, who have registered in the years prior to 01.01.2020. However, they have graduated in the year 2020. \*\* Not mentioned.

- Written Examination for the Master's Degree for students enrolled for the Master's Degree Course in the Academic Year 2020 has not yet been conducted due to the outbreak of CoViD-19 and as a result the results have not yet been released.
- Results of the academic year 2021 have not yet been released.

## The Examinations and the Academic Activities

### Bachelor of Arts (General/Special) Degree Course - Internal

The details of the internal examinations conducted in the year 2021 and details on releasing the results are as follows.

- The Examination of the second semester for the Academic Year 2020 was conducted in the period of March / April 2021.
- The Examination of the first semester for the Academic Year 2021 was conducted online in the period of September / October 2021 and the results have not yet been released.
- The Examination of the second semester in the fourth year for the Academic Year 2021 was conducted online on 30 December 2021 and the results have not yet been released.

Therefore, the number of students, who have graduated in the year 2021 may change in the future.

### Details of the Examinations

- **March / April 2021**

The Examination of the second semester for the Academic Year 2020 was conducted physically for students in the first, second, third and fourth years during March/April 2021.

- **October / November 2021 (Online)**

The Examination of the first semester for the Academic Year 2021 was conducted for the students of the first, second, third and fourth years through online method during the period of October / November 2021.

The Examination of the second semester in the fourth year for the Academic Year 2021 was concluded on 30.12.2021.

### Information on the local students, who were graduated

- The Examination of the second semester in the fourth year for the Academic Year 2021 was conducted online on 30 December 2021 and completed. However, the results have not yet been released.

### Information on the foreign students, who were graduated

- The Examination of the second semester in the fourth year for the Academic Year 2021 was conducted online on 30 December 2021 and completed. However, the results have not yet been released.

### Number of Students Entitled for Scholarships in the Year 2021 as per the Criteria for Awarding Scholarships

	Name of the Scholarship	Number of Students	Scholarship Amount
1.	Mahopadyaya Golden Award	01	The scholarship amount is determined by the Scholarship Committee based on the amount of interest and balance received for the year.
2.	H.M. Thisera Memorial Award	01	
3.	P. Subasinghe Award	01	
4.	Pimbure Sri Wageeswara Mahanayaka Memorial Award	01	
5.	Kalukodayawe Sri Pannasekara Mahanayaka Thero Award	01	
6.	Mulin Liyanage Memorial Award	01	
7.	Most Venerable Sirimalwatte Ananda Maha Nahimi Memorial Scholarship	02	The scholarship amount is determined by the Scholarship Committee based on the amount of
8.	Korean Nationalist Hay John Swamindra Scholarship	03	
9.	Francis Hewavidana Award	04	

10.	Venerable Baduraliye Jinarama Thero Memorial Scholarship	01	interest and balance received for the year.
11.	Venerable Heenatiyana Dammaloka Thero Memorial Scholarship	01	
12.	Kumbuke Don Sanis Appuhamy & Wanniarachilage Josthina Fonseka Memorial Award	01	
13.	Venerable Professor Thumbulle Seelakkandha Nahimi Award	01	These are Private Scholarships
14.	Sir Cyril De Soyza Memorial Scholarship - (Pali)	01	
15.	Sir Cyril De Soyza Memorial Scholarship - (Buddhist Philosophy)	01	
16.	Gamani Jayasooriya Pali Scholarship	03	
17.	N. Somilawathie Belgodapitiya Scholarship	02	
18.	Venerable Aludeniye Pannananda Thero Memorial Pali Grammar Award	02	The scholarship amount is determined by the Scholarship Committee based on the amount of interest and balance received for the year.
19.	Venerable Professor Moratuwe Sasanarathana Anunayaka Thero Memorial Award	01	
20.	Most Venerable Verallane Wimalatissa Nayaka Thero Memorial Award	01	
21.	Venerable Vitharandeniye Chandajothi Nayaka Thero Memorial Award	03	
22.	Professor Oliver Abeynayaka Award	01	
23.	Venerable Thich Thien Son Abhinandana Pali Award	02	
24.	H. M. Gunetilake Bandara Herath, P.M.G.R. Punchimenike Scholarship Fund	01	
25.	Venerable Banagala Upatissa Nayaka Thero Award	01	
26.	Srimath Anagarika Dharmapala Memorial Scholarship Award	01	

27.	Venerable Hemmathagama Sri Siddhartha Nayaka Thero Award	01	The scholarship amount is determined by the Scholarship Committee based on the amount of interest and balance received for the year.
28.	Most Venerable Madihe Pannaseeha Mahanayaka Thero Memorial Scholarship Fund	01	
29.	Most Venerable Ampitiye Sri Rahula Nayaka Thero Abinandana Scholarship Fund	01	
30.	Venerable Wegama Piyarathana Nayaka Thero Abinandana Scholarship Fund (Pali)	01	
31.	T.M.J.B. Thennakoon Memorial Award	01	
32.	Venerable Kurunegoda Piyatissa Nayaka Thero Award	01	
	<b>Total</b>	<b>45</b>	

## The Academic Staff

### The Academic Staff as at 31.12.2021 (Engaging in Teaching Activities)

Designation	Approved Cadre	Number Employed Currently	Number of Vacancies
Venerable Mahopaddyaya Thero	01	01	00*
Senior Professor	05	00	05
Professor / Associate Professor	57	52	04
Senior Lecturer			
Lecturer			
Lecturer / Probationary			
Instructress in Buddhist Counselling	01	01	00*
Computer Instructor	01	00	01
<b>Total</b>	<b>65</b>	<b>54</b>	<b>10</b>

### The Academic Staff as at 31.12.2021 (Not engaging in Teaching Activities)

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

\* There are vacancies.

## Information on the Academic Staff – 31.12.2021

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

\* There are vacancies.

## Information on the Visiting Lecturers

Faculty of Buddhist Studies	Visiting Lecturers
Buddhist Philosophy	03
Buddhist Culture	01
Archaeology	01
Department of Religious Studies and Comparative Philosophy	03
Buddhist Counselling	03
<b>Total</b>	<b>11</b>

Faculty of Language Studies	Visiting Lecturers
Sanskrit	03
Pali	
Sinhala	02
Language Skills Development	09
English Language Teaching Unit	01
<b>Total</b>	<b>15</b>

### Appointment of Visiting Lecturers – Faculty wise

Faculty of Study	Visiting Lecurers
Faculty of Buddhist Studies	11
Faculty of Language Studies	15
<b>Total</b>	<b>26</b>

### Appointment of Visiting Lecturers – 2017 – 2021

Subject	2017		2018		2019		2020		2021	
	Number	Number of Hours								
Buddhist Philosophy	05	364	10	315	03	82	03	81	04	301
Buddhist Culture	05	549	01	51	-	-	01	28	01	72
Sanskrit	05	350	02	219	04	574	03	408	08	1269
Pali	04	175	02	141	-	-	00	00	01	
Archaeology	07	699'5	02	169	02	129'5	01	45	01	36
Religious Studies and Comparative Philosophy	07	443	06	413	03	228	03	120		
Sinhala	03	582	04	428	03	355	02	85	02	150
Japanese	-	-	02	240	01	-	01	152	09	

Korean	-	-	01	300	02	483	02	198		
French	-	-	04	465	02	369.5	02	138		
Hindi	-	-	01	120	02	201	01	92		
Chinese	-	-	01	63	01	321	01	109		
Tamil							02	110	01	
Buddhist Counselling	04	88	04	150	03	82	00	00	03	
English Teaching Unit	03	130	02	90	01	32	01	200	-	
Computer							01	20	-	
<b>Total</b>	<b>43</b>	<b>3380.5</b>	<b>42</b>	<b>3164</b>	<b>27</b>	<b>2857</b>	<b>23</b>	<b>1766</b>		

### Information regarding Research and Publications

	Number Presented		
	2019	2020	2021
Researches	146	55	58
Journals	81	34	33
Articles	164	123	140
<b>Total Number</b>	<b>391</b>	<b>212</b>	<b>231</b>

### Research and Publications – 2021 (Faculty Wise)

	No. of Researches	Journals	Articles	Total Number
Faculty of Buddhist Studies	28	15	60	103
Faculty of Language Studies	30	18	80	128
<b>Total Number</b>	<b>58</b>	<b>33</b>	<b>140</b>	<b>231</b>

## Information regarding the Library

### Composition of the Staff

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

### Number of Registered Readers in the Library

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

### Use of Library (Homagama Main Library)

Students	-	2,738
Academic Staff	-	202
Researchers	-	30
Non-academic Staff	-	172

### Library at the Colombo Premises

#### Number of Registered Students

Post Graduate Students	-	136
Diploma Courses	-	80

**Acquisitions (Books/Magazines) received during the year**

Number of Books Purchased	- 665
Number of books / Publications received as donations	- 110
Amount spent for purchasing books	- Rs. 476,538.40
Value of books / Publications received as donations	- Rs. 75,880.00

**Number of Books available at the Library as at 31.12.2021**

Number of Books as per the List of Acquisition	- 58,952
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**Functions of the Library****01. Inter Library Loan Service**

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

**02. Binding of Books**

Two hundred and sixty-two (262) books have been bound.

**03. Indexing**

Five hundred and Seventy-five (575) books have been indexed.

**04. Classification**

Five hundred and Seventy-five (575) books have been classified.

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

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

**06. Conducting the Library Committee.**

One Library Committee has been conducted.

**07. Automation of the Librarty**

This work is currently being carried out and two workshops were conducted by the University for the library staff.

**Senior Assistant Librarian****Conferences Attended:**

- Presented a research paper titled, "The Religion Class of DDc an analysis of Buddhism dicilpine" for the online conference organized by the Sri Lanka Technological Campus - SLTC on 23.08.2021.

<b>The Frequency of Students Attending the Library</b>	
<b>Year</b>	<b>Attendance</b>
2018	11168
2019	10454
2020	5155
2021	2738

<b>Number of Books Avaalble at the Library</b>	
<b>Year</b>	<b>Number of Books</b>
2018	59123
2019	59940
2020	58177
2021	58952

## The Faculties

### Faculty of Buddhist Studies

#### Academic Staff:

#### ☆ Department of Buddhist Philosophy (08)

1. Senior Lecturer, Venerable Ilukewela Dhammarathana Thero (Head of the Department)  
Professor Venerable Pitigala Vijitha Thero (With effect from 13.07.2021)
2. Professor, Venerable Wawwe Dhammarakkhitha Thero
3. Professor, Venerable Pitigala Vijitha Thero
4. Senior Lecturer, Venerable Pallegedara Suseema Thero
5. Lecturer (Not Confirmed), Venerable Yodhakandiye Ariyawansa Thero
6. Lecturer, Venerable Moragaswewe Vijitha Thero
7. Lecturer (Probationary), Venerable Konkandewala Wimaladhamma Thero
8. Mrs. W.P.L.M. Nilushika, Instructress in Buddhist Counselling

#### ☆ Department of Buddhist Culture (09)

1. Senior Lecturer, Venerable Ampare Ananda Thero (Head of the Department of Study)
2. Professor, (Mrs.) M.A.C. Munasinghe
3. Senior Lecturer, Venerable Aluthgama Wimalarathana Thero
4. Senior Lecturer, Venerable Omalpe Somananda Thero
5. Senior Lecturer, Doctor Venerable Dunukeulle Sarananda Thero
6. Senior Lecturer, Nilantha P. Dissanayake
7. Lecturer (Not Confirmed), Venerable Ridigama Wanarathana Thero
8. Lecturer (Probationary), Venerable Sellakataragama Gnanalankara Thero
9. Lecturer (Probationary), Rakshana Supun Kaluarachchi

#### ☆ Department of Archaeology (04)

1. Senior Lecturer, Venerable Baragama Saddhananda Thero (Head of the Department of Study)
2. Professor, (Mrs.) H.M.Y.K. Herath
3. Professor, (Mrs.) K.A.S.N. Amarasekara
4. Lecturer (Not Confirmed) Weliwitage Ishanka Malsiri

★ **Department of Department of Religious Studies and Comparative Philosophy (06)**

1. Senior Professor, Venerable Gallele Sumanasiri Thero (Venerable Mahopadyaya Thero)
2. Professor, Samantha Ilangakoon (Dean of the Faculty of Buddhist Studies)
3. Senior Lecturer, Doctor Venerable Homagama Dhammananda Thero (Head of the Department of Study)
4. Senior Lecturer, Venerable Dampahala Rahula Thero
5. Lecturer (Probationary) G.S. Charith Priyadarshana
6. Lecturer (Probationary) (Mrs.) Jeewanthi Yasanthika (Head of the Unit – Computer Teaching Unit)

Although the Faculty of Buddhist Studies should have planned to implement the Programmes such as the launch of refereed academic journals in Departments of Study level, the “Sahithya Sankathana” Festival, special lectures, academic seminars, workshops, projects, field study tours, meditation training, clinical training workshops, social service activities and research sessions in accordance with the Directives stipulated in the Action Plan 2021 with the objective of improving the quality of the students, who were following the internal courses of the University, and directing them towards research activities by developing their knowledge, attitudes and skills and developing new approaches within the academic staff towards academic and research activities, the above activities could not be carried out to the maximum level due to the outbreak of CoViD-19 pandemic in the year 2021 as well.

**Faculty of Language Studies**

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

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

One of the major objectives of the Faculty of Language Studies is to develop the Students, who are involved in studies in the University as persons equipped with knowledge and discipline and thereby to produce versatile disciplinarians and amenable scholars. Likely,

imparting wisdom in Languages required for publicizing the Buddhism locally and internationally is another principal objective of this Faculty.

## Academic Staff

**Dean** – Associate Professor, Venerable Lenagala Siriniwasa Thero

### Heads of the Departments of Study

1. Head, Department of Pali - Senior Professor, Venerable Uthurawala Dhammarathana Thero
2. Head, Department of Sinhala - Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera
3. Head, Department of Sanskrit - Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero
4. Head, Department of English - Senior Lecturer, Doctor (Mrs.) Nipunika Sandamali  
Senior Lecturer, Doctor Varuni Thennakoon (with effect from 21.12.2021)
5. Head, Department of English Teaching - Senior Lecturer, Mr. Pradeep Gunasena  
Senior Lecturer, Doctor. Swarnananda Gamage (with effect from 16.09.2021)
6. Head, Department of Language Skills Development - Senior Lecturer, (Mrs) Nirosha Salwathura

### The Lecturers

#### ★ Department of Pali (07)

1. Senior Professor, Venerable Uthurawala Dhammarathana Thero (Head - Department of Pali)
2. Professor, Venerable Moragollagama Uparathana Thero (Dean – Faculty of Graduate Studies)
3. Professor, Venerable Gonadeniye Pannarathana Thero (On Study Leave from 09.08.2017)
4. Senior Lecturer, Doctor Venerable Witharandeniye Chandasiri Thero
5. Senior Lecturer, Doctor Venerable Kotiyagala Uparathana Thero
6. Lecturer, Venerable Vijithapura Gunarathana Thero
7. Lecturer (Not Confirmed), Venerable Kandegama Deepawansalankara Thero

★ **Department of Sinhala (04)**

1. Senior Lecturer, Doctor (Mrs.) A.L.N.P. Perera  
(Head – Department of Sinhala)
2. Senior Professor, E.A. Wickremasinghe
3. Associate Professor, Venerable Dunukewatte Gunarathana Thero
4. Lecturer, Mr. U.P. Gamage

★ **Department of Sanskrit (04)**

1. Professor, Venerable Neluwe Sumanawansa Thero
2. Associate Professor, Venerable Lenagala Siriniwasa Thero (Dean, Department of Language Studies)
3. Senior Lecturer, Doctor Venerable Mawathagama Pemananda Thero ((Head – Department of Sanskrit)
4. Lecturer (Not Confirmed), Doctor Venerable Athkandure Sumanasara Thero – Service has been terminated with effect from 02.10.2020

★ **Department of English (03)**

1. Senior Lecturer, Doctor (Mrs.) M. Nipunika Sandamali Dilani  
(Head, Department of English)
2. Senior Lecturer, Doctor (Mrs.) Varuni Tennakoon  
(Head, Department of English – With effect from 21.12.2021)
3. Lecturer (Probationary), (Ms.) Thilini Nilanka Weerasooriya

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

1. Senior Lecturer, (Mrs.) Nirosha Salwathura  
(Head, Department of Language Skills Development)
2. Senior Lecturer, (Mrs.) N. Mallikadevi  
(Has obtained Study Leave with effect from 05.02.2020)
3. Lecturer (Probationary), (Mrs.) K.G. Kaushaki de Silva  
(Has obtained Study Leave with effect from 01.10.2019)
4. Lecturer (Probationary), (Mrs.) S. Nimali Priyangika  
(Has obtained Study Leave from 01.09.2018)
5. Lecturer (Probationary), (Mrs.) Indeevari Wickremasinghe

(Has obtained Study Leave from 02.01.2018)

6. Lecturer (Probationary), (Mrs.) W.G. Ranganee Ariyawansa  
(Has obtained Study Leave from 01.09.2017)

★ **Department of English Teaching (03)**

1. Senior Lecturer, Pradeep Gunasena  
(Head - Department of English Language Teaching)
2. Senior Lecturer, K.G. Swarnananda (Head of the Department of Study with effect from 16.09.2021)
3. Lecturer, (Mrs) K.G. Kumarage (Has obtained Study Leave with effect from 23.04.2020)

## Total Academic Staff: - Faculty of Language Studies

Department of Study	Subject	Medium	Name	Designation
Department of Sinhala	Sinhala	Sinhala	E.A. Wickremasinghe	Senior Professor
			Venerable Dunukewatte Gunarathana Thero	Associate Professor
			Doctor (Mrs.) A.L.N.P. Perera	Senior Lecturer
			Mr. U.P. Gamage	Lecturer
Department of Pali	Pali	Sinhala / English	Venerable Uthurawala Dhammarathana Thero	Senior Professor
			Venerable Moragollagama Uparathana Thero	Professor
			Venerable Gonadeniye Pannarathana Thero	Professor
			Doctor Venerable Witharandeniye Chandasiri Thero	Senior Lecturer
			Doctor Venerable Kotiyagala Uparathana Thero	Senior Lecturer
			Venerable Vijithapura Gunarathana Thero	Lecturer
			Venerable Kandegama Deepawansalankara Thero	Lecturer (Not Confirmed)
Department of Sanskrit	Sanskrit	Sinhala / English	Venerable Neluwe Sumanawansa Thero	Professor
			Doctor Venerable Mawathagama Pemananda Thero	Senior Lecturer
			Doctor Venerable Lenagala Siriniwasa Thero	Associate Professor
			Doctor Venerable Athkandure Sumanasara Thero	Lecturer (Not Confirmed)
Department of English	English	English	Doctor (Mrs.) Varuni Tennakoon	Senior Lecturer
			Doctor (Mrs.) M. Nipunika Sandamali Dilani	Senior Lecturer
			Ms. Thilini Nilanka Weerasooriya	Lecturer (Probationary)
Department of Language Skills	Hindi	Hindi / English	Mrs. Nirosha Salwathura	Senior Lecturer

<b>Development</b>	Tamil	Tamil	Mrs. N. Mallikadevi	Senior Lecturer
	French	French / English	Mrs. Indeevari Wickremasinghe	Lecturer (Probationary)
	Chinese	Chinese / English	Mrs. S. Nimali Priyangika	Lecturer (Probationary)
	Japanese	Japanese / English	Mrs. K.G. Kaushaki de Silva	Lecturer (Probationary)
	Korean	Korean / English	Mrs. W.G. Ranganee Ariyawansa	Lecturer (Probationary)
<b>Department of English Language Teaching</b>	English	English	Mr. K.G. Swarnananda	Senior Lecturer
			Mr. Pradeep Gunasena	Senior Lecturer
			Mrs. K.G. Kumara	Lecturer

### Key Performance Indicators (KPI)

	Key Performance Indicators (KPI)	2021	2022	2023	2024	2025
<b>01.</b>	Upgrading the Image of the University as the Foremost and the Most Excellent University in relation to the Buddhist and Pali Studies locally and internationally.					
	➤ The ranking of our University as per the existing World Classification of Universities.	16,000	12,000	10,000	4,750	3,500
<b>02.</b>	Production of Qualitative Scholars to suit the modern world by exploring the related fields of subjects including the Buddhism and Pali Language.					
	➤ Diplomas, First Degrees, Post Graduate Diplomas, Post Graduate Degrees, Degrees of Master of Philosophy and Doctor of Philosophy offered internally and externally.	5,500	6,000	6,500	7,000	7,500
	➤ Employment in the profession (In Dhamma Communication Activities)	100%	100%	100%	100%	100%
<b>03.</b>	Utilization of Capital	100%	100%	100%	100%	100%
<b>04.</b>	Increasing the local and foreign student community and increasing the number of foreign students by promoting the Affiliated Institutions.					
	➤ Foreign Affiliated Institutions 01.09.2021 -100%	14	14	14	14	15

<b>05.</b>	Improvement of the knowledge in Foreign Languages, Information Technology and Research required for the Buddhist Studies					
	Development of skills in English, Chinese, Korean, Japanese, French, Hindi and Tamil Languages.	100%	100%	100%	100%	100%
	Expansion of facilities available in Language Laboratories and improvement of the Information Communication Technology.	100%	100%	100%	100%	100%
	Translation of the Buddhist Philosophy in to the foreign languages and computerization of such knowledge and directing such knowledge for Buddhist Missionary Activities in foreign countries.	100%	100%	100%	100%	100%
	The ranking of our University as per the existing World Classification of Universities.	58	56	53	49	44
<b>06.</b>	Computer Literacy 01.09.2021 – 100%	100%	100%	100%	100%	100%

## Human Resources

The Number of Employees at the end of each Year –

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

	As at 31.12.2017			As at 31.12.2018			As at 31.12.2019			As at 31.12.2020			As at 31.12.2021		
	Approved	Actual	Vacancies												
<b>Senior</b>															
Academic	59	44	15	65	54	11	65	54	11	65	55	10	65	55	10
<b>Tertiary</b>															
Academic Assistants	02	02	00	02	02	00	02	01	01	02	01	01	02	01	01
<b>Senior / Tertiary</b>															
Administrative	15	09	06	15	11	04	15	13	02	15	11	04	15	11	04
<b>Secondary / Primary</b>															
Non-academic	130	08	22	130	111	19	129	118	11	129	114	15	129	114	15

<b>Total</b>	<b>206</b>	<b>63</b>	<b>43</b>	<b>212</b>	<b>178</b>	<b>34</b>	<b>211</b>	<b>186</b>	<b>25</b>	<b>211</b>	<b>181</b>	<b>30</b>	<b>211</b>	<b>181</b>	<b>30</b>
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### Non-academic Staff

Non-academic Staff (Division wise)

<b>Division</b>	<b>Senior</b>	<b>Tertiary</b>	<b>Secondary (Senior Middle)</b>	<b>Primary (Junior)</b>
Office of Mahapadyaya	-	-	01	01
Faculty of Buddhist Studies	-	-	05	03
Faculty of Language Studies	-	-	07	04
Faculty of Graduate Studies and Centre for External Examinations	02	-	05	04
Office of the Registrar	01	-	01	01
Library	-	-	06	06
Finance Division	02	-	10	03
Administration Division	01	-	07	13
Internal Examination Division	01	-	04	02
Academic and Student Services Division	02	-	04	02
Legal and Documentation Division	-	-	-	01
Internal Audit Division	01	-	02	01
Maintenance Division	02	-	03	12
Hostel	-	03	-	03
<b>Total</b>	<b>12</b>	<b>03</b>	<b>55</b>	<b>56</b>
	<b>126</b>			

## Personnel Estimate of the Non-academic Staff as at 31.12.2021

Designation	Approved Cadre	No. of Employees Currently Serving	No. of Vacancies
<b>Senior</b>			
Registrar UE x 3 (I)	01	01	00
Bursar UE x 3 (II)	01	01	00
Deputy Registrar / Senior Assistant Registrar UE x 2	03	01	02
Deputy Bursar / Senior Assistant Bursar UE x 2	01	01	00
<b>Tertiary</b>			
Assistant Registrar UE x 1	05	04	01
Assistant Internal Auditor / Senior Assistant Internal Auditor * UE x 1	01	01	00
Assistant Bursar UE x 1	01	01	00
Works Engineer UE x 2	01	01	00
Garden Supervisor UE x 1	01	01	00
<b>Secondary</b>			
Sub Warden UMN 3	03	03	00
Audit Assistant U MN 2	02	02	00
Works Supervisor UNN 2	01	01	00
Technical Officer UMT 1	01	01	00
Management Assistant UMN 1	48	40	08
Library Information Assistant UMN 1	07	06	01
Works Supervisor (Civil) UMT 1	01	01	00
Management Assistant (Book Keeper) UMN 1	02	02	00
Management Assistant (Shroff) UMN 1	02	01	01
Management Assistant (Store-Keeper) UMN 1	02	02	00
<b>Primary</b>			
Library Assistant UPL 1	06	06	00
Driver UPL 3	11	10	01
Electrician UPL 3	02	01	01
Plumber UPL 3	01	01	00
Machine Operator UPL 3	03	02	01
Works Attendant UPL 1	32	32	00
Labourer (Gardening) UPL 1	02	02	00
Mason UPL 3	01	00	01
Laboratory Attendant UPL 2	01	00	01
Carpenter UPL 3	01	01	00
<b>Grand Total</b>	<b>144</b>	<b>126</b>	<b>18</b>

\* These posts have been provided by suppressing Senior Assistant Internal Auditor Posts.

