



**POSTGRADUATE INSTITUTE OF PALI  
AND BUDDHIST STUDIES  
UNIVERSITY OF KELANIYA**

**ANNUAL REPORT - 2023**

## **Vision**

**To become the Centre of Excellence for Postgraduate Research in Pali and Buddhist Studies in the World**

## **Mission**

**To achieve excellence in providing learners with the best possible opportunities and facilities to develop knowledge, attitude and research skills in the field of Pali and Buddhist Studies**

## **Goals and Objectives for 2023**

### **Goals**

- To increase opportunities and access to Higher Education.
- To convert the Institution into a leading Institution of Higher Education majoring in Theravada Buddhist Philosophy.
- To improve employability with promoted ethical and spiritual values.
- To promote efficiency.

#### **Goal 1**

##### **To increase opportunities and access to Higher Education**

### **Strategies**

- Enrolment of large number of competent Students for the Taught Courses.
- Enhancement of Research Skills of Students through occasional workshops in order to attract students for Research Degrees.
- Promoting the status of the Institute by propagating course and facilities through a network of former students and affiliated colleges.

#### **Goal 2**

To further establish its position as the Institution of higher education specially focusing Theravada Buddhist doctrine, Philosophy as well as social philosophy and relevant aspects of Engaged Buddhism

### **Strategies**

- Providing opportunities for Adequate training for Academic / Non- Academic staff.
- Providing facilities to the Academic Staff to Research in Mahayana and Vajrayana traditions of Buddhism and other world religions.
- Maintaining standards approved for Postgraduate Degrees of Quality Assurance and Accreditation Council Division of U.G.O of Sri Lanka.
- Establishment of exchange programmes through affiliated colleges of higher education, so that students can learn different Buddhist Traditions.
- Publishing "Anveshana" the Research Volume of the Institute as the biannual journal.
- Encouraging and facilitating Academic Staff and students to present research papers at local and foreign Research Seminars.
- Creating opportunities for Academic Staff and Scientific Assistants to study source Languages of Buddhist Studies such as Chinese, Korean, Tibetan and Japanese.
- Development of Human resources of the Research Unit.

### **Goal 3**

#### **To improve employability with promoted ethical and spiritual values**

##### **Strategies**

- Improvement of courses structures to attract students from field such as Mass communication, Psychology Economics Sociology Science etc. Opening up and encouraging new avenues of researches.
- Directing Students to research on Engaged Buddhism paying special emphasis on mental culture, ethics, psychology etc.
- Designing Course to improve skills in social activities.
- Establishment of an IT Unit.

### **Goal 4**

#### **To promote efficiency**

##### **Strategies**

- Developing cordial and mutual beneficial relations between the Institute and its stakeholders.
- Providing opportunities for adequate training for Non - Academic Staff
- Establishing machinery to attend on problem faced by students, both local and foreign.
- Taking steps to strengths the staff - members.
- Initiating online registration and information system.

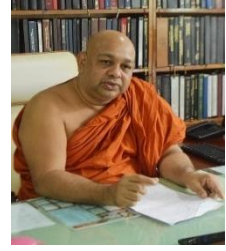
### **Objectives for 2023**

01. To improve employability with promoted ethical & spiritual values and widen the range of social engagements & promote efficiency
02. To convert the institution into a leading institution of higher education majoring in Theravada Buddhist Philosophy
03. To increase opportunities & access to higher education



## **Postgraduate Institute of Pali and Buddhist Studies University of Kelaniya**

### **Preface**



The Postgraduate Institute of Pali and Buddhist Studies is the only higher education institute in Sri Lanka dedicated to Pali and Buddhist Studies leading Theravada. Pursuant to the Reports of the Ministry of Higher Education, naming this institute as a globally recognized academic Institute in Sri Lanka in which most number of foreign students are studying, is a significant matter.

The visionary guidance and dedication of Directors who led this institute towards development during the period of forty nine (49) years from the inception in the year Nineteen Seventy Five (1975) is mentioned here with great pleasure.

This institute which has been maintained in various places on rental basis could be housed in four-storied building on its own two acre land located at 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya from the year 2022. I would like to express my sincere gratitude to the Government of the Democratic Socialist Republic of Sri Lanka for providing necessary provisions and to all those who helped including foreign monks.

Quenching the thirst of local and foreign students for Pali and Buddhist studies, opening up various avenues of Buddhist studies, our institute is dedicated to the prosperity of Mother Sri Lanka, which produces lay scholars equipped with the language knowledge and subject knowledge required by the modern world. It is a great blessing to have a staff with genuine knowledge and an efficient non-academic staff in this institute who understand those goals well and work hard for them.

From the year 2023, we are committed to further developing this as a center of the Buddhist field and contributing to increase foreign exchange.

Arrangements have been made to hold the historical inauguration ceremony of the new building with the participation of Hon. President, Ranil Wickremesinhe on 31<sup>st</sup> January 2024.

Ven. Senior Professor (Chair) Medawachchiye Dhammajothi Thero  
Director  
31.12.2023

## Index

|                                                                                                                                                                                                                                                                                                  |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>Introduction</b>                                                                                                                                                                                                                                                                              | <b>01</b>    |
| <b>Historical Background</b>                                                                                                                                                                                                                                                                     | <b>01-02</b> |
| <b>Strengths</b>                                                                                                                                                                                                                                                                                 | <b>02</b>    |
| <b>Weaknesses</b>                                                                                                                                                                                                                                                                                | <b>02</b>    |
| <b>Opportunities</b>                                                                                                                                                                                                                                                                             | <b>03</b>    |
| <b>Board of Management</b>                                                                                                                                                                                                                                                                       | <b>04</b>    |
| <b>Board of Faculty</b>                                                                                                                                                                                                                                                                          | <b>05</b>    |
| <b>Audit Committee</b>                                                                                                                                                                                                                                                                           | <b>06</b>    |
| <b>Administrative and Academic Structure of the Institute</b>                                                                                                                                                                                                                                    | <b>07</b>    |
| <b>Staff Details</b>                                                                                                                                                                                                                                                                             | <b>08-09</b> |
| <b>Academic Articles and Publications</b>                                                                                                                                                                                                                                                        | <b>10-33</b> |
| <b>Course Details</b>                                                                                                                                                                                                                                                                            | <b>34</b>    |
| <b>Students Details</b>                                                                                                                                                                                                                                                                          | <b>35-41</b> |
| <b>Research Degrees Awarded in the year 2023</b>                                                                                                                                                                                                                                                 | <b>42-44</b> |
| <b>Library</b>                                                                                                                                                                                                                                                                                   | <b>45-46</b> |
| <b>Research Unit</b>                                                                                                                                                                                                                                                                             | <b>47</b>    |
| <b>Financial Activities of the Institute</b>                                                                                                                                                                                                                                                     | <b>48-50</b> |
| <b>Final Accounts – 2023</b>                                                                                                                                                                                                                                                                     | <b>51-83</b> |
| <b>Audit Committee Report 2023</b>                                                                                                                                                                                                                                                               | <b>84-85</b> |
| <b>The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended as at 31<sup>st</sup> December 2023, in terms of Section 12 of the National Audit Act, No. 19 of 2018.</b> | <b>86-91</b> |
| <b>Future Report based on the Sustainable Development Goals</b>                                                                                                                                                                                                                                  | <b>92</b>    |

## 01. Introduction

Postgraduate Institute of Pali and Buddhist Studies was initiated in the year 1975 and is maintaining as an affiliated institution to the University of Kelaniya in accordance with the Postgraduate Institute of Pali and Buddhist Studies Protocol No.08 of 1979. The Board of Management regulates the academic and administrative structure of the Institute. The development of the Postgraduate degree courses, continuation of the academic courses and conduct of research and examination activities are carried out by the Faculty Board and the Board of Management as approved by the Senate and the Council of the University of Kelaniya. The Departments of Buddhist Source Studies, Buddhist Thought and Buddhist Culture are in operation. The administrative structure as well as the Library and Research Unit are among the important sections of the Institute.

The academic and research activities are conducted both in Sinhala and English languages and the Institute which is open to local and foreign graduates, takes initiative to propagate Buddhism at national as well as international level, as of now. The Institute has awarded postgraduate degrees to a thousand numbers of local and foreign graduates under the Pali and Buddhist Studies subject stream. It is a great pride for the Institute and Sri Lanka for the engagement in the national mission by the famous scholars dedicated to the academic world by the Institute, while involving in different sectors of the world.

The performance by the internal and external staff comprising of the famous scholars nationally and internationally acclaimed as resource persons in the institutional courses as well as conduct of the affiliations abroad by the alumni provide better evidence for the institutional academic contribution. The Institute is one which involves in social responsibility by providing contribution to the progress in academic, social and cultural fields locally.

Expanding the core of Buddhism in diverse directions, the Postgraduate Diploma on Buddhist Studies, Master of Arts on Buddhist Studies, Postgraduate Diploma on Buddhist Ayurvedic Counseling, Master of Arts on Buddhist Ayurvedic Counseling, Master of Arts on Pali Studies and Master of Philosophy and Doctor of Philosophy on Buddhist Studies are conducted in the Sinhala and English medium, during the year. It is with great honor to mention that this Institute has been graded within the universities in the progress report of the Line Ministries and categorized under the universities at international level, as the world's most prominent institution providing education to the largest number of foreign students in Sri Lanka, at the moment.

## 02. Historical Background

In the journey commenced by (Dr.) Ven. Havanpola Rathanasara Thero (1978-1979) who had been a world acclaimed venerable pundit and carried out his duties as its first Director, the laity and clergy scholars such as Prof. L. P. N. Perera renowned in the Buddhist society (1979-1984); Prof. Jothiya Dheeraseskare (1984-1990); Prof. Y. Karunadasa (1991-2000); Prof. Thilak Kariyawasam (2000-2003); Prof. Asanga Thilakarathne (2003 -2007); Prof. Sumanapala Galmangoda (2007-2013) and Prof. Ven. Kotapitiye Rahula Anunayake Thero (2013-2019) were involved in the graceful mission by enlightening the pathway of the Institute. Senior Prof. Ven. Medawachchiye Dhammajothi Thero who is the first then Dean of the Buddhist Department of the University of Colombo and the first Director of the Cofucius Institute of the same University while holding the office of the present Director of the Institute, motivates himself to further widen the scope of the Institute locally and internationally.

The Institute, while building up international relations and maintaining the affiliations with the proper manifestation of the strength of the sustainable base from the past, regulates its education by proving that Buddhism is an immeasurable reward for curing the inner side of those countries, at the same time. The feedback reports have clearly explained that the graduates engaged in the educational activities arrive to the Buddha Dharma Centre of Hong Kong Limited and the China's Buddhist Academy of Mt. Putuo of China, with the anticipation of achieving the core of Buddhism into their lives. Receiving approval to implement the scholarships (MA15, Mphil and PhD, 6) offered by the Buddhist Library Graduate School in Singapore, Keling Academy in Guangxiao Temple in China, Malasian Buddhist Academy in Malaysia and the Glorious Sun movement in Hong Kong from the year 2020 is a great achievement.

The Academy of Chinese Buddhism, Vietnam Buddhist University of Vietnam and the University of Borobudur of Indonesia could be stated as the Universities with which the discussions are being held.

Vidyācarana Buddhist Resource (Malaysia)  
 Silendra Buddhist Institute, Malaysia  
 Sitagu International Buddhist Academy (Mynmar)

### 03. Strenhgts

It is very important that local and foreign students who have completed post graduation from this institution for about (50) years since 1975, talk about the institution with great pride.

The Institute has been able to bring the activities relating to the academic field up to standard level by developing the number of courses and increasing the number of students during the last five year period of time. It has been mentioned in the Annual Reports of the Line Ministry for the year 2015, 2018 that, the Institute has become the one with the highest number of international students studying, out of the institutions belonging to the University Grants Commission and the education institution that earns highest foreign exchange.

Activities commenced to house a new building complex in the permanent premises of the Institute in the year 2018 being the historical year of the institute. Construction works of the building began on 14<sup>th</sup> May, 2019 and the historical achievement marked in November 2022 by initiating its works in the building located at 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya. Arrangements have been made to hold the historical inauguration ceremony of the new building with the participation of Hon. President, Ranil Wickremesinhe on 31<sup>st</sup> January 2024.

### 04. Weaknesses

- Inability to provide services through modern facilities including hostels.
- Further strengthening technical empowerment to make online education more effective.
- Inadequate academic and non academic staff to cater to rapidly increasing student community.

It should be mentioned that these issues badly affect the future development of the institute. The loss of a significant number of foreign students due to the absence of hostel facilities in this institute, which has the largest number of foreign students in Sri Lanka, is also noteworthy.

## 05. Opportunities

- i. having an active staff who have completed qualifications.
- ii. having a library with adequate primary and secondary sources.
- iii. being the post-graduate institute with the largest number of students in Sri Lanka at present.
- iv. moving to the four storied building on the land acquired by the institute in December the year 2022.
- v. making arrangements to obtain a block of land for a hostel for foreign students.
- vi. Further working to establish new relationships with international institutions.
- vii. Introducing new courses targeting job opportunities to suit the modern world.
- viii. empowering class rooms technically based on the Smart Class Room concept and the development of the official Website to be suited with online technology.
- ix. Increasing the amount of institutional research and providing facilities for research, taking into account modern social needs.
- x. seeking opportunities to connect with internationally recognized foreign universities in the field of Pali and Buddhist studies and hold discussion conferences etc.
- xi Establishment of an Audio - Video center to develop the lecturing skills of local and foreign students and attention has been drawn on the establishment of a T.V channel

## 05. Employment opportunities

- i. It should be mentioned that a large number of employees serve in most higher education institutes in China, Japan, Vietnam, Singapore and United Kingdom after completing their degree courses in this institute. Accordingly, It is also noteworthy to mention that ample professional opportunities are available locally and internationally for those who complete degree courses in the institute.
- ii. Many local and foreign students follow postgraduate degrees in this institute for the promotion in their jobs as well as for spiritual development.
- iii. The courses of this institute will provide the required subject knowledge and language knowledge (Sinhala, English, Pali, Sanskrit and Chinese) to local and foreign students. Further, technological knowledge, which is indispensable for modern life, is also developed and skills like expression and writing will also be developed. Accordingly, they will be lectures and writers.
- iv. Further, these courses will impart spiritual discipline to the students. Through that, they will work as moral leaders in economic, political, social and environmental fields.
- v. Graduates will be able to hold the positions of Vice-Chancellor, Director, Professor and Lecturer etc. in Buddhist and other higher education institutes located in the country and abroad.
- vi. This institute also creates scientists who can commit themselves to sustainable development and humanitarian environmental conservation.

Postgraduate Institute of Pali and Buddhist Studies,  
University of Kelaniya, 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya.  
31.12.2023

## 06. Board of Management

The Board of Management under Section 10 of the Postgraduate Institute of Pali and Buddhist Studies Protocol No.08 of 1979 made under section 140 of the Universities Act, No.16 of 1978 to be read with section 18 of the same, is the Board of Executives of the Institute. The Board of Members is as follows:

### Ex Officio Members

1. Ven. Senior Professor (Chair) Medawachchiye Dhammajothi Thero - Director (Chairman)
2. Mrs. Nimali De Silva - Secretary to the Minister in charge of subject of Higher Education or his nominee
3. Mrs. C. Wijemanna - Secretary to the Minister in charge of subject Cultural Affairs or his nominee

### Heads of Departments of the Institute

4. Prof. W.M. Deshapriya Gunasena - Department of Buddhist Sources
5. (i) Ven. Dr. Wadinagala Pannaloka Thero (until 10.06.2023) - Department of Buddhist Thought  
(ii) Dr. R.M. Rathnasiri (15.06.2023)
6. Ven. Prof. Miriswaththe Wimalagnana Thero - Department of Buddhist Culture

### Members appointed by the Council of the University of Kelaniya

7. Mr. L.E. Susantha Silva
8. Mr. S.K. Cyril Suduwella

### Members appointed by the University Grants Commission

9. Prof. Praneeth Abeyasundara
10. Emeritus Prof. (Mrs.) Kusuma Karunaratne
11. Rev. (Dr.) Wilegopda Ariyadewa Thero
12. Mr. Michel De Silva

### Treasury representative

13. Mrs. R. Colambage - Chief Financial Officer, Ministry of Finance, Economic Stabilization and National Policies

### Officials

14. Mr. L.A. Smith Jayasekara - Senior Assistant Registrar
15. Mrs. K.D.D.S. Sugathapala - Senior Assistant Bursar
16. Mrs. M.B.Y.G. Perera - Assistant Registrar

## 07. Board of Faculty

In terms of section 13 of the Postgraduate Institute of Pali and Buddhist Studies Protocol No.08 of 1979, the Institute shall have a Council and it shall be the Board of Academic of the Institute. The Board Members is as follows:

### Ex officio

1. Ven. Senior Professor (Chair) Medawachchiye Dhammajothi Thero- Director

### Heads of the Department of the Institute

2. Prof. W. M. Deshapriya Gunasena - Department of Buddhist Sources
3. (i) Ven. Dr. Wadinagala Pannaloka Thero - Department of Buddhist Thought  
(until 10.06.2023)
- (ii) Dr. R.M. Rathnasiri - (15.06.2023)
4. Ven. Prof. Miriswaththe Wimalagnana Thero - Department of Buddhist Culture

### The following Heads of Departments of the University of Kelaniya

5. Ven. Senior Prof. Makuruppe Dhammananda Thero (Department of Pali and Buddhist Studies, University of Kelaniya)
6. Prof. K.B. Jayawardana (the Department of Sanskrit & Eastern Studies, University of Kelaniya)

