

N. B. - Part IV (A) of the Gazette No. 2456 of 26.09.2025 was not published.



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The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 2,457 – 2025 ඔක්තෝබර් මස 03 වැනි සිකුරාදා – 2025.10.03
No. 2,457 – FRIDAY, OCTOBER 03, 2025

(Published by Authority)

PART I: SECTION (I) – GENERAL

(Separate paging is given to each language of every Part in order that it may be filed separately)

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IMPORTANT NOTICE REGARDING ACCEPTANCE OF NOTICES FOR PUBLICATION IN THE WEEKLY “GAZETTE”

ATTENTION is drawn to the Notification appearing in the 1st week of every month, regarding the latest dates and times of acceptance of Notices for publication in the weekly *Gazettes*, at the end of every weekly *Gazette* of Democratic Socialist Republic of Sri Lanka.

All notices to be published in the weekly *Gazettes* shall close at 12.00 noon of each Friday, two weeks before the date of publication. All Government Departments, Corporations, Boards, etc. are hereby advised that Notifications fixing closing dates and times of applications in respect of Post-Vacancies, Examinations, Tender Notices and dates and times of Auction Sales, etc. should be prepared by giving adequate time both from the date of despatch of notices to Govt. Press and from the date of publication, thereby enabling those interested in the contents of such notices to actively and positively participate please note that inquiries and complaints made in respect of corrections pertaining to notification will not be entertained after **three months** from the date of publication.

All Notices to be published in the weekly *Gazette* should reach Government Press two weeks before the date of publication *i.e.* Notices for publication in the weekly *Gazette* of 24th October, 2025 should reach Government Press on or before 12.00 noon on 10th October, 2025.

Electronic Transactions Act, No. 19 of 2006 - Section 9

“Where any Act or Enactment provides that any proclamation, rule, regulation, order, by-law, notification or other matter shall be published in the Gazette, then such requirement shall be deemed to have been satisfied if such rule, regulation, order, by-law, notification or other matter is published in an electronic form of the Gazette.

S. D. PANDIKORALA,
Government Printer. (Acting)

Department of Govt. Printing,
Colombo 08,
09th June, 2025.



This Gazette can be downloaded from www.documents.gov.lk

Other Appointments & c.,

No. 603 of 2025

To the rank of Lieutenant with effect from 06th May 2020:-

SRI LANKA REGULAR NAVAL FORCE

Acting Lieutenant SEEKKUGE CHANAKA
SUMITHRATHNA, NRX 3864, SLN;

CONFIRMATIONS IN THE RANK

To the rank of Lieutenant (L) with effect from 16th March 2020 :-

To the rank of Lieutenant (S) with effect from 06th May 2020:-

Acting Lieutenant (L) PRABHASHWARA AYUSHMAN
DALUGAMA, NRL 3969, SLN;

Acting Lieutenant (S) DEWASINGHE GEDARA ACHINTHA
SHEHAN DEWASINGHE, NRS 3871, SLN;

To the rank of Lieutenant with effect from 01st April 2020 :-

To the rank of Lieutenant (L) with effect from 13th May 2020:-

Acting Lieutenant YAPA APPUHAMILAGE DON SHEHAN
SANKALPA YAPA, NRX 3859, SLN;

Acting Lieutenant (L) SOORIYAARACHCHIGE THANUJA
THUSHAN SOORIYAARACHCHI, NRL 3875, SLN;

To the rank of Lieutenant with effect from 22nd April 2020:-

To the rank of Lieutenant with effect from 20th May 2020:-

Acting Lieutenant HERATH MUDIYANSELAGE
NIKKAGOLLEGEDARA LOCHANA JAGATHPRIYA HERATH, NRX
3858, SLN;

Acting Lieutenant JAYASUNDARA MUDIYANSELAGE ASHAN
MALINDA JAYASUNDARA, NRX 3865, SLN;

To the rank of Lieutenant (E) with effect from 22nd April 2020 :-

Acting Lieutenant GALAWELA RALLAGE HASITHA NUWAN
KUMARA RATHNAYAKA, NRX 3868, SLN;

Acting Lieutenant (E) WEDIKKARA GEDARA DHANUSHKA
LAKMAL WEDIKKARAGEDARA, NRE 3869, SLN;

To the rank of Lieutenant with effect from 27th May 2020:-

Acting Lieutenant ABEDEERA GUNARATHNA PATABENDIGE
RANDEEPA, NRX 3853, SLN;

Acting Lieutenant (E) KALUGAMAGE DON ISURU LAKMAL
SENEVIRATHNE, NRE 3870, SLN;

Acting Lieutenant KASTHURI ARACHCHIGE DINUKA
MANURANGA, NRX 3867, SLN;

To the rank of Lieutenant (PRO) with effect from 22nd April 2020:-

To the rank of Lieutenant with effect from 03rd June 2020:-

Acting Lieutenant (PRO) RAVINDU DILSHAN
NAWARATHNE, NRR 3877, SLN;

Acting Lieutenant MALLIKA ARACHCHILAGE MANOJ
ISHARA CHANDRATHILAKA, NRX 3863, SLN;

To the rank of Lieutenant with effect from 29th April 2020:-

To the rank of Lieutenant with effect from 10th June 2020:-

Acting Lieutenant UDAHA GEDARA THAMARA PRABHATH
PREMAWARDHANA, NRX 3855, SLN;

Acting Lieutenant PILADUWA HEWAGE SAHANA CHAN
LAKSHITHA, NRX 3861, SLN;

To the rank of Lieutenant (L) with effect from 29th April 2020:-

Acting Lieutenant SAMARASINGHE HALPITAGE SANJEewa
PRABATH KUMARA, NRX 3862, SLN;

Acting Lieutenant (L) WIJEKON HERATH
MUDIYANSELAGE LEKAMLE WAJIRA MADHURANGA BANDARA
WIJEKON, NRL 3876, SLN;

To the rank of Lieutenant (S) with effect from 01st July 2020:-

Acting Lieutenant (S) NAMAL PIYATH DEELAKA DE SILVA,
NRS 3873, SLN

To the rank of Lieutenant (E) with effect from 14th August 2020:-

Acting Lieutenant (E) WEERAWARDHANA PATHIRANNAHALAGE SAPUMALAKALANKA WEERAWARDHANA, NRE 3899, SLN;

To the rank of Lieutenant (BH) with effect from 11th September 2020:-

Acting Lieutenant (BH) RAVINDU PRABATH CHATHURANGA ARAWWAWALA, NRX 3884, SLN;

To the rank of Lieutenant with effect from 11th September 2020:-

Acting Lieutenant RANASINGHE ARACHCHIGE VIKUM OSHADA RANASINGHE, NRX 3889, SLN;

To the rank of Lieutenant (E) with effect from 18th September 2020:-

Acting Lieutenant (E) DILEEP SHANAKA SAYAKKARA, NRE 3900, SLN;

To the rank of Lieutenant with effect from 25th September 2020:-

Acting Lieutenant MARAPPULLIGE RAVINDU JAYAMPATHI WEERASINGHE, NRX 3885, SLN;

To the rank of Lieutenant with effect from 09th October 2020:-

Acting Lieutenant PRAMOD DILSHAN BANDA EKANAYAKE, NRX 3881, SLN;

To the rank of Lieutenant (S) with effect from 09th October 2020:-

Acting Lieutenant (S) ILANKOON MUDIYANSELAGE CHANDIKA NIROSHANA DANANJAYA WEERAKOON, NRS 3906, SLN;

To the rank of Lieutenant (PRO) with effect from 16th October 2020:-

Acting Lieutenant (PRO) BUWANEKA ADITHYA WIJAYAWICKRAMA, NRR 3912, SLN;

To the rank of Lieutenant (CDO) with effect from 30th October 2020:-

Acting Lieutenant (CDO) SITHUM KAWEESHA DHANAPALA WIJESINGHE, NRX 3893, SLN;

To the rank of Lieutenant with effect from 20th November 2020:-

Acting Lieutenant SEEKKUGEI MALINDA SUMITHRARATHNA, NRX 3892, SLN;

Acting Lieutenant RANKONDE MUDIYANSELAGE OSHANDA DANANJAYA WELLAWA, NRX 3894, SLN;

Acting Lieutenant KOSGAHA GEDARA PRAKASH NIMANTHA SAMARANAYAKA, NRX 3896, SLN;

Acting Lieutenant JAYARATHNAGE THILINA MADUSHAN WICKRAMARATHNA, NRX 3898, SLN;

To the rank of Lieutenant (S) with effect from 20th November 2020:-

Acting Lieutenant (S) THALANGAMA VIDANELAGE SUPUN SARANATH GUNATHISSA, NRS 3907, SLN;

To the rank of Lieutenant (L) with effect from 27th November 2020:-

Acting Lieutenant (L) MANEL GAMUWAGE SANDUN DINUSHKA KUMARA, NRL 3909, SLN;

To the rank of Lieutenant (E) with effect from 04th December 2020:-

Acting Lieutenant (E) WEERASINGHE SAHAN DILSHAN, NRE 3901, SLN;

To the rank of Lieutenant with effect from 11th December 2020:-

Acting Lieutenant GARADI HEWAWASAM LOKUHALLINAGE SAJANA DEWANJITH, NRX 3882, SLN;

To the rank of Lieutenant (S) with effect from 11th December 2020:-

Acting Lieutenant (S) LIYANA PATHIRANNEHELAGE CHAKRANGA GNANABADRA JAYASANKA, NRS 3904, SLN;

To the rank of Lieutenant (L) with effect from 01st January 2021:-

Acting Lieutenant (L) DON BATHIYA THARAKA WIJEWIKRAMA SAMARAKONE, NRL 3910, SLN;

BAKSP BANAGODA, RSP, USP, ndc, psc,
Vice Admiral,
Commander of the Navy.

at Colombo
17th September 2025.

No. 604 of 2025

SRI LANKA REGULAR NAVAL FORCE

PROMOTIONS

To be Acting Lieutenant with effect from 19th February 2025:-

Sub Lieutenant Weerakoon Walauwe Rajitha Kasun Bandara Weerakoon, NRX 4495, SLN;

To be Acting Lieutenant (E) with effect from 19th February 2025:-

Sub Lieutenant (E) Hettiyadura Philip Rashen Sandeepa Fernando, NRE 4526, SLN.

BAKSP BANAGODA, RSP, USP, ndc, psc,
Vice Admiral,
Commander of the Navy.

at Colombo
19th September 2025.

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Government Notifications

MINISTRY OF EDUCATION, HIGHER EDUCATION AND VOCATIONAL EDUCATION

**Announcement on the appointment of Managers to Government approved Private Schools
(Aided/Unaided)**

BY virtue of the powers vested in me by the Acts and laws in relation to Assisted schools hereby I announce for information of the public, the list of names of persons who have been appointed as General Managers/Managers of Government approved private schools (Aided/Unaided) on the basis of the nominations made by the proprietor/Board of Management of the respective schools. This list will be valid until an amended list is announced.

	<i>Name of the School</i>	<i>Address</i>	<i>Name of the General Manager/Manager</i>
1	Loyola College	Daluwakotuwa, Kochchikage, Negombo	Rev. Fr. Gemunu Dias
2	Holy Cross College	Galle Road, Kaluthara.	Rev. Fr. Gemunu Dias
3	St. Lawrence's Convert	No. 213, Galle Road, Colombo 06.	Rev. Fr. Gemunu Dias
4	Good Shepherd Convert	Galle Road, Panadura.	Rev. Fr. Gemunu Dias
5	St. Joseph's Boys College	07th Mile Post, Subhadarama Road, Nugegoda.	Rev. Fr. Gemunu Dias
6	Christ King College	Arawwala Road, Pannipitiya.	Rev. Fr. Gemunu Dias
7	Ave Maria Convent	Chilaw Road, Negombo.	Rev. Fr. Gemunu Dias
8	Maris Stella College	Negombo.	Rev. Fr. Gemunu Dias
9	Holy Cross College	Colombo Road, Gampaha.	Rev. Fr. Gemunu Dias
10	De Mazenod College	Kandana.	Rev. Fr. Gemunu Dias
11	Good Shepherd Convent	Kotahena, Colombo 13	Rev. Fr. Gemunu Dias

	<i>Name of the School</i>	<i>Address</i>	<i>Name of the General Manager/Manager</i>
12	St. Benedict's College	Kotahena, Colombo 13	Rev. Fr. Gemunu Dias
13	St. Joseph's College	No. 212, T. B. Jayah Mawatha, Colombo 10	Rev. Fr. Gemunu Dias
14	St. Peter's Collge	Galle Road, Colombo 04	Rev. Fr. Gemunu Dias
15	Holy Family Convent	Bambalapitiya, Colombo 04	Rev. Fr. Gemunu Dias
16	Convent of Our Lady of Victories	Uswatta Circle Road, Moratuwa.	Rev. Fr. Gemunu Dias
17	St. Sebastian's College	Uyana Road, Moratuwa.	Rev. Fr. Gemunu Dias
18	St. Bridget's Convent	No. 85, C. W. W. Kannangara Mawatha, Colombo 07.	Rev. Fr. Gemunu Dias
19	St. Aloysius' Seminary	No. 35, Kynsey Road, Borella, Colombo 08.	Rev. Fr. Gemunu Dias
20	Bolawalana Ave Maria Convent	Akkara Panaha, Negombo.	Rev. Fr. Gemunu Dias
21	Holy Angel's Girls School	No. 207, Galle Road, Payagala North.	Rev. Fr. Gemunu Dias
22	St. Joseph's Juniorate	No. 26, Greenpath, Kohuwala, Nugegoda.	Rev. Fr. Gemunu Dias
23	Holy Family Convent	Hill Street, Kalutara South	Rev. Fr. Gemunu Dias
24	St. Patrick's College	Thalawakale	Very Rev. Fr. Milroy Fonseka
25	Our Lady's School	Wedderburn Road, Nuwara Eliya	Very Rev. Fr. Milroy Fonseka
26	Good Shepherd Convent	Peradeniya Road, Kandy.	Very Rev. Fr. Milroy Fonseka
27	St. Thoma's Girls School	King Street, Matale.	Rev. Fr. Milroy Fonseka
28	Sujatha Vidyalaya	No. 364/A/1, Highlevel Road, Nugegoda.	Mr. L. M. Kuruppu
29	Highlands College	No. 711, Mahameghawatta Road, Maharagama.	Mr. L. M. Kuruppu
30	Methodist College	No. 250, Galle Road, Colombo 03.	Rev. M. D. Kingsley Weerasinghe
31	Wesley College	No. 163, Dr. Danister de Silva Mawatha, Colombo 09.	Rev. Fr. David Naigel Perry Brohier
32	Buddhist Ladies Collge	No. 229, Dharmapala Mawatha, Colombo 07.	Mr. Manjeev Harishchandra L. De Mel
33	Vidyaniketha Vidyalaya	Sapugoda, Kamburupitiya.	Ven. Omare Kassapa Anunayaka Thero
34	Anura Vidyalaya	Siri Ratanapala Mawatha, Matara.	Ven. Thissamaharamaye Indananda Thero
35	Dewapala Vidyalaya	Polgolla, Gokarella.	Ven. Galdola Nandarama Thero
36	Saiva Mangaiyar Vidyalayam	No. 23, Rudra Road, Colombo 06.	Miss. Mala Sabharathnam
37	Zahira College	P. O. Box 861, Colombo 10.	Mr. Munzoor Mohommed Nuzri Hussain
38	Nilwala Ananda Vidyalaya	Hathagala, Hungama.	Ven. Pallegama Wangeesa Thero
39	KSF College	Moragoda, Rantotuwila	Mrs. I. Frauenfeld
40	Anura Vidyalaya	Bopagoda, Akuressa	Ven. Kadihingala Samitha Thero

	<i>Name of the School</i>	<i>Address</i>	<i>Name of the General Manager/Manager</i>
41	NSEF Buddhist College	National Children's Educational Foundation, Mulleriyawa, New Town.	Ven. Dr. Bandagiriye Somawansa Maha Thero
42	Alethea School	No. 24, 24/1, Sri Maha Bodhi Road, Dehiwala	Mr. K. Shankaramoorthy
43	Musaeus College	No. 58, Rosmead Place, Colombo 07.	Mr. Ajitha De Soya
44	Indrasiri Junior School	No. 21/25, Ananda Balika Mawatha, Pagoda Road, Pitakotte.	Ven. Dr. Hunupolagama Vajira Sri Nayaka Thero
45	Clayton College	Hempitagedara, Marandagahamula.	Mrs. S. A. K. Subasinghe
46	Rathnaloka College	No. 116/1, Agalawatta Road, Matugama.	Mr. P. A. L. Ariyaratne
47	Alexandra College	No. 718/1, 2nd Stage, Maradana, Colombo 10.	Mr. A. C. Malan Fernando
48	Ladies' College	Sir Ernest de Silva Mawatha, Colombo 07.	Mrs. Leonie Senevirathne
49	Hillwood College	No. 40, Sangaraja Mawatha, Kandy.	Mr. L. P. Y. Jayasinghe
50	Vidyani College	No. 138, Bopitiya, Pamunugama.	Mr. K. D. A. P. Samannath
51	St. Patrick's College	Jaffna.	Rt. Rev. Dr. J. B. Gnanapragasam
52	Sri Chandananda Buddhist College	No. 9/A, Vihara Road, Kandy.	Ven. Dr. Godagama Mangala Thero
53	Nalanda Buddhist College	Thurunusavigama Road, Pallekele.	Ven. Narampanawe Ananda Thero
54	Sinhala Buddhist College	No. 09, Irrigation Mawatha, MC Road, Matale.	Ven. Galkulame Uparathana Thero
55	St. Mary's Convent	Beach Road, Matara.	Rev. Fr. Charles Hewawasam
56	Bishop's College	No. 15, Boyd Place, Colombo 03.	Mr. R. N. Asirwatham
57	St. Thomas' College	Guruthalawa	Mr. Iyan Senaka Anil De Fonseka
58	Asoka Vidyalaya	No. 318, D. S. Senanayake Street, Kandy.	Mr. B. D. R. Rajan
59	Sumedha College	Vishaka Road, Gampaha.	Dr. W. A. Q. Wilfred Wijesinghe
60	Siri Sumana Buddhist College	Mawara Mandiya, Heyyanthuduwa.	Ven. Pothanegama Sumanarathana Thero
61	Ashoka Vidyalaya	Padukka Road, Horana.	Ven. Labugama Narada Thero
62	St. Thomas' College	Bandarawela.	Mr. Hilary Mark Gonewela
63	Sri Rahula College	No. 623/22, Preeman Mawatha, Anuradhapura.	Mrs. S. A. Jayawardena
64	Uduvil Girl's College	Uduvil, Chunnakkam.	Mrs. V. Pathmathayalan
65	Jaffna College	No. 65, Vadukkoddai.	Mr. M. Rubavathanan
66	Carey College	No. 28, Kynsey Road, Colombo 08.	Rev. E. K. Yasarithne
67	St. Thomas' Preporatory School	No. 370, Galle Road, Colombo 03.	Mr. Jit Warnakulasuriya
68	Ashoka Vidyalaya	Wawurukannala, Dikwella.	Ven. Chief Karathota Pagnasheela Thero
69	Minarwa Buddhist College	Kithulewela Road, Gabada Veediya, Matara.	Ven. Watagedara Rewatha Thero

	<i>Name of the School</i>	<i>Address</i>	<i>Name of the General Manager/Manager</i>
70	Trinity College	No. 262, D. S. Senanayaka Street, Kandy.	Mr. A. E. M. Perera
71	Mahamevnawa Buddhist College	No. 358/A, Keragala Road, Ahugammana, Demalagama.	Ven. Aludeniye Subodhi Thero
72	St. John's Girls School	Cyril Jansz Mawatha, Panadura.	Mr. Upul Abeywardana
73	Lakpahana Vidyalaya	Mailapitiya, Kandy.	Mr. M. Eric Frank
74	Bodhiraja Vidyalaya	Hingura Ara, Embilipitiya.	Rev. Dr. Omalpe Sobhitha Thero
75	Mowbray College	No. 40, Rajapihilla Mawatha, Kandy.	Rev. Fr. M. A. P. Iyadurai
76	St. Thomas' College	Mount Lavinia.	Mr. Romesh David
77	Siddhartha Vidyalaya	No. 10, Holly Cross Road, Gampaha.	Mrs. Damitha Nilanthi Ranasinghe
78	St. John's College	Main Street, Chundikuli, Jaffna.	Dr. Dhananjayan Senadhirajah
79	Chundikuli Girl's College	No. 06, Colombogam Road, Chundikkuli, Jaffna.	Mrs. Cristina Sudharshini Thanapalan Ekanayake
80	St. Clement's College	Galthenna Road, Ampitiya, Kandy.	Rev. Fr. M. G. L. Fenando

(A person in charge of one Private School holds the position of “Manager”, which a person in charge of two or more Private Schools is given in position of “General Manager”.)