## Personnel Estimate of the Academic Staff as at 31.12.2021

Designation	Approved Cadre	No. of Employees Currently Serving	No. of Vacancies
<b>Senior</b>			
Venerable Mahopadyaya Thero	01	01	00
Professor	05	00	05
Librarian	01	00	01
Senior Professor	57	03	04
Professor		09	
Associate Professor		02	
Senior Lecturer		02	
Lecturer		20	
Lecturer (Probationary)		08	
Lecturer (Probationary)		09	
Senior Assistant Librarian	01	01	00
<b>Tertiary</b>			
Academic Assistant (Instructor)	02	01	01
<b>Grand Total</b>	<b>67</b>	<b>56</b>	<b>11</b>

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

### Promotional Programmes, Seminars and Work Shops for the Staffs

A Workshop was conducted for 65 members of the Academic / Non-academic Staffs of this University in the year 2021.

	Date	Workshop	Institution	Number of Officers Participated	Amount incurred for the Workshop Rs.
1	22.04.2021	Actions that should be taken to upgrade the Buddhist and Pali University of Sri Lanka within the Rankings of the University.	At the Buddhist and Pali University of Sri Lanka	65	280,25.00

### Recruitment of Trainees

A Practical Training was provided for 20 students, who followed Courses on Computer, English and Secretary Practice at National Apprenticeship and Industrial Training Authority, Vocational Training Centres of the National Youth Services Council and the Zonal Computer Resources Centre of Homagama Central College.

### Details of the Participants in the External Courses in the Year 2021 and the Amounts Incurred for the Courses

	Date	Workshop / Course	Institution	Officers Participated	Designation	Amount Incurred for the Workshop (Rs.)
1	2021.11.11 /14/15/17/ 19/20	Seminar on Sri Lanka Public Sector Accounting Standards (SLPSAs 11-20) and IT related	Association of Public Finances Accountants of Sri Lanka (APFASL)	Mr. M.A.V.S Gunawardene Mrs. H.A.P.P. Karunaratne Mrs. M.K.D.D.N. Priyadarshani	Bursar Senior Assistant Bursar Assistant Internal Auditor	Free of Charge

		Subjects.		Mrs. J.C. Thilagani	Assistant Bursar	
	2021.12.12	Certificate Course in Web Application Design and Development	National Institute of Bussiness Management (NIBM)	Mr. P.S. Thilakarathne	Management Assistant	108,000.00
				Mr. Samak Deshapriya	Management Assistant	
				Miss. T.D.U. Ranasinghe	Management Assistant	

**Utilization of Vehicles – 2021**

		Milleage (in km)	Amount of fuel Consumed /Allocated (Litres)	Total Expenses for Fuel	Total Expenses for Repairs and Maintenance (Rs.)	Average Consumption per Litre (km)	Average Fuel Expenses for 1 km (Rs.)	Average Expenditure for Repairs and Maintenance for 1 km (Rs.)
	<b>Vehicles allocated for normal duties of the University</b>							
1.	NC 4154	2737	990	108400	-	2.764646	39.60541	-
2.	NB 2829	9080	1287	142938	73576.91	1.055167	15.74207	8.103183921
3.	NA 4493	10755	1597	175828	8580.49	6.734502	16.34849	0.79781404
4.	NA 9485							
5.	KS 4133	9415	1787	315967	38178.57	5.268607	33.55996	4.055079129
6.	KC 5084	7346	1034	177285	85838.98	7.04449	24.3354	11.68513204
7.	QB 2067	296	23.2	3178.40	600	12.75862	10.73784	2.027027027
8.	250 7415	1073	203.5	22513	10130	5.272727	20.98136	9.44082013
9.	58 0718	1298	236	25540	39140.67	5.5	19.67643	30.15459938
10.	18 4060	The vehicle had been handed over to the German Technical Training Institute for repairs and it was not in operation during the relevant year.						
	<b>The vehicles allocated for the Officers of the University</b>							
11.	CAI 1736							
12.	CAM 5412	3651	448	83205	182575.32	8.149554	22.78965	50.00693509
13.	KR 7529							
14.	KO-4852	-	97	18139	-	-	-	-

## Utilization of Equipment

## Performance – Utilization of Equipment – From 01.01.2021 up to 31.12.2021

Equipment	Number of equipment	Fuel Consumption				Amount incurred (Rupees)	Number of hours travelled	Amount incurred for 1 hour (Rupees)	Amount Consumed per 1 hour (litres)
		Diesel (Litres)	Petrol (Litres)	2 T (Litres)	DS 40 (Litres)				
Generater (Hostel premises)	01	750L				Rs. 81,850.00	90.00	909.44	8.33
Generater (Administrative premises)	01	600L				Rs. 65,550.00	90.00	728.33	6.66
<b>Sub Total</b>		<b>1350L</b>				<b>Rs. 147,400.00</b>			

### Venerable Mahopadyaya Theros served in the University

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

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

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

	Name	Designation	Date of Appointment	Date of Termination of the Service
01	Dr. Venerable Kakkapalliye Anurudhdha Thero	Venerable Competent	08.08.1996	31.12.1996

	(Appointed by His Excellency the President)	Authority		
02	Dr. Venerable Horana Vajiragnana Nayaka Thero *	Venerable Competent Authority	15.01.1997	23.02.1997
03	Professor Venerable Kumburugamuwe Vajira Thero (appointed by the President in terms of Section 10 of the Buddhist and Pali University Act of Sri Lanka No. 74 of 1981.)	Venerable Mahopadyaya Thero	24.02.1997	28.10.1998
04	Doctor Venerable Meegoda Pannaloka Thero (appointed by the Secretary of the Ministry)	Venerable Mahopadyaya Thero (Acting)	25.11.1998	20.01.1999
05	Professor P. Wilson (appointed by Hon. Richard Pathirana, Minister of Education as per the Gazette Extraordinary bearing No. 1063/9 dated 20 January)	Competent Authority	20.01.1999	30.09.1999
06	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	01.10.1999	20.09.2002
07	Dr. Venerable Thumbulle Sri Seelakkhanda Nayaka Thero *	Venerable Mahopadyaya Thero	21.09.2002	20.09.2005
08	Professor Venerable Wegama Piyarathana Thero *	Venerable Mahopadyaya Thero	21.09.2005	20.09.2008
09	Professor Chandra Wickramagama (appointed by the Ministry)	Mahopadyaya Thero (Acting)	24.09.2008	28.10.2008
10	Professor Venerable Ittademaliye Indasara Thero *	Venerable Mahopadyaya Thero	29.10.2008	30.10.2011
11	Professor Venerable	Venerable	31.10.2011	30.10.2014

	Ittademaliye Indasara Thero *	Mahopadyaya Thero		
12	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2014	30.10.2017
13.	Professor Venerable Gallelle Sumanasiri Thero *	Venerable Mahopadyaya Thero	31.10.2017	30.10.2020
14.	Professor Venerable Neluwe Sumanawansa Thero	Venerable Mahopadyaya Thero (Attending to Duties in Post)	With effect from 02.11.2020	-

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

## Calendar of Meetings – Year 2021

Month	Administrative Council	The Senate	Board of the Faculty of Graduate Studies	Faculty Board Meetings		Finance Committee	Institutional Procurement Committee	Minor Procurement Committee		Gifts and Scholarship Committee	Information Technology Committee	Workshop on Pali and Sinhala Dictionary Compilation
				Faculty of Buddhist Studies	Faculty of Language Studies			First Time	Second time			
	1.30 p.m.	2.00 p.m.	9.00 – 12.00 a.m.	9.00 a.m. 1.00 p.m.	9.00 a.m. 1.00 p.m.	2.30 p.m.	4.00 p.m.	9.30 a.m.	9.30 a.m.	1.30 p.m.	9.30 a.m.	11.30 a.m.
January	26	12	27	20	20	7	27	5	22	-	5	On Wednesdays of Each Month
February	23	9	24	17	17	11	25	2	22	-	-	
March	30	9	24	17	17	12	25	2	26	-	2	
April	27	6	21	28	28	8	29	5	23	-	-	
May	25	11	25	19	19	6	28	4	21	-	4	
June	29	8	23	16	16	10	25	1	25	-	-	
July	27	13	21	28	28	8	29	6	26	-	7	
August	31	10	25	18	18	12	26	3	20	24	-	
September	28	14	22	15	15	9	30	7	24	-	1	
October	26	12	13	27	27	7	28	1	22	-	-	
November	30	9	24	17	17	11	25	2	26	-	3	
December	28	14	22	15	15	9	30	7	27	-	-	

## Annual Report 2021

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

## Cost for Students

### Cost per Student for 5 years

Year	2017	2018	2019	2020	2021
Cost Rs.	838,685/-	814,467	851,175	946,446	881,763

### Payment of Bursaries in the year 2020– Amount of Instalment – Rs. 4000/- per one Student

Payment of Bursaries				
First Year - 2021/2022				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
14.03.2022	First Year	160	01	640,000.00
08.04.2022	First Year	160	02	640,000.00
23.05.2022	First Year	160	03	640,000.00
20.06.2022	First Year	160	04	640,000.00
18.07.2022	First Year	160	05	640,000.00
22.08.2022	First Year	160	06	640,000.00
22.09.2022	First Year	160	07	640,000.00
21.10.2022	First Year	160	08	640,000.00
21.11.2022	First Year	160	09	640,000.00
12.12.2022	First Year	160	10	640,000.00

Second Year – 2020/2021				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
14.03.2022	Second Year	158	11	632,000.00
08.04.2022	Second Year	158	12	632,000.00
23.05.2022	Second Year	158	13	632,000.00
20.06.2022	Second Year	158	14	632,000.00
18.07.2022	Second Year	158	15	632,000.00
22.08.2022	Second Year	158	16	632,000.00

22.09.2022	Second Year	158	17	632,000.00
21.10.2022	Second Year	158	18	632,000.00
21.11.2022	Second Year	158	19	632,000.00
12.12.2022	Second Year	158	20	632,000.00

<b>Third Year – 2020/2021</b>				
<b>Payment Due Date</b>	<b>Year</b>	<b>Number of Students</b>	<b>Instalment</b>	<b>Amount (Rs.)</b>
14.03.2022	Third Year	98	21	392,000.00
08.04.2022	Third Year	98	22	392,000.00
23.05.2022	Third Year	98	23	392,000.00
20.06.2022	Third Year	98	24	392,000.00
18.07.2022	Third Year	98	25	392,000.00
22.08.2022	Third Year	98	26	392,000.00
22.09.2022	Third Year	98	27	392,000.00
21.10.2022	Third Year	98	28	392,000.00
21.11.2022	Third Year	98	29	392,000.00
12.12.2022	Third Year	98	30	392,000.00

<b>Fourth Year – 2018/2019</b>				
<b>Payment Due Date</b>	<b>Year</b>	<b>Number of Students</b>	<b>Instalment</b>	<b>Amount (Rs.)</b>
14.03.2022	Fourth Year	37	31	148,000.00
08.04.2022	Fourth Year	37	32	148,000.00
23.05.2022	Fourth Year	37	33	148,000.00
20.06.2022	Fourth Year	37	34	148,000.00
18.07.2022	Fourth Year	37	35	148,000.00
22.08.2022	Fourth Year	37	36	148,000.00
22.09.2022	Fourth Year	37	37	148,000.00
21.10.2022	Fourth Year	37	38	148,000.00
21.11.2022	Fourth Year	37	39	148,000.00
12.12.2022	Fourth Year	37	40	148,000.00

**Payment of Bursaries in the year 2021– Amount of Instalment – Rs. 5000/- per one Student**

<b>Payment of Mahapola Scholarship</b>				
<b>First Year – 2021/2022</b>				
<b>Payment Due Date</b>	<b>Year</b>	<b>Number of Students</b>	<b>Instalment</b>	<b>Amount (Rs.)</b>
14.03.2022	First Year	40	1	200,000.00
08.04.2022	First Year	40	2	200,000.00
23.05.2022	First Year	40	3	200,000.00
20.06.2022	First Year	40	4	200,000.00
18.07.2022	First Year	40	5	200,000.00
22.08.2022	First Year	40	6	200,000.00
22.09.2022	First Year	40	7	200,000.00
21.10.2022	First Year	40	8	200,000.00
21.11.2022	First Year	40	9	200,000.00
12.12.2022	First Year	40	10	200,000.00

<b>Second Year - 2017/2018</b>				
<b>Payment Due Date</b>	<b>Year</b>	<b>Number of Students</b>	<b>Instalment</b>	<b>Amount (Rs.)</b>
14.03.2022	Second Year	40	11	200,000.00
08.04.2022	Second Year	40	12	200,000.00
23.05.2022	Second Year	40	13	200,000.00
20.06.2022	Second Year	40	14	200,000.00
18.07.2022	Second Year	40	15	200,000.00
22.08.2022	Second Year	40	16	200,000.00
22.09.2022	Second Year	40	17	200,000.00
21.10.2022	Second Year	40	18	200,000.00
21.11.2022	Second Year	40	19	200,000.00
12.12.2022	Second Year	40	20	200,000.00

<b>Third Year - 2019/2020</b>				
<b>Payment Due Date</b>	<b>Year</b>	<b>Number of Students</b>	<b>Instalment</b>	<b>Amount (Rs.)</b>
14.03.2022	Third Year	25	21	125,000.00
08.04.2022	Third Year	25	22	125,000.00
23.05.2022	Third Year	25	23	125,000.00

20.06.2022	Third Year	25	24	125,000.00
18.07.2022	Third Year	25	25	125,000.00
22.08.2022	Third Year	25	26	125,000.00
22.09.2022	Third Year	25	27	125,000.00
21.10.2022	Third Year	25	28	125,000.00
21.11.2022	Third Year	25	29	125,000.00
12.12.2022	Third Year	25	30	125,000.00

Fourth Year – 2018/2019				
Payment Due Date	Year	Number of Students	Instalment	Amount (Rs.)
14.03.2022	Fourth Year	11	31	55,000.00
08.04.2022	Fourth Year	11	32	55,000.00
23.05.2022	Fourth Year	11	33	55,000.00
20.06.2022	Fourth Year	11	34	55,000.00
18.07.2022	Fourth Year	11	35	55,000.00
22.08.2022	Fourth Year	11	36	55,000.00
22.09.2022	Fourth Year	11	37	55,000.00
21.10.2022	Fourth Year	11	38	55,000.00
21.11.2022	Fourth Year	11	39	55,000.00
12.12.2022	Fourth Year	11	40	55,000.00

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

## Provision Allocated for the University from 1987 to 2021

Year	Recurrent Provsion in Million	Capital Provision in Million
1987	0.37	0.02
1988	0.35	0.05
1989	0.39	0.01
1990	0.65	0.004
1991	0.72	0.31
1992	0.82	0.32
1993	1.04	0.08
1994	1.20	0.09
1995	1.28	0.20
1996	1.22	0.43
1997	1.37	2.0
1998	1.67	1.37
1999	1.78	0.51
2000	1.87	0.49
2001	2.30	0.38
2002	22.10	7.00
2003	27.74	11.39
2004	30.50	69.913
2005	38.00	180.00
2006	58.50	180.00
2007	66.80	133.00
2008	68.90	130.00
2009	79.34	127.50
2010	82.17	142.50
2011	83.50	161.184
2012	119.3	100.5
2013	134.770	80.00
2014	165.48	113.00
2015	222.06	115.00
2016	247.04	86.00
2017	272.06	100.00
2018	314.50	108.00
2019	433.00	280.00
2020	454.00	107.50
2021	417.00	101.00

## Capital Expenditure 2021

Recurrent and Capital Expenditure of the University (Rs.)					
	2017	2018	2019	2020	2021
<b>Recurrent Expenditure</b>	302,508,582	351,070,337	497,113,479	455,126,811	417,000.00
<b>Capital Expenditure</b>	43,566,711	70,286,468	241,556,403	90,312,144	101,000.00

## Particulars regarding the Recurrent Expenditure

Item	2020	2021
(a) Personnel emoluments	372,705,968	399,113.00
(b) Travelling Expenditure Local/Abroad	247,697	1,537,000.00
(c) Supplies	11,257,643	17,836,000.00
(d) Maintenance	8,319,126	17,387,000.00
(e) Services - Contractual Services	36,336,052	305,257,000
(f) Others	26,260,325	47,600,000.00
<b>Total</b>	<b>455,126,811</b>	<b>390,016,113</b>

## In the Year 2021

Object	Estimate (Rs.)	Expenditure (Rs.)	Saving / Surplus Amount (Rs.)
(a) Recurrent Expenditure (Including Extra Provision)	433,000,000	497,113,479	(64,113,479)
(b) Capital Expenditure	*280,000,000	241,556,403	38,443,597
<b>Total</b>	<b>713,000,000</b>	<b>738,669,882</b>	<b>(25,669,882)</b>

## In the Year 2021

Object	Estimate (Rs.)	Expenditure (Rs.)	Saving / Surplus Amount (Rs.)
(a) Recurrent Expenditure (Including Extra Provisions)	489,497,000	455,126,811	34,370,189
(b) Capital Expenditure	107,500,000	90,312,144	17,187,856

<b>Total</b>	596,997,000	545,438,955	51,558,045
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\* Even though a sum of Rs. 280 million had been approved for the year 2021, the total provision had not been released by the General Treasury in cash.

### **Report on the Future Prospects based on the Sustainable Development**

- The Medicinal Crop Cultivation Programme launched by the Presidential Secretariat was started in the year 2020 and it has been planned to establish more Medicinal Crops in the year 2021 as well.
- Arrangements are being made to further activate the tree planting programmes as well as planting flower and horticultural crops in the hostel premises with the involvement of the student community in cultivation activities and to continue the activities further with the provision of necessary compost fertilizer and necessary support.
- It has been scheduled to prepare planting materials within the University by the end of this year for the benefit of the Community of the University and to provide those planting materials to plant inside the University.
- In addition, work is being done to beautify the access road of the university using ornamental plants.
- The Homagama Police will be selected as a strategy of developing friendship between the University and the other public institutions and arrangements are being made to beautify the Police Station by providing the necessary knowledge and technical know-how as well as the planting materials available at the University.
- Awareness programmes on sustainable development goals were implemented in the year 2020 for all the academic and non-academic staffs and steps were taken to develop the knowledge and skills of the University community on the sustainable development goals.

- All Divisions are planning to implement the 2021 Action Plan to achieve the Sustainable Development Goals and Indicators.
- It has been planned to provide uninterrupted services by the University with the proper implementation of health care systems in compliance with the Covid-19 health recommendations to ensure the continuity of the University and to improve the health care systems and safe hygienic practices within the University to ensure the protection for the entire community of the University and to continue the proper functioning of the university in the year 2021.
- Arrangements are being made to improve the facilities required for the operation in relation to goods and services as well as academic activities in the University using modern technology through online methods and to perform a quality and efficient service in the access to library services and in the financial division, internal examination division as well as in the external examination division.
- Measures are being taken to maintain the University as a beautiful and an attractive place by combining landscape horticulture as well as greening elements for the development and design of all the buildings and thereby to create an unrestricted office environment for the university community. Under this Programme, landscape horticultural activities and rigid beautification techniques have been planned to be implemented in the university during the year 2021.
- It is anticipated to renovate the student hostel premises in the year 2021 in order to improve the learning environment and sanitary activities of the students' community. It aims at providing basic hostel facilities required by students, who would be the future scholars produced by the University.
- It has been planned to continuously maintain and develop the annual potted plant materials and tree plantation in the University.

