



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**DHAMMA SCHOOL FUND  
ACT, No. 52 OF 2000**

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**[Certified on 18th August, 2000]**

*Printed on the Order of Government*

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*Dhamma School Fund Act, No. 52 of 2000*

[Certified on 18th August, 2000]

L.D.—O. 70/98.

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A FUND TO BE CALLED THE “DHAMMA SCHOOL FUND” TO RAISE FUNDS TO PRESERVE AND FOSTER DHAMMA SCHOOLS IN SRI LANKA ; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Dhamma School Fund Act, No. 52 of 2000. Short title.
  
2. (1) There shall be established a Fund called the “Dhamma School Fund” (hereinafter referred to as the “Fund”). Establishment of the Dhamma School Fund.  

(2) The Fund shall by the name assigned to it by subsection (1) be a body corporate with perpetual succession and a common seal and may sue and be sued in such name.
  
3. (1) The administration, management and control of the affairs of the Fund shall be vested in a Board of Management (hereinafter referred to as the “Board”) constituted as hereinafter provided. Board of Management of the Fund.  

(2) The Board shall for the purposes of administering, managing and controlling the affairs of the Fund exercise, discharge and perform, the powers functions and duties conferred or imposed on, or assigned to, the Fund by this Act.

(3) Subject to the provisions of this Act, the Board shall have the power to make rules regulating the procedure in regard to its meetings and the transaction of business at such meetings.
  
4. (1) The Board shall consist of the following :— Constitution of the Board.
  - (a) the President of the Republic or a member of the Cabinet of Ministers nominated by the President ;

- (b) the Leader of the Opposition in Parliament or his nominee ;
- (c) the Minister in charge of the subject of Buddha Sasana ;
- (d) the Secretary to the Ministry of the Minister in charge of the subject of Buddha Sasana ;
- (e) the Public Trustee ;
- (f) the Commissioner of Buddhist Affairs ; and
- (g) two other members appointed by the President, from among persons who have had experience in Buddhist Affairs and Education.

(2) A member of the Board appointed under paragraph (g) of subsection (1) shall, subject to the provisions of subsections (3) and (4), hold office for the period specified in the letter of appointment issued to him by the President.

(3) The President may for reasons assigned remove from office, a member of the Board appointed under paragraph (g) of subsection (1).

(4) A member of the Board appointed under paragraph (g) of subsection (1) may resign from office by letter in that behalf addressed to the President and the resignation shall be effective from the date on which it is accepted by the President, in writing.

(5) A person appointed in place of a member of the Board appointed under paragraph (g) of subsection (1) who dies, resigns or is removed from office, shall hold office for the unexpired period of the term of office of the member whom he succeeds.

(6) No act or proceeding of the Board shall be invalidated by reason only of the existence of a vacancy in the Board or any defect in the appointment of any member thereof.

(7) The President or the person nominated by the President under paragraph (a) of subsection (1) shall be the Chairman of the Board.

5. (1) There shall be an Advisory Committee to the Board consisting of —

Advisory  
Committee.

- (a) an Anunayaka Thero appointed by Mahanayaka Thero of the Malwatu Chapter of the Siyam Nikaya ;
- (b) an Anunayaka Thero nominated by the Mahanayaka Thero of the Asgiri Chapter of the Siyam Nikaya ;
- (c) a Vice President Thero nominated by the Mahanayaka Thero holding the office for the time being as President of the Sri Lanka Amarapura Maha Sanga Sabhawa ;
- (d) an Anunayaka Thero nominated by the Mahanayaka Thero of the Sri Lanka Ramanna Nikaya ;
- (e) five other members appointed by the President, from among persons who have had experience in Buddhist Affairs.

(2) The Theras referred to in paragraphs (a), (b), (c) and (d) of subsection (1) shall elect a Thero from among themselves to be the President of the Advisory Committee. The Thero so elected shall hold the office as President for a period of three years from the date of his election, and shall be eligible for re-election.

(3) A member of the Advisory Committee appointed under paragraph (e) of subsection (1) shall, unless he vacates his office earlier by death, resignation or removal from office, hold office for a period of two years from the date of his appointment.

(4) The President may for reasons assigned, remove from office, a member of the Advisory Committee appointed under paragraph (e) of subsection (1).

(5) A member of the Advisory Committee appointed under paragraph (e) of subsection (1) may resign from office by letter in that behalf addressed to the President, and the resignation shall be effective from the date on which it is accepted by the President in writing.

(6) A person appointed in place of a member of the Advisory Committee appointed under paragraph (e) of subsection (1) who dies, resigns or is removed from office, shall hold office for the unexpired period of the term of office of the member whom he succeeds.

Advisory  
Committee to  
advise and assist  
the Board.

**6.** The Advisory Committee shall assist and advise the Board when any matter relating to the exercise of the powers and the performance and discharge of the duties and functions of the Board is referred by the Board to the Committee for its advice and assistance.

Object of the  
Fund.