### Lecturers of each Department of the Institute

7. Dr. Ashoka Welitota - Department of Buddhist Sources
8. Ven. Prof. Raluwe Padmasiri Thero - Department of Buddhist Thought
9. Prof. P. R. Wasantha Priyadarshana - Department of Buddhist Culture
10. Dr. I.N.M. Ariyaratna - Department of Buddhist Culture
11. Dr. R.M. Rathnasiri - Department of Buddhist Thought

### Members appointed by the University Grants Commission

12. Ven. Dr. Madihe Sugathasiri Thero
13. Prof. G.A. Gamini
14. Senior Prof. Ananda Thisa Kumara
15. Prof. Chandima Wijebandara
16. Prof. A.M.N. Wasantha Mendis

### Officials

17. Mr. L.A. Sumith Jayasekara - Senior Assistant Registrar
18. Mrs. M. B.Y.G. Perera - Assistant Registrar

### On invitation

19. Mrs. Geethani Attanayake - Senior Assistant Librarian

## 08. Audit Committee

The audit committee of the Institute consists of the following members:

### Committee Members

- |   |                          |                                                                                               |
|---|--------------------------|-----------------------------------------------------------------------------------------------|
| 1 | Mr. S.K. Cyril Suduwella | (Chairman)                                                                                    |
| 2 | Mrs. R. Colambage        | Chief Financial Officer, Ministry of Finance,<br>Economic Stabilization and National Policies |
| 3 | Mrs. Nimali de Silva     | Secretary, Ministry of subject in charge of Higher<br>Education or his nominee                |

### Invited observer

- |   |                         |                                                           |
|---|-------------------------|-----------------------------------------------------------|
| 4 | Mr.P.M.R. Pathiraja     | Assistant Auditor General, Government's Audit<br>Division |
| 5 | Mrs. S.M.S. Samaraweera | Deputy Internal Auditor, University of Kelaniya           |

### Official

- |   |                            |                                        |
|---|----------------------------|----------------------------------------|
| 6 | Mr. L.A. Sumith Jayasekara | Senior Assistant Registrar - Secretary |
| 7 | Mrs. K.D.D.S. Sugathapala  | Senior Assistant Bursar                |
| 8 | Mrs. Geethani Aththanayake | Senior Assistant Librarian             |
| 9 | Mrs. M.B.Y.G. Perera       | Assistant Registrar                    |

Number of Audit Committees conducted - 04



## 09. Administrative and Academic Structure of the Institute

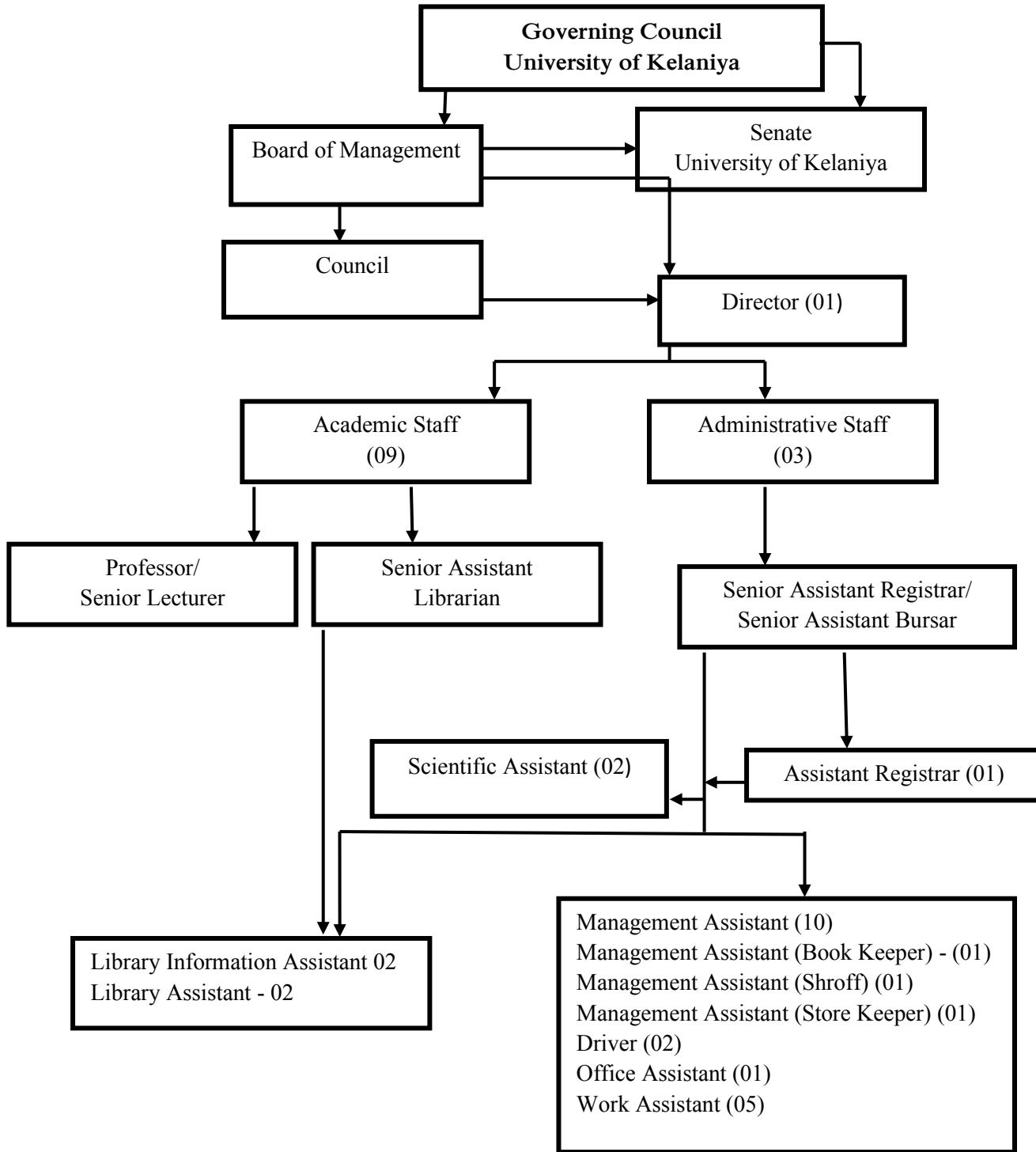
|     |                            |                                                                                                                                                                                                 |
|-----|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01. | Director                   | Ven. Senior Prof. (Chair) Medawachchiye Dhammajothi Thero BA (SJP), MA (PGIPBS), MPhil (PGIPBS), PhD (Nanjing-china), Fulbright Fellow UCIA (USA), Commonwealth Fellow, University of Wales, UK |
| 02. | Senior Assistant Registrar | Mr. L. A. Sumith Jayasekara<br>MHRM (UoC)<br>PGD – LRHRM (UoC)<br>B.A.(SJP)<br>Dip. in Advanced English (UoC)                                                                                   |
| 03. | Senior Assistant Bursar    | Mrs. K.D.D.S. Sugathapala<br>B.B.A. (Accounting) – Special (UoC)                                                                                                                                |
| 04. | Senior Assistant Librarian | Mrs. M.K. Geethani Attanayake<br>BA. (Special), M.A. (Kelaniya)<br>MLSc. (Colombo)                                                                                                              |
| 05. | Assistant Registrar        | Mrs. M.B.Y.G. Perera<br>B.Sc. Business Admn (Sp) (Admin)<br>M.A. (Econ) (Kelaniya)                                                                                                              |

### Departments and their Heads

|     |                                |                                                                                                                                                                                                                                      |
|-----|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 06. | Department of Buddhist Source  | i. Prof. W.M. Deshapriya Gunasena<br>PhD (SJP) PhD (Pracheena Bashopakara Society, 2013) MA (SJP), MA (Kelaniya), MA (BAP), BA (Hons) BA (Pracheena Bhashopakara Society, 1999 (from 07.05.2021) (from 07.05.2021)                   |
| 07. | Department of Buddhist Thought | i) Rev. (Dr.) Wadinagala Pannaloka Thero (10.06.2023)<br>BA. (General – BPU), M.A.(UOK), Mphil (Peradeniya), PhD (UOK)<br>ii) Dr. R.M. Rathnasiri (15.06.2023)<br>B.A. (Special – Peradeniya) M.A. (Taiwan), Mphil (Peradeniya). PhD |
| 08. | Department of Buddhist Culture | Prof. Rev. Miriswatte Wimalaghana Thero<br>MPhil. (Peradeniya), BA (Peradeniya)                                                                                                                                                      |

## 10. Composition of the staff at 31.12.2023

### Postgraduate Institute of Pali and Buddhist Studies Organizational Structure



| Category of Employees                |              |                |                               |                            |
|--------------------------------------|--------------|----------------|-------------------------------|----------------------------|
| Service                              | Salary Scale | Approved Cadre | Actual Cadre as at 31/12/2022 | Vacancies As at 31/12/2022 |
| <b>Primary Level</b>                 |              |                |                               |                            |
| Primary Grade - Unskilled            | PL - 1       | 6              | 4                             | 2                          |
| Primary Grade - Unskilled            | PL - 1       | 4              | 4                             | -                          |
|                                      |              |                |                               |                            |
| <b>Secondary Level</b>               |              |                |                               |                            |
| Management Assistant - Non Technical | U-MN 1       | 15             | 13                            | 2                          |
|                                      |              |                |                               |                            |
| <b>Tertiary Level</b>                |              |                |                               |                            |
| Executive - Junior Level             | U-EX 1       | 1              | 1                             | -                          |
| Scientific Assistant                 | U- AS1       | 2              | 2                             | -                          |
|                                      |              |                |                               |                            |
| <b>Senior Level</b>                  |              |                |                               |                            |
| Executive - Medium Level             | U-EX 2       | 2              | 2                             | -                          |
| Senior Lecturer                      | U-AC 3       | 5              | 5                             | -                          |
| Professor/ Senior Professor          | U-AC 5       | 5              | 5                             | -                          |
| <b>Total</b>                         |              | <b>40</b>      | <b>36</b>                     | <b>4</b>                   |

## 11. Academic Articles and Publications and Academic Contributions

(1) Prof. W.M. Deshapriya Gunasena - Head of Department, Department of Buddhist Sources Studies

*Neththippakaranayehi Wiwarana Sampradaya, Patipada, Neththippakarana Adhyana Ankaya, a*  
Publication of Sri Lanka Ramanya Maha Nikaya, 2023

### Projects

Completion of the research related to *Sihalawatthuppakaranaya* edition, translation into Sinhala under the rare Ola Leaf book Editing Project.

### Contribution in various fields

- Working as a resource person in practical seminars in Pali for the G.C.E Advance Level at the National Institute of Education, Maharagama.
- Working as a resource person involved in the process of preparation of question papers, standardization and marking of answer sheets for Prachina Prarambha, PrachinaMadhyama, Prachina Final, Dhamma School Final, Buddhist Dharmacharya, Basic Piriven Final and Advanced Level examinations.
- Acting as a resource person to prepare the TripitakaDhamma textbook of the basic Pirivena curriculum under the Piriven Unit of the Ministry of Education and prepare Teacher Guide book.
- Acting as a member of the Dhamma School Textbook Preparation Committee related to the Department of Buddhist Affairs under the Ministry of Buddhasasana.
- Acting as a member of the Tripitaka Conservation Board functioning under the Presidential Secretariat.
- Acting as a Life Member of the *Prachina Bhashopakara* Society.
- Acting as a Life Member of the World Buddhist Federation.

### Contribution towards learning and teaching process

|          |                                                    |
|----------|----------------------------------------------------|
| MABS 09: | Buddhist Discipline and Aramika Sanwidawaya        |
| MABS 35: | Theravada Tradition: A study on and Dharma Matters |
| MABE 72: | Introduction to Pali                               |
| MAPL 01: | Recommended books: Tripitaka Pali Literature       |
| MAPL 05: | Pali Chandolankara                                 |
| MABC02:  | Analysis of Buddhist Personality                   |
| PDBC 01: | Explanation on Buddhist Psychological Problems     |
| CPBS 03: | Reading in Pali Texts II                           |
| CPBS 01: | Basic Pali Grammar                                 |
| PDPL 01: | Studying recommended books                         |

## Establishment Matters

- Member of Board of Management
- Member of Council
- Committee Member of Academic Committee
- Committee Member of Library
- Chairman/Member of Technical Committee of the Institution
- Course Coordinator: MA in Pali Studies (Sinhala Medium)

## (2) Dr. Ashoka Welithota - Senior Lecturer Grade II - Department of Buddhist Sources

### 01. Establishment Matters: participating in Council, Academic Committee and Library Committee

Co-ordinator: Master of Arts in Pali Studies (English medium)

Course Co-ordinator: Postgraduate Diploma in Pali Studies (English medium)

Course Co-ordinator: Certificate Course in Pali for Postgraduate Buddhist Studies

Co-ordinator: Buddha-dharma Centre of Hong Kong Ltd

Co-ordinator: Vidyācaraṇa Buddhist Resource, Kuala Lumpur, Malaysia

### 02. Teaching and assesment work: Carrying out teaching and assesment work pertaining to the following subjects

MABS 35: Theravada Tradition: A Historical and Doctrinal Study

MAPL08: Theravada Tradition: A Historical and Doctrinal Study

MABC 01: Psycho-analysis of Buddhism

MABC 01: Psycho-analysis of Buddhism

PGDP 01: Prescribed Texts I PDBC 07:

Principals of Buddhist Meditation - 1

CPBS 01: Basic Pali Grammar

### 03. Contribution as a Resource Person

Research Workshop - Two Year MA degree course

### 04. Supervision activities:

Attending the Research Seminars

Supervising MA (Two Years) students

Attending Seminars conducted for MPhil and PhD students and supervision of MPhil and PhD students

### 05. Research

A brief introduction on '*Papanchasudani*', *Sanwannana*: Kaduruduwe *Sugathawansabidhana* *Nayaka Swamindra Abhinandana Shasthriya Sangrahaya*, Edited by Rev. Vilegoda Siriawimala Thero, 116-124, Gonaduwa, Uttarachethiyaramaya.

"The Nettippakaraṇa: An Introduction", in Paṭipadā Academic Volume on Nettippakaraṇa, edited by Raluwe Padmasiri Thera and Sumedha Viraj Sripati Ukwattage, 228-235. Sri Lanka: Lanka: Sri Sri Lanka I Rāmañña Sect.

The psychotherapeutic Value of Dasapannaka Jathaka Katha (to be published in due course)

## 06. Participation in Academic Seminars

Giving (dāna): A Humanistic Approach to Eradicate Suffering", 7th International Dharma Dhamma Conference, 2023 Eastern Humanism for the New Era, 3-5 March 2023, organized by Sanchi University of Buddhist-Indic Studies and India Foundation, Bhopal, Madhya Pradesh, India.

"Therapeutic Value of the Meritorious Deeds", Research Session on Mindfulness, 13-15 January 2023, organized by the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

## 07. Academic Contribution for other Universities

Examiner (PhD Thesis), Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya, Sri Lanka

Examiner (PhD Thesis), Faculty of Graduate Studies, University of Sri Jayawardenepura, Sri Lanka  
Evaluator (MPhil Research Proposal/Progress Report), Faculty of Graduate Studies, University of Sri Jayawardenepura, Sri Lanka

Examiner (MA Dissertation), Department of Buddhist Studies, University of Colombo, Sri Lanka

Examiner (MA Dissertation), Buddhist and Pali University of Sri Lanka, Sri Lanka

### (3) Dr. Rev. Wadinalagala Paghghaloka Thero – Head of Department, Department of Buddhist Thought

Rev. Dr. Wadinagala Pannaloka

Senior Lecturer II,

Co-ordinator Postgraduate Diploma in Buddhist Studies (English)

Department of Buddhist Thought

Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

### **Professional Experience:**

I. Senior Lecturer (Grade II), Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, From 01-01-2016 **Up to Date**

II. Visiting Lecturer, Sitagu Ketumathi Buddhist University, Tuangoo, Myanmar

2023/2024 Academic Year Second Semester

Subject: Buddhist Ethics: Comparative Reading

III. Visiting Lecturer, Sitagu Ketumathi Buddhist University, Tuangoo, Myanmar

2023/2024 First Semester

Subject: Buddhist Ethics: Comparative Reading

## Administrative Positions

- I. Head, Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya from 20-06-2020 to 19/06/2023
- II. Acting Head, Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya
- III. President, Academic Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2022-2023)
- IV. Member, Managing Board, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2020 June)
- V. Senate Member, University of Kelaniya from 2020 June
- VI. Member, Financial Committee, Postgraduate Institute of Pali and Buddhist Studies.  
University of Kelaniya, from 2022-2023/06/10
- VII. Member of the Technical Committee for Constructing Auditorium at the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, 2023
- VIII. Academic Coordinator, Postgraduate Diploma in Buddhist Studies Programme (English Medium), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (2023)
- IX. Coordinator for Mount Putuo Buddhist Academy in China (From 2016 Up to date)
- X. Member, Library Development committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, (from 2016 up to Date)
- XI. Member, Progress Review Committee of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, from 2016 up to date
- XII. Member/Chairman, Technical Evaluation Committee (TEC) for Postgraduate Institute of Pali and Buddhist Studies (PGIPBS)-

## Publications:

### Conference Papers

#### 2023

- I. Paper titled "Value of Buddhist Sanskrit Literature for Moral Development: A Study Based on Shantideva's Bodhicaryāvatāra" **was submitted for** publishing in the Conference Proceedings of the International Conference Relevance of Sanskrit in India and Abroad

organized by Department of Sanskrit, Central University of Odhisa, India **Conference Dates 17-19/03/2023**

- II. Paper on "Rajadharma and Good Governance in early Buddhism to be published by the "International Conference on Vedic Jurisprudence and Its Impact on Contemporary World organized by the Centre for Vedic Studies, Benares Hindu University. India **Conference Dates: 11-12/02/2023 (Conference paper is submitted)**

### **Book Chapters**

**2023**

Skandagupta and Indian Religious Tolerance' published in Patipada', The Journal of Sri Lanka Ramanna Nikaya, Eds. Raluwe Padmasiri et al.