15 branch schools of Government Approved Private Schools are currently functioning and each branch school Manager will be the Manager of the respective main school. Below mentioned is the list of names of General Managers/Managers of the branch schools of Government Approved Private Schools.

	<i>Name of the School</i>	<i>Address</i>	<i>Name of the General Manager/Manager</i>
1	Christ King College, Pannipitiya (Weliweriya Branch)	Weliveriya	Rev. Fr. Gemunu Dias
2	St. Joseph's College - Colombo 10 (Wattala Branch)	Enderamulla, Wattala	Rev. Fr. Gemunu Dias
3	St. Joseph's College - Colombo 10 (Negombo Branch)	No. 55, Kadol Uyana, Negombo	Rev. Fr. Gemunu Dias
4	St. Peter's College - Colombo 04 (Gampaha Branch)	Minuwangoda Road, Udugampola	Rev. Fr. Gemunu Dias
5	St. Peter's College - Colombo 04 (Negombo Branch)	No. 512/21, 02nd Kurana, Colombo Road, Negombo	Rev. Fr. Gemunu Dias
6	Loyola College - Negombo (Bopitiya Branch)	Bopitiya, Pamunugama	Rev. Fr. Gemunu Dias
7	Maris Stella College _Negombo (Thimbirigaskatuwa Branch)	Thimbirigaskatuwa	Rev. Fr. Gemunu Dias
8	Holy Cross College - Kaluthara (Payagala Branch)	Yatadola Road, Payagala.	Rev. Fr. Gemunu Dias
9	Wesley College - Colombo 09 (Katunayake Branch)	Methodist Church Premises, Thampala, Raddolugama	Rev. Fr. David Nigel Perry Brohier
10	Sri Chandananda Buddhist College - Asgiriya (Katugasthota Branch - Girls)	No. 476/3, Katugasthota Road, Kandy	Ven. Dr. Godagama Mangala Thero

	<i>Name of the School</i>	<i>Address</i>	<i>Name of the General Manager/Manager</i>
11	Mahamevnawa Buddhist College - Gampaha (Welimada Branch)	No. 103, Badulla Road, Welimada	Rev. Aludeniye Subodhi Thero
12	Mahamevnawa Buddhist College -Gampaha (Sandalankawa Branch)	No. 110, Sandalankawa	Rev. Aludeniye Subodhi Thero
13	Sumedha College - Gampaha (Gelioya Branch)	Sri Weluwanaramaya, Karamada, Gelioya, Udunuwara.	Dr. W. A. Q. Wilfred Wijesinghe
14	Anura Vidyalaya - Matara (Maligathenna Branch)	Maligathenna, Hatthaka, Pitigala.	Ven. Thissamaharamaye Indananda Thero
15	Lakpahana Vidyalaya - Mailapitiya (Kandana Branch)	Rilawulla, Kandana.	Mr. M. Eric Frank

NALAKA KALUWEWA,
Secretary,
Ministry of Education, Higher Education & Vocational Education.

Ministry of Education,
"Isurupaya",
Battaramulla,
23rd September, 2025.

10-25

MINISTRY OF AGRICULTURE, LIVESTOCK, LANDS AND IRRIGATION

Survey Act, No. 17 of 2002

Appointment of Members to the Land Survey Council under Section 27

BY virtue of the powers vested in me by Section 27 (a) of the Survey Act, No. 17 of 2002, I, Minister of Agriculture, Livestock, Lands and Irrigation, do hereby amend the Notification giving effect to appointment of the members to the Land Survey Council published in the *Gazette* Notification No. 2,425 dated 21.02.2025 as follows and it will be effective from 18.08.2025.

I. Mr. Nadu Kankanamge Ubhaya Rohana - Vice Chairman - Effective from 18.08.2025 until holding the post of Additional Surveyor General.

K. D. LALKANTHA,
Minister of Agriculture, Livestock, Lands
and Irrigation.

Colombo,
23rd September, 2025,

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Revenue & Expenditure Returns

UNIVERSITY OF JAFFNA, SRI LANKA

SUBMISSION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024 - UNIVERSITY OF JAFFNA

We are pleased to submit herewith a complete set of Financial Statements for the year ended 31st December, 2024 along with the supplementary information and the Trial Balance as at the same date. These documents have been prepared in accordance with the format and content prescribed by the University Grants Commission (UGC) Financial Circulars and are compliant with Sri Lanka Public Sector Accounting Standards (SLPSAS). This submission is also in compliance with Sections 106(1) and 107(1)(b) of the Universities Act, No. 16 of 1978 and the Finance Act, No. 38 of 1971.

In preparing the Financial Statements, we have adhered to the financial regulations, rules, and procedures issued by the University Grants Commission, while maintaining proper internal control mechanisms to ensure the propriety of transactions and efficiency of expenditures. To the best of our knowledge and belief, these Financial Statements for the year 2024 have been prepared satisfactorily to exhibit a true and fair view of the financial position, performance and cash flows of the University.

The Income and Expenditure of the University for the year ended 31st December, 2024 amounted to Rs. 5,616,896,059 and Rs. 5,932,698,295 respectively, inclusive of financial assistance provided to students. This resulted in a deficit of Rs. 320,756,997, compared to the surplus of Rs. 115,076,218 recorded in the previous year.

A summary comparison of Income and Expenditure for the year under review with the previous year is provided below for your reference.

Total Income	Year ended 31st December, 2024	Year ended 31st December, 2023
Government Grant - Recurrent	4,322,750,000	3,876,000,000
Government Grant - Capital	400,000,000	375,000,000
Special Grant - Capital	112,800,000	109,585,546
Donations	289,918,569	460,025,724
Other Capital Grant	57,466,743	156,225,950
Financial Assistance Received for the students	160,740,000	90,204,000
University Development Fund - Recurrent	109,635,742	108,981,000
University Development Fund - Capital	-	8,107,955
Net Income from other Activities (Restricted Funds)	98,243,190	121,405,783
Other Income	65,341,815	54,675,765
Total Income for the Year	5,616,896,059	5,360,211,724

Total Expenditure

Total Operating Expenditure	4,494,387,914	4,089,041,009
Financial Assistance to the students	160,740,000	90,204,000

	Year ended 31st December, 2024	Year ended 31st December, 2023
Depreciation	1,039,670,222	958,023,776
General Donation Expenses	612,002	2,299,000
Provision for Gratuity	237,238,674	102,648,570
Net Losses and write off	49,483	1,381,980
Total Operating Expenditure	5,932,698,295	5,243,598,335
Total Non-Operating Expenditure	4,954,760	1,537,171
Income over Expenditure/(Expenditure over Income) for the year	(320,756,997)	115,076,218

Capital Expenditure Detail Summary	2024	2023
Capital Grant Recommended by National Budget	400,000,000	375,000,000
Capital Grant Released by Treasury	400,000,000	375,000,000
Special Grant Received from UGC & Others		
Grant for Establishment of Faculty of Technology	10,875,000	58,000,000
Grant for Establishment of Faculty of Technology Phase II	95,000,000	-
Tsunami Project	-	2,188,369
Additional Student Intake - AHEAD Fund	6,000,000	49,397,176
Inter University Championship	925,000	-
Donation	289,918,569	460,025,724
Other Grants	57,466,743	156,225,950
University Development Fund - Capital	-	8,107,955
Total Capital Income	860,185,312	1,108,945,175

Please note that, as the tenure of the existing Council dissolved with effect from 13th February, 2025, the Financial Statements for the year 2024 have been reviewed and approved by me and are forwarded herewith for your consideration. The formal appointment of the new Council is still pending and as soon as the new council is reconstituted, this will be placed before it.

Finally, the Financial Statements for the year 2024 will be published in the Government *Gazette* in accordance with Section 109 of the Universities Act, No. 16 of 1978, upon receipt of the Audit Report.

Prof. S. SRISATKUNARAJAH,
Accounting Officer,
Vice Chancellor,
University of Jaffna.
27.02.2025.

Copy : Secretary, Ministry of Finance,
Secretary, Ministry of Education
Chairman, University Grants Commission
Secretary, University Grants Commission
Director General, Department of National Budget
Accountant, University Grants Commission
Chief Internal Auditor, University Grants Commission
Senior Asst. Auditor General, Office of the Senior Asst. Auditor General, Jaffna.
Asst. Internal Auditor, University of Jaffna

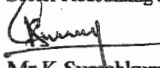
UNIVERSITY OF JAFFNA
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2024

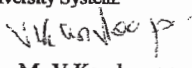
Descriptions	Notes	31st December 2024		31st December 2023	
		Rs.	Rs.	Rs.	Rs.
Assets					
Current Assets					
Cash and Cash equivalents	04	18,929,988.67		27,053,582.68	
Trade & Other Receivables	05	539,205,756.03		539,425,391.06	
Inventories/Stocks	06	27,916,052.94		28,508,625.97	
Short Term Investments	07	1,366,494,129.13		1,078,116,348.99	
Total Current Assets			1,952,545,926.77		1,673,103,948.70
Non Current Assets					
Long Term Investments	08	512,485,223.48		446,260,771.07	
Property, Plant & Equipment	09	11,703,822,449.23		10,906,275,516.83	
Livestock	09A	6,353,370.75		5,207,307.50	
Work in Progress	10	440,557,099.56		1,432,171,658.64	
Total Non Current Assets			12,663,218,143.02		12,789,915,254.04
Total Assets			14,615,764,069.79		14,463,019,202.74
Liabilities					
Current Liabilities					
Payables	11	225,634,621.05		155,114,997.90	
Accrued Expenses	12	136,546,776.20		126,573,517.48	
Self financing courses & Projects	13	462,954,032.13		341,572,780.68	
Total Current Liabilities			825,135,429.38		623,261,296.06
Non Current Liabilities					
Payables	14	13,378,655.96		10,786,220.51	
Provisions for Gratuity	14A	1,387,914,284.37		1,150,675,610.20	
Restricted Fund	15	997,406,196.83		916,013,333.25	
Total Non Current Liabilities			2,398,699,137.16		2,077,475,163.96
Total Liabilities			3,223,834,566.54		2,700,736,460.02
Total Net Assets/Equity			11,391,929,503.25		11,762,282,742.72
Assets/Equity					
Accumulated Fund(Capital Grant)	16	13,555,756,493.29		13,549,027,771.84	
Accumulated Surplus / Deficit	16A	(2,135,075,439.82)		(1,713,978,305.44)	
Total Assets/Equity			11,420,681,053.47		11,835,049,466.40
Reserve					
General Reserve	17	(2,600,639,480.83)		(2,587,815,066.63)	
Bond Obligation Reserve	18	405,020,561.45		350,128,030.34	
Net Revaluation - Reserve	18A	2,166,809,509.16		2,164,862,452.61	
Capital Reserve	18B	57,860.00		57,860.00	
Total Reserve			(28,751,550.22)		(72,766,723.68)
Total Net Assets/Equity			11,391,929,503.25		11,762,282,742.72

The Accounting policies and notes on page 09 to 31 form an integral part of the Financial Statements.

These


Financial statements have been prepared and presented in compliance with the University Act No. 16 of 1978, applicable Sri Lanka Public Sector Accounting Standards (SLPSAS), and other rules and regulations prevailing in the University System.


Mr. K. Sureshkumar
Bursar


Mr. V. Kandeepan
Registrar

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SRI LANKA

The Members of the Council are responsible for the preparation and presentation of these Financial Statements. The Financial Statements for the year 2024 approved by me and rendered to you with the pending approval of the Council.


Prof. S. Srisatkunrajah
Accounting Officer
Vice Chancellor
27.02.2025


Prof. S. Srisatkunrajah
Vice Chancellor
27.02.2025

UNIVERSITY OF JAFFNA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2024

Descriptions	Note	Year ended 31 st Dec. 2024	Year ended 31 st Dec. 2023
<u>Revenue</u>		Rs.	Rs.
<u>Revenue from Non Exchange Transaction - Current</u>			
Government Grant for Recurrent Expenditures	19	4,322,750,000.00	3,876,000,000.00
UGC Grants for Student Bursaries	22	160,740,000.00	90,204,000.00
Total Revenue from Non Exchange Transaction - Current		4,483,490,000.00	3,966,204,000.00
<u>Revenue from Exchange Transaction - Current</u>			
Other Income	21	65,341,815.28	54,675,765.13
Net Income/(Expenses) from other Activities (Restricted Fund)	20	98,243,189.84	121,405,783.41
University Development Fund - Recurrent	20A	109,635,741.99	108,981,000.00
Total Revenue from Exchange Transaction - Current		273,220,747.11	285,062,548.54
Total Revenue - Current		4,756,710,747.11	4,251,266,548.54
<u>Revenue from Non Exchange Transaction - Capital</u>			
Government Grant for Capital Expenditures	19A	512,800,000.00	484,585,545.80
Gift & Donations	19B	289,918,568.60	460,025,724.06
Other Grant	19C	57,466,742.94	156,225,949.73
University Development Fund - Capital	20A	-	8,107,955.47
Total Revenue from Non Exchange Transaction - Capital		860,185,311.54	1,108,945,175.06
Total Revenue		5,616,896,058.65	5,360,211,723.60
<u>Operating Expenses - Current</u>			
Personnel Emoluments	23	3,760,502,673.10	3,374,369,854.32
Travelling	23	2,603,797.45	4,534,449.33
Supplies and Consumables	23	95,636,894.09	118,112,718.89
Repair & Maintenance	23	43,612,249.42	28,948,565.26
Contractual Services	23	490,715,696.76	443,144,353.52
Other Operating Expenses	23	101,316,603.10	119,931,067.56
Financial Assistance to Student Bursaries	24	160,740,000.00	90,204,000.00
General Donation Expenses	23	612,002.00	2,299,000.00
Net Losses and Write off	25	49,483.33	1,381,980.00
Depreciation	23	1,039,670,221.51	958,023,775.55
Provision for Gratuity	23	237,238,674.17	102,648,570.43
Total Operating Expenses		5,932,698,294.93	5,243,598,334.86
<u>Non Operating Expenses</u>			
Research for National Development	25A	4,954,760.46	1,537,170.60
Total Non Operating Expenses		4,954,760.46	1,537,170.60
Total Expenses		5,937,653,055.39	5,245,135,505.46
Total Surplus/(Deficit) for the year		(320,756,996.74)	115,076,218.14
<u>Surplus / (Deficit) from Operating Activities - Current</u>			
		(1,175,987,547.82)	(992,331,786.32)
<u>Surplus / (Deficit) from Operating Activities - Capital</u>			
		855,230,551.08	1,107,408,004.46

The Accounting policies and notes on page 09 to 31 form an integral part of the Financial Statements.

UNIVERSITY OF JAFFNA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

Descriptions	Notes	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		Rs.	Rs.
Surplus/(Deficit) for the Period		(320,756,997)	115,076,218
Adjustment for the Non Cash Items			
Depreciation	9	1,039,670,222	958,023,776
Prior period Adjustments	17	(12,824,414)	(18,480,303)
Gift & Donation	19 B	(289,918,569)	(460,025,724)
General Donation Expenses	23	612,002	2,299,000.00
Provision for Gratuity	23	237,238,674	102,648,570
Fair Value Change Livestock	09A	1,003,993	1,022,364
Donation Votes	23		498,845
Sale of Livestock Profit	21	(208,707)	(28,781)
Sale of Assets Profit	21	(279,781)	(428,703)
Net Losses and Write off	25	49,483	1,381,980
Transfer to Restricted Fund - Income	20	(98,243,190)	(121,405,783)
(Increase)/Decrease in Stock	06	592,573	(358,935)
(Increase)/Decrease in Receivables	05	219,635	(46,373,896)
Increase/(Decrease) in Payables	11,12	80,492,882	13,627,583
Increase / (Decrease) in Refundable Deposit	14	2,592,435	1,135,311
Net Cash Flows from Operating Activities		640,240,242	548,611,521
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition of Plant and Equipment	09	(137,385,819)	(265,181,081)
Addition of Livestock	09A	(203,000)	(87,400)
(Increase)/Decrease in work in progress	10	(422,347,012)	(438,488,295)
Sale of Livestock	21	1,212,700	1,051,145
Sale of Assets	21	566,159	563,563
Investments	07, 08	(354,602,233)	(33,272,268)
Net Cash Flows from Investing Activities		(912,759,205)	(735,414,336)
CASH FLOWS FROM FINANCING ACTIVITIES			
Government Grant for Capital Expenditures	16	6,728,721	-
Restricted Funds	15	81,392,864	124,788,136
Self Financing Courses & Projects	13	121,381,251	(1,168,271)
Bond Obligation Fund	18	54,892,531	61,776,055
Net Cash Flows from Financing Activities		264,395,368	185,395,920
Increase/(Decrease) in Cash and Cash Equivalent		(8,123,594)	(1,406,894)
Cash and Cash Equivalents at the beginning of the year	4	27,053,583	28,460,477
Cash and Cash Equivalents at the end of the Period	4	18,929,989	27,053,583

The Accounting policies and notes on page 09 to 31 form an integral part of the Financial Statements.