- A shoot of the Sacred Jaya Sri Maha Bodhi was planted in the academic premises and handed over to each Division for daily maintenance. Through this, measures have been taken to improve the spiritual qualities of the academic and non-academic staffs.
- The existing residential facilities at the University are upgraded annually and incurring of capital for the construction of new buildings has been limited due to CoViD - 19 pandemic prevailing in the country. However, the number of students enrolling for academic activities has been increased and arrangements have been made to use bunk beds for the existing hostels to accommodate them. Arrangements have been made to obtain those beds as steel products as a contribution in the conservation of forests to a certain extent.
- It has been scheduled to build the Hostel for foreign students that is being constructed within the hostel premises of the University with a central courtyard. This has been done to prevent echoes within the Hostel. Moreover, arrangements have also been made to construct the hostel providing necessary ventilation, sunlight and attractiveness.

Works Engineer

Gardener

## Foreign Affiliated Institutions – 2021

1. **Buddhist and Pali College of Singapore**  
30, Jalan Eunus, Singapore, 419495
2. **Samdhi Vihara at Shah Alam (The Buddhist Institute)**  
Selangor, 72, Jalan Kucai Dua, Taman Lian Hoe, 58000, Kuala Lumpur, Malaysia.
3. **Persatuan Sasana Abhiwurdhi Wardhana Maha Vihara - Malaysia**  
Buddhist Maha Vihara, 123, Jalan Berhala Brickfields, 50470 Kuala Lumpur, Malaysia.
4. **Pagoda Phat Hue - Germany (Buddhist Wisdom)**  
Pagoda Phat Hue Hanauer 443, 60314, Frankfurt Am Main, Germany
5. **Dhammzentrum Nyanaponika - Austria (Europe)**  
Auhofstrasse 78, A- 1130 Vienna, Austria (Europe)
6. **Compassian Buddhite Institute,**  
BTS Complex, Kadalpur, Raozan, Chittagong, 4340, Bangladesh
7. **Danggook Buddhist Chaonbop College - Korea**  
830- 58, Beomil 2 dong, Dong- gu, Busan, Republic of Korea
8. **Buddhist and Pali College - USA**  
3401 N4th treet, Minneapolis, MN 55412, USA
9. **International College of Buddhist Studies - UK**  
309 - 311, Kingsbury Road, London Nwg 9 PE, United Kingdom
10. **Dharma Vijaya Buddhist Vihara, Inc - Los Angeles**  
1847 Crenshaw Blvd, Los Angeles, CA 90019
11. **Head of Scotlant's Buddhist Vihara - UK**  
Caldercuilt Road, Maryhill Park, Glasgow, G20 6AD, UK
12. **Aloka Vihara Foundation Limited of Hong Kong**  
3/F, 223 Sai Yee Street, Prince Edward Kowloon, Hong Kong-
13. **Institute of Buddhist & Pali college of Japan**  
Zentoin Temple, 17/19, Hanchio Hachioji,  
Tokyo, 192-0066,  
Japan.

# Final Accounts

**The Buddhist and Pali University of Sri Lanka**  
**Financial Statements**  
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## **Our Vision**

To be the Foremost  
and the Most Excellent  
Buddhist University in the World.

## **Statement of the Mission**

***(The Noble Eightfold Path may exist forever)***

“Bestowing the World with Versatile Buddhist Missionaries and Scholars capable of promoting and fostering in Sri Lanka as well as in Foreign Countries the Philosophy of Life, which is perspicuous by the Dhamma of the Lord-Buddha and well disciplined with the influence of the Buddhist Doctrine, Pali Language and the Wisdom achieved on the related Subjects and perfected with different Skills”

## Statement of Accountability Pertaining to the Financial Statements

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

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

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

### Statement of Accountability of the Governing Council

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

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

**The Buddhist and Pali University of Sri Lanka**  
**The Statement of Financial Performance**  
**for the Year Ended on 31 December 2021**

Description	Notes	2021	2020
<b><u>Income</u></b>		<b>Rs.</b>	<b>Rs.</b>
<b>State donations for recurrent expenditure</b>	<b>03</b>	417,000,000	445,499,000
<b>Income earned by the University</b>			
Income earned by the Internal Students	<b>04</b>	2,330,423	4,638,487
Investment Income and interest for Loans	<b>05</b>	4,758,838	7,515,703
Miscellaneous receipts	<b>06</b>	673,026	1,959,556
External Projects - Income	<b>07</b>	15,470,587	41,771,287
<b>Total Income</b>		<b>440,232,874</b>	<b>501,384,033</b>
<b><u>Less - Expenses</u></b>			
Personal Emoluments	<b>08</b>	378,615,505	372,705,968
Travelling Expenses	<b>09</b>	32,274	247,697
Supplies	<b>10</b>	9,722,131	11,257,643
Maintenance Expenses	<b>11</b>	11,828,937	8,319,126
Services	<b>12</b>	39,634,989	36,336,052
Others	<b>13</b>	35,715,108	26,260,325
External Project Expenses	<b>07</b>	11,765,149	35,372,123
<b>Total Expenditure</b>		<b>487,314,093</b>	<b>490,498,934</b>
Amortization / Capital Adjustments	<b>14</b>	89,366,221	94,335,852
Less - Depreciation		(89,560,440)	(95,194,136)
Surplus/Deficit		<b>(47,275,438)</b>	<b>10,026,815</b>

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

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

**The Buddhist and Pali University of Sri Lanka**  
**Statement of the Financial Position**  
**as at 31 December 2021**

Description	Notes	2021	2020
		Rs.	Rs.
<b>Assets</b>			
<b><u>Non – Current Assets</u></b>			
Property, Plant and Equipment	15	1,370,591,844	1,445,406,409
		<b>1,370,591,844</b>	<b>1,445,406,409</b>
Skills Development	16	5,668,991	7,239,726
Works in Progress	17	157,205,910	69,775,469
Investments	18	134,056,992	111,362,162
		<b>1,667,523,737</b>	<b>1,633,783,766</b>
<b><u>Current Assets</u></b>			
Balance stock at the stores	19	5,423,927	7,088,923
Stock of Publications	20	1,696,959	1,713,925
Short-term investments	21	8,527,693	6,836,311
Employee Loans and Miscellaneous Advances	22	9,669,653	11,119,407
Miscellaneous deposits	23	592,550	492,550
Capital Advances	24	14,739,685	14,599,685
Interests receivable	25	3,123,734	3,568,075
Payments in advance	26	1,031,159	1,256,101
Cash and Cash equivalents	27	61,688,818	40,830,197
		<b>106,494,178</b>	<b>87,505,174</b>
<b>Total Assets</b>		<b>1,774,017,915</b>	<b>1,721,288,940</b>
<b><u>Equity and Liabilities</u></b>			
<b><u>Net Assets / Equity</u></b>			
Capital Donations spent		1,017,135,063	989,133,222
Capital Donations unspent	28	53,650,607	17,235,969
Asset revaluation reserve	-	610,479,282	610,479,282
Capital Donations	29	159,286,138	175,996,663
Accumulated Balance	-	(356,512,413)	(328,078,637)
		<b>1,484,038,677</b>	<b>1,464,766,499</b>
<b>Reserves</b>			
Reserved Funds	30	76,248,198	80,852,045

<b>Non-current Liabilities</b>			
Allocation for Service Gratuities	31	112,221,401	94,410,664
		<b>188,469,599</b>	<b>175,262,709</b>
<b>Current Liabilities</b>			
Deferred Income	32	23,634,845	1,544,287
Deposits	33	5,490,663	4,777,206
Retentions on Contracts	34	11,412,254	9,136,337
Miscellaneous Creditors	35	537,975	110,739
Accrued Expenses	36	16,331,362	10,393,511
Accrued Expenses – External Projects	37	44,102,540	55,297,652
<b>Total Equities and Liabilities</b>		<b>101,509,639</b>	<b>81,259,732</b>
		<b>1,774,017,915</b>	<b>1,721,288,940</b>

M.A.V.S. Gunawardena  
Bursar  
24.02.2022

R.A. Piyaratne  
Registrar

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

Professor Venerable Neluwe Sumanavansa Thero  
Mahopadhyaya Thero  
(Attending to duties in the Post)  
The Buddhist and Pali University of Sri Lanka  
24.02.2022

Member of the Governing Council

1. Senior Lecturer, Ilukewela Dhammarathana Thero
2. Mrs. T.K.W.T.V. Premaratne

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

**The Buddhist and Pali University of Sri Lanka**  
**Statement of Changes in Net Assets / Equity for the year ended 31 December 2021**

	2021		Capital Donations of the Government (Vehicles)	Revaluation Reserve (Rs.)	Capital Donations (Rs.)	Accumulated Fund (Rs.)	Total (Rs.)
	Capital Donations spent (Rs.)	Capital Donations Unspent (Rs.)					
<b>Balance as at 01.01.2020</b>	957,526,438	15,048,113	1,738,505	610,479,282	192,888,212	(338,105,452)	1,439,575,098
Income / collections during the year	-	92,500,000	-	-	84,649	-	92,584,469
Expenditure during the Year	90,312,144	(90,312,144)	-	-	-	-	-
Amortization Adjustments	(75,621,150)	-	(1,738,505)	-	(16,976,198)	-	(94,335,853)
Adjustments in the previous year	17,225,517	-	-	-	-	-	17,225,517
Adjustments of Publication Stocks	(309,727)	-	-	-	-	-	(309,727)
Surplus (Deficit) in the year 2020	-	-	-	-	-	10,026,815	10,026,815
<b>Balance as at 01.01.2021</b>	<b>989,133,222</b>	<b>17,235,969</b>	-	<b>610,479,282</b>	<b>175,996,663</b>	<b>(328,078,637)</b>	<b>1,464,766,496</b>
<b>Income / collections during the year</b>	-	137,000,000	-	-	75,880	-	137,075,880
Expenditure during the Year	100,585,362	(100,585,362)	-	-	-	-	-
Amortization Adjustments	(72,579,815)	-	-	-	(16,786,405)	-	(89,366,220)
Adjustments in the previous year	-	-	-	-	-	18,841,662	18,841,662
Adjustments of Publication Stocks	(3,706)	-	-	-	-	-	(3,706)
Surplus / (Deficit) in the year 2021	-	-	-	-	-	(47,275,438)	(47,275,438)
	<b>1,017,135,063</b>	<b>53,650,607</b>	-	<b>610,479,282</b>	<b>159,286,138</b>	<b>(356,512,413)</b>	<b>1,484,038,677</b>

## The Buddhist and Pali University of Sri Lanka

## Cash Flow Statement for the year ended on 31 December 2021

	2021		2020	
	Rs.	Rs.	Rs.	Rs.
<b><u>Operational Activities</u></b>		(47,275,438)		10,026,814
Surplus for the Year (Deficit)				
<b><u>Adjustments for Non-Financial Items</u></b>				
Provision for Depreciation in the Year	87,175,539	-	91,576,755	
Annual Depreciation for skills Development	2,440,561	-	3,617,382	
Provision for Gratuity	20,909,121	-	6,928,290	
Adjustment for publication Stocks	(3,706)	-	(309,727)	
Adjustments for Profit – Accumulated Balance of the previous Year	18,841,662	-	-	
Writing off the Provision for Depreciation of the Year	(89,366,221)	-	(94,335,852)	
Investment Income	(4,601,626)	-	(7,402,019)	
Income earned from Property	(7,410)	-	(106,796)	
Interest for Loans and Advances	(157,212)	-	(113,684)	
<b><u>Working Capital Changes</u></b>				
Balance Stock at the Stores	1,664,996	-	(1,385,085)	
Stock of Publications	16,966	-	442,387	
Short-term Investments	(1,691,382)	-	(12,080,000)	
Employee Loans and Advances	1,449,754	-	(8,051,298)	
Miscellaneous Deposits	(100,000)	-		
Capital Advances	(140,000)	-		
Interest Receivable	444,342	-	1,108,421	
Income Receivable	-	-	10,000	
Pre-payments	224,942	-	713,616	
Deffered Income	22,090,558	-	(15,389,363)	
Deposits	713,457	-	677,550	
Retentions on Contracts	2,275,917	-	(5,425,116)	
Miscellaneous Creditors	427,236	-	(313,436)	
Accrued Expenses	(5,257,260)	-	23,177,611	

<b>Payment of Gratuities</b>	<b>(3,098,384)</b>	<b>-</b>	<b>(3,799,728)</b>	
<b>Net Cash Flow generated from Operational Activities</b>	<b>54,251,850</b>	<b>54,251,850</b>	<b>(20,460,092)</b>	<b>(20,460,092)</b>
<b><u>Investment Activities</u></b>				
Acquisition of Property, Plant and Equipment	(12,285,095)		(269,923,942)	
Work in progress	(87,430,441)		180,570,472	
Investing Money	(22,694,830)		7,713,395	
Skills Development	(869,826)		(1,929,771)	
Investment Income	4,601,626		7,402,019	
Income from Property	7,410		106,796	
Interest for Loans and Advances	157,212		113,684	
<b>Net Cash Flow generated from Investment Activities</b>	<b>(118,513,944)</b>	<b>(118,513,944)</b>	<b>(75,947,347)</b>	<b>(75,947,347)</b>
<b><u>Financial Activities</u></b>				
Capital Donations	137,000,000		92,500,000	
Reserve Funds	(4,603,847)		4,909,671	
<b>Net Cash Flow generated from Financial Activities</b>	<b>132,396,153</b>	<b>132,396,153</b>	<b>97,409,671</b>	<b>97,409,671</b>
<b>Net Increase/Decrease in Cash and Cash Equivalents</b>		<b>20,858,621</b>		<b>11,029,046</b>
<b>Balance of Cash and Cash Equivalents at the beginning of the Year.</b>		<b>40,830,197</b>		<b>29,801,153</b>
<b>Balance of Cash and Cash Equivalents at the end of the Year</b>		<b>61,688,818</b>		<b>40,830,199</b>

Bursar  
23.02.2022

**The Buddhist and Pali University of Sri Lanka**  
**Statement of Comparison of Estimated and Actual Values – 2021**

<b>Actual Income and Expenditure (Rs.)</b>	<b>Particulars</b>	<b>Final Estimate (January – December)</b>	<b>First Estimate (January – December)</b>	<b>Difference between the First Estimate and Actual Information (Rs.)</b>
	<b>Income</b>			
417,000,000	Recurrent Income	514,000,000	514,00,000	(97,000,000)
7762287	Other Income	11,026,800	11,026,800	(3,264,513)
15470587	Income from External Projects	78,899,000	78,899,000	(63,428,413)
440232874	<b>Grand Total</b>	<b>603,925,800</b>	<b>603,925,800</b>	<b>(163,692,926)</b>
	<b>Expenditure</b>			
378,615,505	Personnel Emoluments	399,113,000	399,113,000	20,497,495
32,274	Travelling expenses	1,537,000	1,537,000	1,504,726
9,722,131	Supplies	17,836,000	17,836,000	8,113,869
11,828,937	Maintenance Expenses	17,387,000	17,387,000	5,558,063
39,634,989	Contractual Services	30,527,000	30,527,000	(9,107,989)
35,715,108	Others	47,600,000	47,600,000	11,884,892
11,765,149	Income from External Projects	39,202,748	39,202,748	27,437,599
487,314,293	<b>Grand Total</b>	<b>553,202,748</b>	<b>553,202,748</b>	<b>65,888,655</b>
(47,081,219)	Surplus / Deficit	50,723,052	50,723,052	(97,804,271)

**The Buddhist and Pali University of Sri Lanka**  
**Notes to be read as a part of the Financial Statements**  
**for the Year ended on 31 December 2021**

**01) Accounting Policies**

**1.1.1 Reporting Entity**

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

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

The University, where local lay and clergy students as well as foreign clergy students are following Degree Courses, is comprised of three Faculties, namely, Faculty of Buddhist Studies, Faculty of Language Studies and Faculty of Post Graduate Studies. Students are consistently encouraged by the University to follow the Post Graduate Degrees and to conduct Researches.

**1.1.2 Objectives of the University**

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

- I. Training of Scholars on the Buddhism and on the rules of discipline for the priesthood for publicizing the Religion of Buddhism in Sri Lanka as well as in foreign countries and for fostering the Buddhist missionary activities;
- II. Promoting the Education of Pali Language, Buddhist Culture and Buddhist Philosophy in Sri Lanka as well as in foreign countries and

uplifting such educational activities to suit the current trends in the World;

- (a) Buddhism and Pali Language in Piriven, Schools and similar Institutions;
- (b) Provision of facilities required for the maintenance and the improvement of the moral conduct and mental discipline of Pupil Monks and all the male lay students; and
- (c) Any other matter related to the above matters or incidental thereto.

### **1.1.3 Granting Approval for the issuance of the Accountability for the Financial Statements**

- (a) The Governing Council is accountable for the Financial Statements and the Governing Council granted the approval on 22 February 2022 to issue Financial Statements of the Buddhist and Pali university of Sri Lanka for the year ended 31<sup>st</sup> December 2021.
- (b) **Financial Period**  
The 12-month period from 01 January 2021 to 31 December 2021 is the financial period of the Buddhist and Pali University of Sri Lanka.

### **1.1.4 Basis of Preparation**

#### **(a) Statement of Conformity**

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

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

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

- Circulars of the Department of Public Enterprises issued by the General Treasury.

**(b) Basis of Accounting**

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

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

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

**(d) Going Concern**

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

**(e) Comparative Information**

Information related to the previous Accounting period has also been revealed along with the information of the Current year with the objective of providing a higher understanding in the utilization of Financial Statements and to improve the ability of making comparisons. The Statement of Financial Performance of the current year has been forwarded as a summary and detailed information have been submitted by Notes.

**(f) Materiality and Aggregation**

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

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

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

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

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

#### **1.1.5 Revenue Recognition**

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

#### **1.1.6 Property, Plant and Equipment and their Valuation**

##### **1.1.6.1 Recognition of Assets**

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

- (a) Assets such as property, plant and equipment are recorded at the value after deducting cost from the accumulated depreciation.
- (b) These assets are stated including the cost of purchasing these assets or the cost for construction and the basic expenses incurred for that purpose.

### 1.1.6.2 Depreciation of Assets

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

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

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

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

### 1.1.6.3 Revaluation of Assets

The Revaluation surplus is transferred to revaluation reserve Account after stating the revalued assets as non-current assets. Revaluation of property, plant and equipment is carried out by the Government Valuation Department and valuation has not yet been carried out by the Department due to the prevailing pandemic situation.

#### 1.1.6.4 Vehicles provided by the General Treasury and the Ministry

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

The University had received two vehicles bearing Numbers, KO-4474 and KC-5084 donated by the Presidential Secretariat on 23 December 2019 and the registration of the Department of Motor Traffic has not yet been received to transfer the ownership of the two vehicles to the University in the current year.

Revaluation of vehicles is carried out by the Government Valuation Department and valuation has not yet been carried out by that Department due to the prevailing pandemic situation.

#### 1.1.7 Work in Progress

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

The accumulated cost of the below mentioned projects that are in progress and commenced in each year as at the end of the year 2021 are mentioned below.

Year of Commencing Construction	Project	Amount (Rs.)
2017	Construction of the Official Quarters II of the Sub-warden	10,272,523
2017	Construction of a Hostel for Foreign Students	548,902
2017	Construction of a Five storied Building in the Colombo Premises	146,384,485

**1.1.8 Skills Development**

- (a) The Capital Expenditure incurred for students on Skills Development will be written off from books within 3 years.
- (b) The Capital Expenditure incurred for Non-academic and Academic Staffs on Skills Development will be written off from books within 4 years.

**1.1.9 Valuation of Stocks**

- (a) A Committee appointed by Venerable Mahopadyaya Thero of the University surveys and computes the year-end stock and the stock is valued as at 31.12.2021. The Stock of Office Consumables has been valued at Cost and First in First out (FIFO) Basis is used as the Stock Valuation Basis.
- (b) The Stock of Publications to be sold has been brought to accounts lower of cost or net realizable value.

**1.1.10 Investments**

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

New fixed deposits have been opened during the year 2021 as stated below.

Fund	Amount (Rs.)
Mahopadhyaya Fund	10,110,000.00
Medical Assistance Fund	1,200,000.00
Students' Welfare Fund	27,500.00
Research, Publication and Staff Skill Development Fund	3,000,000.00

The amount allocated for Medical Assistance Fund is also deposited in fixed deposit accounts and the amount of interest earned annually is credited to the Medical Assistance Fund.

According to the new criteria of the Medical Assistance Fund, an amount of Rs. 18,026,927.00 has been adjusted in relation to the previous years as the

balance of the Fund based on the actual medical assistance expenditure and interest income earned from the Deposits.

The surplus funds of the Faculty of Post Graduate Studies and the Centre for External Examinations have been deposited in the year 2021 as follows.

#### **Short-term Investments**

Opening Balance	65,000,000
Deposits during the year	8,262,500
Balance at the end of the year	73,262,500

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

#### **1.1.11 Liabilities and Allocations**

- (a) As per the Sri Lanka Public Sector Accounting Standards No. 19, the allocation of retirement gratuity as at 31.12.2021 has been computed based on the Actuarial Valuation. Accordingly, the University has adopted the Projected Unit Credit Method for the computation of the Fair Value of Gratuity Liability and the calculation has been done by Actuarial & Management Consultants (Pvt) Limited.

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

#### **1.1.12 Contingent Liabilities**

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

	<b>Case No.</b>	<b>Particulars regarding the Case</b>	<b>The Present Situation</b>
01	SC/FR/86/2009	A request made to reinstate in the Post.	Recommendations obtained by referring to the Mediation Board held on 10.01.2022

			have been referred to the 422 <sup>th</sup> Governing Council.
02	CA/Writ/46/2019	In relation to a promotion.	The case is scheduled to be heard on 07.03.2022.
03	CA/Writ/399/2020	In relation to an appointment.	The case is scheduled to be heard on 23.03.2022.
04	CA/Writ/118/2021	In relation to reinstatement in the Post.	The case is scheduled to be heard on 01.04.2022.
05	SC/Application No 214/2021(F/R)	Regarding the recruitment to the vacancy in the Post of Lecturer (Probationary) in the Department of Sanskrit.	The case is scheduled to be heard on 05.08.2022.

### **1.1.13 Unspent Capital Donations**

Unspent Capital Donations have been reconciled by the Note No. 29.

### **1.2.1 Paying Taxes**

The University has been exempted from paying the income tax by the Inland Revenue Act No.24 of 2017.

### **1.2.2 Cash and Cash Equivalents**

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

### **1.2.3 Events after the Reporting Date**

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

#### 1.2.4 Provisions and Allocations

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

#### 1.2.5 Related-party Transactions

The transactions conducted with the members of the Governing Council of the Buddhist and Pali University of Sri Lanka are transactions conducted within the general administrative functions of the University. The transactions conducted during the year 2021 are indicated below.