(Originally paper was submitted to the Conference Proceedings by Bharatiya Adhyayana Kendra, Benares Hindu University, India (2019).

### **Editorial Work**

**2023**

Co-Editor of the Anvesana Peer Reviewed Journal,  
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,  
Sri Lanka, Volume 11 Issue II (English)  
Co-Editor: Dr. Asoka Welitota (forthcoming)

### **Books (English)**

**2023**

Buddhist Ethical Thought: Identity and Interpretation, Munshiram Manoharlal Publishers, Delhi, India (In Print)

### **Conference/Webinar Papers**

**2023**

Presentation on the topic "Gift of Peaceful message by Ashoka to Sri Lanka" was delivered at the 'Poson Purnima International Webinar organized by the Mahabodhi Society of India.

Date: 04 June 2023

**2023**

Presentation on the topic "Buddhism and Environmental Ethics" was conducted at the 2567th Buddha Jayanti Celebration organized by Maha Bodhi Society of India

**Date: 06th May 2023**

Mode: Online



The abstract titled: "Value of Buddhist Sanskrit Literature for Moral Development:

A Study Based on Shantideva's Bodhicaryāvatāra" was submitted to the International Conference on Relevance of Sanskrit in India and Abroad organized by Department of Sanskrit, Central University of Odhisa, Koraput, India

**Dates: 17-19/03/2023**

The abstract titled " Rājadharmā and Good Governance in early Buddhism" was published by the "International Conference on Vedic Jurisprudence and Its Impact on Contemporary World organized by the Centre for Vedic Studies, Benares Hindu University, India

**Conference Dates: 11-12/02/2023 (Abstract Published)**

### **Ongoing Research Projects:**

2023

1. Cognition and Ahimsa: An Early Buddhist Analysis (Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya) (completed)
2. Buddhist Social Activism -to be completed in 2024-group work

### **Guest of Honour Speech**

A Guest of Honour Speech was delivered at the International Conference on Vedic Jurisprudence and Its Impact on Contemporary World" organized by the Vedic Vignān Kendra. Benares Hindu University, India

Date: 12/02/2023

### **PhD Supervisions**

NSRA. Navaratne, Manasika Samvardhanaya Kerehi Parisariya Balapema (Influence of Environment on Mental Development), Co-supervisor, completed 08/01/2021 (received the PhD)

Venerable Hai Hui, A Comparative Study of the Buddhist Concept of Prapanca with Special Reference to Kant's Philosophy of Antinomies and Wittgenstein's Philosophy of Language, Final Presentation, 12/01/2021 (Co-supervisor) (Received the PHD)

Venerable Tejanialankara, A Critical Study of Saññāvedayita Nirodha in the Pali Literature. Supervisor (received the PhD)

Venerable Tikkasara: A Study on Engaged Buddhism in Contemporary Society in Myanmar (2016-2023): Final presentation was completed\

Venerable Nguyen Thi Ngoc Bich, A Critical Study of Anātman Concept as Represented in the Prañāpāramitā Literature, Final presentation 12th July 2022. Co-supervisor: Venerable Professor Miriswatte Wimalagnana

Venerable Shi Cheng-An, "A Study of Bodhisattva Concept in Mahayana Mahaparinirvana Sutra 2023 (Under Development)

Venerable Indasara, A Study of Dhutanga (under development) Venerable Thanh An, A Study on Tong Nhan Than, the Vietnamese Emperor, (Undergoing)

Venerable Kusala: The concept of Lokuttara (undergoing)

Venerable Ching Chi on Samamtha-Vipassana in Sarvastivada Ravindra Ananda Bandara: Sexuality in Freudian and Buddhist Psychology (Sinhala Medium)

### **MA Two Year (Research)**

Yang Ke Xian, The Theory of All Dharmas Exist in Sarvastivada" (Developing)

Venerable Ambalangoda Maliyadeva, Buddhist Teachings for Prevention of Sexually Transmitted Diseases: A Critical Study (started 2023)

### **Guest Lectures**

#### **2023**

- I. Special lecture on the topic "Moral Development in the Bodhicaryavatara of Shantideva" delivered at Nava Nalanda Mahavihara, University, Nalanda, Bihar, India  
**Date: 29th September 2023**
- II. Special lecture on the topic, "Dialogue between Buddhist Ethics and Aristotelian Virtue Ethics" under Samvada Lecture Series' was delivered at the Hindu College of **University of Delhi, Delhi, India** 26th September 2023  
Chaired by Dr Sumit Nandan, Head, Department of Philosophy, Hindu College
- III. Under the topic, Kamma and Gnana in Pali Literature was conducted a guest lecture at the School of Sanskrit and Indic Studies, **Jawaharlal Nehru University, India.**  
Date: 19th September 2023.  
Chaired by Professor Upender Rao
- IV. Ambagahawatte Indasabhavarananasami the Founder of Sri Lanka Ramanna Sect: Objectives and Identity" (Sinhala Medium) was delivered at the Programme organized by Patipatti Samvaddhanasabha of Sri Lanka Ramanna Mahanikaya Session was chaired by Venerable Dr. Omalpe Sobhita Nayaka Thero Venue: Siri Mangala Pirivena, Matara  
Date: 07th April 2023

- V. "Ambagahawatte Indasabhavara Gnanasami Mahaniyaka Caritayen Helivana Siksha Garutvaya". (Respect for Discipline as Reflected in the Life of Most Venerable Ambagahavatte Indasabhavara Gnanasami Mahanayka Thero): the lecture was delivered at the Commemoration Ceremony for Late Ambagahawatte Indasabhvara Gnanasami Mahanakaya Thera's death anniversary and establishment of Sri Lanka Ramanna Nikaya. Organizer: Sri Lanka Ramanna Nikaya Venue: Nigrodhakhetta Pirivena, Telambugala, Gelioya  
Date: 29th January 2023
- VI. Impact of Buddhism on Sri Lanka" delivered at Sanskrit Department of Central University of Odhisha, Koraput, India  
Date: 25th January 2023
- VII. "Development of Buddhism in China" delivered at the Mandalay Sitagu Buddhist Academy, Mandalay, Myanmar  
Date: 16th January 2023
- VIII. "Buddhist Ethics and Pragmatism" delivered at the Kethumati Buddhist Academy at Taungoo Region, Myanmar Date:  
12th January 2023

### **Resource Person**

**2023**

Topic: "Plagiarism" delivered for the Workshop on Research Methodology conducted for Master of Philosophy and PhD Students at the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

**Date: 15/10/2023 (Online)**

Topic "Literature Review and Formulating a Research Problem" delivered for the Workshop on research methodology conducted for Master of Arts Degree Students at the PGIPBS

**Date: 01/07/2023 at 02.00-04.00 PM**

### **International Coordination**

Met the Supreme Patriarch Sangharaja of Laos PDR at the Ministry of Buddhasasana Affairs in Vientiane, Laos on 26/11/2023 with a delegation from Laos including Honorary Consulate Madam Manila Thiphalancy (for Sri Lanka) and discuss about possibility of forging exchange programmes for students between Sri Lanka and Laos.

## **Teaching Subjects**

### **Postgraduate Teachings**

MABS01-Buddhist Doctrines in Pali Nikayas: Analysis and Interpretation (English Medium)

MABS01-Buddhist Doctrines in Pali Nikayas: Analysis and Interpretation (Sinhala Medium)

MABS71- Buddhist Ethics: Concepts and Philosophical Interpretations,

Research Methodology

MABC02 - Buddhist Personality Analysis

Pali Language

### **Overseas Teaching (online)**

MABS01-Buddhist Ethics: Comparative Reading (Sitagu Ketumati Buddhist Academy, Tuangoo, Myanmar)

### **Membership of Professional Bodies**

Life Member, Sri Lanka Association of Buddhist Studies

Executive Member, Lokabhasha Pracara Samiti, India

### **Member of Editorial Board 2023**

Member of Editorial Board, Anvesana, the Peer-reviewed Journal of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

Volume 13, Issue 1,2022 (Sinhala)

Member of Editorial Board, Anvesana, the Peer-reviewed Journal of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

Volume 13, Issue 11,2022 (English)

### **Social Welfare 2023**

Donation of Dry for 1000 persons in Hambantota District. The programme was financially worth ten million Sri Lankan Rupees and was sponsored by Buddha Dharma Centre in Hong-Kong

Donation of Dry Food for 50 persons at Ingiriya

Date: 12th October 2023

Conducted Eye glass donation programme at Yahangala ancient Royal temple. Bandagiriya, Hambantota

Date:

Sponsor. Sri Lanka Eye-Donation Movement, Colombo

Coordinator of the Donation of Stationeries and School Uniform for Sunday Dhamma School at Yahangala Ancient Royal Temple, Hambantota. Programme was financially sponsored by Vietnamese Monastic members living in Sri Lanka.

Date: 31/12/2023

Number of beneficiaries: 250

Coordinator of the Donation of Stationeries for Sunday Dhamma School at Sumanaramaya Temple, Koholankala, Hambantota. Programme was financially sponsored by Vietnamese Monastic members living in Sri Lanka.

Date: 31/12/2023

Number of beneficiaries: 250

#### **(4) Rev. Prof. Raluwe Padmasiri Thero - Department of Buddhist Thought**

##### **01. Academic**

###### **Contribution Books**

Co-editor with S. V. Ukwattage (Ed.) Patipadā - Academic Volume on Nettippakarana, Sri Lanka Ramañña Nikāya, July, 2023.

###### **Articles**

- i. "The Buddha Beside the Road: A New Trend of Buddha Image Worship in Sri Lanka" in
- ii. Buddhism in Sri Lanka during the Period of the 19th to 21st Centuries (E), Prof. Ven. Medagama Nandawansa, and Dr. Ven. Bhikṣuṇi TN Gioi Huong (ed.), Perris: USA, 2023, pp. 98-117.
- iii. A Forward, A Philosophical Study on the Buddhist Concept of Inversion (Vipallāsa)(S), Dilshan Manoj, Nedimala, Buddhist Cultural Centre, 2023.
- iv. "An Investigation on Nandiyāvatta naya of Nettippakarana" (S), Paṭipadā- Academic Volume on Nettippakarana, Padmasiri Thera, Raluwe, S. V. Ukwattage (Ed.), Sri Lanka Ramañña Nikāya, July, 2023.

##### **02. Supervision of MPhil/PhD**

###### **I. Completed**

- i. Co-supervisor with Em. Prof. Chandima Wijebandaram Phd Thesis titled "Asubha (Repulsiveness); The Concept and Practice in Buddhist Soteriology", Ven. Maharagama Ananda (2020/PhD/E/003), 2024

- ii. Supervisor, PhD Research titled, "A Critical Analysis of Kāmacchanda-nīvarana in Pāli Buddhism", Ven. Ashin Sopaka, 2023.
- iii. Supervisor, PhD research titled "Applicability of Four Sublime Abodes for Universal Peace with Special Reference to Early Buddhist Perspective", Ven. Vannasiri, (2016/ Ph. D/E/3673), 2023.
- iv. Co-supervisor with Em. Prof. Asanga Tilakaratne, PhD research titled "A Buddhist Critique and Reconstruction of the Concept of Sustainable Development.", Ven. Rattasara, (2015/PhD/E/4448), 2023.

## **II. Ongoing**

14 - MPhil Research

11 - PhD Research

### **03. Administrative Contribution to Other Universities**

- i. Member of Faculty Board of Buddhist Studies, Nagananada International Buddhist University
- ii. Member, Institutional Research Committee
- iii. PGIPBS' representative for International Conference on Qualification Frameworks & Recognition of Qualifications and Credentials, Galadari Hotel, Colombo, Sri Lanka, 28-29 June, 2023

### **04. Reviewer of Journal Articles, Abstracts and Syllabi**

- i. Journal of Buddhist Culture, Dept. of Buddhist Cult Buddhist & Pali University, 2023
- ii. Reviewer, The Journal of the Faculty of Humanities and Social Sciences (JFHSS), 2023, University of Ruhuna.
- iii. Reviewer of abstracts, 17th International Conference on Pali and Buddhist Studies organized by the Department of Pali and Buddhist Studies, University of Sri Jayewardenepura, 11th January 2023.
- iv. Reviewer, Review Journal of Practical Buddhist Studies (S), Buddhist Psychology Vol.1.11-2021), Sri Lanka Bhikshu University, 2023

### **05. Contribution to PGIPBS**

- i. Member of Academic Committee
- ii. Member of Faculty Board
- iii. Member of examination panel of MPhil & PhD

- iv. Website Master, PGIPBS
- V. President, Prospectus Editorial Committee, (English medium), 2023
- vi. Member, Prospectus Editorial Committee, (Sinhala medium), 2023
- vii. Member, MPhil/PhD Research Presentations
- viii. Member, Minor Procurement Committee, PGIPBS
- ix. Member, Committee for Investigation Examination Irregularities (2022- MABS/E)

## **06. Associations & Societies**

- i. Member, Sri Lanka Association of Buddhist Studies.

## **07. Teaching (Taught Courses)**

### **A. Internal (PGIPBS)**

- i. MABS 27- Social Dimension of Buddhism (English & Sinhala media)
- ii. PDBS 03- Buddhist Social Philosophy (English medium)
- iii. PDBC 06- Sources Studies of Buddhist Cancellings (Sinhala Medium)
- iv. MABC 06- Sources for Buddhist Cancellings (English & Sinhala media)

### **B. External (Other Universities)**

- i. Visiting Lecturer, Master of Arts in Sociology, University of Kelaniya, 2023.

## **08. Member of Evaluation Committee (External)**

- i. External Subject Expert, Professor/Associate Professor Position, Rajarata University, 10th March, 2023
- ii. External Panel Member, Defense Presentation, MPhil Degree, Postgraduate Faculty, Buddhist & Pali University, Homagama,
- iii. Reviewer, Progress Report of PhD, Faculty of Graduate Studies, University of Sri Jayawardenepura

## **09. Conferences and Vebina**

- i. **Paper presenter**, International Sangha Forum 2023, Bodhgaya, India, 20-23 December, 2023, (Them of the conference Bridging Traditions, Embracing Modernity: theme of the paper- "Re-interpreting Early Buddhist Political Thought of Power.
- ii. **Paper presenter**, titled "The Buddha Beside the Road: A New Trend of Buddha Image Worship in Sri Lanka" in an ACADEMIC SEMINAR themed Buddhism in Sri Lanka during the Period of 19th to 21st Centuries, at Sri Lanka Vidyalaya Maha Pirivena, Colombo, Sri Lanka, on 16th July 2023.
- iii. Co-chair of the Session "16- Buddhist Philosophy, 17th International Conference on Pali and Buddhist Studies organized by the Department of Pali and Buddhist Studies, University of Sri Jayewardenepura, 11th January 2024.

- iv. Session Chair - "Religious Approaches to Social Cohesion", IConArts 2023: 9th International Conference on Humanities & Social Sciences, University of Colombo, 28th November 2023.

## **10. Resource Person**

- i. Resource Person, Dhammābhimani- Two Days Residential Dhamma Workshop, Ratmalana, Organized by Sarvodaya Vish Nikethan, 17-18 February, 2023.
- ii. Resource Person, Three Days Spiritual Retreat at Mitirigala Forest Monastery, organized by Postgraduate Institute of Pali and Buddhist Studies for the practical Session of MABC Course of PGIPBS in 2022, 13-15 January 2023. Topic: Buddhist Insight on Pain Management, An abstract and vocal presentation"

## **11. Institutional Development**

Chairman of the Following Working Committees in relation to the New Building Premises of the Institute.

- i. A Committee of Constructing Buddha Image House

## **(5) Dr. R.M. Rathnasiri - Senior Lecturer (Grade II) - Department of Buddhist Thought**

**Annual Report of Work - 2023 for Ministry of Higher Education Dr. R. M. Rathnasiri Senior Lecturer (Gr. II), Head, Department of Buddhist Thought Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya**

1. Performing duties as Head, Department of Buddhist Thought, PGIPBS
2. Performing as Acting Director from 28<sup>th</sup> December, 2023 to 01<sup>st</sup> January 2024.
3. Lectures (30 hours) – MABS 40–Buddhist Philosophy of Education and Communication, Postgraduate Institute of Pali and Buddhist Studies –PGIPBS.
4. Lectures (30 hours) – PDBS 01 – The Indian Religious Background and the Emergence of Buddhism –PGIPBS.
5. Lectures (50 hours) Level I & II– English for Buddhist Studies (EBS) for MA, MPhil & PhD candidates –PGIPBS.
6. Lectures (15 hours) – MABS 71 – Ethical Philosophy, PGIPBS.
7. Lectures (15 hours) – MABC 02 Buddhist Personality Analysis –PGIPBS.
8. Lectures (15 hours) PALI 41714 (E) BA Special Degree Teaching Skills — Department of Pali and Buddhist Studies, University of Kelaniya.



