



2024

Annual Report & Accounts

Bhiksu University of Sri Lanka

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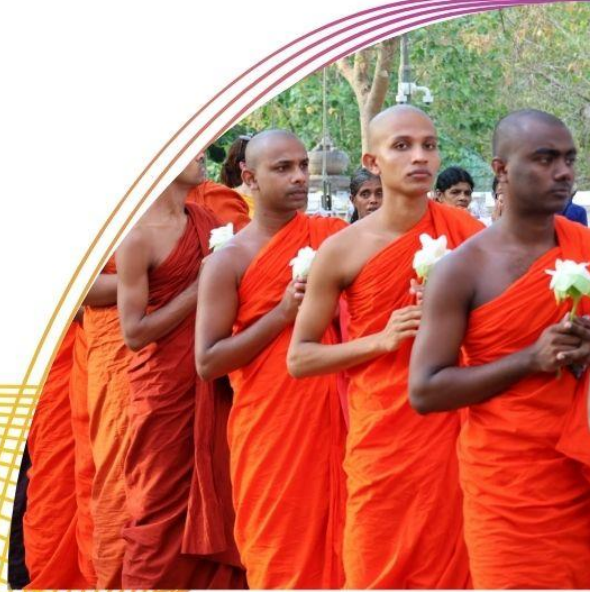
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ஆண்டறிக்கை மற்றும் கணக்குகள்

இலங்கை பிக்குப் பல்கலைக்கழகம்

Annual Report 2024





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 internal monk students studying for the first degree offered by this university in the year 2024 is 470. Residential facilities have been provided for all these student monks. 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 caliber 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 2024, 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 true and fair Audit opinion.



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

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 Pali Studies and Applied Buddhist Studies are functioning under the Faculty of Buddhist Studies. Under this faculty, the Buddhist and Pali Departments promote experimental knowledge on the study of the main disciplines of Buddhist philosophy and improve the Pali 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.

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.



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1. Supreme Council, Council, Senate

1.1 Supreme Council (Uttaritara Sabha) - 2024

Officials

1.	Most Ven, Chancellor- Chairman, The Mahanayaka Thera of the Asgiri Chapter of the Shyamopali Siyam Maha Nikaya, Most Venerable Warakagoda Dhammadassi Sri Pagnnananda Gnanarathanabhidana Thera
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 Sri Lanka Amarapura Maha Nikaya, Most Venerable Karagoda Uyangoda Maithrimurthi Mahanayaka Thera. (from May. 2023)
4.	The Mahanayaka Thera of the Sri Lanka Ramangngna Maha Nikaya, Most Venerable Aggamahapandita Most Ven. Makulewe Wimala Maha Nayaka Thera
5.	The Chief Incumbent of Atamasthana (Atamasthanadhipati), Most Ven. Pallegama Hemaratana Nayaka Thera
6.	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. Thirikunamale Sri Ananda Maha Nayaka Thera
9.	Ven. Prof. Kotapitiye Rahula Thera
10.	Most Ven. Medagama Sri Dhammananda Nayaka Thera
11.	Most Ven. Ankumbure Sri Pemawansa Nayaka Thera
12.	Most Ven. Nugetenne Sri Pagnnananda Nayaka Thera
13.	Prof. Nanda Dharmaratne
14.	Mr. S.H. Harischandra

Registrar- Secretary

15.	Mr. V.D. Kithsiri
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1.2 Council 2024

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 (up to 30.06.2024) Dean- Faculty of Buddhist Studies, Ven. Welivita Soratha Thera (from 01.07. 2024)
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(up to 10.05.2024) Mr. H.M.P.B, Herath, Secretary, Ministry of Buddha Sasana, Religious and Cultural Affairs (14.06.2024-09.13.2024) Mr. Ranjith Ariyaratne, Secretary, Ministry of Buddha Sasana, Religious and Cultural Affairs (11.10.2024-08.11.2024) Mr. A.MP.M.B Atapattu, Secretary, Ministry of Buddha Sasana, Religious and Cultural Affairs (from 13.12.2024)
5.	Ms. Anoja P.Guruge, Additional Secretary, (Administration & Finance), for the Secretary to the Ministry of Higher Education
6.	Mr. R.M.D.K.G.N.B.Ranatunga, Additional Director General, Department of Treaury Operations, for the Secretary to the Ministry of Finance, (up to 18.07.2024) Mr. R.M.Wijesinghe Banda, Director (Establishment Division), for the Secretary to the Ministry of Finance, (from 07.08.2024)

Members Nominated by the Senate

7.	Ven. Kirama Wimalatissa, Senior Lecturer, Head, Department of Buddhist and Pali Studies
8.	Ven. Dr. Udugampola Gunananda, Senior Lecturer, Head, Department of Social Sciences and Comparative Studies (up to 13.09.2024) Ven. Dr. Baladora Indajothi, Senior Lecturer, Head, Department of Languages (23.09.2024-04.12.2024) Ven. Dr. Mahakachchikodiye Pannasekara, Senior Lecturer, Head, Department of Social Sciences and Comparative Studies (from 05.12.2024)

Members Nominated by the Minister

9.	Most Ven. Dr. Niyangoda Vijitasiri Anunayaka Thera
10.	Most Ven. Anamaduwe Dhammadassi Anunayaka Thera
11.	Most Ven. Emeritus Professor Kandegoda Sri Wimaladharma Thera
12.	Ven. Attangane Sasanaratana Nayaka Thera
13.	Ven. Dodampahala Rahula Thera (up to 13.12.2024)
14.	Emeritus Professor Gamini Senanayake
15.	Professor B.A. Karunarathne
16.	Mr. Jayalath Muttetuwegedara

Registrar - Secretary

17.	Mr. V. D. Kithsiri
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1.3 Senate - 2024

Most Ven. Vice-Chancellor - Chairman	
1.	Most Ven. Senior Prof. Kanattegoda Saddharatana Anunayaka Thera
Deans	
2.	Dean- Faculty of Buddhist Studies, Ven. Dr. Kadawathgama Piyaratana Thera (up to 30.06.2024) Dean- Faculty of Buddhist Studies, Ven. Dr. Welivita Soratha Thera (from 01.07.2024)
3.	Dean- Faculty of Languages and Cultural Studies, Ven. Dr. Galwewe Wimalakanthi Thera
Heads of the Departments	
4.	Head. Department of Buddhist and Pali Studies ,Ven. Kirama Wimalatissa Thera
5.	Head, Department of Applied Buddhist Studies,Ven. Welivita Sorata, Thera (up to 30.06.2024), Head, Department of Practical Buddhist Studies,Ven. Balngoda Ananda Chandrakeerthi Thera, (from 01.07.2024)
6.	Ven. Udugampola Gunananda Thera, Head ,Department of Social Sciences and Comparative Studies (upto 22.09.2024)
7.	Ven. Baladora Indrajothi Thera, Department of Languages(up to 04.12.2024) Ven. Thimbiriwewa Sirisumana Thera, Department of Languages(up to 05.12.2024)
Professors	
8.	Ven. Senior Professor Pategama Gnanissara Thera, Faculty of Buddhist Studies
9.	Ven. Senior, (Chair) Professor Kanangamuwe Rahula Thera, Faculty of Languages and Cultural Studies
Faculty Representatives	
10.	Ven. Dr. Diulapelesse Wimalananda Thera , Faculty of Buddhist Studies(up to 25.10.2024) Ven. Dr. Welipitiye pannaratana Thera , Faculty of Buddhist Studies(up to 05.11.2024)

11.	Ven. Balangoda Ananda Chandrakeerthi Thera, Faculty of Buddhist Studies(up to 01.07.2024) Ven. Wilgamuwe Piyananda Thera, Faculty of Buddhist Studies(up to 06.08.2024)
12.	Ven. Dr. Uduwila Uparatana Thera, Faculty of Languages and Cultural Studies
13.	Ven.Mahakachchikodiye Pannasekara Thera, Faculty of Languages and Cultural Studies Ven..Karandagolle Sobhita Thera , Faculty of Languages and Cultural Studies (from 01.10.2024)

Nominated Members

14.	Ven. Senior Prof. Medagampitiye Vijitadhamma Thera Ven. Prof. Miriswatte Wimalagnana Thera
15.	Retired Vice Chancellor, Dr.Waradiwela Wijayasumana Thera
16.	Ven.Atamune Ananda Thera, (up to 16.08.2024) Emeritus Prof. C.M. Maddumabandara, - (from 27.08.2024.)
17.	Ven. Mahawela Ratanapala Thera
18.	Senior Professor Uditha Garusinghe

Librarian

20.	Librarian (attending to duties), Y.K. Tissa Bandara (up to 22.03.2024) Librarian, Dr. S.K. Ilangaratne (from 04.04.2024)
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Registrar - Secretary

21.	Mr. V. D. Kithsiri
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1.4 Meetings

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

		No. of Meetings Held
1	Supreme Council (Uttaritara Sabha)	02
2	Council (Minimum 10 meetings per annum)	14
3	Senate	10
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	12
8	Department Meetings- Dept. of Languages	11
9	Department Meetings- Dept. of Social Sciences and Comparative Studies	11
10	Management Committee of Unit of Postgraduate External Degrees and Extension Courses	03
11	Higher Degree Committee	07
12	Board of Study - Unit of Postgraduate External Degrees and Extension Courses	10
13	Senate Standing Committee of Quality Assurance	07
14	Unit of International Relations	06
15	Finance Committee	11
16	Library Committee	05
17	Leave Committee	08
18	Audit Committee (Minimum 04 meeting per annum)	04
19	Department Procurement Committee	14
20	Minor Procurement Committee	10
21	Committee of Land , Building and Maintenance	01
22	Steering Committee – Centre for Quality Assurance	06
23	Management Committee – Employment Provident Fund	03
24	Research and Publication Committee	02

3. Student Affairs

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

A total of 108 students were admitted for the 2024 of the Bhiksu University of Sri Lanka. 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 2024 New Admission of Monk Students

Faculty	Programme	Academic Year	Medium	Proposed no. of student monks	Registered no. of student monks
Faculty of Buddhist Studies	Bachelor of Arts (Hons) Tripitaka Studies	2022/2023	Sinhala	15	15
	Bachelor of Arts (Hons) Tripitaka Studies	2023/2024	Sinhala	25	25
	Bachelor of Arts	2023/2024	Sinhala/English	33	33
Faculty of Languages & Cultural Studies	Bachelor of Arts/ Bachelor of Education in Buddhist Studies	2023/2024	Sinhala/English	35	35
Total				108	108



Student inauguration ceremony for the year 2023-2024



Meditation Programme for the Students Enrolled in the Academic Year 2023-2024

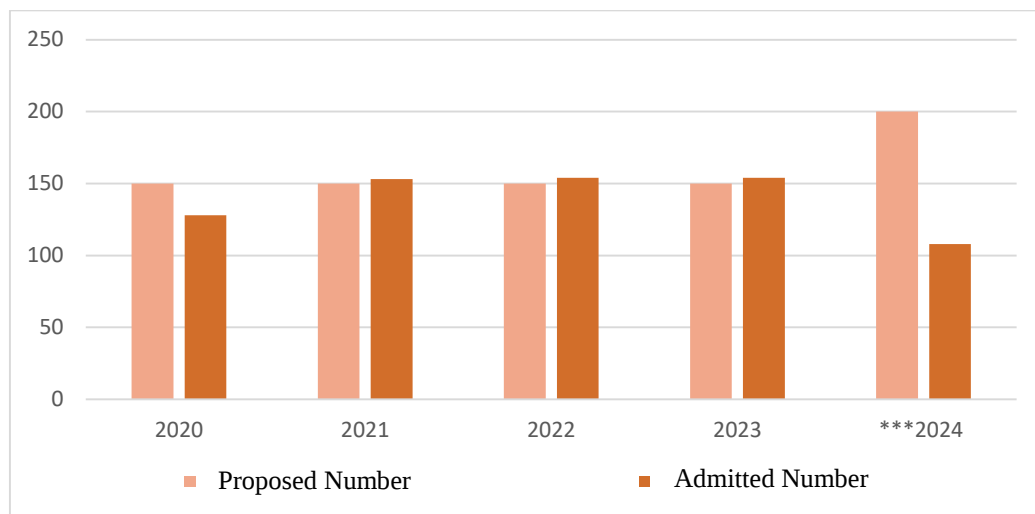
3.1.2 Students Admission in the last 5 years

Year	Academic Year	Proposed number of monk students	No. of students admitted	No. of students who vacated the degree programme
2020	2019/2020	150	128	07
2021	2020/2021	150	153*	-
2022	2021/2022	150	154*	11
2023	2022/2023	150	154*	-
2024	2022/2023	25	15**	-
	2023/2024	175	93	-

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

** No. of students admitted for the Bachelor of Arts(Hons) Tripitaka Studies, introduced in 2024.

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



*** No. of students admitted for the Bachelor of Arts(Hons) Tripitaka Studies, introduced in 2024,are also included herein.

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

Academic Year 2023/24 (Foreign)-2024

Programme	Medium	No. of admission
Foundation Course on Pali and English	English	01

3.3 Student Registration for Degree programmes - 2024 (Academic Year 2022/2023)

Faculty	Degree Programme	Registered monk students (as at 31.12.2023)					
		Medium	First Year Academic year 2022/2023	Second Year Academic year 2021/2022	Third Year Academic year 2021/2022	2019/2020	Total
Faculty of Buddhist Studies	Bachelor of Arts (General)	Sinhala	73	37	40	-	150
		English	02	01	03	-	06
	Bachelor of Arts (Hons)	Sinhala	-	27	17	12	56
		English	-	-	03	-	03
	Bachelor of Arts (Hons) Tripitaka Studies	Sinhala	15	-	-	-	15
Faculty of Languages & Cultural Studies	Bachelor of Arts (General)	Sinhala	72	50	40	-	162
		English	03	-	04	-	07
	Bachelor of Arts (Hons)	Sinhala	-	14	10	16	40
		English	-	02	01	-	03
	Bachelor of Education in Buddhist Studies	Sinhala	-	06	13	09	28
		English	-	-	-	-	-
Total			165	137	131	37	470

3.4 Academic Staff and Monk Students - 2024

Faculty	Degree Programme	No. of registered monk	No. of permanent lecturers	Teacher- Student Ratio
Faculty of Buddhist Studies	Bachelor of Arts (General/Hons)	230	23	1:10
Faculty of Languages & Cultural Studies	Bachelor of Arts (General/Hons) Bachelor of Education in Buddhist Studies(Hons)	240	31	1:8
Total		470	54	1:9



3.5 Number of student monks who completed the First Degree Programme - 2024

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

Degree Programme	No. of students who completed the Degree
Bachelor of Arts (General)	40
Bachelor of Arts (Hons)	41
Bachelor of Education in Buddhist Studies (Hons)	06
Total	87

3.5.1 Number of student monks who completed the First Degree Programme in the last 5 years

Year	Bachelor of Arts (General)	Bachelor of Arts (Hons)	Bachelor of Education in Buddhist Studies(Hons)	Total
2020	11	-	-	11*
2021	57	29	10	96
2022	59	30	12	101
2023	47	36	14	97
2024	40	41	06	87

* 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 Other Scholarships/ Courses- 2024

Courses conducted for internal student monks of this university based on the provisions of the Ministry of Buddhasasana

	Programme	Number of registered students
1	Diploma in English (External)	40
2	Diploma in Tamil (External)	40
3	Certificate Course in Japanese	40
4	Certificate Course in Chinese	25
5	Certificate Course in Information Technology	40

3.7 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 2016. Currently, it offers postgraduate courses only for monk students, while other external courses are open to both lay and monk students.

3.7.1 Student Monks Registered in 2024 for Postgraduate Degree Programmes

Degree Programme		2023	2024
MPhil	Local	02	05
	Foreign	-	04
PhD	Local	-	-
	foreign	-	01
Total		02	10

3.7.2. Student Monks who completed the Postgraduate Degree Programmes

Degree Programme	2023	2024
Two Year-Master of Arts (Research) - MA	02	-
Master Philosophy- MPhil	-	01
Philosophy of Doctorate (PhD)	02	-
Total	04	01

3.7.3 Number of Students Registered for External Degree Courses and who completed the Courses

	Programme		No. of registered students		Number of Students completed the course	
			2023	2024	2023	2024
1	Bachelor of Arts (General) - External	First Year	301	351	175	
		Second Year	284	-		
		Third year	212	263		
Total			797	614	175	-

3.7.4 Number of Students who Registered and completed the Postgraduate Degree Programmes

	Programme	Number of Registered Students		Completed Number of Students	
		2023	2024	2023	2024
1	Diploma in English (External)	35	43	29	-
2	Diploma in Tamil (External)	41	36	43	26
3	Diploma in Astrology (External)	-	77	-	-
4	Advanced Certificate in Astrology (External)	29	-	23	20
5	Advanced Certificate in English(External)	-	-	18	-
6	Certificate Course in Information Technology(External)	32	-	33	-
Total		137	156	146	46

3.8 Residential Facilities

	Hostel	Capacity	Number of Student Monks
1	Manamunawatta “ Indurawe Uttarananda Maha Nahimi” Memorial Hostel	75	60
2	Manamunawatta “ Radelle Pangngaloka Maha Nahimi” Memorial Hostel	96	96
3	Tissawewawatta Four Storey Hostel	200	301
Total		371	457

3.9 Details of Mahapola Scholarship and Bursary - 2024

Student batch	Number of students	No. of Beneficiaries (as at 31.12.2024)		
		Mahapola	Bursaries	Total
First Year	165	33	132	165
Second Year	137	28	106	134**
Third Year	131	32	99	131
Fourth Year	37	13	22	35**
Total	470	105	359	465

** There is a difference between the number of students and the number of scholarship recipients as Mahapola/ Scholarships are not paid to student monks who are not eligible to receive scholarships according to examination irregularities and the criteria in the student handbook.



4. Human Resources

4.1 Academic Staff

4.1.1 Approved Cadre for Academic and (as at 31.12.2024)

Service Category			Salary code	Approved No.	Existing No.	Vacant
Tertiary level						
01	Academic Support - 2 category		U-AS 1	10	08	02
02	Academic Support - 1 category		U-AS 2	04	04	-
Senior Level						
03	i	Lecturer(Probationary)	U- AC 3 (IV)	45	07	
	ii	Lecturer	U- AC 3 (III)		03	
	iii	Senior Lecturer- Grade 11	U- AC 3 (II)		25	
	iv	Senior Lecturer- Grade 1	U- AC 3 (I)		08	
	v	Associate Professor	U- AC 4		-	
	vi	Professor	U- AC 5		-	
	vii	Senior Professor	U- AC 5		02	
	viii	Chair professor	U- AC 5	04	01	03
	ix	Vice Chancellor	U- AC 5	01	01	-
04	x	Assistant Librarian	U- AC 3	01	01	-
	xi	Librarian	U- AC 5	01	01	-
Total				66	61	05

4.1.2 Approved Posts to be Recruited from the Internal Teachers on Stipend Basis as at 31.12.2024

	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	01	01	-
06	Director, Staff Development Unit	01	01	-
07	Student Counsellor	01	01	-
	Total	11	11	-

4.1.3 Academic Staff Related to each Faculty (as at 31.12.2024)

	Position	Faculty of Buddhist Studies	Faculty of Languages & Cultural Studies	Total
01	Senior Professor	02	01	03
02	Chair Professor	-	-	-
03	Professor	15	18	33
04	Senior Lecturer	02	01	03
05	Lecturer	01	06	07
06	Probationary Lecturer	02	02	04
07	Instructors	02	06	08
	Total	24	34	58

4.1.4 Visiting Lecturers (Faculty wise) (as at 31.12.2024)

	Position	Faculty of Buddhist Studies	Faculty of Languages & Cultural Studies	Total
1	Visiting Lecturer	-	02	02
2	Visiting Instructor	-	01	01
	Total	-	03	03

4.1.5 Staff Pursuing Postgraduate Degrees on Academic Leaves or/and other Leaves (as at 31.12.2024)

	Staff	Local	Foreign	Total
01	Academic	01	06	07
02	Administration	-	01	01
Total		01	07	08

4.2 Non-Academic Staff

4.2.1 Staff Officers as at 31.12.2024

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

4.2.2 Staff Related to Primary and Secondary Level as at 31.12.2024

Post		Salary Code	Approved Cadre	Existing	Vacant
Primary level					
01	Primary Grade- Unskilled	U-PL 1	45	19	11
02	Primary Grade- Semi-skilled	U-PL 2		03	
03	Primary Grade- Skilled	U-PL 3		12	
04	Primary Grade- Contract Basis	-	02	-	02
Secondary Level					
05	Management Assistant- Non Technical	U-MN 1	49	34	03
06	Associate officers- Segment 1	U-MN 2		03	
07	Associate officers- Segment 2	U-MN 3		02	
08	Staff Assistant/ Supra & Senior Staff Assistant	U-MN 4		07	
09	Management Assistant - Technical	U-MT 1	02	02	-
Total			98	82	16

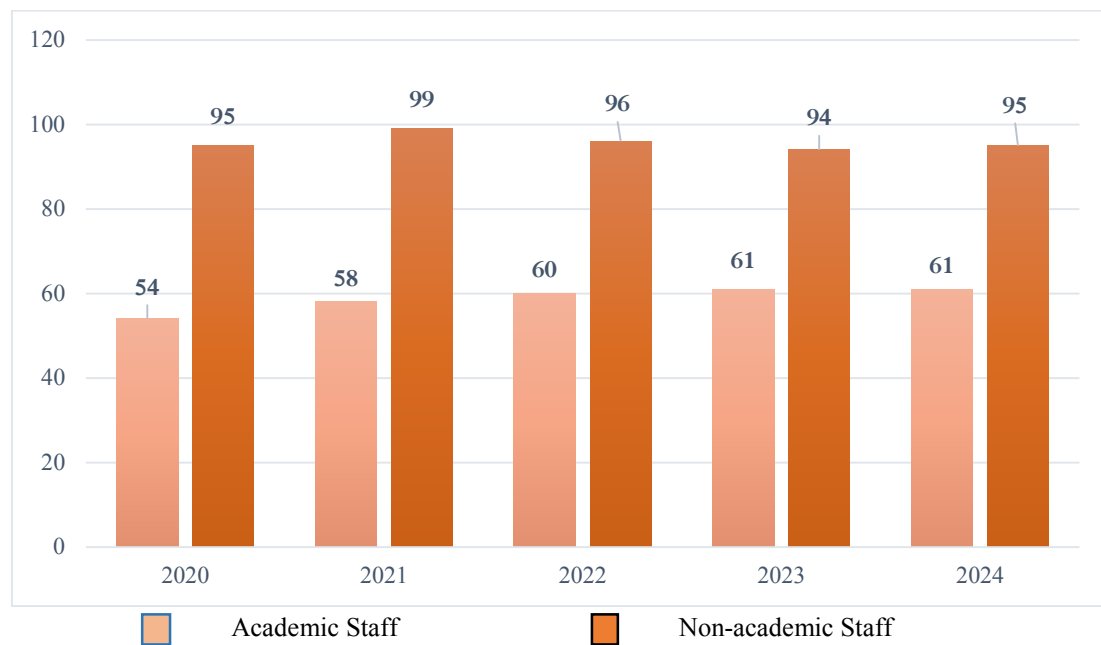
4.2.3 Non Academic Staff According to Departments/ Sections as at 31.12.2024

	Department/ Section	Staff Officers	Management & Allied Grades	Junior	Total
01	Vice Chancellor's Office	01	01	02	04
02	Registrar's Office	01	01	01	03
03	Administration	01	08	10	19
04	Establishment	01	03	01	05
05	Internal Audit	01	02	-	03
06	Academic & Student Services	01	04	04	09
07	Maintenance	01	03	06	10
08	Examination	01	03	01	05
09	Capital Works	01	01	-	02
10	Finance Administration	02	07	-	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
Total		13	48	34	95

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

Year	Academic staff	Non-Academic staff	Total
2020	54	95	149
2021	58	99	157
2022	60	96	156
2023	61	94	155
2024	61	95	156

Graph: Existing Academic and Non-Academic Cadre 2020-2024



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. Sasanaratana Thero, G. (2024). An approach to Buddhist view on language and its usage. *Prabhasa Reviewed Journal*, p. 85-101.
- 02 Ven. Chandima, Panamure, (2024). An investigation into Buddhist criteria for the use of the word. *Biannual Peer Reviewed Journal* 62-78.
- 03 Ven. Wimalananda, Divulapelesse (2024). An Introduction to the Poem Pajjamadhu and the use of Prosody, (2024). 471–484.