Names of Governing Body Members Governing Body Other Committee  
Transport Allowance for Committees and Interviews Total Value

<b>Names of the Members of the Governing Council</b>	<b>Membership Fees of Governing Councils and Other Committees</b>	<b>Transport Allowance for Committees and Interviews</b>	<b>Total Value</b>
Venerable Trincomalee Ananda Mahanayake Thero	18,000.00	1,500.00	19,500.00
Doctor Venerable Niyangoda Wijithasiri Anunayake Thero	12,000.00	20,000.00	32,000.00
Senior Professor, Venerable Induragare Dhammarathana Thero	32,000.00	17,500.00	49,500.00
Venerable Doctor Bellanwila Dhammarathana Thero	12,000.00	17,500.00	15,000.00
Mr. T.N. Hettiarachi	28,000.00	3,000.00	31,000.00
Professor Kapila Gunawardena	18,000.00	4,500.00	22,500.00
Senior Professor Wimal Wijeratne	28,000.00	-	28,000.00
Professor K.A. Weerasena	30,000.00	6,000.00	36,000.00
Senior Professor Uditha	56,000.00	20,000.00	76,000.00

Garusingha			
Mr. Kalyananda Thiranagama (Attorney- at-Law)	24,000.00	4,500.00	28,500.00
President's Counsel, Mr. Prasanth Lal de Alwis	70,000.00	9,000.00	79,000.00
Mrs. T.K.W.T.P. Premaratne	64,000.00	6,000.00	70,000.00
<b>Total Value</b>	<b>392,000.00</b>	<b>95,000.00</b>	<b>487,000.00</b>

The Buddhist and Pali University of Sri Lanka							
Statement of Financial Performance							
for the year ended 31 December 2021							
	Notes	2021		Total	2020		Total
		External	Internal		External	Internal	
Income		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State donations for recurrent expenditure	03	17,222,364	399,777,636	417,000,000	18,479,130	427,019,870	445,499,000
<b>Income earned by the University</b>							
Income earned the Internal Students	04	-	2,330,423	2,330,423	-	4,638,487	4,638,487
Investment Income and interest for Loans	05	-	4,758,838	4,758,838	19,180	7,496,523	7,515,703
Miscellaneous Receipts	06	16,253	656,773	673,026	97,018	1,862,538	1,959,556
External Projects - Income	07	15,470,587	-	15,470,587	41,771,287	-	41,771,287
<b>Total Income</b>		<b>32,709,204</b>	<b>407,523,670</b>	<b>440,232,874</b>	<b>60,366,615</b>	<b>441,017,418</b>	<b>501,384,033</b>
<b><u>Less - Expenses</u></b>							
Personal Emoluments	08	17,642,236	360,973,269	378,615,505	19,365,234	353,340,734	372,705,968
Travelling Expenses	09	14,103	18,171	32,274	41,178	206,519	247,697
Supplies	10	1,456,755	8,265,376	9,722,131	1,210,332	10,047,311	11,257,643

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Maintenance Expenses	11	649,198	11,179,739	11,828,937	625,739	7,693,387	8,319,126
Services	12	4,041,450	35,593,539	39,634,989	4,106,689	32,229,363	36,336,052
Others	13	54,702	35,660,406	35,715,108	396,590	25,863,735	36,260,325
External Project Expenses	07	11,765,149	-	11,765,149	35,372,123	-	35,372,123
<b>Total Expenditure</b>		<b>35,623,593</b>	<b>451,690,500</b>	<b>487,314,093</b>	<b>61,117,885</b>	<b>429,381,049</b>	<b>490,498,934</b>
Amortization / Capital Adjustments	14	3,181,064	86,185,157	89,366,221	3,171,512	91,164,340	94,335,852
<b>Less - Depreciation</b>		<b>(3,375,283)</b>	<b>(86,185,157)</b>	<b>(89,560,440)</b>	<b>(3,333,362)</b>	<b>(91,860,774)</b>	<b>(95,194,136)</b>
<b>Surplus/Deficit</b>		<b>(3,108,608)</b>	<b>(44,166,830)</b>	<b>(47,275,438)</b>	<b>(913,120)</b>	<b>10,939,935</b>	<b>10,026,815</b>

## Notes to the Financial Statements

	2021 (Rs.)	2020 (Rs.)
<b>3. State donations for Recurrent Expenditure</b>		
For Personal Emoluments	381,000,000	382,690,000
For other Expenditure	<u>36,000,000</u>	<u>62,809,000</u>
	<b><u>417,000,000</u></b>	<b><u>445,499,000</u></b>
<b>4. Income earned from Internal Students</b>		
Registration fees	310,030	527,319
Teaching charges	829,734	1,881,879
Examination Fees	60,550	243,450
Hostel charges	1,130,109	1,979,471
Selling publications	-	<u>6,368</u>
	<b><u>2,330,423</u></b>	<b><u>4,638,487</u></b>
<b>5. Investment Income and Loan Interest</b>		
Mahopaddyaya Fund	722,752	1,829,068
External Projects	3,878,874	5,572,951
Interest on Loans and Advances	<u>157,212</u>	<u>113,684</u>
	<b><u>4,758,838</u></b>	<b><u>7,515,703</u></b>
<b>6. Mixed Receipts</b>		
Photo copy Charges	31,875	115,302
Late fees for cloaks	-	1,250
Tender Charges	10,000	30,000
Registration of Suppliers	83,000	459,000
Cheques charged to income	10,150	34,294
Others	-	8,830
Re-obtaining Permits of the Readers in the Library	3750	1,350
Obtaining Student's Record Books	500	2,000
For Books that were lost	515	463
Certificate Charges	-	4,050
Application Fees	293,500	185,640
Sale of File Covers	-	994
Registration Fees of the Convocation	9,000	12,000
Security Deposits charged to the Income	-	1,400
Library Fines	1,363	9,288
Retentions on contracts charged to the Income	-	48,220
Income received from property	7,410	106,796
Issuance of Bidding Documents	157,000	92,000
Recovery of Late Fees	-	298,415
Recovery for Losses and Damages	9,540	-
Recurrent Expenditure Payable	2,800	-
Unidentified Credits	9,100	-
Creditor Account charged to Income	30,780	-
Amount Received for Loyalty Payment of the Open Univeristy	3,900	-
Charging for violation of Bonds	-	500,000
Bank Guarantee charged to the University	-	29,174
Miscellaneous Receipts General	<u>8,843</u>	<u>19,090</u>
	<b><u>673,026</u></b>	<b><u>1,959,556</u></b>

**Direct Income and Expenditure Analysis as per the external Courses of the Faculty of Post Graduate Studies and the Centre for External Examinations**

	Master of Arts Degree Course Project	Bachelor of Arts (External) Degree	English Diploma Project	Tamil Language Course	Buddhism / Pali Diploma	Buddhist Counseling Course	Daham Sarasaviya	Faculty of Post Graduate Studies	Language Courses	Total 2021	Total 2020
Income											
Miscellaneous Receipts	195,828	776,700	122,750	67,900	94,026	28,000	-	6,500	85,000	1,376,706	1,374,386
Registration fees	265,189	300,466	4,500	6,000	544,758	4,500	-	-	54,000	1,187,413	4,049,009
Course fees	694,937	2,517,250	1,825,500	928,700	747,220	234,250	-	-	535,300	7,483,407	19,438,017
Examination fees	1,207,150	1,329,400	6,000	8,000	1,544,207	4,000	198,000	-	70,000	4,366,757	12,812,305
Sale of Publications	-	1,480	300	1,100	1,170	-	-	-	-	4,050	406,970
Library fees	99,343	-	4,500	4,500	28,500	4,500	-	-	24,000	165,343	675,040
Investment income	5,937	-	-	-	-	-	-	-	-	5,937	-
Consulting fees	108,000	-	-	-	-	-	-	451,473	-	559,473	594,460
Conference fees	321,500	-	-	-	-	-	-	-	-	321,500	2,197,900
Convocation Charges	-	-	-	-	-	-	-	-	-	-	23,000
<b>Total income</b>	<b>2,897,884</b>	<b>4,933,298</b>	<b>1,963,550</b>	<b>1,016,200</b>	<b>2,959,931</b>	<b>275,250</b>	<b>198,000</b>	<b>457,973</b>	<b>768,500</b>	<b>15,470,587</b>	<b>41,771,287</b>
Less: Expenditure											
Lecture Charges	-	514,500	717,000	526,250	449,000	375,000	-	-	480,000	3,061,750	3,893,500
Examination expenses	8,385	148,260	161,864	115,860	362,114	59,130	-	69,361	83,400	1,008,374	7,573,096
Overtime allowances	65,738	-	47,397	46,009	67,556	-	-	270,505	-	497,705	564,838
Entertainment	-	-	1,060	3,714	-	6,960	-	-	660	12,394	279,794

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expenses											
Other expenses	-	-	-	-	69,160	-	-	-	-	69,160	20,000
Administrative expenses	-	-	73,600	1,101,000	713,750	114,500	-	-	100,000	2,102,950	8,618,800
Printed Advertisements	103,715	-	292,284	292,284	185,711	165,208	-	207,426	117,839	1,364,467	1,206,328
Conference fees	191,075	-	-	-	-	-	-	-	-	191,075	1,734,900
Travelling Expenses	-	-	-	-	250	-	-	21,425	-	21,675	73,347
Lecture Hall Charges	-	70,000	-	-	-	-	-	-	-	70,000	-
Interview Charges	-	-	-	-	-	-	-	-	-	-	28,500
Charges for Sub Committees of the Governing Council	-	-	-	-	-	-	-	10,961	-	10,961	29,821
Communication Services	-	-	-	-	-	-	-	53,020	-	53,020	39,810
Allocation for Funds	-	-	-	-	-	-	-	-	-	-	-
Mahopadhyaya Fund	-	-	535,002	792,874	-	-	-	1,443,175	-	2,771,051	6,498,234
Research and Publication Fund	-	-	-	165,450	266,668	-	-	97,449	-	530,567	4,811,196
Total expenses	368,913	732,760	1,828,207	3,044,471	2,114,309	720,898	-	2,173,722	781,899	11,765,149	35,372,123
Excess / Deficit	2,528,971	4,200,538	135,343	(2,028,241)	845,622	(445,648)	198000	(1,715,749)	(13,399)	3,795,438	6,399,164

**Statement of Financial Performance**  
**The Faculty of Post Graduate Studies and the Centre for External Examinations**  
**for the Year ended 31 December 2021**

	2021	2020
	Rs.	Rs.
<b>Gross Surplus of the External Project Courses of the Faculty of Post Graduate Studies and Centre for External Examinations</b>	3,705,438	6,399,164
<b>General income</b>		
Government donations	17,222,364	18,479,130
Income earned from properties	7,410	36,000
Miscellaneous Receipts	8,843	60,938
Adjusting Capital Provision to Income (External Projects)	3,181,064	3,171,512
Investment Income	-	<u>19,180</u>
<b>Net Income</b>	<b><u>24,125,119</u></b>	<b><u>28,166,004</u></b>
<b>General Expenditure</b>		
Personal Emoluments	17,631,737	19,355,784
Duties of the Machine Operator	10,500	9,450
Travelling Expenses	14,103	41,178
Supplies	1,446,755	1,210,332
Maintenance Expenses	593,340	625,739
Contractual Services	1,134,291	1,293,060
Security Services	1,401,159	1,465,854
Cleaning Services	1,506,000	1,344,775
Charges for the Subcommittees of the Administrative Council	3,082	289,505
Other Recurrent Expenditure	117,478	107,085
Depreciation	<u>3,375,283</u>	<u>3,333,362</u>
<b>Net Surplus / Deficit</b>	<b><u>(3,108,609)</u></b>	<b><u>(913,120)</u></b>
<b>Balance brought forward in the previous year</b>	<b><u>1,495,058</u></b>	<b><u>2,408,178</u></b>
<b>Balance Carried Down</b>	<b><u>(1,613,551)</u></b>	<b><u>1,495,058</u></b>

Sums of Rs. 2,771,051/- and Rs. 530,567/-out of the income earned from external projects had been credited to the Mahopadyaya Fund and Research and Publications Fund respectively.

	2021 Rs.	2020 Rs.
<b>8. Personal Emoluments</b>		
Salaries and wages	120,353,888	123,240,711
Provident Fund	38,051,430	38,431,975
Employees Trust fund	7,610,288	7,686,597
Overtime and Holiday Pay	4,763,505	5,797,184
Study Allowances	91,098,225	91,168,196
Other Allowances (Allowances for Deans, Heads of Departments of Study and Entertainment allowances)	2,108,228	2,136,179
Allowances for Sub-wardens – 10%	225,073	223,647
Adjustment Allowances	-	300
Cost of Living allowance	16,461,003	16,994,336
Research Allowance	22,806,953	23,233,061
Added Monthly Allowance	50,699,586	51,261,329
Service Gratuity Allowances	20,909,121	6,928,290
Contribution for Medical Assistance Fund	3,437,555	5,516,713
Duties of Machine Operator	<u>90,650</u>	<u>86,450</u>
	<b><u>378,615,505</u></b>	<b><u>372,705,968</u></b>
<b>9. Travelling Expenditure</b>		
Local	32,274	88,806
Foreign	-	<u>158,891</u>
	<b><u>32,274</u></b>	<b><u>247,697</u></b>
<b>10. Supplies</b>		
Stationery and Office Consumables	3,502,418	5,195,076
Fuel and Lubricant Oil	3,105,074	2,892,318
Uniforms	106,435	262,350
Medical Supplies	27,582	43,975
Machineries, Vehicle Spare Parts and Minor Equipment	371,168	272,734
Other supplies	<u>2,609,454</u>	<u>2,591,190</u>
	<b><u>9,722,131</u></b>	<b><u>11,257,643</u></b>
<b>11. Maintenance Expenses</b>		
Vehicles	2,116,395	2,054,670
Installation of Machineries and Equipment	4,275,920	3,156,363
Maintenance of Buildings	2,870,573	1,023,901
Maintenance of Web sites and Software	<u>2,566,049</u>	<u>2,084,192</u>
	<b><u>11,828,937</u></b>	<b><u>8,319,126</u></b>
<b>12. Services</b>		
Transport	2,196,774	1,298,333
Tele communication Services	1,641,825	2,194,383
Postal Charges	322,969	335,235
Electricity and Water	7,237,998	7,751,902
Security Services	15,058,383	15,095,202
Cleaning Service	<u>13,177,040</u>	<u>9,660,997</u>

	<b><u>39,634,989</u></b>	<b><u>36,336,052</u></b>
<b>13. Others</b>		
Allowances for Visiting Lecturers	8,668,211	3,425,319
Bursaries	16,855,600	11,603,600
Treasury Contribution of the Mahapola Scholarship	2,129,050	1,487,150
Charges for Advertisement	1,815,097	2,843,446
Workshops and Seminars and Training and Development of the Staff	222,566	315,654
Audit Fees	897,600	897,600
Governing Council and Sub Committee Charges	1,399,491	1,979,486
Expenses for Examinations	1,702,167	1,837,823
Contributions and Membership Fees	596,714	125,500
Holiday Travel Warrant Charges	18,180	107,390
Legal Expenses	51,750	-
Charges for Translations	186,487	136,260
Other Recurrent Expenditure	1,107,315	1,179,379
Cost of Books that were sold / donated	13,260	132,660
Charges for Disciplinary Inquiries	=	119,911
Writing Off of expired materials and elimination of stock damages	-	18,102
Repairing of thermometer	500	-
Vehicle Insurance Charges	-	-
Travelling Bag Allowance for Dean	-	-
Insurance money in transit	51,120	51,045
	<b><u>35,715,108</u></b>	<b><u>26,260,325</u></b>
<b>14. Capital Adjustments</b>		
Adjusting Government Provision Account to Income	-	1,738,505
Adjusting Capital Provision to Income	70,139,254	72,003,768
Adjusting writing off of Skills Development to Income	2,440,561	3,617,382
Adjusting Capital Donations to Income	<u>16,786,406</u>	<u>16,976,197</u>
	<b><u>89,366,221</u></b>	<b><u>94,335,852</u></b>

<b>15. Property, Plant and Equipment</b>				
	<b>Balance Brought forward as at 01.01.2021</b>	<b>Additions</b>	<b>Adjustment of Depreciation</b>	<b>Balance As at 31.12.2021</b>
<b>Cost / Revaluation Value</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
buildings	1,251,228,143	5,217,000	-	1,256,445,143
Lands	395,743,750	-	-	395,743,750
Timber goods	77,558,167	2,151,865	-	79,710,032
Equipment	160,184,213	4,449,142	-	164,633,355
Vehicles	11,462,205	-	-	11,462,205
Government Provision Account – Vehicles	45,690,000	-	-	45,690,000
Books and Periodicals	24,627,362	542,968	-	25,170,330
Cloaks and Capes	7,040,878	-	-	7,040,878
Rehabilitation and improvement of Capital Assets - Equipment	22,659,966	-	-	22,659,966
Development of Software	372,000	-	-	372,000
<b>Total</b>	<b>1,996,566,684</b>	<b>12,360,975</b>	<b>-</b>	<b>2,008,927,659</b>
	<b>Balance Brought Forward as at 01.01.2021</b>	<b>Depreciation of the Year</b>	<b>Adjustment for Depreciation</b>	<b>Balance As at 31.12.2021</b>
<b>Accumulated Depreciation</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Buildings	277,020,960	62,628,537	-	339,649,497
Lands	-	-	-	-
Timber Goods	47,278,346	5,460,345	1,835	52,740,526
Equipment	123,550,435	16,338,360	53,825	139,942,620
Vehicles	11,462,200	-	-	11,462,200
Government Provision Account – Vehicles	45,689,999	-	-	45,689,999
Books and Periodicals	21,802,793	1,123,991	-	22,926,784

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Cloaks and Capes	4,235,457	448,360	-	4,683,817
Rehabilitation and improvement of Capital Assets - Equipment	20,120,086	1,045,886	-	21,165,972
Development of Software	-	74,400		74,400
<b>Total</b>	<b>551,160,276</b>	<b>87,119,879</b>	<b>55,660</b>	<b>638,335,815</b>
<b>Net Value</b>	<b>1,445,406,408</b>			<b>1,370,591,844</b>
<b>16. Skills Development</b>				
	<b>Balance Brought forward As at 01.01.2018</b>	<b>Additions</b>	<b>Elimination</b>	<b>Balance As at 31.12.2021</b>
<b>Cost / Revaluation Value</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Skills Development	37,519,510	869,826	-	38,389,336
	<b>37,519,510</b>	<b>869,826</b>	-	<b>38,389,336</b>
	<b>Balance Brought forward As at 01.01.2018</b>	<b>Writing Offs in the year</b>	<b>Adjustment for Depreciations on Elimination</b>	<b>Balance As at 31.12.2018</b>
<b>Accumulated Depreciation</b>				
Skills Development	30,279,784	2,440,561	-	32,720,345
	<b>30,279,784</b>	<b>2,440,561</b>	-	<b>32,720,345</b>
<b>Net Value</b>	<b>7,239,726</b>			<b>5,668,991</b>

	<b>2021</b>	<b>2020</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>17. Work in Progress</b>		
Construction of Official Quarters of Sub Warden 11	10,272,523	3,967,271
Construction of a Five Storeyed Building – Colombo Premises	548,902	548,902
Construction of a Hostel for Foreign Students	<u>146,384,485</u>	<u>65,259,296</u>
	<b><u>15,720,591</u></b>	<b><u>69,775,469</u></b>
<b>18. Investment</b>		
External Project Fund – Fixed Deposit	73,262,500	5,000,000
Scholarships and Gifts Fund - Fixed Deposits	8,461,060	8,461,060
Medical Assistance Fund - Fixed Deposits	12,774,896	11,574,896
Mahopadyaya Fund - Fixed Deposits	22,860,000	2,750,000
Jiun Buddhist Research and Publications Fund - Fixed Deposits	1,300,000	1,300,000
Research, Publications and Staff Skills Development Fund - Fixed Deposits	10,240,536	7,145,706
Glorioñ Sun Language Proficiency Development Fund - Fixed Deposits	2,527,500	2,527,500
Student Welfare Fund - Fixed Deposits	<u>2,630,500</u>	<u>2,603,000</u>
	<b><u>134,056,992</u></b>	<b><u>111,362,162</u></b>
<b>19. Stock Remaining at the Stores</b>		
Balance Brought Forward as at 01.01.2021	7,088,923	570,3838
Added: Additions during the Year	<u>4,451,011</u>	<u>9,201,648</u>
	<b><u>11,539,934</u></b>	<b><u>14,905,486</u></b>
Less: issues during the Year	<u>(6,117,960)</u>	<u>(7,797,257)</u>
	5,421,974	7,108,229
Writing Offs / Adjustments	<u>1,953</u>	<u>(19,306)</u>
	<b><u>5,423,927</u></b>	<b><u>7,088,923</u></b>
<b>20. Stock of Publications</b>		
Stock of Publications		
Balance Brought Forward as at 01.01.2021	421,710	554,370
<b>Less:</b> Cost of sold / donated Books	<u>(13,260)</u>	<u>(132,660)</u>
	<b><u>408,450</u></b>	<b><u>421,710</u></b>
Sahithya Sankathana		
Balance Brought Forward as at 01.01.2021	1,292,215	1,601,942
<b>Less:</b> Cost of sold / donated Books	<u>(3,706)</u>	<u>(309,727)</u>
	<b><u>1,288,509</u></b>	<b><u>1,292,215</u></b>
Balance Brought Forward as at 31.12.2021	<b><u>1,696,959</u></b>	<b><u>1,713,925</u></b>

