



2023

# Annual Report & Accounts

Bhiksu University of Sri Lanka



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ஆண்டறிக்கை மற்றும் கணக்குகள்  
இலங்கை பிக்குப் பல்கலைக்கழகம்

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The background of the cover features a complex geometric pattern of overlapping triangles and polygons in various shades of blue and light gray. In the top-left corner, there is a dark blue triangle with a white diagonal line. The top-right corner has a light blue triangle with a pattern of thin, parallel white lines and a small white equals sign. The bottom-left corner features a light blue triangle with a pattern of thin, parallel white lines and a small white equals sign. The bottom-right corner has a dark blue triangle with a white diagonal line.

# Annual Report 2023







# Bhiksu University of Sri Lanka

## Vision

**To be the top most Theravada Buddhist higher education institutes.**

## Mission

**To produce traditional, versatile Theravada scholars who are endowed with textual pragmatic knowledge of the Dhamma by way of comparative studies on Buddhist Philosophy and Eastern and Western languages.**





# Bhiksu University of Sri Lanka

## Objectives of the University

01



**To train Bhiksu students in accordance with the teachings of Lord Buddha.**

02



**To promote training and research in Buddhist meditation among the Bhiksu students of the University.**

03



**To train Bhiksu students to propagate Theravada Buddhism in**

04



**To encourage the study of and research in Buddhism.**

05



**To promote Buddhist culture and its values.**

06



**To do anything else connected with or incidental to the objectives referred to above.**

## Message of Most Ven. Vice-Chancellor

**"I am pleased to mention here that the University was able to obtain an un-qualified Audit opinion for the year under preview".**



The inception of Buddhasravaka Dharma Peetha, established within the precincts of Anuradhapura Mahamewuna Park pursuant to Act No. 16 of 1968, marks the foundational genesis of the present University. In cognizance of contemporary exigencies, a legislative amendment in the form of Act No. 26 of 1996 rechristened it as Buddhasravaka Bhiksu University, which was further amended under Act No. 15 of 2012 to assume the nomenclature of the Bhiksu University of Sri Lanka. This university, which has a heritage of 52 years, has till now produced a large number of nationally and internationally renowned Buddhist monks. Notably, it stands as the sole institution in South Asia exclusively dedicated to the Buddhist monks.

The curricula of all degree Programmes in this University are meticulously crafted with the paramount objective of fostering erudite monks proficient in safeguarding and nurturing the Buddhasasana, or the teachings of Lord Buddha. Mandatorily, the subject, Buddhist Philosophy, constitutes an integral component of the academic trajectory for all internal degree aspirants. With the utmost cooperation of all the successive governments that have come to power in the history of the University, the university is being transformed into a state-of-the-art Buddhist university with the direction of the honourable Vice-Chancellors and with the dedication of the academic and the non-academic staff.

The number of students registered in the last year for the first degree offered by this University is 154. Commencing from the year 2021, foreign monks have been given the opportunity to pursue degree courses in this University and a state-of-the-art hostel of international standards has been constructed to provide them with residential facilities. The academic and research involvements of the University are steered by four Departments under the two faculties: Faculty

of Buddhist Studies and Faculty of Languages and Cultural Studies. The Unit of Postgraduate External Degrees and Extension Courses extends its support to these pursuits. The University comprises a cadre of 154 academic and non-academic staff, including Senior Professors, Professors, Senior Lecturers, and Doctoral scholars, whose collective expertise augments the calibre of academic and research. With its human resources, the University is equipped with a well-equipped library, lecture halls with modern technology, computer laboratories, and residential amenities such as hostels. In the year 2023, the University was able to witness the seamless continuation of academic involvements of the undergraduate monks. I highly appreciate the steadfast commitment of the academic and non-academic staff and the consistency of the monk students, who contributed towards this.

Finally, I am pleased to mention here that the University was able to obtain an un-qualified Audit opinion for the year under preview.



Most Ven. Senior Professor Kanattegoda Saddharatana Anunayaka Thera  
Vice-Chancellor



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## Introduction to Bhiksu University of Sri Lanka

Founded in 1969 under the name, Buddhashravaka Dharma Peetha, this institution was established as Buddhashravaka Bhiksu University by Parliament Act No.

26 of 1996. It has been developed to date after being renamed as Bhiksu University of Sri Lanka by Act No. 15 of 2012. This university is 206 km away from Colombo, 138 km from Kandy, 199 km from Jaffna, and is located in a beautiful area next to Malwatu Oya in the New Town of historical Anuradhapura while the Nandana Mawatha premises attached to this university is located in the midst of the sacred places of Jaya Sri Maha Bodhi, Ruwanveli Saya and Jetavana Monastery in the Anuradhapura sacred city.

The Bhiksu University of Sri Lanka is the only university established for monks in the university system of Sri Lanka. In this university, only monks are appointed to the positions of Mahamahopadhyaya (Chancellor) and Mahopadhyaya (Vice-Chancellor) as well as permanent positions in the academic staff. Only monks are admitted to study internal courses and the courses are designed to help achieve the goals of the Theravada tradition. In order to make decisions and make recommendations in the light of the educational and administrative affairs of the university, Uttarithara Sabha (Supreme Council), Senate, Faculty Boards, are in operation. There are mainly two faculties in the university namely, the Faculty of Buddhist Studies and the Faculty of Languages and Cultural Studies.

Two Departments namely Buddhist and Pāli Studies and Applied Buddhist Studies are functioning under the Faculty of Buddhist Studies. Under this faculty, the Buddhist and Pāli Departments promote experimental knowledge on the study of the main disciplines of Buddhist philosophy and improve the Pāli language knowledge, while the practical activities required for the life of a monk are carried out by the Department of Practical Buddhist Studies. In particular, they provide theoretical knowledge and practical training on subjects such as Buddhist meditation, Ola Leaf writing, sewing robes, computer studies, etc.

Under the Faculty of Languages and Cultural Studies, there are two Departments Namely Department of Languages and Department of Social Sciences and Comparative Studies. The languages such as Sinhala, Sanskrit, English, Tamil, Chinese, Japanese and Social Sciences such as Education Science, Archaeology, Library

and Information Science, Psychology, Sociology, Philosophy, History, Heritage Management are also included in the academic curriculum of the faculty. The purpose of this faculty is to produce exemplary monks endowed with language competencies, sociological knowledge, full of skills, in order to disseminate the philosophy taught by Buddhism to the whole society. The purpose of this faculty is to produce exemplary monks endowed with language competencies, sociological knowledge, full of skills, in order to disseminate the philosophy taught by Buddhism to the whole society.

In addition to the two main faculties mentioned above, the Unit of Postgraduate, External Degrees and Extension Courses, established in 2016, offers postgraduate courses such as Doctor of Philosophy, Master of Philosophy, Master of Arts for Buddhist monks, Bachelor of Arts (General) under External Degrees and Diploma and Certificate courses for both monks and laity are also conducted for English, Tamil, Japanese, Astrology and Information Technology.



## 1. Supreme Council, Council, Senate

### 1.1 Supreme Council (Uttaritara Sabha)- 2023

Officials	
1.	<p>Most Ven, Chancellor - Chairman, The Mahanayaka Thera of the Malwatta Chapter of the Shyamopali Siyam Maha Nikaya, Most Venerable Thibbatuwawe Sri Siddhartha Sumangala Thera (up to 31.05.2023)</p> <p>The Mahanayaka Thera of the Asgiri Chapter of the Shyamopali Siyam Maha Nikaya, Most Venerable Warakagoda Dhammadassi Sri Pagnnananda Gnanarathanabhidana Thera (from 01.06.2023)</p>
2.	The Mahanayaka Thera of the Malwatta Chapter of the Shyamopali Siyam Maha Nikaya, Most Venerable Thibbatuwawe Sri Siddhartha Sumangala Thera
3.	The Mahanayaka Thera of the Asgiri Chapter of the Shyamopali Siyam Maha Nikaya, Most Venerable Warakagoda Dhammadassi Sri Pagnnananda Gnanarathanabhidana Thera
4.	<p>The Mahanayaka Thera of the Sri Lanka Amarapura Maha Nikaya, Most Venerable Dodampahala Chandasiri Mahanayaka Thera. (up to 16.May. 2023)</p> <p>The Mahanayaka Thera (Acting) of the Sri Lanka Amarapura Maha Nikaya, Most Venerable Karagoda Uyangoda Maithrimurthi Mahanayaka Thera. (from May. 2023)</p>
5.	The Mahanayaka Thera of the Sri Lanka Ramangngna Maha Nikaya, Most Venerable Aggamahapandita Most Ven. Makulewe Wimala Maha Nayaka Thera
6.	The Chief Incumbent of Atamasthana (Atamasthanadhipati) , Most Ven. Pallegama Hemaratana Nayaka Thera
7.	Senior Professor Most Ven. Kanattegoda Saddharatana Anunayaka Thera (Vice-Chancellor Thera of the Bhiksu University of Sri Lanka)

#### **Members Nominated by the Minister**

8.	Most Ven. Dr. Iththepane Sri Dhammalankara Maha Nayaka Thera (up to 11.02.2023) Ven. Prof. Kotapitiye Rahula Anunayaka Thera (from 15.02.2023)
9.	Most Ven. Thirikunamale Sri Ananda Maha Nayaka Thera
10.	Most Ven. Medagama Sri Dhammananda Nayaka Thera
11.	Most Ven. Nugetenne Sri Pagnnana Thera
12.	Most Ven. Ankumbure Sri Pemawansa Nayaka Thera
13.	Prof. B.A. Karunaratne ( up to 11.02.2023) Prof. Nanda Dharmaratne ( from 15.02.2023)
14.	Mr. H.N.P. Bandara ( up to 11.02.2023) Mr. S.H. Harischandra ( from 15.02.2023)

#### **Registrar- Secretary**

15.	Mr. U.D. Dodanwala (up to 30.04.2023) Mr. R.M.K. Jayathilaka - Registrar - (Attending to Duties) (02.05.2023-10.10.2023) Mr. V.D. Kithsiri (from 11.10.2023)
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## 1.2 Council 2023

### Officials

1.	Most Ven. Vice-Chancellor- Chairman, Most Ven. Senior Prof. Kanattegoda Saddharatana Anunayaka Thera
2.	Dean- Faculty of Buddhist Studies, Ven. Dr. Kadawathgama Piyaratana Nayaka Thera
3.	Dean- Faculty of Languages and Cultural Studies, Ven. Dr. Galwewe Wimalakanthi Thera
4.	Mr. Somaratna Vidanapatirana, Secretary, Ministry of Buddha Sasana, Religious and Cultural Affairs

### Members nominated by the Senate

5.	Ven. Kirama Wimalatissa, Senior Lecturer, Head, Department of Buddhist and Pali Studies
6.	Ven. Dr. Udugampola Gunananda, Senior Lecturer, Head, Department of Social Sciences and Comparative Studies
7.	Mr.T.B.M. Atapattu, Additional Secretary, (Administration & Finance), for the Secretary to the Ministry of Higher Education, (up to 10 <sup>th</sup> of February, 2023)  Mr. K.R. Uduwawala, Additional Secretary, (Development), for the Secretary to the Ministry to the Higher Education) (from 14. 03.2023 to 16.07.2023)  Ms. Anoja P. Guruge, Additional Secretary, (Administration and Finance), for the Secretary to the Ministry of Higher Education) (from 17.07.2023)
8.	Mr. H. Hemal Kasturiarachchi, Director General (Establishment Division), for the Secretary of the Ministry of Finance (up to 10.03.2023)  Mr. R.M.D. K.G.N.B.Ranatunga, Additional Director General, General (Department of Treasury Operations), for the Secretary to the Ministry of Finance, (from 29.03.2023)

### **Members Nominated by the Minister**

9.	Most Ven. Dr. Niyangoda Vijitasiri Anunayaka Thera
10.	Ven. Nedagamuwe Vijayamaithri Anunayaka Thera ( up to 24.08.2023) Ven. Attangane Sasaratana Nayaka Thera (from 13.10.2023)
11.	Most Ven. Emeritus Professor Kandegoda Sri Wimaladharma Thera
12.	Ven. Prof. Tumbulle Sri Srilakkhandha Nayaka Thera (up to 13.02.2023) Most Ven. Anamaduwe Dhammadassi Anunayaka Thera (from 16.02.2023)
13.	Ven. Dr. Godagama Mangala Nayaka Thera (up to 13.02.2023) Ven. Dodampahala Sri Rahula Thera (from 16.02.2023)
14.	Emeritus professor Gamini Senanayaka
15.	Prof. P. Wilson (up to 13.02.2023) Prof. B.A. Karunaratna (from 16.02.2023)
16.	R.M. Wanninayake (13.02.2023) Mr. Jayalath Muttetuwegedara (from 16.02.2023)

### **Registrar - Secretary**

17.	Mr.U.D. Dodanwala (up to 30.04. 2023) Mr. R.M.K. Jayathilaka – Registrar (Attending to Duties) ( 02.05.2023- 10.10.2023) Mr.V.D. Kithsiri ( from 11.10.2023)
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### 1.3 Senate- 2023

#### Most Ven. Vice-Chancellor - Chairman

1.	Most Ven. Senior Prof. Kanattegoda Saddharatana Anunayaka Thera
<b>Deans</b>	
2.	Dean- Faculty of Buddhist Studies, Ven. Dr. Kadawathgama Piyaratana Nayaka Thera
3.	Dean- Faculty of Languages and Cultural Studies, Ven. Dr. Galwewe Wimalakanthi Thera
<b>Heads of the Departments</b>	
4.	Ven. Kirama Wimalatissa, Department of Buddhist and Pali Studies
5.	Ven. Kahatagasdigiliye Dhammaratana, Department of Practical Buddhist Studies(up to 10.09.2023) Ven. Welivita Soratha, Department of Practical Buddhist Studies(from 11.09.2023)
6.	Ven. Udugampola Gunananda, Department of Social Sciences and Comparative Studies
7.	Ven. Baladora Indrajothi, Department of Languages
<b>Professors</b>	
8.	Ven. Senior Professor Pategama Gnanissara, Faculty of Buddhist Studies
9.	Ven. Chair Professor Kanangamuwe Rahula , Faculty of Languages and Cultural Studies
<b>Faculty Representatives</b>	
10.	Ven. Dr. Diulapelesse Wimalananda , Faculty of Buddhist Studies
11.	Ven. Balangoda Ananda Chandrakeerthi, Faculty of Buddhist Studies
12.	Ven.Karandagolle Vijitatisa, Faculty of Languages and Cultural Studies
13.	Ven. Dr. Uduwila Uparatana, Faculty of Languages and Cultural Studies

<b>Nominated Members</b>	
14.	Ven. Anamaduwe Dhammadassi Anunayaka Thera, - (up to 15.02.2023) Ven. Mahawela Ratanapala , (from 16.02.2023)
15.	Ven.Atamune Ananda
16.	Ven.Ihala Halmillewe Ratanapala, - (up to 16.03.2023) Retired Professor Waradiwela Wijayasumana (from 17.03.2023)
17.	Ven. Prof. Miriswatte Wimalagnana
18.	Ven. Prof. Medagampitiye Vjitatdhamma
19.	Senior Professor Uditha Garusinghe
<b>Librarian</b>	
20.	Mr Y.K. Tissa Bandara (Attending to the Duties) – up to 20.01.2023 Ms.A.S. Siriwardhana (Librarian)- (17.02.2023-30.11.2023) Mr. Y.K. Tissa Bandara (Attending to the Duties)– ( 01.12.2023- 31-12.2023)
<b>Registrar - Secretary</b>	
	Mr.U.D. Dodanwala (up to 30.04. 2023) Mr. R.M.K. Jayathilaka – Registrar (Attending to Duties) (02.05.2023- 10.10.2023) Mr.V.D. Kithsiri ( from 11.10.2023)



## 1.4 Meetings

Following are the Boards and Committees held in the year concerned.

	<b>Boards/Committees</b>	<b>No. of Meetings Held</b>
1	Supreme Council (Uttaritara Sabha)	01
2	Council (Minimum 10 meeting per annum)	11
3	Senate	12
4	Faculty Board Meetings- Faculty of Buddhist Studies	11
5	Faculty Board Meetings- Faculty of Languages and Cultural Studies	11
6	Department Meetings-Buddhist and Pali Studies	12
7	Department Meetings- Dept. of Practical Buddhist Studies	13
8	Department Meetings- Dept. of Languages	12
9	Department Meetings- Dept. of Social Sciences and Comparative Studies	11
10	Management Committee of Unit of Postgraduate External degrees and Extension Courses	02
11	Higher Degree Committee	06
12	Board of Study - Unit of Postgraduate External Degrees and Extension Courses	09
13	Senate Standing Committee of Quality Assurance	07
14	Unit of International Relations	02
15	Finance Committee	08
16	Library Committee	05
17	Leave Committee	07
18	Audit Committee (Minimum 04 meeting per annum)	04
19	Department Procurement Committee	13
20	Minor Procurement Committee	10

## Audit Committee - 2023

### 63<sup>rd</sup> Audit Committee Members

No	Name	Chairman/ Member	Attendance 10.02.2023
01	Mr.H. Hemal Kasturiarachchi	Chairman	✓
02	Mr. R.M.Wanninayake	Member	✓
03	Prof. P.Wilson	Member	✓
04	Mr. W.M.Ranmandala	Observer/Audit Superintendent, Audit General's Department	✓

### 64<sup>th</sup>, 65<sup>th</sup> and 66<sup>th</sup> Audit Committee Members

No	Name	Chairman/ Member	Attendance		
			09.06.2023	11.08.2023	10.11.2023
01	Mr. R.M.D.K.P.N.B. Ranatunga	Chairman	✓	✓	✓
02	Mr. Jayalath Muththettuwegedara	Member	✓	✓	✓
03	Emeritus Prof. Gamini Senanayake	Member	✓	✓	✓
04	Mr. W.M.Ranmandala	Observer/Audit Superintendent Audit General's Department	✓	✓	✓



### 3. Student Affairs

#### 3.1 New Admissions of Monk Students for First Degree Programmes (Local)

A total of 154 students were admitted for the Academic Year - 2022/2023 of the Bhiksu University of Sri Lanka in the year 2023. They were selected based on the results of an interview conducted by the Bhiksu University of Sri Lanka, considering the results, as a basic qualification, of the General Certificate of Advanced Level examination or the Oriental Intermediate (Pracina Madyama) Examination.

##### 3.1.1 2023 New Admission of Monk Students : Academic Year - 2022/2023

Faculty	Program	Medium	Proposed no. of Monk Students	Registered no. of Monk Students
Faculty of Buddhist Studies	Bachelor of Arts	Sinhala/English	75	77*
Faculty of Languages & Cultural Studies	Bachelor of Arts/ Bachelor of Education in Buddhist Studies	Sinhala/English	75	77*
<b>Total</b>			150	154

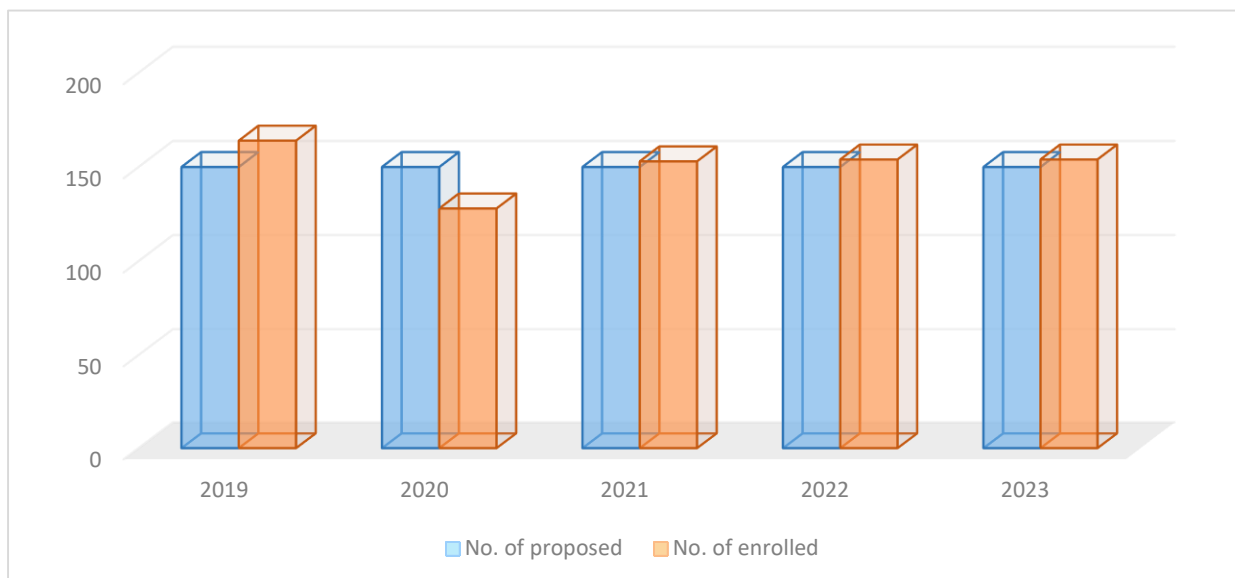
##### 3.1.2 Students Admission in the last 5 years

Year	Academic Year	Proposed number of Monk Students	No. of Students Admitted	No. of students who Vacated the Degree Programmes
2019	2018/2019	150	164*	02
2020	2019/2020	150	128	07
2021	2020/2021	150	153*	00
2022	2021/2022	150	154*	11
2023	2022/2023	150	154*	00

\*The approval of the Council has been received for the enrolment of this number of students on the recommendation of the Student Admission Committee.



**Chart 1: Number of students planned to be admitted and admitted in the last 05 years**



### 3.2 New Admissions of Monk Students for First Degree Programmes (Foreign)

#### 3.2.1 Student Admissions in 2023 : Academic Year - 2021/2022

Program	Medium	No. of Admission
<b>Foundation Course on Pāli and English</b>	English	02

### 3.3 Student Registration - 2023 (Academic Year 2021/2022)

Faculty	Degree Programmes	Registered Monk Students (as at 31.12.2023)					
		Medium	First Year Academic Year 2021/2022	Second Year Academic Year 2020/2021	Third Year Academic Year 2019/2020	Fourth Year Academic Year 2018/2019	Total
Faculty of Buddhist Studies	Bachelor of Arts (General)	Sinhala	63	43	34	-	140
		English	03	03	01	-	07
	Bachelor of Arts (Hons)	Sinhala	-	17	12	19	48
		English	-	03	-	03	06
Faculty of Languages & Cultural Studies	Bachelor of Arts (General)	Sinhala	71	43	28	-	142
		English	01	04	01	-	06
	Bachelor of Arts (Hons)	Sinhala	-	11	15	29	55
		English	-	01	-	01	02
	Bachelor of Education in Buddhist Studies	Sinhala	-	13	10	09	32
		English	-	-	-	-	-
Total			138	138	101	61	438

### 3.4 Academic Staff and Monk Students - 2023

Faculty	Degree Programmes	No. of Registered Monk	No. of Permanent Lecturers	Teacher-Student Ratio
<b>Faculty of Buddhist Studies</b>	Bachelor of Arts (General/Hons)	217	20	1:10
<b>Faculty of Languages &amp; Cultural Studies</b>	Bachelor of Arts (General/Hons) Bachelor of Education in Buddhist Studies (Hons)	221	26	1:8
		<b>438</b>	<b>46*</b>	<b>1:10</b>

\* No. of lecturers (from Probationary to Senior Professor) have been included.

### 3.5 Number of student monks who completed the First Degree Programmes - 2023

Number of student monks who completed the Degree programmes related to each faculty

Faculty	Degree Program	No. of Students who Completed the Degree
<b>Faculty of Buddhist Studies</b>	Bachelor of Arts (General)	19
	Bachelor of Arts (Hons)	22
	Bachelor of Education in Buddhist Studies (Hons)	06
<b>Faculty of Languages &amp; Cultural Studies</b>	Bachelor of Arts (General)	28
	Bachelor of Arts (Hons)	14
	Bachelor of Education in Buddhist Studies (Hons)	8
<b>Total</b>		<b>97</b>

### 3.5.1 Number of Student Monks who completed the First Degree Programmes in the last 5 years

Year	Bachelor of Arts (General)	Bachelor of Arts (Hons)	Bachelor of Education in Buddhist Studies (Hons)	Total
<b>2019</b>	68	31	10	<b>109</b>
<b>2020</b>	11	-	-	<b>11 *</b>
<b>2021</b>	57	29	10	<b>96</b>
<b>2022</b>	59	30	12	<b>101</b>
<b>2023</b>	47	36	14	<b>97</b>

*\* Due to the covid-19 epidemic, only the First Semester Examination was held this year. Therein, only 11 students who re-appeared (referred students) for the exam have completed this degree course.*

### 3.6 Details of Postgraduate, External Degrees and Extension Courses

The Unit of Postgraduate, External Degrees and Extension courses of this University was established in the year 2017. Currently, it offers postgraduate courses only for monk students, while other external courses are open to both lay and monk students.

#### 3.6.1 Student monks registered in 2023 for postgraduate degree Programmes

Degree Program	2022	2023
<b>MPhil</b>	06	02
<b>PhD</b>	-	-
<b>Total</b>	<b>06</b>	<b>02</b>

#### 3.6.2 Student Monks who completed the Postgraduate Degree Programmes

Degree Program	2022	2023
Two Year-Master of Arts(Research)	01	02
Master Philosophy	02	-
Philosophy of Doctorate( PhD)	01	02
<b>Total</b>	<b>04</b>	<b>04</b>

### 3.6.3 Number of students who registered and completed the postgraduate degree Programmes

	program	Number of Registered Students		Completed Number of Students	
		2022	2023	2022	2023
1	Bachelor of Arts ( General) (External)	-	301	39	175
2	Diploma in Buddhist Studies (External)	-	-	42	-
3	Diploma in English (External)	49	35	26	-
4	Diploma in Tamil (External)	-	41	21	43
5	Advanced Certificate in Astrology (External)	34	29	-	23
6	Advanced Certificate in English (External)	34	-	08	18
7	Certificate Course in Tamil (External)	-	-	-	-
8	Certificate Course in Information Technology (External)	-	32	07	-
<b>Conducted for internal monk students under the sponsorship of the Ministry of Buddha Sasana</b>					
9	Diploma in Tamil			-	30
10	Diploma in English			-	-
11	Certificate Course in Japanese			35	27
	<b>Total</b>	<b>117</b>	<b>438</b>	<b>178</b>	<b>316</b>

### 3.7 Residential Facilities

All the students who requested residential facilities in the year 2023 have been provided as shown below.