- 04 Ven.Sobhita.Ven. K. Sasanaratana,Ven. G and Kassapa. (2024). *An exploratory study of the fundamental seeds for love, consciousness* International Buddhist Conference 2024, Bhiksu university of Sri Lanka, Anuradhapura
- 05 Ven. Sobhita.Ven. K. Sasanaratana, (2024). *An Approach to the Ethical Foundation of Buddhist Economic Teachings* International Buddhist Conference 2024, Bhiksu University of Sri Lanka, Anuradhapura.
- 06 Ven. Sobhita (2024). *An Analysis of Conditions based on "Mūlamadhyamakakārikā" by Nāgārjuna*. International Conference 2024, University of Sri Jayawardhenepura.
- 07 Ven. Chandima Thero, P. (2024). *Impact of Buddhist rituals on Enhancing Mental Wellbeing in Psychotherapy Practice*. 18th International Conference on Pali and Buddhist Studies. University of Sri Jayewardeneepura.
- 08 Ven. Chandima Thero, P. (2024). *A Folklore and Anthropological Study of the Mukkaru People of Sri Lanka*, International Conference on Archaeology, Heritage Management and History, Bhiksu University of Sri Lanka. Anuradhapura.
- 09 Ven. Chandima Thero, P. (2024). *An Investigation into the Factors that Led to the Decline of the Sangha Sasuna during the Kandyan Period*, International Conference on Archaeology, Heritage Management and History, Bhiksu University of Sri Lanka. Anuradhapura.
- 10 Ven. Chandima Thero, P (2024). *Buddhism as a Diplomatic and Cultural Bridge between China and Sri Lanka*. International Conference on Belt and Road Initiative and Buddhism in Asia, Wanshou Temple, Yichuan, China.
- 11 Ven. Mahinda, E.: *Buddhist Perspective on the Origin of Poetry*. Annual Research Lecture 2024, Department of Sinhala Studies, University of Colombo.
- 12 Ven.Mahinda Thero, E. (2024) *A Study of the Buddhist Attitude on Poem & Poetical Hallmarks*. 17th International Conference on Pāli and Buddhist Studies (ICPBS- 2024), Department of Pali and Buddhist Studies, Faculty of Humanities and Social Sciences, University of Sri Jayewardeneepura.

- 13 Ven. Wimalananda Thero, D. (2024). *The Growth of an Infant in Mother's Womb According to the Carbhopenisad*. 8th International Dharma Dhamma Conference 2024, Gujarat University, India.
- 14 Ven. Wimalananda Thero, D. (2024). *The Methodology and Editor's Task for Textual Criticism*. SLABS 7th International Conference 2024, Nagananda International Institute for Buddhist Studies, Sri Lanka.
- 15 Ven. Wimalananda Thero, D. (2024). *The Buddhist Principles for Effective Religious Conflict Resolution: An Analytical Study Based on Early Buddhist Texts*. 8th International Buddhist Conference 2024, Bhiksu University of Sri Lanka.
- 16 Ven. Wimalananda Thero, D. (2024). *An Investigation on Sri Lankan Tiptiaka Manuscripts and Cultural Heritage*. 8th International Buddhist Conference 2024, Bhiksu University of Sri Lanka.

Academic Journals

- 17 Ven. Mahinda Thero. E. (2024). Pragmatic Buddhism – *Prabuddha Academic Journal*

Books

- 18 Ven. Chandima Thero. P (2024). Psychological Approaches: Sri Lanka Publication Company

5.1.2 Department of Applied Buddhist Studies

Research Articles

- 01 Ven. Ananda Chandrakeerthi Thero, B (2024). A Brief Survey of the Practice of Buddhist Meditation in Modern Sri Lanka. *Prabuddha* 11, 127-142.
- 02 Ven. Gunalankara Thero, G. (2024). Integrating Buddhist Teachings in Counselling and Psychotherapy for Terminally Ill People: A Review with Focus on Dharma Therapy. *Pravacana: The Journal of Bhiksu University of Sri Lanka*, Vol. 15 (1), 25-40.

- 03 Ven. Pagnnagarathana Thero, W. (2024). The importance of Counselling in Resolving Personal Psychological Problems [Importance of Counselling in Solving Individual Mental Problems] *Sarathi Academic Journal*, 152-171.
- 04 Ven. Pagnnagarathana Thero, W. (2024). A Psychological Analysis of Suicide. *Gnanodaya Academic Journal*. 342-355.
- 05 Ven. Pagnnagarathana Thero, W. (2024). *The utility of Sutta Pitaka Pappachanaka as a teaching Methodology* [The Utility of Formulaic Priming as an Instructional Technique], *medhavi - Reviewed Academic Journal of University of Rhuna*. Vol.2 (1), 66-79.
- 06 Ven. Pagnnagarathana Thero, W. (2024)). The Usefulness of Meditation for Mental Health [Use of Meditation for Mental Health] *Anumodana*, 127-138.
- 07 Ven. Wimalajothi Thero, M. (2024). The Pāli Tīkā Literature and the *Vinaya Tīkā*s of the Poḷonnaruva Era (1017 A.D.– 1270 A.D, *Praxis International Journal of Social Science and Literature* Vol. 7 (02), 47-58.

Books

- 08 Ven. Gunalankara Thero, G. (2023). **Buddhist Counselling Approach** [*Buddhist Counselling Approach*]. S. Godage.

Conference Research Papers

- 09 Ven. Ananda Chandrakeerthi Thero, B. (2024). A Study on the Usefulness of Reflection for the Understanding of the Dharma. 08th International Buddhist Conference, Bhiksu University of Sri Lanka, Anuradhapura.
- 10 Ven. Gunalankara Thero, G. (2024).). A Conceptual Study on the Use of Satta Bojjhanga Dharma as a Buddhist Psychotherapy Technique [*A Conceptual Study on Application of Satta Bojjhaṅga as a Buddhist Psychotherapeutic Technique*] 17th International Conference on Pali and Buddhist Studies - ICPBS 2024, Department of Pali and Buddhist Studies, Faculty of Humanities and Social Sciences, University of Sri Jayewardenepura, Sri Lanka.
<http://fhss.sjp.ac.lk/wp-content/uploads/2024/01/17th-ICPBS-Proceedings.pdf>

- 11 Ven. Gunalankara Thero, G., Gamage, G.P. & Priyadarshana, W. (2024). *Effectiveness of Dharma Therapy on Psychological Distress Among Adult Cancer Patients in North Central Province of Sri Lanka: A Mixed Methods Study*. Peradeniya University, International Research Sessions (iPURSE) 2024.
<https://site.pdn.ac.lk/ipurse/2024/docs/iPURSE%20proceedings%202024.pdf>
- 12 Ven. Wimalajothi Thero, M. (2024). *Decoding the Triad: Unveiling the Significance of the Three Sub-commentaries of the Samantapāsādikā*. Tenth Annual Trans-Asia Graduate Student Conference, "Bridging Global Asia", University of Wisconsin at Madison, United States of America.
- 13 Ven. Wimalajothi Thero, M. (2024). *Unveiling the Significance of the Vimativinodanīṭikā (The Sub-commentary: The Dispeller of Doubts)*, IPRRFSS, The Education, University of Hong Kong.



5.1.4 Department of Social Sciences and Comparative Studies

Research Articles

- 01 Ven. Pangngasekara Thero, M. (2024). Exploring the Influence of Role Dynamics and Status on Collective Family Relationships in the Modern Context: A Case Study of the Madawachchiya Divisional Secretariat Area, Sri Lanka. *Pravacana: The Journal of Bhiksu University of Sri Lanka*, 15 (II), 48-67.
- 02 Ven. Pannasekara, M. (2024). A Study on Suicide Trends and Factors Influencing it in Sri Lanka (related to Police reports-2017-2022) *Prabuddha*, 11, 343-370.
- 03 Ven. Depananda (2024) A Psychological Study of Students' Attitudes towards Dhamma School Education, , *Pravacana*, 15 (1).
- 04 Ven. Upali Thero, D. and Wijerathne, M.G.H.K. (2024). A comparative study of the 21st, 22nd and 23rd editions of the DV Decimal Classification. A Comparative Study of the 21st, 22nd, and 23rd Editions of the Dewey Decimal Classification. *Sri Lanka Library Review*, 38(2), p. 31- 49.
<https://doi.org/10.4038/sllr.v38i2.71>.
- 05 Ven. Upali Thero, D. and Mahinda Thero, E. (2024) Harnessing Modern Technology for the Advancement of Buddhist Education: Challenges and Opportunities, *Prabuddha*, 11, 497-508.

Research Papers

- 06 Ven. Pangngasekara, M. (2024). A Study on the Influence of Family Environment on the Deviant Behaviour of Adolescents, *1st International Conference on Criminology and Criminal Justice - 2024*, Department of Criminology and Criminal Justice, University of Sri Jayewardenapura.
- 07 Ven. Pangngasekara, M. (2024). A Literature Review of Contemporary Suicide Trends in Sri Lanka, (2017-2022), *8th International Buddhist Conference - 2024*, Bhiksu University of Sri Lanka.

- 08 Ven. Jinaratana, K (2024) An investigation into the Ariyawansa Sutta Sermon Ceremony Revealed through Inscriptions and Literary Sources 8th *International Buddhist Conference - 2024*, Bhiksu University Of Sri Lanka.
- 09 Ven. Jinarathana, K. (2024). An archaeological study of burial rituals revealed by the Katupotha megalithic burial site, 8th *International Buddhist Conference - 2024*, Bhiksu University Of Sri Lanka.
- 10 Ven. Pannaloka, K. (2024). Women in Epigraphy: Analyzing the Representation of Women in Sri Lankan Brahmi Inscription. *International Conference on Archaeology, Heritage Management and History*, Department of Social Sciences and Comparative Studies, Faculty of Languages and Cultural Studies, Bhiksu University of Sri Lanka.
- 11 Ven. Uparathana Thero, U. (2024). An Archaeological Study of Burial Rituals Revealed by the Katupotha Megalithic Burial Site, 8th *International Buddhist Conference*, Bhiksu University Of Sri Lanka.
- 12 Ven. Sirisumana Thero, H. (2024). The Issues of the Planning and Implementation of Reforming the School Education System in Sri Lanka", *International Journal of Research and Innovation in Social Science (IJRISS)* [.x.doi.org/10.47772/IJRISS.2023.7012105](https://doi.org/10.47772/IJRISS.2023.7012105)
- 13 Ven. Depananda, E (2024). A psychological study on methods to reduce irrational thoughts and irrational ideas that arise in students due to failing exams (based on the theory of rational emotive therapy) *International Conference on Postgraduate Interdisciplinary Research*, Buddhist and Pali University.
- 14 Ven. Depananda (2024). "Psychological study on Current Sinhala Poetry for Mental well-being", 8th *International Buddhist Conference*, Bhiksu University Of Sri Lanka.
- 15 Ven. Upali Thero, D. and Wijerathne, M.G.H.K. (2024). The Pedagogical Impact of YouTube: A New Era for Digital Literacy and Multimedia Learning. 1st *International Research Symposium*, Faculty of Social Sciences and Humanities, Rajarata University of Sri Lanka.

Field Researches

- 16 Ven. Hemaloka, M. (2024). *A Study Of The Impact Of Self-Esteem On Drug Addiction Among Adults In Sri Lanka* (Unpublished Master of Philosophy Thesis). University of Peradeniya.
- 17 Ven. Pannaloka, K. (2024). Participated in Archaeological Exploration at Kimbulagala Archaeological Site Conducted by the Bhiksu University of Sri Lanka.

Editions

- 18 Ven. Jinaratana, K, Archaeological Sites and Monuments of the Lower Malwatta Oya Valley, Archaeological Exploration Report, Department of Social Sciences and Comparative Studies, Bhiksu University of Sri Lanka.2022.
- 19 Ven. Upali Thero, D. (2024) Pravacana: The Journal of Bhiksu University of Sri Lanka. Volume 15. Issue I & II.

5.2 Degree Programmes, Seminars, and Workshops

The Details of the Degree Programmes, Seminars and Workshops Conducted in the year 2024 are listed below as follows.

	Degree Programmes, Seminars and Workshops	No
1	Degree programmes	10
2	Postgraduate Degree Courses	02
3	Certificate/ Diploma Courses	13
4	Conferences/ Workshops	29

5.2.1 Degree Programmes

- i. Bachelor of Arts (General)
- ii. Bachelor of Arts (Hons) - Buddhist Philosophy
- iii. Bachelor of Arts (Hons) - Buddhist Civilisation
- iv. Bachelor of Arts (Hons) - Pali

- v. Bachelor of Arts (Hons) - Archaeology
- vi. Bachelor of Arts (Hons) - Sanskrit
- vii. Bachelor of Arts (Hons) - Buddhist Psychology and Counselling
- viii. Bachelor of Education in Buddhist Studies (Hons)
- ix. Bachelor of Arts (Hons) Tripitaka Studies
- x. Bachelor of Arts - External

5.2.2. Postgraduate Degree Programmes

- i. Master of Philosophy - MPhil
- ii. Doctor of philosophy - PhD

5.2.3 Certificate/ Diploma Courses

- i. Certificate Course in English (Internal)
- ii. Certificate Course/ Advanced Certificate 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 Tami (External)
- ix. Advanced Certificate in Astrology (External)
- x. Diploma in Astrology (External)
- xi. Advanced Certificate in English (External)
- xii. Certificate Course in Tamil (External)
- xiii. Certificate Course in Information Technology (External)

5.2.4 Conferences /Workshops

	Name of Conference/ Workshop	Date
Organized by the Department of Applied Buddhist Studies		
01	Field tour organized at the National Institute of Mental Health, Angoda	18.12.2024
02	A two-day counselling training workshop held for student monks studying Buddhist Psychology and Counselling.	12/13.12.2024
03	Programme held to mark World Mental Health Day	18 & 19.12.2024
04	Residential meditation training programme for student monks	14.06.2024
05	Meditation programme conducted for academic staff	16.10.2024
06	Training programme on sewing robes and Dyeing process	04.12.2024
07	Training programme on “Reading, Writing and Preservation of Leaf Books” held for student monks studying Practical Buddhist Studies	11.12.2024
08	Training programme on home-based pharmaceutical production	11.12.2024
09	A programme held to mark the development of the land and environment where the Twenty-eight Bodhisattvas were planted	27.12.2024
10	Conducting a medical camp for academic and non-academic staff	19.12.2024
Organized by the Department of Languages		
11	Programme for holding sermons in English	19.12.2024
12	English language training workshops	24.10.2024
13	Field study tour conducted with the participation of undergraduate students studying English at the Rajarata University of Sri Lanka	11.12.2024
14	Linguist Lecture Series (Online) on Language Subjects	23.03.2024 03,04, 30 .12.2024
Organized by the Department of Social Sciences and Comparative Studies		
15	Two-day workshop on archaeological design	09.12.2024 10.12.2024
16	Two-day training workshop on the use of GIS/ Total Station	11.12.2024 12.12.2024
17	Two-day training workshop on rocks, plants, human and animal fossils of Sri Lanka	16.12.2024 17.12.2024
18	One-day workshop on archaeological photography	18.12.2024
19	Archaeological exploration in the Kimbulagala area	18 .10.2024 14.11.2024
20	International Conference on Archaeology, Heritage Management and History	29.10.2024

21	Conducting scholarly lectures on subjects in the Social Sciences and Comparative Studies Department by external resource persons. University Education and the Research Culture	18.10.2024
22	Field study on the influence of family members on criminal behaviour (based on Anuradhapura prison inmates)	12.12..2024 17.12.2024
Organized by the Establishment Division		
23	23 Annual Goods Survey and Asset Misappropriation	21.05.2024
24	Training workshop on the promotion of accounting activities	02.07.2024
25	2023 Training Workshop on the Provisions of the Institutions Code for University Grants Commissions and Higher Education Institutions	25.07.2024
26	Microsoft office corporate training workshop	26.08.2024
27	Training workshop on government procurement process	26.09.2024
28	Training Workshop on Internal Audit and Internal Control Systems	30.10.2024
29	Training workshop on basic accounting concepts and accounting standards affecting the preparation of final accounts of government institutions	12.12.2024



6. Performance of the Library



6.1 Books of the Library as at 31.12.2024

The library of the Bhiksu University of Sri Lanka consists of 56,818 books. They are categorized under Dewey Decimal Classification - 21 for the convenience of the readers.

6.2 Acquisition of Information Resources - 2024

Se.No	Type	Quantity	Value (Rs)
01.	Number of books purchased	773	739,240.27
02.	Books received from donations	168	182,525.00
03.	Academic journals	56	48,250.00
04.	Booklet purchased	26	3,500.00
05.	Booklet donation	04	370.00
06.	Grammar Software (Grammerly)	01	45,494.50
07.	Contribution of British Council Library	01	4,500.00
Total (Rs)			1,023,879.77

**** Book bindings made for the conservation of books - 178**



6.3 Library Membership - 2024

Se. No	Category	Number of Members Registered	Total Number of Members
01.	Internal student monks	150	470
02.	Academic staff	05	67
03.	Non Academic staff	02	80
04.	Members of External Courses	40	141
Total		197	758

6.4 Number of Books Issued from the Library

	2023	2024
Number of Books Issued	31,706	3,414



6.5 Number of readers

	2023	2024
Number of Readers	11,524	10,553

6.6 Research papers uploaded to the institutional database (E-repository)

Number of Research Papers Uploaded	2023	2024
Store items	1,172	1,496
Store item views	26,258	326,474
Store search performance	365,978	6,223,696

6.7 Entering bibliographic information for the KOHA database

Item	2023	2024
Books/ Scientific Records	6,963	11,543
Number of Users	364	651

6.8 Initiating Human Library

Number of Programmes Conducted	2023	2024
	01	02

6.9 Workshops conducted by the Library

Number of Workshops Conducted	2023	2024
	01	05

6.10 Other services

6.10.1 Library Orientation Programme

Holding awareness programme for new entrants numbering 150 monk students

6.10.2 Conducting Human Library programme

This year, 02 Human Library Programmes were held. The first programme was held on 26.03.2024 with the resource contribution of Mr.I.M.Ilangasinghe, and 119 participated in this. The second programme was held on 08.11.2024 with the resource contribution of Dr. Venerable Niyangoda Dharmakeerthi Sri Sangharakshitha Vijithasiri Anunayake Thero. For the programme, 78 including academic and non-academic staff and monk students participated in it.

6.10.3 Training Workshops

Conducting a training workshop on KOHA software for the staff at the Library Audio Visual Unit to make library operations more efficient.

A training programme for the Pirivena Librarians and officers in charge of the Libraries, was conducted on 07 November 2024 at the Faculty of Language and Cultural Studies Auditorium. This programme was backed by the Pirivena Unit of the Ministry of Education and the Sri Lanka Library Association, and 104 participants joined the programme.

7. Centre for Quality Assurance

With the aim of continuously improving the quality of all academic and non-academic services of the Bhiksu University of Sri Lanka, the Internal Quality Assurance Unit established in 2018 was designated as the Centre for Quality Assurance in accordance with the University Grants Commission Circular No. 09/2019.

According to the by-laws 01/2023 of the University Quality Assurance Centre, its objectives are fourfold;

1. To institutionalize a quality assurance culture in accordance with national guidelines and international practices
2. To ensure the functioning of the University in accordance with the guidelines of the University Grants Commission, national and international standards
3. To develop and maintain a favourable public opinion about the University through quality-enhanced education based on the consistent practice of the quality assurance process and
4. To develop a positive understanding of the quality of demand for Buddhist and related education

Accordingly, the following activities were carried out by the Centre for Quality Assurance in the year 2024.