	<b>2021</b>	<b>2020</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>21. Short-term Investments</b>		
Scholarships and Gifts Fund - Savings Deposits	2,137,224	1,716,710
Medical Assistance Fund – Savings Deposits	137,411	202,287
Mahopadyaya Fund – Savings Deposits	2167597	1,063,058
Jiun Buddhist Research and Publications Fund - Fixed Deposits (Three Months)	580,000	580,000
-Do- Savings Deposits	153,805	16,259
Research, Publications and Staff Skills Development Fund - Fixed Deposits Fixed Deposits (Monthly)	1,500,000	1,500,000
-Do- Savings Deposits	861,721	1,116,741
Glorious Sun Language Proficiency Development Fund – Savings Deposits	619,727	371,333
Student Welfare Fund - Savings Deposits	260,208	159,923
Master of Arts Degree Course Project – Fixed Deposits (Six Months)	<u>110,000</u>	<u>110,000</u>
	<b><u>8,527,693</u></b>	<b><u>6,836,311</u></b>
<b>22. Loans of Employees and Miscellaneous Advances</b>		
Special Advances	-	4,000
Postal Advances	36,485	72,320
Postal Advances (External)		39,233
	24,089	
Distress Loan	9,204,370	10,914,515
Bicycle loans	-	960
VAT Tax Receivable	88,379	88,379
Down Payment	<u>316,330</u>	-
	<b><u>9,669,653</u></b>	<b><u>1,119,407</u></b>
<b>23. Miscellaneous Deposits</b>		
Service deposits	583,450	483,450
Deposits for Gas Cylinders	<u>9,100</u>	<u>9,100</u>
	<b><u>592,550</u></b>	<b><u>492,550</u></b>
<b>24. Capital Advances</b>		
State Engineering Corporation of Sri Lanka	90,852	90,852
Arthur C Clarke Institute for Modern Technologies	140,000	-
K.S.J. Constructions (Pvt.) Limited	<u>14,508,833</u>	<u>14,508,833</u>
	<b><u>14,739,685</u></b>	<b><u>14,599,685</u></b>
<b>25. Interests Receivable</b>		
Medical Assistance Fund	214,835	234,807
Scholarships and Gifts Fund		99,240
	249,738	
Jiun Buddhist Research and Publications Fund	41,597	66,345
Mahopadyaya Fund	46,457	620,137
Students' Welfare Fund	85,189	130,875
Glorioñ Sun Language Proficiency Development Fund	93,691	157,571

Research and Publications Fund	263,637	410,582
External Projects	1,709,895	1,848,520
Master of Arts Degree Course Project	<u>575</u>	<u>-</u>
	<b><u>3,123,734</u></b>	<b><u>3,568,075</u></b>
<b>26. Pre Payments</b>		
Annual Service Contract Fees	550,552	642,410
Vehicle Insurance Fees	179,188	222,090
Railway Season Ticket Fees	9,660	-
Revenue License Fees	41,547	33,244
Insurance Fees	-	240,518
Advertisement Fees	-	117,839
Subscription Amounts and Member Amounts (Foreign)	<u>250,212</u>	<u>-</u>
	<b><u>1,031,159</u></b>	<b><u>1,256,101</u></b>
<b>27. Cash and Cash Equivalents</b>		
<b>1. Treasury funds</b>		
Bank of Ceylon Homagama (Recurrent) 711201	7,272,982	26,909,138
Bank of Ceylon Homagama (Capital) 711534	50,063,638	11,109,475
<b>11. Non Treasury Funds</b>		
Bank of Ceylon Homagama (External Examinations and Post Graduate Degrees) 711202	3,895,531	2,597,120
Bank of Ceylon Homagama 007287 3383	416,762	174,559
Bank of Ceylon Homagama 007269741	<u>39,905</u>	<u>39,905</u>
	<b><u>61,688,818</u></b>	<b><u>40,830,197</u></b>
<b>28. Capital Donations Unspent</b>		
Cash Balance as at 31.12.2021	50,063,638	11,109,475
Added		
Capital Advances as at 31.12.2021	14,739,680	14,599,685
Capital Expenses Receivable	78,000	787,333
Less:		
Cheques charged to Income	(19,090)	(19,090)
Retained Amounts on Contracts as at 31.12.2021	(11,211,626)	(9,064,648)
Capital Expenses Payable	-	(128,566)
Retained Amounts Payable	-	(48,220)
<b>Capital Donations Unspent</b>	<b><u>53,650,607</u></b>	<b><u>17,235,969</u></b>
<b>29. Capital Donations</b>		
<b>Books</b>		
Balance as at 01.01.2021	511,206	934,932
Donations received during the Year 2021	<u>75,880</u>	<u>84,649</u>
	<b><u>587,086</u></b>	<b><u>1,019,581</u></b>
Less:		
Writing off of Capital Donations	(318,583)	(508,375)
	<b><u>268,503</u></b>	<b><u>511,206</u></b>
<b>Buildings</b>		

Balance as at 01.01.2021		176,916,789
	165,916,781	
Donations received during the Year 2021	-	-
	<b><u>165,916,781</u></b>	<b><u>17,916,789</u></b>
<b>Less:</b>		
Writing off of Capital Donations	(11,000,007)	(11,000,008)
	<b><u>154,916,774</u></b>	<b><u>165,916,781</u></b>
<b>Equipment</b>		
Balance as at 01.01.2021	9,568,676	15,036,491
Donations received during the Year 2021	-	-
	<b><u>9,568,676</u></b>	<b><u>1,503,649</u></b>
<b>Less:</b>		
Writing off of Capital Donations	(5,467,815)	(5,467,815)
	<u>4,100,861</u>	<u>9,568,676</u>
	<b><u>159,286,138</u></b>	<b><u>175,996,663</u></b>
<b>30. Reserve Funds</b>		
Scholarships and Gifts	10,848,022	10,277,010
Medical Assistance	12,912,307	29,804,109
Mahopadyaya	31,221,750	22,499,085
Jiun Buddhist Research and Publications	2,256,411	2,143,612
Research and Publications and Staff Skills Development Fund	12,865,894	10,173,028
Pension Fund of the Buddhist and Pali University of Sri Lanka Established by Venerable Gallele Sumanasiri Nahimi	5,000	5,000
Glorious Sun Language Proficiency Development Fund	3,162,917	3,056,404
Student welfare	<u>2,975,897</u>	<u>2,893,797</u>
	<b><u>76,248,198</u></b>	<b><u>80,852,045</u></b>
<b>31. Allocation of Service Gratuity Allowances</b>		
Balance as at 01.01.2021	94,410,664	91,282,102
<b>Added:</b>		
Additions during the Year	<u>20,909,121</u>	<u>6,928,290</u>
	<b><u>115,319,785</u></b>	<b><u>98,210,392</u></b>
<b>Less</b>		
Payments made during the Year	(3,098,384)	(3,799,728)
		<b><u>94,410,664</u></b>
	<b><u>112,221,401</u></b>	
<b>32. Deferred Income</b>		
Bachelor of Arts (First) External Degrees	20,141,250	1,330,287
Tamil Course Project	5,000	42,500
Master of Arts Degree Course	2,602,095	44,000
English Diploma Course	2,500	47,000
Language Course	-	80,500
Faculty of Post Graduate Studies	<u>884,000</u>	-
	<b><u>23,634,845</u></b>	<b><u>1,544,287</u></b>
<b>33. Deposits</b>		
Security Deposits	230,630	230,630
Hostel Deposits	2,698,100	2,194,100

Library Deposits	2,304,193	2,106,736
Library Deposits (Faculty of Post Graduate Studies)	<u>257,740</u>	<u>245,740</u>
	<b><u>5,490,663</u></b>	<b><u>4,777,206</u></b>
<b>34. Retentions on Contracts</b>		
Akwheel Homes and Constructions	32,051	32,051
S.M. Constructions	6,659	-
Soyul Built Engineering Private Limited	164,707	-
Prabath Steel Furnitures	94,050	-
Sukeen Design and Constructions	910,508	755,543
Lanka Salusala Limited	9,108	9,108
I.K.L. Engineers	133,866	-
Central Engineering Services (Pvt.) Limited	-	1,077,113
Ruwan Trade Centre	53,092	18,337
Alu V Glass Engineering	6,808	32,358
Sri Lanka State Trading (General) Corporation	210,812	95,900
Leema Creations Private Limited	17,028	17,028
Sandakan Constructions	3,750	-
H & N Engineering Constructions	73,817	145,448
Success Constructions	70,712	-
Aloka Advertising and Constructions	2,900	-
Five Star Textile Centre	8,114	29,441
Inex Agencies	-	230,261
Maleesha Wood Works	-	24,580
Chamikara Engineering Services	-	174,300
Western Province Industrial Development Authority	70,322	70,322
Central Suppliers Private Limited	9,506,750	6,348,622
Ruwan Arts	-	4,725
Sumudu Enterprises	-	34,000
The Open University of Sri Lanka	<u>37,200</u>	<u>37,200</u>
	<b><u>11,412,254</u></b>	<b><u>9,136,337</u></b>

**The Buddhist and Pali University of Sri Lanka**  
**Time Analysis of Retentions of Contracts as at 31.12.2021**

Serial No.	Name of the Institution	Retentions in the Current Year, 2021	Retentions in the Year 2020	Retentions in the Year 2019	Retentions in the Year 2018	Retentions in the Year 2017 and years Prior to that	Total
1	S.M. Constructions	6,659					6,659
2	Western Province Industrial Development Authority		70,322				70,322
3	Akwheel Homes and Constructions					32,051	32,051
4	Central Suppliers Private Limited	3,158,128	6,348,622				9,506,750
5	Sukeen Design and Constructions	154,965		91,914	607,081	56,548	910,508
6	Lanka Salusala Limited		9,108				9,108
7	Ruwan Trade Centre	43,433			9,659		53,092
8	Soyul Built Engineering Private Limited	164,707					164,707
9	Success Constructions	70,712					70,712
10	Alu V Glass Engineering				6,807		6,807
11	Sri Lanka State Trading (General) Corporation	114,912		95,900			210,812
12	Leema Creations Private Limited				17,028		17,028
13	H & N Engineering Constructions		63,011	10,806			73,817
14	Five Star Textile Centre		8,114				8,114
15	Prabath Steel Furnitures	94,050					94,050
16	I K L Building Constructions	113,866					113,866
17	Sandakan Constructions	3,750					3,750
18	Aloka Advertising and Constructions	2,900					2,900
19	The Open University of Sri Lanka		37,200				37,200
	<b>Grand Total of Retained Amounts</b>	<b>3,948,082</b>	<b>6,536,377</b>	<b>198,620</b>	<b>640,575</b>	<b>88,599</b>	<b>11,412,253</b>

**35. Miscellaneous Creditors**

Mahapola Scholarship Trust fund	537,575	67,475
Creditors Account	-	30,780
Recurrent Expenditure Payable	400	12,484
Miscellaneous Taxes	-	-
	<b><u>537,975</u></b>	<b><u>110,739</u></b>

**36. Accrued Expenses**

Salaries and Wages	437,700	126,750
Overtime and Holiday pay	443,217	600,893
Other Allowances	162,021	173,182
Travelling expenses – Local	3,625	-
Fuel and Lubricants	110,695	10,260
Other Supplies	72,510	37,870
Repairs and maintenance – (Vehicles)	158,912	3,245
Machinery Fixtures and Equipment	100,000	75,000
Telecommunication Services	584,837	423,342
Electricity and Water	505,616	500,837
Security Services	1,137,443	1,161,493
Cleaning Services	1,400,000	1,391,756
Allowances for Visiting Lecturers	3,383,100	386,894
Holiday Warrants	-	6,400
Administrative Council and Sub Committee Fees	250,000	243,400
Expenses for Examinations	625,530	1,267,000
Other Expenses	-	886
Machine Operator Duties	80,150	77,000
Audit Fees	2,122,130	2,879,845
Printed Advertisements	471,744	197,996
Uniforms	-	9,000
Maintenance of Web Sites and Software	360,532	337,064
Bursaries	3,156,000	75,500
Amount to be paid for Lands	243,750	243,750
Mahapola – Treasury Contribution	<u>521,850</u>	<u>164,150</u>
	<b><u>16,331,362</u></b>	<b><u>10,393,511</u></b>

**37. Accrued Expenses – External Projects**

Master of Arts Degree Course Project	5,998,341	11,286,575
Diploma in English Course Project	4,445,426	5,193,517
Diploma in Buddhism / Pali	5,178,352	5,206,251
Bachelor of Arts First (External) Degrees	1,984,315	2,741,460
“Daham Sarasaviya” Course	201,478	248,952
Tamil Course	327,684	119,603
Buddhist Counselling	54,965	920
General	1,874,441	742,166
Language Course	66,750	4,100
Faculty of Post Graduate Studies	<u>254,055</u>	<u>1,763,966</u>
	<b><u>44,102,540</u></b>	<b><u>55,297,652</u></b>

**The Buddhist and Pali University of Sri Lanka**  
**Financial Information for Five years - Analysis of Income and Expenditure**

<b>Particulars</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Government assistance for recurrent expenditure	417,000,000	445,499,000	424,688,000	308,300,000	272,061,000
Government Assistance for the Federation of International Association of Theravāda Buddhist Universities	-	-	-	6,200,000	-
Income earned by the University					
Income earned from internal students	2,330,423	4,638,487	3,578,743	5,221,748	2,414,610
Investment income and loan interest	4,758,838	7,515,703	6,889,298	530,995	2,802,204
Miscellaneous receipts	673,026	1,959,556	11,962,932	11,413,257	5,463,065
Revenue from External projects	15,470,587	41,771,287	53,222,073	51,717,109	42,975,538
Assistance received from the International Association of Theravada Buddhist Universities			52,785		8,428,125
<b>Total income</b>	<b>440,232,874</b>	<b>501,384,033</b>	<b>500,393,831</b>	<b>396,585,234</b>	<b>325,716,417</b>
Less: expenses					
Personal Emoluments	378,615,505	372,705,968	390,484,046	243,234,951	205,160,841

## Annual Report 2021

Tavelling expenses	32,274	247,697	1,454,824	2,251,193	2,651,242
Supplies	9,722,131	11,257,643	15,884,609	13,072,303	15,629,002
Maintenance costs	11,828,937	8,319,126	8,774,484	7,809,255	7,664,769
Services	39,634,989	36,336,052	41,363,857	40,538,196	36,648,194
Others	35,715,108	26,260,325	39,132,569	31,391,377	34,751,534
External project costs	11,765,149	35,372,123	42,892,161	46,773,684	31,872,874
Theravada Buddhist Federation - 2018		-	19,090	12,773,062	-
<b>Total expenses</b>	<b>487,314,093</b>	<b>490,498,934</b>	<b>540,005,640</b>	<b>397,844,021</b>	<b>334,381,456</b>
Amortization / Capital Adjustment	89,366,221	94,335,852	84,119,096	83,048,675	81,607,498
Less: Depreciation	(89,560,440)	(95,194,136)	(85,295,176)	(83,977,255)	(81,607,498)
<b>Surplus / Deficit</b>	<b>(47,275,438)</b>	<b>10,026,815</b>	<b>40,787,889</b>	<b>(2,187,367)</b>	<b>(8,665,039)</b>

### Performance of Faculty of Postgraduate Studies and Centre for External Examination

Gross Surplus (After allocation for Funds)	3,705,438	6,399,164	10,329,912	4,943,425	11,102,664
Percentage of the Gross Surplus	24%	15%	19%	10%	26%
Allocation for Funds	3,301,618	11,309,410	12,293,127	14,627,905	8,197,410

### Analysis of Information in the Statement of Financial Position

Non-Current Assets	1,667,523,737	1,573,540,076	1,567,854,200	1,419,199,119	1,413,091,178
Current Assets	106,494,178	147,748,863	117,477,860	98,913,834	60,045,698
Current Liabilities	101,509,639	81,259,732	78,532,486	57,944,783	54,734,747
Reserves and Non-Current Assets	347,755,737	351,259,372	360,112,688	310,121,663	318,510,097
Net assets	1,324,752,539	1,288,769,835	1,246,686,886	1,150,046,507	1,099,892,032

**The Buddhist and Pali University of Sri Lanka**  
**Trial Balance as at 31.12.2021**

Serial No.	Description	Ledger Page	Debit (Rs.)	Credit (Rs.)
1	Capital – Capital Aids Spent	1-10	-	1017135063
2	Capital - Capital Aids Unspent	1-11	-	53650607
3	Accumulated balance	2-10	309236975	-
4	Revaluation of Assets	2-11	-	610479282
5	Medical Assistance Fund	3-10	-	12912307
6	Jeun Buddhist Research and Publications Fund	3-11	-	2256411
7	Education Funds	3-12	-	31221750
8	The Buddhist and Pali University of Sri Lanka - Scholarship and Prize Fund	3-13	-	10848022
9	The Buddhist and Pali University of Sri Lanka - Research Publications and Staff Skills Development Fund	3-17	-	12865897
10	Sri Lanka Buddhist and Pali University Retirement Fund established by Venerable Gallalelle Sumanasiri Nahimi	3-19	-	5000
11	Capital Donations	4-10	-	159286138
12	Timber products	5-10	79710032	-
13	Equipment	5-11	161935036	-
14	Vehicles	5-12	52509304	-
15	Books and periodicals	5-13	24790477	-
16	Rehabilitation and Improvement of Capital Assets - Buildings and Construction - Homagama Premises	5-15	17730369	-
17	Equipment - External projects	5-16	1570632	-
18	Acquisition of Fixed Assets - Land and Land Improvement	5-17	17460634	-
19	Rehabilitation and Improvement of Capital Assets - Equipment	5-18	22659968	-

## Annual Report 2021

20	Acquisition of Fixed Assets – Skill Development	5-19	38389336	-
21	Buildings - Homagama	5-20	575653016	-
22	Acquisition of fixed assets – Machinery and Equipment	5-21	1127687	-
23	Books and Periodicals - External projects	5-22	379854	-
24	Land	5-24	162743750	-
25	Rehabilitation of Capital Assets - Buildings and Construction Colombo Premises	5-27	1621285	-
26	Acquisition of Fixed Assets - Buildings and Construction Colombo Premises	5-28	62000000	-
27	Vehicles - External projects	5-29	4642900	-
28	Cloaks and Capes - External	5-30	5048878	-
29	Land - Colombo Premises	5-32	232000000	-
30	Acquisition of Fixed Assets – Addition of a part to the Office of the Faculty	5-33	18735515	-
31	Buildings Homagama Premises - Foreign Hostels (Sarasavi Madura)	5-34	220281919	-
32	Work in Progress - Construction of Official Quarters for Sub Warden 11	5-36		-
33	Acquisition of Fixed Assets - Construction of Yoga Meditation Centre	5-37	10272523	-
34	Acquisition of Fixed Assets - Construction of Mahopadhyaya Quarters	5-38	37661715	-
35	Work in Progress - Construction of Seven Storied Building - Colombo Premises	5-39	548902	-
36	Work in Progress - Construction of Hostel for Foreign Students - Homagama	5-41	146384485	-
37	Acquisition of Fixed Assets - Construction of academic and non-academic quarters	5-42	21716877	-
38	Acquisition of Fixed Assets - Construction official quarters of the Sub Warden 1	5-44	8758810	-
39	Cloaks and Capes – External	5-45	1992000	-
40	Acquisition of Fixed Assets - Construction of Language Skill Development Centre	5-46	252469747	-
41	Acquisition of Fixed Assets - Software Development	5-47	372000	-
42	Investment of Medical Assistance Fund - Fixed Deposit	6-10	12774896	-
43	Investment of Medical Assistance Fund - Savings Deposit	6-11	137411	-
44	Jeun Buddhist Research and Publication Fund Investment - Fixed Deposit	6-12	1300000	-
45	Jeun Buddhist Research and Publication Fund Investment - Construction Deposit	6-13	153805	-
46	Investment of Mahopadhyay Fund - Fixed Deposits	6-14	22860000	-

## Annual Report 2021

47	Investment of Mahopadhyaya Funds – Savings Deposits	6-15	2167597	-
48	Master's Degree Course Project - Fixed Deposit	6-16	110000	-
49	Scholarship and Prize Fund Investment - Fixed Deposit	6-17	8461060	-
50	Scholarship and Prize Fund Investment - Savings Deposit	6-18	2137224	-
51	Investment - Fixed Deposit - External Projects	6-19	73262500	-
52	Investment of the Research, Publications and Staff Skill Development Fund of the Buddhist and Pali University of Sri Lanka - Savings Deposit	6-22	861721	-
53	Investment of Research Publications and Staff Skill Development Fund of the Buddhist and Pali University of Sri Lanka - Fixed Deposit	6-23	10240536	-
54	Investment of Jeun Buddhist Research and Publication Fund - Fixed Deposit - less than one year	6-24	580000	-
55	Investment of the Research, Publications and Staff Skill Development Fund of the Buddhist and Pali University of Sri Lanka - Fixed Deposit - less than one year	6-25	1500000	-
56	Service Deposit	7-12	583450	-
57	Advance Payment	7-14	930004	-
58	Distress Loans	7-16	9204370	-
59	Postal Advances	7-21	36485	-
60	Interest receivable	7-23	3123733	-
61	Remaining stock of the service	7-25	5423927	-
62	Deposits for gas cylinders	7-26	9100	-
63	Capital Advances	7-27	14739685	-
64	Depreciation	7-29	86185156	-
65	Depreciation - External Projects	7-30	194220	-
66	Stock of Publications	7-31	408450	-
67	Depreciation - Buildings of Colombo Premises	7-32	3181064	-
68	Stock of Publications - Sahitya Sankarana 2016	7-33	1288509	-
69	Initial payment document	7-38	316330	-

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70	Capital expenditure receivable	7-42	78000	-
71	Distress Loan amount Receivable to the Mahapadhyaya Fund	7-43	6264704	-
72	Bank Balance – Recurrent Account of the Buddhist and Pali University of Sri Lanka		7,272,982	-
	Bank Balance - Capital Account		50063638	-
	Bank Balance - External Examination and Postgraduate Degrees Account		3895531	-
	Bank Balance – Distress Loan		416762	-
	Bank Balance - International Conference		39905	-
73	Accrued expenses	8-10	-	16331362
74	Security deposit	8-11	-	230630
75	Retentions on contracts	8-12	-	11412254
76	Mahapola Scholarship Trust Fund	8-13	-	537575
77	Hostel Deposits	8-14	-	2698100
78	Allocation of Service Gratuities	8-16	-	112221401
79	Amount of VAT receivable	8-24	88379	-
80	Distress Loan amount Receivable to the Mahapadhyaya Fund	8-27	-	6264704
81	Recurrent expenditure Payable	8-28	-	400
82	Capital expenditure Payable	8-30	-	78000
83	Allocation for Depreciation	9-10	-	274793519
84	Allocation for Depreciation - External Projects	9-11	-	6909411
85	Allocation for Depreciation – Government Provision I	9-12	-	44890000
86	Allocation for Depreciation - Government Provision II	9-13	-	800000
87	Writing off of Skill Development	9-14	-	32720345
88	Allocation for Depreciation - Colombo Buildings	9-15	-	18486906
89	Allocation for Depreciation - Homagama Buildings	9-16	-	292455981
90	Government Aids – Recurrent	10-10	-	417000000
91	Miscellaneous Receipts	10-13	-	656773
92	Registration Fee – First Degree	10-14	-	310030
93	Interest on loans and advances	10-15	-	6088