9. Workshop (10 hours) – MABC 02 Buddhist Personality Analysis –PGIPBS.
10. Chairman – Examination Irregularities Investigation Committee – PGIPBS from Oct 03<sup>rd</sup>
11. Senate Member – University of Kelaniya – from October 2023
12. Member, Standing Committee, University Grants Commission (UGC) from Sept13<sup>th</sup> 2023
13. Secretary – Academic Committee, Postgraduate Institute of Pali and Buddhist Studies (PGIPBS),University of Kelaniya from July 2022 – July 2023.
14. Coordinator –Workshop for MABS 2Yr Research Methodology & Thesis Writing – 2022-2023 (English medium) organized by PGIPBS, University of Kelaniya from 7<sup>th</sup> to 15<sup>th</sup> January, 2023.
15. Conducting lectures at Workshop on MABS 72 –Research Methodology and Extended Essay – PGIPBS.
16. MABS 2Yr Research Methodology & Thesis Writing – 2022-2023 (English medium) – ‘*Academic Writing*’ - organized by PGIPBS, University of Kelaniya on 7<sup>th</sup> January, 2023
17. Coordinating Workshop on MPhil & PhD –Research Methodology–(English medium) conductedby PGIPBS from 02<sup>nd</sup> to 17<sup>th</sup> October
18. Workshop for MPhil & PhD Candidates (English medium) – ‘*Academic Writing II*’– conducted PGIPBS – University of Kelaniya on 08<sup>th</sup> October, 2023.
19. Conducting lectures at Workshop on MPhil & PhD–Research Methodology- ‘*Introduction to Buddhist Literary Sources*’ on 16<sup>th</sup> July 2023–PGIPBS.
20. Coordinating EBS –English for Buddhist Studies –PGIPBS
21. Marking – MA Research Proposals –PGIPBS
22. Marking – MA Extended Essays –PGIPBS
23. Supervising – more than 10 MPhil Research –PGIPBS.
24. Supervising – more than 06 PhD Research –PGIPBS.
25. Evaluation as examiner 4 PhD dissertations – PGIPBS & Foreign Universities
  - (1) *A Critical Study on the Engaged Buddhism in Contemporary Myanmar Society*. PhD thesis by Rev.Tikkhasara, Reg. No. 2017/PhD/E/2963, PGIPBS, UoK, November, 2023.
  - (2) *Ethical Practices in Buddhistic Mind Training with special reference to Theravāda Tradition: A critical Study*. PhD thesis by Missavati, Reg. No. 2514/FT/09/2019-166, University of Madras, Chennai, October 2023.
  - (3) *A Study of Youth-stress Reduction through Mindfulness Meditation*. PhD thesis by Ven. Panyindriya, Reg. No. 2015/PhD/E/4039, PGIPBS, UoK, September, 2023.

- (4) *Aspects of Conflicts Prevention through the Teachings of Early Buddhism*: PhD thesis by A. Anuradha Rodrigo, Reg. No. 2018/PhD/E/3140, PGIPBS, UoK, March, 2023.
26. Abstract Reviewer – International Conference on Postgraduate Interdisciplinary Research ICPIR-2023 organized by Faculty of Graduate Studies, Buddhist and Pali University of Sri Lanka on 15<sup>th</sup> July, 2023.
  27. Lecture Series – Fundamental Teaching of Buddhism – Diploma in English, Buddhist and Pali University of Sri Lanka, 2023.
  28. Lecture Series – Buddhist Principles and Contemporary Social Issues – Higher Diploma in English, Buddhist and Pali University of Sri Lanka, 2023
  29. Supervising – 02 PhD Research, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya, 2023.
  30. Participating as an Examiner at MPhil and PhD presentation sessions –PGIPBS.
  31. Coordinating – (PGIPBS affiliation) the Buddhist Library Graduate School – Buddhist Research Society, Singapore.
  32. Coordinating – (PGIPBS affiliation) (MyBA) Malaysian Buddhist Academy, Malaysia.
  33. Lectures (30 hours) (MyBA) Malaysian Buddhist Academy – MA MABS 72 –Research Methodology and Extended Essay.
  34. Participating as Member – Faculty of Humanities and Social Sciences, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya.
  35. Participating as Member of the Academic Committee and Faculty Boards –PGIPBS.
  36. Participating as Member of the Exam Boards –PGIPBS.
  37. Participating as a Member of the Viva Boards– PGIPBS.
  38. Paper Setting & Assignments  
(i) MABS 40, (ii) MABS 71, (iii) MABC 02 and (iv) EBS – PGIPBS.
  39. Marking MABS 40 / MABS 71/ MABC 02 / PDBS 01 Answer Scripts – PGIPBS
  40. Marking MABS 40 / PDBS 01 Assignments – PGIPBS.
  41. Second marking MABS & MABC 2022– PGIPBS.
  42. Paper Moderation – MABS & MABC 2022 PGIPBS and the Buddhist Library, Singapore.
  43. An Editor – ‘*Anveṣaṇā*’, the peer-reviewed Journal of PGIPBS.

44. Editing Prospectus 2023-2024 (English medium) – new edition as secretary to the Prospectus Editorial Committee – PGIPBS
45. Coordinating – Two-year MA in Buddhist Studies – English Medium – PGIPBS
46. Translation into English – Buddhist Civilization–G.C.E. A/Level Examination 2023, Department of Examination, Sri Lanka.
47. Translation into English – Buddhism–G.C.E. A/Examination (New & Old) 2023, Department of Examination, Sri Lanka.
48. Performing as Chief Examiner, Moderator and Control Marker to Open Competitive Exams at Department of Examination, Sri Lanka 2023.
49. Participation in Institutional Meetings convened on miscellaneous matters at PGIPBS throughout the year 2023.
50. Reviewed – two abstracts for IRCHSS 2023 Abstracts for the 8<sup>th</sup> International Research Conference on Humanities and Social Sciences Faculty of Humanities and Social Sciences, University of Sri Jayewardenepura.
51. Working as a Committee member for the Opening Ceremony of PGIPBS new building at the premises at No. 977/5, University Drive, Bulugaha Junction, Kandy Rd, Kelaniya.
52. As a compere at Guest Lectures series organized by PGIPBS.
53. Paper Presentations at International Conferences in foreign countries

- (1) *“Adoption of Humanistic Principles of Engaged Buddhism for Surmounting Issues in the Contemporary Society”* at Symposium on Engaged Buddhism and the Transformation of Contemporary Society Asian Focus organized by ISIC Department of Global Buddhism, Rajamangala University of Technology Krungthep, Bangkok on 15<sup>th</sup> & 16<sup>th</sup> December, 2023.
- (2) *“Reflections of Dr. Ambedkar’s Contribution to Humanity and Social Justice through Revival of Buddhism”* at Fuafan International Conference on Buddhist and Sanskrit Studies/ The 11<sup>th</sup> Taiwan Indological Conference cosponsored by Graduate Institute of Asian Humanities of Huafan University and Taiwan South Asia and Himalayan Studies, Taiwan from 16 – 17<sup>th</sup> November, 2023.
- (3) *“Round Table Discussion - 02 Hour Discussion–How and Why Buddhist Studies in Asia?”* at the 1<sup>st</sup> International Conference organized by Asian Association for Buddhist Studies (AABS) at Le Meridien Hotel, Bangkok on 24<sup>th</sup> August, 2023.
- (4) *“Restoration of World Peace through Mental Peace and Ethical Behaviour: A Holistic Buddhist Approach”* at the 18<sup>th</sup> International Academic Conference–Buddhist Wisdom Coping with Global Crises organized by Buddhist Research Institute, Mahachulalongkornrajavidyalaya University, Thailand in 31<sup>st</sup> May, 2023.

- (5) “*Humanistic Principles in Buddhism to Enhance Human Values in the Modern Society*” at the 7<sup>th</sup> International Dharma-Dhamma Conference organized by India Foundation in collaboration with Sanchi University of Buddhist-Indic Studies in Bhopal, Madhya Pradesh, India from 03<sup>rd</sup> to 5<sup>th</sup> March, 2023.

**(6) Ven. Prof. Miriswatte Wimalagnana Thero - Head of Department - Department of Buddhist Culture**

**Three Self-Finance Courses**

The Department of Buddhist Culture offers three self-financed courses. The Department manages all matters, except examination, through the assistance of three paid work assistants who are not staff members of the Institute.

The courses include:

1. Postgraduate Diploma in Buddhist Ayurvedic Counselling (Sinhala Medium)
2. Master of Arts in Buddhist Counselling (Sinhala Medium)
3. Master of Arts in Buddhist Counselling (English Medium)

| Course | Coordinator                       | Number of Students |
|--------|-----------------------------------|--------------------|
| 1      | Prof. Wasantha Priyadarashana     | 107                |
| 2      | Prof. Wasantha Priyadarashana     | 87                 |
| 3      | Ven. Prof. Miriswatte Wimalagnana | 47                 |

**Invited Guest Lectures**

The Department of Buddhist Culture initiated a series of Invited Guest Lectures following the relocation of PGIPBS to its new premises. Renowned guest speakers delivered thought-provoking talks to the academic and student community at PGIPBS. Professor Anand Singh from the Department of History at Babasaheb Bhimrao Ambedkar University (BBAU), Lucknow, India, was the first to contribute. He delivered two lectures: one on 'Nalanda Mahavihara: Making of a University in Ancient India' and the other on 'Ratana Sutta: Origin and Development of Blessed Water' on June 28, 2023, and June 29, 2023, respectively, at PGIPBS.

Subsequently, the world-famous art historian Ulrich von Schroeder visited PGIPBS to deliver a talk on 'The Origin of the Buddha Image and Earliest Sri Lankan Buddhas' on September 06, 2023. Finally, Mr. Don de Silva, a Counsellor and mentor at UK universities and former Director of the UN Environment Program, spoke on 'Buddhist Counselling for World Changing through Life Changing' on June 28, 2023.

The Department extends its sincere thanks to all the scholars who contributed and shared their insights with the PGIPBS community.

## Individual Contributions

### Ven. Prof. Miriswaththe Wimalagnana

#### *Research Papers Presented*

1. "Historical Context: Discussing how Impermanence, Suffering, Soullessness and Emptiness have been interpreted and applied across different Buddhist traditions, highlighting the commonalities and differences." Presented to the International Sangha Forum held on December 22, 2023 at Bodhgaya, India.
2. "Brahmaviāra: Practice and Efficacy" presented to the conference 'Theravada and Mahayana'[Series Three]: Four Immeasurable and Eight-Fold Noble Paths, (Pali: Appamaññā, Sanskrit: Brahmavihārā) on Saturday, 24th June 2023 at Gulmohar Hall, India Habitat Centre, New Delhi.

#### *Articles Published*

1. Types of Sources in Buddhist Studies Research: A Viable Categorization published in the *Medhā vī*, the Departmental Journal of the Department of Pali and Buddhist Studies of the University of Kelaniya 2023 (Vol. 2).
2. The Middle Way: Buddhist Approaches Towards Inter-Religious Dialog, *South Asian Journal of Religion and Philosophy* (Vol. 3, Nu 2), Minhaj University, Lahore, 2022. (P. 2-14)

#### *Supervision of Research Theses*

#### PhDs

- Co-Supervisor (PhD *A Critical Study of Anātman Concept as Implicit in the Concept of Śūnyatā in the Prajñāpāramitā Literature* by Ven. Nguyen Thi Ngoc Bich (2016/PhD/E/4214)(Vietnam)
- Co-Supervisor (PhD *An Analytical Study of Uposatha as Reflected in Pali Vinaya Literature* by Ven. Ketumala (2017/PhD/E/4653) (Myanmar)

#### MPhils

- Supervisor- *An Analytical Study of the Concept of Bhava in Theravada Buddhism* Venerable Sihadhaja, submitted to the Postgraduate Institute of Pali and Buddhist Studies (2015/ Mphil/E/4153) *Dissemination of Knowledge*
  - Dhamma Talk on 'Mindfulness based on the Body' at YMBA, Borella, Sri Lanka on November 19, 2023
  - Main Lecture of the Launch of five Research Journals by the Department of Humanities of the Rjarata University of Sri Lanka held on the January 02, 2023.
  - Dhamma Talk on 'Truthfulness' at YMBA, Borella, Sri Lanka on October 16, 2023
- Institutional Development*

- Conducting two sessions in English and Sinhala on **Studying varieties of sources** for the series of workshops on Methodology organized by the PGIPBS on October 11 and 12, 2023.
- Reviewer- Reviewed Journal of Practical Buddhist Studies of the Department of Practical Buddhist Studies, Bhiksu University of Sri Lanka (2023)
- Reviewer- The 17<sup>th</sup> International Conference on Pali and Buddhist Studies organized by the Department of Pali and Buddhist Studies of the University of Sri Jayewardenepura. (2023).
- Reviewer- Sri Lanka International Journal of Buddhist Studies (SIJBS) (Volume IX) of Sri Lanka International Buddhist Academy (SIBA) (2023).
- Reviewer- The Vidyodaya Journal of Humanities and Social Sciences (VJHSS) (2024, Vol.09.No. 01) of the University of Sri Jayewardenepura. (2023)
- Reviewer- The Journal of the Faculty of Humanities and Social Sciences (JFHSS), University of Ruhuna (2022-Vol. 06, No. 01) (Reviewed in 2023)  
*Strengthening research capacity etc. in the particular HEI as well as in other HEIs*
- Evaluating the Research Proposal for the Master of Philosophy submitted to the Department of Pali and Buddhist Studies of the University of Sri Jayewardenepura by W.M.D.M.Wijesundara (2023)

#### *Academic Posts*

- Member of the Senate of University of Kelaniya with effect from May 06, 2015 up-to-date
- Chairman of the Academic Committee of the Postgraduate Institute of Pali and Buddhist Studies of University of Kelaniya for 2023/2024.
- Member of the Management Board of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya with effect from May 06, 2015
- Head of the Department of Buddhist Culture of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya with effect from May 07, 2015
- Member of Senate of Sri Lanka Bhiksu University, Anuradhapura (August 27, 2018-up-to date)
- Member of the Postgraduate Committee of Sri Lanka Bhiksu University, Anuradhapura (August 27, 2018-up-to-date)

### **(7) Prof. P.R. Wasantha Priyadarshana - Department of Buddhist Culture**

#### **1. Articles published**

Triune Suffering: An Early Buddhist Psychological Overview, Sammodana, a compendium of curated essays to commemorate the 30<sup>th</sup> anniversary of Buddhist and pali college, Singapore, 2023

#### **2. Book chapter published**

Dharma Therapy in Buddhism a Buddhist Psychological Review on Counselling and Psychotherapy Rethinking Buddhism Text, Content, concentration, Annand sing Prims Book, Delhi, 2023

#### **3. Supervision of Research Thesis**

- i A critical Study of psychological and psychotherapeutic significance of the concept of

“kamma” in Early Buddhist Teachings

- ii. Aspects of conflict prevention through teachings of Early Buddhism.
- iii. A critical study of elements child psychology as reflected in Early Buddhist Teachings

#### 4. International Contributions

- i. Introducing Certificate course in Buddhist counselling, Buddhist and Pali Collage Singapore, 2023
- ii. Visiting Professor of Buddhist Psychology, Buddhist and Pali Collage Singapore, 2023
- iii. Visiting Professor of Buddhist Psychology, Kethumathi Buddhist Academy Myanmar

#### 5. National Contribution

- i. Co-Writer for 16 modules of School Counselling Training Program-Organizes by Education Department of Western Province, 2023
- ii. Introduced a training Program for “Developing well-being” to Sri Lanka police Officers - 2023
- iii. Prepared the syllabus for the training program of “Developing well- being” to SriLanka Police Officers - 2023

#### 6. Institutional Development

- i. Head of the Meditation and Counselling unit.
- ii. Coordinator of the Postgraduate Diploma in Buddhist Counselling - 2023
- iii. Coordinator of the Master of Arts Degrees in Buddhist Counselling - 2023
- iv. Organized a Research Program for mindfulness Mithirigala Forest Meditation center, 2023
- v. Visiting Lecture of Buddhist Psychology, Development of Pali and Buddhiststudies, University of Kelaniya
- vi. Visiting Lecture of Buddhist Psychology Department of Philosophy in University of Kelaniya
- vii. Guest Speaker for the Diploma Course in Buddhist Psychology Department of Pali and Buddhist Studies in University of Kelaniya.