UNIVERSITY OF JAFFNA
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31st DECEMBER 2024

Descriptions	Amount in Sri Lankan Rupees						
	Capital Grant	Accumulated Surplus / Deficit	General Reserve	Revaluation Reserve	Bond Obligation Reserve	Capital Reserve	Total
Balance as at 31 st December 2022	13,549,027,772	(1,707,204,558)	(2,576,712,839)	2,119,871,547	288,351,974	57,860	11,673,391,759
Surplus / (Deficit) (Note 16 A)		115,076,218					115,076,218
Transfer from Restricted Fund		(121,405,783)					(121,405,783)
Prior Year Adjustments		(444,183)	(16,075,958)				(16,520,141)
Prior Year Provision for Depreciation adjustment						0	0
Bond Obligation/Increase in Other Reserve					61,776,055		61,776,055
Revaluation Adjustment During the Period				44,990,905			44,990,905
Transfer to University of Vavuniya			4,973,730				4,973,730
Capital Grant Received						0	0
Balance as at 31 st December 2023	13,549,027,772	(1,713,978,306)	(2,587,815,067)	2,164,862,452	350,128,029	57,860	11,762,282,743
Surplus / (Deficit) (Note 16 A)		(320,756,996)					(320,756,996)
Transfer from Restricted Fund		(98,243,191)					(98,243,191)
Prior Year Adjustments	6,728,721	(2,096,948)	(12,824,414)				(8,192,641)
Bond Obligation/Increase in Other Reserve					54,892,531		54,892,531
Revaluation Adjustment During the Period				1,947,057			1,947,057
Transfer to University of Vavuniya							-
Capital Grant Received						0	0
Balance as at 31 st December 2024	13,555,756,493	(2,135,075,441)	(2,600,639,481)	2,166,809,509	405,020,560	57,860	11,391,929,503

The Accounting policies and notes on page 09 to 31 form an integral part of the Financial Statements.

University of Jaffna
Statement of Comparison of Budget & Actual Amounts for the year Ended
31st December 2024

Descriptions	Budget	Actual
<u>Revenue</u>		
Government Grant for Recurrent Expenditure	4,494,388,000	4,322,750,000
Internal Income	73,230,000	65,341,815
University Development Fund	-	109,635,742
Total Revenue	4,567,618,000	4,497,727,557
<u>Operating Expenses</u>		
Personal Emoluments	3,760,502,000	3,760,502,673
Travelling	2,604,000	2,603,797
Suppliers & Consumables	95,635,000	95,636,894
Maintenance	43,612,000	43,612,249
Contractual Service	490,715,000	490,715,697
Other Recurrent Expenses	101,320,000	101,316,603
Total Operating Expenses before Depreciation	4,494,388,000	4,494,387,913

UNIVERSITY OF JAFFNA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2024

1. General Information

1.1 Legal Status and Domicile

The University of Jaffna is a state university established under the Universities Act, No. 16 of 1978 and is located in Thirunelvely, Jaffna, Sri Lanka. The University currently operates with 12 faculties, three of which Faculty of Engineering, Faculty of Agriculture, and Faculty of Technology are located at the Ariviyal Nagar, Kilinochchi premises.

1.2 Principal Activities and Nature of Operations

The University's principal activities include promoting and developing higher education, teaching, learning, and research, in line with national policy, by providing higher learning facilities for students.

1.3 Basis of Preparation

The financial statements of the University of Jaffna are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) and applied on a historical cost basis. Fixed assets have been revalued and recorded in the computerized fixed assets register. The financial statements for the year ended 31st December 2024 are presented in the formats specified by the University Grants Commission (UGC), in compliance with Sri Lanka Public Sector Accounting Standards (SLPSAS) requirements.

1.4 Financial Year

The financial year of the University of Jaffna spans 12 months, from 1st January 2024 to 31st December 2024.

1.5 Date of Authorization for Issue

The financial statements for the year ended 31st December 2024 of the University of Jaffna were approved and authorized for issuance by the Accounting Officer, the Vice Chancellor, subject to the pending approval of the University Council. This delay is due to the expiration of the tenure

of the previous Council on 13th February 2025, with the appointment of a new Council still in progress.

1.6 Council Approval Status

The financial statements are being reviewed and approved by the accounting Officer with the pending approval of the University Council. The tenure of the previous Council ended on 13th February 2025. The formal appointment of the new Council is still pending and as soon as the new Council is reconstituted, this will be placed before it.

2. Summary of Significant Accounting Policies

2.1 Accounting for Student Fees

Student registration fees, tuition fees, and medical fees are accounted for on a cash basis, while all other income is recorded on an accrual basis. This practice has been consistently followed since the University's inception.

2.2 Grant for Bursary

Grants for Bursaries are reported as income under the Recurrent Grant, while Bursary payments are recorded as welfare service expenditures, as per UGC guidelines (Circular No. UGC/F/BUR/87, dated 14th October 1987). Mahapola Scholarships are managed entirely by the UGC and the Mahapola Scholarship Trust Board.

2.3 Provision for Gratuity

Provision for Gratuity is made in terms of payment of the Gratuity Act, No. 12 of 1983. The Provision for Gratuity is not represented by the investment since the Treasury does not provide financial allocation to make investment externally. As per the University Grants Commission Circular Number 05/2019 dated 4th June 2019, Academic allowance and MCA (Monthly Compensatory Allowance) paid for the staff are considered for the Gratuity calculation in terms of the Gratuity Act number 12 of 1983 with effect from 01st June 2019.

2.4 Inventories

Inventories are valued at the lower of cost or net realizable value, following the *First in First out* (FIFO) method. Costs include expenditures incurred to bring items to their current location and

condition. University inventories consist of stationery, consumables, chemicals, maintenance items, and medical supplies.

2.5 Livestock

Livestock, used for agricultural activities managed by the Faculty of Agriculture, is measured at fair value less costs to sell. The fair value of the livestock was determined based on the published rates of the National Livestock Department Board (NLBD) and prevailing market prices of the similar Assets.

2.6 Expenditure of Capital Nature

Expenditures incurred to extend or improve assets of a permanent nature are treated as capital expenditure.

2.7 Revenue Recognition

Revenue comprise gross inflows of economic benefits or services potential received and receivable by University during the year and represent an increase in net assets/equity. University recognition the revenue following the criteria specified in the SLPSAS 10 (Revenue for exchange transactions) and SLPSAS 11 (Revenue for non-exchange transitions). The Income and Expenditure of Self Financing courses have been shown on cash basis. The net Income from other activities has been shown in the statement of Financial Performance and the balances have been added to the opening balance of the respective activities and shown under current liabilities as self-financing courses.

2.8 Expenditure Recognition

The expenditure has been analysed by a Programme/Project/Object wise and analysis was classified under different expenditure heading based on UGC guideline to comply with the Common reporting format during the period of which they are incurred. All expenses incurred in respect of undergraduate education have been recognized on accrual basis and charged to the Statement of Financial Performance

2.9 Statement of Cash Flows

The Statement of Cash Flows is prepared using the indirect method, as per SLPSAS 02.

2.10 Receivables

Receivables for hostel rentals from students are recorded as the income realizable for the Financial Year 2024.

2.11 Depreciation

The depreciation recognised in the financial statement for Property, Plant and Equipment is calculated using the straight-line method in compliance with SLPSAS 07. Under this method, the cost of each PPE component, less its estimated residual value, is evenly spread over its estimated useful life. Lands are excluded from the depreciation calculation. Depreciation is provided at the following rates as per the University Grants Commission Circular No. 649 dated 05th October 1995 and subsequent Circular No.09/2022 dated 05th May 2022.

Buildings	5%
Office Furniture	10%
Office Equipment	20%
Sports Goods	25%
Lab & Teaching Equipment	20%
Books and Periodicals	20%
Vehicles	20%
Cloaks	20%
Telephone	20%
Plant and Machinery	10%
Computer Software	20%
Generators and Power Supply System	10%
Computers and Accessories	20%

2.12 Liabilities and Provisions

All known liabilities as of the reporting date are included, and adequate provisions are made for obligations where exact amounts cannot yet be determined.

3. Other Notes

3.1 Depreciation and Gratuity

The Net Deficit from Operating Activities – Current for the Year 2024 is (Rs.1,285,623,290/=) includes the non-cash item of Gratuity and Depreciation amounting of Rs.1,276,908,896/=. Therefore the Operating Surplus - Current is Rs 2,562,532,186./=.

The Net Surplus from Operating Activities – Capital for the Year 2024 is Rs.855,230,551/= includes Research for National Development Non Capital nature Rs.4,954,760/=

3.2 Losses and Write-offs

Losses amounting to Rs. 49,483 were written off during 2024 with Council approval.

3.3 Excess Income over Expenditure

The Income over Expenditure is (Rs.430,392,739/=) occurred due to the inclusion of the following non-cash items :

1) Depreciation for Non-Current Assets	1,039,670,222
2) Provision for Gratuity	<u>237,238,674</u>
	<u>1,276,908,896</u>

3.4 Assets and Revaluation

All assets categories other than Books & Periodicals and provision for depreciation as at 31.12.2024 had been adjusted based on verification and revaluation on assets made by M/S Carter De Costa Corporate Services (Pvt) Ltd who was assigned with preparation of Fixed Assets Register.

3.5 Property, Plant and Equipment Zero value

The University of Jaffna initially recognizes its property, plant, and equipment at cost as per the SLPSAS 07. Subsequently number of assets had been revalued in order to incorporate those assets in the asset register of the University at the time of computerizing the fixed asset register. The University has continuously adopted the cost model and the depreciation has been computed assuming residual value as zero. Accordingly, while the zero value items continuously to reflect in the assets, there is no depreciation for the item.

As per the following interpretation issued by the APFASL. “If the entity has adopted the cost model and the residual value has been determined as zero (Paragraph 67 -SLPSAS 07) and the carrying value of the asset drops to zero (residual value), paragraph 68 states that the asset’s depreciation charge is zero and if that happen the asset to be carried at zero (cost less any accumulated depreciation and accumulated impairment losses)”.

3.6 Artefacts of Dr.K.Indrapala Archaeological Museum – Department of History, Faculty of Arts

The university maintains a collection of archaeological and historical artefacts within the Museum Collection of the Department of History, Faculty of Arts. These assets are held for educational, research, and public benefit purposes and are not intended for sale or commercial gain. Due to the absence of a measurable market value, these assets are not recognized in the financial statements at a monetary value but are included in the asset register at a zero value.

3.7 Gift & Donations for the Financial Year 2024

Summary of Assets donation received from different donors are shown below.

<i>Donors</i>	<i>Amount Rs.</i>
Donation of Library Books from various Donors	4,347,596
Donation from AHEAD Project	250,609,497
Donation of Assets from various Donors	34,349,474
General Donation from various Donors	612,002
Total	289,918,569

3.8 Lands

Followings Lands were shown as an assets under the property plant and equipment in the Statement of Financial position of the University of Jaffna. All these Lands were transferred to University of Jaffna by the Government. Although we have acting on transferring these lands to the University of Jaffna, it has being a long process of transferring these land. Matter relating in the land registry.

<i>Name of Land</i>	<i>Location of Land</i>	<i>Land Registry Location</i>
Main Land (Administration with 02 Faculties)	Ramanathan Road, Thirunelvely.	Nallur Pradeshiya Sabha
Hostel Land	Ramanathan Road, Thirunelvely	Nallur Pradeshiya Sabha
Siddha Medicine Land – 02 Academic Building	Kaviyawarrai, A9 Road, Kaithady.	Chavakacheri Pradeshiya Sabha
RAFA Land – 01	Maruthanarmadam	Valikamam South Pradeshiya Sabha
Ariviyalnagar Land	Ariviyalnagar, Killinochchi.	Karaichchi Pradeshiya Sabha
Ponnagar Land	Ponnagar, Killinichchi.	Karaichchi Pradeshiya Sabha

3.9 Lease Agreement of Mayilappulam Land

A land belongs to University of Jaffna called MAYILAPPULAM, in the extent of 3 Lachchms varagu culture (3 lms V.C), situated at Thirunelvely in the parish of Nallur in the Division of Jaffna. As per the 431st University of Jaffna Council approval this Land has been given to Provincial Department of Agriculture of the Northern Province on long term lease of 30 years free of charge from 2018 to establish the traditional and nutritive food preparation and sales centre call “Ammachchi” in order to develop the traditional food habit among the University students and community.

3.10 Events after the Reporting date

There are no material events subsequent to the financial year which require additional disclosure in the Financial Statements.

Notes to the Financial Statements

	2024 <i>Rs. cts.</i>	2023 <i>Rs. cts.</i>
Note 04 Cash and Cash Equivalents		
Bank Balance - Restricted Fund	18,868,062.44	26,904,517.39
Bank Balance - Treasury Fund	29,141.23	33,705.29
Imprest Kilinochchi, Franking Machine and Stamps in hand	32,785.00	115,360.00
	18,929,988.67	27,053,582.68

	2024 <i>Rs. cts.</i>	2023 <i>Rs. cts.</i>
Note 05 Trade and Other Receivable		
Bond Obligation - Receivable	162,079,414.30	166,298,684.92
Loans and Advances / Staff	118,833,241.25	121,155,002.01
Advance to Supplies and Services	55,398,382.32	25,275,220.88
Advance to Buildings	34,227,847.50	23,000,000.00
Others	168,666,870.66	203,696,483.25
	539,205,756.03	539,425,391.06

	2024 <i>Rs. cts.</i>	2023 <i>Rs. cts.</i>
Note 06 Inventories / Stocks		
Inventories Main Stores	12,923,583.81	12,384,858.28
Inventories in Department	14,992,469.13	16,123,767.69
	27,916,052.94	28,508,625.97

	2024 <i>Rs. cts.</i>	2023 <i>Rs. cts.</i>
Note 07 Short Term Investments		
Special Deposit for Library Books	285,260.33	277,757.21
Faculty of Science Research Development	4,067,019.68	3,613,771.28
Vingnanam Journal Investment	270,093.97	263,609.60
Medical Faculty Development Fund Investment	941,792.70	938,063.19
Investment A/C - Restricted Fund	1,335,000,000.00	1,050,000,000.00
Vice Chancellor's Welfare Fund Savings A/C	1,769,623.40	1,346,562.95
Community Kitchen Investment	11,316,095.89	10,000,000.00
Science Fac. Equipment Fund - Investment	12,844,243.16	11,676,584.76
	1,366,494,129.13	1,078,116,348.99
Increase/(Decrease) for the year	(288,377,780.14)	(63,054,246.09)

	2024 <i>Rs. cts.</i>	2023 <i>Rs. cts.</i>
Note 08 Long Term Investments		
Endowment Fund Investment	348,095,761.85	331,153,983.91
Security Deposit	851,405.96	696,289.47
Sundry Investment	158,434,665.12	109,307,107.14
Vice Chancellor's Welfare Fund	5,103,390.55	5,103,390.55
	512,485,223.48	446,260,771.07
Increase/(Decrease) for the year	(66,224,452.41)	29,607,079.84

UNIVERSITY OF JAFFNA
 FINANCIAL STATEMENTS - 2024

NOTES TO THE FINANCIAL STATEMENT - 2024

Description	Balance as at 01.01.2024		Additions				Balance as at 31.12.2024	
	Rs.		Rs.		Rs.		Rs.	
	Rs.		Additions During the year	Work in Progress	Donation	Classification changed from Fixed Assets Register		
Building A/C U/J	10,431,382,789.01		12,133,222.07	1,631,052,471.10	4,840,671.40	-	12,079,409,153.58	
Land A/C U/J	1,979,488,280.43		-	-	-	-	1,979,488,280.43	
Sports Goods Equipment	36,815,253.00		4,998,570.00	-	-	(1,072,940.00)	40,740,883.00	
Office Furniture	679,738,434.88		29,985,245.02	-	1,000,977.50	(1,972,035.26)	708,752,622.14	
Office Equipment	403,941,499.80		38,249,518.50	-	312,280.00	(178,482,915.23)	284,020,383.07	
Lab & Teaching Equipment	2,344,588,786.88		25,785,124.40	-	14,570,044.00	(586,764,475.79)	1,798,179,479.49	
Generators and Power Supply System	-		2,642,020.00	-	11,397,300.00	36,536,507.22	50,575,827.22	
Computer Accessories	-		56,558,691.92	-	2,228,201.00	706,780,768.88	765,567,661.80	
Computer Software	-		8,481,300.00	-	-	46,712,857.41	53,194,157.41	
Library Books & Periodicals	445,330,822.90		8,532,184.21	-	4,347,595.88	(12,928.32)	458,197,664.67	
Motor Vehicles	111,898,714.61		-	-	-	-	111,898,714.61	
Cloaks	20,845,075.00		647,500.00	-	-	-	21,392,575.00	
Telephone	3,076,470.00		-	-	-	(5,405.00)	3,071,065.00	
Plant & Machinery	196,008,309.91		-	-	-	(32,382,480.76)	163,625,829.15	
Total	16,653,114,436.42		185,913,356.12	1,631,052,471.10	38,697,069.78	(10,663,046.85)	16,498,114,286.57	

NOTE 09 - PROPERTY, PLANT & EQUIPMENT
 COST

NOTE 09 - PROPERTY, PLANT & EQUIPMENT								
DEPRECIATION								
Description	Balance as at 01.01.2024		Additions During the year		Adjustment		Balance as at 31.12.2024	
	Rs.	cts.	Rs.	cts.	Rs.	cts.	Rs.	cts.
Building A/C U/J	2,743,147	185.39	598,359,845	61	-	-	3,341,507,031	00
Sports Goods Equipment	32,588,840	44	2,725,749	39	1,688	23	35,316,278	06
Office Furniture	372,602,333	45	71,031,091	65	(1,616,854)	25	442,016,570	85
Office Equipment	265,115,893	12	29,818,060	71	(100,767,474)	47	194,166,479	36
Lab & Teaching Equipment	1,740,790,458	81	191,459,254	54	(392,812,398)	98	1,539,437,314	37
Generators and Power Supply System	-	-	4,690,419	59	17,528,308	83	22,218,728	42
Computer Accessories	-	-	104,135,051	63	447,973,823	94	552,108,875	57
Computer Software	-	-	5,864,610	63	34,863,807	13	40,728,417	76
Library Books & Periodicals	413,136,647	20	12,194,483	61	-	-	425,331,130	81
Motor Vehicles	110,436,574	20	719,590	41	-	-	111,156,164	61
Cloaks	14,138,797	92	2,222,131	55	-	-	16,360,929	47
Telephone	2,818,474	81	87,349	26	(4,961)	98	2,900,862	09
Plant & Machinery	68,438,199	30	16,362,582	93	(13,757,727)	26	71,043,054	97
	5,763,213,404	64	1,039,670,221	51	(8,591,788)	61	6,794,291,837	34