	Hostel	Capacity	Number of Monk Students
1	Manamunawatta “ Indurawe Uttarananda Maha Nahimi” Memorial Hostel	75	47
2	Manamunawatta “ Radelle Pangngaloka Maha Nahimi” Memorial Hostel	96	91
3	Tissawewawatta four storey hostel	200	300
	<b>Total</b>	<b>371</b>	<b>451</b>

### 3.8 Details of Mahapola Scholarship and Bursary - 2023

Student batch	Number of students	No. of Beneficiaries (as at 31.12.2023)		
		Mahapola	Bursaries	Total
First Year	138	-	125	125
Second Year	138	-	108	108
Third Year	101	19	63	82
Fourth Year	61	20	40	60
<b>Total</b>	<b>438</b>	<b>39</b>	<b>336</b>	<b>*375</b>

*\* Mahapola/Bursaries were not paid for 04 monk students who committed examination irregularities, one monk student who has not given details of bank account, one student monk is not entitled to receive bursary as per criteria of the Students Handbook and one foreign student monk and 56 monk students who were not qualified to appear in the First Semester Examination of the academic year 2021/2022.*

### 3.9 Other Scholarships & Courses - 2023

The Courses being conducted under the sponsorship of the Ministry of Buddha Sasana for the internal student monks of the University

	Program	Number of students
1	Diploma in English	40
2	Diploma in Tamil	40
3	Certificate Course in Japanese	40
4	Certificate Course in Chinese	25
5	Diploma in Information Technology	40

## 4. Human Resources

### 4.1 Academic Staff

#### 4.1.1 Approved Academic and Academic Support Cadre (as at 31.12.2023)

Service Category			Salary code	Approved No.	Existing No.	Vacant
Tertiary level						
01	Academic Support - 2 category		U-AS 1	10	09	01
02	Academic Support - 1 category		U-AS 2	04	04	-
Senior level						
03	I	Lecturer (Probationary)	U-AC 3 (IV)	50	08	03
	ii	Lecturer	U-AC 3 (III)		05	
	iii	Senior Lecturer- Grade II	U-AC 3 (II)		23	
	iv	Senior Lecturer- Grade I	U-AC 3 (I)		07	
	v	Associate Professor	U-AC 4		-	
	vi	Professor/ Chair Professor/Senior Professor	U-AC 5		03	
	vii	Vice Chancellor	U-AC 5		01	
04	viii	Senior Assistant Librarian	U-AC 3	01*	01	-
	ix	Librarian	U-AC 5	01	-	01
Total				66	61	05

\* The position of Vice-Chancellor is held by a Ven. Senior Professor.



**4.1.2 Approved posts to be recruited from the internal teachers on stipend basis (as at 31.12.2023)**

Position		Approved Cadre	Existing Cadre	Vacant
01	Dean	02	02	-
02	Heads of Departments	04	04	-
03	Director, Unit of Postgraduate, External Degrees and Extension Courses	01	01	-
04	Director, Unit of Internal Quality Assurance	01	01	-
05	Proctor	04	01	-
06	Director, Staff Development Unit	01	01	
07	Student Counsellor	02	02	
	<b>Total</b>	<b>12</b>	<b>12</b>	<b>-</b>

**4.1.3 Academic Staff related to each Faculty ( as at 31.12.2023)**

Position		Faculty of Buddhist Studies	Faculty of Languages & Cultural Studies	Total
1	Senior Professor	02	-	02
2	Chair Professor	-	01	01
3	Professor	-	-	-
4	Senior Lecturer	13	17	30
5	Lecturer	03	02	05
6	Probationary Lecturer	02	06	08
	<b>Total</b>	<b>20</b>	<b>26</b>	<b>46</b>

**4.1.4 Visiting Lecturers (as at 31.12.2023)**

	Position	Faculty of Buddhist Studies	Faculty of Languages & Cultural Studies	Total
1	Visiting Lecturer	-	02	02

**4.1.5 Staff pursuing Postgraduate Degrees on academic leaves or/and other leaves  
(as at 31.12.2023)**

	Staff	Local	Foreign	Total
1	Academic	02	05	07
2	Administration	-	01	01

**4.2 Non Academic Staff**

**4.2.1 Staff Officers as at 31.12.2023**

	Service Category	Salary Code	Approved Cadre	Existing No.	Vacant
Tertiary Level					
01	Junior Executive	U-EX 1	07	05	02
Junior Level					
02	Middle Level Executive	U-EX 2	04	04	-
03	Senior Executive	U-EX 3	02	02	-
Total			13	11	02

#### 4.2.2 Staff related to Primary and Secondary Level (as at 31.12.2023)

Post		Salary Code	Approved Cadre	Existing	Vacant
Primary Level					
01	Primary Grade- Unskilled	U-PL 1	45	18	11
02	Primary Grade- Semi-skilled	U-PL 2		03	
03	Primary Grade- Skilled	U-PL 3		13	
Secondary Level					
04	Management Assistant- Non Technical	U-MN 1	49	36	02
05	Associate officers- Segment 1	U-MN 2		03	
06	Associate officers- Segment 2	U-MN 3		02	
07	Staff Assistant/ Supra & Senior Staff Assistant	U-MN 4		06	
08	Management Assistant - Technical	U-MT 1	02	02	
<b>Total</b>			<b>96</b>	<b>83</b>	<b>13</b>

#### 4.2.3 Non Academic Staff According to Departments/Sections (as at 31.12.2023)

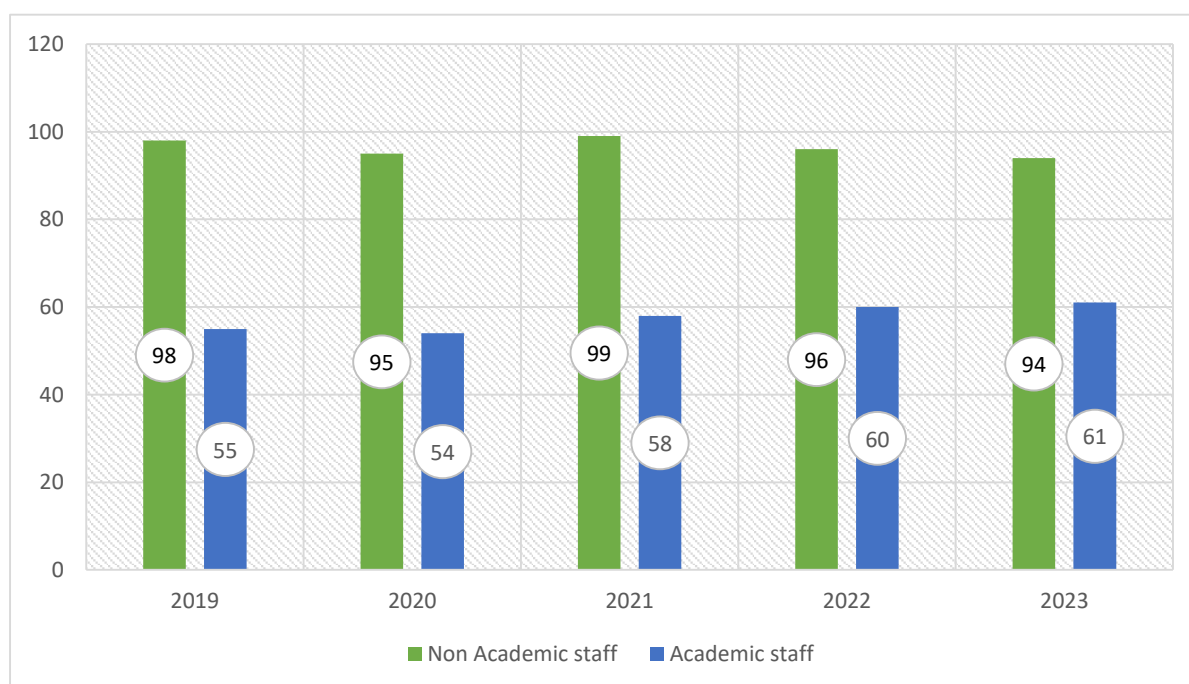
Department/ Section		Staff Officers	Management & Allied Grades	Junior	Total
01	Vice-Chancellor's Office	-	01	-	01
02	Registrar's Office	01	01	01	03
03	Administration	01	09	11	21
04	Establishment	01	03	01	05
05	Internal Audit	01	02	01	04
06	Academic & Student Services	01	04	04	09
07	Maintenance	01	03	04	08
08	Examination	01	03	01	05
09	Capital Works	01	03	01	05
10	Finance Administration	02	06	01	09
11	Supply	01	01	01	03
12	Library	-	04	02	06

13	Faculty of Buddhist Studies	-	01	01	02
14	Faculty of Languages & Cultural Studies	-	01	01	02
15	Department of Buddhist and Pali Studies	-	01	01	02
16	Department of Practical Buddhist Studies	-	01	01	02
17	Department of Languages	-	01	-	01
18	Department of Social Sciences and Comparative Studies	-	01	01	02
19	Unit of Postgraduate, External Degrees and Extension Courses	01	03	01	05
20	English Language Teaching Unit	-	01	-	01
	<b>Total</b>	<b>11</b>	<b>49</b>	<b>34</b>	<b>94</b>

### 4.3 Academic and Non Academic Cadre in the Last 5 Years

Year	Academic staff	Non Academic staff	Total
2019	55	98	153
2020	54	95	149
2021	58	99	157
2022	60	96	156
2023	61	94	155

*Graph: Existing Academic and Non Academic Cadre 2019 - 2023*



## 5. Research and Development

### 5.1 Research, Innovations and Publications - 2023

Followings are the details of the research work published and carried out by the academic staff of this University in the year 2023.

#### 5.1.1 Department of Buddhist and Pali Studies

##### Research Articles

01. Ven.Wimalatissa, Kirama, (2023), **"An Analysis oh How Modern Buddhist Education of Sri Lanka is Employed in Fulfilling the Buddhist Objecives? A Brief Solution"**. Penesa, Vidukit Svarna Jayanti Semaruma, Sri Vidyakeeethi Maha Pirivena, Siyambalagoda, p.26-30.
02. Ven. Wimalatissa, Kirama, (2023), **"A Review of the Challenges Faced by Modern Sangha Community of Sri Lanka"**, Sangayana, Department of Buddhist and Pali Studies, Bhiksu University of Sri Lanka, p. 01-21.
03. Ven. Wimalatissa, Kirama, (2023), **"Criteria of Buddhist Moral Philosophy"**, Academic Journal of Buddhist Studies, Bhiksu University of Sri Lanka, p. 96-118.
04. Ven.Wimalatissa , Kirama, (2023), **"Therapeutic Basis of Mindfulness for Stress Management- A Practical Guidance on Satipattana Sutta"**, Pravacana Vol, 11-1, Bhiksu University of Sri Lanka, p. 111-148.
05. Ven. Dhammapala, Akmeemana, (2023), **"Religious Importance of the Position of Upadyaya"**, Most Ven. Panvila Soratha Maha Nahimi Felicitation Volume,
06. Ven. Ratanasiri, Kallanchiye,(2023), Historical Abhayagiri Vihara, Hemalokana Atamasthanadhiswara Pallegama Hemaratanabhinandana Volume, Abhayagiri Raja Maha Vihara, Anuradhapura.
07. Ven. Wimalananda, Diulapelesse, (2023), A Study of the Utility of Developing the Department of Pali Studies, Sangayana Academic Journal, Department of Buddhist and Pali Studies, Bhiksu University of Sri Lanka, p. 76-113
08. Ven. Dhamminda, Galle, (2023), **"The Political Composition of Buddhist Monks of Sri Lanka"**, Sangayana Academic Journal, Department of Buddhist and Pali Studies, Bhiksu University of Sri Lanka, p. 152-179
09. Ven.Dhamminda, Galle, (2023), **"Theravada Influence on Zen Teachings"**, p. 11
10. Ven. Chandima, Panamure, (2023), **"Is the Right Livelihood for the Laymen? Pravacana Refereed Journal"**, Bhiksu University of Sri Lanka, p 1-11



11. Ven. Chandima, Panamure, (2023), **"An Analysis on the Precept of Sexual Misconduct Pravacana Refereed Journal"**, Bhiksu University of Sri Lanka, p 1-14
12. Ven. Chandima, Panamure, (2023), **"A Study of the Similarity Between Modern Language of Buddhist Literature and Pali Language"**, Pravacana Refereed Journal, Bhiksu University of Sri Lanka, p 13-28
13. Ven. Chandima, Pnamure, (2023), **"A Study on Whether Modern Monks Have Been Alienated from the Religious Rituals"**, Pravacana Refereed Journal, Bhiksu University of Sri Lanka, p. 114-127
14. Ven. Mahinda, Ehelepola, (2023), **"The Origin of Poetry: A Review of Bharatha and Buddhist Perspectives"**, Pravacana Refereed Journal, Volume 11, No 11, (Ed), Ven. Radawane Sirisumangala, Ven. Baladora Indrajothi, Bhiksu University of Sri Lanka, p. 114-127
15. Ven. Mahinda, Ehelepola, (2023), **"The Figures of Speech of the Verses in the Tipitaka"**, Pravacana Refereed Journal, Volume 12, No 1, (Ed), Ven. Kallanchiye Ratanasiri, Ven. Karapikkada Sobhita, Bhiksu University of Sri Lanka, p. 116-135
16. Ven. Mahinda, Ehelepola, (2023), **"A Study on Critical Approches to the Poerty Depicted in Pali Suttas"**, Pravacana Refereed Journal, Volume 12, No 11, (Ed), Ven. Pahiyangala Sumangala, Ven. Baladora Indrajothi, Bhiksu University of Sri Lanka, p. 142-162

### Conference Research Papers

01. Ven. Wimalananda, Diulapelesse, (2023), **"A Comparative Study of the Concept of Cakkavatti and Arthasasthra for Good Governance"**, 7<sup>th</sup> International Dhamma Conference 2023, Bhiksu University of Sri Lanka
02. Ven. Wimalananda, Diulapelesse, (2023), **"The Growth of Infant in Mother's Womb According to the Garbhapanisad"**, International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka
03. Ven. Dhamminda, Galle, (2023), **"Suttas with ' Bhutapubbam' title: A Legendary Study"**.
04. Ven. Dhamminda, Galle, (2023), **"The Growth of Infant in Mother's Womb According to the Garbhapanisad"**, International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka
05. Ven. Sobhitha, Karapikkada (2023), **"A Comparative Study of the Sensual Perception, Love and Consciousness"**, International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka

06. Ven. Sobhitha, Karapikkada (2023), "**A Comparative Study of the Perspectives of Tantrayana of Buddhist Traditions**", International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka
07. Ven. Sobhitha, Karapikkada(2023), "**A Comparative Study of the Concept of Yoga and Early Buddhist Teachings**", International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka
08. Ven. Sobhitha, Karapikkada(2023), "**A Comparative Study of the Bodhisatva Concept of Theravada and Mahayana Tradition**", International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka

#### Academic Journals/Volumes

01. Ven. Mahinda, Ehelepola, (2023), "**The Criticism of Pali Poetry and Subhodhalankara**", Prosody, (Ed) Ven. Medagampitiye Vijitadhamma, Ven. Meepitiye Seelaratana, S. Godage & Brothers, , Bhiksu University of Sri Lanka, p. 411-426
02. Ven. Mahinda, Ehelepola, (2023), "**The Figures of Speech in Tipitaka**", Prosody, (Ed) Ven. Medagampitiye Vijitadhamma, Ven. Meepitiye Seelaratana, S. Godage & Brothers, , Bhiksu University of Sri Lanka, p.444-457
03. Ven. Mahinda, Ehelepola, (2023), "**An Analysis of the Dalada Tradition of kotte Era , Pojaniya Dalada Sanskruthiya**", 18 Volume, (Ed) H.M.D.R. Herath, M.K . Dissanayake, Department of Central Cultural Affairs, p.51-57
04. Ven. Mahinda, Ehelepola, (2023), "**Mededumbara Temples Affiliated to Asgiri Maha Vihara**", Dumbara Vitti, (Ed) Ajit Talwaate, Nalanda Buddhist College, Teldeniya, p.76-88

### 5.1.2 Department of Applied Buddhist Studies

#### Research Articles

01. Ven.Gunalankara, Gomila, "**Buddhist and Western Psychological Analysis on Abnormal Sexual Behaviours - A Comparative Study**", Pravacana Refereed Journal, Volume 2, Issue 1, 2020-1\* Bhiksu University of Sri Lanka, p. 174-196.
02. Ven.Gunalankara, Gomila, "**A Study on the Discrimination Based on Sexuality and Gender**" - Pravacana Refereed Journal, Volume 2, Issue 1, 2021-1\* Bhiksu University of Sri Lanka, Pp 174-196.
03. Ven.Gunalankara, Gomila, "**A Study of the History, Evolution and the Present of Psychological Counselling**" Pravacana Referred Journal, . Volume 13, Issue 2, 2022 \* Bhiksu University of Sri Lanka.
04. Ven.Gunalankara, Gomila, "**A Buddhist Perspective of the Biological Basis of Human Behaviours**", Department of Practical Buddhist Studies , Refereed Journal ( Volume 4, No. 1, 2021\* Bhiksu University of Sri Lanka,
05. Ven.Gunalankara, Gomila, "**A Study of the Features of Learning Disabilities and Remedial Approaches**", Reviewed Journal of Education Science, (2022\*) Department of Social Sciences and Comparative Studies, (in print),Bhiksu University of Sri Lanka,
06. Ven.Pagngnaratana,Welipitiye, "**Human Contraception and Birth: A Study of Buddhist Psychological and Western Psychological Concepts on Human Contraception and Birth Madhavi Reviewed Journal**", Volume –ii, University of Ruhuna, Matara, 2023

#### Books

01. Ven.Gunalankara , Gomila, (2023), "**Buddhist Counselling Approaches- Theories**", Techniques and Its Application, Maradana, S. Godage and Brothers.
02. Ven. Pagngnaratana,Welipitiye,(2023),"**Counseling Concepts and Techniques**", Maradana, S. Godage and Brothers.

#### Editing

01. Ven. Pagngnaratana, Ven. Piyaratana, Kadawathgama, Pravacana Referred Journal " Volume 11 - No 1. - Bhiksu University of Sri Lanka, Anuradhapura 2020\*
02. Ven. Gunalankara, Gomila, Ven. Dhammaratana, Kahatagasdigiliye, Pravacana Referred Journal " Volume 13 - No 1. - Bhiksu University of Sri Lanka, Anuradhapura 2022-1\*

03. Ven. Dhammaratana, Kahatagasdigiliye, Pravacana Referred Journal " Volume 13 - No 1. - 2022\*, Department of Applied Buddhist Studies., Bhiksu University of Sri Lanka, Anuradhapura

### Conference Research papers

01. Ven. Gunalankara, Gomila, “ **A Study on the Significance of the Kama Sutra of Vatsyayana on Marital, Family and Sex Counselling**” (2023), International Conference on Sanskrit, Department of Languages, Faculty of Languages and Cultural Studies, Bhiksu University of Sri Lanka, Anuradhapura, Sri Lanka, 20<sup>th</sup> December, p. 80
02. Ven. Gunalankara, Gomila, “ **Mindfulness Meditation and Sattabojjhanga: In the perspective of Psychotherapy**” (2023), International Conference on the Humanities (ICH-2023), University of Kelaniya, 27<sup>th</sup> and 28<sup>th</sup> of July 2023, p. 201

### Guest Lectures

01. Ven. Ananda Chandrakeerthi, Balangoda, (Saturday 4<sup>th</sup> March, 2023, 07.00 p.m), “ **Achieving Wisdom Through Satipatthana Sutta,**” Sarasavi Webinar Series 2023/10, Nihanda Arana, Nillambe.
02. Ven. Ananda Chandrakeerthi, Balangoda, (Saturday 18<sup>th</sup> March, 2023, 07.00 p.m), “ **Yoga for Mental and Physical Well Being,**” Sarasavi Webinar Series 2023/10, Nihanda Arana, Nillambe.
03. Ven. Dhammaratana, Kahatagasdigiliye, "**Buddhist Guidance on Emotional Control**", Sri Lanka Prisons, Anuradhapura
04. Ven. Dhammaratana, Kahatagasdigiliye, (13.09.2023) , "**The Workshop and Guest Lecture for Special Rehabilitation on Male Prison Inmates**", Sri Lanka Prisons, Anuradhapura
05. Ven. Dhammaratana, Kahatagasdigiliye, (14.09.2023) , "**Buddhist Guidance for the Control of Mental Violence**", Workshop and Guest Lecture for Special Rehabilitation on Prison Inmates, Sri Lanka Prisons, Anuradhapura

### Field Research

01. Ven. Gunalankara, Gomila, Research of the M.Phil. in Psychology: Title of the Research: Effectiveness of Dharma Therapy on Psychological Distress in Adult Cancer Patients in the North Province of Sri Lanka: A Mixed Method Study”.\*
- \*This book has been published in 2023.



### 5.1.3 Department of Languages

01. Ven. Indrajothi, Baladora, (2023), **"A Comparative Study of Rasa Using the Sources of Commentary Drama Depicted in the Agnipurana"** , Pravacana Refereed Journal " Volume 13 - No 1. - Bhiksu University of Sri Lanka, Anuradhapura p. 301-312
02. Ven. Indrajothi, Baladora, (2023), **"A Survey on Views published of the Discrimination of the Sanskrit Language"**, Prabhasa, Peer Reviewed Journal " Volume 13 - No 1. Bhiksu University of Sri Lanka, Anuradhapura p. 145-155
03. Ven. Indrajothi, Baladora, (2023), **"A Study of Dharani Found in the Abhayagiri Monastery Premises"**, Pravacana, Reviewed Academic Journal, Volume 14 - No 2. – Bhiksu University of Sri Lanka,
04. Ven. Kumarakassapa, Kaluwane, (2023), **" Distinction Between Tangibility and Inference"** Nenasa Academic Journal, Volume 18, V- Sipsayura Printers, Asgiriya, Kandy , p. 33-60

### Editing

01. Ven. Indrajothi, Baladora, (and others), (2023), (Ed) , **"Abstracts, International Conference on Sanskrit 2023"**, Anuradhapura: Department of Languages, Bhiksu University of Sri Lanka,
02. Ven. Sobhitha, Karandagolle, (and others), (2023), (Ed) , Abstracts, International Conference on Sanskrit 2023, Anuradhapura: Department of Languages, Bhiksu University of Sri Lanka,
03. Ven. Kumarakassapa, Kaluwane, (and others), (2023), (Ed) , Abstracts, International Conference on Sanskrit 2023, Anuradhapura: Department of Languages, Bhiksu University of Sri Lanka,

#### 5.1.4 Department of Social Sciences and Comparative Studies

##### Research Articles

01. Ven. Wimalakhanthi, Galwewe, (2022)\*, **"An Analysis on Unpublished Kaileva Board Inscription of King Mahallakanaga"** . Pravacana Refereed Journal 2012, Volume-1, Bhiksu University of Sri Lanka – Anuradhapura.p. 282-299
02. Ven. Wimalakhanthi, Galwewe, (2022)\*, **"An Analysis on Inscription of Unpublished Veheragodaya"**, Pravacana Refereed journal 2012, Volume-1, Bhiksu University of Sri Lanka – Anuradhapura.p. 348-371
03. Ven. Wimalakhanthi, Galwewe, (2022)\*, **"An Analysis on then Economic Situation of Sri Lanka Depicted in Early Brahmi Inscriptions"** , Pravacana Refereed journal 2012, Volume-1, Bhiksu University of Sri Lanka – Anuradhapura.p. 11-35
04. Ven. Wimalakhanthi, Galwewe, (2022)\*, **"An Analysis on the Origin of the First Lambakarana Dynasty"** Pravacana Refereed journal 2012, Volume-1, Bhiksu University of Sri Lanka – Anuradhapura.p. 46-57
05. Ven. Wimalakhanthi, Galwewe, (2022)\*, **"An Analysis on the Nature of Brahmi Epigraph and Inscriptions"** Pravacana Refereed Journal 2012, Volume-1, Bhiksu University of Sri Lanka – Anuradhapura.p. 54-71
06. Ven. Pagnnasekara, Mahakachchakodiye, (2023), **"A Study of the Similarity of Linguistic Features of Lalitha Description to Pali Language"**, International Conference on Sanskrit , 2023, Bhiksu University of Sri Lanka – Anuradhapura.
07. Ven. Pagnnasekara, Mahakachchakodiye, (2023), **"Domestic Violence Against the Women ( Medawachchiya Police Division)"** - International Conference on Gender Studies-2023, pp 61, Faculty of Humanities and Social Sciences, University of Jayewardanapura.
08. Ven. Hemaloka, Muwapetigewela, **Buddhist Perspective on Student Teaching Method as per the Nature of the Teacher**, 16<sup>th</sup> International Conference on Pali and Buddhist Studies(ICPBS- 2023), Department of Pali and Buddhist Studies, University of Sri Jayewardanapura, Sri Lanka, 28<sup>th</sup> February 2023
09. Ven. Hemaloka, Muwapetigewela, **"Buddhist Teaching Method for Global Peace"** the 16<sup>th</sup> International Conference on Pali and Buddhist Studies(ICPBS- 2023), Department of Pali and Buddhist Studies, University of Sri Jayewardanapura, Sri Lanka, 28<sup>th</sup> February 2023
10. Ven. Nanda, Gonawala, (2023), **"A Study on the Contemporary Western Philosophy"**, Studies of Social Sciences, Volume -5 , (Ed), Ven. Watarakgoda Sumana et al, Bhiksu University of Sri Lanka, (in print)

11. Ven. Uparatana, Uduwila, (2023), **"A Study of Paleo and Modern Biodiversity and Its Usage by Present Day People in the Area of Mahakanadarawa Tank"**, Refreed Journal of Social Sciences, Bhiksu University of Sri Lanka,
  12. Ven. Jinaratana, Kelegama, (2023), **"A Study of Other Symbols Other Than Scripts Found in Various Places in Sri Lanka"**, Ed. Hettiarachchi, Karunasena and Abenayake, Inoj Kaushalya, Gamini Academic Journal, Sandesha Printers, Padukka
  13. Ven. Sudatta, Madugalle, (2023)\*, **"Saranankara Sangha Generation and the Revival of the Low Country"**, Pravascana Refereed journal 2022\*, Bhiksu University of Sri Lanka – Anuradhapura.p. 138-159
  14. Ven Sudatta, Madugalle, **"An Introduction to Student Centered Education Approach"**, Academic Journal of Social Sciences, -2022\*, Department of Social Sciences and Comparative Studies, Bhiksu University of Sri Lanka, Anuradhapura.
  15. Ven Sudatta, Madugalle, **"Effective Teaching Methods of Dhamma Dissemination, A Study Based on Textology"**, Pravacana Referred Juornal 2022\* " – No 2. - Bhiksu University of Sri Lanka, Anuradhapura.
  16. Ven Sorata, Kalubovitiyana, A Study of Socialisation Concept, Academic Journal of Social Sciences, 2022, Department of Social Sciences and Comparative Studies, Bhiksu University of Sri Lanka, Anuradhapura.
  17. Ven Sorata, Kalubovitiyana, **"Socialisation of Adolescence, Reviewed Journal of Education Science"**, 2022\*, Volume 1, Department of Social Sciences and Comparative Studies, Bhiksu University of Sri Lanka, Anuradhapura.
  18. Ven Sorata, Kalubovitiyana, **"Education of the 21<sup>st</sup> Century"**, Pravacana Referred Journal 2022\* , No 1. - Bhiksu University of Sri Lanka, Anuradhapura
- \*This journal was published in 2023.