1. Conducting 07 meetings of the Senate Standing Committee for Quality Assurance
2. Conducting 06 meetings of the Steering Committee for Quality Assurance
3. Approval of the following By-Laws, Policies, Terms of Reference (TORs), Regulations, Guidelines, Standard Operating Procedures (SOPs), Code of Conduct, Forms and Revised Policies related to internal quality assurance work in the year 2024

7.1 By-Laws

- By-Laws for the Grievance Hearing Committee (01/2024)

7.2 Policies

- Web Policy (03/2024)
- Social Media Policy (04/2024)
- ICT Policy (06/2024)

7.3 Terms of References

- Terms of Reference for the Counsellors and Mentors
- Terms of Reference for Faculty Curriculum Development Committee
- Terms of Reference for Quality Management Cells

7.4 (Regulations)

- Examination Rules and Regulations (01/2024)

7.5 (Guidelines)

- Guidelines on Programme Evaluation

7.6 Standard Operating Procedure (SOPs)

- Standard Operating Procedure for Conducting Examinations

7.7 Code of Conduct

- Student Code of Conduct
- Academic Staff- Code of Conduct
- Code of Conduct for Non-Academic Staff

7.8 Forms

- Lecturer/Tutor/Instructor/Course/Assignments Feedback Form (Faculty of Buddhist Studies / Faculty of Languages and Cultural Studies)
- Student Feedback Form - Orientation Programme
- Degree Programme Evaluation and Learning Environment Feedback Form (Faculty of Buddhist Studies / Faculty of Languages and Cultural Studies)
- Employer Satisfaction Survey Form
- Evaluation of the Undergraduate Curriculum Form

7.9 Revised Policies

- Planning, Designing / Revising and Obtaining Approval for Curricula Policy (01/2024)
- Student Assessment Policy (02/2024)

7.10 Programme Review

- Conducting a Programme Review of the Bachelor of Education (Hons) Degree Programme in Buddhist Studies. (The work here is in the final stages and the review is scheduled to be completed by February 2025.)

7.11 Workshops Conducted

- Workshop held to prepare action plans for quality assurance sub-units
- "Awareness on how to Prepare Subject Specific Course Specifications"
- "Preparation of Graduate Profile and Programme Learning Outcomes for Study Programmes"

8. Staff Development Centre

In accordance with the Circular No. 820 dated 20 February 2003 and Circular No. 937 dated 10 November 2010 of the University Grants Commission, the Bhiksu University of Sri Lanka has been implementing staff development programmes since the year 2012.

To make those functions more systematic, the ‘Staff Development Unit’ was established from the year 2022 and was named the ‘Staff Development Centre’ from August 2024, incorporating the provisions of the circular. Accordingly, the relevant by-laws were prepared and the necessary preliminary work was carried out in the year 2024 to obtain the approval of the Senate, including the relevant amendments.

The primary objective and function of the University is to implement continuous training and development programmes for the professional expertise of the staff of the Bhiksu University, based on the vision of becoming the epitome of professional competence among Buddhist universities.

Accordingly, a number of programmes aimed at the training and development of the academic and non-academic staff of the Bhiksu University were organized and implemented by the Staff Development Centre in the year 2024.

8.1 Research Paper Presentation Sessions

Four (04) research paper presentation sessions by academic staff were completed during this year. Eleven (11) research papers were presented on the following topics.

Session Date	Name & Designation	title
31.01.2024	Lecturer(Prob.), Ven. Giradurukotte Sasanaratana	Psychological Analysis of Áhara (Food) in Buddhism and Its Influence on Personality
	Temorary Lecturer , Ven. Pahiyangala Kassapa	An Analytical Study of Buddhist Perspective on Counselling and Mental Health; An Overview of Anáthapindikováda sutta
	Instructor in English, R.D.Rajapakse	Implication of Psychometrics Theories of Intelligence in ESL Context
06.06.2024	Senior Lecturer , Ven. Kahatagasdigiliye Dhammaratana	Vedic Cultural Human Units of Measurement: An Anthropological Study of Fauna and Flora
	Temporary Lecturer , Ven. Ketawala Samitha	Healing capabilities through spiritual energies: An investigative study
09.10.2024	Senior Lecturer , Ven. Mediyawe Piyaratana	The Role of Role-Play in Buddhist Literature: Enhancing Ethical and Critical Understanding through Linguistic Interactions

	Senior Lecturer , Ven. Thibiriwewe Sirisumana	A query about the Author of Karma Vibhagaya
	Lecturer(Prob.), Ven. Ethiliwewe Depananda	A psychological study on the importance of identifying students' skills for mental well-being. (With reference to student of Bhiksu University)
2024.12.03	Lecturer(Prob.), Ven. Walawahengunawewe Mahindaratana	Vinā Cathūhi Iriyāpathehi Visesakārena Arahattabhāvappatto Ānandatthero
	Librarian. S.K.Illangaratne	A study on the use of digital information by the Bhikkhu University readership
	Lecturer(Prob.), Ven. Habarana Sumedha	A Study of Social Psychological Factors Affecting School Dropout Adolescents in Selected Schools in the North Central Province.

8.2 Special Lectures (Open)

A special guest lecture on the topic “Neuroscience, Meditation and Buddhist Values” was held on 28.03.2024 from 6.30 pm to 8.30 pm. The resource person was Mr. Lalith de Silva, Director of the Sydney City Corruption Prevention Network, who has extensive experience in meditation both locally and internationally.

A special lecture for student monks on the topic “Personality Development and Motivation-Related Leadership Qualities” was held on December 05, 2024. Senior Lecturer in the Department of Economics, Rajarata University of Sri Lanka, H.G.K.N. Bandara was the resource person for this.

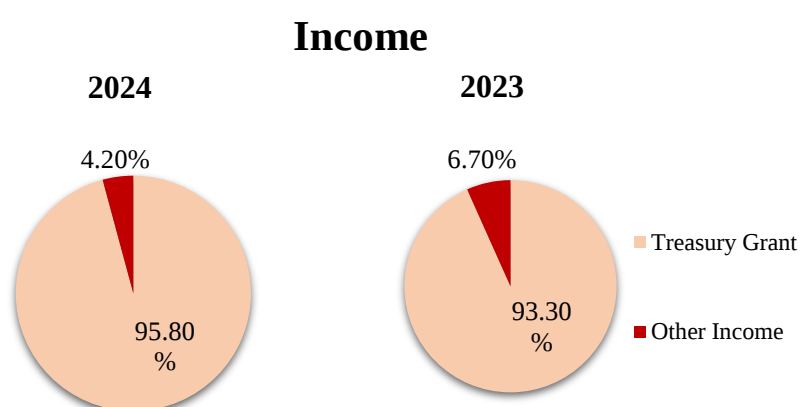
9. Finance Performance

9.1 Financial Review

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

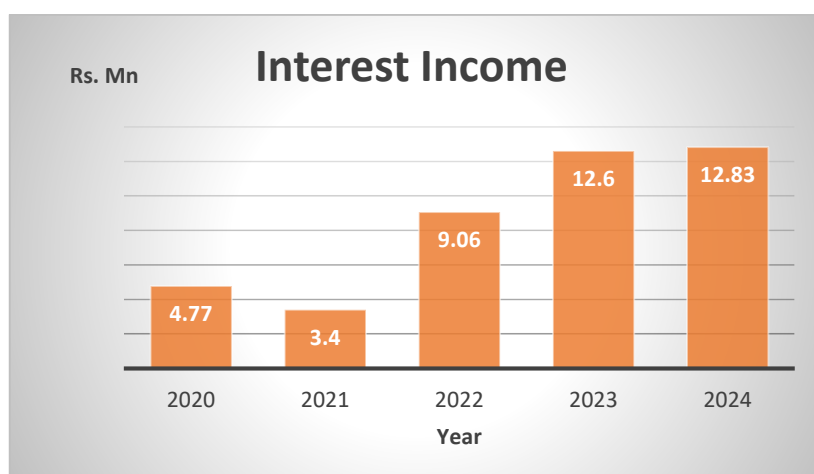
9.1.1 Income

Total income consists of treasury grant and other income.



Total operating income of the University for the year 2024 is Rs. 665.95 Mn compared to Rs. 500.8 Mn in 2023, which represents increase of 32.98% in 2024 over 2023. This is mainly because of the increase in Treasury Grant by Rs.170.71 Mn which represents increase of 36.54 % compared to 2023.

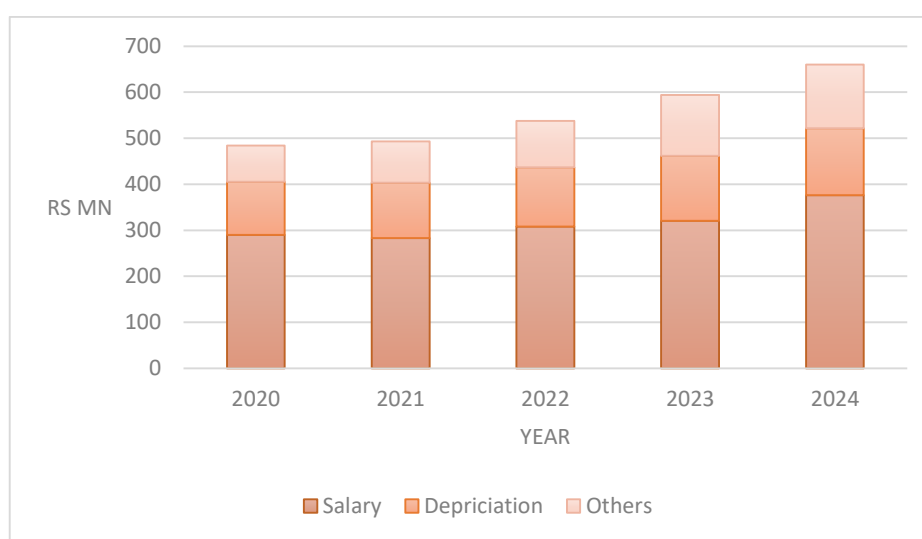
Other income has dropped by Rs. 5.56Mn compared to 2023 mainly because of reduction in convocation income. Other income mainly consists of interest income which represents 45.8% in 2024. Interest income has increased marginally by 1.77% in 2024 compared to 2023.



9.1.2 Operational Expenses

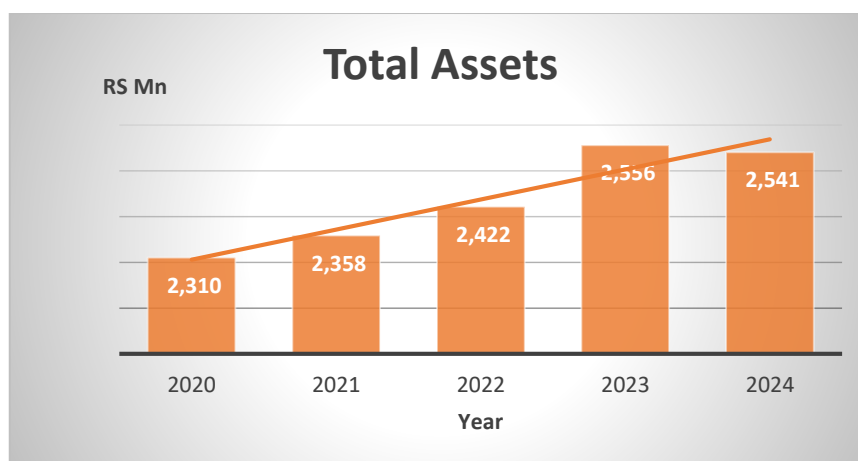
Operating expenses of the university for the year 2024 is Rs.659.91Mn compared to Rs 593.78Mn in 2023 which represents increase of 11.14% in 2024 over 2023. In the year under review, the salaries related cost and depreciation on property, plant and equipment consist of 57% and 22% respectively of total expenses.

Salaries related expenses have increased by Rs. 55.72 Mn in 2024 compared to 2023. Mainly, because of increase in cost of living allowance by Rs. 5,000 per employee and revision in the academic allowance of academic staff.



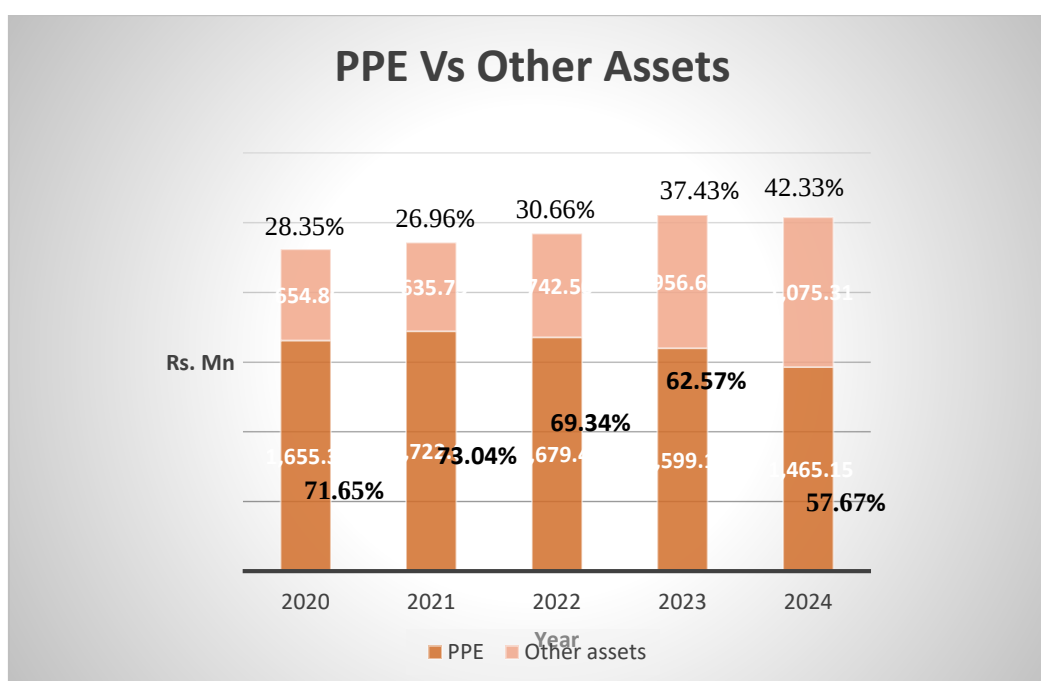
9.1.3 Total Assets

As of 31 December 2024, the total assets of the university stood at Rs. 2,540.46 Mn compared to Rs. 2,555.86 Mn as of 31 December 2023. 58% of total assets represent property, plant & equipment as of 31 December 2024.

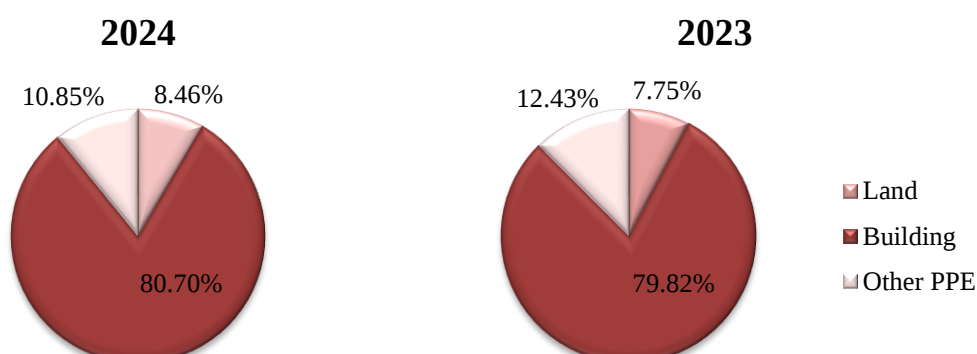


9.1.4 Property, Plant & Equipment

Major component of the total assets of the University is represented by property, plant & equipment. As of 31 December 2024, 58% of the total assets represented by property, plant & equipment where as it was 63% as of December 2023. Building portfolio of the University represents the largest asset class in the PPE. This was 80% on both dates as of 31 December 2024 and 31 December 2023.



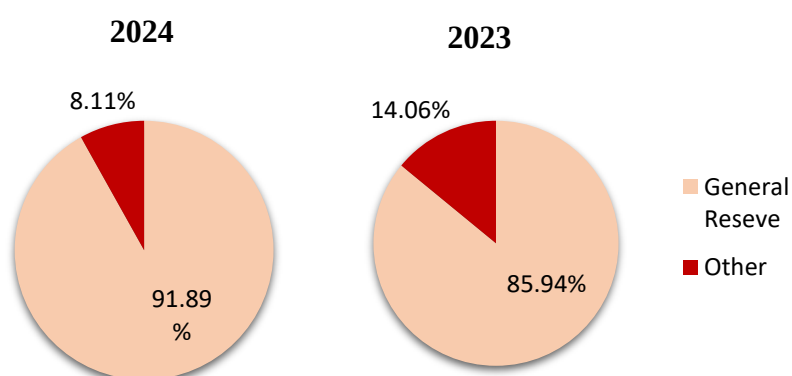
Composition of Property, Plant & Equipment



9.1.5 Equity

The equity of University decreased to Rs. 1,687.95 Mn as of 31 December 2024 from Rs. 1,869.60 Mn as of 31 December 2023. The total equity of Rs.1687.95 mainly composed of Rs.1551.06 Mn in general reserve which represents 92% of total capital.

Composition of Equity



9.1.6 Cash Flow Position

Cash and cash equivalents of the University decreased to Rs. 41.97 Mn as of 31 December 2024 from Rs. 154.72 Mn as of 31 of December 2023.

10 - Year Financial Summary

(Rs. Mn)

Year	2024	2023	2022 (Restated)	2021	2020	2019	2018	2017	2016	2015
------	------	------	--------------------	------	------	------	------	------	------	------

Statement of Financial performance

Income-Treasury Grant	638	467	418	436	426	393	319	256	229	197
Other Income	28	34	22	9	12	11	9	15	8	5
Expenses	660	594	537	492	484	493	383	320	289	238
Deficit/Surplus	6	(93)	(97)	(47)	(46)	(89)	(55)	(49)	(52)	(36)

Statement of Balance Sheet

Total Assets	2,540	2,556	2,422	2,358	2,310	2,159	2,037	1,685	1,511	1,422
Equity	1,688	1,870	1,801	1,495	1,511	1,458	1,659	1,546	1,415	1,281
Total Liabilities	852	686	621	863	799	701	378	139	96	141

Major Components

Salary & Related Ex.	376	321	308	283	290	286	195	149	132	113
Depreciation	145	141	129	120	115	116	104	84	78	61
PPE	1465	1599	1679	1723	1655	1645	1734	1314	1207	944

Treasury grant

Recurrent	491	423	395	341	347	320	260	205	176	161
Capital	21	170	23	136	183	184	195	190	207	275

Per Student Cost

Recurrent	1.08	1.01	0.87	0.75	0.78	0.89	0.76	0.65	0.59	0.51
Capital	0.31	0.10	0.05	0.29	0.48	0.48	0.60	0.97	0.63	0.92
Total cost	1.39	1.11	0.92	1.04	1.25	1.37	1.36	1.62	1.22	1.43

9.2 Details of Recurrent Expenditure

Rs(M)			
	Heading	2023	2024
1	Personal Emoluments	320.68	376.39
2	Travelling expenses (Local/ Foreign)	6.26	7.75
3	Supplies	14.90	15.89
4	Maintenance	11.46	12.85
5	Contracted Services	62.73	66.06
6	other	27.93	26.71
Total		443.96	505.71

9.3 Details of Capital Expenditure

Rs(M)			
	Heading	2023	2024
1	Furniture and purchase of office equipment's	8.4	2.52
2	Purchase of machinery	5.58	1.46
3	Buildings and construction	24.9	132.84
4	Other(Building and restoration)	-	2.46
5	Purchase of books	0.6	0.7
6	Lands and land development	0.7	0.248
7	Skill development	0.04	-
8	Expenditure for research workshops	3.88	6.27
Total		44.10	146.5

9.4 Details of Projects (Local/ Foreign funded)

Rs(M)			
	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
total			2,200

9.5 Details of Project Expenditure (Local and Foreign Funded)

RS(M)						
	project	Total cost estimate	Expend iture 2023	Expend iture 2024	accumulated cost as at 31.12.2024	Physical progress
1	Establishment of Bhiksu University of Sri Lanka in the new premises-project 1 and 11	2,200	34.51	139.79	2,246.77	83.43 %

9.6 Details of Infrastructure Facilities

9.6.1 Details of Infrastructure Facilities - Capital Works Projects

Rs(M)						
	Projects	Date of completion of work	Total cost estimate	2024 Cost	Accumulated cost as at 31.12.2024	Physical progress
1	Multi-Purpose Building	2024.12.31 (Extended)	486	122.336	320.553	50.30%
2	Foreign students hostel (25 rooms)	2020.01.13	104	1.229	82.595	100%
3	Vice Chancellor's Lodge, Dean's Quarters, Heads Quarters, Administrative Officer's Quarters, Quarters of non-academic staff	2021.03.08	255	2.696	183.419	100%
Total			845	126.261	586.567	

9.6.2 Details of Infrastructure Facilities – Rehabilitation Projects

Rs(M)			
	Heading	2023 Cost Rs	2024 Cost Rs
1	Rehabilitation projects	9,371,611.86	13,268,300.68
2	Consultancy Services fees	-	-
3	Release of retention money	33,507.73	261,910.59
4	Payments for technical Evaluation Committee	5,000.00	6,000.00

9.7 Financial Progress (Expenditure)

RS(M)						
	Heading	2023		2024		
		Receipts	Expenditure	Receipts	Expenditure	Excess
1	Non project Rehabilitation	423,140,000	443,957,829	491,410,000	505,711,057	(14,301,057)
2	Non project capital work	23,577,188	23,577,188	13,658,018	13,658,018	-
3	Project-local funds	20,522,014	20,522,014	132,882,745	132,882,745	-

9.8 Analysis of Monetary Performance- 2024

Rs(M)			
	Heading	2023	2024
1	Per capita expenditure(student) – as per recurrent expenditure	1,013,602	1,075,980
2	Per capita expenditure(student)- as per capital expenditure	100,683	311,789
Total		1,114,285	1,387,769

10. 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.

9. Organizing a programme on the occasion of World Mental Health Day with the aim of nurturing the mental well-being of students
10. Implementing social welfare programmes (CSR) (Implementing Shramadana / Dansal)
11. Donating books to the difficult/underprivileged Pirivenas/ School Libraries in the area
12. Raising awareness regarding the prevention of social diseases
13. Implementing programmes for the development of knowledge, attitude and skills for the staff of Pirivenas /Schools/ Public Libraries in the area
14. Conducting a drug prevention programme
15. Conducting scholarly lectures that help in creating positive emotions
16. Turning the garden in front of the library into a Green Reading Zone



Arrival of Most Ven. Prof. Hui Kong to the BUSL

Financial Statement 2024



Statutory Report for the Annual Finance Statement of the Bhiksu University of Sri Lanka for the Year 2024

1. It is hereby forwarded the Account Report of the Bhiksu University of Sri Lanka for the year 2024 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 finance statements.