NOTE 09 - PROPERTY, PLANT & EQUIPMENT		
WRITTEN DOWN VALUE		
Description	Balance as at 31.12.2023	Balance as at 31.12.2024
Building A/C U/J	7,688,235,603.62	8,737,902,122.58
Land A/C U/J	1,979,488,280.43	1,979,488,280.43
Sports Goods Equipment	4,226,412.56	5,424,604.94
Office Furniture	307,136,101.43	266,736,051.29
Office Equipment	138,825,606.68	69,853,903.71
Lab & Teaching Equipment	603,798,328.07	258,742,165.12
Generators and Power Supply System	-	28,357,098.80
Computer Accessories	-	213,458,786.23
Computer Software	-	12,465,739.65
Library Books & Periodicals	32,194,175.70	32,866,523.86
Motor Vehicles	1,462,140.41	742,550.00
Cloaks	6,706,277.08	5,031,645.53
Telephone	257,995.19	170,202.91
Plant & Machinery	127,570,110.61	92,582,774.18
	10,889,901,031.78	11,703,822,449.23

UNIVERSITY OF JAFFNA
 FINANCIAL STATEMENTS - 2024

NOTES TO THE FINANCIAL STATEMENT - 2024

Description	Balance as at 01.01.2024		Additions/Sales				Balance as at 31.12.2024	
	Rs.		Additions During the year	Fair value Changes	Donation	Sales/Death	Rs.	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Live Stock	5,207,307.50		203,000.00	1,947,056.55		(1,003,993.30)	6,353,370.75	
	5,207,307.50		203,000.00	1,947,056.55	-	(1,003,993.30)	6,353,370.75	

	2024	2023
	Rs. cts.	Rs. cts.
Note 10 Work in Progress		
Opening Balance	1,432,171,658.64	1,209,381,473.09
Additions during the year	422,347,011.53	438,488,295.04
Transfer during the year (Building)	(1,631,052,471.10)	(229,665,747.61)
Transferred to Mobalization Advance	(49,963,645.38)	-
Transferred to Vavuniya	-	4,973,729.58
Transferred from Rehabilitation	16,445,049.05	-
Donation from AHEAD	250,609,496.82	8,993,908.54
	440,557,099.56	1,432,171,658.64

	2024	2023
	Rs. cts.	Rs. cts.
Note 11 Payables		
Sundry Creditors	85,128,619.46	49,767,080.35
Others	140,506,001.59	105,347,917.55
	225,634,621.05	155,114,997.90

	2024	2023
	Rs. cts.	Rs. cts.
Note 12 Accrued Expenses		
Accrued Expenses	136,546,776.20	126,573,517.48
	136,546,776.20	126,573,517.48

	2024	2023
	Rs. cts.	Rs. cts.
Note 13 Self Financing Courses & Projects (Payable)		
Master of Education	48,427,551.69	43,327,735.27
CODL Development Fund (Income from External Exam Unsp.	203,013.40	43,103.65
Post Graduate Dip.in Education - Part time	4,294,187.19	4,279,997.19
M.A in Tamil	2,375,142.26	4,297,314.05
M.A in Saiva Siddhanta	2,847,235.52	1,580,507.49
BBM Online Degree Programme	79,049,363.38	57,230,294.46
MSc in Enviromental Management	2,068,911.60	1,306,377.00
MSc in Health Management	4,147,998.74	2,698,262.52
M.A in Cultural Studies	2,441,223.00	2,139,965.42
MA in Public Administration	8,365,442.38	5,013,798.40
Master of Christian Studies Batch I	-	1,715,778.66
Master of Christian Studies Batch II	2,632,063.44	2,737,280.00
Master of Regional Planning Batch-III	2,772,604.14	1,466,685.00
Master of Regional Planning Batch-IV	33,000.00	-
Post Grad. Dip. In English as Second Language	1,631,342.00	1,243,692.00
Post graduate Dip. In Library Information Science	687,020.00	794,870.00
Diploma in Micro Finance	712,381.50	773,081.50

Master of Business Administration	21,867,257.55	22,833,203.88
Bachelor of Commerce(External)	65,027,521.95	61,687,867.17
B.A External	109,107,408.43	70,516,384.68
ICDA	1,893,344.82	1,846,392.30
ICCM	859,522.75	609,522.75
ICE Engineering Faculty	421,984.45	281,499.45
Intergrated Farm & Training Centre F/Agriculture	8,649,828.79	8,062,742.26
Certificate course in Molecular Biology	18,834.00	18,834.00
Certificate course in Family Health B-I	26,000.00	-
Higher Diploma in Physical Education	7,217,537.66	3,882,891.86
BA in Translation Studies	2,609,433.30	2,711,513.30
B.FA in Music	881,324.97	762,936.64
B.FA in Dance	479,654.99	555,106.64
B.FA in Art & Design	1,889,909.96	1,501,771.62
Certificate Course in Livestock & Poultry Mgt.	61,260.00	61,260.00
Master in Clean Energy Technologies	1,717,304.77	1,717,304.77
Master of Science in Clean Energy Technologies B I	525,000.00	525,000.00
B.Sc in Physical Education	723,528.32	631,460.32
Recorp Fish Project University of Amsterdam	1,245,323.00	1,245,323.00
Diploma in Professional English	2,379,176.82	2,519,515.18
Diploma in Banking and Finance	1,039,575.08	1,262,363.08
Short Course in Basic ICT Skills	-	12,863.67
Certificate Course in Principals of Micro-Irrigation	500.00	17,150.00
Certificate Course in Principals of Farm Machinery	48,335.00	81,635.00
High Dip. In Media Studies Batch -I	1,579,643.00	1,579,393.00
PGD in Education(Part time) 2020/2021 Jaffna	1,454,779.29	1,645,675.78
PGD in Education 2021/2021 Jaffna	1,599,712.00	1,591,187.00
PGD in Education(Part time) 2020/2022 Jaffna	1,971,391.78	2,180,908.27
CODL Mercy Chance old syllabus exam payments	2,262,355.00	2,766,615.00
Capacity Building Programme to the Sri Lanka Education Admi	62,000.00	62,000.00
Phd	1,374,862.94	974,292.94
M.Phill	6,589,952.95	4,033,684.95
Basic Sinhala	178,600.00	441,450.00
English Language for Officers	82,460.00	81,960.00
UBL Research Project Bio Plastic	80,000.00	80,000.00
UBL Research Project Drinking Yoghurt	120,000.00	180,000.00
B.Com Repeat Exam Fee	1,220,420.00	414,160.00
Certificate Course in Health Information Batch I	274,460.00	274,460.00
VC-Media	383,479.62	366,479.62
Certificate Course in Semenology	333,376.96	158,803.96

Diploma in Tourism and Hospitality Management Batch I	33,000.00	33,000.00
Advance Certificate course in inclusive service delivery for	1,569,720.00	1,569,720.00
Certificate Course in English	999,245.00	750,945.00
Certificate Course in Perioperative Care	388,580.00	415,030.00
BBM Online Repeat Exam	3,692,040.00	2,829,790.00
AHRC Partnership Programme	3,071,149.91	4,968,940.98
BiMReN Grant	2,495,665.32	-
Certificate Course in Advance in Web Development	393,000.00	-
Certificate Course in Responsive Web Development	520,260.00	-
Certificate Course in Responsive Health B I	125,350.00	-
Certificate Course in Computing	156,044.00	-
Certificate Course in Programming in Python for problem solv	324,490.00	-
Diploma in Assets Valuation B-I	4,834,770.00	-
Diploma in Counseling	3,574,204.00	-
Diploma in Pre school Education	3,836,812.00	-
Workshop on the Art of Sciendific writing	11,500.00	-
Google's Explore CSR Award 2023/2024	1,995,457.61	-
AGRHI Project Phase I	11,739,337.32	-
DAAD-SDG(DigSAL) Grant	2,109,312.39	-
Transmed Project	9,957,554.19	-
Short Course in Web Design & Web Development Batch 1	181,000.00	181,000.00
	462,954,032.13	341,572,780.68
Increase/(Decrase) for the Year	121,381,251.45	122,086,407.98

Note 14 Payable	2024	2023
Refundable Deposit	Rs. cts.	Rs. cts.
Security Deposit Payable - Staff	851,405.96	696,289.47
Security Deposit Payable - Others	689,000.00	581,000.00
Science Deposit Post Graduate	280,000.00	310,000.00
Hall Deposit	2,044,500.00	1,813,900.00
Cloak Deposit	70,000.00	-
Tender Deposit	75,000.00	251,131.04
Library Deposit	2,496,000.00	1,871,000.00
Library Hall Deposit	80,000.00	50,000.00
Performance Bond(Refundable)	50,000.00	-
Auction Deposit Refundable	55,000.00	-
Science Deposit Under Graduate	6,687,750.00	5,212,900.00
	13,378,655.96	10,786,220.51

Note 14A Provisions for Gratuity	2024	2023
	Rs. cts.	Rs. cts.
Opening Balance	1,150,675,610.20	1,048,027,039.77
Addition during the year	237,238,674.17	102,648,570.43
	1,387,914,284.37	1,150,675,610.20

	2024	2023
	Rs. cts.	Rs. cts.
Note 15 Restricted Fund and Specific Fund		
Endowment Fund	412,708,363.85	382,421,744.85
Memorial Lectures	2,095,353.76	2,295,300.98
Development Fund	226,953,220.48	215,579,019.99
Special Grant	-	100,000.00
Research Grant	16,204,179.16	4,297,911.40
Gifts and Donations	50,235,118.82	50,512,673.46
Vice Chancellor's Welfare Fund	10,278,141.25	9,317,262.58
Vice Chancellor's Fund	8,214,527.43	7,791,466.98
Computer Development Reserve	110,028.41	110,028.41
Grant for Management Faculty Development Fund	50,975.00	50,975.00
Balance from restricted fund	-	-
University Development Fund	150,104,546.62	152,712,068.27
Lee Kong Chain Endowment	9,000.00	9,000.00
Interest from Restricted Fund	119,442,742.05	80,815,881.33
Alumini Fund Faculty of Mgt & Commerce	1,000,000.00	-
Community Kitchen Investment Fund	-	10,000,000.00
	997,406,196.83	916,013,333.25
Increase/(Decrease) for the year	81,392,863.58	126,772,576.69

	2024	2023
	Rs. cts.	Rs. cts.
Note 16 Accumulated Fund(Capital Grant)		
Capital Grant Spent	8,082,399,503.45	8,082,399,503.45
Unspent Capital Grant	-	-
Contribution to Capital Outlay	132,920,346.36	132,920,346.36
Contri. to Assets taken from other Institutions	16,843,764.54	16,843,764.54
Computer Development Reserve Spent	398,960.00	398,960.00
Capital Receipts	5,323,193,918.94	5,316,465,197.49
	13,555,756,493.29	13,549,027,771.84
Increase/(Decrease) for the year	6,728,721.45	12,543,664.50

	2024	2023
	Rs. cts.	Rs. cts.
16A Accumulated Surplus /(Deficit)		
Opening Balance	(1,713,978,305.44)	(1,707,204,557.63)
Current Year Balance	(320,756,996.74)	115,076,218.14
Prior Year Depreciation/Other Adjustments	(2,096,947.80)	(444,182.54)
Transferred to Restricted Fund(Income)	(98,243,189.84)	(121,405,783.41)
	(2,135,075,439.82)	(1,713,978,305.44)

	2024	2023
	Rs.	Rs.
Note 17 General Reserve		
Opening Balance	(2,587,815,066.63)	(2,576,712,838.39)
Prior year adjustments	(12,824,414.20)	(16,075,957.82)
Transferred to University of Vavuniya	-	4,973,729.58
Closing Balance	(2,600,639,480.83)	(2,587,815,066.63)
	2024	2023
	Rs.	Rs.
Note 18 Bond Obligation - Reserve		
Received	158,047,504.19	108,228,443.12
Receivable	162,079,414.30	166,298,684.92
Interest Received	84,893,642.96	75,600,902.30
	405,020,561.45	350,128,030.34
Increase/(Decrease) for the year	54,892,531.11	61,776,055.49
	2024	2023
	Rs.	Rs.
Note 18A Revaluation - Reserve		
Revaluation Surplus Opening	2,164,862,452.61	2,119,871,548.64
Live Stock Revaluation (Birth & Opening Balance Changes)	1,947,056.55	1,790,903.97
Revaluation Property ,Plant & Equipment	-	43,200,000.00
	2,166,809,509.16	2,164,862,452.61
	2024	2023
	Rs.	Rs.
Note 18B Capital Reserve		
Capital Reserve	57,860.00	57,860.00
	57,860.00	57,860.00

Notes to the Statement of Financial Performance

	2024	2023
	Rs.	Rs.
Note 19 - Recurrent Grant		
Grant from Treasury	4,322,750,000.00	3,876,000,000.00
	<u>4,322,750,000.00</u>	<u>3,876,000,000.00</u>

	2024	2023
	Rs.	Rs.
Note 19 A - Capital Grant		
Tsunami Grant	-	2,188,369.44
Grant for Est. Technology	10,875,000.00	58,000,000.00
Additional Student intake-AHEAD Fund	6,000,000.00	49,397,176.36
Inter University Championship-2024	925,000.00	-
Technology Grant	95,000,000.00	-
Capital Grant	400,000,000.00	375,000,000.00
	<u>512,800,000.00</u>	<u>484,585,545.80</u>

	2024	2023
	Rs.	Rs.
Note 19 B - Donation		
Donation from AHEAD	250,609,496.82	388,085,085.83
Donation for Library Books	4,347,595.88	12,787,291.76
Donation for Assets	-	41,786,543.14
Donation from Divisional Secretary office Kilinochchi	-	14,655,208.33
General Donation Income	612,002.00	2,711,595.00
Donation of Assets	34,349,473.90	-
	<u>289,918,568.60</u>	<u>460,025,724.06</u>

	2024	2023
	Rs.	Rs.
Note 19 C - Other Grant		
Three Lanka Project Equipment Spent A/C	5,289,950.00	2,613,438.73
Integrated Farm Spent A/C	170,200.00	98,900.00
B. Com Spent A/C	-	27,740.00
BBM Online Spent A/C	1,595,258.50	-
B. A Spent A/C	2,647,693.00	594,000.00
BEd in Engineering-Spend A/C	274,830.00	-
Capacity Building and Est. of a Research Consortium Spent A/C	-	1,110,000.00
Medical Faculty Development Fund Equipment Spent A/C	-	4,686,250.00
Arts Faculty Development Fund Spent A/C	-	556,000.00
Management Faculty Development Fund Spent A/C	6,321,833.90	27,633,020.00
Income from External Exam U/I Spent A/C	-	426,030.00
Improvement of Esthetic skills spent A/C	-	574,900.00
Kandiah Karthigesan Spent A/C	30,581,287.27	101,480,230.00
Higher Dip. In Phy. Education Equipment Spent A/C	1,500.00	194,500.00
Research for National Development Equipment Spent A/C	5,109,685.12	5,455,457.75
MBA Spent A/C	795,000.00	-
Slae of Produce Spent A/C	55,000.00	-
Computer Development Spent A/C	-	709,000.00
NIHR-AF Equipment Spent A/C	-	81,809.50
Faculty Development Fund Graduate Studies Spent A/C	3,584,616.25	2,412,048.75
UGC Research Grant Spent A/C	-	17,000.00
IC Engineering Spent A/C	-	256,000.00
University of Eseter Spent A/C	-	579,800.00
Community Kitchen Spent A/C	-	110,025.00
General Expenses Graduate Studies Spent A/C	-	9,800.00
Incubation Center at UJ Purchase PF Equipment Spent A/C	404,254.00	-
Research Development Studies in the field of Telecom Spent A/C	275,594.90	-
CHCW Care Project Spent A/C	360,040.00	-
ERASMUS Plus Solid Waste Mgt Project Spent A/C	-	6,600,000.00
	<u>57,466,742.94</u>	<u>156,225,949.73</u>

	2024	2023
	Rs.	Rs.
Note 21- Other Income		
Interest from Loan	4,643,534.67	5,018,868.04
Rent from Property	6,320,845.39	5,266,479.01
Sale of produce	1,675,842.75	1,284,891.50
Misc Receipts	10,412,093.10	8,804,591.16
Registration Fees - Undergraduate	1,534,340.00	1,849,557.00
Convocation Income	22,381,500.00	13,278,550.00
Examination Fees - Undergraduate	3,814,700.00	4,391,930.00
Gain on Disposal of PPE	279,781.17	428,703.41
Library Fine	31,790.00	23,910.00
Medical Fees	1,221,770.00	1,274,653.00
Income from other Activities	2,551,567.45	1,798,054.48
Income from self financing Activities	1,191,395.55	-
Rent Hostel	8,340,214.00	9,321,451.00
Income & Expenditure Live Stock	208,706.70	28,780.53
Facilitate for Conference of the Sathya Sai International Orgnator	-	656.00
Recovery Visiting Income	733,734.50	1,904,690.00
	<u>65,341,815.28</u>	<u>54,675,765.13</u>
Note 22 Grant for Financial Assistance to Students		
Bursary	22.1 160,740,000.00	90,204,000.00
	<u>160,740,000.00</u>	<u>90,204,000.00</u>
22.1 Bursary		
Jaffna	160,740,000.00	90,204,000.00
	<u>160,740,000.00</u>	<u>90,204,000.00</u>
Note 23 Operating Expenses (Details Shown in 23A)		
Personnel Emoluments	3,760,502,673.10	3,374,369,854.32
Travelling	2,603,797.45	4,534,449.33
Supplies	95,636,894.09	118,112,718.89
Maintenance	43,612,249.42	28,948,565.26
Contractual Services	490,715,696.76	443,144,353.52
Depreciation	1,039,670,221.51	958,023,775.55
Provision for Gratuity	237,238,674.17	102,648,570.43
General Donation Expenses	612,002.00	2,299,000.00
Other Operating Expenses	101,316,603.10	119,931,067.56
	<u>5,771,908,811.60</u>	<u>5,152,012,354.86</u>
Note 24 Payment of Financial Assistance to Students		
Bursary	160,740,000.00	90,204,000.00
	<u>160,740,000.00</u>	<u>90,204,000.00</u>
Note 25 Losses and Write off		
Losses & write off	49,483.33	1,381,980.00
	<u>49,483.33</u>	<u>1,381,980.00</u>
Note 25 A Research for National Development		
Research for National Development	4,954,760.46	1,537,170.60
	<u>4,954,760.46</u>	<u>1,537,170.60</u>
Note 26 Surplus/(Deficit)		
Surplus/(Deficit)	(320,756,996.74)	115,076,218.14
Transfer to Restricted Fund	98,243,189.84	121,405,783.41
	<u>(222,513,806.90)</u>	<u>236,482,001.55</u>