### Conference Research Papers

01. Ven. Dr. Wimalakhanthi, Galwewe, **"A Research on the Historical Value of Tiriyaya Sanskrit Inscription"**, International Conference on Sanskrit, Bhiksu University of Sri Lanka, 2023
02. Ven. Dr. Uparatana, Uduwila, **"An Investigation on the Methods of Using Archeological Findings to Support Sanskrit Epic Tales"**, International Conference on Sanskrit, Bhiksu University of Sri Lanka, 2023

03. Ven. Nanda, Gonawala, "**A Study of Global Political Concerns Emerging from Kautilya's Artha Shasthaya**", the International Conference on ICS 2023, Department of Languages , Bhiksu University of Sri Lanka , Anuradhapura (20th December, ISBN 978-624-5596-05-8

### Editing

01. Ven.Nanda,Gonawala, "Medhakarabhinandana: Ven. Demalusse Medankarabhidana Felicitation Volume, Ed)", Ven. Welipitiye Pagnnaratana, Ven. Gonawala Nanda, and Ven. Mahavatte Subadha, Abhayasinharamaya, Colombo 10, 2023, ISBN 978-624-6428-00-6

### Academic Journals

01. Ven. Somananda, Kudawewe, (2023), "**The Third Buddhist Council and Buddhist Mission**", Prasada Academic Journal, Salkatell Printers, Matale, p. 99-113
02. Ven. Somananda, Kudawewe, (2023), "**A Study on Religion or Belief and Apostasy Law in Contemporary Sri Lanka**", Medhankarabhinandana Felicitation Volume, Vidyalandara Printers, Peliyagoda, p. 431-453

### Field Research

01. Ven. Uparatana, Uduwila, "**Coordinated a Prehistoric Research Excavation in Ambanpola**", Nakolagane

### Research Conference papers

01. Ven. Sudatta, Madugalle, "**An Analytical Study of the Job Satisfaction of Piriven Teacher**", 16<sup>th</sup> International Conference on Pali and Buddhist Studies, 2023, University of Jayewardenepura
02. Ven. Sudatta, Madugalle, "**The Nature of Sri Lankan Education Related to Skills in the 21<sup>st</sup> Century**", International Conference on Postgraduate Interdisciplinary Research , 2023, Buddhist and Pali University of Sri Lanka.
03. Ven. Sudatta, Madugalle, "**A Study of the Features of Child Centered Education System Reflected in Buddhism**", International Conference on the Humanities, University of Kelaniya
04. Ven. Sudatta, Madugalle, "**Problems Faced by the Teachers in Teaching Sanskrit Language in Primary Piriven**", International Conference on Sanskrit, 2023, Bhiksu University of Sri Lanka , Anuradhapura



05. Ven. Sorata, Kalubovitiyana, "**An Analitical Study of the Way the Nature of the teacher Effects the Student Teaching Methods**", 16<sup>th</sup> International Conference on Pali and Buddhsit Studies, 2023, University of Sri Jayawardanapura
06. Ven.Sorata, Kalubovitiyana, "**An Exporation Study of Teachers Awareness of Punishment and law**". International Conference on Postgraduate Interdisciplinary Research 2023, Buddhist and Pali University , Buddhist and Pali University of Sri Lanka.
07. Ven. Sorata, Kalubovitiyana, "**A Critical Study on the Law of Punishment Based on School Teachers**", The international Conference on the Humanities, University of Kelaniya.
08. Ven. Sorata, Kalubovitiyana, "**A Study of How Information Technology is Utilised for the Teaching of the Sanskrit Language**", International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka.
09. Ven. Pannaloka, Konakumbukwewe, A Study of the Evolutionary Characteristics Between Nagari Scripts I andĪ Using Inscriptions from India and Sri Lanka, International Conference on Sanskrit 2023, Bhiksu University of Sri Lanka.

## 5.2 Degree Programmes, Seminars, and Workshops

The details of the Degree Programmes, Seminars and Workshops conducted in the year 2023 are listed below as follows.

Degree Programmes, Seminars and workshops		No.
1	First Degree Programmes	08
2	Postgraduate Degree Programmes	02
3	Certificate/ Diploma Courses	05
4	Workshops	02

### 5.2.1 First Degree Programmes

- Bachelor of Arts (General)
- Bachelor of Arts (General) - (External Degree Programmes)
- Bachelor of Arts (Hons.) - Buddhist Philosophy
- Bachelor of Arts (Hons.)- Buddhist Civilisation
- Bachelor of Arts (Hons.) - Pāli
- Bachelor of Arts (Hons) - Archaeology
- Bachelor of Arts (Hons) - Sanskrit
- Bachelor of Arts (Hons) - Buddhist Psychology and Counselling
- Bachelor of Education in Buddhist Studies (Hons.)

### 5.2.2 Postgraduate Degree Programmes

- Master of Philosophy - MPhil
- Doctor of philosophy - PhD



8<sup>th</sup> General Convocation - 2023



3<sup>rd</sup> General Convocation (External) - 2023

### 5.2.3 Certificate / Diploma Courses

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



Diploma in Tami (External) - 2023

## 6. Performance of the Library



### 6.1 Books of the Library (as at 31.12.2023)

The library of the Bhiksu University of Sri Lanka consists of 59,662 books. They are categorized as follows for the convenience of the readers.

#### Classification of Library Books - (Dewey Decimal Classification - 21)

- 000 - General Works
- 100 - Philosophy & Psychology
- 200 - Religion
- 300 - Social Sciences
- 400 - Language
- 500 - Natural Sciences and Mathematics
- 600 - Technology(Applied Sciences)
- 700 - Arts & Performing Arts
- 800 - Literature
- 900 - History & Geography



## 6.2 Acquisition of Information Resources - 2023

	Type	Quantity	Value (Rs)
1	Number of books purchased	912	470,631.00
2	Virtual Wall Library Panel	01	145,000.00
3	Books received from donations	188	161,865.25
4	Academic Journals	63	58,138.20
5	Donations -.booklets	09	2,460.65

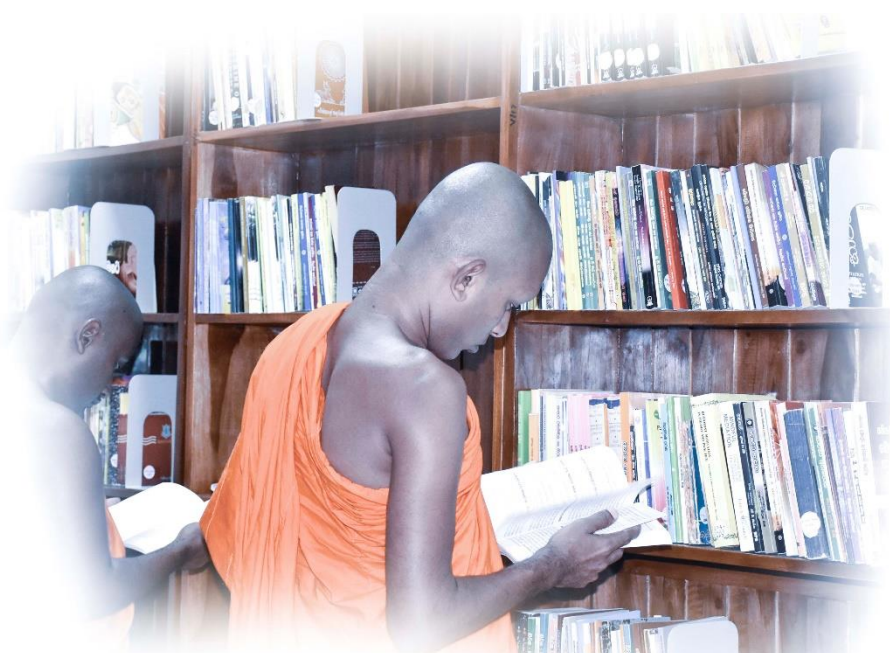
❖ Book bindings made for the conservation of books - 72

## 6.3 Library Membership - 2023

Category	Number of members registered	Total number of members
Internal Student Monks	143	442
Academic staff	05	62
Non Academic Staff	02	83
members of External Courses	02	101
<b>Total</b>	<b>152</b>	<b>690</b>

## 6.4 Number of books issued from the Library

	2022	2023
Number of Books issued	11,890	31,706



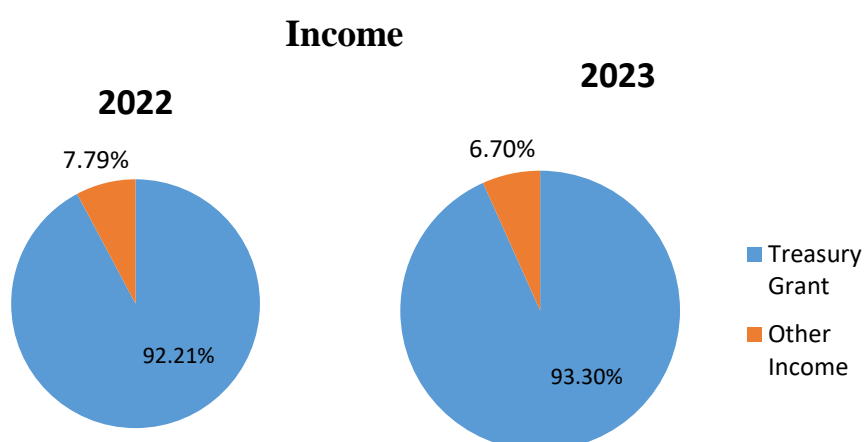
## 7. Financial Performance

### Financial Review

Information captured in this financial review has been gathered from various internal sources across the university

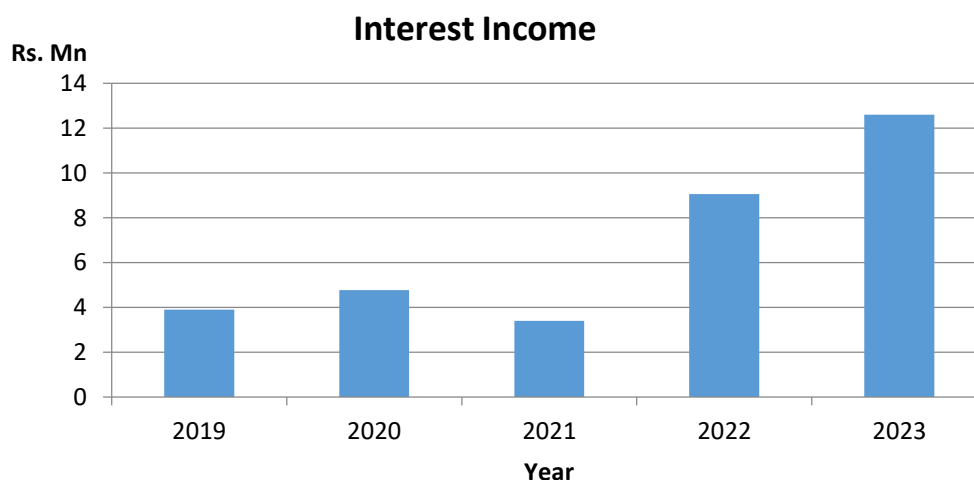
#### Income

Total income consists of treasury grant and other income.



Total operating income of the University for the Year 2023 is Rs. 500.80 Mn compared to Rs. 439.81 Mn in 2022, which represents increase of 13.87% in 2023 over 2022. This is mainly because of the increase in Treasury Grant by Rs.48.93 Mn which represents increase of 11.70%.

Other income mainly consists of interest income which represents 37.6% in 2023. Interest income has increased by 39.2% in 2023 compared to 2022.

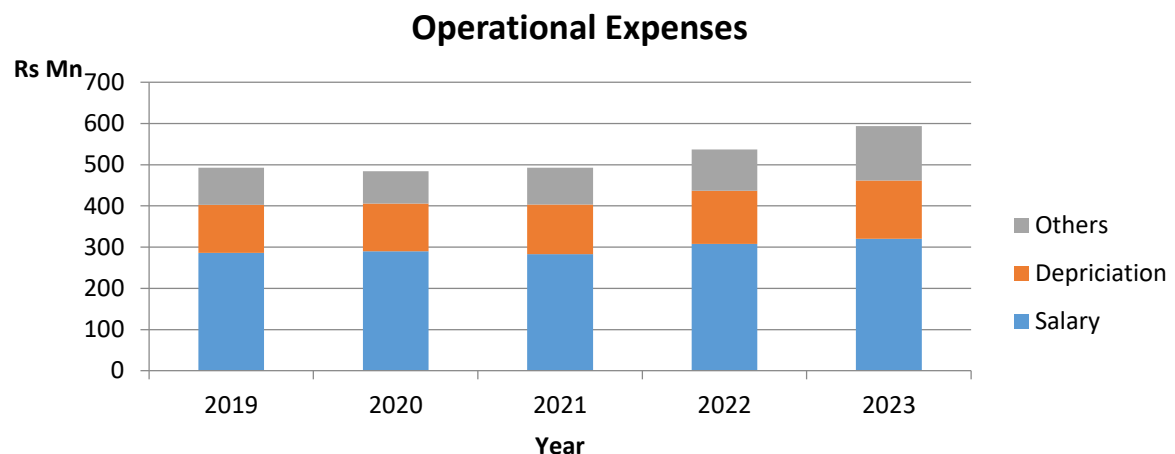




### **Operational Expenses**

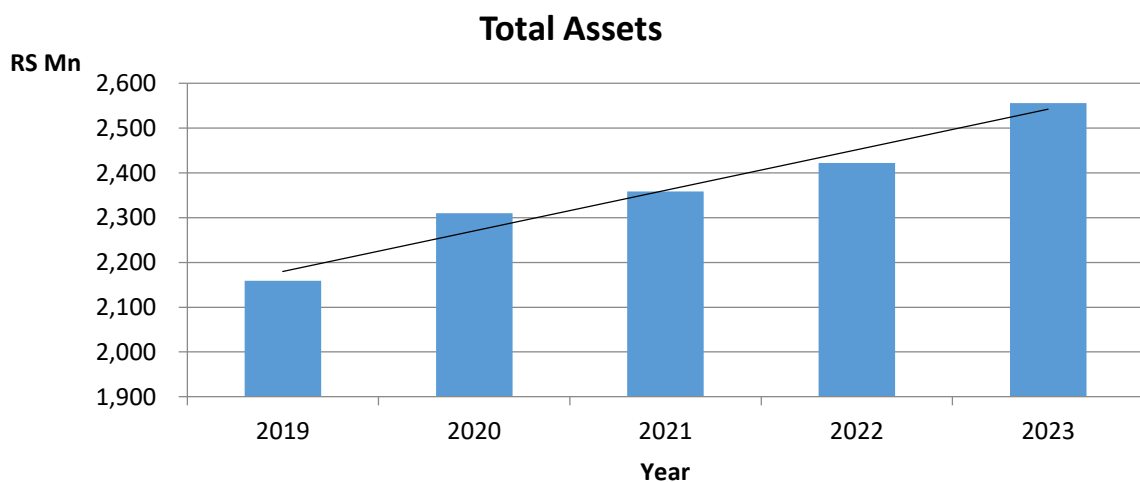
Operating expenses of the university for the year 2023 is Rs.593.78Mn compared to Rs 537.40Mn in 2022 which represents increase of 10.49% in 2023 over 2022. In the year under review, the salaries related cost and depreciation on property, plant and equipment consist of 54% and 24% respectively of total expenses.

Salaries related expenses have increased by Rs. 12.59Mn in 2023 compared to 2022.



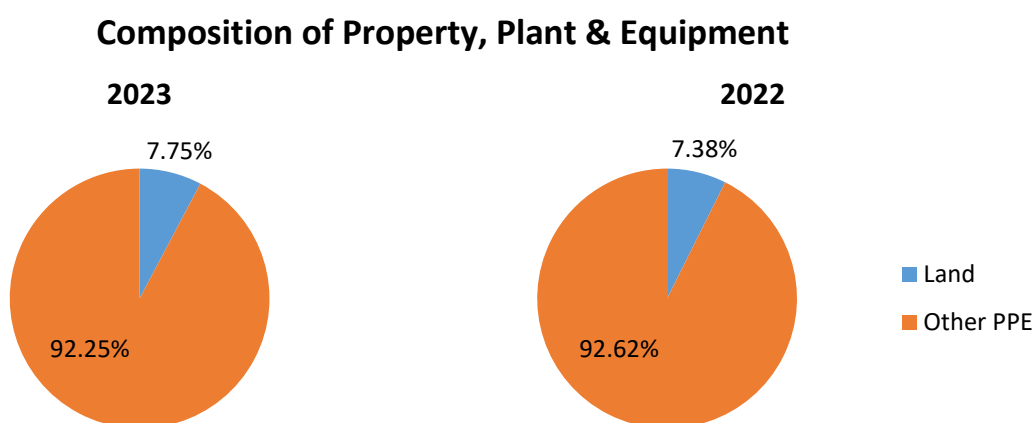
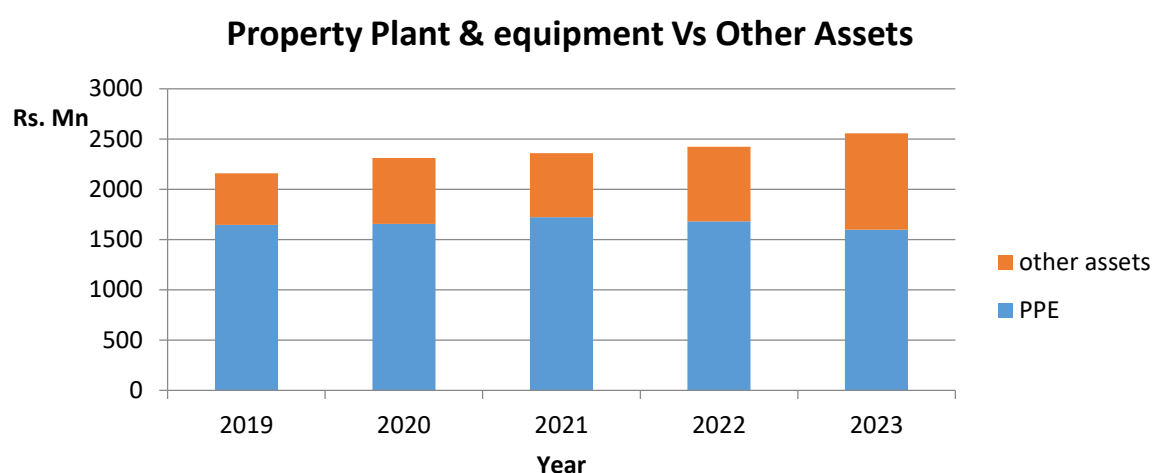
### **Total Assets**

As of 31 December 2023, the total assets of the university stood at Rs.2555.86 Mn compared to Rs. 2421.90 Mn as of 31 December 2022. 63% of total assets represent property, plant & equipment as of 31 December 2023.



## **Property, Plant & Equipment**

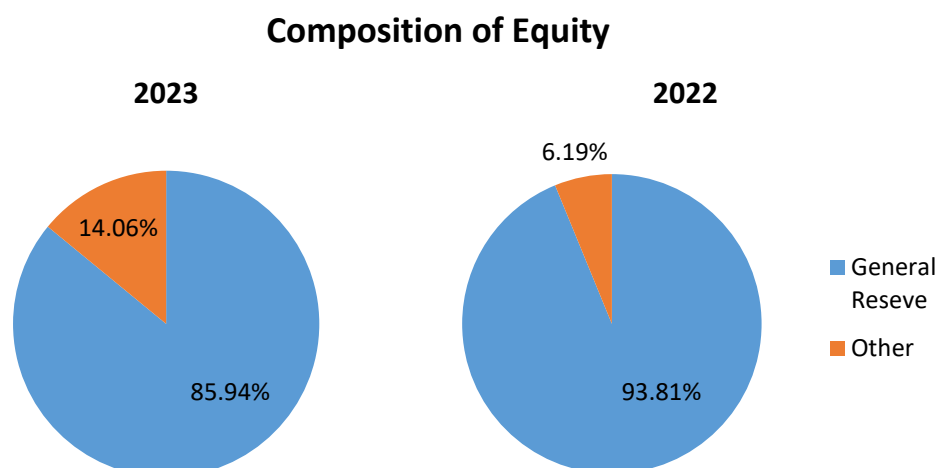
Major component of the total assets of the University is represented by property, plant & equipment. As of 31 December 2023 63% of the total assets represented by property, plant & equipment where as it was 69% as of December 2022. Building portfolio of the University represents the largest asset class in the PPE. This was 80% both dates as of 31 December 2023 and 31 December 2022.



Office Equipment, Intercom System, Computer Hardware, Tools & equipment were revalued as of 31 December 2023.

## **Equity**

The equity of University reached Rs. 1869.60 Mn as of 31 December 2023 from Rs. 1801.18 Mn as of 31 December 2022. The total equity of Rs.1869.60 mainly composed of Rs.1606.79 Mn in general reserve. Revaluation reserve increased by Rs. 23.65 Mn as of 31st December 2023 compared to 31 December 2022 which represents increase of 24%.



## **Cash Flow Position**

Cash and cash equivalents of the University increased to Rs. 154.72 Mn as of 31 December 2023 up from Rs. 21.79 Mn as of 31 of December 2022.

This increase is primarily attributed to net cash generated from financing activities which amounted to Rs.170.01 Mn.

## 10-Year Financial Summary

(Rs. Million)

Year	2023	2022 ( Restated)	2021	2020	2019	2018	2017	2016	2015	2014
<b>Statement of Financial performance</b>										
<b>Income- Treasury Grant</b>	467	418	436	426	393	319	256	229	197	180
<b>Other Income</b>	34	22	9	12	11	9	15	8	5	3
<b>Expenses</b>	594	537	492	484	493	383	320	289	238	185
<b>Deficit</b>	(93)	(97)	(47)	(46)	(89)	(55)	(49)	(52)	(36)	(2)
<b>Statement of Financial Performance</b>										
<b>Total Assets</b>	2,556	2,422	2,358	2,310	2,159	2,037	1,685	1,511	1,422	1,148
<b>Equity</b>	1,870	1,801	1,495	1,511	1,458	1,659	1,546	1,415	1,281	1,043
<b>Total Liabilities</b>	686	621	863	799	701	378	139	96	141	105
<b>Major Components</b>										
<b>Salary &amp; Related Ex.</b>	321	308	283	290	286	195	149	132	113	87
<b>Depreciation</b>	141	129	120	115	116	104	84	78	61	46
<b>PPE</b>	1599	1679	1723	1655	1645	1734	1314	1207	944	916
<b>Treasury grant</b>										
<b>Recurrent</b>	423	395	341	347	320	260	205	176	161	122
<b>Capital</b>	170	23	136	183	184	195	190	207	275	296
<b>Per Student Cost</b>										
<b>Recurrent</b>	1.01	0.87	0.75	0.78	0.89	0.76	0.65	0.59	0.51	0.44
<b>Capital</b>	0.10	0.05	0.29	0.48	0.48	0.60	0.97	0.63	0.92	1.06
<b>Total cost</b>	1.11	0.92	1.04	1.25	1.37	1.36	1.62	1.22	1.43	1.50

### 7.1 Details of Recurrent Expenditure

Rs Mn

	Heading	2022	2023
1	Personnel Emoluments	308.08	320.68
2	Travelling Expenses (Local/Foreign)	4.21	6.26
3	Supplies	11.47	14.90
4	Maintenance	9.28	11.46
5	Contracted Services	42.13	62.73
6	Other	27.84	27.93
	<b>Total</b>	<b>403.01</b>	<b>443.96</b>

### 7.2 Details of Capital Expenditure

RS Mn

	Heading	2022	2023
1	Furniture and purchase of office Equipment	7.8	8.4
2	Purchase of Machinery	-	5.58
3	Buildings and Construction	11.5	24.9
4	Other(Building and Restoration)	1.6	-
5	Purchase of Books	0.4	0.6
6	Lands and Land Development	-	0.7
7	Skill Development	0.08	0.04
8	Expenditure for Research Workshops	1.73	3.88
	<b>Total</b>	<b>23.11</b>	<b>44.10</b>

### 7.3 Details of Projects (Local/ Foreign Funded)

Rs Mn

	projects	Fund granting Institution	Total Expenditure
1	Establishment of Bhiksu University of Sri Lanka in the new premises-project 1	Government of Sri Lanka	1,300
2	Establishment of Bhiksu University of Sri Lanka in the new premises-project 11	Government of Sri Lanka	900
	<b>Total</b>		<b>2,200</b>

### 7.4 Details of Project Expenditure (Local and Foreign Funded)

Rs mn

Project	Total cost Estimate	Expenditure 2022	Expenditure 2023	Accumulated cost as at 31.12.2023	Physical Progress %
<b>Establishment of Bhiksu University of Sri Lanka in the New premises-Project I and II</b>	2,200	11.5	34.51	2,106.98	79.41%

### 7.5 Details of Infrastructure Facilities

#### 7.5.1 Capital Works Projects

Rs Mn

	Projects	Date of completion of work	Total cost estimate	2023 Cost	Accumulated cost as at 31.12.2023	Physical progress %
1	Foreign Students Hostel ( 25 rooms)	13.01.2020	104	0.523	81.366	100%
2	Vice Chancellor's Lodge, Dean's Quarters, Heads Quarters, Administrative Officer's Quarters, Quarters of Non Academic staff	08.03.2021	255	4.419	180.723	100%
3	Multi Purpose Building	30.09.2024 (extended)	486	20.162	198.216	38.25%
	<b>Total</b>		<b>845</b>	<b>25.105</b>	<b>460.305</b>	

#### 7.5.2 Details of Infrastructure Facilities Rehabilitation Projects

	Heading	2022 cost (Rs)	2023 cost (Rs)
1	Rehabilitation Projects	1,323,066.90	9,371,611.86
2	Consultancy Services Fees	-	-
3	Release of Retention Money	489,288.12	33,507.43
4	Payments for Technical Evaluation Committee	-	5,000.00



## 7.6 Financial Progress (Expenditure)

Rs

	Heading	2021		2022		
		Receipts	Expenditure	Receipts	Expenditure	Excess
1	Non Project Rehabilitation	341,400,000	347,391,510	395,200,000	403,009,151	(7,809,151)
2	Non Project Capital Work	6,154,000	6,154,009	11,609,042	11,609,042	-
3	Project-Local Funds	125,846,000	125,846,000	11,500,958	11,500,958	-

## 7.7 Analysis of Monetary Performance- 2023

Rs

	Heading	2022	2023
1	Per Capital Expenditure (Student) – as per Recurrent Expenditure	870,430	1,013,602
2	Per Capital Expenditure (Student)- as per Capital Expenditure	49,914	100,683
	<b>Total</b>	<b>920,344</b>	<b>1,114,285</b>

## **Report of Expected Goals Based on Sustainable Development**

### **8.1 Future Oriented Report Based on Sustainable Development**

Protecting the environment and natural resources is a fundamental goal of Buddhist philosophy. Accordingly, since the main objective of this university is directly related to the Buddhist Philosophy and its related activities, every activity carried out by the University has been designed to facilitate sustainable development while protecting the environment.