(8) **Dr.Iromi Nisansala Manike Ariyaratne - Senior Lecturer (Grade II) - Department of Buddhist Culture**

#### Institutional Contribution

##### • Lecturing

MABS 23 Buddhist Art and Architecture II (Sri Lanka) (S)  
MABS 23 Buddhist Art and Architecture II (Sri Lanka) (E)

15 hrs

|                                                                         |        |
|-------------------------------------------------------------------------|--------|
| MABS 71 Buddhist Ethics: Concepts and Philosophical Interpretations (S) | 10 hrs |
| MABS 72 Research Methodology and Extended Essay (S)                     | 30 hrs |
| MABS 72 Research Methodology and Extended Essay (E)                     | 06 hrs |
| PDBS 06 Fundamentals of Buddhist Ethics                                 | 02 hrs |
| MABC 09 Research Methodology and Extended Essay (E)                     | 30 hrs |
|                                                                         | 18 hrs |

- Question Paper Setting, the final Examination 2022
- Question Paper Moderation, the final Examination 2022
- Programme Coordinator, MA in Buddhist Studies (Sinhala Medium) One Year Programme
- Programme Coordinator, MA in Buddhist Studies (Sinhala Medium) Two Year Programme
- Secretary to the Board of Studies, PGIPBS up to July 2023

### **Thesis Supervision (Ongoing)** **At PGIPBS**

|                         |          |                                                                                                                                                                                                                                            |
|-------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2020- 2023</b>       | <b>:</b> | <b>MPhil Thesis Supervisor</b> of Ven. Teyzavnta (2020/MPhil/E/001).<br>Topic: A Critical Study of Kathina Ceremony in Theravada Tradition,<br>Postgraduate Institute of Pali and Buddhist Studies. University of Kelaniya.<br>(Completed) |
| <b>2020- 2023</b>       | <b>:</b> | <b>M. Phil Thesis Supervisor</b> of Ven. Koptawagama Dhammajothi,<br>(2019/Mphil/S/6229) Postgraduate Institute of Pali and Buddhist<br>Studies, University of Kelaniya.(Completed)                                                        |
| <b>2020- Up to now:</b> |          | <b>M.Phil Thesis Supervisor</b> of Ven. Wutong Shi, Postgraduate Institute<br>Of Pali and Buddhist Studies, University of Kelaniya.                                                                                                        |
| <b>2021- Up to now:</b> |          | <b>M.Phil Thesis Supervisor</b> of Ven. Khemacara (2020/M.Phil/E/020)<br>Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.                                                                                      |
| <b>2021-Up to now:</b>  |          | M.Phil Thesis Supervisor of Ms. H. Sandamali Nisansala Fernando<br>(2020/Mphil/S/002), Postgraduate Institute of Pali and Buddhist<br>Studies, University of Kelaniya.                                                                     |
| <b>2021- Up to now:</b> |          | M.Phil Thesis Supervisor of Ven. Gonadeniyagama Dheerananda.<br>Postgraduate Institute of Pali and Buddhist Studies, University of<br>Kelaniya.                                                                                            |
| <b>2021- Up to now:</b> |          | M.Phil Thesis Supervisor of Suramya Ranjani Mapitiya<br>(2021/MPhil/S/004), Postgraduate Institute of Pali and Buddhist<br>Studies, University of Kelaniya.                                                                                |



- 2022- Up to now:** M.Phil Thesis Supervisor of Ven. Kahathuduwe Indasara (2022/Mphil/S/004) Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2021- Up to now:** **M. Phil Thesis Supervisor** of Malki Anuradha (2022/Mphil/S/002&, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2023- Up to now:** **PhD Thesis Supervisor** of Sugath Watagedara, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2023- Up to now:** **MPhil Supervisor** of Ven. Indavudha (2023/ MPhil/E/012), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2023- Up to now:** **PhD Supervisor** of Ms. Deepika Athukorala (2023/PhD/E/005), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2023 - Up to now:** **MPhil Supervisor** of Ven. Labha (2023/MPhil/E/006), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2023- Up to now:** **MPhil Supervisor** of Ven. Vicitta (2023/MPhil/E/029), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2023- Up to now:** **PhD Supervisor** of Ven. William Lam, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

#### **In other Universities**

- 2020- Up to now:** **MA Thesis Supervisor** of Ven. T.T.H. Ngoc (MA-18-08-05). Topic: **A Historical Review of the origin and Development of Mahayana Bhikkhuni Order in Vietnam** at Sri Lanka International Buddhist Academy.

- 2019- Up to now:** **M.Phil Thesis Supervisor** of Ven. Dhammarakkhita  
(M.Phil/19/20/002), **Topic: Buddhist Ethical Principles**  
**Conducive**  
**the Preservation of Social Harmony**, Postgraduate Institute of  
Humanities and Social Sciences, University of Peradeniya.
- 2019- Up to now:** **M.Phil Thesis Supervisor** of Ven. WiLarThagga  
(M.Phil/18/19/788), **Topic: A Study of Burmese Buddhist**  
**Monks and Their Social Contribution in Konbuang Period**  
**(1752-1885**  
**CE).** Postgraduate Institute of Humanities and Social Sciences,  
University of Peradeniya.
- 2022-2023:** **MA Thesis Supervisor** of Ven. Ananda (Marma), SIBA  
**Campus**

### **Board Memberships**

- 2018- 2021:** **Board Member**, Culture and Religious Studies Board, Postgraduate  
Institute of Humanities and Social Sciences (PGIHS), University of  
Peradeniya.
- 2018- Up to Date:** **Member, Board of Management**, Buddhist Publication Society
- 2019 – Up to now** **Member, Board of Post Graduate Studies, Sri Lanka International**  
**Buddhist Academy (SIBA Campus)**

### **Contribution to Other Local Institutes**

**Visiting Lecturer**, Sri Lanka International Buddhist Academy (Weekend MA in Buddhist  
Studies programme on Sundays)

### **Research and Publications**

**Editor in Chief of the Volume VIII of the Sri Lanka International Journal of**  
**Buddhist**  
**Studies (SIJBS)** (<https://siba.edu.lk/sijbs/>) (ISSN 2773-6814)

A study on changes in recent history related to the Sathra Maha Mangalya of Temple of Tooth  
(An ongoing research project which is conducted under the research grant)

## Knowledge Dissemination

### Guest Lectures

- 2022:** A Guest Lecture on in “Sankathana”, NSBM Green University, Homagama, Sri Lanka.
- 2022:** A gest Lecture on “පර්යේෂණයක සංගතභාවය පවත්වා ගැනීම (Maintaining the Consistency of a Research)”, PhD Workshop Conducted by PGIPBS, University of Kelaniya on 09. 10. 2023.

### TV and Radio Programmes

- 2023:** Resource Person of Rasanandaya of Sri Lanka Rupavahini Cooperation on 3<sup>rd</sup> May 2022.
- 2023:** Resource Person of ‘Sathpiyuma’ - Poyaday Dhamma discussion of Sirasa TV  
on 28<sup>th</sup> Octomber 2023



### 13. Students Details - 2023

#### Sinhala medium

| Course                                                       | Registered number of students | Number of students sat for the examination |
|--------------------------------------------------------------|-------------------------------|--------------------------------------------|
| Master of Arts in Buddhist Studies                           | 50                            | 40                                         |
| Master of Arts in Buddhist Studies (Two Years)               | 04                            | 03                                         |
| Certificate Course on Pali for Postgraduate Buddhist Studies | -                             | -                                          |
| Postgraduate Diploma in Pali                                 | -                             | -                                          |
| Master of Arts in Pali (one year)                            | -                             | -                                          |
| Master of Arts in Pali (two years)                           | 01                            | 01                                         |
| Postgraduate Diploma in Buddhist Ayurvedic Counseling        | 88                            | 79                                         |
| Master of Arts Degree in Buddhist Ayurvedic Counseling       | 104                           | 98                                         |
| Master of Philosophy in Buddhist Studies                     | 166                           | Not applicable                             |
| Doctor of Philosophy in Buddhist Studies                     | 33                            | Not applicable                             |
| Total                                                        |                               | 221                                        |

**English medium/Chinese Medium**

| Course                                                                                                 |         | Registered<br>number<br>of<br>students | Number of<br>students sat for<br>the exam |
|--------------------------------------------------------------------------------------------------------|---------|----------------------------------------|-------------------------------------------|
| Certificate Course in Pali for Postgraduate Buddhist Studies                                           |         | 38                                     | 16                                        |
| Postgraduate Diploma in Buddhist Studies                                                               |         | 09                                     | 8                                         |
| Master of Arts in Buddhist Studies                                                                     |         | 210                                    | 199                                       |
| Master of Arts in Buddhist Studies (Two Years)                                                         |         | 09                                     | 08                                        |
| Postgraduate Diploma in Pali                                                                           |         | 11                                     | 07                                        |
| Master of Arts in Pali                                                                                 |         | 05                                     | 4                                         |
| Master of Arts in Pali (two years)                                                                     |         | 08                                     | 07                                        |
| Master of Arts in Buddhist Ayurvedic Counseling                                                        |         | 51                                     | 45                                        |
| Master of Arts in Buddhist Studies<br>Affiliated Institute - Buddha<br>Dharma Centre of Kong Kong Ltd. | English | 23                                     | 23                                        |
|                                                                                                        | Chinese | 81                                     | 58                                        |
| Affiliated Institute – Vidyacarana<br>Buddhist Resource Malaysia                                       | English | 24                                     | 20                                        |
|                                                                                                        | Chinese | 9                                      | -                                         |
| Master of Philosophy in Buddhist Studies                                                               |         | 195                                    | -                                         |
| Doctor of Philosophy in Buddhist Studies                                                               |         | 63                                     | -                                         |
| English for Buddhist Studies                                                                           |         | 35                                     |                                           |
| Total                                                                                                  |         |                                        | 395                                       |

# 14. Number of Registered Students – from 2018 to 2022 as per the course

| Name of the Course                                                              | 2019<br>Reg | 2019<br>Pass | 2020<br>Reg | 2020<br>Pass | 2021<br>Reg | 2021<br>Pass | 2022<br>Reg | 2022<br>Pass | 2023<br>Reg | 2023<br>Pass |
|---------------------------------------------------------------------------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|
| Postgraduate Diploma in Buddhist Studies (English medium) PDBS- E               | 22          | 17           | 23          | 21           | 4           | 3            | 12          | 10           | 9           | -            |
| Master of Arts in Buddhist Studies (Sinhala medium) MABS - S                    | 68          | 55           | 81          |              | 96          | 64           | 38          | 31           | 50          | -            |
| Master of Arts in Buddhist Studies (Sinhala medium) Two years MABS – S Two Year | -           | -            | -           | -            | 36          | -            | 20          | -            | 04          | -            |
| Master of Arts in Buddhist Studies (English medium) MABS - E                    | 318         | 280          | 273         | 249          | 162         | 142          | 210         | 171          | 210         | -            |
| Master of Arts in Buddhist Studies (English medium) Two years MABS – E Two Year | -           | -            | -           | -            | 6           | -            | 15          | -            | 09          | -            |
| Postgraduate Diploma in Pali (Sinhala medium) PGDP - S                          | -           | -            | -           | -            | -           | -            | 4           | 3            | -           | -            |
| Postgraduate Diploma in Pali (English medium) PGDP - E                          | 02          | 02           | -           | -            | 2           | 2            | 7           | 4            | 11          | -            |
| Master of Arts in Pali (Sinhala medium) MAPL - S                                | 02          | 02           | 03          |              | 8           | 6            | 3           | 3            | 1           | -            |
| Master of Arts in Pali (English medium) MAPL - E                                | 00          | 00           | 05          | 03           | 8           | 8            | 6           | 5            | 5           | -            |
| Master of Arts in Pali (English medium) MAPL – E Two                            | -           | -            | -           | -            | -           | -            | 3           | -            | 4           | -            |
| Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala medium) PDBC     | 24          | 22           | 53          |              | 80          | 70           | 79          | 65           | 88          | -            |
| Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium) MABC S         | 79          | 73           | 84          |              | 111         | 103          | 104         | 93           | 104         | -            |
| Master of Arts in Buddhist Ayurvedic Counseling (English medium) MABC E         | -           | -            | -           | -            | 65          | 17           | 33          | 25           | 51          | -            |

|                                                                                                       |      |     |      |     |      |     |      |     |      |   |
|-------------------------------------------------------------------------------------------------------|------|-----|------|-----|------|-----|------|-----|------|---|
| Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore      | -    | -   | 06   | 06  | 4    | 3   | -    | -   | 03   | - |
| Master of Arts – Hong Kong – affiliation – Buddhist Dharma Centre of Hong Kong Ltd. (Chinese/English) | 39   | 33  | 43   | 40  | 55   | 28  | 72   | 27  | 104  | - |
| Master of Arts Malaysia – affiliation – Vidyacarana Buddhist Resource, Malaysia                       | -    | -   | -    | -   | -    | -   | -    | 05  | 33   | - |
| English Through Buddhism Course ETB                                                                   | 123* | 14  | 66   | 12  | 59   | 26  | 45   | -   | 35   | - |
| Certificate Course in Pali for Postgraduate Buddhist Studies (English medium) CPBS - E                | 47   | 04  | 77   | 20  | 70   | 25  | 47   | 11  | 38   | - |
| Certificate Course in Pali for Postgraduate Buddhist Studies (Sinhala medium) CPBS - S                | -    | -   | -    | -   | 07   | 5   | 06   | 04  | -    | - |
| Certificate Course in Chinese for Postgraduate Buddhist Studies (English)                             | -    | -   | -    | -   | 21   | 9   | -    | -   | -    | - |
| Master of Philosophy in Buddhist Studies (MPhil) (Sinhala medium)                                     | 90   | 01  | 132  |     | 136  | -   | 153  | -   | 166  | - |
| Master of Philosophy in Buddhist Studies (MPhil) (English medium)                                     | 113  | 00  | 129  | -   | 149  | -   | 165  | -   | 195  | - |
| Doctor of Philosophy in Buddhist Studies (Sinhala medium)                                             | 24   | 10  | 25   |     | 27   | 3   | 29   | -   | 33   | - |
| Doctor of Philosophy in Buddhist Studies (English medium)                                             | 49   | 13  | 52   | 07  | 59   | 26  | 55   | -   | 63   | - |
| Total                                                                                                 | 1000 | 526 | 1052 | 358 | 1159 | 837 | 1103 | 457 | 1216 | - |

## 15. Human Resources and the Number of Students – 2023

| Course                                                          | Medium  | Total Number of Registered Students |
|-----------------------------------------------------------------|---------|-------------------------------------|
| Certificate Course in Pali for Postgraduate Buddhist Studies    | English | 38                                  |
| පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව      | Sinhala | -                                   |
| Postgraduate Diploma in Buddhist Studies                        | English | 09                                  |
| Master of Arts in Buddhist Studies                              | English | 210                                 |
| Master of Arts in Buddhist Studies (Two Years)                  | English | 09                                  |
| බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව                        | Sinhala | 50                                  |
| බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දෑ අවුරුදු)           | Sinhala | 04                                  |
| Postgraduate Diploma in Pali                                    | English | 11                                  |
| පාලි පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව                            | Sinhala | -                                   |
| Master of Arts in Pali                                          | English | 05                                  |
| Master of Arts in Pali (Two Years)                              | English | 07                                  |
| පාලි ශාස්ත්‍රපති පාඨමාලාව                                       | Sinhala | -                                   |
| පාලි ශාස්ත්‍රපති පාඨමාලාව(දෑ අවුරුදු)                           | Sinhala | 01                                  |
| බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව            | Sinhala | 88                                  |
| බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව                       | Sinhala | 104                                 |
| Master of Arts in Buddhist Ayurvedic Counseling                 | English | 51                                  |
| Master of Arts in Buddhist Studies                              | English | 23                                  |
| Affiliated Institute The Buddha Dharma Centre of Hong Kong Ltd' | Chinese | 81                                  |
| Master of Philosophy in Buddhist Studies                        | English | 195                                 |
| බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය                                   | Sinhala | 166                                 |
| Doctor of Philosophy in Buddhist Studies                        | English | 63                                  |
| Vidyacarana Buddhist Resource, Malaysia                         | English | 33                                  |
| බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය                               | Sinhala | 33                                  |
| English for Buddhist Studies                                    | English | 35                                  |
| Total                                                           |         | 1216                                |



## 16. Local students who have completed courses – 2023

| Course                                                          | Medium  | Total Number of registered students 2022 | Passed 2022 | Total Number of registered students 2023 | Passed 2023          |
|-----------------------------------------------------------------|---------|------------------------------------------|-------------|------------------------------------------|----------------------|
| Certificate Course in Pali for Postgraduate Buddhist Studies    | English | 47                                       | -           | 05                                       | Results to be issued |
| පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව      | Sinhala | 06                                       | 4           | -                                        | -do-                 |
| Certificate Course in Chinese for Postgraduate Buddhist Studies | English | -                                        | -           | -                                        | -                    |
| Postgraduate Diploma in Buddhist Studies                        | English | 12                                       | 10          | -                                        | -                    |
| Master of Arts in Buddhist Studies                              | English | 6                                        | 6           | 8                                        | -do-                 |
| Master of Arts in Buddhist Studies (Two Years)                  | English | 6                                        | -           | 1                                        | -do-                 |
| බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව                        | Sinhala | 38                                       | 31          | 50                                       | -do-                 |
| බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දෑ අවුරුදු)           | Sinhala | 20                                       | -           | 4                                        | -do-                 |
| පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව                    | Sinhala | 4                                        | 3           | -                                        | -do-                 |
| Postgraduate Diploma in Pali                                    |         | 02                                       | 02          | 04                                       | -do-                 |
| Master of Arts in Pali                                          | English | -                                        | -           | 03                                       | -do-                 |
| Master of Arts in Pali (Two Years)                              |         | 01                                       | -           | 04                                       | -do-                 |
| පාලි ශාස්ත්‍රපති පාඨමාලාව                                       | Sinhala | 03                                       | 03          | -                                        | -                    |
| පාලි ශාස්ත්‍රපති පාඨමාලාව (දෑ අවුරුදු)                          |         | 03                                       | -           | 01                                       | -do-                 |
| බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව            | Sinhala | 79                                       | 65          | 88                                       | -do-                 |
| බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව                       | Sinhala | 104                                      | 93          | 104                                      | -do-                 |
| Master of Arts in Buddhist Ayurvedic Counseling                 | English | 16                                       | 10          | 39                                       | -do-                 |
| Master of Philosophy in Buddhist Studies                        | English | 165                                      | -           | 195                                      | Not relevant         |
| බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය                                   | Sinhala | 153                                      | -           | 166                                      | 01                   |
| Doctor of Philosophy in Buddhist Studies                        | English | 55                                       | -           | 63                                       | 02                   |
| බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය                               | Sinhala | 29                                       | -           | 33                                       | 02                   |
| English for Buddhist Studies                                    | English | 45                                       | -           | 8                                        | -                    |
| Total                                                           |         | 1037                                     | 10          |                                          |                      |

## 17. Foreign students who have completed courses – 2023

| Course                                                                                                             | Medium  | Number of Students who have passed Examinations in the year 2020 | Number of Students who have passed Examination in the year 2021 |
|--------------------------------------------------------------------------------------------------------------------|---------|------------------------------------------------------------------|-----------------------------------------------------------------|
| Certificate Course in Pali for Postgraduate Buddhist Studies                                                       | English | 11                                                               | Results to be issued                                            |
| Postgraduate Diploma in Pali                                                                                       | English | 2                                                                | -do-                                                            |
| Postgraduate Diploma in Buddhist Studies                                                                           | English | 10                                                               | -do-                                                            |
| Master of Arts in Buddhist Studies (One Year)                                                                      | English | 165                                                              | -do-                                                            |
| Master of Arts in Buddhist Studies (Two Year)                                                                      | English | -                                                                | -                                                               |
| Master of Arts in Pali                                                                                             | English | 5                                                                | -do-                                                            |
| Master of Arts in Buddhist Ayurvedic Counseling                                                                    | English | 15                                                               | -do-                                                            |
| Postgraduate Diploma in Buddhist Studies<br>Affiliated Institute The Buddhist Library<br>Graduate School Singapore | English | -                                                                | -                                                               |
| Master of Arts in Buddhist Studies<br>Affiliated Institute the Buddha Dharma<br>Centre of Hong Kong Ltd            | English | 10                                                               | -do-                                                            |
|                                                                                                                    | Chinese | 17                                                               |                                                                 |
| Master of Arts in Buddhist Studies Malaysian<br>Buddhist Academy                                                   | English | 5                                                                | -do-                                                            |
| Master of Arts in Buddhist Studies<br>The Great Buddha Temple Guangzhou - China                                    | English | 10                                                               | -do-                                                            |
| Master of Philosophy in Buddhist Studies                                                                           | English | -                                                                | 01                                                              |
| Doctor of Philosophy in Buddhist Studies                                                                           | English | 08                                                               | 17                                                              |
| English for Buddhist Studies                                                                                       | English |                                                                  | -                                                               |
| <b>Total</b>                                                                                                       |         |                                                                  |                                                                 |

❖ Two year course of Master of Arts in Buddhist Studies 2022 is scheduled to end in the year 2024.