UNIVERSITY OF JAFFNA - SRI LANKA
ACTUAL EXPENDITURE BY OBJECTS - 2024

Note : 23 A

Object	Code	Object Title	Actual Expenditure 2024	Actual Expenditure 2023
01	PERSONAL EMOLUMENTS		3,760,502,673.10	3,374,369,854.32
	1101-1	Salaries	1,147,611,851.94	1,186,065,117.68
	1101-2	Pension	158,151,062.37	141,262,802.60
	1101-3	U.P.F.	236,327,076.27	201,929,213.93
	1101-4	E.T.F.	79,097,428.77	68,738,153.93
	1101-5	Gratuities	65,862,415.47	73,203,958.44
	1102	Overtime & Holiday Pay	24,184,565.15	28,628,817.51
	1106	Visiting Lecture Fees Including Travelling & Subsistence to Visiting Lecturers	25,241,855.51	24,409,966.95
	1108	Monthly Compensative Allowance (MCA)	163,853,333.68	173,468,490.32
	1109-1	Other Allowance (Dean's Allow. Heads of Dept. etc.)	5,278,925.77	5,626,516.31
	1109-2	Entertainment Allowance	-	-
	1109-3	Acting Allowance	720,833.26	317,981.14
	1111	Language Allowance	-	-
	1112-1	Cost of Living Allowance	327,346,721.75	158,450,303.51
	1112-2	Income Tax	-	-
	1114	Interim Allowance	-	-
	1115	Academic Allowance	1,048,323,806.21	828,228,043.27
	1116	Equalisation Allowance	699.00	1,426.45
	1117	Research Allowance	181,555,118.69	178,719,101.22
	1122	Special Allowance	982.65	14,169.19
	1123	20% Additional Allowance	186,129,419.42	190,355,236.79
	1124	Property Loan Interest	-	-
	1125	Interim Allowance 2014	-	-
	1126	Monthly Allowance (5000/-)	98,224,297.59	101,674,695.85
	1128	Transport Allowance	5,322,204.30	5,443,548.39
	1129	Fuel Allowance	4,973,291.86	5,224,243.03
	1130	Adjusted Allowance	-	-
	1131	Communication Allowance	2,296,783.44	2,608,067.81
02	TRAVELLING EXPENSES		2,603,797.45	4,534,449.33
	1201	Travelling Expenses (Local)	2,603,797.45	2,768,930.33
	1202	Travelling Expenses (Foreign)	-	1,765,519.00
03	SUPPLIES		95,636,894.09	118,112,718.89
	1301-1	Stationery	36,268,432.54	42,520,615.08
	1301-2	Office requisites	588,170.08	-
	1301-3	Sanitizer Items	1,841,816.71	-
	1302	Fuel & Lubricants	15,428,428.75	20,075,091.75
	1303	Uniforms including tailoring charges	6,644,453.13	10,141,296.45
	1304-1	Mechanical & Electrical goods,	863,840.75	821,797.00
	1304-2	Chemical & Glassware	15,491,684.63	15,811,247.37
	1305	Medical Supplies	7,369,285.87	-
	1309-1	Sports Items	1,598,280.00	4,702,529.08
	1309-2	Petty Cash Items	1,236,850.49	-
	1309-3	Other Supplies	8,254,201.14	24,040,142.16
	1309-4	News Paper	51,450.00	-
04	MINOR REPAIRS & MAINTENANCE		43,612,249.42	28,948,565.26
	1401-1	Vehicles	12,413,919.57	11,594,202.78
	1401-2	Plant & Machinery	11,837,797.81	7,020,374.80
	1402-1	Buildings & Structure	18,365,113.04	6,924,636.93

Object	Code	Object Title	Actual Expenditure 2024	Actual Expenditure 2023
	1402-2	Furniture	865,179.00	1,958,590.26
	1402-3	Other Services	130,240.00	1,450,760.49
05	CONTRACTUAL SERVICES		490,715,696.76	443,144,353.52
	1501	Transport	432,175.29	153,395.00
	1502-1	Telecommunication	50,659,786.39	43,868,070.01
	1502-2	Postage	1,869,223.08	2,236,327.42
	1503-1	Electricity	171,721,159.79	180,955,791.80
	1503-2	Water	9,661,094.34	4,790,841.89
	1504-1	Rent	6,151,333.66	6,198,565.00
	1504-2	Hiring Charges	6,255,803.58	6,264,221.51
	1505	Rates, Taxes and Insurance	1,882,091.25	1,071,204.98
	1506-1	Printing	9,298,918.15	10,308,386.72
	1506-2	Advertisement	1,791,302.00	3,481,926.00
	1507-1	Security Services	52,716,173.52	47,165,970.29
	1507-2	Cleaning Services	83,087,799.73	68,844,627.97
	1507-3-1	Man Power Services	92,289,937.28	-
	1507-3-2	Cadaver / Body Delivery Charges	58,750.00	-
	1507-3-3	Other Services	2,840,148.70	67,805,024.93
06	OTHER RECURRENT EXPENSES		101,316,603.10	119,931,067.56
	1601	Subscriptions, Contributions and Membership Fees - Local	203,794.00	234,411.97
	1602	Subscriptions, Contributions and Membership Fees - Foreign	2,358,006.43	1,857,729.56
	1607-1	Academic Research & Publication	-	30,000.00
	1607-2	Assessment of Research	30,000.00	-
	1608	Work Shop Seminar	2,503,579.25	1,651,352.50
	1609	Grant to Other Organisation	72,711.41	66,221.22
	1610	Awards & Indemnities	107,500.00	269,000.00
	1611	Losses and write-offs	-	-
	1612	Holiday Warrants, Season Tickets	2,766,554.00	1,899,000.00
	1613-1	Audit Fees	1,522,200.00	1,476,600.00
	1613-2	Council Members' Fees etc.	1,468,000.00	2,611,000.00
	1614	Convocation	11,006,932.55	10,571,045.20
	1615	Entertainment Expenses	2,934,602.78	3,632,144.25
	1616-1-1	Selection Committee	614,250.00	-
	1616-1-2	Faculty Board	53,200.00	-
	1616-1-3	Accommodation	3,918,666.80	-
	1616-1-4	Court Case Payment	956,500.00	-
	1616-1-5	Inquiry	75,399.00	-
	1616-1-6	Procurement Committee Members Related Payment (TEC)	601,500.00	-
	1616-1-7	Board of Survey Related Members Payment	331,800.00	-
	1616-1-8	Other Recurrent Expenses	6,878,438.70	10,110,817.98
	1616-2	Bank Charges	18,653.31	6,200.00
	1617-1	Examination Expenses	47,336,435.50	79,756,146.57
	1617-2	Refreshment for Members	6,023,747.03	-
	1617-3	Patients Allowances	1,713,979.00	-
	1618	Post Graduate Research & Scholarships	-	-
	1619-1	Course Materials for Students & Learning Quality improvements	5,430.00	-
	1619-2	Human Models	232,500.00	-
	1619-3	Material Related to the Practical	466,168.42	-
	1620	Industry internship, practicals & carer guidance	-	7,500.00
	1621	Training for teachers, Administrators & Other Employees	1,779,400.00	706,000.00
	1622	Students Development initiatives & community	251,323.17	170,450.00
	1623	Universities Sports activities	1,664,589.00	816,056.00
	1624	Students Welfare, Employee Welfare, Student Council & Social harmony	60,000.00	-

Object	Code	Object Title	Actual Expenditure 2024	Actual Expenditure 2023
	1625	Corporative planing, governance&outreach	-	-
	1626	Interest subsidy on property loan	3,360,742.75	4,059,392.31
Total Operating Expenses			4,655,127,913.92	4,179,245,008.88
07	FINANCIAL ASSISTANCE TO STUDENTS		160,740,000.00	90,204,000.00
		Endowed Scholarship	-	-
	1704-1	Treasury Component	-	-
	1704-2	Donors Component	-	-
	1705	Bursaries	160,740,000.00	90,204,000.00
		Mahapola	-	-
	1706-1	Treasury Component	-	-
	1706-2	Mahapola Trust Component	-	-
08	Depreciation of Fixed Assets		1,039,670,221.51	958,023,775.55
09	Provision for Gratuity		237,238,674.17	102,648,570.43
			5,932,036,809.60	5,239,917,354.86

Vice Chancellor,
University of Jaffna.

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the University of Jaffna for the year ended 31st December, 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the University of Jaffna for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the University as 31st December, 2024 and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) Donations and grants amounting to Rs.26,678,265 received during the year under review had been credited to restricted fund account instead of being recognized as revenue in accordance with Sri Lanka Public Sector Accounting Standard 11. As such,

the restricted fund and the surplus for the year under review had been overstated and understated, respectively, by that amount.

- (b) Net income of Rs.27,018,953 received from self-financing courses and projects during the year under review had been credited to the current liabilities instead of being recognized as revenue. As such, the current liabilities and the surplus for the year under review had been overstated and understated respectively, by that amount.
- (c) A sum of Rs.4,536,095 spent in year 2024 for the development of software for the preparation of fixed assets register was classified under work in progress instead of being capitalized and shown as intangible asset.
- (d) The Land and building handed over by the Ministry of Policy Planning, Economic Affairs, Child, Youth and Cultural affairs for the Puliyankulam Integrated Farm & Training centre activities in 2015 had not been value and brought to the financial statements even as at the end of the year under review.

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

1.3 Other information included in the University's 2024 Annual Report.

The other information comprises the information included in the University's 2024 Annual Report but does not include the financial statements and my auditor's report thereon, which I have obtained prior to the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion 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 my knowledge obtained in the audit or otherwise appears to be materially misstated.

If based on the work I have performed on the other information that I have obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018 and Universities Act, No.16 of 1978 includes specific provisions for following requirements.

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

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

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year except the audit matters described in the basis for Qualified Opinion section of my report as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

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

2.2.1 To state that any member of the governing body of the University has any direct or indirect interest in any contract entered into by the University which are out of the normal cause of business as per the requirement of section 12(d) of the National Audit Act, No. 19 of 2018.

2.2.2 To state that the University has not complied with any applicable written law, general and special directions issued by the governing body of the University as per the requirement of section 12(f) of the National Audit Act, No. 19 of 2018 except for the following observations.


Reference to Rules and Regulation

Non Compliance

- | | |
|---|---|
| (a) Section 3 of chapter XX of Establishment Code of the University Grants Commission and Higher Educational Institutions. | Without confirming the arrivals and departure of academic staff members, a sum of Rs.3,240,859,349 had been paid as salaries and allowances during the year under review. |
| (b) Circular No.15/2015 on 17 November 2015 of University Grants Commission Establishment | Even though the results should be released within 3 months after conducting the examination, 12 Faculties of the University had taken 04 to 30 months to release the results. |
| (c) Section 3 of Chapter XXVI as amended by the Establishment Circular Letter No- 04/2013 dated 10 April 2013 of University Grant Commission | Annual board of survey report of the University of Jaffna for 98 locations for the year under review had not been completed until reporting date. |
| (d) Paragraph 4 of Commission Circular No. 01/2022 dated 03 January 2022 issued by the University Grants Commission. | Universities are required to complete verification of library books and periodicals to ensure proper inventory control and asset accountability. However, it was observed that the Library of the University of Jaffna has not conducted inventory verification of library books and periodicals during past five (05) years. |
| 2.2.3 To state that the University has not performed according to its powers, functions and duties as per the requirement of section 12(g) of the National Audit Act, No. 19 of 2018. | |
| 2.2.4 To state that the resources of the University had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12(h) of the National Audit Act, No. 19 of 2018. | |

2.3 Other Matters

- (a) Actions had not been taken to recover the trade receivables balances aggregating to Rs.5,130,148 had remained outstanding over 5 to 6 years as at 31st December, 2024.
- (b) Seventy nine (79) academic staff officers and twenty one (21) non-academic staff officers of the university who had gone overseas during the years 1980 to 2024 on scholarship programmes had not reported for duty after completion of the programme. However, the university had not taken proper actions to recover the bonds valued at Rs.87,196,060 in line with the provisions in the agreements.
- (c) The contract awarded to construct the building for Engineering Technology and Systems Technology at contract value amounting to Rs.432,400,031 on 15th December, 2021. As per the agreement, the construction should be completed on 31st December, 2023. However, it was observed that 48 percent of works were only completed until 21st April, 2025 and the payment as at that date was Rs.337,983,931.
- (d) A total sum of Rs.7,488,500 had been paid as advance to five suppliers during last 3 to 5 year period for the supply of books and periodicals and the corresponding books & periodicals had not supplied even as at the end of the year under review and no action had been taken to recover the advance as well.
- (e) The position of University Librarian has remained vacant since 2019.


G.H.D. Dharmapala
Auditor General (Acting)

1.2 Basis for Qualified Opinion

- (a) The income for the year 2024 has been accurately recorded and properly accounted for within the financial records. As disclosed in Note 20 of the financial statements, all income was correctly detailed. However, due to a typographical error, discrepancies were identified in the presentation of income within the income statement. These discrepancies have been rectified immediately through appropriate journal entries to ensure the accuracy and integrity of the financial statements.
- (b) The income for the year 2024 has been accurately recorded and properly accounted for within the financial records. As disclosed in Note 20 of the financial statements, all income was correctly detailed. However, due to a typographical error, discrepancies were identified in the presentation of income within the income statement. These discrepancies have been rectified immediately through appropriate journal entries to ensure the accuracy and integrity of the financial statements.
- (c) The amount of Rs. 4,536,095 related to the software used for the Fixed Assets Register was initially classified under Rehabilitation Work in Progress, as the asset was not yet considered fully operational for its intended use across the University. Full implementation across all relevant areas was still in progress during the previous reporting period. Although the system was functionally in use since 2014, the final payment was made only in 2023, and modifications and enhancements were ongoing during 2024 to fully meet the operational requirements.

In accordance with accounting principles, capitalization of an intangible asset occurs when the asset is available for use in the condition necessary for it to be capable of operating in the manner intended. Given that development and implementation activities continued beyond the prior year, it was assessed that the asset did not meet the capitalization criteria at that stage.

In response to the audit's acknowledgment, the amount has been transferred to assets (Software) through a journal entry in the year 2025. This adjustment ensures the proper classification of the software and aligns with applicable accounting standards for accurate asset reporting moving forward.

Upon the capitalization of the asset in 2025, depreciation will be calculated based on its estimated useful life in accordance with the Sri Lanka Public Sector Accounting Standard (SLPSAS) 07: Property, Plant, and Equipment. Depreciation will be recognized prospectively from the date of capitalization, consistent with the requirements of SLPSAS 07.

- (d) The land, buildings, and other assets allocated for the Puliyankulam Integrated Farm and Training Center activities were provided by the Ministry of Policy Planning, Economics Affairs, Child, and Youth Affairs without the formal transfer of ownership title to the University. Recognizing these assets in the financial statements without clear ownership title poses a notable concern.

The official handover process is still pending, awaiting proper documentation and reporting to the Council by the relevant department. Once these formalities are completed and duly reported, the assets will be rightfully recognized as belonging to the University.

It is imperative to ensure the proper legal and administrative procedures are followed to safeguard the University's interests and maintain transparency in asset ownership. Therefore, until the transfer of ownership is finalized and officially documented, these assets should not be recognized in the financial statements of the University.

2.2.2 Reference to Rules and Regulations

- (a) In the Sri Lankan university system, it is customary that academic staff members do not typically sign in on attendance registers. This practice was formally acknowledged during the 372nd meeting of the Council on 29th September, 2012, where it was emphasized that there exists no expectation for academic staff to sign such registers. This stance was further supported by the consensus among the Deans of faculties.

Instead, the monitoring of academic staff's work attendance has traditionally been conducted by the respective Heads of Departments. This protocol was reaffirmed during discussions at the Committee on Public Enterprises (COPE) meeting on 11th November, 2017, during which the explanation provided was accepted.

- (b) Rigorous measures have been implemented to ensure the timely release of examination results. Monthly reports detailing the status of result releases, including examination particulars such as dates held and subjects awaiting results, along with the duration of any delays, are meticulously compiled and submitted to the Senate.

Furthermore, an Internal Circular, endorsed by the Competent Authority on 04.03.2020 and subsequently reported to the Council, delineates the requisite procedures, guidelines, and regulations aimed at expediting the result release process. Efforts have been directed towards vigilant oversight of this process, resulting in a notable enhancement in result release efficiency compared to previous years.

To further institutionalize these efforts, timelines for result releases have been incorporated into the Examination Bylaws, pending approval by the Council. This proactive measure is intended to reinforce accountability and ensure adherence to the established timelines for result publication. Additionally, it is ensured that students graduate within the stipulated duration of their respective programs (3 years for General Degrees, 4 years for Special Degrees, and 5 years for the MBBS program).

- (c) As per the UGC Establishment Circular Letter No. 04/2023, Board of Survey reports should be forwarded to the Auditor General on or before 17th March of the following year. In compliance with this directive, the Board of Survey Committees were appointed in a timely manner, and necessary instructions were issued to all relevant units to complete the survey process within the stipulated period.

However, out of the total 192 locations, 5 locations were unable to submit their reports as of 21.07.2025. The primary reason for this delay was that the first quarter of the year coincides with the main examination period in most faculties. A significant number of staff members involved in the Board of Survey—both as members of the survey team and as custodians of the articles—were also engaged in examination-related duties during this period. This overlap in responsibilities contributed to delays in conducting and finalizing the survey reports in some locations.

We regret the delay and acknowledge the importance of timely submission of the Board of Survey reports. We are pleased to confirm that the Board of Survey for 2024 at all locations has been completed, and all reports have been submitted to the National Audit. To prevent such delays in the future, measures are being implemented, including improved scheduling and early planning to minimize potential conflicts with examination duties.

- (d) Verification of library books and periodicals had been successfully carried out for the financial year up to 31/12/2019 and completed in the following locations in 2020 :-

- i. Main Library;
- ii. Faculty of Medicine Library;
- iii. Faculty of Siddha Medicine Library;
- iv. SPRPFVA Library;
- v. Faculty of Engineering Library;
- vi. Faculty of Agriculture Library;
- vii. Faculty of Technology Library,

and also, Library is in the process of the verification of library books and periodicals in the year 2025.

2.3 Other Matters

(a) The amount of Rs. 5,130,148 outstanding is reflecting following receivables:-

Human Capital Development	429,486
Receivable from Ministry of Higher Education	4,700,662

The decision has been made to include knowledge enhancement in the reporting framework, with the intention of disclosing them alongside other tangible assets. Human Capital development has also been classified as a tangible asset, as it has been utilized for human capital development-related activities. Actions to reflect this classification will be implemented in the 2025 financial year.

To facilitate the settlement process of receivable from Ministry of Higher Education, the University of Jaffna has initiated communication with the Ministry of Higher Education regarding the outstanding receivable amount. Upon receipt of the funds from the Ministry, arrangements will be made to settle the receivable promptly.