#### **Activities carried out by the University based on sustainable development**

1. The solar power system started in the year 2018: (100KW) and the solar powered light pole system (with 70 lights) currently meet 30% of the university's monthly electricity needs. Depending on the procurement grants, it is expected to increase up to 100 %.
2. With the participation of the staff of the University, a project is being carried out annually to plant and maintain medicinal plants, fruits and other rare plants that are resistant to the environmental factors of the area.
3. The University has started an organic fertilizer (compost\*) production project using the decomposing garbage that is disposed daily.
4. In order to prevent environmental damage, newspapers, magazines, stationery etc. which are removed annually from the university are sent for recycling.
5. Two sewage treatment systems have been installed in Manamunawatta premises and Tissawewawatta premises of the University and the water discharged from them will be used for the environmental development of the university.
6. The perishable goods disposed annually by the University are donated for reuse in other government institutions.
7. Proper methods are being prepared so that the resources of the University can be utilized in the best possible way. Under that, the green concept is already being implemented in the University.
8. In order to minimize the use of paper, this University is using internet communication methods for the most part.





# Financial Statements

## 2023



**Statutory Report for the Annual Financial Statements of the Bhiksu University of Sri Lanka for the Year 2023.**

1. It is hereby forwarded the Account Report of the Bhiksu University of Sri Lanka for the year 2023 as per the section 46 of the Buddhasravaka Bhiksu University (Amendment) Act No. 26 of 1996 and the sections of Finance Act No. 38 of 1971.
2. Sri Lanka Public Accounting Standards (SLPAS) and the general accepted accounting principles and policies have been followed in preparation and forwarding the financial statements.
3. Following are extracted from the Financial Statements of the Bhiksu University of Sri Lanka for the year 2023.

- I. A sum of Rs. 418,310,000/= has been received from the Government as recurrent and capital grants.

Recurrent	Rs.423,140,000
Capital Asset Rehabilitation	Rs.170,014,000
	<u>Rs.593,154,000</u>
	=====

The total operational expenditure for the year is Rs. 593.78 Mn. This is basically for personal emolument and the amount is Rs. 320.68 Mn.

- II. There exists a deficit of operation of the current year. That is reported as Rs. 92.98Mn.
  - III. The net value of property, plant and equipment is Rs. 1,599.18Mn as at the reporting date. The details of movement of them have been shown in Note: 2 of the Financial Statements.
  - IV. The work in progress for the reporting date is Rs. 188.33Mn. This balance is initially for the Multi- Purpose Building which is being constructed.
  - V. Office equipment, teaching equipment, internal telephone system, computer software, computer hardware and tools have been revaluated in the existing year.
  - VI. Funds have been created to appreciate the students who gain the highest marks from the internal examinations and gift funds have been established for the purpose. The value of the fund is Rs. 5.5M as at the reporting date. The details of it is indicated in the Note 12.1 of the Finance Statement.
4. Employees' Provident Fund is maintained in accordance with the section 30 of the Buddhasravaka Bhiksu University (Amendment) Act No. 26 of 1996. Separate reports for the purpose are prepared and such reports have been included in the Financial Statements. The balance of the University Employees' Provident Fund is Rs. 479.59M as at the reporting date and such funds have been invested in the Fixed Deposits, repurchasing of Treasury Bills and loans were paid to the members . Rs. 51.24M has been received as contribution of members within the year.
  5. The variations between actual expenses of recurrent expenditure and budget allocation have been adjusted with the approval of the Council.



Ven. Dr. Kadawathgama Piyarathana Thera,  
Vice-Chancellor



**Bhiksu University of Sri Lanka- Anuradhapura**  
**Statement of Financial Position**

As at 31st of December	Page No.	Notes	2023 (Rs.)	as at 31.12.2022 Restated (Rs)	as at 01.01.2022 Restated (Rs)
<b>Assets</b>					
<b>Non-Current Assets</b>					
Property, Plants and Equipment	13	2	1,599,185,012	1,679,408,664	1,722,676,775
Intangible Assets	14	3	173,583	-	-
Work in progress	15	4	188,330,649	182,689,767	163,704,136
Investments	15-16	5	30,230,658	2-	22,677,779
Receivable Balances	16	8	10,708,631	10,168,898	9,758,938
Investments Accounts of Employees' Provident Fund	43-50	37	479,585,436	400,952,320	327,180,376
			<b>2,308,213,969</b>	<b>2,299,268,585</b>	<b>2,245,998,004</b>
<b>Current Assets</b>					
Stocks	16	6	7,586,890	6,883,203	2,897,449
Advances and deposits	16	7	35,769,546	44,109,715	54,843,564
Receivable Balances	16-17	8	15,703,355	14,056,082	7,921,969
Prepayments	17	9	725,643	865,866	981,474
Short Term Investment	15	5.1	54,829,392	51,245,133	37,759,882
Cash at Bank	18	10	133,035,350	5,474,925	8,028,911
			<b>247,650,176</b>	<b>122,634,924</b>	<b>112,433,249</b>
<b>Total Assets</b>			<b>2,555,864,145</b>	<b>2,421,903,509</b>	<b>2,358,431,253</b>
<b>Equity and Liabilities</b>					
<b>Equity</b>					
Capital Reserves	6	-	1,525,341	1,525,341	1,525,341
Assets Revaluation Reserve	6	-	122,518,828	98,866,429	28,507,469
General Reserve	6	-	1,606,793,963	1,689,622,091	1,785,850,513
Bond Violation Reserve	18	11	12,850,394	11,168,909	9,232,925
Capital Grants Unspent			125,914,798		
			<b>1,869,603,324</b>	<b>1,801,182,770</b>	<b>1,825,116,248</b>
<b>Non Current Liabilities</b>					
Employees' Provident Fund	43-50	37	479,585,436	400,952,320	327,180,376
Donations and Other Funds	19-20	12	45,291,163	40,499,895	36,452,196
Gratuity Reserves	20	13	94,591,669	89,659,843	87,060,297
			<b>619,468,268</b>	<b>531,112,058</b>	<b>450,692,869</b>
<b>Current Liabilities</b>					
Gratuity Payable	20	13	-	7,651,455	3,934,711
Gifts and Other Funds	19-20	12	-	1,706,960	-
Sundry Creditors	21	14	2,466,604	13,666,901	14,041,278
External /Internal Courses in progr	21-27	15	30,445,309	27,947,985	20,638,247
Retention and Security Deposits	28	16	21,387,184	22,953,625	29,673,109
Accrued Expenses	29	17	12,491,456	15,681,755	14,334,791

			66,790,553	89,608,681	82,622,136
<b>Total Claims and Liabilities</b>			<b>2,555,862,145</b>	<b>2,421,903,509</b>	<b>2,358,431,253</b>

**These Financial Statements have been prepared and forwarded as per the Sri Lanka Public Sector Accounting Standards, issued by the Institute of Chartered Accountants of Sri Lanka.**



G.R. Thushan Anurudda  
Bursar

Accounting Policies and Notes from Pages No 7 to 50 are parts of this Financial Statements. The Council is responsible for preparation and presentation of these Financial Statements. This Financial Statements have been approved by the Council of the University and, were signed by us for the Council of the University.



V. D. Kithsiri  
Registrar



Ven. Dr.  
Kadawathgama  
Piyarathana  
Acting Vice  
Chancellor



Senior Lecturer Ven.  
Kirama Wimalatissa  
Member of the  
Council



Professor B.A. Karunarathna  
Member of the Council

**Bhiksu University of Sri Lanka- Anuradhapura**  
**Statement of Financial Performance**

	page no.	notes	2023 Rs	2022 Rs
<b>Treasury Grant</b>				
Recurrent Grant			423,140,000	395,200,000
Treasury Grant- Rehabilitation			7,827,924	1,552,058
Treasury Grant- Capacity Building			40,000	80,000
Treasury Grant- Research and Developments			3,877,794	1,725,202
Treasury Grant -Capital & Rehabilitation			32,353,484	19,752,740
			<b>467,239,202</b>	<b>418,310,000</b>
<b>Other Sources of Income</b>				
Interest from Investments	29	18	12,602,246	9,055,079
Interest from Loans			623,181	602,114
Rent from Properties			3,894,654	1,897,400
Sundry Income			7,711,903	5,358,424
Student Registration ( Internal)			861,742	943,456
Income from Exam Fees (Internal/External)			209,200	95,550
Profit from disposal of Assets/Inventory			-	23,622
Income from Selling of Magazine Publications			21,030	6,360
Income from Special Funds /Donations			3,509,573	2,558,712
Income from Convocations			2,919,500	33,500
Income from Fines			41,405	125,823
Income form Stationery			1,212	849
Income from Transportation			1,162,085	799,621
			<b>33,557,731</b>	<b>21,500,510</b>
<b>Total Operating Income</b>			<b>500,796,933</b>	<b>439,810,510</b>
<b>Operating Expenditure</b>				
Personnel Emoluments & Remuneration	30	19	320,676,533	308,082,621
Traveling Expenses	30	20	6,264,653	4,212,103
Supplies	30	21	14,898,988	11,468,452
Maintenance Activities	30	22	11,458,059	9,275,533
Contractual Services	30	23	62,725,718	42,134,579
Expenditure for Training and Development	31	24	879,856	871,228
Bursaries	31	25	16,036,150	20,251,338
Sundry Recurrent Expenditure	31	26	11,017,872	6,713,297
Inventory write off/ Provision for inventory			-	310
Loss from the Donation of Assets			1,148,972	112,755
Recurrent Nature expenses			252,000	1,552,058
Skill development under the Rehabilitation			40,000	80,000
Provisions				
Research and Development			5,077,794	3,725,202
Depreciation on Property, Plant and Equipment				
Amortisation of intangible Assets	31	27	140,913,191	128,924,993
Revaluation Loss of Properties, Plants, and Equipment			2,387,081	
<b>Total Operational Expenditure</b>			<b>593,776,867</b>	<b>537,404,469</b>
<b>Deficit</b>			<b>(92,979,934)</b>	<b>(97,593,959)</b>
<b>Other Comprehensive Income</b>				
Revaluation gain on Properties, Plants, and Equipment			23,652,399	-
Acturial gain on Computation of Gratuity			13,723,491	-
			<b>37,375,890</b>	<b>-</b>



### Bhiksu University of Sri Lanka- Anuradhapura Cash Flow Statement

As at the Year Ended on 31st December	2023 (Rs.)	2022 (Rs.)
<b>Money Received from Operational Activities</b>		
Deficit Generated from General Operational Activities	(92,979,934)	(97,593,959)
<b>Non Financial Transactions</b>		
Depreciation/Amortisation	140,913,191	128,924,994
Gratuity	18,065,105	10,269,323
Interest Income	(12,602,246)	(9,055,078)
Loss Incurred on Disposal of Assets (Property, Plants, Equipment)	1,148,972	112,755
Loss Incurred on Revaluation of Disposal of Assets (Property, Plants, Equipment)	2,387,081	(23,622)
Write off Stock	-	310
Donations	(3,520,237)	(2,558,712)
<b>Surplus/Deficit before Adjusting Working Capital Changes</b>	<b>53,411,932</b>	<b>30,076,011</b>
<b>Changes in working Capital</b>		
(Increased)/ decreased Stock	(703,687)	(3,986,064)
(Increased)/ decreased Balance Recievable	(3,008,998)	(5,127,454)
(Increased)/ decreased Prepayments	140,223	115,608
(Increased)/ decreased Advance and Deposits	6,577,542	10,733,849
(Increased)/ decreased Sundry Creditors	(12,393,202)	(702,569)
(Increased)/ decreased Accured Expenses	2,982,281	1,603,530
(Increased)/ decreased Retention and Bond Deposits	(4,320,503)	(6,700,777)
External Courses in Progress	2,497,324	12,603,535
Payment of Gratuity	(8,768,203)	(3,934,711)
<b>Net Cash Flow Received from Operating Activities</b>	<b>(16,997,223)</b>	<b>4,604,947</b>
<b>Cash Flow Derived from Investment Activities</b>		
Purchase of Property, Plant & Equipment	(11,375,191)	(3,151,098)
Purchase of Intangible Assets	(145,000)	-
Selling of Property, Plant & Equipment	14,750	25,162
New Investments	(10,410,657)	(35,567,100)
Interest Income	13,407,327	4,135,252
Capitalization of Interest Income	(15,974,428)	(4,161,343)
Withdrawal of Fixed Deposits	21,925,979	30,745,075
Work in Progress	(70,942,491)	(49,234,708)
<b>Net Cash Flow Received from Investment Activities</b>	<b>(73,499,711)</b>	<b>(57,208,760)</b>
<b>Cash Flow Derived from Financial Activities</b>		
Treasury Grants (Capital)	170,014,000	23,110,000
Other Receipts of Funds	-	-
<b>Net cash flow derived from financial activities</b>	<b>170,014,000</b>	<b>23,110,000</b>
Increase of Cash and Cash Equivalents	132,928,998	582,198
The Value of Cash and Cash Equivalent at the beginning of the year	21,792,712	21,210,514
The Value of Cash and Cash Equivalent at the end of the year	<b>154,721,710</b>	<b>21,792,712</b>

**The total value of cash and cash equivalent at the beginning of the year**

Cash in the Bank (10)	133,035,350	5,474,925
Fixed Deposits less than three months (5.1)	21,686,360	16,317,787
	<b>154,721,710</b>	<b>21,792,712</b>

**Bhiksu University of Sri Lanka-Anuradhapura**  
**Appropriation Financial Statement for the year ended on 31 December 2023**

Description	2023 (Rs.)	2022 (Rs.)
Balance as at 01.01.2023	1,689,622,091	(336,384,356)
Adjustment to the last year	-	2,122,234,869
Other Adjustment of the year	10,151,806	1,365,537
Deficit of the year	(92,979,934)	(97,593,959)
<b>Balance as at 31.12.2023</b>	<b>1,606,793,963</b>	<b>1,689,622,091</b>

**Bhiksu University of Sri Lanka- Anuradhapura**  
**Statement of Changes in Equity**

As at 31st December	Capital Reserve	Revaluation Reserve - Property, Plant & Equipment	General Reserve	Bond Violation Reserve - Lecturer	Unspent Capital Fund	Total Equity
Balance as at 31.12.2021 - restated	1,525,341	28,507,469	(336,384,356)	9,232,925	-	(297,118,621)
Impact made due to the adjustment of Accounting Standards(note 32)	-	-	2,122,234,869	-	-	2,122,234,869
Adjustment made to the Buildings subjected to Revaluation	-	(7,045,649)	-	-	-	(7,045,649)
Adjustment amount to be paid for the State Engineering Cooperation	-	(485,796)	-	-	-	(485,796)
Capitalization of Interest Income - the Loan Fund, Donation Fund	-	-	(896,850)	435,984	-	(460,866)
Library Books	-	18,034,738	-	-	-	18,034,738
Motor Vehicles	-	59,855,667	-	-	-	59,855,667
Assets Capitalized in the year	-	-	-	-	-	-
Other	-	-	2,262,387	1,500,000	-	3,762,387
Deficit of the year	-	-	(97,593,959)	-	-	(97,593,959)
<b>Balance as at 31.12.2022-restated</b>	<b>1,525,341</b>	<b>98,866,429</b>	<b>1,689,622,091</b>	<b>11,168,909</b>	<b>-</b>	<b>1,801,182,770</b>
Capitalization of Interest Income - the Loan Fund, Donation Fund	-	-	(11,546,534)	1,681,485	-	(9,865,049)
Treasury Grants( Capital)	-	-	-	-	125,914,798	125,914,798
Other	-	-	7,974,849	-	-	7,974,849
Other Comprehensive Income	-	23,652,399	13,723,491	-	-	37,375,890
Deficit of the year	-	-	(92,979,934)	-	-	(92,979,934)
Balance as at 31.12.2023	<b>1,525,341</b>	<b>122,518,828</b>	<b>1,606,793,963</b>	<b>12,850,394</b>	<b>125,914,798</b>	<b>1,869,603,324</b>



## **Notes Relevant to Financial Statements.**

### **1. Information of Incorporation.**

#### **1.1 Reporting Institution.**

“Buddhasravaka Bhiksu University” was established by the Buddhasravaka Bhiksu University Act No. 26 of 1996. The objective of establishment of this University is to provide higher university level education to Venerable Bhikkus and made provisions for any other incidental matters related to it. The name of the University was amended as “ Bhiksu University of Sri Lanka” by Buddhasravaka Bhiksu University Act (Amendment) No. 15 of 2012. The Bhiksu University of Sri Lanka is located at Puttalam Road, Anuradhapura.

#### **1.2 Accounting Basis.**

##### **1.2.1 Statement of Compliance.**

Preparation and presentation of financial statements have been made in accordance with Sri Lanka Public Sector Accounting Standards ( SLPAS) and the requirement of Finance Act No. 38 of 1971. Accordingly the following financial statements are prepared.

- I. Statement of financial position
- II. Statement of financial performance
- III. Cash flow statement
- IV. Statement of changes in equity

##### **1.2.2. Responsibility for the Financial Statements.**

The Council of the Bhiksu University of Sri Lanka is responsible for preparation and presentation of financial statements.

##### **1.2.3 Approval for Financial Statements.**

The power was vested by the Council for issuing financial statements for the year 31<sup>st</sup> of December 2023.

The Financial Statements of the University for the year ended 31st December, 2023 were approved and authorized for issue on 29th February, 2023 in accordance with the resolution of the Council on 29th February, 2024.

##### **1.2.4. Basis of Preparation.**

Financial Statements were prepared on accrual basis according to the Sri Lanka Public Sector Accounting Standards based on Historical Cost Basis except property, plants and equipment. Fluctuation factors impacted on these accounts were not adjusted. Property, plants, equipment and intangible assets are revalued.

### **1.2.5 Functional and presentation currency.**

The Financial Statements are presented in Sri Lankan Rupees which is the currency of functional and presentation currency of the University.

### **1.2.6 Materiality, Setting Off and Use of Rounding Off.**

#### **1.2.6.1 Materiality and aggregation.**

Each materiality of group of the same items is presented separately in the Financial Statements. Except non material items, other different kinds of items and functions are separately presented.

#### **1.2.6.2 Setting Off.**

Except when it is required or allowed by the Sri Lanka Accounting Standards Asset and Liabilities and expenditures have not been set off.

#### **1.6.2.3 Rounding Off.**

When it is not said in other ways, the value of financial statements have been rounded off to one rupee.

### **1.2.7 Use of Judgment/ Estimates and Assumes.**

In preparing financial statements, judgments and estimates are made on the basis of past experience and other factors, including estimates and assumptions that affect accounting policy, as well as current assets, liability income, expense estimates and contingent liability, decisions that can be accepted as reasonable. Because of this , actual experience and outcomes may differ from judgments and estimates. The estimate and valid assumptions are continuously reviewed and the accounting estimate revisions are identified as affecting the future.

In preparation of financial statements, following important Accounting estimates and assumptions were considered by the Management.

#### **1.2.7.1 Going Concern.**

Financial statements of the Bhiksu University of Sri Lanka continues to be prepared on the basis of going concern.

In addition to all, special accounting judgment, estimates and probable are used for following disclosures.

- Depreciation of property, plants and equipment
- Allocation for liabilities

### **1.2.8 Comparative Information**

Presentation of financial information of previous year is amended when necessary to categorize in order to compare with the detail the current year for better presentation.

## **1.3 Important Accounting Policies**

### **1.3.1 Property, Plants and Equipment**

#### **1.3.1.1 Recognition**

The cost of an item of property , plants and equipment shall be recognized as an asset when it is probable that future economic benefits associates with the item will flow to the entity and the cost of the item can be measured reliably.

#### **1,3.1.2 Measurement**

At the beginning , all property , pants and equipment's are recognized at its cost. The expenditure except maintenance expenditure incurred on when and after acquiring the asset are included to the cost.

#### **1.3.1.3 Subsequent Cost**

When a significant portion of a property , plants or equipment's are needed to replace regularly, new parts should be identified according to its lifetime and to be depreciated accordingly. The subsequent repair and maintenance cost is recorded in the Financial Performance Report.

#### **1.3.1.4 Revaluation**

The assets which are fully depreciated and do not show balanced value are revalued and adjusted to the ledgers.

#### **1.3.1.5 Disposal**

When the future benefits are not expected from the property , pants and equipment's, it will be sold replaced or disposed. Gain of loss arising from the disposal of asset shall be recognized in the profit or loss of the period.

### 1.3.1.6 Depreciation

Depreciation is done throughout the useful life using straight line method. The depreciation is started at the time the asset is used, regarding the constructed asset, when it is completed and ready to use. In the year the asset is disposed, the asset is not depreciated.

Estimated Depreciation rates for the assets are as follows.

Building	5%	Water Supply System	10%
Office Equipment	20%	Tools and Equipment	20%
Teaching Equipment	20%	Computer Software	20%
Library Books	20%	Safety Lamp System	10%
Furniture	10%	Graduation Cloaks	20%
Intercom System	20%	Name Boards	10%
Machinery and Plants	10%	Internal Road System	10%
Motor Vehicles	10%	Computer Hardware	20%
Canal System	10%	Land Development	10%

### 1.3.2 Intangible Assets

Acquired computer software and virtual library facilities: To acquire them as intangible assets and are recognized at cost incurred to bring them and presented in the financial statements less accumulated amortization and accumulated impairment losses.

Direct expenditure that improves the performance of an intangible asset beyond its original specification and can be reliably measured is recognized as a capital improvement and added to its original cost.

The effective durability (lifetime) is estimated to be 5 years and amortization is calculated on the straight line method and accounted for over the effective lifetime.

Costs associated with maintenance shall be recognized as expense in the Statement of Financial Performance.

### 1.3.3 Word in Progress – Capital.

All assets being built is shown at the Cost. After the construction is completed and become to the usable condition the value is transferred to the relevant asset category Property, Plants and Equipment.

#### **1.3.4 Inventory**

Inventory is issued in accordance with the FIFO Method. Allowances are provided for the inventories which moves slowly. Stock of the year ended calculated on cost.

#### **1.3.5 Investments.**

Investments include the repurchasing of treasury Bills and fixed deposits. This investment is shown on cost as at the end of the year.

#### **1.3.6 Provision for Gratuity.**

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

#### **1.3.7 Employees' Provident Fund .**

Employees' Provident Fund is maintained by the University according to the Section No. 30 of Budhashravaka Bhiksu University Act No. 26 of 1996. This fund is maintained by a committee appointed by the Council under the supervision of the Council.

Financial Statements are prepared separately for Employees' Provident Fund. Carrying Balance of investment of Employments' Provident Fund are shown in the financial position statement of the Bhiksu University of Sri Lanka.

All staff of the University are members of this fund. All members contribute monthly at 10% of basic salary and approved allowances. (i.e. cost of living allowance and academic allowance or MCA) and 15% is contributed by the university.

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

#### **1.3.8 Employees' Trust Fund.**

3% out of basic salary and approved allowances (cost of living and academic allowance or MCA allowance) are contributed to Employee Trust Fund by all staff of the University.

### **1.3.9 Special Funds.**

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

- Mohopadhyaya Fund
- University Development Fund
- Research Fund
- Gift Fund
- Bond Violation Fund

### **1.3.10 Donations.**

As per LKAS-11 : Revenue from Non- Exchange Transactions of Sri Lanka Public Sector Accounting Standards , all donations from persons and the institutions of the government are recorded in the Donations of the Financial Statements.

### **1.3.11 Events after Balance Sheet and Contingent Liabilities.**

All quantitative events subsequent to the date of reporting are considered in preparation of financial statement. Provision and relevant disclosures are made for identifying all liabilities.

#### **1.3.12 Identification of revenue and expenditure.**

When the future economic cash flow come to the firm and it can be measured reliably the revenue is identified.

#### **1.3.12.1 Treasury Grant.**

Recurrent grants and Capital grants received from the Treasury are taken under operational Income

#### **1.3.12.2 Interest Income.**

Interest income are identified on accrued basis.

#### **1.3.12.3 Operational Expenditure.**

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

#### **1.3.12.4 Foreign Exchange Conversion.**

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

#### **1.3.13 Cash Flow Statement.**

Cash flow statement are being prepared using indirect method as per the Sri Lanka Accounting Standard No. 07 the Cash Flow Statement.

#### **1.3.14 Cash and Cash Equivalents.**

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



**2. Property, Plant and Equipments**

**Bhiksu University of Sri Lanka - Anuradhapura**

		Cost/Revaluation value					Cumulative Depreciations					Net Value 2023	Net Value 2022	
		Balance as at 01.01.2023	Purchase of the year	transfers	Revaluation	Disposal of the year	Balance as at 31.12.2023	Cumulative Depreciation as at 01.01.2023	Depreciation of revaluation assets	Transfers	Depreciation of the 2023	Accumulative Depreciation as at 31.12.2023		
1	Land	123,882,819	-	-	-	-	123,882,819	-	-	-	-	-	123,882,819	123,882,819
2	Building	1,910,771,540	24,899,148	-	-	-	1,935,670,688	562,998,055	-	-	96,147,911	659,145,966	1,276,524,722	1,347,773,485
3	Office equipments	12,849,094	865,633	(13,463,356)	9,152,533	251,370	9,152,534	10,057,081	(251,370)	(786,677)	963,179	-	9,152,534	2,792,013
4	teaching equipments	9,332,814	1,559,505	(10,880,618)	4,634,505	11,700	4,634,506	8,516,042	(11,700)	(831,086)	400,465	4,229,779	4,634,506	816,772
5	Library books	21,591,202	603,498	(444,109)	-	14,750	21,735,841	-	-	-	-	-	17,506,062	21,591,202
6	Furnitures	77,927,228	3,387,650	-	-	722,137	80,592,741	45,971,896	(559,489)	-	7,717,991	53,130,398	31,955,331	31,955,331
7	internal Communication System	5,714,219	-	(5,684,970)	2,200,000	29,250	2,199,999	3,993,052	(29,250)	-	815,094	-	2,199,999	1,721,166
8	Machinery	36,795,037	6,041,503	(203,600)	-	80,000	42,552,940	11,096,418	(64,000)	-	4,008,591	15,041,009	27,511,931	25,698,619
9	Motor Vehicles	66,889,000	-	-	-	-	66,889,000	-	-	-	13,377,800	13,377,800	66,889,000	66,889,000
10	New Water Supply System	18,388,242	-	-	-	-	18,388,242	14,358,829	-	-	1,837,744	16,196,573	2,191,669	4,039,413
11	Tools	24,719,636	832,300	(25,240,616)	11,302,300	311,321	11,302,299	21,263,743	(206,986)	(1,042,007)	1,135,855	11,302,299	3,455,893	3,455,893
12	Computer Hardware	28,522,567	1,764,018	(29,796,907)	7,267,715	489,678	7,267,715	23,870,662	(391,974)	(466,469)	1,498,341	-	7,267,715	4,651,906
13	Security Electricity Lamp System	23,044,571	-	-	-	-	23,044,571	12,137,821	-	-	2,304,457	14,442,278	8,602,293	10,906,751
14	Clocks	203,600	-	(203,600)	-	-	-	170,052	-	-	12,140	-	-	33,548
15	Name Boards	2,828,226	-	-	-	-	2,828,226	1,451,987	-	-	282,823	1,734,810	1,093,416	1,376,239
16	Internal Road System	51,722,043	-	-	-	-	51,722,043	28,671,503	-	-	5,172,204	33,843,707	17,878,336	23,050,542
17	Drainage System	9,759,961	-	-	-	-	9,759,961	975,996	-	-	975,996	1,951,992	7,807,969	8,783,965
18	Computer Software	495,140	-	(50,333)	50,333	495,140	990,280	495,140	-	(5,400)	-	-	-	-
19	Land Development	664,270	-	-	-	-	-	-	-	-	11,071	11,071	22,142	-
		2,425,436,939	40,617,525	(85,968,109)	34,607,386	2,405,346	2,412,614,405	746,028,277	(1,514,769)	(3,131,639)	140,891,441	813,105,383	1,598,551,955	1,679,408,664

**2.1** On 31.12.2023, all office equipment, teaching equipment, internal telephone system, computer software, computer hardware and Tools of the University have been revaluated. Accordingly, as on 31.12.2023, the net book value of Rs.2,671,746/- (cost Rs. 12,658,909/-, provisions for depreciation Rs. 9,987,163/-) office equipment which was Rs. 9,152,533/- has been revaluated on 31.12.2023. Accordingly, the net book value as on 31.12.2023 is Rs. 1,942,463/- (Cost Rs. 10,016,184/-, provision for depreciation Rs. 8,073,721/-) teaching materials of Rs. 4,634,505/- have been revaluated on 31.12.2023. Accordingly, the net book value as on 31.12.2023 is Rs. 900,673/- (Cost Rs. 5,679,570/-, Provisions for Depreciation Rs. 4,778,897/-) Internal Telephone System of Rs. 2,200,000/- has been revaluated on 31.12.2023. Accordingly, the net book value as on 31.12.2023 is Rs. 3,024,933/- (Cost Rs. 24,175,538/-, Depreciation provisions Rs. 21,150,605/-) Tools of Rs. 11,302,300/- has been revaluated on 31.12.2023. Accordingly, the net book value as on 31.12.2023 is Rs. 0/- (Cost Rs. 489,740/-, Depreciation Provisions Rs. 489,740/-) Computer Software of Rs. 50,333/- have been revaluated on 31.12.2023. Accordingly, the net book value as on 31.12.2023 is Rs. 4,762,701/- (Cost Rs. 29,273,562/-, Provisions for Depreciation Rs. 24,510,561/-) Computer Hardware of Rs. 7,267,715/- has been revaluated on 31.12.2023.