3. Following are extracted from the Financial Statements of the Bhiksu University of Sri Lanka for the year 2024.

I. A sum of Rs. 512,035,965/= has been received from the Government as recurrent and capital grants.

Recurrent	Rs.491,410,000
Capital Asset Rehabilitation	<u>Rs. 20,625,965</u>
	<u>Rs.512,035,965</u>

II. The total operational expenditure for the year is Rs. 659.9 Mn. This is basically for personal emolument and the amount is Rs. 376.4 Mn.

III. There exists a profit of operation of the current year. That is reported as Rs. 6.0 Mn.

IV. The net value of property, plant and equipment is Rs. 1,465.15Mn as at the reporting date. The details of movement of them have been shown in Note: 2 of the Finance Statement.

V. The work in progress for the reporting date is Rs. 283.62Mn. This balance is initially for the Multi- Purpose Building which is being constructed.

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. 6.1 M as at the reporting date. The details of it is indicated in the Note 12.1 of the Finance Statement.

4. Employee Trust 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 Finance Statements. The balance of the University Employee Trust Fund is Rs. 570.04M 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. 62.04M 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. Senior Professor Kanattegoda Saddharatana Anunayaka Thera
Vice Chancellor

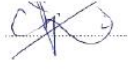
Statement of Financial Position

as At 31st of December	Folio No.	Notes	2024(Rs)	2023 (Rs)
Assets				
Non- current Assets				
Property Plants and Equipments	13	2	1,465,150,857	1,599,183,012
Intangible Assets	14	3	892,383	173,583
Work in progress	15	4	283,618,626	188,330,649
Investments	15	5	32,418,748	30,230,658
Receivable Balances	16-17	8	11,200,150	10,708,631
Investments Accounts of Employee Trust Fund	45-52	37	570,041,423	479,585,436
			2,363,322,187	2,308,211,969
Current Assets				
Stocks	16	6	6,692,014	7,586,890
Advance and Savings	16	7	75,321,938	35,769,546
Receivable Balances	16-17	8	13,709,950	15,703,355
Payment in advance	17	9	852,572	725,643
Short Term Investment	15	5.1	70,241,308	54,829,392
Bank Money	17-18	10	10,316,957	133,035,350
			177,134,739	247,650,176
Total Assets			2,540,456,926	2,555,862,145
Capital and Liabilities				
Reserves				
Capital reserves	6	-	1,525,341	1,525,341
Assets Revaluation Reserve	6	-	122,608,405	122,518,828
General Reserve	6	-	1,551,055,018	1,606,793,963
Reserves of villating agreements by lectures	18	11	12,757,509	12,850,394
Non-Capitalized Capital Aids			-	125,914,798
			1,687,946,273	1,869,603,324
Non Current Liabilities				
Employee Trust Fund	45-52	37	570,041,423	479,585,436
Donation and Other Funds	19-20	12	70,322,392	45,291,163
Gratuity Reserves	20	13	149,866,234	94,591,669
			790,230,049	619,468,268
Current Liabilities				
Sundry Creditors	21	14	6,540,647	2,466,604
Work in Progress External/Internal Courses	21-29	15	20,925,724	30,445,309
Retainment and Security Deposits	30	16	22,479,743	21,387,184
Accrued Expenses	31	17	12,334,490	12,491,456
			62,280,604	66,790,553
Total Capital and Liabilities			2,540,456,926	2,555,862,145

These Financial Statements have been prepared and presented as per the Accounting Standards issued by the Chartered Institute of Sri Lanka. Accounting Policies and Notes in Page No 7 to 52 are part of this Financial Statement.


G.R. Thushan Anuruddha
 Bursar

Responsibility of Preparation and present of this Financial statement is on University Council. This Financial Statements are approved and signed by us, the Council.

 G.K.C.S. Godakanda Registrar (Attending to Duties) 26/02/2025	 Ven. Senior Professor Kanattegoda Saddharatana Anunayaka Thera Vice Chancellor	 Ven. Dr. Galwewe Wimalakanthi Council Member	 Ven. Anamaduwe Sri Dhammadassi Anunayaka Thera Council Member
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Statement of Financial Performance

As at 31st of December	Page No.	Notes	2024 (Rs)	2023 (Rs)
<u>Treasury Provisions</u>				
Recurrent Provisions			491,410,000	423,140,000
Treasury Provisions- Rehabilitation			2,460,744	7,827,924
Treasury Provisions- Capacity Building			-	40,000
Treasury Provisions- Research and Developments			6,271,678	3,877,794
Treasury Provisions- Capitals			137,808,341	32,353,484
			637,950,763	467,239,202
<u>Other income</u>				
Interest form Investments	31	18	12,825,748	12,602,246
Interest form Loans			649,345	623,181
Rent from Properties			5,461,936	3,894,654
Sundry Income			2,639,664	7,711,903
Student Registration (Internal)			730,350	861,742
Exam fee income-Internal & External			178,119	209,200
Income fromselling of Magazine Publications			11,612	21,030
Income from Special Funds/ Donations			2,250,000	3,509,573
Income from Convocations			17,609	2,919,500
Income from Fines			683,531	41,405
Income form Stationery			-	1,212
Income from Transportation			1,032,051	1,162,085
Income from conferences			1,521,846	-
			28,001,811	33,557,731
Total Operating Income			665,952,574	500,796,933
<u>Operating Expenditure</u>				
Personel Emoluments & Pension benefits	31	19	376,395,783	320,676,533
Traveing Expenses	32	20	7,751,027	6,264,653
Supplies	32	21	15,886,427	14,898,988
Maintenance Activities	32	22	12,848,929	11,458,059
Contractual Services	32	23	66,058,692	62,725,718
Expenditure of Training and Development	32	24	1,631,155	879,856
Bursaries	32	25	17,739,300	16,036,150
Sundry Recurrent Expenditure	32	26	7,399,744	11,017,872
Stock clearance/Reserves for Stock			93,582	-
Loss from the Donations/ of Assets			156,280	1,148,972
Recurrent Nature expenses			2,460,744	252,000
Skill develoment under the rehabilitation provisions			-	40,000
Research and Development			6,271,678	5,077,794
Fixed Assets Depreciation/Intangible Assets				
Depreciation	33	27	145,214,653	140,913,191
Revalaution Loss of Properties, Plants, and Equipment			-	2,387,081
Total Operational Expenditure			659,907,994	593,776,867
Deficit			6,044,580	(92,979,934)
<u>Other Comprehensive Income</u>				
Revaluation Profit of Properties, Plants, and Equipment			-	23,652,399
Profit(loss) Calculated upon Gratiuity			(49,979,149)	13,723,491
			(49,979,149)	37,375,890

Cash Flow Statement

For the year ended 31 December	2024 (Rs)	2023 (Rs)
Money received from operational activities		
Difficity generated form operational activities	6,044,580	(92,979,934)
Non Financial Transactions		
Depreciation	1,452,143,653	140,913,191
Gratuity	18,785,440	18,065,105
Interest Income	(12,825,748)	(12,602,246)
Profit incurred on disposal of assets	156,280	1,148,972
Loss incurred on disposal of assets	-	2,387,081
Write off stock	(93,582)	-
Donations	(2,376,929)	(3,520,237)
Treasury grants(Capital)	(8,732,422)	(11,745,718)
Surplus/Deficit before adjusting working Capital Changes	146,299,201	41,666,214
Changes in working Capital		
Increased/ decreased Stock	988,458	(703,687)
Increased/ decreased Balance recievables	1,270,782	(3,008,998)
Increased/ decreased Payment in advance	(126,929)	140,223
Increased/ decreased Advance and savings	(77,552,392)	6,577,542
Increased/ decreased Sundry Creditors	6,776,382	(647,484)
Increased/ decreased Accured expenses	1,997,605	2,982,281
Increased/ decreased retention money and security	(473,701)	(4,320,503)
Incompleted External Courses	(9,519,585)	2,497,324
Payment of Gratuity	(13,490,025)	(8,768,203)
Net cash flow received form operating activities	(90,129,405)	(5,251,505)
Cash flow derived from Investment activities		
Purchase of fixed Assets	(4,925,996)	(11,375,191)
Purchase of intangible Assets	(784,000)	(145,000)
Selling of Fixed Assets	79,797	14,750
New Investments	(2,682,678)	(10,410,657)
Interest Income	13,407,327	13,407,327
Capital interest converted to capital	(8,621,192)	(15,974,428)
Withdrawal of Fixed Deposits	3,670,773	21,925,979
Work in progress	(189,691,678)	(70,942,491)
Net cash flow received from Investment activities	(189,547,647)	(73,499,711)
Cash flow derived from Financial activities		
Government Grants (Capital)	20,625,965	170,014,000
Other Financial Grants	-	-
Net cash flow derived from financial activities	20,625,965	170,014,000
Cash and cash Equivalents	112,751,886	132,928,998
Total of cash and cash equivalent at the beginning of the year	154,721,710	21,792,712
The value of cash and cash equivalent at the ending of the year	41,969,824	154,721,710
Total of cash and cash equivalent at the beginning of the year		
Cash in the Bank (10)	10,316,957	133,035,350
Fixed deposits less than three months(5.1)	31,653,268	21,686,350
	41,970,225	154,721,700

Appropriation Financial Statement for the year ended 31 December 2024

Description	2024 (Rs)	2023 (Rs)
Balance as at 01.01.2024	1,606,793,963	1,689,622,091
Adjustment to last year	-	-
Other Adjustments in the Year	(61,783,525)	10,151,806
Surplus / Deficit in the Year	6,044,580	(92,979,934)
Balance as at 31.12.2024	1,551,055,018	1,606,793,963

Statement of Changes in Equity

The Year ended in 31st of December	Capital Reserve	Revaluation of Asset Reserve	General Reserve	spent Capital Fund	Unspent Capital Fund	Reserve of lectures violated the agreements	Total Equity
Balance as at 31.12.2022	1,525,341	98,866,429	1,689,622,091	-	-	11,168,909	1,801,182,770
Adjustment of interest income to loan/donation fund	-	-	(11,546,534)	-	-	1,681,485	(9,865,049)
Treasury Grants (Capital)	-	-	-	44,099,202	125,914,798	-	170,014,000
Other	-	-	7,974,849	423,140,000	-	-	431,114,849
Other Comprehensive Income	-	23,652,399	13,723,491	-	-	-	37,375,890
Deficit of the year	-	-	(92,979,934)	(467,239,202)	-	-	(560,219,136)
Balance as at 31.12.2023	1,525,341	122,518,828	1,606,793,963	-	125,914,798	12,850,394	1,869,603,324
Adjustment of interest income to loan/donation fund	-	-	(3,619,763)	-	-	1,337,945	(2,281,818)
Treasury Grants (Capital)	-	-	-	20,625,965	-	-	20,625,965
Interest Income earned	-	-	-	2,914,427	-	-	2,914,427
Rehabilitation Expenditure	-	-	-	-	(2,460,744)	-	(2,460,744)
Expenses of Research and Development	-	-	-	-	(6,271,678)	-	(6,271,678)
Capital Income	-	-	-	(23,540,392)	(117,182,376)	-	(140,722,768)
Other	-	-	(8,184,613)	-	-	(1,430,830)	(9,615,443)
Other Comprehensive Income	-	89,577	(49,979,149)	-	-	-	(49,889,572)
Surplus of the year	-	-	6,044,580	-	-	-	6,044,580
Balance as at 31.12.2024	1,525,341	122,608,405	1,551,055,018	-	-	12,757,509	1,687,946,273

Notes Relevant to Financial Statements

1. Information of Incorporation

1.1.1. 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 Monetary 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 31st of December 2024

1.2.4. Basis of preparation

Financial statements were prepared on accrual basis according to the Sri Lanka Public Sector Accounting Standard 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 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

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

1.2.6.3 Rounding Off

When it is not said in other ways, the value of financial statements has 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 Perpetual Succession

Financial statements of the Bhiksu University of Sri Lanka continues to be prepared on the basis of perpetual succession.

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

- Depreciation of property, plants and equipment
- Allocation for intangible liabilities
- Reservations 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 be measured 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 of 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 forwarded 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 rated 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	20%	Computer Hardware	20%
Drainage System	10%	Land Development	10%

1.3.2 Intangible Assets

Acquired computer software and virtual library facilities (British Council Digital Library Wall) , KOHA Software in the library and E- Repository system .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 depreciation is calculated on the straight line method and accounted for over the effective durability (lifetime).

Costs associated with maintenance shall be recognized as an overhead expense.

1.3.3 Word in Progress – Capital

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

1.3.4 Stock

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

1.3.5 Investments

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

1.3.6 Gratuity Reserves

Gratuity reserves are made for the payment of a year of a service period for the university staff. 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 Employment Provident Fund

Employment 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 Employee Provident Fund. Carrying Baance of investment Employment 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. A members monthly contribute 10% (cost of living allowance or monthly setting off allowance) out of basic salary and approved other allowance and 15% by the Bhiksu University of Sri Lanka to the fund.

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

1.3.8 Employee Trust Fund

3% out of basic salary and approved allowances (cost of living and academic allowance or setting 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, circular of University Grant Commission of Sri Lanka and other legal requirements.

- Mohopadhyaya Fund
- University Development Fund
- Research Fund
- Gift Fund
- Reserves of the lectures who breached Agreement

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 incidents after Balance Sheet and Contingent Liabilities

All quantitative incidents subsequent to the date of reporting are considered in preparation of financial statement. Allocations 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 Provisions

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 in 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 and Equipments

		Cost/Revaluation Value					Cumulative Depreciation				Net Value 2024	Net Value 2023
		Balance as at 2024.01.01	Purchase of the year	transfers	Impairment loss	Balance as at 01.01.2024	Cumulative Depreciation as at 01.01.2024	Depreciation of removing assets	Depreciation of the Year	Cumulative Depreciation as at 31.12.2024		
1	lands	123,882,819	-	-	-	123,882,819	-	-	-	-	123,882,819	123,882,819
2	Buildings	1,935,670,688	3,287,722	-	-	1,938,958,410	659,145,965	-	97,460,676	756,606,641	1,182,351,769	1,276,524,722
3	Office equipments	9,152,534	1,022,182	-	-	10,174,716	-	-	1,867,208	1,867,208	8,307,508	9,152,534
4	Teaching equipments	4,634,506	265,700	-	-	4,892,206	-	-	934,158	934,158	3,958,048	4,634,506
5	Library books	21,735,841	702,321	-	-	22,352,072	4,229,779	(17,218)	4,360,141	8,572,702	13,779,370	17,506,062
6	Furniture	80,592,741	1,613,693	-	-	82,158,646	53,130,398	(43,782)	7,921,213	61,007,829	21,150,817	27,462,343
7	Internal Communication systems	2,199,999	20,960	-	-	2,220,959	-	-	441,363	441,363	1,779,596	2,199,999
8	Machinery	42,552,940	2,210,193	203,600	-	44,966,733	15,041,009	-	4,373,531	19,414,540	25,552,193	27,511,931
9	Motor Vehicles	66,889,000	-	-	-	66,889,000	13,377,800	-	13,377,800	26,755,600	40,133,400	53,511,200
10	New Water Supply Systems	18,388,242	-	-	-	18,388,242	16,196,573	-	1,835,646	18,032,219	356,023	2,191,669
11	Equipments	11,302,299	683,853	-	-	11,830,952	-	-	2,262,925	2,262,925	9,568,027	11,302,299
12	Computer Software	7,267,715	924,600	89,577	-	8,281,892	-	-	1,519,270	1,519,270	6,762,622	7,267,715
13	Security Electricity Lamp system	23,044,571	-	-	-	23,044,571	14,442,278	-	2,304,457	16,746,735	6,297,836	8,602,293
14	Name Boards	2,828,226	-	-	-	2,828,226	1,734,810	-	280,659	2,015,469	812,757	1,093,416
15	Internal Roadsystem	51,722,043	-	-	-	51,722,043	33,843,707	-	5,165,242	39,008,949	12,713,094	17,878,336
16	Internal Drainage system	9,759,961	-	-	-	9,759,961	1,951,992	-	975,996	2,927,988	6,831,973	7,807,969
17	Land Development	664,270	328,974	-	-	993,244	11,071	-	69,168	80,239	913,005	653,199
		2,412,288,395	11,060,198	293,177	(297,078)	2,423,344,692	813,105,382	(61,000)	145,149,453	958,193,835	1,465,150,857	1,599,183,012

3. Intangible Assets

	Cost/Revaluation Value			Cumulative Depreciation			Net Value as at 31.12.2023 (Rs)
	Balance as at 01.01.2024 (Rs)	Purchase of the Year (Rs)	Balance as at 31.12.2024 (Rs)	Cumulative Depreciation as at 01.01.2024 (Rs)	Depreciation 2024 (Rs)	Cumulative Depreciation as at 31.12.2024 (Rs)	
1 Computer Software	50,333	-	50,333	-	10,067	10,067	50,333
2 Virtual Library Facilities	145,000	-	145,000	21,750	29,000	50,750	123,250
3 KOHA	-	393,000	393,000	-	13,100	13,100	-
4 E-Repository	-	391,000	391,000	-	13,033	13,033	-
	195,333	784,000	979,333	21,750	65,200	86,950	173,583

4. **Wroks in Progress**

	2024 Rs	2023 Rs
Development of Circuit Bunglow	2,524,293	-
Building of Multi Purpose building	274,177,606	183,568,299
Computer software system	4,000,000	4,000,000
Fencing of new land	2,916,727	-
Library System	-	762,350
	283,618,626	188,330,649

5. **Investments**

	2024			2023		
<u>Fixed deposits/Short term deposits</u>	Non current	Current	Total	Non current	Current	Total
	Rs	Rs	Rs	RS	RS	RS
Research fund	6,831,547	1,089,914	7,921,461	6,243,286	999,275	7,242,561
Mahopadyaya Fund	6,388,269	2,725,626	9,113,895	5,715,642	2,415,140	8,130,782
Donation fund Investments	5,717,288	-	5,717,288	5,324,564	-	5,324,564
funds of External Courses						
,Capacity Building of Academic and Non academic staff,	-	63,962,190	63,962,190	-	49,421,451	49,421,451
Infrastructure Development Fund						
Investments of Hostel Security	2,555,291	980,316	3,535,607	2,276,911	679,920	2,956,831
University Development Fund	-	1,483,262	1,483,262	-	1,313,606	1,313,606
fund of breaching contracts by university lecturers	10,926,353	-	10,926,353	10,670,255	-	10,670,255
	32,418,748	70,241,308	102,660,056	30,230,658	54,829,392	85,060,050

5.1 **Short term investments**

Fixed Deposits-Current

	2024 Rs	2023 Rs
more than 3 months and less than one year	38,588,040	33,143,032
less than three months (recorded in the Cash flow Statement	31,653,268	21,686,360
	70,241,308	54,829,392

5.2 **Changes of the Fixed Deposits**

	2024 Rs	2023 Rs
Balance forward	85,060,050	77,294,069
New deposits	15,119,532	20,432,249
Capitalizing of interest and earnings	10,747,111	12,802,095
withdrawals	(8,266,637)	(25,468,363)
Year end balance	102,660,056	85,060,050

5.3 **Fixed Deposit Investment - According to Banks**

	2024 Rs	2023 Rs
Bank of Ceylon	12,823,462	10,666,085
National Savings Bank	29,939,423	19,642,817
People's Bank	44,364,229	40,824,877
State Mortgage & Investment Bank	15,532,942	13,926,271
	102,660,056	85,060,050

5.4 As the university does not intend to withdraw the fixed deposits though they are matured within one year to the date of 31.12.2024 , and they are renewed automatically , they have shown as the non current as per the paragraph no. 76(d) of Sri Lanka Public Accountimng Standard.

6. Stocks

	2024 RS	2023 Rs
Stationery	4,978,483	4,955,417
Building Materials	136,564	418,968
Electrical Equipment	569,467	1,139,413
water Pipes	534,302	890,878
Sanitary Materials	207,143	182,524
Other	359,947	-
	6,785,906	7,587,200
Deduct:	(93,892)	(310)
	6,692,014	7,586,890

7. Advances and Deposits

	2024 Rs	2023 Rs
Security Deposit for Electricity	970,000	970,000
Deposits for Building Rent - Convocation	-	100,000
Initial Advances for Construction-Multi purpose Building	69,400,638	34,699,546
Advances & Deposits for Transformer	4,951,300	-
	75,321,938	35,769,546

8. Balance Receivable

		2024 Rs	2023 Rs
<u>Non Current Assets</u>			
loans & advances	8.2	11,200,150	10,708,631
		11,200,150	10,708,631
<u>Current Assets</u>			
Sundry Debtors	8.1	3,948,967	3,365,278
Loan and Advances	8.2	4,536,313	4,477,498
Interest Recievable for Fixed Deposit	8.3	3,628,370	5,239,179
Amount Receivable from Mahapola Fund		1,596,300	2,621,400
		13,709,950	15,703,355
Total		24,910,100	26,411,986

8.1 Sundry Creditors

	2024 Rs	2023 Rs'
Recievables from donation accounts	20,600	250,200
Receivables from student monks	694,527	99,378
Ven. Attaragoda piyadamma	638,171	638,171
Sidaththa Constructions	-	462,960
Receivables from Ministry of Buddhasasana	-	627,086
other	1,366,215	1,287,483
Eagle Wings Company	345,000	-
Walachchena Paper Mill	126,600	-
G.W. Rathnayake	421,970	-
V.D.Kithsiri	335,884	-
	3,948,967	3,365,278

8.2 Loans & Advances

	2024			2023		
	<u>Non current</u>	<u>Current</u>	<u>Total</u>	<u>Non current</u>	<u>Current</u>	<u>Total</u>
	<u>Rs</u>	<u>Rs</u>	<u>Rs</u>	<u>Rs</u>	<u>Rs</u>	<u>Rs</u>
Transport Loan	344,567	191,997	536,564	438,380	189,818	628,198
Distress Loan	9,840,966	3,753,847	13,594,813	9,040,951	3,710,045	12,750,996
Computer Loan	385,695	228,650	614,345	509,460	231,271	740,731
Motor Cycle Loan	628,922	361,819	990,741	719,840	346,364	1,066,204
	11,200,150	4,536,313	15,736,463	10,708,631	4,477,498	15,186,129

8.3 Fixed Deposits/ Interest Receivable for Call Deposits

	<u>2024</u>	<u>2023</u>
	<u>Rs</u>	<u>Rs</u>
National Savings Bank -Fixed Deposit	671,366	424,850
Peoples bank - Fixed Deposits/ Call Deposits	1,765,388	2,462,333
State Mortgage and Investment Bank- Fixed Deposits	692,223	1,140,269
Bank of Ceylon- Fixed Deposits	499,393	1,211,727
	3,628,370	5,239,179

9. Payments in Advance

	<u>2024</u>	<u>2023</u>
	<u>Rs</u>	<u>Rs</u>
Membership Fee - Foreign (Commonwealth University)	332,672	329,095
Service charges for Photocopy Machine	216,323	90,674
Service charges for lift	-	70,606
Revenue Licence, Emission Test Fee & Insurance Fee	91,155	105,286
Service charges for Finger Marking Machine	21,105	20,065
Service charges for Internal Telephone System	20,196	16,447
Service charges for Generator	-	70,151
Service Charges for Server hosting	23,908	23,319
Maintenance of Software	147,213	-
	852,572	725,643

10. Cash in the Bank

	<u>2024</u>	<u>2023</u>
	<u>Rs</u>	<u>Rs</u>
Current Accounts	10.1	8,788,094
Saving Accounts	10.2	132,235,191
		1,528,863
		10,316,957
		133,035,350

10.1 Current Accounts

	<u>2024</u>	<u>2023</u>
	<u>Rs</u>	<u>Rs</u>
Recurrent	People's Bank -	8,208,446
	Anuradhapura	5,379,700
Capital	People's Bank -	35,874
	Anuradhapura	125,961,178
External Courses Funds	People's Bank -	543,774
	Anuradhapura	894,313
		8,788,094
		132,235,191

- 10.1.1** In the year 2024, 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 31.12.2024 is as follows.