**7.** The object of the Fund shall be to accept money from local or foreign sources, and to use such money in such manner, and for such purposes, as the Board considers best suited for the preservation and fostering of Dhamma Schools in Sri Lanka.

Powers of the  
Fund.

**8.** The Fund shall have the power :—

- (a) to acquire, hold, take or give on lease, any movable or immovable property received by the Fund as gift, donation, devise or otherwise ;
- (b) to sell, mortgage, lease, exchange or otherwise dispose of, any movable or immovable property belonging to the Fund ;
- (c) to give grants, donations or awards for carrying out the object of the Fund ;
- (d) to enter into and perform, either directly or through officers or agents authorized in writing in that behalf by the Board, all such contracts and agreements as may be necessary for carrying out the object of the Fund ;

- (e) to assist institutions which are engaged in the preservation and fostering of Dhamma Schools ;
- (f) to make rules relating to all matters connected with the administration of the Fund ;
- (g) to borrow or obtain money, with the property of the Fund as security or without security ; and
- (h) to do all such other acts and things as are incidental or conducive to, carrying out the object of the Fund.

**9.** The Board shall maintain an account referred to as “Dhamma School Fund Account” in the Central Bank of Sri Lanka and there shall be credited to such account—

Dhamma School  
Fund Account.

- (a) all sums of money received from local or foreign sources as grants or donations to the Fund ; and
- (b) income derived from the investments made by the Fund.

**10.** There shall be paid out of the Dhamma School Fund Account—

Payment from the  
Account.

- (a) all sums of money required for the purpose of carrying out the object of the Fund and approved by the Board ;
- (b) all sums of money required for the payment of salaries and other wages to the officers and servants of the Fund and for payment of remuneration to the Auditor-General.

**11.** Any money belonging to the Fund may be invested in such manner as may be determined by the Board.

Investment of the  
money of the  
Fund.

**12.** The Fund shall have the power —

Officers and  
servants of the  
Fund.

- (a) to appoint such officers and servants as may be required for the administration and management of the affairs of the Fund ; and
- (b) to determine the remuneration to be paid to such officers and servants.

Accounts and  
Audit.

**13.** (1) The Board shall, cause proper accounts to be kept of the income and expenditure, assets and liabilities, and all other transactions of the Fund.

(2) The Auditor-General shall audit the accounts of the Fund every year. For the purpose of assisting him in the audit of such accounts, the Auditor-General may employ the services of a qualified auditor who shall act under his direction and control.

(3) For the purpose of meeting the expenses incurred by him in the audit of the accounts of the Fund, the Auditor-General shall be paid out of the income of the Fund, such remuneration as the Board may determine. Any remuneration received from the Fund by the Auditor-General shall, after the deduction therefrom of any sums paid by him to any qualified auditor or auditors employed by him for the purpose of conducting such audit, be credited to the Consolidated Fund.

(4) The Auditor-General shall, as soon as practicable after the thirty-first day of December of each year, prepare a report on the administration of the affairs of the Fund during that year, together with a statement of the income and expenditure of the Fund and of the investment of the moneys belonging to the Fund during that year.

(5) In this section, the expression “qualified auditor” means—

- (a) an individual who, being a member of the Institute of Chartered Accountants of Sri Lanka or of any other Institute established by law, possesses a certificate to practise as an accountant, issued by the Council of such Institute ; or
- (b) a firm of Chartered Accountants each of the resident partners of which, being a member of the Institute of Chartered Accountants of Sri Lanka or of any other Institute established by law, possesses a certificate to practise as an Accountant issued by the Council of such Institute.

- 14.** The Auditor-General shall transmit the report prepared by him in pursuance of section 13 to the Minister in charge of the subject of Buddha Sasana who shall cause such report and statement to be placed before Parliament.
- Auditor-General's statement and report to be placed before Parliament.
- 15.** All officers and servants of the Fund shall be deemed to be public servants within the meaning and for the purposes of the Penal Code.
- Officers and servants of the Fund deemed to be Public servants.
- 16.** The Fund shall be deemed to be a scheduled institution within the meaning of the Bribery Act and the provisions of that Act shall be construed accordingly.
- The Fund deemed to be a scheduled institution within the meaning of the Bribery Act.
- 17.** A donation made in money or otherwise by any person to the Fund shall be deemed, for the purposes of paragraph (b) of subsection (2) of section 31 of the Inland Revenue Act, No. 28 of 1979, to be a donation made in money or otherwise to a Fund established by the Government.
- Exemption from certain taxes.
- 18.** No action or prosecution shall be brought against the Fund, a member of the Board or any officer or servant of the Fund for any act which in good faith is done, or purported to be done, by the Fund or such member, officer or servant, under this Act or on the direction of the Board.
- Protection of action.
- 19.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.
- Sinhala text to prevail in case of inconsistency.
- 20.** In this Act, unless the context otherwise requires—
- Interpretation.
- “Central Bank” means the Central Bank of Sri Lanka established by the Monetary Law Act ;
- “Dhamma School” means a school maintained exclusively for the propagation of the Buddha Dhamma to laymen.



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