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94	Tuition Fees – First Degree	10-16	-	829734
95	Examination Fees - First Degree	10-17	-	60550
96	Hostel Charges	10-19	-	1130109
97	Adjusting Capital Allocation to income	10-22	-	70139254
98	Writing off the Skill Development – Adjusting to Income	10-24	-	2440561
99	Investment Income - External Projects	10-25	-	3878874
100	Investment Income - Mahopadhayaya Fund	10-26	-	722752
101	Interest of the Distress Loan	10-27	-	151124
102	Adjustment of Capital Donations to Income	10-30	-	16786406
103	Salaries and Wages	11-10	120353888	-
104	Employees Provident Fund	11-11	38051430	-
105	Employees Trust Fund	11-12	7610288	-
106	Overtime and holiday pay	11-14	4204487	-
107	Academic Allowances	11-15	91098225	-
108	Other Allowances (Allowances for Deans and Heads of Department and Entertainment Allowances)	11-16	1968073	-
109	10% Allowances	11-17	225073	-
110	Cost of Living Allowance	11-19	16461003	-
111	Research Grant	11-21	22806953	-
112	20% of Monthly Allowance Added	11-22	50699586	-
113	Service Gratuity Allowance	11-23	20909121	-
114	Contribution for Medical Assistance Fund	11-24	3437555	-
115	Travelling Expenses - local	11-25	18171	-
116	Stationery and Office consumables	11-27	2792918	-
117	Fuel and Lubricant	11-28	2873888	-
118	Uniforms	11-29	102835	-
119	Medical supplies	11-30	27582	-
120	Machinery Equipment, Spare parts for vehicles and Minor Appliances	11-31	371168	-

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121	Other supplies	11-32	2386785	-
122	Vehicles - Maintenance	11-33	1815268	-
123	Installation of machinery and maintenance of equipment	11-34	3927849	-
124	Maintenance of Buildings and constructions	11-35	2870573	-
125	Website and software maintenance	11-36/1	2566049	-
126	Transport	11-37	2196774	-
127	Telecommunication services	11-38	1376215	-
128	Postage charges	11-39	138175	-
129	Electricity and water	11-40	6554111	-
130	Printed Advertisements etc.	11-41	1815097	-
131	Security Services	11-42	13657224	-
132	Janitorial Services	11-43	11671040	-
133	Allowances for External Lecturers (including travelling allowances and Subsistence Allowances)	11-45	8668211	-
134	Subscriptions and Membership Fees (Local)	11-46	117000	-
135	Subscriptions and Membership Fees (Foreign)	11-47	479714	-
136	Burseries	11-48	16855600	-
137	Mahapola Scholarships - Treasury Contribution	11-49	2129050	-
138	Staff training and development	11-50	108000	-
139	Workshops, Conferences and Researches	11-51	114566	-
140	Holiday Warrants	11-53	18180	-
141	Audit fees	11-54	897600	-
142	Fees of Governing Council and Sub Committees	11-55	1396409	-
143	Expenses of the Examination	11-56	1702167	-
144	Other expenses	11-58	1107315	-
145	Legal costs	11-59	51750	-
146	Machine Operator Duties	11-60	80150	-
147	Translation fees	11-61	186487	-

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148	Cost of the books donated	11-66	13260	-
149	Master of Arts Degree Course Project - Deferred Income	12-01	-	2602095
150	Master of Arts Degree Course Project – Miscellaneous Receipts	12-02	-	195828
151	Master of Arts Degree Course Project - Registration Fees	12-03	-	265189
152	Master of Arts Degree Course Project - Course Fees	12-04	-	694917
153	Master of Arts Degree Course Project - Examination Fees	12-05	-	1207150
154	Master of Arts Degree Course Project - Library Fees	12-07	-	99343
155	Master of Arts Degree Course Project - Investment Fees	12-08	-	5937
156	Master of Arts Degree Course Project - Consultancy Fees	12-09	-	108000
157	Master of Arts Degree Course Project - Library Deposits	12-10	-	1394193
158	Master of Arts Degree Course Project - Conference Fees	12-11	-	321500
159	Master of Arts Degree Course Project - Examination Expenses	13-03	8385	-
160	Master of Arts Degree Course Project - Overtime Allowances	13-04	65738	-
161	Master of Arts Degree Course Project - Printed Advertisements	13-09	103715	-
162	Master of Arts Degree Course Project - Conference Expenses	13-12	191075	-
163	English Diploma Course Project - Deferred Income	14-01	-	2500
164	English Diploma Course Project - Miscellaneous Receipts	14-02	-	122750
165	English Diploma Course Project - Registration Fees	14-03	-	4500
166	English Diploma Course Project - Course Fees	14-04	-	1825500
167	English Diploma Course Project - Examination Fees	14-05	-	6000
168	English Diploma Course Project - Sale of Publications	14-06	-	300
169	English Diploma Course Project - Library Fees	14-07	-	4500
170	English Diploma Course Project - Library Deposits	14-08	-	411000
171	English Diploma Course Project - Tuition Fees	15-01	717000	-
172	English Diploma Course Project - Examination Expenses	15-03	161864	-
173	English Diploma Course Project - Overtime Allowance	15-04	47397	-
174	English Diploma Course Project - Catering Expenses	15-05	1060	-

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175	English Diploma Course Project – Administrative Expenses	15-06	73600	-
176	English Diploma Course Project - Printed Advertisements	15-07	292284	-
177	English Diploma Course Project - Mahapadhyaya Fund	15-08	535002	-
178	Diploma in Buddhism / Pali - Miscellaneous Receipts	16-02	-	94026
179	Diploma in Buddhism / Pali - Registration Fees	16-03	-	544758
180	Diploma in Buddhism / Pali - Course Fees	16-04	-	747270
181	Diploma in Buddhism / Pali - Publication Fees	16-06	-	1170
182	Diploma in Buddhism / Pali - Examination Fees	16-07	-	1544207
183	Diploma in Buddhism / Pali - Library Fees	16-08	-	28500
184	Diploma in Buddhism / Pali - Library Deposits	16-09	-	263000
185	Diploma in Buddhism / Pali - Tuition Fees	17-01	449000	-
186	Diploma in Buddhism / Pali - Travelling expenses	17-02	250	-
187	Diploma in Buddhism / Pali - Overtime Allowances	17-03	67656	-
188	Diploma in Buddhism / Pali - Administrative Expenses	17-05	713750	-
189	Diploma in Buddhism / Pali - Examination Fees	17-06	362114	-
190	Diploma in Buddhism / Pali - Printed Advertisements	17-09	185711	-
191	Diploma in Buddhism / Pali - Other Expenses	17-10	69160	-
192	Diploma in Buddhism / Pali - Research and Publication Fund	17-13	266668	-
193	Bachelor of Arts (First) External Degrees - Deferred Income	18-01	-	20141250
194	Bachelor of Arts (First) External Degrees - Miscellaneous Receipts	18-02	-	776702
195	Bachelor of Arts (First) External Degrees - Registration Fees	18-03	-	308466
196	Bachelor of Arts (First) External Degrees – Miscellaneous Receipts Bachelor of Arts (First) External Degrees - Course Fees	18-04	-	2517250
197	Bachelor of Arts (First) External Degrees - Examination Fees	18-05	-	1329400
198	Bachelor of Arts (First) External Degrees - Sale of Publications	18-07	-	1480
199	Bachelor of Arts (First) External Degrees - Tuition Fees	19-01	514500	-
200	Bachelor of Arts (First) External Degrees - Examination Fees	19-03	148260	-
201	Bachelor of Arts (First) External Degrees - Obtaining Lecture Halls on rental basis	19-13	70000	-

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202	Daham Sarasaviya – Examination Charges	20-04	-	198000
203	Buddhist Counseling Course - Miscellaneous Receipts	24-02	-	28000
204	Buddhist Counseling Course - Registration Fees	24-03	-	4500
205	Buddhist Counseling Course - Course Fees	24-04	-	234250
206	Buddhist Counseling Course - Examination Fees	24-05	-	4000
207	Buddhist Counseling Course - Library Deposits	24-07	-	14000
208	Buddhist Counseling Course - Library Fees	24-08	-	4500
209	Buddhist Counseling Course - Tuition Fees	25-01	375000	-
210	Buddhist Counseling Course - Examination Fees	25-03	59130	-
211	Buddhist Counseling Course – Printed Advertisements	25-05	165208	-
212	Buddhist Counseling Course - Administrative Expenses	25-06	114600	-
213	Buddhist Counseling Course - Entertainment Expenses	25-07	6960	-
214	Tamil Course – Differed Income	26-01	-	5000
215	Tamil Course - Miscellaneous Receipts	26-02	-	67900
216	Tamil Course - Registration Fees	26-03	-	6000
217	Tamil Course - Course Fees	26-04	-	918700
218	Tamil Course- Examination Fees	26-05	-	8000
219	Tamil Course - Sale of Publications	26-06	-	1100
220	Tamil Course- Library Fees	29-07	-	4500
221	Tamil Course- Library deposits	26-08	-	188000
222	Tamil Course - Tuition Fees	27-01	526250	-
223	Tamil Course - Examination Fees	27-03	115860	-
224	Tamil Course - Entertainment Expenses	27-04	3714	-
225	Tamil Course - Overtime Allowances	27-05	46009	-
226	Tamil Course - Printed Advertisements	27-06	292284	-
227	Tamil Course - Administrative Expenses	27-07	1101000	-
228	Tamil Course - Mahapadhyaya Fund	27-08	792874	-
229	Tamil Course - Research and Publications Fund	27-09	166450	-

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230	Student Welfare Fund	30-02	-	2975897
231	Student Welfare Fund - Fixed Deposit	30-04	2630500	-
232	Student Welfare Fund - Investment Savings Deposit	30-05	260208	-
233	Glorium Sun Language Skills Development Fund	30-11	-	3162917
234	Glorium Sun Language Skill Development Fund Investment Fixed	30-13	2527500	-
235	Glorium Sun Language Skills Development Fund Investment Savings	30-16	619727	-
236	General - Miscellaneous receipts	31-01	-	8843
237	General - Income earned from property	31-06	-	7410
238	General – Overtime and holiday pay	32-02	559018	-
239	General – Travelling Expenses (Local)	32-03	14103	-
240	General - Stationery and Office Consumables	32-05	709500	-
241	General - Fuel and Lubricants	32-06	231186	-
242	General - Uniforms	32-07	3600	-
243	General - ..... Supplies	32-10	222669	-
244	General – Travelling Expenses (Local)	32-11	301127	-
245	General - Stationery and office supplies	32-13	348071	-
246	General - fuel and lubricants	32-16	265610	-
247	General - Uniforms	32-17/01	184794	-
248	General - ..... Supplies	32-17	683887	-
249	General - Maintenance of Vehicles	32-19	1401159	-
250	General - Installation of Machinery and Maintenance of equipment	32-20	1506000	-
251	General - Telecommunications Services	32-21	3082	-
252	General - Postage	32-24	51620	-
253	General - Electricity and Water	32-27	-	44107540
254	General - Security Services	32-28	101155	-
255	General - Cleaning services	32-30	10500	-
256	General - Governing Council and Sub-Committee Fees	32-32	24089	-
257	General - Other expenses	32-39	140155	-

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258	Language Diploma Course - Miscellaneous receipts	33-02	-	85000
259	Language Diploma Course - Course Fees	33-03	-	535500
260	Language Diploma Course - Registration Fees	33-04	-	54000
261	Language Diploma Course - Examination Fees	33-05	-	20000
262	Language Diploma Course - Library Fees	33-06	-	24000
263	Language Diploma Course - Library Deposits	33-07	-	34000
264	Language Diploma Course - Printed Advertisements	34-01	117839	-
265	Language Diploma Course – Tuition Fees	34-02	480000	-
266	Language Diploma Course - Entertainment Expenses	34-03	660	-
267	Language Diploma Course - Examination Fees	34-04	83400	-
268	Language Diploma Course – Administrative Expenses	34-05	100000	-
269	Faculty of Post Graduate Studies – Deffered Income	35-01	-	884000
270	Faculty of Post Graduate Studies - Miscellaneous receipts	35-02	-	6500
271	Faculty of Post Graduate Studies - Counseling Fees	35-08	-	451473
272	Faculty of Post Graduate Studies - Library Deposits	35-09	-	257740
273	Faculty of Post Graduate Studies - Travelling Expenses (Domestic)	36-02	21425	-
274	Faculty of Post Graduate Studies - Overtime Allowances and Holiday Pay	36-03	270905	-
275	Faculty of Post Graduate Studies - Communication Services	36-04	53020	-
276	Faculty of Post Graduate Studies - Governing Council and Sub-Committee Fees	36-06	10961	-
277	Faculty of Post Graduate Studies - Examination Fees	36-07	69361	-
278	Faculty of Post Graduate Studies - Mahapadhyaya Fund	36-09	1443175	-
279	Faculty of Post Graduate Studies - Research and Publications Fund	36-10	97449	-
280	Faculty of Post Graduate Studies - Printed Advertisements	36-11	207426	-
			3,337,528,288	3,337,528,288

On 19 May 2022

Venerable Mahopadhayaya Thero,  
The Buddhist and Pali University of Sri Lanka

**Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2021 in terms of Section 12 of the National Audit Act, No. 19 of 2018**

The above report is sent herewith.

W.P.C. Wickramaratne

Auditor General

Copies:                   1. Secretary - Ministry of Education  
                                  2. Secretary - Ministry of Finance

Venerable Mahopadhayaya Thero,  
The Buddhist and Pali University of Sri Lanka

**Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2021 in terms of Section 12 of the National Audit Act, No. 19 of 2018**

**1. Financial Statements**

**1.1 Qualified Opinion**

The audit of the financial statements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in Basis for Qualified Opinion Section of this report, the accompanying financial statements of the University give a true and fair view of the financial position of the Company as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

- (a) Property, plant and equipment costed at Rs. 156,516,853 had been fully depreciated, but had been further in use since the useful life of the non-current assets had not been reviewed annually as per Paragraph 65 of Sri Lanka Public Sector Accounting Standards 07. Action had not been taken to

revise the estimated error that had arisen accordingly as per Sri Lanka Public Sector Accounting Standards 03.

- (b) Action had not been taken to transfer the ownership of the 02 motor vehicles received as donations from the Presidential Secretariat in December 2019 and to account the value of the motor vehicles.
- (c) Even though the cost of wood products under property, plant and equipment was Rs.79,710,032 according to the statement of financial position as at 31 December 2021, the cost was Rs.79,494,536 according to the fixed assets register. As a result, there was a discrepancy of Rs.235,462.
- (d) Even though the income and expenditure of self-financing courses should be zero according to the University Grants Commission Circular No. 2016/4 dated 01 March 2016, a loss of Rs. 4,203,037 in 04 self-financing courses and a profit of Rs.7,908,474 in 05 courses had been adjusted to the statement of financial performance in the year under review.

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

### **1.3 Other information included in the Annual Report of 2021 of the University**

The information, included in the Annual Report - 2021 of the University anticipated to be provided to me subsequent to the date of this audit report, but not included in the financial statements and my audit report in relation to the financial statements is called the other information. Management is responsible for the other information.

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

In relation to my audit of the financial statements, it is my responsibility to read the other information identified above when such information is available to me and to consider in reading so whether other information is quantitatively inconsistent with

the financial statements or with my knowledge obtained during the audit or otherwise.

If I conclude that there are material misstatements when reading the Annual Report 2020 of the University, those matters should be communicated to Those Charged with Governance for correction. If there are any further unrectified misstatements, they will be included in the report, which will be tabled in Parliament by me in due course in accordance with Article 154 (6) of the Constitution.

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

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

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

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

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

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial

statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.

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

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

## **2. Report on Other Legal and Regulatory Requirements**

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

2.1.1 I have obtained all the information and explanation that was required for the audit and as far as appears from my examination, proper accounting records have been kept by the University as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.

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

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year except the observations set out in sections (a) and (b) of the basis for the qualified opinion section in my report as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

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

- 2.2.1 to state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority which are out of the normal cause of business as per the requirement of section 12 (c) of the National Audit Act, No. 19 of 2018.
- 2.2.2 to state that the Authority has not complied with any applicable written law, general and special directions issued by the governing body of the Authority subject to the following observations, as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018.

### Reference to Laws, Observation

#### Rules and Directions

- (a) FR 751 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka. The goods costed at Rs.9,361,532 purchased for the Language Skills Development Centre had not been included in the inventory register.
- (b) Paragraph 5.2.1 of the University Grants Commission Circular No. 2016/04 dated 01 March 2016. Although it has been estimated to credit 10 to 25 percent of the budget prepared by the University for the self-financed courses to the Development Fund of the University and 5 percent to the Fund of the Vice-Chancellor according to the Circular, the Development Fund of the University had not been established and a total of Rs.6,378,992, including the amount of Rs.4,935,788 that should have been credited to the Development Fund of the University in the year 2021, had been credited to the Mahopadhyaya Fund.
- (c) Paragraph 3 of the letter of the Secretary of the Ministry of Higher Education and Department of Language Skills Development on the basis of not providing additional allocations and on the basis of getting the services of volunteer lecturers,

Highways bearing No. HE/UD/03/04/BPU/02 dated 30 November 2016. Visiting Lecturers had been recruited from the year 2016 to 2020 and they had been paid Rs. 7,939,227 as allowances and four Lecturers (Probationary) had been attached from the year 2018 to the year 2020 and they had been paid Rs. 27,060,714 as salaries and allowances without taking action accordingly.

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

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

### 2.3 Other Matters

- (a) Although applications had been invited by publishing Newspaper advertisements in the year 2021 for 12 courses out of the 21 courses conducted by the Faculty of Postgraduate Studies and Centre for External Examinations, registration of students had not been carried out as there had been no sufficient number of applicants.
- (b) Attention had not been paid to introduce new courses even though 03 years had passed without revising the syllabi of the 12 courses that are currently been conducted.
- (c) The Contract for the construction of the five-storied building in the Colombo Campus of the University had been awarded with a contract value of Rs.252,327,545 on 02 October 2019 with the Condition of completing it within one year. Even though mobilization advances amounting to Rs.14,508,834 had been given to the contractor on 18 November 2019, construction activities had not been started even by 31 December 2021. Accordingly, a private

contractor was allowed to retain money of the Government for more than 2 years and action had not been taken even to recover the said amount.

- (d) Thirty Seven (37) computers and 47 computer tables and chairs, of which the value could not be identified and which had been given to the computer lab located in the Language Skills Development Centre building and office equipment worth Rs. 130,869 purchased in December 2019 remained idle until the date of this report.
- (e) A stock of answer sheet books costed at Rs. 2,349,525, which had been purchased in the year 2019 without properly identifying the requirement had remained even at the end of the year under review.
- (f) Three (03) Funds totaling to Rs. 15,779,316, prevailed as at 31 December 2021, had not been utilized for the accomplishment of the intended purposes.

W.P.C. Wickramaratne  
Auditor General

**Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2021 in terms of Section 12 of the National Audit Act, No. 19 of 2018**

Audit Paragraph	Reply
<b>1.2 Basis for Qualified Opinion</b>	
<p>(a) Property, plant and equipment costed at Rs. 156,516,853 had been fully depreciated, but had been further in use since the useful life of the non-current assets had not been reviewed annually as per Paragraph 65 of Sri Lanka Public Sector Accounting Standards 07. Action had not been taken to revise the estimated error that had arisen accordingly as per Sri Lanka Public Sector Accounting Standards 03.</p>	<p><b>Bursar -</b></p> <p>The relevant Assessment Officers have already come to assess the motor vehicles, and the assessment report is to be received. Although all the information regarding the revaluation of timber products and office equipment has been forwarded to the Department of Valuation, the relevant valuation has not yet been started.</p> <p><b>Assistant Registrar (Administration)</b></p> <p>The estimated error has been revised in accordance with Sri Lanka Public Sector Accounting Standard 03. Although the Department of Valuation had started the work from September 2021 in relation to the assessment of the office equipment, timber goods and vehicles of the University in the year 2020, it was delayed due to the Covid-19 pandemic situation prevailed in the country. Later, after making inquiries from the Department of Valuation over the telephone and by sending letters in writing from time to time, it was decided to carry out the assessment in November 2021 after preparing office equipment registers and lists according to their formats and after requesting dates for the survey. However, the Department of Valuation had informed</p>

	that they would be arriving after the date of 27.12.2021 as only a few officers were working since the staff of the Department of Valuation had suffered from Covid-19 disease. As they had not come on that date as well, inquiries were made over the telephone and they obtained information required to assess only the vehicles by attending the University on 24.02.2022. The report has not yet been submitted to the University.
(b) Action had not been taken to transfer the ownership of the 02 motor vehicles received as donations from the Presidential Secretariat in December 2019 and to account the value of the motor vehicles.	Although 02 vehicles of the Presidential Secretariat had been donated to the University on 23 December 2019+, they had been registered on 11 March 2020. The subject clerk in charge of those vehicles had been quarantined after suffering from Covid-19 due to the Covid-19 situation prevailed in the country. After that, he had resigned from the service and therefore, a temporary subject clerk has already been appointed and the information related to transfer of the vehicles has been submitted to the Commissioner General of Motor Traffic on 14.03.2022 by registered post.
(c) Even though the cost of wood products under property, plant and equipment was Rs.79,710,032 according to the statement of financial position as at 31 December 2021, the cost was Rs.79,494,536 according to the fixed assets register. As a result, there was a discrepancy of Rs.235,462.	It has been scheduled to provide detailed information from the Government Audit Division for the reconciliation of this difference. Then, it is scheduled to answer subsequent to that.
(d) Even though the income and expenditure of self-financing courses should be zero according to the University Grants	The estimated income of certain courses has not been received as planned due to the Corona pandemic situation prevailed in the year

Commission Circular No. 2016/4 dated 01 March 2016, a loss of Rs. 4,203,037 in 04 self-financing courses and a profit of Rs.7,908,474 in 05 courses had been adjusted to the statement of financial performance in the year under review.		2021.
<b>2. Report on Other Legal and Regulatory Requirements</b>		
<b>2.2.2</b>		
<b>Reference to Laws, Rules and Directions</b>	<b>Observation</b>	
FR 751 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka.	The goods costed at Rs.9,361,532 purchased for the Language Skills Development Centre had not been included in the inventory register.	It is informed that action will be taken to include the goods in the inventory.
<b>Audit Paragraph</b>		<b>Reply</b>
(b) Paragraph 5.2.1 of the University Grants Commission Circular No. 2016/04 dated 01 March 2016.		
Although it has been estimated to credit 10 to 25 percent of the budget prepared by the University for the self-financed courses to the Development Fund of the University and 5 percent to the Fund of the Vice-Chancellor according to the		Since the establishment of a Development Fund for the University has not yet been carried out, the amount allocated for that has been credited to the Mahopadhyaya Fund. The amount allocated to the Development Fund will be credited to the relevant Fund after the