**2.2** The 278th Council held on 13.10.2023 signed in previous years valued at Rs. 5,000.00 or less, all the non-current assets mentioned in 2.1 above were approved to be removed from the fixed assets register and recorded in the stock book.

**2.3** For the construction of Vice Chancellor, Dean, and Department Head Quarters, allocated allocations: Rs. 1,100,000/-, the work of getting the approval of the Urban Development Authority has not been completed by the contractor by 31.12.2022. Therefore, this amount of Rs.1,100,000/- was not paid to the contractor by 31.12.2022.

Bhiksu University of Sri Lanka - Anuradhapura

3. Intangible Assets

	Cost/Revaluation value				Cumulative Depreciation			Net Value as at 31.12.2023 (Rs.)	Net Value as at 31.12.2022 (Rs.)
	Balance as at 01.01.2023 (Rs.)	Purchase of the year (Rs.)	Transfers (Rs.)	Balance as at 31.12.2023 (Rs.)	Cumulative Amortisation as at 01.01.2023 (Rs.)	Amortisation 2023 (Rs.)	Cumulative Amortisation as at 01.01.2023 (Rs.)		
1 Computer Software	-	-	50,333	50,333	-	-	-	50,333	-
2 Virtual Library Facilities	-	145,000		145,000	-	21,750	21,750	123,250	-
	-	145,000	50,333	195,333	-	21,751	21,749	173,583	-

3.1 Computer software with a net book value of nil was recorded in property, plant and equipment and was transferred to intangible assets on the same date after revaluation as at 31.12.2023

### Bhiksu University of Sri Lanka- Anuradhapura

#### 4. Works in Progress

	2023 Rs	2022 Rs
Development of Circuit Bungalow	-	15,119,382
Building of Multi Purpose building	183,568,299	163,046,285
Computer software system	4,000,000	4,000,000
Fencing of new land	-	524,100
Library System	762,350	-
	<u>188,330,649</u>	<u>182,689,767</u>

#### 5. Investments

	2023			2022		
Fixed Deposits	Non current	Current	Total	Non current	Current	Total
	Rs	Rs	Rs	Rs	Rs	Rs
Research fund	6,243,286	999,275	7,242,561	5,467,558	853,594	6,321,152
Mahopadhyaya Fund	5,715,642	2,415,140	8,130,782	4,922,105	2,011,551	6,933,656
Gift Fund Investments	5,324,564	-	5,324,564	4,494,109	-	489,678
Funds of External Courses						
,Capacity Building of Academic and Non academic staff,	-	49,421,451	49,421,451	-	42,280,251	42,280,251
Infrastructure Development Fund						
Investments of Hostel Deposits	2,276,911	679,920	2,956,831	1,925,368	545,385	2,470,753
University Development Fund	-	1,313,606	1,313,606	-	5,554,352	5,554,352
Bond Violation Fund - University lecturers	10,670,255		10,670,255	9,239,796	-	9,239,796
	<u>30,230,658</u>	<u>54,829,392</u>	<u>85,060,050</u>	<u>26,048,936</u>	<u>51,245,133</u>	<u>73,289,638</u>

#### 5.1 Short term Investment

##### Fixed Deposits - Current

	2023	2022
more than 3 months and less than one year	33,143,032	34,927,346
less than three months ( recorded in the Cash flow Statement	21,686,360	16,317,787
	<u>54,829,392</u>	<u>51,245,133</u>

#### 5.2 Changes of the Fixed Deposits

	2023	2022
Balance forward	77,294,069	60,437,662
New deposits	20,432,249	44,978,306
Capitalizing of interest and earnings	12,802,095	4,161,343
withdrawals	(25,468,363)	(32,283,242)
Year end balance	<u>85,060,050</u>	<u>77,294,069</u>

### Bhiksu University of Sri Lanka- Anuradhapura

<b>5.3 Fixed Deposit Investment - According to Banks</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Bank of Ceylon		10,666,085	9,476,390
National Savings Bank		19,642,817	11,221,790
People's Bank		40,824,877	43,723,668
Regional Development Bank		13,926,271	12,872,221
State Mortgage & Investment Bank		<b>85,060,050</b>	<b>77,294,069</b>
<b>5.4</b>	Though fixed deposits mature within one year from 31.12.2023, they have shown as the non current as per the paragraph no. 76(d) of Sri Lanka Public Accounting Standard, as the university does not intend to withdraw them and they are invested on and renewal basis.		
<b>6. Stock</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Stationery		4,955,417	5,335,434
Building Materials		418,968	281,634
Electrical Equipment		1,139,413	588,836
water Pipes		890,878	590,873
Sanitary Materials		182,524	86,736
		7,587,200	6,883,513
Deduct: Provision		(310)	(310)
		<b>7,586,890</b>	<b>6,883,203</b>
<b>7. Advances and Deposits</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Deposit for Electricity		970,000	970,000
Deposits for Building hire - Convocation		100,000	
Mobilization Advances for Construction	7.1	34,699,546	43,139,715
		<b>35,769,546</b>	<b>44,109,715</b>
<b>7.1 Initial Advances for Construction</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Construction of Multi Purpose Building		34,699,546	43,139,715
		<b>34,699,546</b>	<b>43,139,715</b>
<b>8. Balance Receivable</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
<b><u>Non Current Assets</u></b>			
loans & advances	8.2	10,708,631	10,168,898
		<b>10,708,631</b>	<b>10,168,898</b>
<b><u>Current Assets</u></b>			
Sundry Debtors	8.1	3,365,278	2,759,985
Loan and Advances	8.2	4,477,498	4,193,587
Interest Recievable for Fixed Deposits	8.3	5,239,179	6,044,260
Amount Receivable from Mahapola Fund		2,621,400	1,058,250
		<b>15,703,355</b>	<b>14,056,082</b>
<b>Total</b>		<b>26,411,986</b>	<b>24,224,979</b>



## Bhiksu University of Sri Lanka

### 8.1 Sundry Creditors

	2023 Rs	2022 Rs
Mahopadhyaya fund		398,000
Receivables from gift accounts	250,200	160,200
Receivables from student monks	99,378	303,979
Sugathadasa Wickramasinghe Trust Fund	-	1,622
Ven. Attaragoda piyadhamma	638,171	638,171
Sidaththa Constructions	462,960	1,251,968
Receivable PEO TV Connection Fees	-	6,045
Receivables from Ministry of Buddhasasana	627,086	-
Other	1,287,483	-
	<b>3,365,278</b>	<b>2,759,985</b>

### 8.2 Loans & Advances

	2023			2022		
	Non current	current	Total	Non current	current	Total
	Rs	Rs	Rs	Rs	Rs	Rs
Transport Loan	438,380	189,818	628,198	420,907	168,033	588,940
Distress Loan	9,040,951	3,710,045	12,750,996	8,759,055	3,580,587	12,339,642
Computer Loan	509,460	231,271	740,731	366,318	183,300	549,618
Motor Cycle Loan	719,840	346,364	1,066,204	622,618	261,667	884,285
	<b>10,708,631</b>	<b>4,477,498</b>	<b>15,186,129</b>	<b>10,168,898</b>	<b>4,193,587</b>	<b>14,362,485</b>

### 8.3 Fixed Deposits/ Interest Receivable for Call Deposits

	2023 Rs	2022 Rs
National Savings Bank -Fixed Deposit	424,850	328,337
People's Bank - Fixed Deposits/ Call Deposits	2,462,333	4,038,763
State Mortgage and Investment Bank- Fixed	1,140,269	967,563
Bank of Ceylon- Fixed Deposits	1,211,727	709,597
	<b>5,239,179</b>	<b>6,044,260</b>

### 9. Payments in advance

	2023 Rs	2022 Rs
Membership Fee - Foreign (Commonwealth University)	329,095	349,294
Service charges for Photocopy Machine	90,674	11,717
Service charges for lift	70,606	239,148
Revenue Licence, Emission Test Fee & Insurance Fee	105,286	91,161
Service charges for Finger Marking Machine	20,065	14,012
Service charges for Internal Telephone System	16,447	14,003
Service charges for Sewage System	-	81,453
Service Charges for Generator	70,151	65,078
Charges for Server Hosting	23,319	-
	<b>725,643</b>	<b>865,866</b>

### Bhiksu University of Sri Lanka- Anuradhapura

<b>10. Cash in the bank</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Current Accounts	10.1	132,235,191	4,754,475
Saving Accounts	10.2	800,158	720,450
		<b>133,035,350</b>	<b>5,474,925</b>
<b>10.1 Current Accounts</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Recurrent	People's Bank - Anuradhapura 008-1001-5001-4462	5,379,700	4,314,440
Capital	People's Bank - Anuradhapura 008-1001-3001-4463	125,961,178	-
External Courses Funds	People's Bank - Anuradhapura 008-1001-7001-4461	894,313	440,035
		<b>132,235,191</b>	<b>4,754,475</b>
<b>10.1.1</b>	In the year 2023, three savings accounts have been opened in the same branch by merging each of the above current accounts carried in the Anuradhapura branch of the People's Bank. Daily balance of each of the 3 current accounts is maintained at Rs. 50,000/- and the remaining amount is transferred to the savings account which is merged with the respective current account. The balance of current account and savings account on 31.12.2023 is as follows.		
		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
<b>Recurrent</b>			
Current Account	008-1001-5001-4462	50,000	4,314,440
Saving Account	008-2001-3001-4462	5,329,700	-
		<b>5,379,700</b>	<b>4,314,440</b>
<b>Capitalworks</b>			
Current Account	008-1001-3001-4463	50,000	-
Saving Account	008-2003-9001-4463	125,911,178	-
		<b>125,961,178</b>	<b>-</b>
<b>External Courses</b>			
Current Account	008-1001-7001-4461	50,000	440,035
Saving Account	008-2001-5001-4461	844,313	-
		<b>894,313</b>	<b>440,035</b>
<b>10.2 Saving Accounts</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
10005-04-06732 National Savings Bank - Anuradhapura	Research Fund Investment	2,243	2,180
10005-22-75368 National Savings Bank - Anuradhapura	Research Fund Investment	1,722	1,674
10005-04-69971 National Savings Bank - Anuradhapura	Hostel Security Investment	2,124	2,065
10005-04-13461 National Savings Bank - Anuradhapura	Development Fund Investment	3,225	3,135
10005-04-32369 National Savings Bank - Anuradhapura	Gift Fund Investment	85	85
008-200390079789 People's Bank - Anuradhapura	Gift Fund Investment	120,804	52,592
008-200200079789 People's Bank - Anuradhapura	Development Fund Investment	95,771	92,252
10005-05-58591 National Savings Bank - Anuradhapura	Mahopadhyaya Fund Investment	1,824	1,773
008-200570079789 People's Bank - Anuradhapura	Loan Fund	92,763	357,341
008-200480079789 People's Bank - Anuradhapura	Investment of Bond Violation Fund	452,339	201,313
008-2-002-0-0014463 Peoples Bank Anuradhapur	Selling of books and Magazines	27,258	6,040
		<b>800,158</b>	<b>720,450</b>
<b>11. Bond Violation Fund</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Ven. Polpitiye Gnanaransi		696,505	696,505
Ven. Pinikahane Maithri		531,295	531,295
Ven. Nivitigala Sumitta		9,196,444	7,834,459
Ven.W. Indananda		663,650	606,650
Ven. Bopette Somananda		1,262,500	1,000,000
Ven. Attaragoda piyadhamma		500,000	500,000
		<b>12,850,394</b>	<b>11,168,909</b>



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**12. Gift & other funds**

		<b>2023</b>			<b>2022</b>		
		<b>Current Rs</b>	<b>Non current Rs</b>	<b>Total Rs</b>	<b>current Rs</b>	<b>Non current Rs</b>	<b>Total Rs</b>
Gift funds	12.1	-	5,495,252	5,495,252	-	4,386,588	4,386,588
Other funds	12.2	-	39,795,911	39,795,911	1,706,960	36,113,307	37,820,267
		-	<b>45,291,163</b>	<b>45,291,163</b>	<b>1,706,960</b>	<b>40,499,895</b>	<b>42,206,855</b>

**12.1 Gifts Funds**

		<b>2023 Rs</b>	<b>2022 Rs</b>
Mr. H.G.Hinni Appuhami		281,314	259,643
Mr. D.S. Kalugampitiya		108,746	93,706
Sri Pushpadana Society		113,004	50,710
Ven. Warakawehera Dhammapala		136,614	119,912
Ven. S. Mayoda		1,547,478	1,354,936
Mr. B.V.Laksman		22,493	37,224
Ven. Athinimale Sri Gunarathana Mahihimi Gift		145,598	130,813
Donation Received from Vietnam Mission		82,903	74,419
Prof. Ven. Thumbulle Seelakkhanda		307,051	272,268
Ven. Embalawa Sri Jinarathana		136,972	119,211
Ven. Rekawa Sri Jinarathana		102,657	106,682
Ven. Kinlen		251,114	200,000
Ven. Hukon		919,800	730,000
Ven.Dammadassi		239,400	200,000
Ven. Mahakumbukwewa Gnanarathana		100,000	100,000
Ven. Pallegema Siriniwasa		244,530	216,335
Ven. K. Vimalananda		183,397	162,251
Ven. K. Saddharatana		90,000	-
Ven.K Ariyagune		200,000	-
Ven. K. Piyaratana		100,000	-
Common Gift Fund	12.1.1	182,181	158,478
		<b>5,495,252</b>	<b>4,386,588</b>

- 12.1.1** The 209th Senate Board Meeting held on 21-07-2023 has decided to cancel the name of the prize and establish a common prize fund from the balance of the fund as the fund balance for the following prizes is not sufficient to award the prizes.

	<b>2023 Rs</b>	<b>2022 Rs</b>
Dr. Wimala Wijesuriya	34,804	29,991
Ven.Yatagama Dhammapala	38,257	32,966
Mr. Gunapala Senadira	2	2
Ven. Sangha Raja- Thai	43,420	37,415
Mr.G.S.E.Gamage	1	1
Ven. K. Siriratana	65,697	58,104
	<b>182,181</b>	<b>158,478</b>

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12.2 Other funds	2023 Rs	2022 Rs
Mahopadhyaya Fund	6,873,789	7,085,150
Loan Fund	6,014,961	6,006,553
University Development Fund - External Course	7,695,322	4,180,482
University Development Fund - Glorious Sons (12.2.1)	95,771	4,555,895
Non academic Staff Development Fund	4,541,289	3,644,205
Academic Staff Development Fund	5,671,741	3,842,151
Course Development Fund	8,563,384	6,459,216
Gratuity Fund (12.2.2)	-	1,706,960
Donation received for Water Filtering System	339,654	339,654
	<b>39,795,911</b>	<b>37,820,267</b>

12.2.1 A generator was purchased for the University at a cost of Rs. 5,292,237.50 in the year 2023 using the University Development Fund (Glorious Sons).

12.2.2 An officer who worked at the University of Peradeniya had been exempted for his work in this university, so the Council of the University had decided that there was unbroken service according to the Gratuity Act. Accordingly, the gratuity amount and interest requested directly from him by the University of Peradeniya (from the date the gratuity amount is requested to the date of delivery to the University) to be deposited with the University and to release the gratuity amount based on the total service period on the date of retirement 11.12.2020. The 254th Council held on 11th had decided that the officer had given an amount of Rs.1,688,639.78 to the university and that amount had been invested in a fixed deposit and a gratuity fund of an amount equal to this amount had been established in the year 2023 upon the completion of the officer's age. This fund was canceled in the year 2023 as gratuity funds were released using the relevant fixed deposit due to retirement.

13. Provision for Gratuity	2023 Rs	2022 Rs
Opening Balance of the Year	99,018,258	92,683,646
Gratuity Payment in the year	(8,768,203)	(3,934,711)
Provision in the year	4,341,614	10,269,323
Interest cost	7,711,178	-
Cost of Existing Services	10,353,927	-
Payment of Gratuity (Profit/Loss)	(13,723,491)	-
<b>Final Balance of the year</b>	<b>94,591,669</b>	<b>99,018,258</b>
Fixed Deposits for Gratuity to be paid	-	(1,706,960)
	<b>94,591,669</b>	<b>97,311,298</b>

13.1 Gratuity Provision	2023 Rs	2022 Rs
Non current liabilities	<b>94,591,669</b>	<b>89,659,843</b>

**Current Liabilities**

Mr. N.G. Jayaratne Bandara	-	1,493,048
Mr. Percy Kuruneru	-	1,362,512
Mr. A.A.D. Sisira Jayalath	-	1,183,473
Mr. M.A.A..N.Bandara	-	938,487
Mr. A . Rangith	-	769,155
Ven. Dapane Chandaratana	-	738,797
Mr. U.D. Dodanwala	-	2,872,943
Mr. L.S.K. Dissanayaka	-	-
Mr. Sujeewa Samantha	-	-
	-	<b>9,358,415</b>

13.1 Fixed Deposits for Gratuity to be paid	-	(1,706,960)
	-	<b>7,651,455</b>
<b>Year End Balance</b>	-	<b>7,651,455</b>

13.2 There was a fixed deposit in the Anuradhapura branch of People's Bank for the payment of gratuity of Mr. UD Dodanwala and since Mr. UD Dodanwala retired from service in the year 2023, this deposit was canceled on 20-01-2023 for the payment of gratuity.

13.3 As at the reporting date, the gross valuation has been done in accordance with the standards of SLPSA 19- Employee Benefits for the calculation of remuneration. The following basic assumptions are based on that.

**Academic Staff    Non academic staff**

Interest rate	11.64%	11.64%
Salary increase	11.5%	8%
Employee Turnover	4%	7%
Age of retirement	65 Yrs	60 Yrs

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<b>14. Sundry Creditors</b>		<b>2023</b>	<b>2022</b>
		<b>Rs</b>	<b>Rs</b>
Ven. G.Sugunasiri		16,632	16,632
Saththara Holdings		157,582	157,582
Siridantha Constructions		-	11,664,477
Metropolitan Technologies		-	443,011
Due amount to Ministry of Buddha Sasana		-	1,371,698
Other-Provision for Circuit bungalow		150,850	13,500
National Science Foundation		762,350	-
Miscellaneous		1,379,190	-
		<b>2,466,604</b>	<b>13,666,901</b>

<b>15. External/Internal Courses in Progress</b>		<b>2023</b>	<b>2022</b>
	<b>note</b>	<b>Rs</b>	<b>Rs</b>
Postgraduate Course	15.1	2,355,469	2,965,977
External Degree - 7th Batch	15.1	-	3,580,867
External Degree - 6th Batch - Second Year	15.1	-	2,302,846
External Degree - 5th Batch - Third Year	15.1	-	1,610,519
External Buddhist Studies Diploma Course - 11 Batch	15.2	- 10,162 -	10,162
External Degree - 6th Batch - Third Year	15.2	4,631,451	4,345,374
External Degree - 7th Batch - Second Year	15.2	6,790,124	5,572,324
External Degree - 7th Batch - Third Year	15.2	7,377,670	-
Tamil Diploma - Ministry of Buddha Sasana 2 Batch	15.3	329,240	329,240
Tamil Diploma -External -3 Batch	15.3	547,517	-
Certificate Course in Tamil- 3 batch	15.3	- 8,232 -	-
Japanese Course- Ministry of Buddhasasana	15.3	561,210	561,211
External Degree 8th batch	15.4	3,282,321	3,904,895
External - Information Technology Course -12 batch	15.4	45,219	63,219
External Astrology Course	15.4	484,314	-
External - Information Technology Course -	15.4	161,946	-
Japanese Certificate Course-Ministry of Buddhasasana	15.4	155,175	427,605
External Astrology certificate Course -	15.5	140,444	435,508
External Tamil Certificate Course 3rd batch	15.5	- 22,807 -	23,307
External Tamil Diploma Course 3rd batch	15.5	298,250	624,768
Japanese Course- Ministry of Buddhasasana 2nd Batch	15.5	408,501	98,495
English Diploma -Ministry of Buddhasasana 2nd Batch	15.5	536,803	110,856
Tamil Language Course- Ministry of Buddhasasana	15.6	692,148	25,394
Chinese Language Course -Ministry of Buddhasasana	15.6	686,860	54,456
Information Technology course -Ministry of Buddhasasana	15.6	509,301	115,660
English Diploma course - External-16th Batch	15.6	159,012	596,562
English Advanced Certificate Course 16th Batch	15.6	68,035	255,678
Diploma in Astrology -External	15.6	265,500	-
		<b>30,445,309</b>	<b>27,947,985</b>

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15.1

	Postgraduate program 601008,601009		External Degree Program 7th Batch 600171		Eternal Degree Program 6th batch 600186		External Degree program 5th batch	
	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs
<b>Revenue</b>	<b>5,342,090</b>	<b>4,989,075</b>	<b>15,386,003</b>	<b>15,380,753</b>	<b>8,313,992</b>	<b>8,311,742</b>	<b>3,496,636</b>	<b>3,496,636</b>
<b><u>Direct Expenditure</u></b>								
Advertisement fee	89,959	89,959	119,945	119,945	-	-	-	0
Lecture fee	209,540	184,540	2,492,700	2,492,700	2,304,052	2,304,052	554,760	554,760
Postal Charges	71,196	53,086	125,407	125,407	27,557	27,557	11,118	11,118
Examination Fee	174,765	87,515	1,356,015	1,356,015	921,990	921,990	500,005	500,005
Course Development Fund	121,797	121,797	1,699,476	1,699,476	607,500	607,500	168,750	168,750
Non Academic Staff Development Fund	81,198	81,198	1,132,984	1,132,984	405,000	405,000	112,500	112,500
Academic Staff Development Fund	67,665	67,665	944,154	944,154	337,500	337,500	93,750	93,750
Allowance for Academic Staff	126,361	126,361	678,595	678,595	79,736	79,736	60,200	60,200
Entertainment Allowance	184,316	84,842	183,242	106,253	4,961	-	-	-
	<b>1,126,797</b>	<b>896,963</b>	<b>8,732,518</b>	<b>8,655,529</b>	<b>4,688,296</b>	<b>4,683,335</b>	<b>1,501,083</b>	<b>1,501,083</b>
<b><u>Indirect Expenditure</u></b>								
Payment of Staff Allowance	648,862	588,212	1,304,119	1,304,119	695,829	693,061	271,884	271,884
Mahopadyaya Fund	37,500	37,500	62,933	62,933	38,500	38,500	14,450	14,450
University Development Fund	500,423	500,423	1,777,305	1,777,305	594,000	594,000	98,700	98,700
	<b>1,186,785</b>	<b>1,126,135</b>	<b>3,144,357</b>	<b>3,144,357</b>	<b>1,328,329</b>	<b>1,325,561</b>	<b>385,034</b>	<b>385,034</b>
<b>Total Expenditure</b>	<b>2,313,582</b>	<b>2,023,098</b>	<b>11,876,875</b>	<b>11,799,886</b>	<b>6,016,625</b>	<b>6,008,896</b>	<b>1,886,117</b>	<b>1,886,117</b>
Balance	3,028,508	2,965,977	3,509,128	3,580,867	2,297,367	2,302,846	1,610,519	1,610,519
Transferred - University Development Fund / External	673,039	-	3,509,128	-	2,297,367	-	1,610,519	-
<b>Balance</b>	<b>2,355,469</b>	<b>2,965,977</b>	<b>-</b>	<b>3,580,867</b>	<b>-</b>	<b>2,302,846</b>	<b>-</b>	<b>1,610,519</b>



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	Diploma in Buddhist Studies (External) 11th batch- 600194		External Degree program 6 th batch- Third Year 601006		External Degree program 7th batch- Second Year 601007		External Degree program 7 th batch- Third Year 601010	
	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs
<b>Revenue</b>	<b>26,500</b>	<b>26,500</b>	<b>8,448,657</b>	<b>6,128,290</b>	<b>11,796,569</b>	<b>8,093,440</b>	<b>7,622,670</b>	
<b>Direct Expenditure</b>								
Advertisement fee	30,902	30,902	-	-	-	-	-	-
Lecture fee	-	-	853,700	278,900	1,142,800	381,200	175,000	
Postal Charges	5,760	5,760	5,611	1,388	6,580	1,560	-	-
Examination Fee	-	-	671,035	-	847,095	-	-	-
Course Development Fund	-	-	574,919	574,919	776,862	776,862	-	-
Non academic Staff Development Fund	-	-	383,279	383,279	517,908	517,908	-	-
Academic Staff Development Fund	-	-	319,400	319,400	431,590	431,590	-	-
Course Fees & Payment of Registration Fees	-	-	21,500	-	-	-	-	-
Allowance for Study Board	-	-	187,543	10,000	73,180	3,000	70,000	
	<b>36,662</b>	<b>36,662</b>	<b>3,016,987</b>	<b>1,567,886</b>	<b>3,796,015</b>	<b>2,112,120</b>	<b>245,000</b>	-
<b>Indirect Expenditure</b>								
Payment of Staff Allowance	-	-	692,878	107,689	991,479	190,045	-	-
Mahopadyaya Fund	-	-	21,468	21,468	43,790	43,790	-	-
University Development Fund	-	-	85,873	85,873	175,161	175,161	-	-
	-	-	<b>800,219</b>	<b>215,030</b>	<b>1,210,430</b>	<b>408,996</b>	-	-
<b>Total Expenditure</b>	<b>36,662</b>	<b>36,662</b>	<b>3,817,206</b>	<b>1,782,916</b>	<b>5,006,445</b>	<b>2,521,116</b>	<b>245,000</b>	-
Transferred - University Development Fund	-	-	-	-	-	-	-	-
<b>Balance</b>	<b>-</b>	<b>10,162</b>	<b>4,631,451</b>	<b>4,345,374</b>	<b>6,790,124</b>	<b>5,572,324</b>	<b>7,377,670</b>	<b>-</b>