(b) The Committee on Obligations of Bond and Agreement (COBA) has diligently examined the particulars of bond defaulters and compiled a comprehensive policy paper. This policy paper was meticulously crafted, taking into account the prevailing legal and regulatory framework, as well as pertinent rulings of the University Council up to 2017. Subsequently, at its 426th meeting convened on 24.02.2018, the Council approved the policy paper on bond obligations and provided authorization for its implementation within the administrative framework of the University of Jaffna.

In 2018, the University Grants Commission (UGC) publicized the names of defaulters, encompassing individuals from various universities, through newspapers. Presently, the sole recourse available is reported as long outstanding obligation is to pursue legal remedies. Consequently, an exhaustive analysis of information and particulars pertaining to 72 defaulters as of 31.12.2022 is being conducted to initiate legal proceedings.

At its 16th meeting held on 20.04.2022, COBA acknowledged the substantial outstanding dues from bond violators, both academic and non-academic, totalling LKR 68 million. In response, the Committee formulated a comprehensive summary policy, guideline, and procedural framework for rigorous implementation, duly sanctioned by the Council. A meticulous examination of each case is being undertaken to present recommendations to the Council for potential legal action. The Committee convenes regularly to conduct thorough evaluations with the objective of addressing the longstanding outstanding balances.

Furthermore, COBA has addressed matters concerning academic staff who commenced duties without completing their postgraduate studies within the stipulated study leave period. Recommendations regarding appropriate actions were presented to the Council based on discussions held during the 16th meeting on 20.04.2022.

The Committee has delineated several decisions concerning seven out of the 87 academic and 19 non-academic defaulters -

- i. If a bond violator fails to respond to requests, the matter will be escalated to the Council for deliberation;
- ii. The remaining obligation may be waived, taking into consideration payments already made under liquidated damages and interest;
- iii. The outstanding obligation may be recovered through the bond property mortgaged by defaulters, subject to Council approval;
- iv. A final warning letter will be issued to defaulters and their sureties, and passports may be impounded through legal recourse;
- v. Defaulters are permitted to settle the outstanding bond obligation through installment payments within a two-year period. Failure to adhere to the payment schedule may result in passport impoundment through legal channels, with subsequent legal action aimed at transferring land ownership to the University.

Actions Undertaken to Expedite the Bond Recovery Process

In an effort to accelerate the recovery of outstanding bond obligations, the following strategic measures have been implemented:

1. *Issuance of Formal Reminders*

Formal reminder letters were dispatched to all bond defaulters and their respective sureties, emphasizing the urgency of settling their obligations. These communications were disseminated prior to the issuance of any formal Letters of Demand.

2. *Faculty-Level Engagement*

Targeted meetings were conducted with the Deans of the Faculties of Agriculture, Medicine, Science, and Arts. These sessions aimed to gather comprehensive data on defaulters affiliated with their respective faculties. Faculty support was actively sought in locating the defaulters and encouraging their compliance, leveraging existing personal and professional relationships.

3. *Debarment Measures*

All identified bond defaulters have been formally debarred from participating in University-sponsored associations and are ineligible for visiting appointments. This measure serves both as a deterrent and a means of emphasizing the seriousness of non-compliance.

4. *Formation of an Information Retrieval Committee*

An Online Search Committee, comprising three members, has been established with the mandate to trace and gather relevant information about the defaulters. The committee utilizes digital tools and resources to aid in the identification and contact of individuals in default.

Details regarding bond defaulters and a summary of outstanding amounts are provided below.

Categories of Defaulters	Details	Number
1	Total number of long standing bond defaulters*	52
	*Within this category of defaulters fully settled cases.	11
	* Within this category recovery in progress	01
2	Defaulters reported for duty without completing the postgraduate programme: Recovery in progress by monthly instalment basis directly from their salary	04
3	Recovering in process for the defaulters reported after 2020	17
4	Files handed over to Legal Affairs Committee for the process of acquiring Land	03
Total		88

Categories of Bond Defaulters.

Bond Defaulters have been categorized as shown below and balance amount of the Defaulters have been summarized as below.

1. Defaulters from 1980 to 2016.
2. Defaulters reported for duty without completing the postgraduate programme - Recovering in progress (Installment Basis)
3. Defaulters reported from 2020 to 2024 - Recovering in progress (Installment Basis)

Categories of Defaulters	Status of the Defaulters	Reported period of the cases	Number of Defaulters	Total Bond Amount	Recovered Amount as at 30.06.2025	Balance Amount	Reported Period of Release / Recovery
1	Total number of long standing bond defaulters	1980 to 2016	52	50,411,711.99	5,266,986.18	45,144,725.81	-
	* Within this category of defaulters fully settled cases		11	10,999,405.70	10,999,405.70	0.00	2023 to 2025
	* Within this category recovery in progress		01	1,022,637.10	496,915.11	525,721.99	2025
2	Defaulters reported for duty without completing the postgraduate programme: Recovery in progress by monthly installment basis directly from their salary	2008 to 2020	04	8,694,757.94	3,020,430.79	5,674,327.15	2023 to 2025
3	Recovering in progress for the defaulters reported after 2020	2020 to 2024	17	166,707,631.63	74,843,801.71	91,863,829.92	2022 to 2025
	* Within this category of defaulters fully settled cases after 2020		03	17,416,898.81	17,416,898.81	0.00	2025
Total			88	255,253,043.17	112,044,438.30	143,208,604.87	

(c) The reasons for the delays in the completion of the project are as follows:

- i. At the outset, several site-related issues and adverse weather conditions affected excavation and foundation work, particularly due to a high underground water table.

- ii. There was a severe shortage of construction materials and significant transport difficulties, which were exacerbated by the economic crisis, the “Aragalaya” protests, and the fuel crisis the country faced. Additionally, due to these conditions, the local residential workforce at Ariviyal Nagar, Kilinochchi (a remote location about 80 km away from the main University of Jaffna campus) was depleted. This was primarily due to shortages of food, electricity, and transport.
 - iii. There were substantial delays in settling the contractor’s progress claims for work completed. No progress claims were settled within the stipulated period, despite being certified by the Engineer to the contract and recommended by the Vice Chancellor, and forwarded to the relevant Funding Agency. These delays contributed to the overall delay in project completion.
 - iv. The University of Jaffna had initially anticipated completing Phase II of the project by June 2023. In light of this expectation, the university complied with the government policy of increasing student intake in the Faculty of Technology. Currently, about 400 students are admitted each academic year, but the existing building facilities are inadequate to accommodate this increased intake. This situation threatens the quality of the academic program and could lead to student unrest. The University of Jaffna has requested that the unspent funds allocated for the project be redirected to the Ministry of Education to help continue and complete the work. The University has already raised this issue with all relevant parties.
 - v. Now, pursuant to the Ministry of Education’s efforts, a Cabinet Paper No. 24/1151/607/102 was submitted by the Hon. Minister of Education. The Cabinet of Ministers, at its meeting held on 01.07.2024, approved a financial provision of Rs. 395,000,000 for the completion of the remaining works from the financial provisions allocated to the University Grants Commission for Technological Faculties by the Government of Sri Lanka (GOSL).
 - vi. The Employer (Vice-Chancellor, UJA) and the Contractor (M/s Focus Marketing and Engineering Company (PVT) Ltd) have modified the previous agreement to suit the fund allocation present needs and circumstances, and the work has recommenced under a modified agreement.
 - vii. The present modified agreement allows for construction work to continue until July 2025. Upon completion of this agreement, we expect to finish all structural work up to and including the second-floor slab of this three-storey building (Ground + First + Second floors). As a result, the Ground floor of this building will be a “Skeleton Structure”. We shall closely monitor the programme of activities.
 - viii. As of 21 April 2025, 48% of Phase II has been completed, and 75% of the work under the modified agreement has been finalized. Approval has now been obtained from the Ministry to proceed with calling tenders for the remaining works, and the preparation of estimates is currently underway.
- (d) In response to your query regarding the unsettled advance payments for periodicals and journals, we would like to provide the following explanation based on the replies received from our foreign and local suppliers:

M/S. Consortium Books (Pvt) Ltd (Foreign Supplier):

They stated that delays in service by publishers, particularly during the post-COVID period, have resulted in many issues remaining unsupplied. The supplier issued a credit note for the majority of the unsupplied periodicals and stated that the remaining journals, not covered under the credit note, would be supplied as soon as possible.

The Law Publishers (Foreign Supplier):

According to their response, most of the non-supplied journals pertain to the COVID-19 period, during which many journals were not published. The supplier has now received confirmation from the publishers that the pending journals are being reprinted. They assured us that the complete supply will either be fulfilled by the end of the month or a credit note will be issued for any journals that remain unsupplied.

The Globe Publishers (Foreign Supplier):

They mentioned that:

- (i) Some issues were mailed to us in 2020 but are now out of the claim period, and stocks are no longer available.
- (ii) Certain claims are invalid as the subscriptions ordered were for “Online Only” versions.
- (iii) A refund for missing issues of a specific journal has been processed, and a credit note for the same has been issued. That credit note details are
Title of the issue – Science
No.- GPCN2320006
Date – 26.04.2023
Amount – USD 2431.00
- (iv) Replacement issues for 2020 are unavailable; however, some 2022 issues are being sent as a substitute.
- (v) The publishers have provided details for partial fulfillment and requested address confirmation for sending the available issues.

According to their response, most of the non-supplied journals pertain to the COVID-19 period, during which many journals were not published. A credit note was issued for missing journal issues. The supplier has now committed to offering online access to new journals as a replacement against the credited value.

Expographic Books (Pvt) Ltd (Local Supplier):

In response to our formal letter requesting a refund of the advance payment for unsupplied journals, Expographic Books (Pvt) Ltd has requested an extension to deliver the outstanding periodicals for the year 2022. Most periodicals have been delivered. However, five issues remain pending, valued at LKR 234,233.33. The supplier has acknowledged this and assured delivery.

Due to the delays and partial responses from the foreign suppliers, as well as ongoing communication with the local supplier, we are currently unable to settle the advances. Efforts are ongoing to ensure that pending issues are either supplied or resolved through refunds or credit notes. We are actively following up with all suppliers to expedite the process and ensure compliance with the necessary requirements.

We assure you that appropriate action will be taken to settle the advances promptly once the matter is resolved, and legal assistance will be sought as needed to ensure proper resolution.

- (e) Due to the suspension of filling vacancies in the permanent academic cadre effective 08.08.2022, vacancies arising from post vacation, resignation, retirement, or death in 2022 and 2023 were filled only with approval from the DMS, as per UGC Letter No. UGC/HR/10/01 dated 26.05.2023. However, as directed by the UGC, no DMS approval was granted to fill the vacant post of Librarian, which has remained unfilled since 25.12.2019.

Prof. S. SRISATKUNARAJAH
Vice Chancellor,
University of Jaffna.

Miscellaneous Departmental Notices

SAMPATH BANK PLC (Formerly known as Sampath Bank Limited)

Resolution adopted by the Board of Directors of Sampath Bank PLC under Section 04 of the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 amended by No. 01 of 2011 and No. 19 of 2011

Value Plantations (Private) Limited.
A/C No. : 0009 1000 8188.

AT a meeting held on 27.06.2023 by the Board of Directors of Sampath Bank PLC it was resolved specially and unanimously:

Whereas Value Plantations (Private) Limited in the Democratic Socialist Republic of Sri Lanka as the Obligor has made default in the repayment of the credit facilities granted against the security of property and premises morefully described in the Schedule hereto mortgaged and hypothecated by the Mortgage Bond Nos. 3267 dated 26th January, 2018, 4092 dated 13th October, 2020, 4596 dated 21st March, 2022 and 4824 dated 04th January, 2023 all attested by C. G. Abeywickrama of Colombo, Notary Public in favour of Sampath Bank PLC holding Company Registration No. PQ 144 and there is now due and owing on the Bonds bearing Nos. 3267, 4092, 4596 and 4824 to Sampath Bank PLC aforesaid as at 13th June, 2023 a sum of Rupees Three Hundred and Eighty-two Million One Hundred and Eighty-two Thousand Nine Hundred and Fifty-one and cents Sixteen only (Rs. 382,182,951.16) of lawful money of Sri Lanka being the total amount outstanding on the said Bond and the Board of Directors of Sampath Bank PLC under the powers vested by the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 do hereby resolve that the property morefully described in the Schedule hereto mortgaged to Sampath Bank PLC aforesaid as security for the said credit facilities by the said Bond Nos. 3267, 4092, 4596 and 4824 to be sold in public auction by P. K. E. Senapathi, Licensed Auctioneer of Colombo for the recovery of the said sum of Rupees Three Hundred and Eighty-two Million One Hundred and Eighty-two Thousand Nine Hundred and Fifty-One and Cents Sixteen only (Rs. 382,182,951.16) together with further interest on a sum of Rupees Two Hundred and Four Million Two Hundred and Forty-eight Thousand Nine and Cents Twenty-five only (Rs. 204,248,009.25) at the rate of Average Weighted Prime Lending Rate + Three Per centum (3%) per annum, further interest on a sum of Rupees Forty-three Million Two Hundred and Forty-eight Thousand Two Hundred and

Seventy and Cents One only (Rs. 43,248,270.01), further interest on a sum of Rupees Thirty-Nine Million Sixty-Four Thousand only (Rs. 39,064,000) and further interest on a sum of Rupees Sixty-six Million Forty-five Thousand only (Rs. 66,045,000) from 14th June, 2023 to date of satisfaction of the total debt due upon the said Bond bearing Nos. 3267, 4092, 4596 and 4824 together with costs of advertising and other charges incurred less payments (if any) since received.

THE SCHEDULE

All that divided and defined allotment of land marked Lot 1 depicted in Plan No. Ky-4014 dated 18th February, 2018 made by T. B. S. Sangarandeniya, Licensed Surveyor of the land called "Ingurugalla Estate" together with the trees, plantations and everything else standing thereon bearing situated at Berawilla within the Grama Niladhari Division of Patithalawa (G. N. Div. No. 1048) in the Divisional Secretariat Division of Ganga Ihala Korale of Udapalatha and within the Pradeshiya Sabha Limits of Ganga Ihala Korale in Udapalatha Pattu of Ganga Ihala Korale in the District of Kandy Central Province and which said Lot 1 is bounded on the North by Stream, Lots 7D, 7E, 7C, 8, 7F & 9 in Plan No. 8568 made by K. Kumarasamy, Licensed Surveyor, on the East by Lots 7A, 7E, 7B in Plan 8568, Dawatagahamulawatta claimed by villages & Pambemada Ela, on the South by Gonnagahamulawatta claimed by villages, Dawatagahamulawatta claimed by villages, 7B & 7C in Plan No. 8568 and on the West by Lot 7D in Plan No. 8568 & stream and containing in extent Three Hundred Acres (300A., 0R., 0P.) according to the said Plan No. 4014 and registered under volume/folio of G 63/139 at Land Registry, Gampola.

By order of the Board,

Company Secretary.

10-17

NATIONAL DEVELOPMENT BANK PLC

Resolution adopted by the Board of Directors under Section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990 as amended

AT a meeting of the Board of Directors of the National Development Bank PLC held on 21st of July, 2025 the following resolution was specially and unanimously adopted.

“Whereas Issac Rajamoney (Borrower I) and Daya Pathma Rajamoney (Borrower II) carrying on business in a partnership under the name, style and firm of Medo Steels registered with the Registrar of business under Registration No. W9525 and having its Registered Office at No. 29A, Sangamitta Mawatha, Colombo 13 have made default in the payment due on Mortgage Bond No. 637 dated 13.10.2021 attested by M. M. G. P. Chamini Gunawardena, Notary Public of Colombo executed in favour of National Development Bank PLC (Bank).

And whereas the Borrower I being the freehold owner of movable/vehicle property morefully described in the Schedule hereto has mortgaged the said his freehold right title and interest to the Bank under the said Mortgage Bond No. 637.

And whereas a sum of Rupees Twenty-one Million Nine Hundred and Ten Thousand Six Hundred Fourteen and cents Ninety-seven (Rs. 21,910,614.97) has become due and owing on the said Bond No. 637 to the Bank as at 08th May, 2025.

The Board of Directors of the Bank acting under the powers vested in them under the Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990 (Principal Act) as amended do hereby resolve that the movable/vehicle property including the Freehold and other right title and interest to the movable/vehicle property described below mortgaged to the Bank as security for the said Loans/Facilities by the said Bond be sold by public auction by Nishantha Upul Jayasooriya, Licensed Auctioneer for the recovery of the said sum of Rupees Twenty-one Million Nine Hundred and Ten Thousand Six Hundred Fourteen and Cents Ninety-seven (Rs. 21,910,614.97) or any portion thereof remaining unpaid at the time of sale and interest on the capital amount of Rupees Thirteen Million Six Hundred and Twenty-one Thousand Six Hundred Seventy-five and Cents Ninety-three (Rs. 13,621,675.93) secured by the said Bond No. 637 and due in the case of said bond at the rate of Thirty Decimal Zero Five Percent (30.05%) per annum from 09th May, 2025 to the date of sale together with costs of advertising selling and other charges incurred in terms of Section 13 of the Principal Act less any payments (if any) since received.”

THE SCHEDULE

All and singular the movable/vehicle property which is kept or stored to the premises at No. 9/1, Alwis Place, Colombo 13 within the Divisional Secretary Division of Kotahena within the Pradeshiya Sabha Limits and in the District of Colombo, Western Province within the Registration Division of the Colombo Land Registry.

Description	Toyota Car
Make & Model	Toyota DEA-NZT260 PREMIO
Chassis No.	NZT260-3148412
Engine No.	INZ - E699190
Year of Manufacture	2014
Colour	Pearl White
Registration No.	WP CAA - 6347

By order of the Board,

Secretary to the Board,
National Development Bank PLC.

10-12

SAMPATH BANK PLC (Formerly known as Sampath Bank Limited)

Resolution adopted by the Board of Directors of Sampath Bank PLC under Section 04 of the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 amended by No. 01 of 2011 and No. 19 of 2011

M R D S Fernando.
A/C No. : 0024 5002 2783.

AT a meeting held on 25.06.2025 by the Board of Directors of Sampath Bank PLC it was resolved specially and unanimously:

Whereas Marawalage Ruvin Dilruk Shantha Fernando in the Democratic Socialist Republic of Sri Lanka as the Obligor has made default in the repayment of the credit facilities granted against the security of properties and premises morefully described in the Schedule hereto mortgaged and hypothecated by the Mortgage Bond Nos. 121 dated 22nd October, 2013, 3148 dated 19th September, 2016 & 3298 dated 28th November, 2016 all attested by N. M. Nagodawithana, Notary Public Gampaha and 973 dated 27th June, 2019 attested by H. C. Lakmini, Notary Public of Colombo in favour of Sampath Bank PLC holding Company Registration No. PQ 144 and having its Registered Office at No. 110, Sir James Peiris Mawatha, Colombo 02.