		2024 Rs	2023 Rs
Recurrent			
Current Account	008-1001-5001-4462	50,000	50,000
Saving Account	008-2001-3001-4462	8,158,446	5,329,700
		8,208,446	5,379,700
Capitalworks			
Current Account	008-1001-3001-4463	-	50,000
Saving Account	008-2003-9001-4463	35,874	125,911,178
		35,874	125,961,178
External Courses			
Current Account	008-1001-7001-4461	50,000	50,000
Saving Account	008-2001-5001-4461	493,774	844,313
		543,774	894,313

- 10.1.1.1** The balance of the revolving current account and savings account consists of funds earned by the university, such as property rental income, transportation income, investment interest income, etc. This amount has been used to pay bills related to the year 2024 in January 2025.

10.2 Saving Accounts

	2024 Rs	2023 Rs
10005-04-06732 National Savings Bank - Anuradhapura Research Fund Investment	2,304	2,243
10005-22-75368 National Savings Bank - Anuradhapura Research Fund Investment	1,771	1,722
10005-04-69971 National Savings Bank - Anuradhapura Hostel Security Investment	2,183	2,124
10005-04-13461 National Savings Bank - Anuradhapura Development Fund Investment	3,313	3,225
10005-04-32369 National Savings Bank - Anuradhapura Gift Fund Investment	54,884	85
008-200390079789 People's Bank - Anuradhapura Gift Fund Investment	157,351	120,804
008-200200079789 People's Bank - Anuradhapura Development Fund Investment	149,150	95,771
10005-05-58591 National Savings Bank - Anuradhapura Mahopadhyaya Fund Investment	1,876	1,824
008-200570079789 People's Bank - Anuradhapura Loan Fund	201,111	92,763
008-200480079789 People's Bank - Anuradhapura Investment of Lecturers who Breached Agreements	909,186	452,340
008-2-002-0-0014463 Peoples Bank Anuradhapura Selling of books and Magazines	39,624	27,258
008-2-001-1-0114938 People's Bank-Saving Accounts-Library	6,110	
	1,528,863	800,159

11.

Reserve of lectures who breached the contracts

	2024 RS	2023 RS
Ven. Polpitiye Gnanaransi	-	696,505
Ven. Pinikahane Maithri	-	531,295
Ven. Nivitigala Sumitta	9,785,925	9,196,444
Ven.W. Indananda	706,189	663,650
Ven. Bopette Somananda	1,343,425	1,262,500
Ven. Attaragoda piyadhamma	500,000	500,000
G.W. Rathnayake	421,970	-
	12,757,509	12,850,394

12. Gifts & other funds

			2024			2023		
			Current	Non current	Total	Current	Non current	Total
			Rs	Rs	Rs	Rs	Rs	Rs
Gift funds	12.1	-		6,113,374	6,113,374	-	5,495,252	5,495,252
Other funds	12.2	-		64,209,018	64,209,018	-	39,795,911	39,795,911
		-		70,322,392	70,322,392	-	45,291,163	45,291,163

12.1 Gift Funds

		2024	2023
		Rs	Rs
Mr. H.G.Hinni Appuhami		299,626	281,314
Mr. D.S. Kalugampitiya		115,354	108,746
Sri Pushpadana Society		125,706	113,004
Ven. Warakawehera Dhammapala		150,437	136,614
Ven. S. Mayoda		1,673,295	1,547,478
Mr. B.V.Laksman		22,463	22,493
Ven. Athinimale Sri Gunarathana Mahihimi Gift		159,513	145,598
Donation Received from Vietnam Mission		90,048	82,903
Prof. Ven. Thumbulle Seelakkhanda		287,113	307,051
Ven. Embalawa Sri Jinarathana		149,007	136,972
Ven. Rekawa Sri Jinarathana		121,912	102,657
Ven. Kinlen		261,743	251,114
Ven. Hukon		1,003,396	919,800
Ven.Dammadassi		265,468	239,400
Ven. Mahakumbukwewa Gnanarathana		130,875	100,000
Ven. Pallegema Siriniwasa		257,985	244,530
Ven. K. Vimalananda		193,481	183,397
Ven. K. Saddharatana		106,849	90,000
Ven.K Ariyagune		200,000	200,000
Ven. Nawagamuwe Dhammaloka		100,000	100,000
Common Gift Fund 21.1.1		194,702	182,181
Ven.V. Vijayasumana		204,401	-
		6,113,374	5,495,252

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.

	2024	2023
	Rs	Rs
Dr. Wimala Wijesuriya	36,919	34,804
Ven.Yatagama Dhammapala	40,582	38,257
Mr. Gunapala Senadira	2	2
Ven. Sangha Raja- Thai	46,058	43,420
Mr.G.S.E.Gamage	1	1
Ven. K.Siriratana	71,140	65,697
	194,702	182,181

12.2 Other Funds	2024 Rs	2023 Rs
Mahopadhyaya Fund	7,858,778	6,873,789
Loan Fund	6,673,290	6,014,961
University Development Fund - External Course	19,081,544	7,695,322
University Development Fund - Glorious Sons (12.2.1)	149,150	95,771
Non academic Staff Development Fund	5,291,139	4,541,289
Academic Staff Development Fund	6,655,781	5,671,741
Course Development Fund	10,188,221	8,563,384
Donation received for Water Filtering System	339,654	339,654
Development Fund of Department of languages	50,000	-
Research Fund	7,921,461	-
	64,209,018	39,795,911

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).

13. Allocations for Gratuity	2024 Rs	2023 Rs
Opening Balance of the Year	94,591,669	99,018,258
Gratuity Payment in the year	(13,490,025)	(8,768,203)
Allocation in ther year	68,764,590	4,341,614
Interest cost	12,496,087	7,711,178
Cost of Existing Services	6,289,353	10,353,927
Payment of Gratuity (Profit/Loss)	49,979,149	(13,723,491)
Final Balance of the year	149,866,234	94,591,669

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.

<u>2024</u>	Academic Staff	Non academic staff
Interest rate	7.53%	7.53%
Salary increase	11.0%	5%
Employee Turnover	5%	6%
Age of retirement	65 Years	60 Years
 <u>2023</u>	 Academic Staff	 Non academic staff
Interest rate	11.64%	11.64%
Salary increase	11.5%	8%
Employee Turnover	4%	7%
Age of retirement	65 years	60 Years

14. Sundry Creditors		2024	2023
		Rs	Rs
Vice Chancellor Fund		1,256,993	1,256,993
Ven. G.Sugunasiri		16,632	16,632
Saththara Holdings		157,582	157,582
Due Salary Increments		1,953,576	-
Cost of living Allowances and relevant Employment Provident Fund for the year 2024		2,728,563	-
Other- Reserves for Circuit bungalow		427,300	150,850
National Science Foundation		-	762,350
Miscellaneous		-	122,197
Miscellaneous		6,540,647	2,466,604

15. External/Internal Courses in Progress		2024	2023
	Note	Rs	Rs
Postgraduate Course	15.1	1,372,000	2,355,469
External Buddhist Studies Diploma Course - 11 Batch	15.1	-3,332	-20,162
External Degree - 6th Batch - Third Year	15.1	-	4,641,451
External Degree - 7th Batch - Second Year	15.1	-	6,790,124
External Degree - 7th Batch - Third Year	15.2	5,841,539	7,377,670
Tamil Diploma - Ministry of Buddha Sasana 2 Batch	15.2	-	329,240
Tamil Diploma -External -3 Batch	15.2	-	547,517
Certificate Course in Tamil- 3 batch	15.2	-	-8,232
External Degree - 8th Batch	15.3	3,049,329	3,282,321
External - Information Technology Course -12 batch	15.3	-	45,219
External Astrology Course	15.3	-	484,314
External -Certificate Course in Information Technology -13 batch	15.3	-	161,946
External Astrology Course -3rd Batch	15.4	-	140,444
External-Certificate Course in Tamil -3rd batch	15.4	-	-22,807
External-Diploma Course in Tamil -3rd batch	15.4	-	298,250
Diploma in Japanese- Ministry of Buddha Sasana 2 Batch	15.4	615,101	408,501
Diploma in Tamil -Ministry of Buddhasasana-2nd Batch	15.5	968,793	692,148
Course in Information Technology -Ministry of Buddhasasana	15.5	927,410	686,860
Information Technology course -Ministry of Buddhasasana	15.5	-	509,301
External English Diploma Course 16th batch	15.5	-	159,012
Japanese Course- Ministry of Buddhasasana	15.6	273,377	155,175
English Diploma -Ministry of Buddhasasana 2nd Batch	15.6	730,706	536,803
English Diploma course - External-16th Batch	15.6	-	68,035
Diploma in Astrology	15.6	1,251,097	265,500
Certificate course in Information Technology -14th Batch	15.7	3,870	-
English Diploma course - External-17th Batch	15.7	318,849	-
Certificate in Japanese 1st batch	15.7	22,180	-
Diploma in Tamil -External -4th Batch	15.7	1,011,500	-
External Degree Programme-9th Batch	15.8	1,204,996	-
External Degree Programme-8th Batch	15.8	3,331,809	-
External Astrology Course(Certificate) -5th Batch	15.8	6,500	-
Japanese Course- Ministry of Buddhasasana	15.8	-	561,211
		20,925,724	30,445,309

15.1

	Postgraduate Degree Programs 601008" 601009" 600184" 600185" 600157" 600172" 622802		Diploma in Buddhist Studies Program (External) 11th Batch 600194		External Degree Programs-6th Batch (Third Year) 601006		External Degree Programs-6th Batch (Second Year) 601007	
	2024	2023	2024	2023	2024	2023	2024	2023
Revenue	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Direct Expenditure								
Advertisement fee	5,972,929	5,342,090	54,000	32,000	8,465,157	8,437,157	11,796,569	11,796,569
Lecture fee	89,959	89,959	30,902	30,902	-	-	-	-
Postal Charges	267,960	209,540	15,500	15,500	870,100	853,700	1,429,162	1,142,800
Examination Fee	80,086	71,196	10,930	5,760	5,611	5,611	6,580	6,580
Course Development Fund	332,086	174,765	-	-	671,035	671,035	847,095	847,095
Non Academic Staff Development Fund	131,090	121,797	-	-	574,919	574,919	776,862	776,862
Academic Staff Development Fund	87,393	81,198	-	-	383,279	383,279	517,908	517,908
Allowance for Academic Staff	72,828	67,665	-	-	319,400	319,400	431,590	431,590
Entertainment Allowance	126,361	126,361	-	-	187,543	187,543	73,180	73,180
	184,316	184,316	-	-	-	-	-	-
Total Direct Expenditure	1,372,079	1,126,797	57,332	52,162	3,011,887	2,995,487	4,082,377	3,796,015
Indirect Expenditure								
Payment of Staff Allowance	648,862	648,862	-	-	692,878	692,878	991,479	991,479
Mahopadaya Fund	37,500	37,500	-	-	21,468	21,468	43,790	43,790
University Development Fund	540,423	500,423	-	-	85,873	85,873	175,161	175,161
Total Indirect Expenditure	1,226,785	1,186,785	-	-	800,219	800,219	1,210,430	1,210,430
Total Expenditure	2,598,864	2,313,582	57,332	52,162	3,812,106	3,795,706	5,292,807	5,006,445
Balance	3,374,065	3,028,508	-	-	4,653,051	4,641,451	6,503,762	6,790,124
Transferred - University Development Fund / External Degree	(2,002,065)	(673,039)	-	-	(4,653,051)	-	(6,503,762)	-
Balance	1,372,000	2,355,469	-	20,162	-	4,641,451	-	6,790,124

	External Degree program 7th Batch Third Year 601010		Diploma in Tamil(Ministry of Buddhasasana)600180		Diploma in Tamil-External - 2nd Batch 621001		Certificate Course in Tamil- External-621200	
	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs
Revenue	10,694,914	7,622,670			985,500	955,500	29,000	29,000
Direct Expenditure								
Advertisement Fee	-	-	-	-	34,132	34,132	34,132	34,132
Lecture Fee	1,707,415	175,000	298,500	298,500	468,658	154,434	-	-
Postal Charges	1,870	-	5,000	5,000	1,370	1,150	3,100	3,100
Examination Fee	946,439	-	92,364	92,364	-	-	-	-
Purchasing of books	589,354	-	14,400	14,400	65,925	65,925	-	-
Course Development Fund	392,903	-	9,600	9,600	43,949	43,949	-	-
Non Academic Staff Development Fund	327,419	-	8,000	8,000	36,624	36,624	-	-
Academic Staff Development Fund	70,000	70,000	-	-	-	-	-	-
Total Direct Expenditure	4,035,400	245,000	427,864	427,864	650,658	336,214	37,232	37,232
Indirect Expenditure								
Payment of Academic Staff Allowances	457,900	-	9,871	9,871	70,465	26,734	-	-
Mahopaddyaya Fund	51,439	-	-	-	6,434	6,434	-	-
University Development Fund	308,636	-	113,000	113,000	38,601	38,601	-	-
Total Indirect Expenditure	817,975	-	122,871	122,871	115,500	71,769	-	-
Total Expenditure	4,853,375	245,000	550,735	550,735	766,158	407,983	37,232	37,232
Balance	5,841,539	7,377,670	329,240	329,240	219,342	547,517	(8,232)	(8,232)
Transferred to the University Development Fund/Creditors	-	-	(329,240)	-	(219,342)	-	8,232	-
Balance	5,841,539	7,377,670	-	329,240	-	547,517	-	8,232

15.2

	External Degree program 8th Batch 600188		Information Technology Course _External-12th Batch- 600189		Astrology Program _External- 621401 600164		Certificate in Information Technology- 13th Batch 621300	
	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs
Revenue								
Direct Expenditure								
Advertisement Fee	118,276	118,276	20,851	20,851	-	-	34,132	34,132
Lecture Fee	232,342	-	91,100	91,100	328,234	40,186	213,303	154,040
Postal Charges	403,670	403,020	11,180	11,180	-	-	32,930	1,290
Examination Fee	164,920	164,920	89,742	89,742	3,600	-	-	-
Purchasing of books	-	-	-	-	-	-	-	-
Course Development Fund	-	-	35,717	35,717	21,971	-	24,214	24,214
Non Academic Staff Development Fund	-	-	23,811	23,811	14,648	-	16,142	16,142
Academic Staff Development Fund	-	-	19,843	19,843	12,206	-	13,452	13,452
Allowances for Study Board	295,896	295,896	2,100	2,100	17,000	17,000	-	-
Total Direct Expenditure	1,215,104	982,112	294,344	294,344	397,659	57,186	334,173	243,270
Indirect Expenditure								
Payment of Academic Staff Allowances	31,899	31,899	54,560	54,560	-	-	32,516	32,516
Mahopaddyaya Fund	-	-	3,449	3,449	9,064	-	5,353	5,353
University Development fund	2,068	2,068	94,428	94,428	54,383	-	32,115	32,115
Total Indirect Expenditure	33,967	33,967	152,437	152,437	63,447	-	69,984	69,984
Total Expenditure	1,249,071	1,016,079	446,781	446,781	461,106	57,186	404,157	313,254
Balance	3,049,329	3,282,321	45,219	45,219	81,394	484,314	71,044	161,946
Transferred to the University Development Fund	-	-	(45,219)	-	(81,394)	-	(71,044)	-
Balance	3,049,329	3,282,321	-	45,219	-	484,314	-	161,946

15.3

15.4		Astrology Course - External-3rd batch- 600195		Certificate Course in Tamil 600196' 621201		Diploma in Tamil 600197		Japanese Course-2nd Batch(Ministry of Buddhasasana) 600198	
		2024 රු.	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs
	Revenue	646,800	646,800	-	3,000	8,500	1,267,500	1,156,518	876,568
	Direct Expenditure								
	Advertisement Fee	30,902	30,902	30,902	30,902	39,889	39,889	-	-
	Lecturer Fee	185,879	185,879	110	-	219,500	219,500	462,750	389,400
	Postal Chargers	6,433	6,433	405	405	4,240	4,240	-	-
	Examination Fee	48,375	48,375	-	-	243,243	210,833	-	-
	Course Development Fund	43,133	43,133	-	-	93,454	93,454	22,242	22,242
	Non Academic Staff Development Fund	28,755	28,755	-	-	62,303	62,303	14,828	14,828
	Academic Staff Development Fund	23,963	23,963	-	-	51,918	51,918	12,356	12,356
	Allowances for Study Board	-	-	-	-	30,000	30,000	-	-
	Total Direct Expenditure	367,439	367,439	31,417	31,307	744,547	712,137	512,176	438,826
	Indirect Expenditure								
	Payment of Academic Staff Allowances	103,071	103,071	-	-	196,488	196,488	8,059	8,059
	Mahopaddya Fund	6,889	6,889	-	-	12,125	12,125	-	-
	University Development fund	28,957	28,957	-	-	48,500	48,500	21,182	21,182
	Total Direct Expenditure	138,917	138,917	-	-	257,113	257,113	29,241	29,241
	Total Expenditure	506,356	506,356	31,417	31,307	1,001,660	969,250	541,417	468,067
	Balance	140,444	140,444	34,416	(22,807)	265,841	298,250	615,101	408,501
	Trnaferred to the University Development Fund	(140,444)	-	34,416	-	(265,841)	-	-	-
	Balance	-	140,444	-	22,807	-	298,250	615,101	408,501

	Diploma in Tamil 2nd Batch - Ministry of Buddhasasana 601001		Chinese Course -2nd Batch- Ministry of Buddhasasana 601002		Information Technology- Ministry of Buddhasasana 601003		Diploma in English-16th Batch 601004	
	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs
Revenue	1,349,024	1,069,074	1,051,710	771,760	599,801	599,801	936,500	936,500
Direct Expenditure								
Advertisement Fee	-	-	-	-	-	-	66,992	66,992
Lecturer Fee	321,305	318,000	52,200	36,900	4,500	4,500	360,521	302,300
Postal Chargers	-	-	-	-	-	-	2,355	2,135
Examination Fee	-	-	24,100	-	-	-	113,583	109,383
Course Development Fund	10,185	10,185	10,800	10,800	19,350	19,350	74,817	74,817
Non Academic Staff Development Fund	6,791	6,791	7,200	7,200	12,900	12,900	49,878	49,878
Academic Staff Development Fund	5,659	5,659	6,000	6,000	10,750	10,750	41,565	41,565
Allowances for Study Board	-	-	-	-	-	-	6,000	6,000
Total Direct Expenditure	343,940	340,635	100,300	60,900	47,500	47,500	715,711	653,070
Indirect Expenditure								
Payment of Academic Staff Allowances	26,590	26,590	-	-	-	-	94,994	94,994
Mahopaddya Fund	-	-	-	-	-	-	5,885	5,885
University Development fund	9,701	9,701	24,000	24,000	43,000	43,000	23,539	23,539
Total Direct Expenditure	36,291	36,291	24,000	24,000	43,000	43,000	124,418	124,418
total expenditure	380,231	376,926	124,300	84,900	90,500	90,500	840,129	777,488
Balance	968,793	692,148	927,410	686,860	509,301	509,301	96,371	159,012
Trnaferred to the University Development Fund	-	-	-	-	(509,301)	-	(96,371)	-
Balance	968,793	692,148	927,410	686,860	-	509,301	-	159,012

15.5

15.6

	Japanese Course -Ministry of Buddhasasana- 600193		Diploma in English-2nd Batch-Ministry of Buddhasasana- 600199		Certificate Course in English- 16th Batch-External- 601005		Diploma in Astrology- External-621501	
	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs
Revenue	1,163,541	880,492	1,127,978	848,028	514,000	514,000	2,217,875	265,500
Direct Expenditure								
Advertisement Fee	-	-	-	-	66,992	66,992	-	-
Lecturer Fee	559,737	409,400	315,547	229,500	274,115	227,665	292,224	-
Postal Chargers	6,000	6,000	-	-	4,420	1,420	5,500	-
Examination Fee	14,510	-	-	-	14,960	14,960	-	-
Course Development Fund	22,242	22,242	7,160	7,160	40,776	40,776	125,070	-
Non Academic Staff Development Fund	14,828	14,828	4,773	4,773	27,185	27,185	83,380	-
Academic Staff Development Fund	12,356	12,356	3,978	3,978	22,653	22,653	69,482	-
Allowances for Study Board	-	-	-	-	-	-	-	-
Total Direct Expenditure	629,673	464,826	331,458	245,411	451,101	401,651	575,655	-
Indirect Expenditure								
Payment of Academic Staff Allowances	103,389	103,389	58,995	58,995	11,239	11,239	90,959	-
Mahopaddya Fund	-	-	-	-	4,725	4,725	50,027	-
University Development fund	157,102	157,102	6,819	6,819	28,350	28,350	250,137	-
Total Indirect Expenditure	260,491	260,491	65,814	65,814	44,314	44,314	391,123	-
Total Expenditure	890,164	725,317	397,272	311,225	495,415	445,965	966,778	-
Balance	273,377	155,175	730,706	536,803	18,585	68,035	1,251,097	265,500
Trnaferred to the University Development Fund	-	-	-	-	(18,585)	-	-	-
Balance	273,377	155,175	730,706	536,803	-	68,035	1,251,097	265,500