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	Diploma in Tamil- Ministry of Buddhasasana 600180		Diploma in English - External 621001		Certificate Course in Tamil 621200		Japanese Course- Ministry of Buddhasasana 600183	
	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs
<b>Revenue</b>	879,975	879,975	955,500	-	29,000	-	919,999	919,999
<b>Direct Expenditure</b>								
Advertisement Fee	-	-	34,132	-	34,132	-	-	-
Lecture Fee	298,500	298,500	154,434	-	-	-	35,775	35,775
Postal Charges	5,000	5,000	1,150	-	3,100	-	-	-
Examination Fee	92,364	92,364	-	-	-	-	38,080	38,080
Purshasing of books	-	-	-	-	-	-	91,182	91,182
Course Development Fund	14,400	14,400	65,925	-	-	-	18,000	18,000
Non Academic Staff Development Fund	9,600	9,600	43,949	-	-	-	12,000	12,000
Academic Staff Development Fund	8,000	8,000	36,624	-	-	-	10,000	10,000
	427,864	427,864	336,214	-	37,232	-	205,037	205,037
<b>Indirect Expenditure</b>								
Payment of Academic Staff Allowances	9,871	9,871	26,734	-	-	-	1,752	1,751
Mahopaddyaya Fund	-	-	6,434	-	-	-	-	-
University Development Fund	113,000	113,000	38,601	-	-	-	152,000	152,000
	122,871	122,871	71,769	-	-	-	153,752	153,751
	550,735	550,735	407,983	-	37,232	-	358,789	358,788
<b>total expenditure</b>								
Transferred to the University Development Fund/Creditors	-	-	-	-	-	-	-	-
<b>Balance</b>	329,240	329,240	547,517	-	(8,232)	-	561,210	561,211



Bhiksu University of Sri Lanka- Anuradhapura

	External Degree Program 8th Batch 600188		Information Technology Course (external) 12 Batch 600189		Astrology Course 621401		Information Technology Course (external) 13 Batch 6213009		Japanese Course- Ministry of Buddha Sasana 600193	
	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs
<b>Revenue</b>	<b>4,298,400</b>	<b>4,143,400</b>	<b>492,000</b>	<b>492,000</b>	<b>541,500</b>	-	<b>475,200</b>	-	<b>880,492</b>	<b>879,992</b>
<b>Direct Expenditure</b>										
Advertisement Fee	118,276	118,276	20,851	20,851	-	-	34,132	-	-	-
Lecture Fee	-	-	91,100	91,100	40,186	-	154,040	-	409,400	204,300
Postal Charges	403,020	3,491	11,180	11,180	-	-	1,290	-	6,000	6,000
Examination Fee	164,920	110,200	89,742	71,742	-	-	-	-	-	-
Purchasing of books	-	-	-	-	-	-	-	-	-	-
Course Development Fund	-	-	35,717	35,717	-	-	24,214	-	22,242	22,242
Non Academic Staff Development Fund	-	-	23,811	23,811	-	-	16,142	-	14,828	14,828
Academic Staff Development Fund	-	-	19,843	19,843	-	-	13,452	-	12,356	12,356
Allowances for Study Board	295,896	3,000	2,100	2,100	17,000	0	-	-	-	-
	<b>982,112</b>	<b>234,967</b>	<b>294,344</b>	<b>276,344</b>	<b>57,186</b>	-	<b>243,270</b>	-	<b>464,826</b>	<b>259,726</b>
<b>Indirect Expenditure</b>										
Payment of Academic Staff Allowances	31,899	1,470	54,560	54,560	-	-	32,516	-	103,389	35,559
Mahopaddyaya Fund	-	-	3,449	3,449	-	-	5,353	-	-	-
University Development fund	2,068	2,068	94,428	94,428	-	-	32,115	-	157,102	157,102
	<b>33,967</b>	<b>3,538</b>	<b>152,437</b>	<b>152,437</b>	-	-	<b>69,984</b>	-	<b>260,491</b>	<b>192,661</b>
<b>Total Expenditure</b>	<b>1,016,079</b>	<b>238,505</b>	<b>446,781</b>	<b>428,781</b>	<b>57,186</b>	-	<b>313,254</b>	-	<b>725,317</b>	<b>452,387</b>
Transferred to the University Development	-	-	-	-	-	-	-	-	-	-
<b>Balance</b>	<b>3,282,321</b>	<b>3,904,895</b>	<b>45,219</b>	<b>63,219</b>	<b>484,314</b>	-	<b>161,946</b>	-	<b>155,175</b>	<b>427,605</b>

**Bhiksu University of Sri Lanka- Anuradhapura**

	Astrology Course(External) 3rd batch 600195		Certificate Course in Tamil (External) 600196		Diploma Course in Tamil (External) 600197		japanese Course(Ministry of Buddhasasana) 2nd Batch 600198		English Diploma (Ministry of Buddhasasana) 2 Batch 600199	
	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs
<b>Revenue</b>	646,800	646,800	8,500	8,000	1,267,500	1,267,500	876,568	185,528	848,028	173,428
<b>Direct Expenditure</b>										
Advertisement Fee		30,902	30,902	30,902	39,889	39,889	-	-		
Lecturer Fee	185,879	36,000	-	-	219,500	122,250	389,400	14,850	229,500	36,000
Postal Charges	6,433	3,433	405	405	4,240	2,055	-	-	-	-
Examination Fee	48,375	-	-	-	210,833	128,223	-	-	-	-
Course Development Fund	43,133	43,133	-	-	93,454	93,454	22,242	22,242	7,160	7,160
Non Academic Staff Development Fund	28,755	28,755	-	-	62,303	62,303	14,828	14,828	4,773	4,773
Academic Staff Development Fund	23,962	23,963	-	-	51,918	51,918	12,356	12,356	3,978	3,978
Allowances for Study Board	-	-	-	-	30,000	30,000	-	-	-	-
	367,439	166,185	31,307	31,307	712,137	530,092	438,826	64,276	245,411	51,911
<b>Indirect Expenditure</b>										
Payment of Academic Staff Allowances	103,071	9,262	-	-	196,488	52,015	8,059	1,575	58,995	3,842
Mahapaddaya Fund	6,889	6,889	-	-	12,125	12,125	-	-	-	-
University Development fund	28,957	28,957	-	-	48,500	48,500	21,182	21,182	6,819	6,819
	138,917	45,108	-	-	257,113	112,640	29,241	22,757	65,814	10,661
<b>total expenditure</b>	506,356	211,292	31,307	31,307	969,250	642,732	468,067	87,033	311,225	62,572
Balance	140,444	435,508	-	(23,307)	298,250	624,768	408,501	98,495	536,803	110,856
Transferred to the University Development Fund	-	-	-	-	-	-	-	-	-	-
<b>Balance</b>	140,444	435,508	22,807	(23,307)	298,250	624,768	408,501	98,495	536,803	110,856

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**Bhiksu University of Sri Lanka- Anuradhapura**

	Dipoma in Tamil 2nd batch 601001		Chinese Course 2nd Batch 601002		Information Technology Course 601003		Dipoma in English 16th batch(external) 601004		Advanced Certificate in English(external) 16th Batch 601005		Diploma Course in Astrology (External) 621501	
	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs	2023 Rs	2022 Rs
<b>Revenue</b>	1,069,074	173,428	771,760	115,956	599,801	201,660	936,500	931,000	514,000	323,000	265,500	-
<b>Direct Expenditure</b>												
Advertisement Fee	-	-	-	-	-	-	66,992	66,992	66,992	66,992	-	-
Lecture Fee	318,000	102,000	36,900	13,500	4,500	-	302,300	52,500	227,665	-	-	-
Postal Charges	-	-	-	-	-	-	2,135	925	1,420	330	-	-
Examination Fee	-	-	-	-	-	-	109,383	-	14,960	-	-	-
Course Development Fund	10,185	10,185	10,800	10,800	19,350	19,350	74,817	74,817	40,776	-	-	-
Non Academic Staff Development Fund	6,791	6,791	7,200	7,200	12,900	12,900	49,878	49,878	27,185	-	-	-
Academic Staff Development Fund	5,659	5,659	6,000	6,000	10,750	10,750	41,565	41,565	22,653	-	-	-
Allowances for Study Board	-	-	-	-	-	-	6,000	6,000	-	-	-	-
Course Fees & Paying Registration Fees	-	-	-	-	-	-	-	-	-	-	-	-
	340,635	124,635	60,900	37,500	47,500	43,000	653,070	292,677	401,651	67,322	-	-
<b>Indirect Expenditure</b>												
Payment of Academic Staff Allowances	26,590	13,698	-	-	-	-	94,994	12,337	11,239	-	-	-
Mohapaddhaya Fund	-	-	-	-	-	-	5,885	5,885	4,725	-	-	-
University Development fund	9,701	9,701	24,000	24,000	43,000	43,000	23,539	23,539	28,350	-	-	-
	36,291	23,399	24,000	24,000	43,000	43,000	124,418	41,761	44,314	-	-	-
<b>total expenditure</b>	376,926	148,034	84,900	61,500	90,500	86,000	777,488	334,438	445,965	67,322	-	-
<b>Balance</b>	692,148	25,394	686,860	54,456	509,301	115,660	159,012	596,562	68,035	255,678	265,500	-
Transferred to the University Development Fund	-	-	-	-	-	-	-	-	-	-	-	-
<b>Balance</b>	692,148	25,394	686,860	54,456	509,301	115,660	159,012	596,562	68,035	255,678	265,500	-

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### Bhiksu University of Sri Lanka- Anuradhapura

#### 16. Retention and Deposit

	2023 Rs	2022 Rs
Contract Retention (16.1)	18,913,484	20,458,625
Tender Deposit (12.2)	45,000	196,000
Hostel Deposit	2,123,700	2,020,000
Deposit for Library books	305,000	279,000
	<b>21,387,184</b>	<b>22,953,625</b>

#### 16.1 Contract Retention

	2023 Rs	2022 Rs
Thasmitha Engineers	-	13,862
Siridhantha Constructions	18,261,980	20,420,141
R.N. Marketng Services	15,151	4,976
R.and S. Constructions	-	19,646
3DH Building Solutions	285,265	-
Jayashri Furniture	45,000	-
Subasinghe Constructions	149,886	-
Saint Anthony's Computers	3,237	-
Paperline Trading Company	3,000	-
Deburge Computers	1,645	-
Genious Associates	490	-
K.T. Office Automation	35,805	-
Wimal Constructions	108,863	-
Swarnamali Construction	3,162	-
	<b>18,913,484</b>	<b>20,458,625</b>

#### 16.2 Tender Deposit

	2023 Rs	2022 Rs
Thisara constructions	-	66,000
Red Eagle Security Service	-	130,000
Nine Heart Colour Lab	25,000	-
Environ Water System	20,000	-
	<b>45,000</b>	<b>196,000</b>

### Bhiksu University of Sri Lanka- Anuradhapura

17. Accured Expenditure	2023 Rs	2022 Rs
Overtime Allowance	472,364	322,296
Subsistence and Travelling Allowance	23,410	9,005
Telephone Bills	702,833	554,472
Electricity Bills	1,531,220	665,065
Water Bills	56,051	126,239
Security Service Bill	974,865	936,765
Garden Maintenance	501,814	568,001
Railway Warrant Bill	288,025	50,500
Audit Fee/ Legal Fee	927,895	580,000
Salary and Wages	403,023	1,436,784
Examination fee	493,875	1,093,150
expenditure related to external Courses	914,314	1,029,930
Mahapola and Bursaries	64,000	129,000
Allowance for Visiting Lecturers	-	82,260
Printing and Advertisement fee	55,890	401,455
Workshops and Development	-	14,000
Stationery Expenditure	-	210,000
Sundry Supplies	72,310	28,950
equipment maintenance	2,401,289	1,572,000
Cleaning Service	1,408,278	1,108,830
Research and Development Expenditure	1,200,000	4,751,055
Stamp Fee	-	12,000
	<b>12,491,456</b>	<b>15,681,755</b>
18. Investment interest	2023 Rs	2022 Rs
Fixed Deposit	8,920,187	9,012,886
Savings Account	3,682,059	42,193
	<b>12,602,246</b>	<b>9,055,079</b>



**Bhiksu University of Sri Lanka- Anuradhapura**

<b>19. Personal Emolument &amp; Remuneration</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Salary and Wages	108,715,245	106,484,775
Overtime	3,223,214	3,065,335
Holiday Pay	31,000	13,325
Cost of Living Allowance	13,678,875	14,423,952
Academic Allowance	70,674,496	65,964,937
Research Allowance	18,366,185	17,346,036
Other Allowance	396,898	317,126
Heads of Department Allowance	87,000	135,848
Entertainment Allowance	1,092,693	1,119,485
Property Loan Interest	158,640	179,717
Additional 20% Allowance	18,835,227	19,278,130
Monthly Adjustment Allowance	8,863,354	9,405,719
Allowance for Visiting Lecturers	691,500	211,260
MCA Allowance	20,901,076	22,853,912
Employees' Provident Fund	30,773,379	30,843,114
Gratuity Allowance(note 13)	18,065,105	10,269,323
Employees' Trust Fund	6,122,646	6,170,627
	<b>320,676,533</b>	<b>308,082,621</b>
<b>20. Travelling Expenses</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Travelling Expenses - Local	5,648,429	4,155,939
Travelling Expenses - Foreign	616,224	56,164
	<b>6,264,653</b>	<b>4,212,103</b>
<b>21. Supplies</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Stationery and Office Consumable Materials	4,631,988	2,875,727
Fuel and Oil	5,690,261	4,747,277
Uniforms	776,390	371,973
Industrial Supplies	1,622,639	1,642,493
Other Supplies	2,177,710	1,830,982
	<b>14,898,988</b>	<b>11,468,452</b>
<b>22. Repair and Maintenance</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Minor Repairs of Equipment & Vehicle	4,003,583	3,414,024
Equipment Maintenance	5,503,664	5,687,510
Building Maintenance	1,950,812	174,000
	<b>11,458,059</b>	<b>9,275,534</b>
<b>23. Contractual Service</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Transport Fee	-	-
Communication	8,583,902	5,947,146
Postal Expenses	412,768	277,324
Consumable Service - Electricity	13,890,618	5,914,618
Consumable Service - Water	1,791,736	1,739,699
Printing and Advertisement Fee	1,780,070	669,423
Security Service	12,654,102	11,553,498
Garden Maintenance Service	5,518,487	5,791,901
Cleaning Service	18,094,035	10,240,970
	<b>62,725,718</b>	<b>42,134,579</b>



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**Bhiksu University of Sri Lanka- Anuradhapura**

<b>24. Training and Development Expenses</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>RS</b>
Membership Fee - Local	100,000	106,364
Membership Fee - Foreign	584,142	458,170
Staff Training & Development	195,714	306,694
	<b>879,856</b>	<b>871,228</b>
<b>25. Bursary</b>	<b>2023</b>	<b>2022</b>
	<b>RS</b>	<b>Rs</b>
Payment of Bursary	14,872,800	19,020,869
Payment of Mahapola Bursary	1,163,350	1,230,469
	<b>16,036,150</b>	<b>20,251,338</b>
<b>26. Miscellaneous Recurrent Expenditure</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Free Railway Warrant	631,575	663,340
Special Service	2,862,399	1,707,408
Entertainment Expenses	767,530	490,097
Examination Fee	2,746,850	3,030,658
Workshops and Development	109,411	80,783
Students Orientation Programme	119,085	136,808
Other Recurrent Expenses	127,357	190,250
Convocation Expenses	3,389,236	-
Retention Taxes	264,429	413,953
	<b>11,017,872</b>	<b>6,713,297</b>
<b>27. Depreciation of Property, Plant Equipment/ Amortisation of Intangible Assets.</b>	<b>2023</b>	<b>2022</b>
	<b>Rs</b>	<b>Rs</b>
Building	96,147,911	95,566,821
Office Equipment	963,179	1,232,775
Teaching Equipment	400,465	892,507
Library Books	4,229,779	1,303,480
Furniture	7,717,991	7,744,723
Internal Telephone System	815,094	1,008,368
Machinery and Equipment	4,008,591	3,905,820
Motor Vehicle	13,377,800	2,041,389
New Water Supply System	1,837,744	1,838,824
Equipment	1,135,855	2,000,432
Computer Hardware	1,498,341	2,642,234
Security Electricity System	2,304,457	2,304,457
Cloaks	12,140	12,140
Name Board	282,823	282,823
Internal Road Network	5,172,204	5,172,204
Drainage System	975,996	975,996
Land Development	11,071	-
Amortisation of Intangible Assets	21,750	-
	<b>140,913,191</b>	<b>128,924,993</b>

## **Bhiksu University of Sri Lanka**

### **28. Contingent Liabilities**

#### **28.1**

As on 31.12.2023, the pending cases against Bhiksu University of Sri Lanka are as follows.

<b>Case No.</b>	<b>Name of the Person</b>	<b>Description</b>	<b>Whether the university should pay any amount related to the opinion of the lawyers</b>
301/M/2022	Nandana Rodgrigo Construction	Case filed in Anuradhapura District Court to prevent encashment of Performance Security and Advance Security	-

**28.2** A formal disciplinary inquiry is underway against three members of the non-academic staff for misplacing 02 multimedia projectors. The three of them were paid half salary from May 2023 to 31.12.2023 and may have to pay the remaining unpaid salary (Rs. 1,049,871.00 +contribution to Employees' Provident Fund and Employees' Trust Fund) based on the decision of this formal disciplinary investigation.

**28.3** The contractor had not performed the taking approval from the Urban Development Authority of Rs. 1,100,000 of provisional sum for the construction of quarters of Mahaopadyaya, Deans, Department Heads as at 31.12.2023. Therefore the amount of Rs. 1,100,000 has not been paid to the contractor as at 31.12.2023

**28.4** The contractor had not performed the taking approval from the Urban Development Authority of Rs. 800,000 of provisional sum for the construction of the 25 room Foreign Students' Hostel as at 31.12.2023. Therefore the amount of Rs.800,000 has not been paid to the contractor as at 31.12.2023

### **29. Contingent Assets**

**29.1** No. 3021 2021 0090 issued by Anuradhapura Sampath Bank, Supergrade Branch, on behalf of Nandana Rodrigo Construction in relation to the project of construction of an additional extension for the Curcuit bungalow and Rs. 881,372.50 worth of performance security was requested to the bank, but due to the delay of more than one year for the same period (from 27.05.2022 to 14.07.2023) for the lost financial benefit under Sampath Bank's fixed deposit interest rate, Sampath Bank has been informed to arrange payment of legal interest.

**29.2** The net book value in use of the university was Rs. 110,971.43 (the cost was Rs. 262,289.29 and Rs. 151,317.86 was allocated for depreciation.). 02 multimedia projectors have been gone missing. In this regard, formal investigations are being carried out.

## **Bhiksu University of Sri Lanka- Anuradhapura**

### **30. Related parties disclosures**

#### **30.1 Transactions with key management personnel**

Key Management persons of related parties is defined as the persons who have been vested the power and the responsibility by the Act for planning ,directing and governing the activities of the University Council members are included to key management persons.

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

	<b>2023 (Rs)</b>	<b>2022(Rs)</b>
Committee allowance and Transport allowance	2,392,688	1,321,093

#### **30.2 Governing Authority**

The 'Bhiksu University of Sri Lanka was established by the “Bhuddhasravaka Bhiksu University Act No. 26 of 1996” and is an incorporated institution governed by the Ministry of Higher Education.

#### **30.3 Transaction made with the Government and government related entities**

Several related entities governed by the Government which made transaction with the Bhiksu university of Sri Lanka within the year as are follows.

- i. Ceylon Elctricity Board
- ii. Water Supply and Drainage Board
- iii. Postal Department
- iv. Employees' Trust Fund
- v. People's Bank
- vi. National Savings Bank
- vii. Bank of Ceylon
- viii. Regional Development Bank
- ix. The State Mortgage and Investment Bank
- x. Sri Lanka State Trading Corporation
- xi. Sri LankaTelecom
- xii. Inland Revenue Department
- xiii. National Insurance Trust Fund

Transaction have been carried out in ordinary course of business in an arms length basis.

Under the public service recruitment process, the services of 4 Multi-Purpose Development Work Aides were obtained by the University without making payment in the year 2023.

### **31 Events after Reporting Period**

No events has occurred that should be adjusted or disclosed in the Financial Statements after close of financial year until authorisation of these financial statements.



**Bhiksu University of Sri Lanka- Anuradhapura**

**32. Restatement**

In the year 2023, the SLPSAS 11; Revenue From Non - Exchange Transactions (Taxes and Transfers) standard has been applied for the preparation of accounts and, accordingly, the Statement of Financial Position has been forwarded in note 32.1 and the Statement of Financial Performance was presented in note 32.2.

**32.1 Statement of Financial Position**

As at 31, December	As reported as at 31.12.2022	Adjustment as per SPSAS11	Restated on 31.12.2022	Reported as at 01.01.2022	Adjustment as per SLPSAS 11	Restated on 01.01.2022
	Rs	Rs	Rs	Rs	Rs	Rs
<b>Assets</b>						
<b>Non current assets</b>						
Property, Plant and equipment	1,679,408,664	-	1,679,408,664	1,722,676,775	-	1,722,676,775
Works in progress	182,689,767	-	182,689,767	163,704,136	-	163,704,136
Investments	26,048,936	-	26,048,936	22,677,779	-	22,677,779
Balances receivable	10,168,898	-	10,168,898	9,758,938	-	9,758,938
Employees Provident Fund Investment Account	400,952,320	-	400,952,320	327,180,376	-	327,180,376
	<b>2,299,268,585</b>	<b>-</b>	<b>2,299,268,585</b>	<b>2,245,998,004</b>	<b>-</b>	<b>2,245,998,004</b>
		-			-	
<b>Current Assets</b>						
Inventory	6,883,203	-	6,883,203	2,897,449	-	2,897,449
Advances and Deposits	44,109,715	-	44,109,715	54,843,564	-	54,843,564
Balances Receivable	14,056,082	-	14,056,082	7,921,969	-	7,921,969
Advance Payments	865,866	-	865,866	981,474	-	981,474
Short term Investments	51,245,133	-	51,245,133	37,759,882	-	37,759,882
Cash at the Bank	5,474,925	-	5,474,925	8,028,911	-	8,028,911
	<b>122,634,924</b>	<b>-</b>	<b>122,634,924</b>	<b>112,433,249</b>	<b>-</b>	<b>112,433,249</b>
		-			-	
<b>Total Assets</b>	<b>2,421,903,509</b>	<b>-</b>	<b>2,421,903,509</b>	<b>2,358,431,253</b>	<b>-</b>	<b>2,358,431,253</b>
<b>Claims and Liabilities</b>						
<b>Reserves</b>						
Capital reserve	1,525,341	-	1,525,341	1,525,341	-	1,525,341
Asset revaluation reserve	98,866,429	-	98,866,429	28,507,469	-	28,507,469
General Reserves	(240,100,355)	1,929,722,446	1,689,622,091	(336,384,356)	2,122,234,869	1,785,850,513
Bond Violation Fund	11,168,909	-	11,168,909	9,232,925	-	9,232,925
Special Funds and Donations	202,657,724	(202,657,724)	-	330,836,970	(330,836,970)	-
	<b>74,118,048</b>	<b>1,727,064,722</b>	<b>1,801,182,770</b>	<b>33,718,349</b>	<b>1,791,397,899</b>	<b>1,825,116,248</b>
		-			-	
<b>capital</b>						
Capitalized capital aid	1,501,574,895	(1,501,574,895)	-	1,574,159,852	(1,574,159,852)	-
Uncapitalized capital aid	225,829,482	(225,829,482)	-	217,577,700	(217,577,700)	-
	<b>1,727,404,377</b>	<b>(1,727,404,377)</b>	<b>-</b>	<b>1,791,737,552</b>	<b>(1,791,737,552)</b>	<b>-</b>
		-			-	
<b>Non-current liabilities</b>						
Employees' Provident Funds	400,952,320	-	400,952,320	327,180,376	-	327,180,376
Prizes and other funds	40,160,240	339,655	40,499,895	36,112,541	339,655	36,452,196
Provision for Gratuity	89,659,843	-	89,659,843	87,060,297	-	87,060,297
	<b>530,772,403</b>	<b>339,655</b>	<b>531,112,058</b>	<b>450,353,214</b>	<b>339,655</b>	<b>450,692,869</b>
		-			-	
<b>Mobile Responsibilities</b>						
Gratuity payable	7,651,455	-	7,651,455	3,934,711	-	3,934,711
Prizes and other funds	1,706,960	-	1,706,960	-	-	-
Sundry creditors	13,666,901	-	13,666,901	14,041,278	-	14,041,278
External / internal courses in progress	27,947,985	-	27,947,985	20,638,247	-	20,638,247
Retention and Deposits	22,953,625	-	22,953,625	29,673,109	-	29,673,109
Accrued expenses	15,681,755	-	15,681,755	14,334,793	-	14,334,791
	<b>89,608,681</b>	<b>-</b>	<b>89,608,681</b>	<b>82,622,138</b>	<b>-</b>	<b>82,622,136</b>
		-			-	
<b>Total Claims &amp; Liabilities</b>	<b>2,421,903,509</b>	<b>-</b>	<b>2,421,903,509</b>	<b>2,358,431,253</b>	<b>-</b>	<b>2,358,431,253</b>