## 18. Research Degrees awarded in the year 2023

| Name              | Degree           | Title of Research Degree                                                                                           | Country of the Graduate |
|-------------------|------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------|
| Ven. Ariyadhamma  | PhD<br>(English) | Abhidhamma Analysis of Viññāṇatthiti                                                                               | Myanmar                 |
| Ven. Tejanyana    | PhD<br>(English) | A Critical Study of Saññāvedayitanirodha Based on Pāli Literature                                                  | Myanmar                 |
| Ven. Rajinda      | PhD<br>(English) | The Impact of Female Behavior on Bhikkhu - Vinaya: An Analytical Study with Special Reference to the Suttavibhanga | Myanmar                 |
| Ven. Ashin Visuta | PhD<br>(English) | Social Engagement in Theravada Buddhism with Special Reference to the Biography of Ananda Thera                    | Myanmar                 |
| Ven. Ketumala     | PhD<br>(English) | An Analytical Study of Uposatha as Reflected in Pāli Literature                                                    | Myanmar                 |
| Ven. Panyindriya  | PhD<br>(English) | A Study of Youth-Stress Reduction through Mindfulness Meditation                                                   | Myanmar                 |
| Ven. Vannasiri    | PhD<br>(English) | Applicability of Four Sublime Abodes for Universal Peace with Special Reference to Early Buddhist Perspective      | Myanmar                 |
| Ven. Ratthasara   | PhD<br>(English) | A Buddhist Critique and Reconstruction of the Concept of Sustainable Development                                   | Myanmar                 |
| Ven. Sopaka       | PhD<br>(English) | A critical Analysis of Kamacchanda-nivarana in Pali Buddhism                                                       | Myanmar                 |
| Ven. Candasiri    | PhD<br>(English) | A critical Analysis of Vedana in Pali Buddhism                                                                     | Myanmar                 |
| Ven. Khemasari    | PhD<br>(English) | A Critical Analysis of Paramasa in Therawada                                                                       | Myanmar                 |
| Ven. Vayaminda    | PhD<br>(English) | Psychological Significance of Pancabala: A Critical Study                                                          | Myanmar                 |
| Ven. Ariyawantha  | PhD              | A Critical Study of Yonisomanasikara (Proper                                                                       | Myanmar                 |

|                                 |                    |                                                                                                                                                  |           |
|---------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                                 | (English)          | Reflection with reference to Pali Buddhism)                                                                                                      |           |
| Ven. Dhammar Nanda              | PhD<br>(English)   | Vajjians as Reflected in Pali Literature                                                                                                         | Myanmar   |
| Ven. Nguyen Thi Ngoc Bich       | PhD<br>(English)   | A Critical Study of Anātman Concept as Implicit in the Concept of Sūnyatā in the Prajñāpāramitā Literature                                       | Vietnam   |
| Ms. Zhang Xinge                 | PhD<br>(English)   | A Critical Study on Elements of Child Psychology as Reflected in Early Buddhist Teachings                                                        | China     |
| Ms. Tan Lingfeng                | PhD<br>(English)   | The Doctrine of Pratityasamutpāda in Sarvāstivāda Abhidharma: A Critical Study of the Section on Pratityasamutpāda in Saṃghabhadra's Nyūyānūsārā | Honk Kong |
| Ven. Sihadhaja                  | MPhil<br>(English) | An Analytical Study of the Concept of Bhava in Theravada Buddhism                                                                                | Myanmar   |
| Ven. Liyanwela Visuddi Thero    | MPhil<br>(Sinhala) | A critical study of the support available from Buddhism to prevent violence against women                                                        | Sri Lanka |
| Mr. Thilina Ranasinghe          | MPhil<br>(English) | A Comparative and Analytical Study of Theravāda and Mahāyāna Views on the Concept of World Systems (lokadhātu)                                   | Sri Lanka |
| Rev. Vilegoda Siriawimala Thero | MPhil<br>(Sinhala) | Moggallana and Moggallanautthi: A Critical Edition                                                                                               | Sri Lanka |
| Rev. Gamunupura Somawansa Thero | MPhil<br>(Sinhala) | A Study of the Psychological and Psychotherapeutic Value of the Karma Concept Taught in Early Buddhism                                           | Sri Lanka |
| Ms. A. Anuradha Rodrigo         | MPhil<br>(English) | Aspects of Conflict Prevention through the Teachings of Early Buddhism                                                                           | Sri Lanka |





## 19. Library

The primary mission of the Postgraduate Institute of Pali and Buddhist Studies is to create suitable opportunities for Postgraduate studies on Buddhism and assist them, to raise more productive attitude towards Buddhist Studies and to improve the research proficiency in the Buddhist Studies field. The library of the Postgraduate Institute of Pali and Buddhist Studies carries out an important scope of work in achieving this mission. Accordingly, it is the main task of the library to provide primary and secondary information sources and other related facilities required for the graduates engaged in academic and research activities and the academic staff of the Institute. In addition, the library provides the necessary reference facilities to the local and international research persons under external library membership.

The Library of the Institute possesses around 26,200 books as of now. It is a significant feature that, 90% of them consists of Buddhist books. Library materials are collected in compliance with Postgraduate Study Courses and Buddhist Research titles.

For the same reason, more attention is paid to Buddhism and its varieties and subjects such as Pali language, Pali literature, Buddhist Artwork, Buddhist Philosophy etc; and such books are acquired. In addition, reference books such as new encyclopedia and dictionaries related to Buddhism have also been brought to the reference of the readers.

Further, the Theravada Tripitaka printed in seven language medium (Pali, Sinhalese, English, Burmese, Cambodian, Devanagari, Thai) and the Thaiso print on Chinese religion are available.

The library possesses approximately 230 Master of Philosophy and Doctor of Philosophy thesis submitted to the Institute by the research graduates.

### 01 New Approaches of the Library

Purchase of local and foreign books from annual provisions of the Institute and those received as donations are as follows;

- Books purchased - 49
- donations - 280
- Total - 329

### Newspapers

Daily News, Daily Mirror, Sunday Observer, Silumina, Dinamina, Diwayina Newspapers are bought to the Institute and provided to the reference of students.

### 02 Services

- Photocopy Service  
Facilities have been made available for students to have photocopies of necessary magazines, letters, parts of books and past papers at an affordable price.
- Computer Printout  
Facilities have been made available for students to get printout of computerized documents at an affordable price.
- Book lending service

Students who have become members of the Library they have been provided with books lending facility.

### **03 Number of registered users of the Library**

Book lending and reference facilities will be provided for internal users. External users are provided reference facilities only. Accordingly, membership of the library have been obtained as follows for the year 2023.

|                              |   |     |
|------------------------------|---|-----|
| Academic Staff               | - | 08  |
| Non Academic Staff           | - | 35  |
| Postgraduate Candidates      | - | 341 |
| Provision of services to the | - | 29  |
| External readers             |   |     |
| Total                        | - | 413 |

### **04 Composition of the Staff**

The following staff provides all services to the above mentioned readers.

|                               |   |    |
|-------------------------------|---|----|
| Senior Assistant Librarian    | - | 01 |
| Library Information Assistant | - | 01 |
| Library Assistant             | - | 01 |
| Total                         | - | 03 |



## 20. Research Unit

**Activities carried out in the year 2023 with direct and indirect contribution of ReSearch Unit as follows**

- I. Contrubuting for preparing students handbook 2023/2024 in Sinhala medium.
- ii. Examining Thesis and providing Reports
- iii. Organizing a research workshops for PhD and Mphil undergraduates in English medium from 02<sup>nd</sup> October 2023 to 28<sup>th</sup> October 2023
- iv. Making arrangements to construct the stage of the Auditorium and Office Room in Manelgama premises
- v. Contributing to the Board of Survey
- vi. Organizing the construction work of the new Buddha statue to be built in the institute.
- vii. Inspection of road preparation in front of Institute
- viii. Overseeing internal lane preparation and floor preparation of the institution
- ix. Organizing the annual visit of the Welfare Society.
- x. Overseeing the painting of the ground floor.
- xi. Arrangements for importation of flower plants and planting of flower plants for beautification of gardens of the Institute.
- xii. Acting as observers for examination activities of the Institute.
- xiii. Giving instructions to two year PhD and MPhil undergraduates

It is stated with responsibility that the above mentioned facts are the true facts that were done with the contribution of the Research Unit in the year 2023.

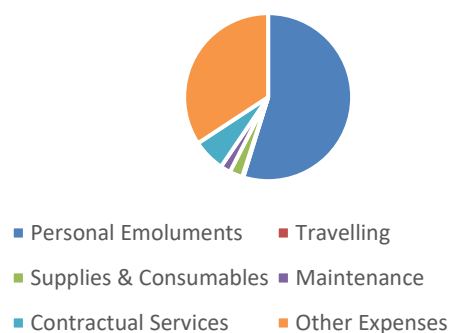
## 21. Recurrent Expenditure

| Subject                | 2023 (Rs.)     | 2022 (Rs.)     | Difference (Rs.) |
|------------------------|----------------|----------------|------------------|
| (a) salaries & wages   | 91,820,527.89  | 89,087,923.92  | 273,260,3.97     |
| (b) travel expenses    | 388,589.64     | 442,119.63     | 53,529.99        |
| (c) supplies           | 4,204,659.48   | 2,364,073.47   | 184,058,6.01     |
| (d) maintenance        | 3,281,443.57   | 2,028,332.37   | 125,311,1.20     |
| (e) connected services | 10,504,609.15  | 19,811,033.86  | 930,642,4.71     |
| (f) other              | 57,405,233.34  | 62,811,258.04  | 540,602,4.70     |
| Total                  | 167,605,063.07 | 176,544,741.29 | 893,967,8.22     |

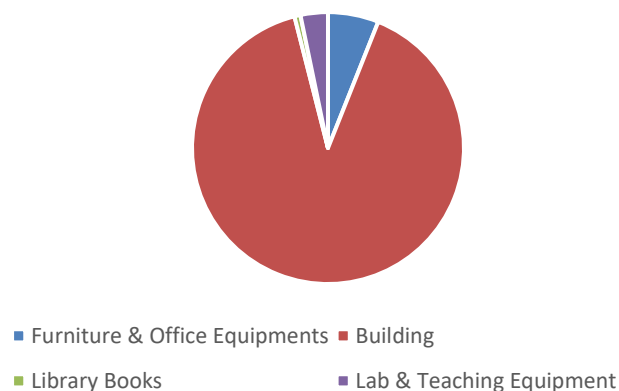
## 22. Capital Expenditure

| Subject                            | 2023 (Rs.)    | 2022 (Rs.)     |
|------------------------------------|---------------|----------------|
| (a) furniture and office equipment | 4,366,968.00  | 1,973,028.00   |
| (b) buildings                      | 65,150,878.00 | 181,389,856.00 |
| (c) Library books and Periodicals  | 520,347.00    | 292,776.00     |
| (d) Lab & Teaching Equipment       | 2,355,655.00  | -              |
| Total                              | 22,869,809.00 | 183,655,660.00 |

Recurrent Expenditure of the year  
2023



Capital Expenditure-2023



## 23. Financial Progress (Expenditure)

| Subject                         | 2022           |                | 2023           |                |
|---------------------------------|----------------|----------------|----------------|----------------|
|                                 | Estimated Cost | Actual Cost    | Estimated Cost | Actual Cost    |
| (a) recurrent (except projects) | 140,108,000.00 | 125,144,317    | 140,522,000.00 | 118,081,951.00 |
| (b) capital (except projects)   | 70,000,000.00  | 70,000,000.00  | 100,000,000.00 | 100,000,000.00 |
| (c) Self-financing courses      | 50,160,000.00  | 51,400,424.49  | 55,497,000.00  | 49,523,113     |
| Total                           | 260,268,000.00 | 246,544,741.49 | 296,019,000.00 | 267,605,064.00 |

## 24. Details of Financial Progress (income earned)

| Sources of Income                | 2022                   |                     | 2023                   |                     |
|----------------------------------|------------------------|---------------------|------------------------|---------------------|
|                                  | Estimated amount (Rs.) | Actual Income (Rs.) | Estimated amount (Rs.) | Actual Income (Rs.) |
| (a) Postgraduate                 | 60,708,000.00          | 63,852,677.00       | 65,247,000.00          | 73,391,493.00       |
| (b) Self-financing courses       | 49,560,000.00          | 51,400,424.00       | 55,497,000.00          | 49,523,113.00       |
| (c) Government Grants (Salaries) | 80,000,000.00          | 74,033,000.00       | 70,000,000.00          | 70,000,000.00       |
| (d) Other Income                 | 0                      | 25,545,048.00       | 5,275,000.00           | 32,112,594          |
| total                            | 190,268,000.00         | 214,831,509.00      | 196,019,000.00         | 225,027,200.00      |

## 25. Financial Progress Review – 2022/2023

| Subject                               | Method of Calculation                     | Cost per student (Rs.) |         |
|---------------------------------------|-------------------------------------------|------------------------|---------|
|                                       |                                           | 2023                   | 2022    |
| (a) recurrent expenditure per student | recurrent expenditure/ number of students | 137,833.11             | 164,687 |
| (b) capital expenditure per student   | capital expenditure/ number of students   | 60,044,95              | 65,299  |

## 26. Financial Condition of the Institution from 2019 - 2023

| Year | Government's donations for Recurrent (Rs.) | 102 – Government's Donations for Capital (Rs.) | Institutional earnings (Rs.) | Total Recurrent revenue (Rs.) | Total Recurrent expenditure (Rs.) | Outcome of recurrent financing (Rs.) |
|------|--------------------------------------------|------------------------------------------------|------------------------------|-------------------------------|-----------------------------------|--------------------------------------|
| 2019 | 45,000,000                                 | 130,000,000                                    | 79,521,965                   | 124,521,965                   | 130,300,060                       | (5,778,095)                          |
| 2020 | 65,000,000                                 | 52,500,000                                     | 80,191,744                   | 145,191,744                   | 147,237,321                       | (2,045,577)                          |
| 2021 | 75,000,000                                 | 100,000,000                                    | 84,869,522                   | 159,869,522                   | 136,841,399                       | 23,028,123                           |
| 2022 | 74,033,000                                 | 70,000,000                                     | 140,798,510                  | 214,831,510                   | 173,168,762                       | 41,662,748                           |
| 2023 | 70,000,000                                 | 100,000,000                                    | 126,019,000                  | 225,027,199                   | 167,605,063                       | 57,422,136                           |

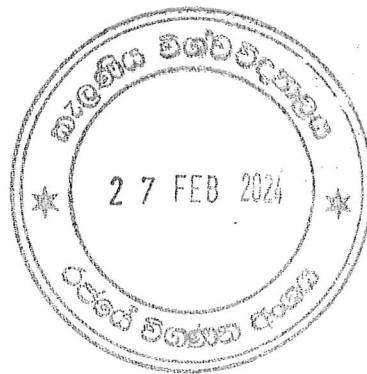
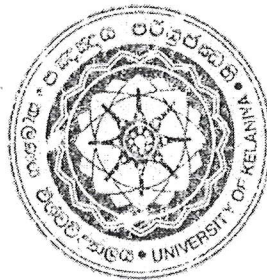
## 27. Foreign currency (US\$) earnings within last few years

| Year | Revenue (US\$) |
|------|----------------|
| 2016 | 216,235        |
| 2017 | 258,405        |
| 2018 | 293,335        |
| 2019 | 293,075        |
| 2020 | 263,690        |
| 2021 | 229,105        |
| 2022 | 375,338        |
| 2023 | 311,227        |

## 28. Other information pertaining to the Report

01. Final Accounts - 2023
02. Audit Report – 2023
03. The Auditor General's Report on the Financial Statements of the Postgraduate Institute of Pali& Buddhist Studies affiliated to the University of Kelaniya for the year ending at 31.12.2023, as per section 108 (02) of the Universities Act, No.16 of 1978.