And whereas Marawalage Ruvin Dilruk Shantha Fernando and Marawilage Ravindu Thilanka Fernando in the Democratic Socialist Republic of Sri Lanka as the Obligors and Marawalage Ruvin Dilruk Shantha Fernando as the Mortgagor have made default in the repayment of the

credit facilities granted against the security of properties and premises morefully described in the Schedule hereto mortgaged and hypothecated by the Mortgage Bond No. 2288 dated 07th June, 2018 attested by N. M. Nagodawithana, Notary Public Colombo in favour of Sampath Bank PLC holding Company Registration No. PQ 144 and having its Registered Office at No. 110, Sir James Peiris Mawatha, Colombo 02.

And there is now due and owing on the said Bond bearing Nos. 121, 3148, 3298, 973 and 2288 to Sampath Bank PLC aforesaid as at 08th April, 2025 a sum of Rupees One Hundred Sixty-five Million Four Hundred Fifty-three Thousand Eight Hundred Fifty-one and cents Thirty-five only (Rs. 165,453,851.35) of lawful money of Sri Lanka being the total amount outstanding together with interest on the said Mortgage Bond Nos. 121, 3148, 3298, 973 and 2288 and the Board of Directors of Sampath Bank PLC aforesaid under the powers vested by the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 do hereby resolve that the properties and premises morefully described in the Schedule hereto mortgaged to Sampath Bank PLC aforesaid as security for the said credit facilities by the said Mortgage Bond Nos. 121, 3148, 3298, 973 and 2288 to be sold in public auction by P. K. E. Senapathi, Licensed Auctioneer of Colombo for the recovery of the said sum of Rupees One Hundred Sixty-five Million Four Hundred Fifty-three Thousand Eight Hundred Fifty-one and cents Thirty-five only (Rs. 165,453,851.35) of lawful money of Sri Lanka together with further interest on a sum of Rupees Fifty Million Eight Hundred Ninety-nine Thousand Seven Hundred Eighty-two and cents Twenty-three only (Rs. 50,899,782.23) at the rate of Fifteen decimal Five Naught per centum (15.50% p. a.) per annum, further interest on a sum of Rupees Twelve Million One Hundred Twenty-six Thousand only (Rs. 12,126,000.00) at the rate of Sixteen decimal Naught per centum (16.0% p. a.) per annum and further interest on a sum of Rupees Sixty-three Million Eight Hundred Fifty-three Thousand Two Hundred Seventy-two and cents Twenty-six only (Rs. 63,853,272.26) at the rate of Five decimal Eight per centum (5.8% p. a.) per annum from 09th April, 2025 date of satisfaction of the total debt due upon the said Bond bearing Nos. 121, 3148, 3298, 973 and 2288 together with costs of advertising and other charges incurred less payments (if any) since received.

THE SCHEDULE

1. All that divided and defined allotment of land marked Lot 1 depicted in Plan No. 851 dated 20th November, 1995 made by N. D. G. C. Gunasekara, Licensed Surveyor of the land called "Dawatagahawatta" together with the trees, plantations and everything else standing thereon bearing Assessment No. 80-Palangathura Road, situated at

Palangathura East within the Grama Niladhari Division of Palangathura 75A, Divisional Secretariat Division and the Municipal Council Limits of Negombo in Dunagaha Pattu of Aluthkuru Korale in the District of Gampaha, Western Province and which said Lot 1 is bounded on the North by Land of Calistus Fernando & Road (MC), on the East by Road (MC), on the South by Lot 2 and on the West by Land of the heirs of late Romanis Jayawardena and containing in extent Twenty-nine decimal One Five Perches (0A., 0R., 29.15P.) according to the said Plan No. 851 and Registered in Volume/Folio G 56/35 at the Land Registry - Negombo.

(Mortgaged and hypothecated under and by virtue of MB Nos. 121 & 3148).

2. All that divided and defined allotment depicted Plan No. 5652A (more correctly 5652P) dated 20th April, 2015 made by W. J. M. G. Dias, Licensed Surveyor of the land called "Kongahawatta" together with the trees, plantations and everything else standing thereon bearing Assessment No. 113-Kattuwa Station Road, situated at Palangathura within the Grama Niladhari Division of 75A-Palangathura, Divisional Secretariat Division and the Municipal Council Limits of Negombo in the District of Gampaha, Western province and which said Land is bounded on the North by Portion of the same Land, on the East by Kattuwa Station Road, on the South by Land claimed by Goldi Sands Hotels (Pvt) Ltd and on the West by Land claimed by D. S. Jayawardana and containing in extent One Rood Naught Four Decimal Naught Naught Perches (0A., 1R., 04.00P.) according to the said Plan No. 5652A and Registered in Volume/Folio G 133/115 at the Land Registry, Negombo.

(Mortgaged and hypothecated under and by virtue of MB Nos. 3298, 2288 & 973).

By Order of the Board,

Company Secretary.

10-52

SAMPATH BANK PLC
(Formerly known as Sampath Bank Limited)

**Resolution adopted by the Board of Directors of
Sampath Bank PLC under Section 04 of the
Recovery of Loans by Banks (Special Provisions)
Act, No. 04 of 1990 amended by No. 01 of 2011 and
No. 19 of 2011**

Bio Foods (Private) Limited.
A/C No. : 5123 1000 0028.

AT a meeting held on 25.06.2025 by the Board of Directors of Sampath Bank PLC it was resolved specially and unanimously:

Whereas Bio Foods (Private) Limited a Company duly incorporated under the Companies Laws of Sri Lanka bearing Registration No. PV 9743 in the Democratic Socialist Republic of Sri Lanka and holding a Certificate of amalgamation issued to a Limited Liability Company in terms of Section 244 (1) (a) of the Companies Act, No. 07 of 2007, consequent to the amalgamation of ECO PLANET (PVT) LTD, SEETHAVELLEY, BIODYNAMIC (PRIVATE) LIMITED and Herbal Heritage (Private) Limited with the said BIO FOODS (PRIVATE) LIMITED as the Obligor has made defaults in the repayment of the credit facility granted against the security of the property and premises morefully described in the Schedules hereto mortgaged and hypothecated by the Mortgage Bond Nos. 5207, 5209 & 5211 all dated 27th January, 2021 and attested by A. W. S. Kalhari, Notary Public of Kandy in favour of Sampath Bank PLC holding Company Registration No. PQ 144 and having its Registered Office at No. 110, Sir James Peiris Mawatha, Colombo 02 aforesaid and there is now due and owing on the said Bond Nos. 5207, 5209 & 5211 to Sampath Bank PLC aforesaid as at 07th April, 2025 a sum of United States Dollars One Million Five Hundred Sixty-one Thousand Eight Hundred Eighty-eight decimal Naught Three only (USD 1,561,888.03) of lawful money of United States of America being the total amount outstanding on the said Bonds and the Board of Directors of Sampath Bank PLC aforesaid under the powers vested by the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 do hereby resolve that the property and premises morefully described in the Schedule hereto mortgaged to Sampath Bank PLC aforesaid as security for the said credit facility by the said Bond Nos. 5207, 5209 & 5211 to be sold in public auction by P. K. E. Senapathi, Licensed Auctioneer of Colombo for the recovery of the said sum of United States Dollars One Million Five Hundred Sixty-one Thousand Eight Hundred Eighty-eight decimal Naught Three only (USD 1,561,888.03) of lawful money of America together with further interest on a sum of United States Dollars One Million Two Hundred Sixty-six Thousand Seven Hundred Eighty-four decimal Four One only (USD 1,266,784.41) at the rate of 3 months London Inter Bank Offered Rate + Five Decimal Naught per centum (3 Months LIBOR + 5.0% p.a.) per annum from 08th April, 2025 to date of satisfaction of the total debt due upon the said Bond Nos. 5207, 5209 & 5211 together with costs of advertising and other charges incurred less payments (if any) since received.

THE SCHEDULE

1. All that divided and defined allotment of land marked “Lot 01” depicted in Plan No. 5818 dated 02nd of October, 2020 made by W. M. P. G. Gunathilaka, Licensed Surveyor of the land called “Sudugalayaya, Ihala Katupothahena and Welagawa Hena adjoining each other *alias* Pannpitiya Kumbura and Higland” situated at Pannampitiya - Lenadora Village in the Grama Niladhari Division of Pannampitiya within the Pradeshiya Sabha limits of Dambulla in Wagapanaha Pallesiyapattuwa of Matale North and in the Divisional Secretariat Division of Dambulla in the District of Matale, Central Province and which said Lot 01 is bounded on the North by Part of same Land claimed by Bio - Foods (Private) Limited and M. Y. M. Nisabdeen, on the East by Road (Road Development Authority), on the South by Road (Pradeshiya Sabha), on the West by part same land claimed by Jagath Senanayake and containing in extent One Acre Three Roods and Twenty Perches (1A., 3R., 20P.) together with soil, trees, plantations, buildings and everything else standing thereon according to said Plan No. 5818.

Which said Lot 01 in Plan No. 5818 is a resurvey of following land to wit:-

All that divided and defined allotment of land marked “Lot 01” depicted in Plan No. 253/06/P dated 12th of March, 2006 made by T. N. Cader, Licensed Surveyor form and out of the land called “Sudugalayaya, Ihala Katupothahena and Walagawa Hena” situated at Pannampitiya Lenadora in the Grama Niladhari Division of Pannampitiya within the Pradeshiya Sabha limits of Dambulla in Wagapanaha Pallesiyapattuwa of Matale North and in the Divisional Secretariat Division of Dambulla in the District of Matale Central Province and which said Lot 01 is bounded on the North by Agala (Eight Feet wide Road way), on the East by Matale Dambulla Main Road, on the South by Roadway from Main Road to Village, on the West by balance portion of same land containing in extent One Acre Three Roods and Twenty Perches (1A., 3R., 20P.) according to said Plan No. 253/06/P, together with soil, trees, plantations, buildings and everything else standing thereon and registered in Vol/Folio L 24/124 at the Land Registry, Matale.

No.	Description (Machineries at Plan No. 5818)	Number of Machines
1	Metal Detector with Inspection Conveyer (Type 10)	1
2	Metal Detector with Inspection Conveyer with Accessories (Type 02)	1
3	Metal Detector with Inspection Conveyer with Accessories (Type 03)	1
4	Vaccum Machine (Type 01)	1

No.	Description (Machineries at Plan No. 5818)	Number of Machines
6	Retort - 01	1
7	Retort - 02	1
8	Steam Dryer	1
9	Surface Dryer	1
10	Vaccum Machine	1
11	R & D Machine with Accessories	1
12	Shifter Machine	1
13	Sorting Table with Accessories	3
14	De Stoning Unit	1
15	Pepper Cleaning System with Accessories	1
16	Retort -03	1
17	White Pepper Washer	1
18	Shrink Wrapping Machine	2
19	Strapping Machine	2
20	Nut Meg Dryer	1
21	Air Compressor with Accessories	1
22	Air Conditioner (60000 Btu)	2
23	Air Conditioner (50000 Btu)	1
24	Dryer with Accessories	1
25	Weight Filling Machine	1
26	Generator (SDG 125S)	1

(Mortgaged and hypothecated under and by virtue of Mortgage Bond No. 5207).

2. All that divided and defined allotment of land marked "Lot 01" depicted in Plan No. 5862 dated 07th of November 2020 made by W M P G Gunathilaka Licensed Surveyor of the land called "Ihalakatupotha Kumbura Now Watta, Ihalakatupotha Hena, Sudugala Yaya. Welagawa Hena And Wetagawa Hena Now Forming One Property" situated at Pannampitiya - Lenadora village in the Grama Niladhari Division of Pannampitiya within the Pradeshiya Sabha limits of Dambulla in Wagapanaha Pallesiyapattuwa of Matale (North) and in the Divisional Secretariat Division of Dambulla in the District of Matale Central Province and which said Lot 01 is bounded on the North by Road (Pradeshiya Sabha), on the EAST by part of same land, land claimed by M Y M A Haleem, on the South by Ela (abundant), of the West by Ela (abundant) and containing in extent Two Roods And Seven Perches (0A., 2R., 7P.) together with soil,

trees, plantations, buildings and everything else standing thereon according to said Plan No. 5862.

Which said Lot 01 in Plan No. 5862 is a resurvey of following land to wit:-

All that divided and defined allotment of land marked "Lot 02" depicted in Plan No. 3910 dated 15th of June, 2013 made by W. M. P. G. Gunathilake, Licensed Surveyor from and out of the land called "Sudugalayaya, Ihala Katupothahena and Walagawa Hena" situated at Pannampitiya - Lenadora villege in the Grama Niladhari's Division of Pannampitiya within the Pradeshiya Sabha limits of Dambulla in Wagapanaha Pallesiyapattuwa of Matale (North) and in the Divisional Secretariat Division of Dambulla in the District of Matale Central Province and which said Lot 02 is bounded on the North by Road (15ft. wide), on the East by Part of same land claimed by Y. M. M. A. Haleem, on the South & West by Ela and containing in extent Two Roods and Seven Perches (0A., 2R., 7P.) according to said Plan No. 3910 together with soil, trees, plantations, buildings and everything else standing thereon and registered in Vol/ Folio L 131 123 at the Land Registry, Matale.

No.	Description (Machineries at Plan No.5862)	Number of Machines
1	Dehumidifiers (Dry Air : FFB-600)	1
2	Hair I Fiber Removing Machine	1
3	Cutting Machine	2
4	Retort	1
5	Dryer 01	1
6	Dryer 02	1
7	Indian Mill	1
8	Pulvarizer 01	1
9	Double Pulvarizer	1
10	Vibro Machine	1
11	Metal Detector (Type 01)	1
12	Metal Detector (Type 02)	1
13	Metal Detector (Type 03)	1
14	Exhaust Fan with Accessories	2
15	Air Conditioner (36000 Btu)	1
16	Air Conditioner (24000 Btu)	2

(Mortgaged and hypothecated under and by virtue of Mortgage Bond No. 5209)

3. All that divided and defined allotment of land marked “Lot 01” depicted in Plan No. 5861 dated 07th of November, 2020 made by W. M. P. G. Gunathilaka, Licensed Surveyor of the land called “Sudugala Yaya, Ihalakatupotha Hena, Welagawa Hena *alias* Pannampitiye Kumbura now Highland” situated at Pannampitiya - Lenadora village in the Grama Niladhari Division of Pannampitiya within the Pradeshiya Sabaha limits of Dambulla in Wagapanaha Pallesiyapattuwa of Matale (North) and in the Divisional Secretariat Division of Dambulla in the District of Matale Central Province and which said Lot 01 is bounded on the North by Road (Pradeshiya Sabha), on the East by Ela (abundant), on the South by Ela (abundant), on the West by part of same land claimed by villages land and containing in extent Two Acres Three Roods and Five Perches (2A., 3R., 5P.) together with soil, trees, plantations, buildings and everything else standing thereon according to said Plan No. 5861.

Which said Lot 01 in Plan No. 5861 is a resurvey of following land to wit:-

All that divided and defined allotment of land marked “Lot 01” depicted in Plan No. 9422 dated 25th of February 2000 made by J. M. Jayasekera, Licensed Surveyor from and out of the land called “Sudugalayaya, Ihala Katupothahena and Walagawa Hena” situated at Pannampitiya - Lenadora village in the Grama Niladhari Division of Panampitiya within the Pradeshiya Sabha limits of Dambulla in Wagapanaha Pallesiyapattuwa of Matale North and in the Divisional Secretariat Division of Dambulla in the District of Matale Central Province and which said Lot 01 is bounded on the North-east by remaining portion of same land depicted in Plan No. 8438 made by J. M. Jayasekera, Licensed Surveyor, on the South-east by Ela Reservation leading to Road Access (15ft. wide), on South-west by remaining portion of same land and containing in extent Two Acres Three Roods and Twelve Perches (2A., 3R., 12P.) according to said Plan No. 9422 together with soil, trees, plantations, buildings and everything else standing thereon and registered in Vol /Folio L 13/122 at the Land Registry, Matale.

No.	Description (Machineries at Plan No. 5861)	Number of Machines
1	Sorting Belt	2
2	S S Washing Tank	1

No.	Description (Machineries at Plan No. 5861)	Number of Machines
3	Washing and Peeling Machine	1
4	Spinner Machine	2
5	Cool Room with Accessories (Type 01)	1
6	Lemon Grass Cutting Machine	1
7	Chopping Machine	1
8	S S Moisture Tap	1
9	Counties Ginger Washing Line	1
10	Dyser Machine	1
11	Slicer Machine (Type 01)	1
12	Steam Balancing Machine with Accessories	1
13	Cooker & Cooking Unit	1
14	Slicer Machine (Type 02)	1
15	Air Conditioner (48000 Btu)	2
16	Milling Machine with Accessories	1
17	S S Hopper	1
18	IQF Machine (Cryo-Quick) with Accessories	1
19	IQF Machine (Octo Frost) with Accessories	1
20	Metal Detector with Conveyer	1
21	Air Conditioner (48000 Btu)	4
22	Inkjet Printer (Domino A 120)	1
23	Tea Cube Machine	1
24	Sealer Machine	1
25	Refrigerated Containers	2
26	Blast Freezer with Accessories	1
27	Cool Room with Accessories (Type 02)	1
28	Cool Room with Accessories (Type 03)	1
29	Air Compressor with Accessories	1
30	Oxygen Sensor	3
31	Alpine Milling Machine with Accessories	1
32	Milling Machine	3
33	Vibro Seive with Accessories 01	1
34	Vibro Seive with Accessories 02	1
35	S S Blender Machine	1

No.	Description (Machineries at Plan No. 5861)	Number of Machines
36	Metal Detector with Conveyor	1
37	Air Conditioners System with Accessories	1
38	Washing Line with Accessories	1
39	Spinner Machine (Type 10)	1
40	Spinner Machine (Type 02)	1
41	Trough with Accessories	1
42	Combine Trough with Accessories	2
43	Herbal Processing Plant	1
44	Wood Cutting Band Saw	1
45	Wood Cutting Band Saw	1
46	Air Conditioner (64000 Btu)	1
47	Air Conditioner (24000 Btu)	1
48	Boiler (JIL KS : KS 100) with Accessories	1
49	Generator (Perkins - P450)	1

(Mortgaged and hypothecated under and by virtue of Mortgage Bond No. 5211).

By Order of the Board,

Company Secretary.

10-41

PAN ASIA BANKING CORPORATION PLC

Resolution adopted by the Board of Directors of the Pan Asia Banking Corporation PLC under section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990

Name of the Customer : M/s. Sensor Lanka Trading (Pvt) Limited
Branch : Kadawatha

IN terms of section 8 of the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 it is hereby notified that the following Resolution was unanimously passed at the meeting held on 28th August, 2025 by the Board of Directors of Pan Asia Banking Corporation PLC.