**Bhiksu University of Sri Lanka- Anuradhapura**

**32.2 Statement of Financial Performance**

As at 31st December	As reported in 2022	Adjustment as per SLPSAS 11	Restated in 2022	As reported in 2021	Adjustment as per SLPSAS 11	Restated in 2021
	Rs	Rs	Rs	Rs	Rs	Rs
<b>Treasury Provisions</b>						
Recurrent Grant	395,200,000	-	395,200,000	341,400,000		341,400,000
Treasury Grant - Rehabilitation	1,552,058	-	1,552,058	16,903,751		16,903,751
Treasury Grant - Capacity Building	80,000	-	80,000	276,834		276,834
Treasury Grant - Research and Development	1,725,202	-	1,725,202	742,902		742,902
Treasury Grant - Capital and Rehabilitation		19,752,740	19,752,740		118,076,513	118,076,513
Depletion of Capital Funds	84,085,915	(84,085,915)	-	77,003,356	(77,003,356)	-
	<b>482,643,175</b>	<b>(64,333,175)</b>	<b>418,310,000</b>	<b>436,326,843</b>	<b>41,073,157</b>	<b>477,400,000</b>
<b>Other Sources of income</b>						
Investment interest	9,055,079	-	9,055,079	3,398,061		3,398,061
Loan interest	602,114	-	602,114	576,634		576,634
Property rent	1,897,400	-	1,897,400	992,598		992,598
Miscellaneous income	5,358,424	-	5,358,424	2,030,695		2,030,695
Student Registration (Internal)	943,456	-	943,456	761,175		761,175
Examination fee income	95,550	-	95,550	160,528		160,528
Profit on disposal of assets/stocks	23,622	-	23,622	108,422		108,422
Sale income of magazine	6,360	-	6,360	-		-
Special Funds / Donation Depletion Income	16,396,218	(13,837,506)	2,558,712	-	4,824,512	4,824,512
Convocation Income	33,500	-	33,500	751,500		751,500
Income from Fines	125,823	-	125,823	24,031		24,031
Stationery Revenue	849	-	849	319		319
Income from Transportation Fee	799,621	-	799,621	542,573		542,573
	<b>35,338,016</b>	<b>(13,837,506)</b>	<b>21,500,510</b>	<b>9,346,536</b>	<b>4,824,512</b>	<b>14,171,048</b>
<b>Total Operating Income</b>	<b>517,981,191</b>	<b>(78,170,681)</b>	<b>439,810,510</b>	<b>445,673,379</b>	<b>45,897,669</b>	<b>491,571,048</b>
<b>Operating Expenses</b>						
Personal Emoluments and retirement benefits	308,082,621	-	308,082,621	283,124,729		283,124,729
travel expenses	4,212,103	-	4,212,103	2,863,864		2,863,864
Supplies	11,468,452	-	11,468,452	5,416,267		5,416,267
Repair and maintenance work	9,275,533	-	9,275,533	4,518,857		4,518,857
Contractual Services	42,134,579	-	42,134,579	35,658,851		35,658,851
Training and Development Expenses	871,228	-	871,228	560,769		560,769
Bursaries	20,251,338	-	20,251,338	7,995,950		7,995,950
Sundry recurring expenses	6,713,297	-	6,713,297	7,252,223		7,252,223
Inventory value write-off/ Provisions for stock	310	-	310	15		15
Loss on Donation of Assets	112,755	-	112,755	19,108,314		19,108,314
Expenditure of recurring nature Capacity building expenditure incurred under rehabilitation provision	1,552,058	-	1,552,058	3,758,368		3,758,368
Research and development	80,000	-	80,000	305,534		305,534
Research and development	3,725,202	-	3,725,202	2,090,107		2,090,107
Depreciation of property, plant and equipment	128,924,993	-	128,924,993	120,311,895		120,311,895
<b>Total operating expenses</b>	<b>537,404,469</b>	<b>-</b>	<b>537,404,469</b>	<b>492,965,743</b>	<b>-</b>	<b>492,965,743</b>
<b>Deficit</b>	<b>(19,423,278)</b>	<b>(78,170,681)</b>	<b>(97,593,959)</b>	<b>(47,292,364)</b>	<b>45,897,669</b>	<b>(1,394,695)</b>



33. Debtor Age Analysis

Bhiksu University of Sri Lanka- Anuradhapura

Debtor Age Analysis for the year ended December 31, 2023

Se. No.	Description	Balance as at 31.12.2023	month 0-3	month 3-6	month 6-9	month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Building Advances (7.1)	34,699,546							34,699,546		
2	Creditors(8.1)	3,365,278	1,774,576				1,500,509	160,200	98,000		
3	Transport Loan (8.2)	628,198			106,909	100,364	399,107	-		21,818	
6	Distress Loan (8.2)	12,750,996	2,775,864	1,003,840	436,364	1,663,627	4,602,864	1,526,365	569,698	172,375	
7	Computer Loan (8.2)	740,731	175,182	137,455	51,273	25,091	178,819	78,001	91,638	3,273	
8	Motorcycle Loan (8.2)	1,066,204	196,364	90,909	42,727	124,545	248,932	211,817	144,546	6,364	
9	Interest receivable (8.3)	5,239,179	5,239,179								
10	Amount due from Mahapola Fund (8)	2,621,400	2,621,400								
Total		61,111,532	12,782,564	1,232,204	637,273	1,913,627	6,930,230	1,976,383	35,603,428	203,830	-

Debtor Age Analysis for the year ended 31 December 2022

Se. No	Description	Balance as at 31.12.2022	month 0-3	months 3-6	month 6-9	month 9-12	Year 1-2	year 2-3	Year 3-4	Year 4-5	Year over 5
1	Building Advances (7.1)	43,139,715						43,139,715			
2	Creditors (8.1)	2,759,985	2,394,119				99,266		266,600		
3	Transport Loans (8.2)	588,940	117,818		209,326	95,989	95,989	43,636	26,182		
6	Distress Loans (8.2)	12,339,642	2,863,637	1,412,191	1,711,818	821,970	4,267,900	721,215	540,911		
7	Computer Loan(8.2)	549,618	29,454	84,500		73,637	172,280	166,365	15,273	8,109	
8	Motorcycle loan (8.2)	884,285	140,909	178,073			260,909	265,455	37,273	1,667	
9	Interest receivable (8.3)	6,044,260	6,044,260								
10	Amount due from Mahapola Fund (8)	1,058,250	178,500	175,950	175,950	175,950	351,900				
Total		67,364,695	11,768,698	1,850,714	2,097,094	1,167,545	5,248,244	44,336,385	886,238	9,776	-



Bhiksu University of Sri Lanka

34. Creditor Age analysis

Creditor Age Analysis for the year ended 31 December 2023

Se. No.	Description	Balance as at 31.12.2023	month 0-3	month 3-6	month 6-9	month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Sundry Creditors (14)	2,466,604	2,292,390					174,214			
2	Contractual Retention (16.1)	18,913,484	496,642	149,886			4,976	18,261,980			
3	Deposit of Tender Security (16.2)	45,000	45,000								
4	Hostel Security Deposit (16)	2,123,700	305,700				366,000	270,000	256,000	364,000	562,000
5	Library Security Deposit (16)	305,000		7,000	10,000	17,000	12,000	10,000	14,000	193,000	42,000
6	Accrued expenses (17)	12,491,456	9,532,192			64,000	2,895,264				
	<b>Total</b>	<b>36,345,244</b>	<b>12,671,924</b>	<b>156,886</b>	<b>10,000</b>	<b>81,000</b>	<b>3,278,239</b>	<b>18,716,194</b>	<b>270,000</b>	<b>557,000</b>	<b>604,000</b>

Creditor Age Analysis for the year ended 31 December 2022

Se. No.	Description	Balance as at 31.12.2022	month 0-3	month 3-6	month 6-9	month 9-12	Year 1-2	Year 2-3	Year 3-4	Year 4-5	Year over 5
1	Sundry Creditors (14)	13,666,901	13,492,687				174,214				
2	Contractual Retention (16.1)	20,458,625	4,976	33,507			20,420,141				
3	Deposit of Tender Security (16.2)	196,000	196,000								
4	Hostel Security Deposit (16)	2,020,000	314,000			52,000	270,000	256,000	364,000	308,000	456,000
5	Library Security Deposit (16)	279,000	12,000			473,905	10,000	14,000	193,000	50,000	-
6	Accrued expenses (17)	15,681,750	12,387,030			525,905	2,820,815				
	<b>Total</b>	<b>52,302,276</b>	<b>26,406,692</b>	<b>33,507</b>	<b>-</b>	<b>525,905</b>	<b>23,695,170</b>	<b>270,000</b>	<b>557,000</b>	<b>358,000</b>	<b>456,000</b>

**Bhiksu University of Sri Lanka - Anuradhapura**

35. Analysis of Recurring Expenditure with Expenditure Codes as at 31 December 2023

Estimate (Rs)	Expenditure Heading	Description of Expenditure	Actual Expenditure	Balance(Rs)
<b>Personal Emoluments</b>				
106,786,000	100102	Salaries and Remuneration	108,715,245	(1,929,245)
6,384,000	100201	over time	3,223,214	3,160,786
600,000	100202	Holiday pay	31,000	569,000
14,934,000	100301	Living expenses allowance	13,678,875	1,255,125
69,815,000	100302	Academic Allowance	70,674,496	(859,496)
19,314,000	100303	Research Allowance	18,366,185	947,815
427,000	100305	Other Allowances	396,898	30,102
88,000	100306	Dept. Heads Allowances	87,000	1,000
1,600,000	100307	Entertainment Allowances	1,092,693	507,307
250,000	100308	Property loan interest	158,640	91,360
20,795,000	100309	Additional 20 % allowance	18,835,227	1,959,773
1,600,000	100321	Visiting Lecturer Grants	691,500	908,500
25,458,000	100311	MCA	20,901,076	4,556,924
9,780,000	100310	Monthly allowance	8,863,354	916,646
<b>277,831,000</b>			<b>265,715,403</b>	<b>12,115,597</b>
<b>Pension Benefits</b>				
32,800,000	100105	Employees' Provident Fund	30,773,379	2,026,621
7,809,000	100320	Gratuity expenses	18,065,105	(10,256,105)
6,560,000	100103	Employees' Trust Fund	6,122,646	437,354
<b>47,169,000</b>			<b>54,961,130</b>	<b>(7,792,130)</b>
<b>325,000,000</b>	<b>Sub Total</b>		<b>320,676,533</b>	<b>4,323,467</b>
<b>Charges and other Allowances</b>				
3,800,000	110100	Traveling Expenses-Local	5,648,429	(1,848,429)
600,000	110200	Traveling Expenses-Foreign	616,224	(16,224)
<b>4,400,000</b>			<b>6,264,653</b>	<b>(1,864,653)</b>
<b>Supplies</b>				
3,400,000	120100	Stationery and Office Consumables	4,631,988	(1,231,988)
3,500,000	120200	Fuel and oil	5,690,261	(2,190,261)
600,000	120505	Official clothes	776,390	(176,390)
1,925,000	120502	Industrial supplies	1,622,639	302,361
2,000,000	120504	Other supplies	2,177,710	(177,710)
<b>11,425,000</b>			<b>14,898,988</b>	<b>(3,473,988)</b>
<b>Repair and Maintenance</b>				
3,400,000	130100	Minor repairs of equipment and veh	4,003,583	(603,583)
2,700,000	130200	Equipment maintenance	5,503,664	(2,803,664)
600,000	130300	Building maintenance	1,950,812	(1,350,812)
<b>6,700,000</b>			<b>11,458,059</b>	<b>(4,758,059)</b>
<b>Contracted Services</b>				
60,000	140100	Transportation charges	-	60,000
7,500,000	140200	Communication	8,583,902	(1,083,902)
350,000	140201	Postage charges	412,768	(62,768)
8,250,000	140300	Consumer Services - Electricity	13,890,618	(5,640,618)
4,500,000	140301	Consumable Services - Water	1,791,736	2,708,264
150,000	140400	Rent and taxes	-	150,000
2,000,000	140501	Printing and advertisement charges	1,780,070	219,930
14,000,000	140503	Security services	12,654,102	1,345,898
5,200,000	140504	Garden maintenance services	5,518,487	(318,487)
14,850,000	140522	Sanitary services	18,094,035	(3,244,035)
<b>56,860,000</b>			<b>62,725,718</b>	<b>(5,925,718)</b>
<b>Training &amp; Development Expenses</b>				
150,000	140505	Membership Fees - Local	100,000	50,000
750,000	140506	Membership Fees - Overseas	584,142	165,858
800,000	140507	Staff training and development	195,714	604,286
<b>1,700,000</b>			<b>879,856</b>	<b>820,144</b>

<b>Bursaries</b>				
17,400,000	140508	Payment of bursary	14,872,800	2,527,200
1,000,000	140509	Payment of Mahapola Scholarship	1,163,350	(163,350)
<b>18,400,000</b>			<b>16,036,150</b>	<b>2,363,850</b>
<b>Miscellaneous Recurrent Expenditure</b>				
300,000	140510	Railway Warrents	631,575	(331,575)
3,200,000	140511	Special services	2,862,399	337,601
1,265,000	140512	Entertainment Expenses	767,530	497,470
50,000	140513	Bank charges	2,136	-
3,800,000	140514	Exam Expenses	2,746,850	1,053,150
2,000,000	140515	Workshop and development expenses	109,411	1,890,589
2,200,000	140516	Convocation expenses	3,389,236	-
1,500,000	140517	Leadership training	119,085	1,380,916
200,000	140518	Other recurring expenses	389,651	(189,651)
<b>14,515,000</b>			<b>11,017,872</b>	<b>3,497,128</b>
<b>439,000,000</b>			<b>443,957,829</b>	<b>(5,017,829)</b>
<b>Depreciation of Property, Plant and Equipment/Amortisation of Intangible Assets</b>				
-	140601	buildings	96,147,911	-
-	140602	Wood products	7,717,991	-
-	140603	Office equipment	963,179	-
-	140604	Library books	4,229,779	-
-	140605	Motor vehicles	13,377,800	-
-	140606	Teaching aids	400,465	-
-	140607	Internal telephone system	815,094	-
-	140608	Machinery and equipment	4,008,591	-
-	140609	Water supply system	1,837,744	-
-	140610	Tools	1,135,855	-
-	140613	Computer hardware	1,498,341	-
-	140612	Safety lighting system	2,304,457	-
-	140614	Cloaks	12,140	-
-	140615	Name Boards	282,823	-
-	140616	Internal road system	5,172,204	-
-	140620	Drainage system	975,996	-
-	140621	Land development	11,071	-
-	140622	Depreciation of intangible assets	21,750	-
-		<b>Total</b>	<b>140,913,191</b>	<b>-</b>



**Bhiksu University of Sri Lanka- Anuradhapura**

**Revised Estimate / Recurring Cost Analysis for 2023**

36.

Estimate Rs	Expenditure Heading	Description of Expenditure	Transfer of Allocation		Revised Estimate (Rs)	Actual Expenditure 2023 (Rs)
			+	-		
			(Rs)	(Rs)		
<b>Personnel Emolument</b>						
106,786,000	100102	Salaries and Remuneration	1,929,245	-	108,715,245	108,715,245
6,384,000	100201	over time	-	3,160,786	3,223,214	3,223,214
600,000	100202	Holiday pay	-	569,000	31,000	31,000
14,934,000	100301	Living expenses allowance	-	1,255,125	13,678,875	13,678,875
69,815,000	100302	Academic Allowance	859,496	-	70,674,496	70,674,496
19,314,000	100303	Research grant	-	947,815	18,366,185	18,366,185
397,000	100305	Other Allowances	-	-	397,000	396,898
87,000	100306	Dept. Heads Allowance	-	-	87,000	87,000
1,631,000	100307	Entertainment Allowance	-	538,307	1,092,693	1,092,693
1,600,000	100321	Visiting Lecturer Grants	-	908,500	691,500	691,500
250,000	100308	Property loan interest	-	91,361	158,640	158,640
20,795,000	100309	Additional 20% discount	-	1,598,105	19,196,895	18,835,227
25,458,000	100311	MCA	-	1,349,092	24,108,908	20,901,076
9,780,000	100310	Monthly allowance	-	916,646	8,863,354	8,863,354
<b>277,831,000</b>			<b>2,788,741</b>	<b>11,334,737</b>	<b>269,285,004</b>	<b>265,715,403</b>
<b>Pension Benefits</b>						
32,800,000	100105	Employees' Provident Fund		2,006,621	30,793,379	30,773,379
7,809,000	100320	Gratuity expenses	1,412,714		9,221,714	18,065,105
6,560,000	100103	Employees' Trust Fund		437,354	6,122,646	6,122,646
<b>47,169,000</b>			<b>1,412,714</b>	<b>2,443,975</b>	<b>46,137,739</b>	<b>54,961,130</b>
<b>Charges and other Allowances</b>						
3,800,000	110100	Travel Expenses - Domestic	1,848,429	-	5,648,429	5,648,429
600,000	110200	Travel Expenses - Abroad	16,224	-	616,224	616,224
<b>4,400,000</b>			<b>1,864,653</b>	<b>-</b>	<b>6,264,653</b>	<b>6,264,653</b>

Bhiksu University of Sri Lanka- Anuradhapura

Estimate (Rs.)	Expenditure Head	Expenditure Description	Transfer of Allocation		Revised Expenditure (Rs)	Actual Expenditure (Rs.)
			+	(Rs.)		
Supplies						
3,400,000	120100	Stationery and Office Consumables	1,231,988	-	4,631,988	4,631,988
3,500,000	120200	Fuel and oil	2,190,260	-	5,690,260	5,690,261
600,000	120505	Official Dress Sewing Rentals	176,390	-	776,390	776,390
1,900,000	120502	Electrical Appliances and Glassware	-	277,361	1,622,639	1,622,639
2,025,000	120504	Other supplies	152,710	-	2,177,710	2,177,710
11,425,000			3,751,348	277,361	14,898,987	14,898,988
Repairs and Maintenance						
3,400,000	130100	Minor repairs of vehicles	603,583	-	4,003,583	4,003,583
600,000	130200	Equipment maintenance	4,903,664	-	5,503,664	5,503,664
2,700,000	130200	Building maintenance		749,189	1,950,812	1,950,812
6,700,000			5,507,247	749,189	11,458,059	11,458,059
Transport and Other Matters						
60,000	140100	Transportation charges	-	60,000	-	-
7,500,000	140200	Communication	108,390	-	7,608,390	8,583,902
350,000	140201	Postage charges	62,768	-	412,768	412,768
8,250,000	140300	Consumer Services - Electricity	5,640,618	-	13,890,618	13,890,618
4,500,000	140301	Consumable Services - Water	-	2,708,264	1,791,736	1,791,736
2,000,000	140501	Printing and advertisement charges	-	219,930	1,780,070	1,780,070
14,000,000	140503	Security services	-	1,345,895	12,654,105	12,654,102
5,200,000	140504	Garden maintenance services	318,487	-	5,518,487	5,518,487
14,850,000	140522	Cleaning services	3,244,035	-	18,094,035	18,094,035
56,710,000			9,374,299	4,334,089	61,750,209	62,725,718



**Bhiksu University of Sri Lanka- Anuradhapura**

Estimate (Rs.)	Expenditure Heading	Expenditure Description	Transfer of Allocation		Revised Expenditure (Rs)	Actual Expenditure (Rs.)
			+	-		
			(Rs.)	(Rs.)		
<b>Staff Training and Development</b>						
150,000	140505	Membership Fees - Local	-	50,000	100,000	100,000
750,000	140506	Membership Fees - Foreign		165,858	584,142	584,142
800,000	140507	Staff Training and Development	-	626,286	173,714	195,714
<b>1,700,000</b>			-	<b>842,144</b>	<b>857,856</b>	<b>879,856</b>
<b>Bursaries</b>						
17,300,000	140509	Payment of Bursary	-	1,020,000	16,280,000	14,872,800
1,100,000	140508	Payment of Mahapola Scholarship	63,350		1,163,350	1,163,350
<b>18,400,000</b>			<b>63,350</b>	<b>1,020,000</b>	<b>17,443,350</b>	<b>16,036,150</b>
<b>Sundry Recurrent Expenditure</b>						
300,000	140510	Railway Warrants	331,575		631,575	631,575
3,200,000	140511	Special services		337,601	2,862,399	2,862,399
1,265,000	140512	Entertainment Expenses	-	497,470	767,530	767,530
50,000	140513	Bank charges	-	47,864	2,136	2,136
200,000	140518	Sundry recurring expenses	-	74,820	125,180	389,635
3,800,000	140514	Examination fees	-	1,053,150	2,746,850	2,746,850
2,000,000	140515	Workshop and development expenses	1,339,962	1,890,589	109,411	109,411
2,200,000	140516	Convocation Expenses			3,539,962	3,389,236
1,500,000	140517	Leadership training		1,380,916	119,085	119,085
150,000	140521	Rent and fee expenses		149,984	16	16
<b>14,665,000</b>			<b>1,671,537</b>	<b>5,432,393</b>	<b>10,904,144</b>	<b>11,017,872</b>
<b>439,000,000</b>			<b>26,433,889</b>	<b>26,433,889</b>	<b>439,000,000</b>	<b>443,957,828</b>



37. Finance Statement of Employees's Provident Fund

**Employees' Provident Fund**  
**Bhiksu University of Sri Lanka - Anuradhapura**  
**Statement of Financial Position as on 31 December 2023**

As at 31. December	note	2023 (Rs.)	2022 (Rs.)
<b>Assets</b>			
Investments	37.4	299,934,507.18	259,432,195.53
Granted Loans to Members	37.5	142,685,660.00	119,203,421.88
Balances receivable	37.6	41,992,748.71	24,422,707.80
Cash and Cash Equivalents	37.7	2,904,740.14	2,503,720.71
		<b>487,517,656.03</b>	<b>405,562,045.92</b>
<b>Less: Current Liabilities</b>			
Accrued expenses	37.8	(7,932,219.60)	(4,609,726.29)
<b>Total Net Assets</b>		<b>479,585,436.43</b>	<b>400,952,319.63</b>
Membership amount representing gross Assets		479,585,436.43	400,952,319.63
<b>The total net value of the fund</b>		<b>479,585,436.43</b>	<b>400,952,319.63</b>

Certified as true.



Bursar



Registrar



Acting Vice Chancellor

**Empoyees' Provident Fund**  
**Bhiksu University of Sri Lanka**  
**Statement of Income and Expenditure for the year ending 31 December 2023**

	note	2023 (Rs.)	2022 (Rs.)
<b>Operating income</b>			
Interest income	37.1	63,095,121.82	32,927,966.33
<b>Less:</b>			
Operational Expenditure	37.2	(7,853.20)	(1,350.00)
Operating Profit before Income Tax		63,087,268.62	32,926,616.33
Income Tax Expenditure	37.3	(8,832,217.61)	(4,609,726.29)
<b>Operating profit for the year (after Tax)</b>		<b>54,255,051.01</b>	<b>28,316,890.04</b>
Distributional Profit		54,255,051.01	28,316,890.04
Distributed Profit to Members balances		(54,255,051.01)	(28,316,890.04)
<b>Net Balance</b>		<b>-</b>	<b>-</b>

**Employees' Provident Fund  
Bhiksu University of Sri Lanka  
Receipts and Payments Account**

For the year ended 31 December	note	2023 (Rs.)	2022 (Rs.)
<b>Savings Account</b>			
Opening balance of the year		3,720.71	484,418.00
Total Receipts	37.9	304,568,602.75	332,837,672.79
Total payments	37.10	(304,570,237.64)	(333,318,370.08)
<b>Year End Balance</b>		<b>2,085.82</b>	<b>3,720.71</b>
Repurchases	37.7	2,902,654.32	-
Call Deposit account	37.7	-	2,500,000.00
<b>Year-end cash and cash equivalents</b>		<b>2,904,740.14</b>	<b>2,503,720.71</b>

**Empoyees' Provident Fund**  
**Bhiksu University of Sri Lanka - Anuradhapura**  
**Statement of Change in Equity**

Description	Membership balance (Rs.)	Retention Profit (Rs.)	Total (Rs.)
Balance as on 01.01.2021	<b>290,773,728.14</b>	-	<b>290,773,728.14</b>
2021 Net Profit	-	10,940,176.96	10,940,176.96
Net Contributions in 2021	48,440,999.56	-	48,440,999.56
Redemption of Funds to members	(22,974,528.94)	-	(22,974,528.94)
Membership interest	10,940,176.96	(10,940,176.96)	-
Balance as on 31.12.2021	<b>327,180,375.72</b>	-	<b>327,180,375.72</b>
2022 net profit	-	28,316,890.03	28,316,890.03
Net contributions in 2022	51,498,416.68	-	51,498,416.68
Redemption of Funds to members	(6,043,362.80)	-	(6,043,362.80)
Membership interest	28,316,890.03	(28,316,890.03)	-
<b>Balance as on 31.12.2022</b>	<b>400,952,319.63</b>	-	<b>400,952,319.63</b>
2023 net profit	-	54,255,051.01	54,255,051.01
Net contributions in 2023	51,259,105.42	-	51,259,105.42
Redemption of Funds to members	(26,881,039.63)	-	(26,881,039.63)
Membership interest	54,255,051.01	(54,255,051.01)	-
<b>Balance as on 31.12.2023</b>	<b>479,585,436.43</b>	-	<b>479,585,436.43</b>

**Employers' Trust Fund**  
**Bhiksu University of Sri Lanka- Anuradhapura**  
**Cash Flow Statement**

For the year ended 31st December	2023 Rs	2022 Rs
<b>Cash from Operating Activities</b>		
Interest on Loans granted to members	1,371,211.41	1,067,027.41
Interest on Savings Accounts	36,635.55	34,297.08
Interest from Repurchases	518,544.52	200,462.60
<b>Cash flow from operating activities</b>	1,926,391.48	1,301,787.09
Income Tax	(4,609,726.29)	(1,780,959.04)
<b>Net Cash flow from operating activities</b>	<b>(2,683,334.81)</b>	<b>(479,171.95)</b>
<b>Cash flow from investing activities</b>		
Investments in Fixed Deposits	(158,011,925.58)	(215,106,983.89)
Call Deposit Investments	(5,700,000.00)	-
Loans granted to members	(47,060,185.62)	(47,853,240.02)
Bank charges	(3,750.00)	(1,350.00)
Investment in treasury bills	(10,000,000.00)	(48,699,280.00)
Treasury bond investments	(25,000,000.00)	-
Amount received on maturity of treasury bills	59,256,404.00	-
Amount received on maturity of fixed deposits	130,283,201.52	246,463,075.11
Amount received on maturity of Call Deposit	8,493,238.66	-
Treasury bond coupon interest	2,893,347.70	-
Membership loan receipts	20,630,354.37	17,144,958.46
<b>Net cash flow from investing activities</b>	<b>(24,219,314.95)</b>	<b>(48,052,820.34)</b>
<b>Cash flow from financing Activities</b>		
Contributions received	51,241,299.17	51,396,779.18
Redemption of balances	(23,937,629.98)	(4,527,057.13)
<b>Net cash flow from financing Activities</b>	<b>27,303,669.19</b>	<b>46,869,722.05</b>
<b>Net increase in cash and cash equivalents</b>	<b>401,019.43</b>	<b>(1,662,270.24)</b>
Cash and cash equivalents as at the beginning of the year	2,503,720.71	4,165,990.95
<b>Final Cash and Cash Equivalents (Note 1)</b>	<b>2,904,740.14</b>	<b>2,503,720.71</b>

(note 1)

**Analysis of cash and cash equivalents as at 31 December**

Savings account	2,085.82	3,720.71
Call Deposit - Repo investment	-	2,500,000.00
Treasury bill repurchases	2,902,654.32	-
	<b>2,904,740.14</b>	<b>2,503,720.71</b>



**37.1 Interest income**

For the year ended 31st December	2023 Rs	2022 Rs
Interest income from fixed deposits	50,387,387.38	25,935,328.21
Interest income from savings account	38,563.72	34,297.08
Interest income from lending	1,374,217.47	1,070,091.74
Interest income from Call Deposit	130,293.45	162,945.21
Interest income on treasury bonds	4,110,640.93	
Interest income from treasury bills	6,525,905.34	5,531,217.70
Interest income from repurchase of treasury bills	528,113.53	194,086.38
<b>Total</b>	<b>63,095,121.82</b>	<b>32,927,966.33</b>