**Postgraduate Institute of Pali and  
Buddhist Studies  
University of Kelaniya**



**Financial  
Statements  
2023**

977/5, University Drive, Bulugaha Junction,  
Kandy Road, Kelaniya



පාලි හා බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ආයතනය  
කැලණිය විශ්වවිද්‍යාලය - ශ්‍රී ලංකාව

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES  
UNIVERSITY OF KELANIYA - SRI LANKA

977/5, University Drive,  
Bulugaha Junction, Kandy Road, Kelaniya.

මගේ අංකය :

My No :



977/5, යුනිවර්සිටි ඩ්‍රයිව්,  
බුලුගහ හන්දිය, නුවර පාර, කැලණිය.

ඔබේ අංකය :

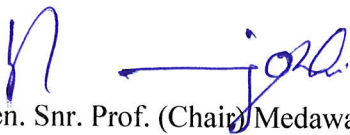
Your No :

**CERTIFICATE OF THE ACCOUNTING OFFICER ON FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES  
UNIVERSITY OF KELANIYA**

The Financial Statements of accounts of the Postgraduate Institute of Pali and Buddhist Studies for the Financial year ending 31<sup>st</sup> December 2023 have been prepared in the form and manner specified by the University Grant Commission and in terms of the Finance Act No. 38 of 1971 and has been rendered to the Auditor General together with the schedules referred to in the Statement of Financial Performance and the Statement of Financial Position.

These financial Statements have been prepared and presented in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka. Financial rules procedures prescribed by the University Grant Commission have been complied with, and the systems of controls have been maintained as far as practicable to ensure propriety of transactions and efficiency in expenditure. To the best of my knowledge, the statement in respect of the year 2023 has been prepared satisfactorily and exhibits a true and fair view of the financial position of the Institute.

  
Ven. Snr. Prof. (Chair) Medawachchiye Dhammajothi Thero

Director

27.02.2024

අධ්‍යක්ෂ  
Director  
011 2809320

ජ්‍යෙෂ්ඨ සහකාර ලේඛකාධිකාරී  
Senior Assistant Registrar  
011 2809322

ජ්‍යෙෂ්ඨ සහකාර මූල්‍යාධිකාරී  
Senior Assistant Bursar  
011 2809324



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**

**Financial Statements - 2023 - Table of Contents**

| <b><u>Primary Financial Statements</u></b>                               | <b><u>Page No.</u></b> |
|--------------------------------------------------------------------------|------------------------|
| Statement of Financial Performance for the year ended 31st December 2023 | 1                      |
| Statement of Financial Position as at 31st December 2023                 | 2                      |
| Cash Flow Statement for the year ended 31st December 2023                | 3                      |
| Statement of Changes in Equity for the year ended 31st December 2023     | 4                      |
| Summary of Significant Accounting Policies to the Financial Statements   | 5-8                    |
| <br><b><u>Notes to the Financial Statements</u></b>                      |                        |
| Note 01 - Property Plant & Equipment                                     | 9                      |
| Note 02 - Capital Work in Progress                                       | 9                      |
| Note 03 - Investments                                                    | 10                     |
| Note 04 - Inventories-Goods                                              | 11                     |
| Note 05 - Inventories-Publications & Fans                                | 11                     |
| Note 06 - Sundry Debtors                                                 | 11                     |
| Note 07 - Loans and Advances to the Staff                                | 11                     |
| Note 08 - Pre-Payments                                                   | 12                     |
| Note 09 - Other Deposits and Advance Payments                            | 12                     |
| Note 10 - Cash and Cash Equivalents                                      | 12                     |
| Note 11 - Refundable Deposits                                            | 13                     |
| Note 12 - Creditors & Other Liabilities                                  | 13                     |
| Note 13 - Accrued Expenses                                               | 13                     |
| Note 14 - Other Payables                                                 | 14                     |
| Note 15 - Retention on Construction Works                                | 14                     |
| Note 16 - Defined Benefit Obligations-Retirement Gratuity                | 15                     |
| Note 17 - Accumulated Fund-Current                                       | 16                     |
| Note 18 - Accumulated Fund-Capital                                       | 16                     |
| Note 19 - Revaluation Reserves                                           | 16                     |
| Note 20 - Special Funds                                                  | 17                     |
| Note 21 - Research Grants                                                | 17                     |
| Note 22 - Other Restricted Funds                                         | 18                     |
| Note 23 - Income & Expenditure in Detail                                 | 19-21                  |
| Trail Balance for the year ended 31st December 2023                      | 22-27                  |
| Bank Reconciliation Statement- Current Account No: 086-1-001-8-1189664   | 28                     |
| Bank Reconciliation Statement- Current Account No: 078-1-01-7-2268401    | 29-30                  |

**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                             | <u>Notes</u> | <u>2023</u><br>Rs. | <u>2022</u><br>Rs. |
|-------------------------------------------------------------|--------------|--------------------|--------------------|
| <b>REVENUE</b>                                              |              |                    |                    |
| <b>Revenue from Non Exchange Transactions-Current</b>       |              |                    |                    |
| Government Grants for Recurrent Expenditure                 |              | 70,000,000         | 74,033,000         |
| Capital Grant -Recurrent Nature                             |              | 144,395            | 500,000            |
| Actuarial Gain on Gratuity Provisions                       |              | 955,014            | 2,265,474          |
| <b>Total Revenue from Non Exchange Transactions-Current</b> |              | <b>71,099,409</b>  | <b>76,798,474</b>  |
| <b>Revenue from Exchange Transactions-Current</b>           |              |                    |                    |
| Income from Students                                        | 23-I         | 73,391,493         | 63,852,677         |
| Income from Self-financing Courses                          |              | 49,523,113         | 51,400,424         |
| Income from Investments                                     | 23-II        | 23,423,821         | 14,529,314         |
| Interest from Staff Loans                                   |              | 105,456            | 103,943            |
| Miscellaneous Income                                        | 23-III       | 7,483,908          | 8,146,677          |
| <b>Total Revenue from Exchange Transactions-Current</b>     |              | <b>153,927,791</b> | <b>138,033,036</b> |
| <b>Total Revenue-Current</b>                                |              | <b>225,027,199</b> | <b>214,831,510</b> |
| <b>Revenue from Non Exchange Transactions-Capital</b>       |              |                    |                    |
| Government Grants-Capital                                   |              | 100,000,000        | 70,000,000         |
| Gifts and Donations-Cash                                    | 18-a         | 7,116,030          | 104,901,402        |
| Gifts and Donations-Library Books                           | 01           | 332,767            | 205,157            |
| Gifts and Donations-Other Fixed Assets                      | 01           | 187,921            | -                  |
| Capital Grant from Self-Financing Courses-for fixed assets  |              | 5,775,785          | 7,977,401          |
| Capital Grant from Self-Financing Courses-for library books |              | 557,550            | 385,642            |
| <b>Total Revenue from Non Exchange Transactions-Capital</b> |              | <b>113,970,054</b> | <b>183,469,602</b> |
| <b>Total Revenue</b>                                        |              | <b>338,997,253</b> | <b>398,301,112</b> |
| <b>EXPENSES</b>                                             |              |                    |                    |
| <b>Operating Expenses-Current</b>                           |              |                    |                    |
| Personal Emoluments - Academic                              | 23           | 57,796,994         | 55,578,177         |
| Personal Emoluments - Non Academic                          |              | 34,023,534         | 33,509,747         |
| Travelling                                                  |              | 388,590            | 442,120            |
| Supplies & Consumables                                      |              | 4,204,659          | 2,364,073          |
| Maintenance                                                 |              | 3,281,444          | 2,028,332          |
| Contractual Services                                        |              | 10,504,609         | 19,811,034         |
| Other Expenses                                              |              | 7,737,726          | 6,700,457          |
| Strengthening Research -Recurrent nature                    |              | -                  | 1,334,397          |
| Expenditure from Capital funds-Recurrent nature             |              | 144,395            | -                  |
| Expenditure on Self-financing Courses                       |              | 49,523,113         | 51,400,424         |
| <b>Total Operating Expenditure-Current</b>                  |              | <b>167,605,063</b> | <b>173,168,762</b> |
| <b>Non Operating Expenditure</b>                            |              |                    |                    |
| Depreciation                                                | 01           | 28,148,423         | 3,375,980          |
| <b>Total Non Operating Expenditure</b>                      |              | <b>28,148,423</b>  | <b>3,375,980</b>   |
| <b>Total Expenditure</b>                                    |              | <b>195,753,486</b> | <b>176,544,741</b> |
| <b>Total Surplus /(Deficit) for the Period</b>              |              | <b>143,243,767</b> | <b>221,756,371</b> |

Total surplus/ (deficit) for the period comprises of both current and capital surplus/ (deficit) for the period, as given below.

|                                                   |                   |                    |
|---------------------------------------------------|-------------------|--------------------|
| <b>Current Surplus / (Deficit) for the Period</b> | <b>57,422,136</b> | <b>41,662,748</b>  |
| <b>Capital Surplus/ (Deficit) for the Period</b>  | <b>85,821,631</b> | <b>180,093,622</b> |





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER 2023**

|                                                 | NOTES | 2023                 | 2022               |
|-------------------------------------------------|-------|----------------------|--------------------|
| <b>ASSETS</b>                                   |       |                      |                    |
| <b>NON CURRENT ASSETS</b>                       |       |                      |                    |
| Property, Plant and Equipment                   | 01    | Rs. 656,420,997      | Rs. 649,298,590    |
| Works In Progress-WIP                           | 02    | 61,117,134           | 11,593,127         |
| Investments                                     | 03    | 220,672,681          | 164,080,850        |
| <b>Total Non-Current Assets</b>                 |       | <b>938,210,812</b>   | <b>824,972,567</b> |
| <b>CURRENT ASSETS</b>                           |       |                      |                    |
| Inventories - Goods                             | 04    | 969,113              | 830,550            |
| Inventories - Publications & Fans               | 05    | 1,698,703            | 1,366,645          |
| Sundry Debtors                                  | 06    | 2,454                | 8,554              |
| Loans and Advances to the Staff                 | 07    | 2,594,607            | 2,271,166          |
| Pre-Payments                                    | 08    | 1,604,245            | 256,438            |
| Other Deposits & Advance Payments               | 09    | 12,337,746           | 4,681,671          |
| Cash and Cash Equivalents                       | 10    | 93,403,972           | 101,513,827        |
| <b>Total Current Assets</b>                     |       | <b>112,610,841</b>   | <b>110,928,851</b> |
| <b>TOTAL ASSETS</b>                             |       | <b>1,050,821,653</b> | <b>935,901,419</b> |
| <b>LIABILITIES</b>                              |       |                      |                    |
| <b>CURRENT LIABILITIES</b>                      |       |                      |                    |
| Refundable Deposits                             | 11    | 5,469,070            | 4,194,810          |
| Creditors & Other Liabilities                   | 12    | 3,460,627            | 89,522,235         |
| Accrued Expenses                                | 13    | 4,248,916            | 7,936,382          |
| Other Payables                                  | 14    | 13,660,880           | 10,078,767         |
| Retention on Construction Works                 | 15    | 23,077,335           | 20,038,025         |
| <b>Total Current Liabilities</b>                |       | <b>49,916,826</b>    | <b>131,770,218</b> |
| <b>NON CURRENT LIABILITIES</b>                  |       |                      |                    |
| Defined Benefit Obligations-Retirement Gratuity | 16    | 22,927,243           | 18,916,050         |
| Retention on Construction Works                 | 15    | -                    | 567,150            |
| <b>Total Non-Current Liabilities</b>            |       | <b>22,927,243</b>    | <b>19,483,200</b>  |
| <b>TOTAL LIABILITIES</b>                        |       | <b>72,844,069</b>    | <b>151,253,418</b> |
| <b>NET ASSETS</b>                               |       | <b>977,977,583</b>   | <b>784,648,001</b> |
| <b>ACCUMULATED FUNDS &amp; RESERVES</b>         |       |                      |                    |
| Accumulated Fund-Recurrent                      | 17    | 136,698,279          | 74,011,634         |
| Accumulated Fund-Capital                        | 18    | 713,910,172          | 627,268,083        |
| Revaluation Reserves                            | 19    | 14,552,878           | 1,846,372          |
| Special Funds                                   | 20    | 16,218,624           | 13,804,821         |
| Research Grants                                 | 21    | 1,733,826            | 1,555,071          |
| Other Restricted Funds                          | 22    | 94,863,804           | 66,162,020         |
| <b>TOTAL NET ASSETS/EQUITY</b>                  |       | <b>977,977,583</b>   | <b>784,648,001</b> |

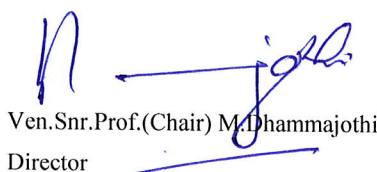
These financial statements have been prepared and presented in compliance with the Sri Lanka Public Sector Accounting Standards (SLIPSAS) issued by the Institute of Chartered Accountants of Sri Lanka.



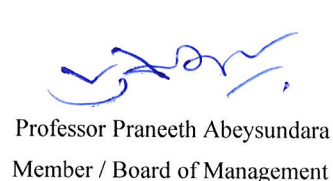
Mrs.K.D.D.Sithari Sugathapala  
Senior Assistant Bursar

The Board of Management of the Institute is responsible for the preparation and presentation of these financial statements.

Signed for and on behalf of the Board of Management.

  
Ven.Snr.Prof.(Chair) M.Dhammajothi  
Director

  
Dr. Rathnasiri Rathnayaka  
Member /Board of Management

  
Professor Praneeth Abeysundara  
Member / Board of Management



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                                     | <b>2023</b>          | <b>2,022</b>         |
|---------------------------------------------------------------------|----------------------|----------------------|
|                                                                     | <b>Rs.</b>           | <b>Rs.</b>           |
| <b>Cash Flows from Operating Activities</b>                         |                      |                      |
| Surplus/(Deficit) for the year                                      | 143,243,767          | 221,756,371          |
| <b>Adjustments for items not involving movement of cash</b>         |                      |                      |
| Gratuity                                                            | 4,011,192            | 1,683,425            |
| Depreciation                                                        | 29,111,959           | 3,375,980            |
| Loss on sale of publications                                        | 91,805               | -                    |
| Sales of publications-income                                        | 167,200              | -                    |
| Profit on Vijinipath                                                | (89,800)             | -                    |
| Sales of Vijinipath                                                 | 355,000              | -                    |
| Exchange loss                                                       | 2,699,353            | 803,580              |
| Donations Received in Previous Years                                | -                    | (2,045,000)          |
| Donations capital nature-Library books                              | (520,688)            | (205,157)            |
| Fund transfers from self financing courses to P & L                 | 6,333,336            | 8,363,043            |
| Fund trf for recurrent nature expenses                              | (144,395)            | (500,000)            |
| Adjustments as per SLIPSAS                                          | -                    | 1,340,821            |
| Other Adjustments                                                   | -                    | 1,619                |
| <b>Operating surplus before changes in items of working capital</b> | <b>185,258,729</b>   | <b>234,574,682</b>   |
| <b>Changes in items of working capital</b>                          |                      |                      |
| Inventories- Goods/Publications/fans                                | (470,621)            | (674,484)            |
| Sundry debtors                                                      | 6,100                | (2,420)              |
| Staff advances                                                      | (323,441)            | 256,376              |
| Payments in advance                                                 | (1,347,807)          | 594,284              |
| Other Deposits                                                      | (7,656,075)          | 7,759,403            |
| Refundable Deposits                                                 | 1,274,260            | -                    |
| Sundry Creditors                                                    | -                    | (388,500)            |
| Creditors & other Liabilities                                       | (86,061,608)         | 48,604,484           |
| Accrued Expenses                                                    | (3,687,466)          | 397,862              |
| Other Payables                                                      | 3,582,113            | -                    |
| Retention on Construction works                                     | 3,039,309.94         | -                    |
| <b>Net cash generated from operating activities</b>                 | <b>93,613,492</b>    | <b>291,121,688</b>   |
| <b>Cash Flows from Investing Activities</b>                         |                      |                      |
| Purchase of Fixed Assets                                            | (72,393,816)         | (181,389,856)        |
| Changes to the Fund Accounts                                        | 10,015,479           | -                    |
| Investments in Fixed Deposits                                       | (38,211,322)         | (66,445,634)         |
| <b>Net cash used in investing activities</b>                        | <b>(100,589,660)</b> | <b>(247,835,490)</b> |
| <b>Cash Flows from Financing Activities</b>                         |                      |                      |
| Changes to the Accumulated Fund -Current                            | (139,270)            | -                    |
| Other Restricted funds                                              | (994,418)            | 1,483,587            |
| <b>Cash generated from financing activities</b>                     | <b>(1,133,688)</b>   | <b>1,483,587</b>     |
| <b>Net increase in cash and cash equivalents</b>                    | <b>(8,109,855)</b>   | <b>44,769,784</b>    |
| Balance of cash and cash equivalents at beginning of the year       | 101,513,827          | 56,744,042           |
| <b>Balance of cash and cash equivalents at end of the year</b>      | <b>93,403,972</b>    | <b>101,513,827</b>   |
| <b>Cash &amp; Cash Equivalents as at 31.12.2023</b>                 |                      |                      |
| Balance as at 31.12.2023                                            | 93,403,972           | 101,513,827          |

NOTE-10



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**STATEMENT OF CHANGES IN NET ASSET/EQUITY**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

In Rs.

| Description                                     | Revaluation Reserves | Accumulated Fund-Recurrent | Accumulated Fund-Capital | Restricted Funds | Total        |
|-------------------------------------------------|----------------------|----------------------------|--------------------------|------------------|--------------|
| Balance as at 01.01.2023                        | 1,846,372            | 74,011,634                 | 627,268,083              | 81,521,913       | 784,648,002  |
| Government Grants                               | -                    | -                          | 100,000,000              | -                | 100,000,000  |
| Revaluation Surplus/ (Deficit) 2023             | 12,706,507           | -                          | -                        | -                | 12,706,507   |
| Operational Surplus/(Deficit) for the year 2023 | -                    | 57,422,136                 | -                        | -                | 57,422,136   |
| Prior Year Adjustments                          | -                    | 5,264,509                  | (697,037)                | -                | 4,567,472    |
| Adj; Recurrent Nature Expenses                  | -                    | -                          | (144,395)                | -                | (144,395)    |
| Donations Received in Cash                      | -                    | -                          | 6,953,612                | -                | 6,953,612    |
| Donations Received in Goods                     | -                    | -                          | 3,146,113                | -                | 3,146,113    |
| Capital Grants for Fixed Assets                 | -                    | -                          | 6,333,336                | -                | 6,333,336    |
| Annual Depreciation & Amortization              | -                    | -                          | (29,111,959)             | -                | (29,111,959) |
| Additions/Disposals to the Restricted Funds     | -                    | -                          | -                        | 31,456,758       | 31,456,758   |
|                                                 | 14,552,879           | 136,698,279                | 713,747,753              | 112,978,671      | 977,977,582  |





**Postgraduate Institute of Pali and Buddhist Studies**  
**University of Kelaniya**  
**Statement of Accounting Policies**  
**As at 31.12.2023**

**1. General Policies**

**1.1. Principal Activities**

The Institute provides postgraduate instructions, training and research for students who are specialist in Pali and Buddhist studies and offer degrees and diplomas.