	Certificate Course in Information Technology_External-14th Batch- 621301		Diploma in English - External-17th Batch 621701		Japanese Course-1st Batch 622601		Diploma in English External-4th Batch-621002	
	2024	2023	2024	2023	2024	2023	2024	2023
		Rs	Rs	Rs	Rs	Rs	Rs	Rs
Revenue	7,500		1,018,300		24,000		1,056,500	
Direct Expenditure								
Advertisement Fee	-	-	-	-	-	-	-	-
Lecturer Fee	3,630	-	343,506	-	1,820	-	36,000	-
Postal Chargers	-	-	-	-	-	-	-	-
Examination Fee	-	-	101,645	-	-	-	-	-
Course Development Fund	-	-	76,752	-	-	-	-	-
Non Academic Staff Development Fund	-	-	51,168	-	-	-	-	-
Academic Staff Development Fund	-	-	42,640	-	-	-	-	-
Allowances for Study Board	-	-	-	-	-	-	-	-
Total Direct Expenditure	3,630	-	615,711	-	1,820	-	36,000	-
Indirect Expenditure								
Payment of Academic Staff Allowances	-	-	-	-	-	-	9,000	-
Mahopaddya Fund	-	-	11,963	-	-	-	-	-
University Development fund	-	-	71,777	-	-	-	-	-
Total Indirect Expenditure	-	-	83,740	-	-	-	9,000	-
Total Expenditure	3,630	-	699,451	-	1,820	-	45,000	-
Balance	3,870	-	318,849	-	22,180	-	1,011,500	-
Trnaferred to the University Development Fund	-	-	-	-	-	-	-	-
Balance	3,870	-	318,849	-	22,180	-	1,011,500	-

15.7

15.8

	Certificate Course in Astrology -5th Batch 621402		External degree program-8th Batch 622501' 630002		External Degree program-9th Batch 622505		Japanese Course (Ministry of Buddhasasana) 600183	
	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs	2024 Rs	2023 Rs
Revenue	6,500	-	8,597,185	-	1,656,500	-	919,999	919,999
Direct Expenditure								
Advertisement Fee	-	-	-	-	150,096	-	-	-
Lecturer Fee	-	-	1,611,555	-	247,618	-	35,775	35,775
Postal Charges	-	-	-	-	53,790	-	-	-
Examination Fee	-	-	883,534	-	-	-	38,080	38,080
Course Development Fund	-	-	948,834	-	-	-	91,182	91,182
Non Academic Staff Development Fund	-	-	632,556	-	-	-	18,000	18,000
Academic Staff Development Fund	-	-	527,130	-	-	-	12,000	12,000
Allowances for Study Board	-	-	-	-	-	-	10,000	10,000
Total Direct Expenditure	-	-	4,603,609	-	451,504	-	205,037	205,037
Indirect Expenditure								
Payment of Academic Staff Allowances	-	-	280,576	-	-	-	1,751	1,751
Mahopaddya Fund	-	-	54,456	-	-	-	-	-
University Development fund	-	-	326,735	-	-	-	152,000	152,000
Total Indirect Expenditure	-	-	661,767	-	-	-	153,751	153,751
Total Expenditure	-	-	5,265,376	-	451,504	-	358,788	358,788
Balance	6,500	-	3,331,809	-	1,204,996	-	561,211	561,211
Transferred to the University Development Fund			-	-	-	-	(561,211)	-
Balance	6,500	-	3,331,809	-	1,204,996	-	-	561,211

16. Retention and Security Deposit

	2024	2023
	Rs	Rs
Contract Retention (16.1)	19,971,043	18,913,484
Tender Security Deposit (16.2)	50,000	45,000
Hostel Security Deposit	2,083,700	2,123,700
Security Deposit for Library books	375,000	305,000
	22,479,743	21,387,184

16.1 Contract Retention

	2024	2023
	Rs	Rs
Siridhantha Constructions	19,220,499	18,261,980
R.N. Marketng Services	-	15,151
Ushani Products	5,847	-
3DH Building Solutions	285,265	285,265
Jayashri Furniture	45,000	45,000
Subasinghe Constructions	-	149,886
Saint Anthony's Computers	-	3,237
Paperline Trading Company	3,000	3,000
Deburge Computers	-	1,645
Genious Associates	-	490
K.T. Office Automation	35,805	35,805
Wimal Constructions	-	108,863
Swarnamali Construction	-	3,162
H.P.S Constructions	142,069	-
S.W. Constructions	166,397	-
Nishan Constructions	31,731	-
Hi tech Builders	35,430	-
	19,971,043	18,913,484

16.2 Tender Security Deposit

	2024	2023
	Rs	Rs
Darshana Studio and Colour Lab	5,000	-
Nine Heart Colour Lab	25,000	25,000
Environ Water System	20,000	20,000
	50,000	45,000

17. Accrued Expenditure	2024 Rs	2023 Rs
Overtime Allowance	362,666	472,364
Subsistence and Travelling Allowance	6,315	23,410
Telephone Bills	687,172	702,833
Electricity Bills	1,047,744	1,531,220
Water Bills	230,759	56,051
Security Service Bill	1,549,661	974,865
Garden Maintenance	837,596	501,814
Railway Warrant Bill	6,150	288,025
Audit Fee/ Legal Fee	900,000	927,895
Salary and Wages	315,290	403,023
Examination fee		493,875
expenditure related to external Courses	1,794,213	914,314
Mahapola and Bursaries	1,640,250	64,000
Printing and Advertisement fee	186,157	55,890
Technical Supply	5,000	-
Sundry Supplies	214,150	72,310
equipment maintenance	245,662	2,401,289
Vehicle maintenance	5,400	
Cleaning Service	1,300,305	1,408,278
Research and Development Expenditure	1,000,000	1,200,000
	12,334,490	12,491,456

18. Investment interest	2024 Rs	2023 Rs
Fixed Deposit	9,450,028	8,920,187
Savings Account	3,375,720	3,682,059
	12,825,748	12,602,246

19. Personal Emolument & Pension Benefit	2024 Rs	2023 Rs
Salary and Wages	111,541,926	108,715,245
Overtime	4,410,607	3,223,214
Holiday Pay	73,079	31,000
Cost of Living Allowance	32,930,984	13,678,875
Study Allowance	91,184,600	70,674,496
Research Allowance	18,975,165	18,366,185
Other Allowance	346,754	396,898
Heads of Department Allowance	85,300	87,000
Entertainment Allowance	1,161,622	1,092,693
Property Loan Interest	135,956	158,640
Additional 20% Allowance	19,707,105	18,835,227
Monthly Adjustment Allowance	9,306,092	8,863,354
Allowance for Visiting Lecturers	488,250	691,500
MCA Allowance	22,320,965	20,901,076
Employee Provident Fund	37,510,930	30,773,379
Gratuity Allowance(note 13)	18,785,441	18,065,105
Employee Trust Fund	7,431,007	6,122,646
	376,395,783	320,676,533

20. Travelling Expenses	2024	2023
	Rs	Rs
Travelling Expenses - Local	7,126,027	5,648,429
Travelling Expenses - Foreign	625,000	616,224
	7,751,027	6,264,653
21. Supplies	2024	2023
	Rs	Rs
Stationery and Office Consumable Materials	4,553,648	4,631,988
Fuel and Oil	5,724,405	5,690,261
Uniforms	431,979	776,390
Technical Supplies	2,544,948	1,622,639
Other Supplies	2,631,447	2,177,710
	15,886,427	14,898,988
22. Repair and Maintenance	2024	2023
	Rs	Rs
Minor Repairs of Equipment & Vehicle	4,396,941	4,003,583
Equipment Maintenance	8,310,677	5,503,664
Building Maintenance	91,300	1,950,812
Software maintenance	50,011	-
	12,848,929	11,458,059
23. Contractual Service	2024	2023
	Rs	Rs
Transport Fee	8,250	-
Communication	9,231,564	8,583,902
Postal Expenses	663,751	412,768
Consumable Service - Electricity	14,506,431	13,890,618
Consumable Service - Water	1,259,869	1,791,736
Printing and Advertisement Fee	1,457,016	1,780,070
Security Service	14,823,628	12,654,102
Garden Maintenance Service	7,144,428	5,518,487
Cleaning Service	16,963,755	18,094,035
	66,058,692	62,725,718
24. Training and Development Expenses	2024	2023
	Rs	Rs
Membership Fee - Local	104,500	100,000
Membership Fee - Foreign	567,614	584,142
Staff Training & Development	959,041	195,714
	1,631,155	879,856
25. Bursary	2024	2023
	Rs	Rs
Payment of Bursary	16,596,000	14,872,800
Payment of Mahapola Bursary	1,143,300	1,163,350
	17,739,300	16,036,150
26. Miscellaneous Recurrent Expenditure	2024	2023
	Rs	Rs
Free Railway Warrant	351,189	631,575
Special Service	3,474,741	2,862,399
Entertainment Expenses	986,248	767,530
Examination Fee	1,644,600	2,746,850
Workshops and Development	162,035	109,411
Students Orientation Programme	376,417	119,085
Other Recurrent Expenses	90,742	127,357
Convocation Expenses	-	3,389,236
Retention Taxes	313,772	264,429
	7,399,744	11,017,872

27. Depreciation of Fixed Assest

	2024	2023
	Rs	Rs
Building	97,460,676	96,147,911
Office Equipment	1,867,208	963,179
Teaching Equipment	934,158	400,465
Library Books	4,360,141	4,229,779
Furniture	7,921,213	7,717,991
Internal Telephone System	441,363	815,094
Machinery and Equipment	4,373,531	4,008,591
Motor Vehicle	13,377,800	13,377,800
New Water Supply System	1,835,646	1,837,744
Equipment	2,262,925	1,135,855
Computer Hardware	1,519,270	1,498,341
Security Electricity System	2,304,457	2,304,457
Cloaks	-	12,140
Name Board	280,659	282,823
Internal Road Network	5,165,242	5,172,204
Drainage System	975,996	975,996
Land Development	69,168	11,071
Depreciation of Intangible Assets	65,200	21,750
	145,214,653	140,913,191

28. Contingent Liabilities

- 28.1** If the University's Circuit bungalow is not available on the scheduled date after paying, it is possible to obtain the relevant accommodation within 03 months from the date of reservation. The details of those who have paid to the University by 31.12.2024 to reserve the Circuit bungalow for the 2024 but have not arrived are as follows.

S. No	Name	Reserved Date	Date of payment	Amount(Rs)
1	Ven. Demunnewe Upali	2024.11.27	2024.11.26	2,850
2	Ms.R.D.S.N. Rajapakse	2024.12.20	2024.12.20	3,500
3	Ven. Boliyadde Dhammakusala	2024.12.22,23	2024.11.18	2,500
4	Mr. Dilum Perera	2024.12.25	2024.12.20	7,250
5	Ms Dishani Dissanayake	2024.12.28	2024.12.20	3,500
6	Ms Janani Wanigasuriya	2024.12.30	2024.11.05	10,200
Total Amount				29,800

The above-mentioned Mrs. R.D.S.N. Rajapaksa, Mr. Dilum Perera and Mrs. Janani Wanigasuriya had obtained accommodation facilities by the date of approval of the annual financial statements.

- 28.2** As on 31.12.2024, the pending cases against Bhiksu University of Sri Lanka are as follows.

Case No.	Name of the Person	Description	Whether the university should pay any amount related to the opinion of the lawyers	If so, the estimated amount to be paid (Rs.)
301/M/2022	Nandana Rodrigo Construction	Case filed in Amunadhapura District Court to prevent encashment of Performance Security and Advance Security	The Honorable Court has decided to dismiss this case.	-

- 28.3** The contractor has not completed the work of obtaining the approval of the Urban Development Authority (obtaining the green certificate) included in the allocated provisions: Rs. 931,908/- in the Budget for the construction of the official residences of the Vice Chancellor, Dean and Heads as at 31.12.2024. Therefore, the amount of Rs. 931,908/- had not been paid to the contractor as on 31.12.2024.

- 28.4** The contractor has not completed the work of obtaining the approval of the Urban Development Authority (Green Certificate), which is included in the budget of the Budget as Rs.861,957/- for the construction of the Foreign Student's Hostel (25 rooms) as on 31st December 2024. Therefore, the amount of Rs. 861,957/- had not been paid to the contractor as on 31st December 2024.

29. Contingent Assets

- 29.1** The 242nd Council held on 10.05.2019 has decided that every lecturer recruited to this university shall serve the university for a period of 10 years and that if he resigns from the service at any time before the completion of the said 10-year period, he can resign from the service after paying a sum of Rs. 1,000,000/- to the university. Accordingly, the details of the lecturers who shall be bound by this obligation as on 31.12.2024 are as follows.

S.No	Name of the Ven. Lecturer	Designation	Date of Appointment	Compulsory service period	Value of the surety bond (Rs.)
1	Ven. Baladora Indajothi	Senior Lecturer Grade 11	03.05.2021	10 years	1,000,000
2	Ven. Karandagolle Sobitha	Senior Lecturer Grade 11	03.05.2021	10 years	1,000,000
3	Ven. Kaluwane Kumarakassapa	Senior Lecturer Grade 11	03.05.2021	10 years	1,000,000
4	Ven. Boliyadde Dhammakusala	Probationary Lecturer	03.01.2022	10 years	1,000,000
5	Ven. Madugalle Sudaththa	Probationary Lecturer	03.01.2022	10 years	1,000,000
6	Ven. Demunnewe Upali	Probationary Lecturer	18.04.2022	10 years	1,000,000
7	Ven. Pahala Eraula Kolitha	Probationary Lecturer	15.11.2023	10 years	1,000,000
8	Ven. Giradurukotte Sasanarathana	Probationary Lecturer	15.11.2023	10 years	1,000,000
9	Ven. Ethiliwewe Deepananda	Probationary Lecturer	20.11.2024	10 years	1,000,000

- 29.2** The 262nd Council held on 11 February 2022 has decided that officers recruited for the executive grades of this university should serve the university for a minimum period of five years. In the event of failure to do so, they shall be released from that position by paying a sum of Rs. 500,000 to the university. Accordingly, the details of the officers who will be engaged in this responsibility as of 31 December 2024 are as follows:

S.No.	Name of Officer	Designation	Date of Appointment	Compulsory service period	Value of the surety bond (Rs.)
1	R.D. Wimalasena	Assistant Registrar	15.05.2024	05 years	500,000
2	L.H.M.D. Fernando	Assistant Registrar	15.05.2024	05 years	500,000
Total Value					1,000,000

- 29.3** The details of the surety bonds as of 31 December 2024 relating to the granting of leave for postgraduate studies by the academic and non-academic staff of this university are as follows:

S.No	Name of Lecturer?Officer	Academic Leave	Duration	Postgraduate Institute & Degree	Value of the surety bond (Rs.)	Compulsory service period	Signed guarantors
1	Ven. Wewala Dhammaloka	05.05.2021 - 13.12.2022 13.03.2022 - 20.05.2023 01.05.2022 - 30.04.2024	12 months 24 months	University of Kelaniya-PhD	13,429,500.52	60 months	01. Ven. Handagiriye Sirisumana 02. Ven. Demunnewe Upali
2	Ven. Kahatagadigiliye Dhammaratana	20.05.2017 - 19.05.2019	24 months	University of Kelaniya-PhD	5,106,787.65	48 months	01. Ven. Prof. Kanangamuwe Rahula 02. Ven. Radawane Sumangala
3	Ven. Walawahenguna wewe Mahindaratana	01.02.2018 - 30.04.2021	39 months	University of Peradeniya-PhD	9,364,727.77	60 months	01. Ven. Dr. Diulapellesse Wimalananda 02. Ven. Dr. Panamure Chandima
4	Ven. Mahakachchakodiye Pannasekara	15.01.2022 - 30.09.2023	20 months 16 days	University of Jayawardanapura, PhD	6,220,113.41	41 months 02 days	01. Ven. Kelegama Jinaratana 02. Ven. Dr. Panamure Chandima
5	Ven. Kadahingala Hemasiri	01.09.2018 - 28.01.2020 has assumed duties on 29.01.2020 25.10.2022 - 31.07.2024	38 months 06 days	Wuhan University -China, PhD	15,120,983.04	60 months 23.07.2024 22.07.2029	01. Ven. Prof. Kanangamuwe Rahula 02. Ven. Baladora Indajothi
6	Ven. Udugampola Gunananda	2018/01/02 - 2021/04/01	39 months	Bhiksu University of Sri Lanka, PhD	12,252,129.99	60 months 29.12.2022 28.12.2027	01. Welivita Sorata 02. Ven. Dr. Duilapellesse Wimalananda
7	Ven. Welivita Sorata	03.05.2021 - 21.08.2023	27 months 19 days	University of Kelaniya-PhD	9,462,918.13	55 months 08 days	01. Ven. Dr. panamuwe Chandima 02. Ven. Welipitiye pannaratana
8	Ven. Mediyawe Piyarathana	12.11.2020 - 08.02.2025	39 months (with pay) 08 months 05 days (no pay)	University of Stirling, Scotland, UK PhD	12,606,161.32 (With Pay) 936,837.78 (No Pay)	60 months (with pay) 12 months 08 days (No pay)	01. Ven. Dr. Galwewe Wimalakanthi 02. Ven. Thimbiriwewa Sirisumana
9	Ven. Madipola wimalajothi	26.08.2020 - 25.11.2023 (with pay) 26.11.2023 - 25.09.2024 (No pay)	39 months 10 months	University of Hongkong	9,855,651.49 347,526.67	60 months 14 months 23.11.2024 22.01.2031	01. Ven. Prof. Kanangamuwe Rahula 02. Ven. Kahatagadigiliye Dhammaratana

Se. No	Name of Lecturer / Officer	Period of Academic Leave	duration	Postgraduate Institute & Degree	Value of the surety bond (Rs.)	Compulsory service period	Signed guarantors
10	Ven. Minuwangoda Ganawasa	07.01.2022 - 16.08.2025 has assumed duties from 02.11.2023 to 03.24.2024 17.08.2025 - 09.02.2026	39 months (with pay) 05 months (No pay)	Humboldt Universitat Zu Berlin (Germany) PhD	12,316,004.82 (With Pay) 643,541.18 (No Pay)	60 months (with pay) for Academic Study Leave 09 months 26 days (No pay)	01 Ven. Baladora Indajothi 02 Ven. Watarakgoda sumana
11	Ven. Radawane Sirisumangala	16.08.2022 - 30.09.2025	35 months 25 days	University of Sri Jayewardenepura, PhD	12,197,851.17	60 months	01. kelegama Jinaratana 02. Balangoda Chandrakeerthi
12	Ven. Pahiyangala Sumangala	14.02.2023 - 31.07.2025 has assumed duties from 11.01.2024 to 03.04.2024	26 months 24 days	Sichuan University in China, PhD	13,770,472.51	53 months 08 days	01 Ven. Dr. Uduwila Uparatana 02 Ven. Watarakgoda Sumana
13	Ven. Kudawewe Somananda	08.04.2024 - 07.04.2027	36 months	Gothenburg University, Sweden, PhD	13,143,973.82	60 months	01 Ven. Kirama Wimalatissa 02 Ven. Dr. Panamure Chandima
14	Ven. Watarakgoda Sumana	28.08.2024 - 27.11.2027 (With Pay) 28.11.2027 - 30.06.2028 (No pay)	39 months (with pay) 07 months 03 (No pay)	Liaoning University in China, PhD	16,557,629.99 (With Pay) 779,151.01 (No Pay)	84 (with pay) 10 months 20 days (No pay)	01 Ven. Dr. Panamure Chandima 02 Ven. Karandagole Sobitha
15	Ven. Gonalagoda Nanda	28.08.2024 - 27.05.2028 (with pay) 28.05.2027 - 31.07.2028 (No pay)	45 months (with pay) 14 (No pay) 04	Anhui university in China PhD	16,458,637.67 (With Pay) 1,290,990.91 (No Pay)	84 months 21 months (with pay) 06 days (No pay)	01 Ven. Welipitiye Panaratana 02 Ven. Kumbugoda Are Pannaloka
16	R.M.K. Jayathilake	Commencement of Postgraduate- 01.05.2016		Rajarata University of Sri Lanka, fdf	421,969.94	54 months	***
17	L.P.K. Gunatilleke	Commencement of Postgraduate- 03.05.2016		Rajarata University of Sri Lanka, Business Administration	421,969.94	54 months	***
18	P.W.P.W.K. Pallewatte	01.03.2021 - 28.02.2026	60 months	Muyuri University - USA	3,779,100.00	117 months	

29.3.1 Mr. R.M.K. Jayathilaka and Mr. L.P.K. Gunatilleke, who are pursuing postgraduate courses with financial assistance from this university, have not submitted their certificates as on 31.12.2024. The 293rd Council held on 10.01.2025 has decided to grant them a period of 06 months from 01.01.2025 to 30.06.2025 to complete their postgraduate courses and submit their certificates to the university.

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.