<p>Circular, the Development Fund of the University had not been established and a total of Rs.6,378,992, including the amount of Rs.4,935,788 that should have been credited to the Development Fund of the University in the year 2021, had been credited to the Mahopadhyaya Fund.</p>	<p>establishment of a Development Fund for the University.</p>
<p>(c) Paragraph 3 of the letter of the Secretary of the Ministry of Higher Education and Highways bearing No. HE/UD/03/04/BPU/02 (III) dated 30 November 2016.</p>	
<p>Although the Minister had given approval to establish a Department of Language Skills Development on the basis of not providing additional allocations and on the basis of getting the services of volunteer lecturers, Visiting Lecturers had been recruited from the year 2016 to 2020 and they had been paid Rs. 7,939,227 as allowances and four Lecturers (Probationary) had been attached from the year 2018 to the year 2020 and they had been paid Rs. 27,060,714 as salaries and allowances without taking action accordingly.</p>	<p>I would like to inform you that although the Department of Study had been established on a voluntary basis, teachers were recruited for the positions of Lecturer (Probationary) due to the development of the courses and the expansion of the courses related to subjects as subjects of the Degrees.</p> <p>Another 4 Posts of Lecturer were approved because the study courses were expanded and the courses related to those subjects were expanded and number of teaching hours was increased. A higher cost has to be incurred for Visiting Lecturers if recruitments were not made for such posts. Due to this, I have approved another four Posts of Lecturer (Probationary). Furthermore, I would like to inform you that two more positions are required for the other two subjects in the future.</p>
<p><b>2.3 Other Matters</b></p>	
<p>(a) Although applications had been invited by publishing Newspaper advertisements in the year 2021 for 12 courses</p>	<p>Five (05) newspaper advertisements covering 11 courses had been published to register students for the year 2021. Students have been</p>

<p>out of the 21 courses conducted by the Faculty of Postgraduate Studies and Centre for External Examinations, registration of students had not been carried out as there had been no sufficient number of applicants.</p>	<p>registered and lectures have been started for Bachelor of Arts (General) External Degree Course, English, Tamil, Buddhist Counseling, Japanese, Diploma in Buddhism and Advanced Diploma courses, out of those courses.</p>
<p>(b) Attention had not been paid to introduce new courses even though 03 years had passed without revising the syllabi of the 12 courses that are currently been conducted.</p>	<p>Necessary arrangements have already been made for starting 15 new courses from the year 2022.</p>
<p>(c) The Contract for the construction of the five-storied building in the Colombo Campus of the University had been awarded with a contract value of Rs.252,327,545 on 02 October 2019 with the Condition of completing it within one year. Even though mobilization advances amounting to Rs.14,508,834 had been given to the contractor on 18 November 2019, construction activities had not been started even by 31 December 2021. Accordingly, a private contractor was allowed to retain money of the Government for more than 2 years and action had not been taken even to recover the said amount.</p>	<p><b>Works Engineer</b></p> <p>Applications were submitted to the relevant institutions to get approval for the plans required to construct the building after providing the letter of acceptance to the contractor on 02.10.2019. After obtaining approval from those institutions, the University received the construction permit for the construction of the building from the Colombo Municipal Council on 03.12.2021. The contractor could not start the construction until the permission was received. Accordingly, the contracting agencies have requested an increase in the construction price since the construction period of the soil project has expired subsequent to receiving the approval and due to the increase in the price of construction materials according to the current situation in the country. Therefore, the necessary documents have been forwarded to the Planning Division of the Ministry of Education to get the approval of the Cabinet of Ministers for that purpose. It has been informed that the relevant estimate has</p>

	<p>been forwarded to the Department of National Budget.</p> <p><b>Assistant Registrar (Administration) (Acting)</b></p> <p>On 18 November 2019, the contract of the five-storied building scheduled to be constructed in the Colombo premises was awarded to the contractor on 02.10.2019. An advance of Rs.14,508,834.00 has been given for this project in November 2019. As it is a Design and Built project, 89 million has been submitted to the Cabinet of Ministers for price revision due to the expiry of the contract period of the contracting institution.</p>
<p>(d) Thirty Seven (37) computers and 47 computer tables and chairs, of which the value could not be identified and which had been given to the computer lab located in the Language Skills Development Centre building and office equipment worth Rs. 130,869 purchased in December 2019 remained idle until the date of this report.</p>	<p>Computers had to be kept idle as internet facilities had not been provided. Even though requests had been made from the Department of Study and the Faculty of Language Studies, internet facilities had not been provided. I would like to inform you that the Department of Study is currently making arrangements to provide the internet facilities.</p> <p>Although it had been requested to obtain internet facilities, it had not been possible to carry out those tasks due to the prevailing pandemic situation. However, action is being taken at present to expedite the work related to it.</p> <p>It had been not possible to make students arrive at the University due to the pandemic situation prevailed in the country. I admit that the goods have not been utilized and the related chairs (Gand Chair) have undergone certain level of discolouration. due to this pandemic</p>

	situation, which has been in progress for more than two years. This will be looked into and immediate action will be taken in that regard.
(e) A stock of answer sheet books costed at Rs. 2,349,525, which had been purchased in the year 2019 without properly identifying the requirement had remained even at the end of the year under review.	According to the survey report, expired and unusable goods have been scheduled to be eliminated from the stocks and to be disposed of. The use of answer sheet books required for the examinations has been limited due to the fact that the relevant examinations have not been conducted in the expected manner and the examinations have been conducted online due to the prevailing pandemic situation.
(f) Three (03) Funds totaling to Rs. 15,779,316, prevailed as at 31 December 2021, had not been utilized for the accomplishment of the intended purposes.	This Fund has been mainly used in relation to student centric activities and the Funds were not utilized as expected since the students had joined the academic activities online from the last year. The Glorious Sun Fund and Scholarship Funds have been spent in the year 2022.

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
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## **Statement of Accountability Pertaining to the Financial Statements**

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

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

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

## **Statement of Accountability of the Governing Council**

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

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

**The Buddhist and Pali University of Sri Lanka**  
**Provident Fund**  
**Statement of Financial Performance for the year ended 31 December 2021**

Particulars	Notes	2020		2019
		Rs.	Rs.	Rs.
<b><u>01. Revenue</u></b>				
Interest for Fixed deposit		21,587,315		29,843,710
Interest for Investment by Creditors		113,942		161,572
Interest for Seven-day Call deposits		-	<b>21,701,257</b>	24,113
Gross income			<b>21,701,257</b>	<b>30,029,760</b>
<b><u>02. Less - Expenditure</u></b>				
Audit Fees		111,240		102,960
Investment committee fees		50,602		43,177
Other expenses		400	162,242	19,180
Pre-Tax income			<b>21,539,015</b>	<b>29,864,078</b>
<b>Less:</b>				
Income tax for the year			3,015,462	4,190,413
Income after Tax			<b>18,523,553</b>	<b>25,673,665</b>
<b>Added:</b>				
Balance Brought Forward from the Previous Year			11	-
			<b>18,523,564</b>	<b>25,673,665</b>
<b>Added:</b>				
Adjustments of the previous year			-	81,381
			<b>18,523,564</b>	<b>25,755,0436</b>
<b>Less:</b>				
Appropriations				
Interest for Contribution Accounts	02		18,425,563	25,616,083
Allocation for Net Creditors' Investment income			97,990	138,952
Balance Carried Forward			11	11

Notes No. 01 to 09 are presented at pages No. 06 to 23 as an integral part of the financial statements.

**The Buddhist and Pali University of Sri Lanka**  
**Provident Fund**  
**Statement of Financial Position as at 31 December 2021**

Particulars	Notes	2021		2020
		Rs.	Rs.	Rs.
<b>01. Equity</b>				
Contribution account	02		501,701,254	436,180,870
			<b>501,701,254</b>	<b>436,180,870</b>
<b>02. Reserves</b>				
Cumulative balance			11	<u>11</u>
			<b>501,701,265</b>	<b>436,180,881</b>
<b>Represents</b>				
<b>03. Long-term assets</b>				
Employee loans	02	98,660,739	<b>98,660,739</b>	98,404,802
				<b>98,404,802</b>
<b>04. Current Assets</b>				
Fixed deposits	03	396,196,262		322,213,205
Creditors' Investments		1,897,542		1,748,887
Interest Receivable	04	12,722,750		16,751,679
Cash and Cash Equivalent Assets	05	<u>12,329</u>		<u>1,245,623</u>
			<b>410,828,883</b>	<b>341,959,394</b>
<b>05. Less: Current Liabilities</b>				
Accrued expenses	06	112,200		196,560
Miscellaneous Creditors	07	6,382,018		1,547,200
Allocation for Net Creditors' Investment income	08	369,162		271,172
Income tax payable	09	924,977		<u>2,168,383</u>
			<b>7,788,357</b>	<b>4,183,315</b>
<b>Net Current Assets</b>			<b>403,040,526</b>	<b>337,776,079</b>
			<b>501,701,265</b>	<b>436,180,881</b>

M.A.V.S. Gunawardena  
Bursar  
24.02.2022

R.A. Piyaratne  
Registrar  
24.02.2022

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

Professor Venerable Neluwe Sumanavansa Thero      Member of the Governing Council  
Mahopadhyaya Thero  
The Buddhist and Pali University of Sri Lanka

1. Senior Lecturer, Ilukewela Dhammarathana Thero
2. Mrs. T.K.W.T.V. Premaratne

**The Buddhist and Pali University of Sri Lanka**  
**Provident Fund**  
**Statement of Changes in Equity for the Year ended 31 December 2021**

Description	Member Balance (Rs.)	Retained Earnings (Rs.)	Total Net Assets (Rs.)
Balance as at 01.01.2017	<b>206,711,774</b>	<b>3,640</b>	<b>206,715,414</b>
Members' amount for the year	16,093,535	-	16,093,535
Members' interest	17,083,755	(17,083,755)	-
Surplus of the year	-	17,081,641	17,081,641
Previous year adjustment	-	5,442	5,442
Balance as at 31.12.2017	<b>239,889,064</b>	<b>6,968</b>	<b>239,896,032</b>
Members' amount for the year	29,952,207	-	29,952,207
Members' interest	15,261,683	(15,261,683)	-
Surplus of the year	-	15,260,579	15,260,579
Previous year adjustment	-	13,137	13,137
Balance as at 31.12.2018	<b>285,102,954</b>	<b>19,002</b>	<b>285,121,956</b>
Members' amount for the year	50,138,638	-	50,138,638
Members' interest	24,725,403	(24,725,403)	-
Surplus of the year	-	24,725,403	24,725,403
Previous year adjustment	-	(19,002)	(19,002)
Balance as at 31.12.2019	<b>359,966,995</b>	<b>(0)</b>	<b>359,966,995</b>
Members' amount for the year	50,597,792	-	50,597,792
Members' interest	25,616,082.66	(25,616,083)	-
Surplus of the year	-	25,534,713	25,534,713
Previous year adjustment	-	81,381	81,381
Balance as at 31.12.2020	<b>436,180,870</b>	<b>11</b>	<b>436,180,880</b>
Members' amount for the year	47,094,821	-	47,094,821
Members' interest	18,425,563	(18,425,563)	-
Surplus of the year	-	18,425,563	18,425,563
Previous year adjustment	-	-	-
Balance as at 31.12.2021	<b>501,701,254</b>	<b>11</b>	<b>501,701,264</b>

**The Buddhist and Pali University of Sri Lanka**  
**Provident Fund**  
**Cash Flow Statement for the Year ended 31 December 2021**

	2021		2020	
	Rs.	Rs.	Rs.	Rs.
<b>Operational activities</b>				
Operational surplus (after tax revenue)		18,523,553		25,673,665
Adjustments – Previous Year				77,915
<b>Changes in working capital</b>				
Interest Receivable	4,028,929		(10,782,954)	
Accrued expense	(84,360)		(205,115)	
Income tax payable	(1,243,406)		(638,850)	
Miscellaneous Creditors	4,834,818	7,535,981	(712,218)	(12,339,137)
Cash flow generated from operational activities		26,059,534		13,412,443
<b>Investment activities</b>				
Fixed Deposit - Investment	(386,208,512)		(322,213,205)	
Fixed Deposit - Cancellations	312,225,455		276,345,705	
Employee Loan Payments	(15,941,105)		(26,657,501)	
Employee Loan Instalment receipts	15,685,168		9,092,644	
Investment - Creditors	(148,655)		(161,134)	
Net cash flow generated from investment activities	(74,387,649)	(74,387,649)	(63,593,491)	(63,593,491)
<b>Financial activities</b>				
Receipts from Contribution accounts	63,401,449		64,071,147	
Payment for Contribution accounts	(16,306,628)		(13,473,355)	
<b>Net cash flows generated by financial activities</b>	47,094,821	47,094,821	50,597,792	50,597,792
<b>Net increase (decrease) in Cash and Cash Equivalents</b>		(1,233,294)		416,744
<b>Balance of cash and cash equivalents at the beginning of the year</b>		1,245,623		828,879
<b>Balance of cash and cash equivalents at the end of the year</b>		12,329		1,245,623

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**The Provident Fund of  
The Buddhist and Pali University of Sri Lanka  
Notes to Financial Statements for the year ended 31 December 2021**

**01. Accounting Policies**

**1.1.1 Reporting Entity**

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

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

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

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

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

**1.1.3 Granting Approval for the Issuance of the Accountability for Financial Statements and**

- (a) The Governing Council is accountable for the financial statements and the Governing Council granted approval on 24 February 2021 for the issuance of the Financial Statements of the Provident Fund of the Buddhist and Pali University of Sri Lanka for the year ended 31 December 2021.

**(b) Financial period**

The financial period of the Provident Fund of the Buddhist and Pali University of Sri Lanka is 12 months from 01 January 2021 up to 31 December 2021.

**1.1.4 The Basis of Preparation****(a) Statement of Conformity**

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

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

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

**(b) Going Concern**

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

**(c) The basis of Calculation**

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

**(d) The type of currency in which the financial statements have been prepared**

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

**(e) Comparative Information**

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

**(f) Materiality and Aggregation**

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

**1.2.1 Investment and Employee Loans**

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

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

The basis for calculating and distributing interest has been changed in accordance with the new Directives approved at the

397<sup>th</sup> meeting of the Governing Council for the Control, Administration and Management of the Provident Fund of the Buddhist and Pali University of Sri Lanka. An interest is not charged from the employees in the provision of employee loans and the loan balance at the end of the month is deducted from the balance of the contribution at the end of the month and the annual interest is computed only for the balance amount and the interest is distributed monthly.

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

- (c) A committee was appointed to revise the criteria of the Provident Fund and thereby a new set of new Directives were presented to the Governing Council and the approval was obtained for executing the Directives with effect from 01.01.2018.

Accordingly, the Governing Council has granted the approval to the Investment Committee from the year 2018 to make other investments, in addition to investing in Treasury Bills in order to reap greater benefits.

The criteria of the Fund were revised again in 2018 and the approval was granted by the Governing Council to execute the criteria from 01.01.2019.

### **1.2.2 Cash Flow Statement**

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

### **1.2.3 Cash and Cash Equivalents**

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

#### 1.2.4 Events after the Date of Reporting

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

#### 1.2.5 Income Tax

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

#### 1.2.6 Provision and Allocation

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

#### 1.3.1 Related Party Transactions

The following are the transactions carried out with the members of the Governing Council of the Buddhist and Pali Universities of Sri Lanka. The Governing Council appointed members to the Investment Committee and the following transactions took place during the general administration of the University.

<b>Name of the Member of the Investment Committee</b>	<b>Nature of the Transaction</b>	<b>Value (Rs.)</b>
President's Counsel, Mr. Prasantha Lal de Alvis	Membership fees	16,000
Senior Professor Uditha Garusingha	Membership fees	16,000
Mr. T.N. Hettiarachi	Membership fees	4,000
Mrs. W.H.M.M.C.K. Dayaratne	Membership fees	4,000
Mrs. T.K.W.T.P. Premaratne	Membership fees	4,000
<b>Grand Total</b>		<b>44,000</b>

## Note No. 02

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Balance of the Contribution Account as at 31.12.2021**

Serial No.	Name	Employees Provident Fund No.	Total Contribution as at 31.12.2021	Interest	Interest and Balance of the Contribution as at 31.12.2021	Balance of the Loan Account as at 31.12.2021	Contribution Balance after adjusting the Loan Balance
1	Mr. K.A.L.R. Perera	40	3,336,839	131,006	3,467,845	593,055	2,874,790
2	Ms. M.K.S. Priyangani	49	4,083,038	145,858	4,228,896	1,001,880	3,227,016
3	Ms. U.W.L. Kumari	55	4,327,905	159,794	4,487,699	934,850	3,552,849
4	Ms. N.S. Uduwela	57	3,357,481	149,816	3,507,297	266,380	3,240,917
5	Venerable Neluwe Sumanawansa Thero	62	15,463,459	757,462	16,220,921	0	16,220,921
6	Mr. A.D. Priyanga	64	2,859,507	87,563	2,947,070	936975	2,010,095
7	Ms. L.S. Hettiarachchi	67	3,604,672	178,789	3,783,461	0	3,783,461
8	Ms. W.M.I.M. Wijesuriya	69	3,364,711	90,029	3,454,739	1,635,110	1,819,629

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9	Mr. W.M. Anura Jayasekara	73	2,444,417	79,706	2,524,124	1,279,250	1,244,874
10	Venerable Wawwe Dhammarakkhitha Thero	79	11,278,757	288,959	11,567,716	4,537,080	7,030,636
11	Venerable. Uthurawala Dhammarathana Thero	81	15,077,189	645,305	15,722,494	1,428,350	14,294,144
12	Venerable Gallele Sumanasiri Thero	82	14,675,428	708,812	15,384,240	45,984	15,338,256
13	Venerable Pitigala Vijitha Thero	84	11,094,367	538,224	11,632,591	0	11,632,591
14	Ms. K.A.S.N. Amarasekara	85	10,016,210	294,244	10,310,455	3,351,210	6,959,245
15	Ms. M.A. Chandrani Munasinghe	86	9,848,043	278,704	10,129,747	3,482,325	6,644,422
16	Venerable Dunukewatte Gunarathana Thero	87	10,831,487	301,624	11,133,111	4,064,380	7,068,731
17	Ms. H.M.Y.T.K. Herath	88	12,057,669	501,400	12,559,069	1,409,800	11,149,269
18	Mr. L.B. Ajith Premakumara	93	3,706,845	137,123	3,843,968	777,100	3,066,868
19	Mr. E.A. Wickramasinghe	96	15,295,112	671,475	15,966,587	1,167,600	14,798,987
20	Mr. H.A. Wijerathne	97	2,502,594	80,871	2,583,465	1,497,240	1,086,225
21	Mr. C.J. Elvitigala	99	2,222,048	51,110	2,273,159	1,326,720	946,439

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22	Mr. M.G.W. Weerathunga	104	3,062,038	146,605	3,208,643	68,000	3,140,643
23	Ms. K.G.L. Sriyani	111	3,764,200	186,724	3,950,924	0	3,950,924
24	Ms. D.M. Suriyaarachchi	112	3,194,665	149,540	3,344,205	108,330	3,235,875
25	Venerable Nakkalagoda Yogananda Thero	119	4,410,444	102,947	4,513,390	2,018,100	2,495,290
26	Mr. H.A. Lal Jayarathne	121	2,733,875	56,992	2,488,775	1,105,125	1,383,650
27	Mr. M.G. Ravindra Deepalal	125	2,431,783	56,992	2,488,775	1,105,125	1,383,650
28	Mr Wimal Jayasinghe	129	2,217,980	50,872	2,268,852	1,032,550	1,236,302
62	Mr. D. Uditha Mahesh Fernando	210	1,772,598	65,267	1,837,865	367,500	1,470,365
63	Mr. W.M. Nayanapriya Weerasinghe	212	1,613,722	45,329	1,659,051	929,250	729,801
64	Ms. H.A.P.P.. Karunaratne	216	2,870,995	90,379	2,961,375	1,222,100	1,739,275
65	Mr. D. Nishantha	217	1,385,875	49,211	1,435,085	436,825	998,260
66	Ms. T.M.W.P. Thennakoon	219	5,108,411	199,368	5,307,779	716,810	4,590,969
67	Venerable Bogamuwe Dheerananda Thero	222	2,046,508	65,518	2,112,026	533,610	1,578,416
68	Miss S.A.S.I. Samaraweera	223	1,696,000	49,902	1,745,902	556,920	1,188,982
69	Miss M.M.C. Hasanthi	224	1,793,081	86,525	1,879,607	0	1,879,607

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70	Mr. P.P. Kumarage	225	1,451,944	43,412	1,495,356	463,815	1,031,541
71	Mr. R.D.S. Galagedara	226	1,487,183	52,600	1,539,784	326,835	1,212,949
72	Mr. D.P. Nilantha	230	3,750,214	125,399	3,877,613	724,105	3,153,508
73	Venerable Lenagala Siriniwasa Thero	231	5,469,799	222,916	5,692,715	510,340	5,182,375
74	Ms. W.P.L.M Nilushika	232	1,950,648	54,979	2,005,627	757,575	1,248,052
75	Ms. U.G.M.C. Manori Samarakoon	238	4,697,550	151,405	4,848,955	1,196,445	3,652,510
76	Miss M.N. Sandamali Dilani	241	4,862,206	196,495	5,058,701	538,500	4,520,201
77	Ms. G.T. Karunathilake	242	2,776,541	131,651	2,908,192	0	208,192
78	Ms. J.M. Gayani Udeshika	243	1,535,197	58,142	1,593,339	367,875	1,225,464
79	Mr. H.L. Udaya Jayanath	246	1,357,386	43,062	1,400,448	385,840	1,014,608
80	Ms. R.A.I.K. Ranasinghe	248	1,420,018	45,878	1,465,896	378,120	1,087,776
81	Ms. Malka Hewawitharana	249	2,224,156	81,201	2,605,358	407,835	1,897,523
82	Ms. N. Salwathura	256	4,413,609	148,092	4,561,701	1,721,610	2,840,091
83	<b>Miss N. Malkadevi</b>	257	4,290,632	161,796	4,452,429	637,200	3,815,229
84	Ms. A.L.N.P. Perera	258	4,385,112	194,993	4,580,105	150,945	4,429,160