Whereas M/s. Sensor Lanka Trading (Private) Limited as the “Obligor Company” and Suriya Arachchige Priyantha Sanjeewa Suriyaarachchi (Director of the Obligor Company) as the “Mortgagor” have made default in payment due on Primary Mortgage Bond No. 834 dated 05/03/2021, Secondary Mortgage Bond No. 1080 dated 04/01/2023, Tertiary Mortgage Bond No. 1090 dated 03/03/2023 and Quaternary Mortgage Bond No. 1417 dated 21/11 /2024 all attested by T. L. M. T. Wijesinghe, Notary Public, Negombo in favour of Pan Asia Banking Corporation PLC bearing Registration No. PQ 48.

And Whereas there is now due and owing to the Pan Asia Banking Corporation PLC (hereinafter sometimes called as “the Bank”):

a) a sum of Rupees Seven Million Six Hundred and Seventy Five Thousand Nine Hundred and Ninety and Cents Fifty Seven (Rs. 7,675,990.57) on account of principal and interest up to 03.07.2025 together with interest thereon at the rate of 16% per annum on Rs. 7,384,229.51 from 04.07.2025 ; and

b) the obligation of contingent liability over the Bank guarantee facilities for value of Rs. 1.0 million and Rs. 1.790 million.

till the date of payment on said Mortgage Bond Nos. 834, 1080, 1090 and 1417.

It is hereby resolved:-

that in terms of Section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990 Thusitha Karunaratne, Licensed Auctioneer at No. 50/3, Vihara Mawatha, Kolonnawa be authorized and empowered to auction the property mortgaged to the Bank more fully described in Schedule hereto and for the recovery of the sum of Rupees Seven Million Six Hundred and Seventy Five Thousand Nine Hundred and Ninety and Cents Fifty Seven (Rs. 7,675,990.57) together with interest as aforesaid from the aforesaid date to the date of sale and costs and monies recoverable under Section 13 of the said Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990 less payments (if any) since received; subject to the Obligation under and in terms of the said Bank Guarantees for value of Rs. 1.0 Million and Rs. 1.790 Million.

THE SCHEDULE

All that divided and defined allotment of land marked Lot 1 depicted in Plan No. 3803 dated 08.11.2008 (more correctly 16th September, 2018) made by S. P. N. Sandagiri, Licensed Surveyor (being a survey of the land depicted in

Plan No. 1413 dated 20.07.1984 made by S. B. Jayasekara, Licensed Surveyor) of the land called Ketakelagahawatta together with buildings, trees, plantations and everything else standing thereon bearing Assmt. No. 18PPM0015/01, Padmaperuma Mawatha, situated at Horagolla Village within the Grama Niladhari Division of No. 216 Horagolla South within the Divisional Secretary's Division and the Pradeshiya Sabha Limits of Gampaha in Ragam Pattu of Aluthkuru Korale in the District of Gampaha (within the registration division of Gampaha), Western Province and which said Lot 1 is bounded on the North by Road (6 feet wide) and Road (12 feet wide), on the East by land claimed by Noel Rajapaksha, on the South by Land claimed by S. Engalithina and Road (6 feet wide) and on the West by Road (5 feet wide) and containing in extent Twenty Perches (0A., 0R., 20P.) according to said Plan No. 3803.

Together with the Right of way in over under above and along all the reservations for a road depicted in the aforesaid Plan No. 3803.

By order of Board of Directors,

S. D. L. HALWATHURA,
Senior Manager - Recoveries.

10-54

**PAN ASIA BANKING CORPORATION PLC
MAHARAGAMA BRANCH**

**Resolution adopted by the Board of Directors of
the Pan Asia Banking Corporation PLC under
section 4 of the Recovery of Loans by Banks
(Special Provisions) Act, No. 4 of 1990**

Name of the Customer : Goigama Bulathge Chandrasoma,
Kapila Goigama Bulathge, Nilanka Goigama Bulathge,
and
Warnasuriya Patabendige Premawathi Partners of
M/s. G.B.C. Enterprises

IN term of Section 08 of the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 it is hereby notified that the following Resolution was unanimously passed at the meeting held on 31st July, 2025 by the Board of Directors of Pan Asia Banking Corporation PLC.

Whereas Goigama Bulathge Chandrasoma, Kapila Goigama Bulathge, Nilanka Goigama Bulathge, and Warnasuriya Patabendige Premawathi carrying on business under the partnership of "G. B. C. Enterprises" as

the "obligor/mortgagor" have made default in payment due on Primary Mortgage Bond No. 1526 dated 28th January, 2020 and Secondary Mortgage Bond No. 1570 dated 08th July, 2020 both attested by M. K. Sooriarachchi, Notary Public Colombo in favour of Pan Asia Banking Corporation PLC bearing Registration No. PQ 48.

And whereas there is now due and owing to the Pan Asia Banking Corporation PLC (hereinafter sometimes called as "the Bank") :

01. A sum of Rupees Twenty One Million Three Hundred and Twenty Three Thousand Four Hundred and Four Cents Sixty Five (Rs.21,323,404/65) on account of principal and interest up to 02nd June, 2025 together with interest on a sum of Rupees Twenty Million Six Hundred and Forty Four Thousand Seven Hundred and Seventy Eight and Cents Ninety Eight (Rs.20,644,778/98) at the rate of 14.50% per annum from 03rd June, 2025 under the Term Loan No. 5023200012000003 ; and

02. A sum of Rupees One Million Five Hundred and Ninety Three Thousand Five Hundred and Forty and Cents Ninety Two (Rs.1,593,540/92) on account of principal and interest up to 02nd June, 2025 together with interest on a sum of Rupees One Million Five Hundred and Thirty Four Thousand Five Hundred and One and Cents Fifty Seven (Rs. 1,534,501.57) at the rate of 14.50% per annum from 03rd June 2025 under the Term Loan No. 5023200112200004 and,

03. A sum of Rupees One Million Thirty One Thousand Five Hundred and Fifty Five and Cents Eighty Five (Rs. 1,031,555.85) on account of principal and interest up to 02nd June, 2025 together with interest on a sum of Rupees Nine Hundred Sixty Nine Thousand One Hundred Thirty Seven and Cents Eighteen (Rs. 969,137.18) at the rate of 14.50% per annum from 03rd June 2025 under the Rescheduled Loan No. 5023751082400001 and,

04. A sum of Rupees Fifteen Million Five Hundred and Fifty Nine Thousand and Fourteen and Cents Twenty Eight (Rs. 15,559,014.28) on account of principal and interest upto 31st May, 2025 together with interest thereon at the rate of 12.50% per annum up to limit of Rs.15.0 Mn and at the rate of 30% per annum on the amount exceeding Rs. 15.0 Mn from 01st June, 2025 under and in terms of the Overdraft Facility granted you under Overdraft Facility No. 102311002022 till the date of payment on the said Mortgage Bond Nos.1526 and 1570.

It is hereby resolved: -

that in terms of section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No.4 of 1990 P.K.E.Senapathy Licensed Auctioneer at No.134, Beddegana Road, Kotte be authorized and empowered to sell by public auction the

property mortgaged to the Bank more fully described in the Schedule hereto and for the recovery of the total sum of Rupees Thirty Nine Million Five Hundred and Seven Thousand Five Hundred and Fifteen and Cents Seventy (Rs.39,507,515/70) together with interest as aforesaid from the aforesaid date to the date of sale and costs and monies recoverable under Section 13 of the said Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990 less payments (if any) since received;

THE SCHEDULE

All that divided and defined allotment of land marked Lot A depicted in Plan No. 3458 dated 12th August, 2017 made by D K T Baddevithana Licensed Surveyor (being a resurvey of Lot 2 depicted in Plan No. 11927 dated 16th December, 2012 made by Mervyn Samaranayake Licensed Surveyor) of the land called Panugalewatta together with the buildings trees plantations and everything else standing thereon bearing Assessment Nos. 165 and 167, Piliyandala Road (Left) situated at Godigamuwa within the Grama Niladhari Division of 532A, Godigamuwa South in the Divisional Secretary's Division and the Urban Council Limits of Maharagama in Palle Pattu of Salpiti Korale in the District of Colombo (within the registration division of Delkanda) Western Province and which said Lot A is bounded on the North by Lot 9 (Road 10 feet wide) in plan No. 11927 aforesaid on the EAST by land claimed by S. K. Samarathunga, on the South by Lot 1 in Plan No. 11927 aforesaid and on the West by Maharagama - Piliyandala Main Road and containing in extent Twelve Decimal One Five Perches (0A., 0R., 12.15P.) according to said Plan No. 3458.

Which said Lot A is a resurvey of the following land:

All that divided and defined allotment of land marked Lot 2 depicted in Plan No. 11927 dated 15th December, 2012 made by Mervyn Samaranayake Licensed Surveyor (being a subdivision of an amalgamation of Lot E and portion of Lot F 2 depicted in Plan No. 2619 dated 01st November, 1928 made by J. Rodrigo, Licensed Surveyor) of the land called Panugalawatta together with the buildings trees and plantations and everything else standing thereon situated at Godigamuwa within the Urban Council Limits of Maharagama in Palle Pattu of Salpiti Korale in the District of Colombo (within the registration division of Delkanda) Western Province and which said Lot 2 is bounded on the North by Lot 9 (Road 10 feet wide) hereof on the East by land claimed by S. K. Samarathunga, on the South by Lot 1 hereof and on the West by Maharagama - Piliyandala Main Road and containing in extent Twelve Decimal Three Perches (0A., 0R., 12.3P.) or 0.0311 Hectares according to said Plan No. 11927.

Together with the right of way in over under and along the following Road Reservation:

All that divided and defined allotment of land marked Lot 9 (Reservation for Road 10 feet wide) depicted in Plan No. 11927 dated 16th December, 2012 made by Mervyn Samaranayake Licensed Surveyor of the land called Panugalewatta situated at Godigamuwa within the Urban Council Limits of Maharagama in Palle Pattu of Salpiti Korale in the District of Colombo (within the registration division of Delkanda) Western Province and which said Lot 9 is bounded on the North by Lots 3, 5, 6, 7 and 8 on the East by balance portion of Lot X in Plan No. 2985 on the South by Lot X in Plan No. 2985, land claimed by K. Samarathunga and Lot 2 hereof and on the West by Maharagama - Piliyandala Main Road and containing in extent Eight Perches (0A., 0R., 8P.) according to said Plan No. 11927.

By order of Board of Directors,

ARUNA GURUGE,
Manager - Recoveries.

10-55

PAN ASIA BANKING CORPORATION PLC PUTTALAM BRANCH

Resolution adopted by the Board of Directors of the Pan Asia Banking Corporation PLC under Section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990

Name of the Customer: Meepura Restaurant (Pvt) Ltd

IN terms of Section 8 of the Recovery of Loans by Banks (Special Provisions) Act, No. 04 of 1990 it is hereby notified that the following Resolution was unanimously passed at the meeting held on 26th June 2025 by the Board of Directors of Pan Asia Banking Corporation PLC.

Whereas Meepura Restaurant (PVT) Ltd as the "Obligor" and Nadeesha Samindi Kuruppu Nanayakkara as the "Mortgagor" have made default in payment due on Primary Floating Mortgage Bond No. 867 dated 10th December, 2019 attested by A.V.N. Chandima, Notary Public Colombo in favour of Pan Asia Banking Corporation PLC bearing Registration No. PQ 48.

And whereas there is now due and owing to the Pan Asia Banking Corporation PLC (hereinafter sometimes called as “the Bank”)

01. A sum of Rupees Twenty Seven Million One Hundred and Twenty Nine Thousand One Hundred and Twenty Two and Cents Seventy Eight (Rs.27,129,122/78) on account of principal and interest upto 18th May, 2025 together with interest on a sum of Rupees Fifteen Million Seven Hundred and Thirty Six Thousand Two Hundred and Thirty Six and Cents One (Rs.15,736,236/01) at the rate of 22% per annum from 19th May, 2025 and,

02. A sum of Rupees Three Million Two Hundred and Seventy Five Thousand Two Hundred and Fifty Two and Cents Thirty Seven (Rs.3,275,252/37) on account of principal and interest upto 18th May, 2025 together with interest on a sum of Rupees Two Million Two Hundred and Ten Thousand One Hundred and Eighty Four and Cents Twenty Nine (Rs.2,210,184/29) at the rate of 22% per annum from 19th May, 2025 till the date of payment on the said Mortgage Bond No. 867.

It is hereby resolved: -

that in terms of Section 4 of the Recovery of Loans by Banks (Special Provisions) Act, No.4 of 1990 P. K. E. Senapathy Licensed Auctioneer at No.134, Beddegana Road, Kotte be authorized and empowered to sell by public auction the properties mortgaged to the Bank more fully described in the Schedule hereto and for the recovery of the total sum of Rupees Thirty Million Four Hundred and Four Thousand Three Hundred and Seventy Five and Cents Fifteen (Rs.30,404,375/15) together with interest as aforesaid from the aforesaid date to the date of sale and costs and monies recoverable under Section 13 of the said Recovery of Loans by Banks (Special Provisions) Act, No. 4 of 1990 less payments (if any) since received;

THE SCHEDULE

All that divided and defined allotment of land marked Lot X depicted in Plan No. 556/2019 dated 25th May, 2019 made by R. R. P. M. Senani Perera, Licensed Surveyor (being a resurvey of Lot 3 A depicted in Plan No. 24/2008 dated 16th January, 2008 made by S. Rasappa Licensed Surveyor) of the land called “Millagahawatta and middle portion of Millagahawatta” together with the buildings trees and plantations and everything else standing thereon presently bearing Assessment No. 51/06, Colombo Road left situated at Thalawathuhenpita (South) Village within the Grama Niladari Division of No. 266, Thalawathuhenpita South in the Divisional Secretary’s Division and Pradeshiya Sabha Limits of Kelaniya in Adikari Pattu of Siyane Korale in the District of Gampaha (within the registration division of Colombo) Western Province and which said Lot X is bounded on the North by property of Kandy Textile and land of Ashoka Perera, on the East by land of Ashoka Perera

and 10 feet wide Road, on the South by 10 feet wide Road and land of H. N. K. Nanayakkara and on the West by lands of H. N. K. Nanayakkara and I. Cabral and containing in extent Nine Decimal Two Five Perches (0A., 0R., 9.25P.) or 0.0234 Hectares according to said Plan No. 556/2019.

Which said Lot X is a resurvey of the following land :

All that divided and defined allotment of land marked Lot 3A depicted in Plan No. 24/2008 dated 16th January 2008 made by S. Rasappa, Licensed Surveyor (being a sub division of Lot 3 depicted in Plan No. 516A/2006 dated 09.05.2006 made by K. A. Rupasinghe, Licensed Surveyor) of the land called “Millagahawatta and middle portion of Millagahawatta” together with the buildings trees and plantations and everything else standing thereon situated at Thalawathuhenpita (South) Village within the Pradeshiya Sabha Limits of Kelaniya (Sub Office limits of Dalugama) in Adikari Pattu of Siyane Korale in the District of Gampaha (within the registration division of Colombo) Western Province and which said Lot 3A is bounded on the North by Lot 2 in Plan No. 516A/2006 aforesaid, property of Anusha Mema Shopping Complex and land claimed by Ashoka Perera, on the East by land claimed by Ashoka Perera and 10 feet wide Road on the South by 10 feet wide Road and Lot 3B hereof and on the West by Lot 3B hereof and Lot 2 in Plan No.516A/2006 aforesaid and containing in extent Nine Decimal Two Five Perches (0A., 0R., 9.25P.) or 0.0234 Hectares according to said Plan No. 24/2008 and registered at Colombo Land Registry.

Together with the right of way in over under and along the following Road Reservation :

All that divided and defined allotment of land marked Lot 5 (Reservation for Road) depicted in Plan No. 516A/2006 dated 09th May, 2006 by K. A. Rupasinghe, Licensed Surveyor of the land called Millagahawatta and middle portion of Millagahawatta situated at Talawathuhenpita (South) Village aforesaid and which said Lot 5 is bounded on the North by land claimed by Ashoka Perera on the East by Lot 6 on the South by Road and on the West by Lots 3 and 4 hereof and containing in extent Seven Decimal Two Perches (0A., 0R., 7.2P.) or 0.0182 Hectares according to said Plan No. 516A/2006 and registered at Colombo Land Registry.

Together with the right of way in over under and along the Road reservation situated in the Southern boundary of Lot 5 depicted in Plan No. 516A/2006 aforesaid which leads to Colombo - Kandy Road.

By order of the Board of Directors,

ARUNA GURUGE,
Manager - Recoveries.

IMPORTANT NOTICE REGARDING PUBLICATION OF GAZETTE

THE Weekly issue of the *Gazette of the Democratic Socialist Republic of Sri Lanka* is normally published on Fridays. If a Friday happens to be a Public Holiday the *Gazette* is published on the working day immediately preceding the Friday. Thus the last date specified for the receipt of notices for publication in the *Gazette* also varies depending on the incidence of public holidays in the week concerned.

The Schedule below shows the date of publication and the latest time by which notices should be received for publication in the respective weekly *Gazette*. All notices received out of times specified below will not be published. Such notices will be returned to the sender by post for necessary amendment and return if publication is desired in a subsequent issue of the *Gazette*. It will be in the interest of all concerned if those desirous of ensuring the timely publication of notices in the *Gazette* make it a point to see that sufficient time is allowed for postal transmission of notices to the Government Press.

The Government Printer accept payments of subscription for the Government Gazette.

Note.—Payments for inserting Notices in the *Gazette of the Democratic Socialist Republic of Sri Lanka* will be received by the Government Printer.

THE SCHEDULE

<i>Month</i>	<i>Date of Publication</i>			<i>Last Date and Time of Acceptance of Notices for Publication in the Gazette</i>		
	2025					
OCTOBER	03.10.2025	Friday	—	19.09.2025	Friday	12 noon
	10.10.2025	Friday	—	26.09.2025	Friday	12 noon
	17.10.2025	Friday	—	03.10.2025	Friday	12 noon
	24.10.2025	Friday	—	10.10.2025	Friday	12 noon
	31.10.2025	Friday	—	17.10.2025	Friday	12 noon
NOVEMBER	07.11.2025	Friday	—	24.10.2025	Friday	12 noon
	14.11.2025	Friday	—	31.10.2025	Friday	12 noon
	21.11.2025	Friday	—	07.11.2025	Friday	12 noon
	28.11.2025	Friday	—	14.11.2025	Friday	12 noon
DECEMBER	05.12.2025	Friday	—	21.11.2025	Friday	12 noon
	12.12.2025	Friday	—	28.11.2025	Friday	12 noon
	19.12.2025	Friday	—	05.12.2025	Friday	12 noon
	26.12.2025	Friday	—	12.12.2025	Friday	12 noon

S. D. PANDIKORALA,
Government Printer (*Acting*).

Department of Government Printing,
Colombo 08,
09th June, 2025.