**37.2 Operational Expenditure**

For the year ended 31st December	2023 Rs	2022 Rs
Bank charges	3,750.00	1,350.00
Staff allowances	4,103.20	
<b>Total</b>	<b>7,853.20</b>	<b>1,350.00</b>

**37.3 Income Tax Expenditure**

For the year ended 31st December	2023 Rs	2022 Rs
Provision for Income Tax	8,832,217.61	4,609,726.29
<b>Total</b>	<b>8,832,217.61</b>	<b>4,609,726.29</b>

**37.4 Investments**

As at December 31	2023 Rs	2022 Rs
Fixed deposits (37.4.1)	265,388,639.61	210,732,915.53
Treasury bonds	24,545,867.57	
Treasury bills	10,000,000.00	48,699,280.00
<b>Total</b>	<b>299,934,507.18</b>	<b>259,432,195.53</b>

**37.4.1 Fixed Deposits**

As at 31st December	2023 Rs	2022 Rs
National Savings Bank	37,065,867.31	2,960,742.61
People's Bank	93,726,569.54	75,760,857.07
Bank of Ceylon	118,775,949.55	118,716,985.43
State Mortgage and Investment Bank	15,820,253.21	13,294,330.42
<b>Total</b>	<b>265,388,639.61</b>	<b>210,732,915.53</b>

**37.5 Membership Loan**

As at December 31	2023 (Rs)	2022 (Rs)
Opening balance of the year	119,203,421.88	90,008,381.66
New loans	47,060,185.62	47,853,240.02
	<b>166,263,607.50</b>	<b>137,861,621.68</b>
Less: Offsetting Membership Fees against loan amount when redeeming balances due	(2,940,968.94)	(1,513,241.34)
Member loan installments due	(6,624.19)	
Loan installments collected during the year	(20,630,354.37)	(17,144,958.46)
<b>Total</b>	<b>142,685,660.00</b>	<b>119,203,421.88</b>

**37.6 Balances receivable**

As at December 31	2023 (Rs)	2022 (Rs)
Interest on fixed deposits	38,685,121.71	18,626,907.39
Treasury bill repurchase interest	9,569.01	-
Interest on Treasury Bills	1,499,999.04	5,531,217.70
Interest on Call Deposit	-	162,945.21
Membership dues	119,443.75	101,637.50
Member loan installments due	6,624.19	
Member loan interest receivable	565.35	
Treasury Bond Coupon	1,671,425.66	
<b>Total</b>	<b>41,992,748.71</b>	<b>24,422,707.80</b>

**37.7 Cash and cash equivalents**

As at December 31	2023 (Rs)	2022 (Rs)
Savings Account	2,085.82	3,720.71
Call Deposit account	-	2,500,000.00
Purchases against treasury bills (37.7.1)	2,902,654.32	-
Cash in Transit	-	-
<b>Total</b>	<b>2,904,740.14</b>	<b>2,503,720.71</b>

**37.7.1 Repurchases of Treasury bill**

As of December 31	2023 (Rs)	2022 (Rs)
Opening balance	-	3,590,949.26
New investments during the year	30,245,092.00	12,849,500.00
Interest from repurchase	518,544.52	200,462.60
Amount received at maturity	(27,860,982.20)	(16,640,911.86)
	<b>2,902,654.32</b>	<b>-</b>

**37.8 Accrued expenses**

As of December 31	2023 (Rs)	2022 (Rs)
Allowances payable	4,103.20	
Income Tax Payable	7,928,116.40	4,609,726.29
<b>Total</b>	<b>7,932,219.60</b>	<b>4,609,726.29</b>

**37.9 Receipts**

As of December 31	2023 (Rs)	2022 (Rs)
Contributions during the year	51,241,299.17	51,487,402.87
Member Loan Repayments - Capital	20,630,354.37	17,144,958.46
Interest received on membership loans	1,371,211.41	1,067,027.41
Treasury Bills at Maturity	59,256,404.00	
Amount received Fixed Deposit on maturity/prior to maturity of interest	132,783,201.52	246,463,075.11
Amount received Call Deposit on maturity/prior to maturity of interest	8,493,238.66	
Treasury bond coupon interest	2,893,347.70	
Withdrawal of repurchases	27,860,982.20	16,640,911.86
Interest earned on savings accounts	38,563.72	34,297.08
<b>Total</b>	<b>304,568,602.75</b>	<b>332,837,672.79</b>

**37.10 payments**

As of December 31	2023 (Rs)	2022 (Rs)
Membership Loans	47,060,185.62	47,853,240.02
Membership refunds	23,937,629.98	4,527,057.13
Treasury bill investments	10,000,000.00	48,699,280.00
Fixed Deposit Investments	158,011,925.58	215,106,983.89
Investments of Call Deposit	5,700,000.00	
Repurchase Investments	30,245,092.00	12,849,500.00
Treasury bond investments	25,000,000.00	
Bank charges	3,750.00	1,350.00
Payment of withholding tax	1,928.17	1,780,959.04
Income tax payments	4,609,726.29	2,500,000.00
<b>Total</b>	<b>304,570,237.64</b>	<b>333,318,370.08</b>

## 9. Review of Internal Audit Activities

Summary of issuing internal Audit Report

Serial No	A Name of the Entity	Issued		Total	No of Replied	To be Received	Age Analysis			
		Number of not replied	Number of reports				Less Than One Month	1 to 3 Months	3 to 12 Months	Over 12 Months
1	Bhiksu University of Sri Lanka	-	6	6	6	-	-	-	-	-

### 9.1 Review of Auditor General's Audit Queries

Summary of the Auditor General's Audit Queries.

A Name of the Entity	Received		Total	Number of Replied	Number to be reply (Balance)	Age Analysis			
	Number of Not replied Queries in the Previous	Number of Queries received during this year				Less Than One Month	1 to 3 Months	3 to 12 Months	Over 12 Months
Bhiksu University of Sri Lanka	-	2	2	2	-	-	-	-	-

### 9.2 Gratuity Payment and UPF Payment

Description	Requirement	Compliance (✓/X)
Gratuity Payment	Within 30 Days	✓
UPF Payment	Within 3 Months	✓





# Report of the Auditor General 2023





# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல. My No.

NCCG/AN/D/BUSL/23/FA

ඔබේ අංකය  
உமது இல. Your No.

දිනය  
திகதி Date

2024 මැයි 31 දින

මහේස්වාමියාණන් වහන්සේ,  
ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලය,  
අනුරාධපුර.

ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලයේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෙක්කික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

#### 1. මූල්‍ය ප්‍රකාශන

##### 1.1 මතය

ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලයේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්ති වලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලයේ මූල්‍ය ප්‍රකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරීත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නාවූ මතය වේ.



## 1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

## 1.3 ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලයේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන විශ්වවිද්‍යාලයේ 2023 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත්, මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මාගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මාගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර, මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතික වීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මාගේ විගණනයට අදාළව මාගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබාගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මාගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

විශ්වවිද්‍යාලයේ 2023 වාර්ෂික වාර්තාව කියවන විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

## 1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලය අඛණ්ඩව පවත්වාගෙනයාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා විශ්වවිද්‍යාලයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලයේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) උප වගන්තිය ප්‍රකාරව, ශ්‍රී ලංකා භික්ෂු විශ්වවිද්‍යාලයේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

#### 1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසු බවින් යුතුව ක්‍රියාකරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්ස්ථානගතයෙන්, ව්‍යාජ ලේඛන



සැකසීමෙන්, වෙනනාන්විත මහභූමියෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මහභූමියෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් විශ්වවිද්‍යාලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා විශ්වවිද්‍යාලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාළත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව් කිරීම්වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත්වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශ්වයන් දැනුවත් කරමි.

## 2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා විශ්වවිද්‍යාලය පවත්වාගෙන ගොස් තිබුණි.

- 2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ)(iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව විශ්වවිද්‍යාලයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ)(iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.
- 2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශ කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.
- 2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව විශ්වවිද්‍යාලයේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට විශ්වවිද්‍යාලය සම්බන්ධ යම් ගිවිසුමක් සම්බන්ධයෙන් සෘජුව හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්ත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.
- 2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාළ ලිඛිත නීතියකට හෝ විශ්වවිද්‍යාලයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව	නිරීක්ෂණ
(අ) 2018 අංක 19 දරන ජාතික විගණන පනතේ 38(1) (ඇ) හා 38(2)	එක් එක් අස්ථිකයේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට සහතික විය යුතු අතර, එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කළින් කළ ලිඛිතව සමාලෝචනය සිදු කර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවද, එපරිදි කටයුතු කර නොතිබුණි.
(ආ) ශ්‍රී ලංකා ප්‍රජාතන්ත්‍රවාදී සමාජවාදී ජනරජයේ ආයතන සංග්‍රහයේ XIX වැනි පරිච්ඡේදයේ 5.8 වගන්තිය සහ විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව විසින් 2019 නොවැම්බර් 25 දිනැති අංක 409/2019 දරන ආයතනික චක්‍රලේඛයෙහි (Establishment circular) 3(ii) ඡේදය	නිල නිවාසලාභීන් විසින් ජලය හා විදුලි වියදම් දැරිය යුතු වුවත්, 2023 වර්ෂය තුළදී නිල නිවාසවල ජලය හා විදුලිය වෙනුවෙන් එකතුව රු.13,762,115 ක් විශ්වවිද්‍යාල අරමුදලින් වැය කර තිබුණි.



2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව විශ්වවිද්‍යාලයේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12(උඉ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව විශ්වවිද්‍යාලයේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීතිවලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

### 2.3 වෙනත් විගණන නිරීක්ෂණය

(අ) වටිනාකම රු.මිලියන 8 ක් වූ සම්පත් කළමනාකරණය පිළිබඳ තොරතුරු තාක්ෂණ පද්ධතිය (Enterprise Resource Planning) ස්ථාපනය කිරීමේ කොන්ත්‍රාත්තුව, ගිවිසුම් ප්‍රකාරව 2018 මැයි 31 දින වන විට අවසන් කළ යුතු වුවද, විගණන දින වූ 2024 අප්‍රේල් 01 වන විට රු.මිලියන 4ක් වැයකර ඇතත්, පද්ධතිය නිසි ක්‍රියාකාරීත්වයකින් ස්ථාපනය කිරීමට අපොහොසත් වී තිබුණි. තවද ලංසු ලියකියවිලිවලට අනුව ජයග්‍රාහී ලංසුකරු අදාළ ක්ෂේත්‍රයෙහි අවසාන වර්ෂ තුනෙහි වාර්ෂික පිරිවැටුම රු.මිලියන 50 ක් ඉක්මවා තිබිය යුතු වුවද, එම අවශ්‍යතාවය සපුරා නොතිබුණු ලංසුකරුවෙකු තෝරා ගෙන තිබුණි. ඒ අනුව මෘදුකාංග පද්ධතිය ස්ථාපනය කිරීමට වැය කර තිබූ රු.මිලියන 4 ක මුදල නිෂ්කාර්යය වියදමක් වී තිබුණි.

(ආ) ශක්‍යතා අධ්‍යයනයක් සිදුකිරීමෙන් තොරව විදේශීය පැවිදි සිසුන් 25 දෙනෙකු සඳහා රු.80,843,406ක් වැයකර ඉදිකරන ලද නේවාසිකාගාරයේ වැඩ 2020 ජනවාරි 14 දින නිම කර තිබුණ ද උපාධි පාඨමාලා සඳහා විදේශීය ශිෂ්‍ය ස්වාමීන් වහන්සේලා බඳවා ගැනීමට නිසි වැඩපිළිවෙලක් විශ්වවිද්‍යාලය විසින් සකස් කර ක්‍රියාත්මක කිරීමට කළමනාකරණය අපොහොසත්වී තිබුණි. එබැවින් ඉදිකරන ලද රු.80,843,406ක් වටිනාකමැති නේවාසිකාගාරය සහ එම ගොඩනැගිල්ලට සවිකර තිබූ රු.3,411,000 ක වීදුලි හා සවිකිරීම් වසර 04 කට වඩා කාලයක සිට නිෂ්කාර්යව පැවතුණි.



ඩබ්.පී.සී.පී.කුමාරත්න

විගණකාධිපති

ශ්‍රී ලංකා හි ක්‍රිස්තු විශ්වවිද්‍යාලයට අදාළව 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තේනකික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව


විගණකාධිපති වාර්තාවේ ඡේද අංකය	විගණකාධිපති විසින් විමසීම් කරන ලද කරුණු		ඒ සම්බන්ධයෙන් දැනට ගෙන ඇති ක්‍රියාමාර්ග
	1.1. මතය	සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව විගණකාධිපති විසින් දරන මතය වේ.	
2. වෙනත් තේනකික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව	2.2.2. 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 (1) (ඇ) හා 38 (2) වගන්ති	<p>(අ) එක් එක් අස්ථිතියේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනය සිදු කර එහි ලිඛිත පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවද, එපරිදි කටයුතු කර නොතිබුණි.</p>	<p>2018 අංක 19 දරන ජාතික විගණන පනතේ 38 (1) (ඇ) හා 38 (2) වගන්ති වලින් මූල්‍ය පාලනයට අදාළ අභ්‍යන්තර පාලන ක්‍රමය සමාලෝචන කළ යුතු බව දක්වා ඇත. විශ්වවිද්‍යාලයේ මූල්‍ය පාලනයට අදාළ අභ්‍යන්තර පාලන ක්‍රමය ශක්තිමත් කිරීම සඳහා දැනටමත් මුදල් රෙගුලාසි 135 අනුව වාර්ෂික මූල්‍ය බලතල පැවරීම, මුදල් රෙගුලාසි හා ව්‍යවස්ථාපිත ප්‍රකාරව කටයුතු කිරීම, මුදල් කමිටුව හරහා අයවැය, ආයෝජන හා අනෙකුත් මූල්‍ය තීරණ ගැනීම, ප්‍රසම්පාදන හා වියදම් පාලන කමිටු පිහිටුවීම, අභ්‍යන්තර විගණක විසින් කොන්ත්‍රාත් ගෙවීම්, අර්ථසාධක අරමුදල්/ පාරිභෝගික නිදහස් කිරීම්, උසස්වීම් සහ වැටුප් වර්ධකයන්ට අදාළව හිඟ වැටුප් ගෙවීම් පූර්ව විගණනය කිරීම ඇදිය සිදු කර ඇත.</p> <p>විගණන පනත මගින් දක්වා ඇති මූල්‍ය පාලනය සමාලෝචනය සිදු කිරීමට අදාළ ආකෘතියක් හඳුන්වා දී ව්‍යුලේඛයක් තිබුත් කාර්යාලයේ උසස් අධ්‍යාපන අමාත්‍යාංශය විසින් හඳුන්වා දී ඇති ආකෘතිය අනුව කාර්‍යක්‍රමය වශයෙන් විශ්වවිද්‍යාලයේ මූල්‍ය පාලනයට අදාළ කටයුතුවල සමාලෝචනයක් සිදු කරනු ලැබේ. එහි පිටපත් විශ්වවිද්‍යාලයේ විගණන හා කළමනාකරණ කමිටුවට සහ රජයේ විගණක වෙත ලබා දී ඇත. මෙම කාර්‍ය ඇගයීම් වාර්තා තුළ මූල්‍ය පාලනයට අදාළ පහත සඳහන් කරුණු ඇතුළත් වේ.</p> <ul style="list-style-type: none"> <li>• වාර්ෂික මූල්‍ය ප්‍රකාශ නියමිත පරිදි ඉදිරිපත් කිරීම.</li> <li>• වාර්ෂික වත්කම් සමීක්ෂණ කටයුතු නියමිත පරිදි ඉටු කිරීම.</li> <li>• අත්තිකාරම් ගිණුම් නියමිත පරිදි සකස් කිරීම.</li> <li>• මාසික බැංකු සැසඳුම් නියමිත පරිදි සකස් කිරීම.</li> <li>• ස්ථාවර වත්කම් ලේඛනය යාවත්කාලීන වීම.</li> <li>• වැටුප් ලේඛනය යාවත්කාලීන වීම.</li> <li>• තැම්පත් ලේඛනය යාවත්කාලීන වීම.</li> <li>• හානි හා පාඩු ලේඛනය යාවත්කාලීන වීම.</li> <li>• ණයගැති හා ණයහිමි ලේඛන යාවත්කාලීන වීම.</li> <li>• පුනරාවර්තන හා මූලධන ප්‍රතිපාදන උපයෝජනය කිරීමේ ප්‍රගතිය</li> </ul>

මූල්‍ය පාලනයට අදාළ අභ්‍යන්තර පාලන ක්‍රමවල ශක්තිමත් බව ඉහත

විගණකාධිපති වාර්තාවේ ඡේද අංකය	විගණකාධිපති විසින් විමසීම කරන ලද කරුණු	ඒ සම්බන්ධයෙන් දැනට ගෙන ඇති ක්‍රියාමාර්ග
		<p>සඳහන් කරුණු තුළින් සමාලෝචනය කර ගත හැකිය.</p> <p>වාර්ෂික අනුමත විගණන සැලැස්ම අනුව විගණන ක්ෂේත්‍ර වලට අදාළව අභ්‍යන්තර පාලන ක්‍රම සමාලෝචනය කරනු ලැබේ. තවද ඉහත සඳහන් ඇගයීමට අමතරව විශ්වවිද්‍යාලයේ සියලුම අධ්‍යයන හා අනාධ්‍යයන අංශවල වර්ෂයට අදාළ ක්‍රියාකාරී සැලැස්මේ ප්‍රගතිය සම්බන්ධයෙන් කාර්තුමය වශයෙන් විශ්වවිද්‍යාලයේ විගණන හා කළමනාකරණ කමිටුවේදී සමාලෝචනය කරනු ලැබේ.</p> <p>ඒ අනුව මූල්‍ය පාලනයට අදාළ අභ්‍යන්තර පාලන ක්‍රමය සමාලෝචනය කර නොමැත යන්න පිළිගත නොහැකි අතර දැනට විගණනය වෙත ලබාදෙන ආකෘතිය සංශෝධනය සිදුවිය යුතු නම් ඒ සඳහා මාර්ගෝපදේශයක් අපේක්ෂා කෙරේ.</p>
<p>ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආයතන සංග්‍රහයේ XIX වැනි පරිච්ඡේදයේ 5.8 වගන්තිය සහ විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව විසින් 2019 නොවැම්බර් 25 දිනැති අංක 09/2019 දරන ආයතනික චක්‍රලේඛයෙහි 3 (ii) ඡේදය</p>	<p>(ආ) නිල නිවාසලාභීන් විසින් ජලය හා විදුලි විශදම් දැරිය යුතු වූවත්, 2023 වර්ෂය තුළදී නිල නිවාසවල ජලය හා විදුලිය වෙනුවෙන් එකතුව රු. 13,762,115 ක් විශ්වවිද්‍යාල අරමුදලින් වැය කර තිබුණි.</p>	<p>මෙම විශ්වවිද්‍යාලයේ නවාතැන් පහසුකම් සඳහා යොදාගෙන ඇති ගොඩනැගිලි පිහිටා ඇති ප්‍රධාන පරිශ්‍රයන් සඳහා පොදුවේ ජල හා විදුලි සම්බන්ධතාවයන් ලබා ගෙන ඇති අතර ශිෂ්‍ය ස්වාමීන් වහන්සේලාට ලබා දී ඇති නේවාසිකාගාර හා අනෙකුත් ශිෂ්‍ය පොදු පහසුකම් සහිත ගොඩනැගිලි ද උද්‍යාන තඩත්තු කටයුතු, ආරක්ෂක කටයුතු හා විශ්වවිද්‍යාලයේ සියලු පරිපාලන කටයුතු සඳහාත් එම ජල හා විදුලි සැපයුම් පොදුවේ භාවිතයට ගන්නා බැවින් නේවාසිකාගාර පහසුකම් ලබා දීමේදී නේවාසිකාගාර යටතේ පවතින ජල හා විදුලි වියදම වෙන වෙනම නිශ්චය කර ගත නොහැක.</p>
<p>2.3 වෙනත් විගණන නිරීක්ෂණයන්</p>	<p>(අ) වටිනාකම රු. මිලියන 08 ක් වූ සම්පත් කළමනාකරණය පිළිබඳ තොරතුරු තාක්ෂණ පද්ධතිය (Enterprise Resource Planning) ස්ථාපනය කිරීමේ කොන්ත්‍රාත්තුව, ශිව්ප්‍රමි ප්‍රකාරව 2018 මැයි 31 දින වන විට අවසන් කළයුතු වුවද, විගණක දින වූ 2024 අප්‍රේල් 01 වන විට රු. මිලියන 4 ක් වැයකර ඇතත්, පද්ධතිය නිසි ක්‍රියාකාරීත්වයකින් ස්ථාපනය කිරීමට අපොහොසත් වී තිබුණි. තවද ලංසු ලියකියවිලිවලට අනුව ජයග්‍රාහී ලංසුකරු</p>	<p>මේවන විට විශ්වවිද්‍යාලයේ සියලු අංශයන් විසින් ERP පද්ධතිය පරීක්ෂණ මට්ටමින් (Test Run) ක්‍රියාත්මක කරනු ලබයි. පද්ධතිය ධාවනයේදී මතුවන ගැටලු අදාළ ආයතනය මගින් නිවැරදි කරමින් මාස 06 ක කාලයක් සඳහා ක්‍රියාත්මක කරමින් පවතී. මෙම පරීක්ෂණ ධාවනයන් 2024.04.30 දිනෙන් අවසන් කර 2024.05.01 දින සිට පද්ධතිය විශ්වවිද්‍යාලය වෙත භාරදීමට, 2024.03.21 දින විශ්වවිද්‍යාලය හා නියෝජිත ආයතනය සමග පැවති සාකච්ඡාවේදී හා පුහුණු වැඩමුළුවේදී නියෝජිත ආයතනය එකඟ වී ඇත. ERP පද්ධතියෙහි පවතින ගැටළු සම්බන්ධයෙන් ස්වාධීන තෙවන පාර්ශවයකගේ උපදෙශකත්වය ලබාගැනීම සඳහා ජාතික විද්‍යා පදනමේ ප්‍රධාන තොරතුරු නිලධාරී මතුපි කරුණාර්ත මහතාගේ සහය ලබාගැනීමට මේවන විට කටයුතු කර ඇත. ඒ මහතා විසින් මේවන විට විශ්වවිද්‍යාලය විසින් අපේක්ෂා</p>



විගණකාධිපති වාර්තාවේ ඡේද අංකය	විගණකාධිපති විසින් විමසීම කරන ලද කරුණු	ඒ සම්බන්ධයෙන් දැනට ගෙන ඇති ක්‍රියාමාර්ග
	අදාළ ක්ෂේත්‍රයෙහි අවසාන වර්ෂ තුනෙහි වාර්ෂික පිරිවැටුම රු. මිලියන 50 ක් ඉක්මවා තිබිය යුතු වුවද, එම අවශ්‍යතාවය සපුරා නොතිබුණු ලංසුකරුවෙකු තෝරා ගෙන තිබුණි. ඒ අනුව මෘදුකාංග පද්ධතිය සිරාපතය කිරීමට වැයකර තිබූ රු. මිලියන 04 ක මුදල නිෂ්කාර්යය වියදමක් වී තිබුණි.	පහසුකම් දැනට භාවිත ERP පද්ධතියෙහි අන්තර්ගත වී ඇත්ද යන්න පිළිබඳව විමර්ෂණය කර බලා වාර්තාවක් ලබාදීමට නියමිතව ඇත.
	(ආ) ශක්‍යතා අධ්‍යයනයක් සිදුකිරීමෙන් තොරව විදේශීය පැවිදි සිසුන් 25 දෙනෙකු සඳහා රු. 80,843,406 ක් වැයකර ඉදිකරන ලද නෝවාසිකාගාරයේ වැඩ 2020 ජනවාරි 14 දින නිම කර තිබුණද, උපාධි පාඨමාලා සඳහා විදේශීය ශිෂ්‍ය ස්වාමීන් වහන්සේලා බඳවා ගැනීමට නිසි වැඩපිළිවෙලක් විශ්වවිද්‍යාලය විසින් ක්‍රියාත්මක කිරීමට කළමනාකරණය අපොහොසත් වී තිබුණි. එබැවින් ඉදිකරන ලද රු. 80,843,406 ක් වටිනාකමැති නෝවාසිකාගාරය සහ එම ගොඩනැගිල්ලට සවිකර තිබූ රු. 3,411,000 ක විදුලි හා සවිකිරීම් වසර 04 කට වඩා කාලයක සිට නිෂ්කාර්යව පැවතුණි.	2021/2022 අධ්‍යයන වර්ෂයට විදේශ සිසුන් බඳවා ගැනීමේ වැඩසටහන යටතේ තාත්කාලීන කාර්යාල විදුහත් කැපැල මගින් දැනුවත් කරන ලදී. ඒ අනුව විදේශීය ශිෂ්‍ය ස්වාමීන් වහන්සේලා තිදෙනෙක් අයදුම්පත් ඉදිරිපත් කර තිබූ අතර සුදුසුකම් සපුරා ඇති ස්වාමීන් වහන්සේලා දෙදෙනෙක් මෙම අධ්‍යයන වර්ෂයේ ලියාපදිංචි කර ඇති අතර මේවන විට එක් විදේශීය ශිෂ්‍ය ස්වාමීන් වහන්සේ තමන් අධ්‍යයන කටයුතුවල නිරත වේ. විදේශ සිසුන් උපාධි වැඩසටහන් සඳහා යොමු කරන්නේ වර්ෂයක පදනම් පාඨමාලාවක් අවසන් කළ පසු වේ. ඒ අනුව වර්ෂ 03 ක උපාධි පාඨමාලාවක් සඳහා ලියාපදිංචි වන විදේශ ශිෂ්‍යයෙකු වර්ෂ 04 ක කාලයක් නේවාසිකව සිටිය යුතු වේ. වර්ෂ 04 ක උපාධි පාඨමාලාවක් සඳහා වර්ෂ 05 ක් සිටිය යුතු වේ. ඒ අනුව වර්ෂ 05ක ශිෂ්‍යයන් නේවාසිකාගාරයේ සිටින විට එක් වර්ෂයක් සඳහා බඳවා ගත හැක්කේ උපරිම ශිෂ්‍යයින් 05 ක් පමණි.

මෙයට,  
ගාසනාලයැති,  
  
ජ්‍යෙෂ්ඨ මහාචාර්ය පූජ්‍ය කතත්තෙගොඩ සඳ්ධාරත අනුනායක ස්ථවිර,  
මහෝපාධ්‍යායයන් ඉහත්සේ.  
ජ්‍යෙෂ්ඨ විද්‍යාල පූජ්‍ය යතර්ථයොගි සඳ්ධාරත අනුනායක ස්ථවිර,  
මහෝපාධ්‍යායයන් වහන්සේ  
ශ්‍රී ලංකා ගිණිපු විශ්වවිද්‍යාලය  
අනුරාධපුර  
ශ්‍රී ලංකාව