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

	2024 (Rs)	2023 (Rs)
Committee allowance and Transport allowance	2,619,670	2,392,688

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 Electricity Board
- ii. Water Supply and Drainage Board
- iii. Postal Department
- iv. Employee Provident Fund
- v. Peoples' 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 Lanka Telecom
- xii. Inland Revenue Department
- xiii. National Insurance Trust Fund

Transaction have been made under the trade conditions

31. Debtor Period Analysis

Debtor Period Analysis for the year ended December 31, 2024

Se.No.	Description	Balances as at 31.12.2024	0-3 months	3-6 months	6-9 months	9-12 months	1-2 years	2-3 months	3-4 years	4-5 years	more than 5
1	Advances and Deposits(7.1)	75,321,938	42,951,300				1,308,083	638,171		31,400,638	970,000
2	Creditors(8.1)	3,948,967	1,405,324	597,389			98,185	159,273	183,138	95,968	
3	Transport Loan (8.2)	536,564									
6	Distress Loan (8.2)	13,594,813	2,377,382	2,309,090	1,754,546	1,864,773	3,631,158	731,819	789,680	136,365	
7	Computer Loan (8.2)	614,345	30,000	26,695	26,182	49,091	279,464	115,637	57,274	30,002	
8	Motorcycle Loan (8.2)	990,741		92,727	131,809	83,636	320,000	178,934	120,908	62,727	
9	Interest receivable (8.3)	3,628,370	3,628,370								
10	Amount due from Mahapola Fund (8)	1,596,300	413,100	214,200	142,800	214,200	612,000				
	Total	100,232,038	50,805,476	3,240,101	2,055,337	2,211,700	6,248,890	1,823,834	1,151,000	31,725,700	970,000

Debtor Period Analysis for the year ended December 31, 2023

Se.No.	Description	Balances as at 31.12.2024	0-3 months	3-6 months	6-9 months	9-12 months	1-2 years	2-3 months	3-4 years	4-5 years	more than 5
1	Advances and Deposits(7.1)	35,769,546	100,000						34,699,546		970,000
2	Creditors(8.1)	3,365,278	1,774,576				1,332,503	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	62,181,532	12,882,563	1,232,204	637,273	1,913,627	6,762,225	1,976,383	35,603,428	203,830	970,000

32. Creditor period analysis

Creditor period analysis for the year ended 31 December 2024

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)	6,540,647	5,109,439				1,256,994		174,214		
2	Contractual Retention (16.1)	19,971,043	381,474				369,070		19,220,499		
3	Deposit of Tender Security (16.2)	50,000				5,000	45,000				
4	Hostel Security Deposit (16)	2,083,700	84,000	102,000	28,000		305,700	366,000	270,000	256,000	672,000
5	Library Security Deposit (16)	375,000	20,000	16,000	44,000	4,000	34,000	12,000	10,000	14,000	221,000
6	Accrued expenses (17)	12,334,490	12,334,490								
	Total	41,354,880	17,929,403	118,000	72,000	9,000	2,010,763	378,000	19,674,713	270,000	893,000

Creditor period 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									
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				
	Total	36,345,244	12,671,924	156,886	10,000	81,000	3,278,240	18,716,194	270,000	557,000	604,000

33.

Analysis of Recurring Expenditure with Expenditure Codes as at 31 December 2024

Initial Estimate(Rs)	Revised Estimate(rs)	Expenditure Heading	Description	Actual Expenditure (Rs)	Balance(rs)
Personal Emoluments					
114,099,000	111,672,000	100102	Salaries and Remuneration	111,541,926	130,074
5,893,000	4,500,000	100201	over time	4,410,607	89,393
223,000	65,000	100202	Holiday pay	73,079	(8,079)
15,495,000	30,550,000	100301	Living expenses allowance	32,930,984	(2,380,984)
79,958,000	91,509,000	100302	Academic Allowance	91,184,600	324,400
21,213,000	19,100,000	100303	Research Allowance	18,975,165	124,835
1,314,000	1,530,000	100305	Other Allowances	1,593,677	(63,677)
250,000	140,000	100308	Property loan interest	135,956	4,044
22,533,000	20,000,000	100309	Additional 20 % allowance	19,707,105	292,895
1,600,000	800,000	100321	Visiting Lecturer Grants	488,250	311,750
26,292,000	23,000,000	100311	MCA Bonus	22,320,965	679,035
9,960,000	9,300,000	100310	Monthly allowance	9,306,092	(6,092)
298,830,000	312,166,000			312,668,406	(502,406)
Pension Benefits					
35,377,000	37,087,000	100105	Provident Fund	37,510,930	(423,930)
8,718,000	5,357,000	100320	Gratuity expenses	18,785,440	(13,428,440)
7,075,000	6,800,000	100103	Employees' Trust Fund	7,431,007	(631,007)
51,170,000	49,244,000			63,727,377	(14,483,377)
350,000,000	361,410,000	Subtotal		376,395,783	(14,985,783)
Charges and other Allowances					
2,400,000	7,430,000	110100	Traveling Expenses-Local	7,126,027	303,973
-	625,000	110200	Traveling Expenses-Foreign	625,000	-
2,400,000	8,055,000			7,751,027	303,973
Supplies					
3,600,000	3,600,000	120100	Stationery and Office Consumables	4,553,648	(953,648)
5,176,000	6,000,000	120200	Fuel and oil	5,724,405	275,595
840,000	450,000	120505	Official clothes	431,979	18,021
2,200,000	2,230,000	120502	Industrial supplies	2,544,948	(314,948)
2,330,000	2,300,000	120504	Other supplies	2,631,447	(331,447)
14,146,000	14,580,000			15,886,427	(1,306,427)
Repair and Maintenance					
4,475,000	4,475,000	130100	Minor repairs of equipment and vehicles	4,396,941	78,059
7,317,000	7,317,000	130200	Equipment maintenance	8,310,677	(993,677)
600,000	300,000	130300	Building maintenance	91,300	208,700
610,000	610,000	130400	Software maintenance	50,011	559,989
13,002,000	12,702,000			12,848,929	(146,929)
Contracted Services					
50,000	25,000	140100	Transportation charges	8,250	16,750
9,000,000	9,000,000	140200	Communication	9,231,564	(231,564)
350,000	650,000	140201	Postage charges	663,751	(13,751)
15,000,000	15,500,000	140300	Consumer Services - Electricity	14,506,431	993,569
4,500,000	1,500,000	140301	Consumable Services - Water	1,259,869	240,131
2,000,000	1,500,000	140501	Printing and advertisement charges	1,457,016	42,984
15,200,000	14,800,000	140503	Security services	14,823,628	(23,628)
9,400,000	7,400,000	140504	Garden maintenance services	7,144,428	255,572
18,700,000	17,700,000	140522	Sanitary services	16,963,755	736,245
74,200,000	68,075,000			66,058,692	2,016,308
Training & Development Expenses					
110,000	110,000	140505	Membership Fees - Local	104,500	5,500
500,000	575,000	140506	Membership Fees - Overseas	567,614	7,386
400,000	650,000	140507	Staff training and development	959,041	(309,041)
1,010,000	1,335,000			1,631,155	(296,155)

Bursaries					
13,630,000	13,630,000	140508	Payment of bursary	16,596,000	(2,966,000)
2,000,000	2,000,000	140509	Payment of Mahapola Scholarship	1,143,300	856,700
15,630,000	15,630,000			17,739,300	(2,109,300)
Miscellaneous Recurrent Expenditure					
700,000	700,000	140510	Free train passes	351,189	348,811
3,000,000	4,000,000	140511	Special services	3,474,741	525,259
1,500,000	1,500,000	140512	Entertainment Expenses	986,248	513,752
25,000	15,000	140513	Bank charges	50	14,950
3,400,000	3,400,000	140514	Exam Expenses	1,644,600	1,755,400
4,000,000	2,078,000	140515	Workshop and development expenses	162,035	1,915,965
700,000	700,000	140517	Leadership training	376,417	323,583
287,000	287,000	140518	Other recurring expenses	404,464	(117,464)
13,612,000	12,680,000			7,399,744	5,280,256
484,000,000	494,467,000			505,711,059	(11,244,059)
Depreciation of Fixed Assets					
-		140601	buildings	97,460,676	-
-		140602	Wood products	7,921,213	-
-		140603	Office equipment	1,867,208	-
-		140604	Library books	4,360,141	-
-		140605	Motor vehicles	13,377,800	-
-		140606	Teaching aids	934,158	-
-		140607	Internal telephone system	441,363	-
-		140608	Machinery and equipment	4,373,531	-
-		140609	Water supply system	1,835,646	-
-		140610	Tools	2,262,925	-
-		140613	Computer hardware	1,519,270	-
-		140612	Safety lighting system	2,304,457	-
-		140615	Name Boards	280,659	-
-		140616	Internal road system	5,165,242	-
-		140620	Drainage system	975,996	-
-		140621	Land development	69,168	-
-		140622	Depreciation of intangible assets	65,200	-
-			Total	145,214,653	-

33.1 University Grants Commission, Commission Circular 09/2024: The academic allowance of the university academic staff has been changed from 01 .01.2024as per the revision of academic allowance and this is not included in the basic estimate.

Management Services Circular No. 01/2024 Revising the cost of living allowance for statutory boards and project staff of state corporations as per the 2024 budget proposals. Accordingly, the monthly cost of living allowance has been increased by Rs. 10,000 from Rs. 7,800 to Rs. 17,800 with effect from January 2024. This is also not included in the basic estimate.

In line with these increases, an additional allocation of Rs. 11.4 million was received from the General Treasury in 2024 for salaries and wages.

34.

Analysis of Recurring Expenditure with Expenditure Codes as at 31 December 2024

Initial Estimate Rs	Revised Expenditure Rs	Expenditure Heading	Description of Expenditure	Transfer of Allocation		Revised Estimate Rs	Actual Estimate Rs
				+	-		
				RS	RS		
Personnel Emolument							
114,099,000	111,672,000	100102	Salaries and Remuneration		880,074	110,791,926.00	111,541,926.05
5,893,000	4,500,000	100201	over time		589,393	3,910,607	4,410,607
223,000	65,000	100202	Holiday pay	8,079		73,079	73,079
15,495,000	30,550,000	100301	Living expenses allowance	1,630,984		32,180,984	32,930,984
79,958,000	91,509,000	100302	Academic Allowance		824,400	90,684,600	91,184,600
21,213,000	19,100,000	100303	Research grant		624,835	18,475,165	18,975,165
1,314,000	1,530,000	100305	Other Allowances	63,677		1,593,677	1,593,677
1,600,000	140,000	100321	Visiting Lecturer Grants	348,250		488,250	488,250
250,000	20,000,000	100308	Property loan interest		19,939,044	60,956	135,956
22,533,000	800,000	100309	Additional 20% discount	17,907,105		18,707,105	19,707,105
26,292,000	23,000,000	100311	MCA Scholarship		779,035	22,220,965	22,320,965
9,960,000	9,300,000	100310	Monthly allowance	6,092		9,306,092	9,306,092
298,830,000	312,166,000			19,964,187	23,636,781	308,493,406	312,668,406
Pension Benefits							
35,377,000	37,087,000	100105	Employees' Provident Fund	423,930		37,510,930	37,510,930
8,718,000	5,357,000	100320	Gratuity expenses	5,789,087		11,146,087	18,785,441
7,075,000	6,800,000	100103	Employees' Trust Fund	131,007		6,931,007	7,431,006
51,170,000	49,244,000			6,344,024	-	55,588,024	63,727,377
Charges and other Allowances							
2,400,000	7,430,000	110100	Travel Expenses - Domestic		803,973	6,626,027	7,126,027
-	625,000	110200	Travel Expenses - Abroad			625,000	625,000
2,400,000	8,055,000			-	803,973	7,251,027	7,751,027

Bhiksu University of Sri Lanka

Estimate Rs	Estimate Rs	Expenditure Head	Expenditure Description	Transfer of Allocation		Revised Expenditure Rs	Actual Expenditure 2024 Rs
				+	- Rs		
Supplies							
3,600,000	3,600,000	120100	Stationery and Office Consumables	453,648		4,053,648	4,553,648
5,176,000	6,000,000	120200	Fuel and oil		475,595	5,524,405	5,724,405
840,000	450,000	120505	Official Dress Sewing Rentals		18,021	431,979	431,979
2,200,000	2,230,000	120502	Electrical Appliances and Glassware	204,671		2,434,671	2,544,948
2,330,000	2,300,000	120504	Other supplies	81,447		2,381,447	2,631,447
14,146,000	14,580,000			739,766	493,616	14,826,150	15,886,427
Repairs and Maintenance							
4,475,000	4,475,000	130100	Minor repairs of vehicles		78,059	4,396,941	4,396,941
7,317,000	7,317,000	130200	Equipment maintenance	993,677		8,310,677	8,310,677
600,000	300,000	130200	Building maintenance		208,700	91,300	91,300
610,000	610,000	130400	Software Maintenance		564,989	45,011	50,011
13,002,000	12,702,000			993,677	851,748	12,843,929	12,848,929
Contracted Services							
50,000	25,000	140100	Transportation charges		16,750	8,250	8,250
9,000,000	9,000,000	140200	Communication	31,564		9,031,564	9,231,564
350,000	650,000	140201	Postage charges	13,751		663,751	663,751
15,000,000	15,500,000	140300	Consumer Services - Electricity		1,493,569	14,006,431	14,506,431
4,500,000	1,500,000	140301	Consumable Services - Water		240,131	1,259,869	1,259,869
2,000,000	1,500,000	140501	Printing and advertisement charges		42,984	1,457,016	1,457,016
15,200,000	14,800,000	140503	Security services	23,628		14,823,628	14,823,628
9,400,000	7,400,000	140504	Garden maintenance services		55,572	7,344,428	7,144,428
18,700,000	17,700,000	140522	Cleaning services		736,245	16,963,755	16,963,755
74,200,000	68,075,000			68,943	2,585,251	65,558,692	66,058,692

Estimate Rs	Revised Expenditure Rs	Expenditure Heading	Expenditure Description	Transfer of Allocation		Revised Estimate Rs	Actual Expenditure 2024 Rs
				+	-		
				Rs	Rs		
Staff Training and Development							
110,000	110,000	140505	Membership Fees - Local		5,500	104,500	104,500
500,000	575,000	140506	Membership Fees - Foreign		97,386	477,614	567,614
400,000	650,000	140507	Staff training and development	309,041		959,041	959,041
1,010,000	1,335,000			309,041	102,886	1,541,155	1,631,155
Bursaries							
13,630,000	13,630,000	140509	Payment of bursary	2,466,000		16,096,000	16,596,000
2,000,000	2,000,000	140508	Payment of Mahapala Scholarship		856,700	1,143,300	1,143,300
15,630,000	15,630,000			2,466,000	856,700	17,239,300	17,739,300
Sundry Recurrent Expenditure							
700,000	700,000	140510	Free train passes		398,811	301,189	351,189
3,000,000	4,000,000	140511	Special services		1,025,259	2,974,741	3,474,741
1,500,000	1,500,000	140512	Entertainment Allowance		1,013,752	486,248	986,248
25,000	15,000	140513	Bank charges		14,950	50	50
287,000	3,400,000	140518	Sundry recurring expenses	2,130,037		5,530,037	404,464
3,400,000	2,078,000	140514	Examination fees		783,400	1,294,600	1,644,600
4,000,000	700,000	140515	Workshop and development expenses		537,965	162,035	162,035
700,000	287,000	140517	Orientation program Expenses	89,417		376,417	376,417
13,612,000	12,680,000			2,219,454	3,774,137	11,125,317	7,399,744
484,000,000	494,467,000			33,105,092	33,105,092	494,467,000	505,711,059

University Grants Commission, Commission Circular 09/2024: The academic allowance of the university academic staff has been changed from .01.01.2024 as per the revision of academic allowance and this is not included in the basic estimate.

Management Services Circular No. 01/2024 Revising the Cost of Living Allowance for Statutory Boards and Project Staff of State Corporations in accordance with the 2024 Budget Proposals. Accordingly, the monthly cost of living allowance has been increased by Rs. 10,000 from Rs. 7,800 to Rs. 17,800 with effect from January 2024. This is not included in the basic estimate.

In line with these increases, an additional allocation of Rs. 11.4 million was received from the General Treasury in 2024 for salaries and wages.

Employees Provident Fund
Bhiksu University of Sri Lanka - Anuradhapura
Statement of Financial Position as on 31st December 2024

As at 31. December	Note	2024 Rs	2023 Rs
assets			
investments	35.4	329,139,794.04	299,934,507.18
Membership Loans	35.5	158,994,946.86	142,685,660.00
Balances receivable	35.6	66,773,991.09	41,992,748.71
Cash and cash equivalents	35.7	19,365,397.44	2,904,740.14
		574,274,129.43	487,517,656.03
Reduced : Mobile liability			
Accrued expenses	35.8	(509,890.21)	-
	35.9	(3,722,127.21)	(7,932,219.60)
Total net assets	35.10	(688.75)	-
		570,041,423.26	479,585,436.43
Membership amount representing gross assets			
The total net value of the fund			
Membership amount representing gross assets		570,041,423.26	479,585,436.43
The total net value of the fund		570,041,423.26	479,585,436.43

Certified as true,



Bursar



Registrar (Attend to
Duties)



Vice Chancellor

**Empoyees provident Fund
Bhiksu University of Sri Lanka**

Statement of Income and Expenditure for the year ending 31 December 2024

	Note	2024 Rs	2023 Rs
Operating income			
Interest income	35.1	59,957,137.45	63,095,121.82
Reduced by			
Operational Expenditure	35.2	(2,480.00)	(7,853.20)
Operating profit before income tax		59,954,657.45	63,087,268.62
Income Tax Expenditure	35.3	(8,393,652.04)	(8,832,217.61)
Operating profit for the year		51,561,005.41	54,255,051.01
Profit on distribution		51,561,005.41	54,255,051.01
Interest on member balances		(51,561,005.41)	(54,255,051.01)
Balance		-	-

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

For the year ended 31 December	Note	2024 Rs	2023 Rs
Savings Account			
Opening balance of the year		2,085.82	3,720.71
Total Receipts	35.11	170,969,429.50	304,568,602.75
Total payments	35.12	(170,575,860.27)	(304,570,237.64)
Year End Balance		395,655.05	2,085.82
Repurchases	35.7	18,969,742.39	2,902,654.32
Year-end cash and cash equivalents		19,365,397.44	2,904,740.14

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

Description	Membership Balance	Retention Profit Rs	Total Rs
Balance as on 01.01.2022	327,180,375.72	-	327,180,375.72
2021 net profit	-	28,316,890.03	28,316,890.03
Net contributions in 2022	51,498,416.68	-	51,498,416.68
Benefit payments	(6,043,362.80)	-	(6,043,362.80)
Membership interest	28,316,890.03	(28,316,890.03)	-
Balance as on 31.12.2022	400,952,319.63	-	400,952,319.63
2023 net profit	-	54,255,051.01	54,255,051.01
Net contributions in 2023	51,259,105.42	-	51,259,105.42
Benefit payments	(26,881,039.63)	-	(26,881,039.63)
Membership interest	54,255,051.01	(54,255,051.01)	-
Balance as on 31.12.2023	479,585,436.43	-	479,585,436.43
2024 net profit	-	51,561,005.41	51,561,005.41
Net contributions in 2024	61,922,835.85	-	61,922,835.85
Benefit payments	(23,027,854.43)	-	(23,027,854.43)
Membership interest	51,561,005.41	(51,561,005.41)	-
Balance as on 31.12.2024	570,041,423.26	-	570,041,423.26

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

For the year ended 31st December	2024 ^re'&	2023 (σt.)
Cash from operating activities		
Interest on Social Loans	1,527,996.59	1,371,211.41
Interest on savings accounts	48,711.96	36,635.55
Interest from repurchase	402,717.37	518,544.52
Cash flow from operating activities	1,979,425.92	1,926,391.48
Paying Tax	(12,032,217.61)	(4,609,726.29)
Net Cash flow from operating activities	(10,052,791.69)	(2,683,334.81)
Cash flow from investing activities		
Investments in fixed deposits	(40,797,976.96)	(158,011,925.58)
Call Deposit Investments	-	(5,700,000.00)
Member loan disbursements	(45,438,816.93)	(47,060,185.62)
Bank charges	(2,480.00)	(3,750.00)
Investment in treasury bills	-	(10,000,000.00)
Treasury bond investments	-	(25,000,000.00)
Amount received on maturity of treasury bills	12,274,999.00	59,256,404.00
Amount received on maturity of fixed deposits	26,015,020.13	130,283,201.52
Amount received on maturity of Call Deposit	-	8,493,238.66
Treasury bond coupon interest	5,786,695.40	2,893,347.70
Membership loan receipts	19,823,724.97	20,630,354.37
Net cash flow from investing activities	(22,338,834.39)	(24,219,314.95)
Cash flow from financing Activities		
Contributions received	62,042,968.35	51,241,299.17
Payment of benefits to members	(13,190,684.97)	(23,937,629.98)
Net cash flow from financing Activities	48,852,283.38	27,303,669.19
Net increase in cash and cash equivalents	16,460,657.30	401,019.43
Cash and cash equivalents as at the beginning of the year	2,904,740.14	2,503,720.71
Final Cash and Cash Equivalents (Note 1)	19,365,397.44	2,904,740.14

(note1)

Analysis of cash and cash equivalents as at 31 December

Savings account	395,655.05	2,085.82
Treasury bill repurchases	18,969,742.39	2,902,654.32
	19,365,397.44	2,904,740.14

Bhiksu University of Sri Lanka- Anuradhapura

35.1 For the year ended 31st December

	2024	2023
Interest income from fixed deposits	Rs	Rs
Interest income from fixed deposit	50,586,379.21	50,387,387.38
Interest income from savings account	51,275.76	38,563.72
Interest income from lending	1,542,281.20	1,374,217.47
Interest income from Call Deposit	-	130,293.45
Interest income on treasury bonds	6,524,424.41	4,110,640.93
Interest income from treasury bills	774,999.96	6,525,905.34
Interest income from repurchase of treasury bills	477,776.91	528,113.53
Total	59,957,137.45	63,095,121.82

35.2 Operational Expenditure

For the year ended 31st December	2024	2023
	Rs	Rs
Bank charges	2,480.00	3,750.00
Staff allowances	-	4,103.20
Total	2,480.00	7,853.20

35.3 Income Tax Expenditure

For the year ended 31st December	2024	2023
	Rs	Rs
Allocation of Income Tax	59,957,137.45	63,095,121.82
Deductible operating expenses	(2,480.00)	(7,853.20)
Profit subject to Income tax	59,954,657.45	63,087,268.62
Income Tax Rate	14%	14%
Income Tax Expenditure	8,393,652.04	8,832,217.61

35.4 Investments

As at December 31	2024	2023
	Rs	Rs
Fixed deposits (37.4.1)	303,856,197.46	265,388,639.61
Treasury bonds	25,283,596.58	24,545,867.57
Treasury bills	-	10,000,000.00
Total	329,139,794.04	299,934,507.18