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85	Ms. J.H.A. Roshani Chamindika	260	1,312,886	48,207	1,361,093	236,965	1,124,128
86	Ms H.A.D.Y. Upeksha	262	1,293,975	40,876	1,334,851	352,030	982,821
87	Ms. J.K. Thilini Madhushani	263	1,293,870	34,093	1,327,963	531,920	796,043
88	Mr. W.D.R.S. Abeywickrama	264	1,295,463	43,101	1,338,564	716,850	621,714
89	Miss D.R.G. Amali Sandarekha	265	1,245,047	44,940	1,289,986	246,100	1,043,886
90	Mr. H.P.D. Munendra Kumara	266	1,142,853	46,843	1,189,696	150,265	1,069,431
91	Mr. W.M.C.K. Wijesekara	267	1,090,568	34,460	1,125,028	297,000	828,028
92	Ms. K.A.A.G. Kathriarachchi	268	1,138,063	46,596	1,184,659	122,060	1,062,599
93	Mr. W.A.M.K. Wijesekara	269	1,092,110	27,688	1,119,798	420,525	699,273
94	Mr. K.A.S. Pemananda	270	1,213,511	57,017	1,270,528	6,225	1,264,303
95	Mr. K.G.S. Kothalawala	272	1,207,723	30,325	1,238,047	468,825	769,222
96	Ms. D.T.U. Ranasinghe	273	1,305,235	61,626	1,366,861	0	1,366,861
97	Miss M.A.S. Rathnayake	274	1,270,711	54,673	1,325,384	80,000	1,245,384
98	Ms. G. Chathuri Thilakamali	275	1,241,411	51,377	1,292,788	118,215	1,174,573
99	Miss K.P.G. Dushyanthi Chandramali	276	1,232,347	35,072	1,267,419	491,175	776,244

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100	Miss G.G.L.K. Gunasekara	277	1,233,262	58,058	1,291,320	0	1,291,320
101	Mr. H.A.S. Dhanushka Kumara	278	1,060,275	32,200	1,092,476	480,165	612,311
102	Mr. D.D. Sidantha Jayamal	280	1,081,857	33,176	1,115,032	600,355	514,677
103	Ms. A.B. Maleena Lasanthika	281	1,114,823	48,606	1,163,429	64,125	1,099,304
104	Mr. K. Nihal Karunathilake	282	1,186,942	36,490	1,223,432	339,385	884,047
105	Mr. K.I.P.G. Senarathne	285	1,068,834	44,175	1,113,009	100,300	1,012,709
106	Mr. A.G.R. Pradeep Wimalarathne	287	1,030,307	26,064	1,056,371	533,715	522,656
107	Mr. P.S. Thilakarathne	288	1,141,661	42,590	1,184,252	530,740	653,512
108	Mr. H.M. Saman Deshapriya	291	1,130,137	27,814	1,157,951	446,580	711,371
109	Miss H.M.K.S. Herath	293	1,136,214	37,139	1,173,353	273,055	900,298
110	Mr. W.M.C. Sarath Kumara Wijesinghe	294	1,088,556	27,417	1,115,973	552,160	563,813
111	Mr. G.T.D. Chandana Botheju	295	1,107,366	27,676	1,135,045	527,170	607,875
112	Mr. D.G.S.K. Ariyaratne	296	1,007,105	32,434	1,039,539	257,610	781,929
113	Ms. K. Gayathri Kumarage	297	4,017,860	136,622	4,151,483	773,260	3,381,223
114	Mr. T.B. Bokalawela	298	1,161,649	54,408	1,216,057	0	1,216,057

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115	Mr. Amila Suranga Dasanayake	299	1,079,789	34,952	1,114,740	418,880	695,860
116	Venerable Dampahala Rahula Thero	301	3,456,273	135,619	3,591,892	374,850	3,217,042
117	Venerable Beragama Saddhananda Thero	302	3,524,701	150,081	3,674,782	166,875	3,507,907
118	Miss. W. Asha Nayomi Kumudu Vithana	306	1,117,912	52,123	1,170,035	0	1,170,035
119	Mr. U.G. Gamage	307	3,864,918	115,078	3,979,995	772,500	3,207,495
120	Mr. W.G. Madubhasitha Kumara	310	977,163	31,558	1,008,721	238,590	770,131
121	Miss. W.M. Chamari Indunilka	311	1,077,573	34,118	1,111,692	409,200	702,492
122	Mr. WM. Pubudu Dhammika Weerasinghe	312	1,010,174	32,931	1,043,104	241,440	801,664
123	Ms. M.K.D.D.N. Priyadarshani	313	1,602,429	53,410	165,838	344,565	1,311,273
124	Miss. K.K.G.S.M.K. Kaduwela	314	1,017,123	33,776	1,050,899	229,540	821,359
125	Mr. A.M. Mahesh Bandara Edirisinghe	315	902,808	24,600	927,408	304,020	623,388
126	Mr. R.A. Don Anura Channa Ranasinghe	316	960,767	25,046	985,813	349,125	636,688
127	Ms. N. Buddhini Ranasinghe	318	899,988	29,275	929,263	214,370	714,893
128	Venerable M. Vijitha Thero	321	2,803,558	120,801	2,924,359	.0	2,924,359
129	Mr. M.T.S. Gunawardhane	322	2,500,252	67,024	2,567,276	1,249,500	1,317,776

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130	Mr. R.M.S.P.K. Rajapaksha	323	451,378	20,660	805,037	411,740	393,297
131	Mr. S.R.W.M.R.K. Waidyasekara	324	729,360	19,288	748,648	33,550	413,068
132	Mr. W.L.R. Madusanka	325	780,485	26844	807,329	149,265	658,064
133	Ms. B.G.I. Poornima Wickramasinghe	326	2,148,969	97,286	2,246,254	0	2,246,254
134	Ms. K.G.K. De Silva	327	2,136,791	96,654	2,233,445	0	2,233,445
135	Mr. P.G. Sarath Bandara	329	846,977	23,734	870,711	373,065	497,646
136	Ms. W.G. Rangani Ariyawansa	330	1,687,928	87,523	1,775,451	0	1,775,451
137	Ms. S. Nimali Priyangika	331	2,458,219	108,412	2,566,632	0	2,566,632
138	Venerable Sella Kataragama Gnalanakara Thero	332	2,021,664	90,685	2,112,349	0	2,112,349
139	Mr. W.A.M.L. Kulathunga	333	747,931	33,589	781,519	0	781,519
140	Mr. D.M. Nuwan Gajasinghe	334	1,018,449	45,508	1,063,957	0	1,063,957
141	Venerable Dunukeulle Saaraananda Thero	335	2,769,473	119,127	2,888,600	0	2,888,600
142	Venerable Athkandure Sumanasara Thero	336	1,496,886	77,617	1,574,503	0	1,574,503
143	Mr. K.A.R. Supun Kaluarachchi	337	1,500,939	63,684	1,564,622	0	1,564,622

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144	Venerable Kandegama Deepawansalankara Thero	338	2000860	84731	2085591	0	2085591
145	Venerable Homagama Dhammananda Thero	339	2,645,900	111,279	2,757,180	0	2,757,180
146	Ms. A.M.K. Jananjani Athapattu	341	956,720	40,282	997,002	0	997,002
147	Miss S. Nishadi Sandunika Fernando	342	952,582	40,072	992,654	0	992,654
148	Ms. J.Y.K. Hettiarachchi	343	1,365,033	56,637	1,421,670	0	1,421,670
149	Venerable Omalpe Somananda Thero	344	2,241,635	92,940	2,334,576	0	2,334,576
150	Ms Thilini Nilanka Weerasuriya	346	1,422,410	56,668	1,479,079	0	1,479,079
151	Venerable Kotiyagala Uparathana Thero	347	2,241,687	92,993	2,334,679	0	2,334,679
152	Venerable Koonkadawala Wimaladhamma Thero	348	1,361,419	56,449	1,417,868	0	1,417,868
153	Venerable Yodhakandiye Ariyawansha Thero	349	1,806,611	74,658	1,881,269	830,400	1,050,869
154	Mr. W. Ishanke Malsiri	350	1,714,955	69,740	1,784,695	0	1,784,695
155	Miss. W.V.K.K. Maduwanthi	351	446,501	17,996	464,497	0	464,497
156	Mr. T.V. Munasinghe	352	446,501	17,996	464,497	0	464,497

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157	Miss I. Nirasha Sathsarani	353	446,501	17,996	464,497	55,200	409,297
158	Ms. T.D. Somirathne	354	446,501	17,977	464,477	0	464,477
159	Miss A.P. Lakmali	355	446,205	13,634	459,840	192,930	266,910
160	Miss L.G. Chathurika Darshani	356	46,501	17,996	464,497	0	464,497
161	Mr. P.D.T. Gayapriya	357	446,501	17,977	464,477	0	464,477
162	Mr. H.D. Asanka Thilakasiri	358	666,949	19,934	686,883	292,800	394,083
163	Mr. L.V.M. Soyza	359	759,380	30,125	788,505	0	788,505
164	Mr. L.S.U. Silva	360	573,749	17,278	591,027	100,700	490,327
165	Mr. A.P.C. Suranga Indrajith	361	470,244	18,631	488,875	0	488,875
166	Mr. K.K. Thilina Udara Pieris	362	470,241	18,631	488,872	0	488,872
167	Mr. D. Dhanushka Gorakapitiya	363	408,946	12,444	421,390	171,360	250,030
168	Mr. P.S. Charith Priyadarshana	364	1,100,051	42,901	1,142,952	0	1,142,952
169	Venerable Rideegama Wanarathana Thero	365	1,422,038	55,056	14,772,094	0	1,477,094
170	Mr. H.M.M.C.B. Thilakarathne	366	413,015	15,674	428,689	0	428,689
171	Miss N.I. Sandamali Perera	367	413,013	15,674	428,688	0	428,688

## Annual Report 2021

172	Miss A.L. Irosha Madushani	368	413,013	15,674	428,688	0	1,477,094
173	Miss V.G. Udeshika Priyangani Wijesuriya	369	413,013	15,674	428,688	0	428,688
174	Mr. U.W.C. Udaya Kumara	370	413,013	14,677	405,752	0	405,752
175	Mr. W.M. Nalaka Indrajith	371	388,075	14,523	402,598	0	402,598
176	Ms. J.C. Thilagani	372	615,772	22,863	638,636	0	638,636
	<b>Grand Total</b>		<b>483,797,964</b>	<b>17,903,289</b>	<b>501,701,254</b>	<b>98,660,739</b>	<b>403,040,575</b>

Added:

Interest credited for Provident Fund accounts that were closed.

## Note No. 03

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Fixed Deposits - 2021**

Serial No.	Amount Invested Rs. Cents	Period		Interest Rate
		From	To	
1	5,911,750	2021.01.01	2021.12.31	5.50%
2	4,076,000	2021.01.01	2021.12.31	5.50%
3	111,822,461	2021.01.01	2022.01.01	5.75%
4	1,230,000	2021.01.08	2022.01.08	5.50%
5	5,183,070	2021.01.27	2022.01.27	5.25%
6	6,435,763	2021.01.29	2022.01.29	5.25%
7	3,800,000	2021.02.05	2022.02.04	5.50%
8	200,000	2021.02.16	2022.02.15	5.50%
9	4,925,000	2021.03.01	2022.02.28	5.50%
10	5,501,500	2021.03.02	2022.03.01	5.50%
11	1,100,500	201.03.02	2022.03.01	5.50%
12	1,460,139	2021.03.31	2022.03.30	5.50%
13	31,080,917	2021.04.05	2022.04.05	5.50%
14	11,175,500	2021.04.08	2022.04.08	5.50%
15	5,560,000	2021.04.09	2022.04.11	5.50%
16	5,675,000	2021.05.21	2022.05.23	5.50%
17	2,025,992	2021.05.25	2022.05.25	5.50%
18	1,196,606	2021.06.04	2022.06.06	5.50%
19	6,065,000	2021.06.25	2022.06.27	5.50%
20	4,893,750	2021.06.26	2022.06.26	5.50%
21	6,120,000	2021.07.26	2022.07.25	6.00%
22	3,539,250	2021.08.02	2022.08.01	6.00%
23	6,430,000	2021.08.27	2022.08.26	6.50%

24	9,175,701	2021.09.22	2022.09.22	6.75%
25	6,047,946	2021.09.24	2022.09.26	6.75%
26	5,725,241	2021.09.26	2022.09.26	6.00%
27	3,182,544	2021.10.02	2022.10.02	6.00%
28	5,000,000	2021.10.26	2022.10.25	8.00%
29	16,746,000	2021.11.09	2022.11.08	8.00%
30	3,240,000	2021.11.29	2022.11.28	8.00%
31	78,381,896	2021.11.29	2022.11.28	8.00%
32	1,027,570	2021.12.03	2022.12.02	8.00%
33	990,000	2021.12.14	2022.12.13	8.00%
34	900,000	2021.12.23	2022.12.23	7.75%
35	3,692,500	2021.12.24	2022.12.23	7.75%
36	18,712,000	2021.12.29	2022.12.29	7.75%
37	7,966,667	2021.12.31	2023.01.02	7.75%
	396,196,262			

## Creditor Investment

35	1,897,542	2021.03.31	2022.03.31	5.50%
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## Note No. 04

**The Buddhist and Pali University of Sri Lanka**  
**Provident Fund**  
**Interest Receivable - 2021**

Serial No.	Amount Invested Rs. Cents	Period		Interest Rate	Interest Receivable – 2021
		From	To		
1	5,911,750	2021.01.01	2021.12.31	5.50%	325,146.25
2	4,076,000	2021.01.01	2021.12.31	5.50%	224,180.00
3	111,822,461	2021.01.01	2022.01.01	5.75%	6,412,175.67
4	1,230,000	2021.01.08	2022.01.08	5.50%	66,352.60
5	5,183,070	2021.01.27	2022.01.27	5.25%	252,727.91
6	6,435,763	2021.01.29	2022.01.29	5.25%	311,958.17
7	3,800,000	2021.02.05	2022.02.04	5.50%	189,478.02
8	200,000	2021.02.16	2022.02.15	5.50%	9,640.11
9	4,925,000	2021.03.01	2022.02.28	5.50%	227,713.60
10	5,501,500	2021.03.02	2022.03.01	5.50%	253,537.53
11	1,100,500	201.03.02	2022.03.01	5.50%	50,716.72
12	1,460,139	2021.03.31	2022.03.30	5.50%	60892.60
13	31,080,917	2021.04.05	2022.04.05	5.50%	1,269,208.38
14	11,175,500	2021.04.08	2022.04.08	5.50%	451,306.12
15	5,560,000	2021.04.09	2022.04.11	5.50%	222,475.75
16	5,675,000	2021.05.21	2022.05.23	5.50%	191,357.29
17	2,025,992	2021.05.25	2022.05.25	5.50%	67,163.02
18	1,196,606	2021.06.04	2022.06.06	5.50%	37,684.87
19	6,065,000	2021.06.25	2022.06.27	5.50%	139,371.32
20	4,893,750	2021.06.26	2022.06.26	5.50%	172,695.50
21	6,120,000	2021.07.26	2022.07.25	6.00%	160,397.80
22	3,539,250	2021.08.02	2022.08.01	6.00%	88,675.71

23	6,430,000	2021.08.27	2022.08.26	6.50%	145,823.21
24	9,175,701	2021.09.22	2022.09.22	6.75%	171,384.50
25	6,047,946	2021.09.24	2022.09.26	6.75%	110,123.70
26	5,725,241	2021.09.26	2022.09.26	6.00%	91,290.15
27	3,182,544	2021.10.02	2022.10.02	6.00%	47,607.37
28	5,000,000	2021.10.26	2022.10.25	8.00%	73,626.37
29	16,746,000	2021.11.09	2022.11.08	8.00%	195,063.30
30	3,240,000	2021.11.29	2022.11.28	8.00%	23,498.90
31	78,381,896	2021.11.29	2022.11.28	8.00%	568,484.08
32	1,027,570	2021.12.03	2022.12.02	8.00%	6,549.35
33	990,000	2021.12.14	2022.12.13	8.00%	3,916.48
34	900,000	2021.12.23	2022.12.23	7.75%	1,719.86
35	3,692,500	2021.12.24	2022.12.23	7.75%	6,289.42
36	18,712,000	2021.12.29	2022.12.29	7.75%	11,919.29
37	7,966,667	2021.12.31	2023.01.02	7.75%	1,682.33
					12,643,833.29

## Creditor Investment

Serial No.	Amount Invested Rs. Cents	Period		Interest Rate	Interest to be Received at the Maturity
		From	To		
1	1,897,542	2021.03.31	2022.12.31	5.50%	78,916.95
					12,722,750.24

**Note No. 06**

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Accrued Expenses**

Audit Charges 2021	<u>112,200</u>
	<u>112,200</u>

**Note No. 05**

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Cash and Cash Equivalents - 2021**

1. Bank Balance	<u>12,329</u>
	<u>12,329</u>

**Note No. 07**

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Miscellaneous Creditor Balance as at 31.12.2021**

Name	Amount
1. Mr. G. Jayatissa	1,547,200
2. Mr. U.W.D.J. Upasena	736,437
3. Venerable Witharandeniye Chandasiri Thero	<u>4,098,381</u>
	<u>6,382,018</u>

**Note No. 08**

**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Allocation for Net Creditor Investment Inocme - 2021**

Balance as at 01.01.2021	=		271,172
Investment Inocme of the Year 2021	=	113,942	
Tax on the Inocme 14%	=	<u>(15,952)</u>	<u>97,990</u>
Balance as at 01.01.2021	=		369,163
Balance as at 31.12.2021	=		<u>369,163</u>

**Note No. 09**

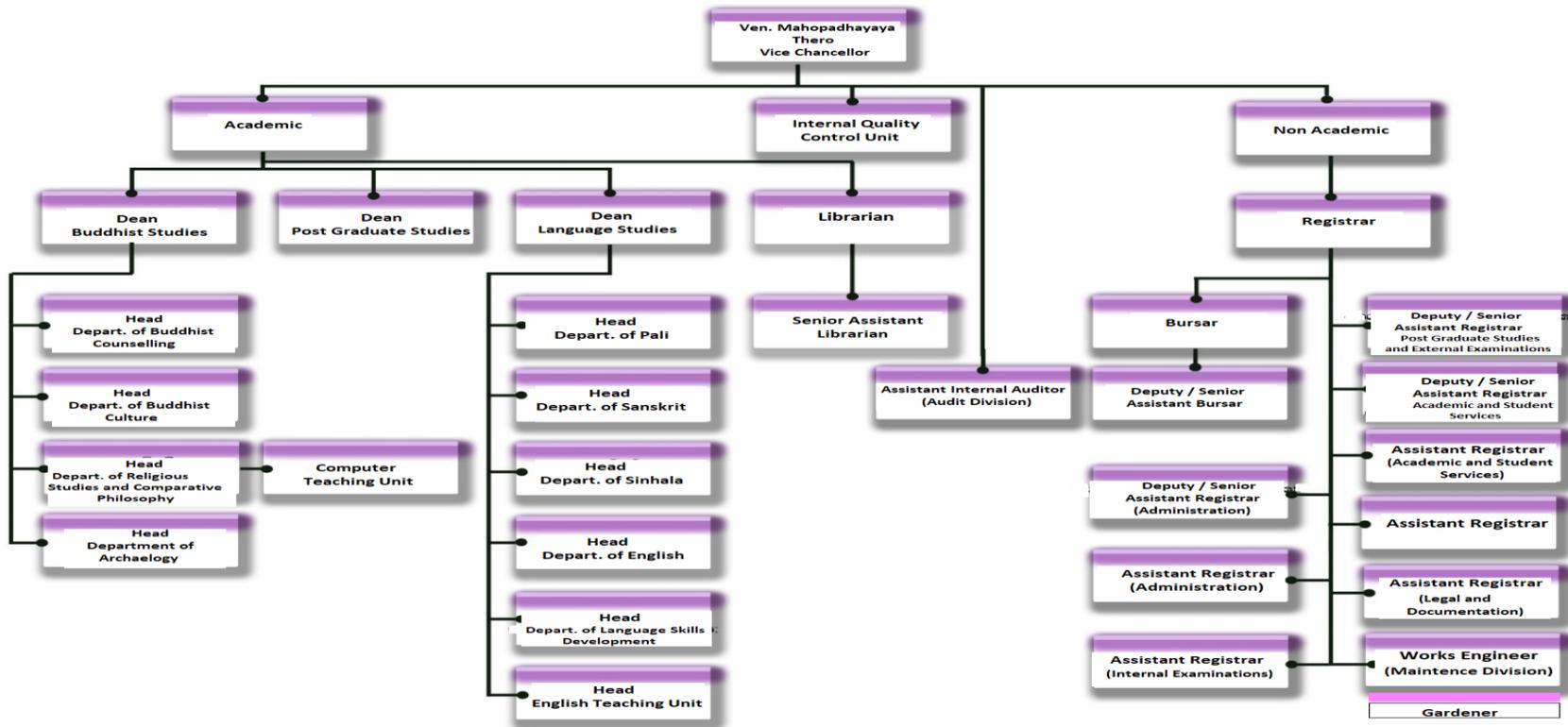
**The Buddhist and Pali University of Sri Lanka  
Provident Fund  
Income Tax Payable - 2021**

Tax on Income 14%	=	3,015,462
Pre Payment related to the Period	=	<u>2,090,485</u>
	=	<u>924,977</u>

**Report of the Auditor General on the Financial Statements and Other  
Legal and Regulatory Requirements of the Provident Fund of the Buddhist  
and Pali University of Sri Lanka for the year ended 31 December 2021 in  
terms of Section 11 (1) of the National Audit Act, No. 19 of 2018**

Audit Paragraph	Reply
<b>3. Operational Review</b>	
<b>3.1 Non Compliance with Laws, Rules and Regulations</b>	
According to Section ..... of the Sri Lanka Buddhist and Pali University Act No. 74 of 1981, the total amount credited to the contributor's account and the accrued interest up to that date must be paid, benefits of the Provident Fund amounting to Rs. 1347200 payable to an officer, who had terminated his service on 20 March 2013, had been indicated in the statement of financial position as a creditor from the year 2013 up to the end of the year under review as he had refused to accept the cheque sent to him.	A Committee has been appointed as per the decision of the Governing Council dated 25.01.2022. The committee will be convened in the near future.

Organizational Chart of the University



## Information of the University

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