35.4.1 Fixed Deposits

As at 31. December	2024	2023
	Rs	Rs
National Savings Bank	61,729,832.28	37,065,867.31
People's Bank	100,262,905.23	93,726,569.54
Bank of Ceylon	123,037,358.63	118,775,949.55
State Mortgage and Investment Bank	18,826,101.32	15,820,253.21
Total	303,856,197.46	265,388,639.61

35.5 Membership Loan

Opening balance of the year	2024 Rs	2023 Rs
Opening balance of the year	142,685,660.00	119,203,421.88
New loans	45,438,816.93	47,060,185.62
	188,124,476.93	166,263,607.50
Deducted: Offsetting membership fees against loan amount	(9,312,335.15)	(2,940,968.94)
Member loan installments due	-	(6,624.19)
Loan installments collected during the year	(19,817,194.92)	(20,630,354.37)
Total	158,994,946.86	142,685,660.00

35.6 Balances receivable

As at December 31	2024 Rs	2023 Rs
Interest on fixed deposits	65,017,936.88	38,685,121.71
Treasury bill repurchase interest	84,628.55	9,569.01
Interest on Treasury Bills	-	1,499,999.04
Interest on Call Deposit	-	119,443.75
Membership dues	-	6,624.19
Member loan installments due	-	565.35
Member loan interest receivable	1,671,425.66	1,671,425.66
Treasury Bond Coupon	66,773,991.09	41,992,748.71

35.7 Cash and cash equivalents

As at December 31	2024 Rs	2023 Rs
Savings Account	395,655.05	2,085.82
Purchases against treasury bills (37.7.1)	18,969,742.39	2,902,654.32
Total	19,365,397.44	2,904,740.14

35.7.1 Repurchases of Treasury bill

As at December 31	2024 Rs	2023 Rs
Opening balance	2,902,654.32	-
New investments during the year	59,111,120.00	30,245,092.00
Interest from repurchase	402,717.37	518,544.52
Amount received at maturity	(43,446,749.30)	(27,860,982.20)
Total	18,969,742.39	2,902,654.32

35.8 Creditors

As at December 31	2024 Rs	2023 Rs
Membership fees released- D.M.K. S.Dissanayake	474,353.51	-
Amounts payable to the university	35,536.70	-
Total	509,890.21	-

35.8.1 Note

The membership fee of Rs. 474,353.51 to be released to DMKS Dissanayake and the amount of Rs. 35,536.70 to be paid to the University have been paid and released on 07.-01.2025

35.9 Accrued expenses

As of December 31	2024 Rs	2023 Rs
Allowances payable	-	4,103.20
Taxes payable	3,722,127.21	7,928,116.40
Total	3,722,127.21	7,932,219.60

35.10 Membership fees overpaid

As at December 31	2024 Rs	2023 Rs
Membership fees overpaid- Sanuka Niroshan	688.75	-
	688.75	-

35.11 Receipts

As at December 31	2024 Rs	2023 Rs
Contributions during the year	62,042,968.35	51,241,299.17
Member Loan Repayments - Capital	19,823,724.97	20,630,354.37
Interest received on membership loans	1,527,996.59	1,371,211.41
Treasury Bills at Maturity	12,274,999.00	59,256,404.00
maturity of interest	26,015,020.13	132,783,201.52
maturity of interest	-	8,493,238.66
Treasury bond coupon interest	5,786,695.40	2,893,347.70
Cashback on repurchases	43,446,749.30	27,860,982.20
Interest earned on savings accounts	51,275.76	38,563.72
Total	170,969,429.50	304,568,602.75

35.12 payments

As at December 31	2024 Rs	2023 Rs
Membership Loans	45,438,816.93	47,060,185.62
Membership refunds	13,190,684.97	23,937,629.98
Treasury bill investments	-	10,000,000.00
Fixed Deposit Investments	40,797,976.96	158,011,925.58
Investments of Call Deposit	-	5,700,000.00
Repurchase Investments	59,111,120.00	30,245,092.00
Treasury bond investments	-	25,000,000.00
Bank charges	2,480.00	3,750.00
Payment of withholding tax	2,563.80	1,928.17
Income tax payments	12,032,217.61	4,609,726.29
Total	170,575,860.27	304,570,237.64

35.13 The annual operating profit is fully distributed among the members.

35.14 Revision of the cost of living allowance for statutory boards and project staff of state corporations as per Management Services Circular No. 01/2024..2024 Budget Proposals.

- The monthly living allowance has been increased by Rs. 10,000/- from Rs. 7,800/- to Rs. 17,800/- from January 2024.
- Approximately Rs. 5 lakh,000 is scheduled to be paid from the increased cost of living allowance from January to March 2024.
- The outstanding cost of living allowance from January 2024 to March 2025 is scheduled to be paid at a monthly rate of Rs. 5,000/- from January to March 2025.

The cost of living allowance is also relevant for calculating the Employees Provident Fund contribution. Accordingly, an Amount of Rs. 220,383,555 is to be received by the Provident Fund in respect of the outstanding cost of living allowance from January to March 2024 as mentioned above. The member contributions are invested in interest-earning financial assets and the income earned on them is distributed among the members. Since this amount has not been received in the year 2024, there is no financial asset that earns money in relation to it. Since this amount, if added to the member contributions, directly affects the calculation of the benefits paid to the members, it has not been recognized as a receivable balance in the year 2024.

12. Review of Internal Audit Activities

Summary of issuing internal Audit Report

A Name of the Entity	Issued		Total	No of Replied	To be Replied Answers	Age Analysis			
	Number of not replied reports in previous year	Number of reports issued during the year				Less Than 1 Month	1 - 3 Months	3 - 12 Months	More than 12 Months
Bhiksu University of Sri Lanka	-	21	21	19	2 ★	2	-	-	-

★ Answers for the balance 02 audit queries are received in 2025.

12.1 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 Year	Number of Queries received during this year				Less Than 1 Month	1- 3 Months	3 - 12 Months	More than 12 Months
Bhiksu University of Sri Lanka	-	1	2	1	-	-	-	-	-

12.2 Gratuity Payment and UPF Payment

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

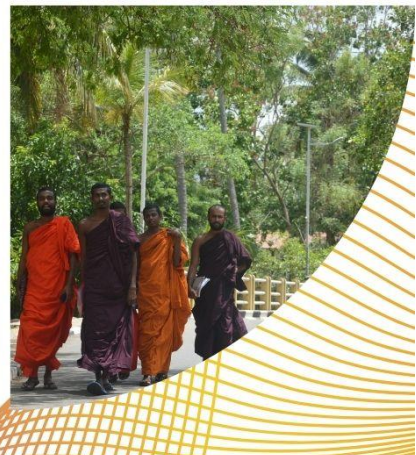
Audit Committee - 2024

No	Name	Date
01	67 th Audit Committee	2024.02.09
02	68 th Audit Committee	2024.05.10
03	69 th Audit Committee	2024.09.13
04	70 th Audit Committee	2024.11.08

Audit Committee Members

No	Name	Chairman/ Member	Attendance			
			2024.02.09	2024.05.10	2024.09.13	2024.11.08
01	Mr. R.M.D.K.P.N.B. Ranatunga	Chairman	✓	✓		
02	Mr. R.M.W.Banda	Chairman			✓	✓
03	Mr. Jayalath Muththettuwegedara	Member	✓	✓	✓	✓
04	Emeritus Prof. Gamini Senanayake	Member	✓	✓	✓	✓
05	Mr. W.M.Ranmandala	Observer/Audit Superintendent Audit General's Department	✓	✓	✓	✓
06	Mr. R.A.A Buddhika	Observer			✓	
07	Mr. D.D.M.Kumara	Observer				✓

Report of the Auditor General 2024



National Audit Office

NCCG/AN/C/BUSL/FA/2025/08

27.05.2025

Vice chancellor,

Bhiksu University of Sri Lanka,

Anuradhapura.

Report of the Auditor General in accordance with Section 12 of the National Audit Act, No. 19 of 2018 on the financial statements of the Bhiksu University of Sri Lanka and other legal and regulatory requirements for the year ended on 31 December 2024

1. Financial Statements

1.1 Opinion

The financial statements of the Bhiksu University of Sri Lanka for the year ended on 31 December 2024, which comprise the statement of financial position and the statement of financial performance for the year then ended, the statement of changes in equity and the statement of cash flows for the year then ended and the notes to the financial statements, which include information on the significant accounting policies, prepared in accordance with the provisions of the National Audit Act, No. 19 of 2018, to be read in conjunction with Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, were subjected to audit under my direction in accordance with the provisions of the Finance Act, No. 38 of 1971. My report will be tabled before Parliament in due course in accordance with Article 154(6) of the Constitution.

In my opinion, the financial statements of the University present a true and fair view of the financial position of the University as at 31 December 2024 and of its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards of the Public Sector.

1.2 Basis for Opinion

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

1.3 Other Information included in the 2024 Annual Report of the Bhiksu University of Sri Lanka

Other information means information that is included in the 2024 Annual Report of the Bhiksu University of Sri Lanka, which I obtained before the date of this audit report, but is not included in the financial statements and my audit report thereon. Management is responsible for this other information.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance or opinion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with my knowledge obtained in the audit or otherwise.

Based on other information obtained by me before the date of this auditor's report and the work I have performed, if I conclude that this other information is materially misstated, I am required to report that matter. I have nothing to report in this regard.

1.4 The Responsibility of Management and those Charged with Governance on the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Accounting Standards - Sri Lanka Public Sector and for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, fraud or error.

In preparing the financial statements, management is responsible for assessing the University's ability to continue as a going concern, maintaining accounts and for disclosing, as appropriate, matters relevant to the continued existence of the University unless management either intends to liquidate the University or, in the absence of an alternative, to terminate the operation.

The responsibility for auditing the University's financial reporting process lies with those charged with governance.

In accordance with subsection 16 (1) of the National Audit Act, No. 19 of 2018, the University must keep proper books and records of its income, expenditure, assets and liabilities to enable it to prepare its annual and interim financial statements.

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

My objective is to issue an audit report that includes my opinion to provide reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect material misstatements. Fraud and error, individually or in the aggregate, can cause material misstatements, the significance of which depends on the effect on the economic decisions of users taken on the basis of these financial statements.

As part of the audit in accordance with Auditing Standards of Sri Lanka, I exercised professional judgment and professional scepticism. I further designed and performed audit procedures that were appropriate to the circumstances to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. The effects of fraud are greater than those of material misstatements due to misstatement, as fraud results from fraud, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

The appropriateness of accounting policies used, the reasonableness of accounting estimates made, and related disclosures made by management were evaluated.

The appropriateness of using the going concern of the University basis of accounting was determined based on the audit evidence obtained regarding whether events or conditions have materially cast doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements and, if such disclosures are inadequate, to modify my opinion.

However, the going concern may cease to exist depending on future events or circumstances.

The structure and content of the financial statements were evaluated for their appropriate and fair inclusion of underlying transactions and events, and for the overall presentation of the financial statements, including disclosures.

I inform the parties charged with governance about significant audit findings, significant deficiencies in internal control, and other matters that I identified during my audit.

2. Report on other legal and regulatory requirements

2.1 The National Audit Act, No. 19 of 2018 contains specific provisions in relation to the following requirements:

2.1.1 In accordance with the requirements set out in section 12(a) of the National Audit Act, No. 19 of 2018, I have obtained all the information and explanations necessary for the purpose of the audit and, to the best of my knowledge, the University has maintained proper financial records.

2.1.2 The financial statements of the University are consistent with those of the previous year in accordance with the requirements set out in section 6(1)(d)(iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The recommendations made by me in the previous year in accordance with the requirements set out in section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018 are included in the financial statements presented.

2.2 In the light of the procedures followed and the evidence obtained and limited to the quantitative aspects, nothing came to my attention that warrants the following statement.

2.2.1 As per the requirement of Section 12(d) of the National Audit Act No. 19 of 2018, any member of the Council of the University has a direct or indirect relationship with any contract relating to the University, outside the ordinary course of business.

2.2.2 That any member of the Council of the University has acted in a manner inconsistent with any applicable written law or any other general or special directive issued by the Council of the University, except as provided in the following observations, as required by Section 12(e) of the National Audit Act, No. 19 of 2018.

(a) According to the Library Materials Survey Report of the year 2022, although investigations should be conducted in accordance with Financial Regulation 104 regarding 5221 books worth Rs. 444,108 that were missing and the responsible parties should be identified and the loss should be recovered from them, it was decided at the Council meeting on 17 July 2023 to remove them from the acquisition register.

2.2.3 That the University has acted in a manner inconsistent with the powers, duties and functions of the University, as required by Section 12(h) of the Audit Act of 19 of 2018.

2.2.4 That the resources of the University have not been procured and used economically, efficiently and effectively within the relevant time limits in accordance with the requirements set out in Section 12(g) of the National Audit Act No. 19 of 2018.

2.3 Other matters

- (a) Enterprise Resource Planning (ERP) system with an estimated cost of Rs. 8 million, which was to be completed by May 31, 2018 had not been completed although the expenditure of Rs. 4,074,250.00 had been incurred by December 31, 2024. As a result, the University had failed to achieve the expected benefits.
- (b) Without preparing a suitable programme to enroll foreign student monks, and without conducting a feasibility study before the construction, a student hostel was constructed and completed on 14 January 2020 at a cost of Rs. 80,843,406 with the intention of providing residential facilities to 25 foreign student monks. Therefore, the hostel remained underutilized due to the recruitment of only three foreign student monks during the academic years 2022/2023 and 2023/2024.
- (c) The loan amount of Rs. 638,171 due from a Probationary Lecturer since 2018 had not been recovered during the year under review.
- (d) The total amount of Rs. 335,884 that the University had spent during the year under review for the water and electricity for the official residence of the Registrar had not been recovered from the former Registrar.
- (e) 03 creditor balances totalling Rs. 1,431,217 as on 31st December of the year under review had not been settled.

Sgd: illegibly

G.H.D.Darmapala

Report of the Auditor General in terms of Section 12 of the National Audit Act, No. 19 of 2018, on the financial statements and other legal and regulatory requirements of the Bhiksu University of Sri Lanka for the year ended as at 31 December 2024

Paragraph number of the Auditor General's report	Matters Inquired by the Auditor General	Current actions taken in that regard
1. Financial statements	1.1.1.1 Opinion	The Auditor General is of the opinion that the accounts reflect a true and fair view.
2. Report on other legal and regulatory requirements	According to the Library Materials Survey Report of the year 2022, investigations should have been conducted, in accordance with Financial Regulations 104, regarding the 5221 missing books worth Rs. 444,108.00 and the responsible parties should have been identified and the loss incurred should have been recovered from them, but contrary to this, it had been decided at the Council meeting on 17 July 2023 to remove the items from the acquisition register.	When inquiring about the missing books, according to the Library Materials Survey Report of the year 2022, it has been stated in the report submitted by the Acting Librarian (Former) that this stock of books has been subjected to missing from the time of the Dharma Peetha in the year 1969 to the present Bhiksu University of Sri Lanka in 2022. Furthermore, in accordance with the provisions of 7.6 v (General guidelines – a) of the University Grants Commission Circular No. 01/2022, when a formal survey is conducted for the first time, the Governing Authority has the power to write off all misplaced books, except those purchased within the last 05 years. In accordance with Section 105(1) of the Public Finance Regulations, 1992, as amended by Public Finance Circular No. 01/2020, the Board of Directors of the institution has the power to take action regarding the damages, in cases where the value of the damages does not exceed Rs. 500,000.00. Accordingly, the Council of the University has approved the removal of 5221 missing books mentioned in the Library Materials Survey Report for the year 2022 from the Acquisition Register.
2.2.2 (a) Section 12 (e) of the National Audit Act, No. 19 of 2018		

2.3 Other matters	<table border="1"> <tr> <td data-bbox="319 533 478 1254"> (a) Enterprise Planning (ERP) system with an estimated cost of Rs. 8 million, which was to be completed by May 31, 2018 had not been completed although the expenditure of Rs. 4,074,250.00 had been incurred by December 31, 2024. As a result, the University had failed to achieve the expected benefits. </td><td data-bbox="478 533 948 1254"> By now, 08 modules of the ERP system have been installed and ,currently, this system is being used for general tasks such as preparing vouchers, obtaining overtime allowance payment vouchers, and requesting leave, covering all divisions of the University. However, at present, the printing and obtaining of reports covering all modules is at a very minimal level. Accordingly, efforts have been made to obtain the assistance of the Chief Information Officer of the National Science Foundation, Mr. Manuja Kurmaratne, to examine the current status of the ERP system, implement all the modules, and obtain the necessary advisory services to formalize and expedite the process of accepting the system to the University. These transportation expenses have been borne for his arrival to the University, inspecting the system, and attending meetings. He has submitted a report with the necessary recommendations for the prompt establishment of the system and has now been forwarded to Science Land I. T. Company for implementation. Accordingly, it was decided to hold a progress review meeting on 28.05.2025 to rectify the existing problems. Due to the breakdown of the internet system of the University on 14.05.2025, the staff workshop and progress review meeting related to the Enterprise Resource Planning (ERP) to be held on, 26 and 27.05,2025 are being planned to be held on 07,08,09 , July 2025. </td></tr> </table>	(a) Enterprise Planning (ERP) system with an estimated cost of Rs. 8 million, which was to be completed by May 31, 2018 had not been completed although the expenditure of Rs. 4,074,250.00 had been incurred by December 31, 2024. As a result, the University had failed to achieve the expected benefits.	By now, 08 modules of the ERP system have been installed and ,currently, this system is being used for general tasks such as preparing vouchers, obtaining overtime allowance payment vouchers, and requesting leave, covering all divisions of the University. However, at present, the printing and obtaining of reports covering all modules is at a very minimal level. Accordingly, efforts have been made to obtain the assistance of the Chief Information Officer of the National Science Foundation, Mr. Manuja Kurmaratne, to examine the current status of the ERP system, implement all the modules, and obtain the necessary advisory services to formalize and expedite the process of accepting the system to the University. These transportation expenses have been borne for his arrival to the University, inspecting the system, and attending meetings. He has submitted a report with the necessary recommendations for the prompt establishment of the system and has now been forwarded to Science Land I. T. Company for implementation. Accordingly, it was decided to hold a progress review meeting on 28.05.2025 to rectify the existing problems. Due to the breakdown of the internet system of the University on 14.05.2025, the staff workshop and progress review meeting related to the Enterprise Resource Planning (ERP) to be held on, 26 and 27.05,2025 are being planned to be held on 07,08,09 , July 2025.
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	(b) Without preparing a suitable program to recruit foreign student monks and without conducting a feasibility study before constructing the student hostel, it was constructed and completed on 14th January 2020 at a cost of Rs.80,843,406.00 with the intention of providing residential facilities to 25 foreign student monks. Therefore, the hostel remained underutilized due to the recruitment of only three foreign student monks during the academic years 2022/2023 and 2023/2024.	After conducting a feasibility study, steps have been taken to construct this foreign student hostel. • Currently, two foreign (Russian) student monks are successfully pursuing their studies in the said hostel. • As a result of the program implemented by the University management to recruit foreign students for degree courses, The University has been able to enroll five foreign students for postgraduate courses. One such foreign student monk has requested residential facilities. • An Action Plan, under the directions of the Senate of the University, has been designed for the Unit of International Affairs and it is currently being implemented. • Since there is a shortage of hostels for the academic staff of the University, arrangements have been made to provide residential facilities for several lecturers of the academic staff in the Foreign Student's Hostel. • Discussions, advertisements and awareness raising activities related to the recruitment of foreign student monks to the University are continuously in process.
	(c) Action had not been taken to recover the loan amount of Rs. 638,171.00 due from a Probationary Lecturer since 2018 even during the year under review.	The Provident Fund balance of Ven. Attaragoda Piyadhamma has not yet been released and this amount will be recovered when the Provident Fund balance is released.

(d) Action had not been taken to recover the sum of Rs. 335,884.00 from the former Registrar, which the University had spent during the year under review on water and electricity bills for the Registrar's official residence.	A correspondence was submitted to the 297th Council Meeting held on 09.05.2025 to recover the amount spent by the University on water, electricity and PEO -TV charges for the Registrar's official residence from the former Registrars. Accordingly, the 297th Council appointed a committee to study the matter and submit a report. As recommended by the appointed committee, it was decided not to recover water and electricity charges from the former Registrar V.D. Kithsiri for the period during which he used the official residence on the grounds that water and electricity charges had not been collected separately from the Registrars who used the official residence and that no action had been taken to collect water and electricity charges separately from any officer residing in official residences or hostels. However, since the PEO TV charges are paid by other officers who use the PEO TV connection, the Council has decided to recover the amount of Rs. 15,700.00 paid by the University for the PEO TV connection of the former Registrar V.D. Kithsiri as the University has not been informed that the connection is not being used or to take steps to disconnect the connection. Accordingly, as per the decision of the 297th Council, it was decided not to collect water and electricity charges from the former Registrar of the University, V.D. Kithsiri, for the period of use of the Registrar's official residence, and to recover the amount of Rs. 15,700.00 paid by the University for the PEO TV connection from the University. Accordingly, as per the decision of the Council, the Bursar has been informed to take steps to recover the said amount from the former Registrar V.D. Kithsiri to the University.
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(e) Action had not been taken to settle 03 creditor balances totaling Rs. 1,431,217.00 as on 31st December of the year under review.	Vice Chancellor Fund	Rs. 1,256,993.00	Since there was not enough money in the Savings Account of the Vice Chancellor Fund, the expenses to be borne by the University Vice Chancellor Fund have been borne from the University's Development Fund established from self-financed courses. Arrangements are to be made to pay the due amount back to the Development Fund with the money earned at maturity on 30.07.2025 of Fixed Deposit No. 2-0005-12-78576, at the National Savings where the money of Vice Chancellor Fund has been invested.
	Sathsara Holdings	Rs. 157,582.00	Payment for the additional expenses incurred in preparing the name board in front of the University has been sent for the approval of Secretary to the Ministry. Payment has not been possible until such approval is received. Accordingly, this balance will be referred to the Finance Committee in the year 2025 and, based on its recommendation and the approval of Council, actions will be taken to collect it to the state revenue.

		Ven. P. Sugunasiri	Rs. 16,632.00	This amount was paid to this Ven. monk on 18.06.2025 as per the decision of the 297 th Council held on 09.05.2025.
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Yours in Dhamma,
Most Ven. Senior Professor Kanattiegoda Saddharatana Anunayake Thera
Vice Chancellor



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