**1.2. Basis of preparation**

The Financial statements comprise of the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets and Equity, Cash Flow Statement and Notes to the financial statements.

These Financial Statements of the Institute have been prepared in accordance with the Sri Lanka Public Sector Accounting standard (SLPSAS) issued by the Chartered Accountants of Sri Lanka and adopted by the University Grants Commission by its Financial Circular Letters No.03/2011 and 02/2018.

**1.3 Reporting Period**

The reporting period of these Financial Statements is from 1<sup>st</sup> of January 2023 to 31<sup>st</sup> December 2023

**2. Significant Accounting Policies**

**2.1. Property, Plant & Equipment**

Furniture & Fittings, Office Equipment, Teaching Equipment, Library Books and Periodicals, Motor Vehicles, and Other Assets and items are acquired out of government grants, internally generated funds, and donations. Other works in progress of construction works at the new office premises is disclosed in Note-02, Capital Work in Progress.

**a) Basis of Recognition**

Property, Plant and Equipment are recognized if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be reliably measured.

The life of each asset is dependent on the respective category within each of six categories, among economic life time is ranging from 5 to 10 years.



### b) Depreciation

Depreciation is recognized in the Statement of Financial Performance on Straight line method spread over the estimated useful life of property, plant and equipment from the date they were made available for use.

The estimated useful life times of the assets are as follows.

| <u>Asset</u>                                   | <u>Estimated useful life</u> |
|------------------------------------------------|------------------------------|
| Furniture & Fittings                           | 10 years                     |
| Laboratory and Teaching Equipment              | 05 years                     |
| Office Equipment/Computer Equipment & Accessor | 05 years                     |
| Library Books                                  | 05 years                     |
| Motor Vehicles                                 | 05 years                     |
| Intangible Assets                              | 03 years                     |
| Generators & Power Supply Systems              | 10 years                     |
| Drainage & Sewerage Systems                    | 10 Years                     |
| Sports Utensils/Equipment                      | 04 Years                     |
| Computer Software                              | 05 Years                     |

c) According to the Public Sector Accounting Standards No: 07, Office equipment, furniture & fittings, motor vehicle and lab & teaching equipment have been revalued based on the revaluation reports as per the market prices.

### d) Fixed Assets Register

The Fixed Assets Register has been prepared in accordance with fixed assets revaluation done during the year 2023.

## 2.2 Current Assets

Current Assets classified in the Balance Sheet are those which would be recovered within one year from the date of Financial Statements.

### a. Inventories & Stocks

- a) The cost of inventories has been determined on First-In-First-Out basis (FIFO) and included expenditure incurred in acquiring them and the cost of bringing them to their existing condition and location.



## 2.3 Current Liabilities

Liabilities classified as Current Liabilities in the Statement of Financial Position are those that fall due for payment within one year from the date of Financial Statements. All known liabilities have been accounted in preparing the Financial Statements.

## 2.4 Employee Benefits

### a. Defined Contributions Plans

Employees are eligible for University Provident Fund (UPF) Contributions, Employees' Trust Fund (ETF) and University Pension Fund Contributions are in line with the respective rules and regulations. The Postgraduate Institute of Pali and Buddhist Studies pays fixed contributions on basic emoluments plus cost of living allowances, academic allowances and monthly compensation allowances of employees to the University Provident Fund and Employees' Trust Fund and University Pension Fund, The Institute of Pali & Buddhist Studies, has no legal or constructive obligation to pay further amount. This obligation falls within the scope of the defined contribution plan, as per SLPSAS 19 on Employment Benefit. Obligation for contribution to define contribution plan has been recognized in profit or loss as the related service is provided.

### b. Defined Benefit Plans

Defined benefit plans are post-employment plans other than defined contribution plans. The Postgraduate Institute of Pali and Buddhist Studies is liable to pay gratuity in terms of the payment of Gratuity Act No. 12 of 1983.

### c. Defined Benefit Obligations

In accordance with the Gratuity Act No. 12 of 1983, liability arises first defined benefit obligation to employees. Such defined benefit obligation is a post-employment benefit obligation falling within the scope of Sri Lanka Public Sector Accounting SLPSA 19, Employee Benefit. The ability recognized in the Statement of Financial Position is the present value of the defined benefit obligation at the reporting date. The calculation is done actually by a qualified actuary using the projected unit method (PUC). Re-measurement of the defined benefit liability, which comprises actuarial gains and losses are recognized immediately in the statement of financial performances. The Institute recognizes the increase in defined benefit liability attribute to the services provided by employees during the





year (current service cost) in profit or loss together with internal expenses. The discount rate has been derived considering the yield of government bonds.

- d. As a result of applying Sri Lanka Public Sector Accounting Standard (SLPSAS)- No: 19, an actuarial gain on terminal benefits (retirement gratuity) is Rs. 955,014.00 which is fully recognized, adjusted and disclosed in the Statement of Financial Performance this year. Further, the interest cost and current service cost on retirement benefit obligations (retirement gratuity) is Rs.3,404,889.00 and Rs. 1,561,317.00 respectively and recognized, adjusted and disclosed under the statement of financial performance for the financial year 2023. Accordingly, total expenses recognized in the Statement of Performance is Rs.4,966,207.00 and the total liability on provisions for gratuity, as at 31.12.2023 was Rs. 22,927,243.00

## **2.2 Interest Income**

Interest income received and receivable for the period is recorded as revenue in the Financial Statements other than the investment income earned on externally restricted endowments. The interest income due on such funds has been recorded as a direct increase of funds during the year.

## **2.3 Recognition of Expenses**

All expenses incurred in respect of education and research have been charged as recurrent expenditure and all expenditure incurred in the acquisition, or improvement of assets of a permanent nature has been treated as capital expenditure.

## **2.4 Foreign Currency Transactions**

Income received in foreign currencies has been recorded at the exchange rate prevailed on the date of deposits made to the bank. Further, foreign currency balance as at 31.12.2023 has been adjusted at the exchange rate for United State Dollars as at 29.12.2023 as per the records of Central Bank of Sri Lanka. Accordingly, an exchange loss of Rs.2,699,352.70 is recognized in financial statements.

## **2.5 Budget Vote Transfers**

Below mentioned budget transfers have been made in relation to incurring expenses from additional votes to deficits votes with the recommendation of 72<sup>nd</sup> Audit Committee and with the approval of 434<sup>th</sup> Board of Management of the Institute.

## **2.6 Cash Flow Statement**

The Cash Flow Statement has been prepared using the indirect method.



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES  
UNIVERSITY OF KELANIYA  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31ST DECEMBER 2023**

**NOTE-01**

**Property Plant & Equipments as at 31st December 2023**

Rs.

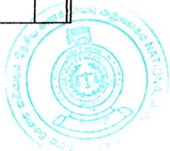
| Net value   | Fixed Assets                   | Cost of assets | Purchases/<br>Transfers<br>Current Year | Gift &<br>Donations<br>Current Year | Write offs /<br>disposals<br>Current Year | Surplus/Difit<br>from<br>Revaluations | Cost of Assets | Provision For<br>Depreciation | Depreciation<br>For Current<br>Year | Write off<br>Provisions for<br>depreciation<br>current year | Provision for<br>depreciation as<br>at | Net value   |
|-------------|--------------------------------|----------------|-----------------------------------------|-------------------------------------|-------------------------------------------|---------------------------------------|----------------|-------------------------------|-------------------------------------|-------------------------------------------------------------|----------------------------------------|-------------|
| 2022        |                                | 2023.01.01     |                                         |                                     |                                           |                                       | 2023.12.31     | 2023.01.01                    |                                     |                                                             | 2023.12.31                             | 2023.12.31  |
| 148,634,464 | a Lands                        | 148,634,464    | -                                       | -                                   | -                                         | -                                     | 148,634,464    | -                             | -                                   | -                                                           | -                                      | 148,634,464 |
| 492,131,779 | b Building                     | 492,131,779    | 15,626,871                              | -                                   | -                                         | -                                     | 507,758,650    | -                             | 25,047,633                          | -                                                           | 25,047,633                             | 482,711,017 |
| 5,287,058   | c Office Equipment             | 28,322,491     | 3,233,835                               | -                                   | (23,035,433)                              | 2,815,442                             | 11,336,335     | 23,035,433                    | 1,929,502                           | (23,035,433)                                                | 1,929,502                              | 9,406,833   |
| 146,195     | d Lab. & Teaching<br>Equipment | 2,961,189      | 2,355,625                               | -                                   | (2,814,993)                               | (76,695)                              | 2,425,125      | 2,814,993                     | 310,353                             | (2,814,993)                                                 | 310,353                                | 2,114,772   |
| 1,798,540   | e Furniture & Fittings         | 6,112,077      | 1,133,133                               | 187,921                             | (4,313,537)                               | 1,067,760                             | 4,187,354      | 4,313,537                     | 361,863                             | (4,313,537)                                                 | 361,863                                | 3,825,491   |
| 1,300,554   | f Library Books                | 14,193,097     | 520,347                                 | 332,767                             | -                                         | -                                     | 15,046,211     | 12,892,543                    | 597,335                             | -                                                           | 13,489,878                             | 1,556,333   |
| -           | g Motor Vehicles               | 9,148,000      | -                                       | -                                   | (9,148,000)                               | 8,900,000                             | 8,900,000      | 9,148,000                     | 780,274                             | (9,148,000)                                                 | 780,274                                | 8,119,726   |
| -           | h Intangible Assets            | 425,000        | -                                       | -                                   | -                                         | -                                     | 425,000        | 425,000                       | 85,000                              | (137,360)                                                   | 372,640                                | 52,360      |
| 649,298,590 |                                | 701,928,096    | 22,869,809                              | 520,687                             | (39,311,964)                              | 12,706,506                            | 698,713,138    | 52,629,506                    | 29,111,959                          | (39,449,323)                                                | 42,292,142                             | 656,420,997 |

**NOTE-02**

Rs.

**Capital Work in Progress**

| Net value 2022 | Description                   | Balance as at<br>1/1/2023 | Additions<br>during the year | Transfers/<br>Disposals<br>during the<br>year | Balance as at<br>31/12/2023 |
|----------------|-------------------------------|---------------------------|------------------------------|-----------------------------------------------|-----------------------------|
| 11,593,127     | a Proposed Conference hall    | 11,593,127                | 40,073,178                   | -                                             | 51,666,305                  |
|                | b Buddha's Statue             | -                         | 2,625,425                    | -                                             | 2,625,425                   |
|                | c Boundary wall-II            | -                         | 3,236,420                    | -                                             | 3,236,420                   |
|                | d Storm water drain<br>system | -                         | 1,877,608                    | -                                             | 1,877,608                   |
|                | e Landscaping works           | -                         | 1,711,377                    | -                                             | 1,711,377                   |
| 11,593,127     |                               | 11,593,127                | 49,524,007                   | -                                             | 61,117,134                  |





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                              | <b>2023</b>           | <b>2022</b>           |
|--------------------------------------------------------------|-----------------------|-----------------------|
| <b>NOTE-03</b>                                               |                       |                       |
| <b>INVESTMENTS</b>                                           |                       |                       |
| <b>SECURITY DEPOSITS</b>                                     |                       |                       |
| Shroff Bond Deposit                                          | 22,900.00             | 20,000.00             |
| Store Keeper Bond Deposit A/C -10061-04-91551                | 10,970.77             | 10,664.06             |
|                                                              | <b>33,870.77</b>      | <b>30,664.06</b>      |
| <b>SPECIAL FUNDS</b>                                         |                       |                       |
| Savings acc.- Foreign Scholarship - 078-2-001-2-2285341      | 529,996.69            | 450,298.61            |
| Fixed dep. Acc. -Foreign scholarship-078-60-01-00008630-4    | 760,488.13            | 760,488.13            |
| Fixed dep. Ac. -Building Fund-086-60-01-00003281-7           | 13,987,340.99         | 11,802,704.70         |
| Fixed dep. Ac. -Devolpment Fund -086-60-01-000110304         | 17,005,933.67         | 14,391,448.67         |
| Fixed dep. Ac. -Devolpment Fund -2/0115/02/54185             | 3,802,965.79          | 3,413,793.39          |
| Fixed dep. Ac. -Devolpment Fund -2/0115/02/54193             | 3,802,965.79          | 3,413,793.39          |
| Fixed dep. Ac. -Devolpment Fund -2/0115/02/54207             | 3,802,965.79          | 3,413,793.39          |
| Fixed dep. Ac. -Devolpment Fund -086-60-01-00014223-5        | 4,693,808.44          | 4,047,548.23          |
| Fixed dep. Ac. -Devolpment Fund -086-60-01-00015111-7        | 6,168,687.50          | 5,387,500.00          |
| FD Welfare Fund-China-086-60-01-00013527-0                   | 650,000.00            | 650,000.00            |
| Savings Welfare Fund- China-086-2-004-3-1189664              | 45,353.43             | 62,868.50             |
| Fixed dep. Account -Vehicle Fund-I-086-60-01-00013088-1      | 638,736.06            | 555,279.51            |
| Fixed dep. Account -Vehicle Fund-II-086-60-01-00013262-9     | 1,422,577.20          | 1,229,357.78          |
| Savings Account-Director's Fund-086-2-002-5-1189664          | 292,818.77            | 193,142.40            |
| Fixed Diposit Account- Director's Fund 086-60-01-00013175-5  | 600,000.00            | 600,000.00            |
| FD Director Fund ii- 086-60-01-00015914-6                    | 1,498,503.01          | 1,291,943.58          |
| FD-Donations-086-60-01-00016586-1                            | -                     | 10,975,618.03         |
| FD-Develop.Fund 086-60-01-00016681-5                         | 4,879,262.25          | 4,206,684.93          |
| FD-Donations-086-60-01-00016788-7                            | -                     | 6,374,467.81          |
| FD-Staff Health Assistance Fund of Vn.Snr.Prof.M.Dhammajothi | 11,892,210.84         | -                     |
| FD-Development Fund-086-60-01-00018983-6                     | 10,000,000.00         | -                     |
|                                                              | <b>86,474,614.35</b>  | <b>73,220,731.05</b>  |
| <b>SHORT TERM INVESTMENTS</b>                                |                       |                       |
| Fixed deposit Account -086-60-01-00012909-0                  | 20,000,000.00         | 20,000,000.00         |
| Fixed deposit Account -086-60-01-00012910-7                  | 20,000,000.00         | 20,000,000.00         |
| Short Term Fixed Deposit Investments                         | 91,586,816.11         | 48,600,176.57         |
|                                                              | <b>131,586,816.11</b> | <b>88,600,176.57</b>  |
| <b>RESEARCH GRANTS</b>                                       |                       |                       |
| Savings Account-E.W. Gunatilake Fund-086-2-001-6-1189664     | 132,933.83            | 78,809.73             |
| FD Account -E.W. Gunatilake Fund-086-60-01-00013087-2        | 350,000.00            | 350,000.00            |
|                                                              | <b>482,933.83</b>     | <b>428,809.73</b>     |
| <b>BOND VIOLATION INCOME</b>                                 |                       |                       |
| FD Account -Violation of bond income-086-60-01-00012962-4    | 177,523.49            | 155,042.35            |
| FD Account -Violation of bond income-086-60-01-00016498-8    | 1,916,922.02          | 1,645,426.63          |
|                                                              | <b>2,094,445.51</b>   | <b>1,800,468.98</b>   |
|                                                              | <b>220,672,680.57</b> | <b>164,080,850.39</b> |



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**NOTE-04****INVENTORIES-GOODS**

Stock as at 31 December

**2023****2022**

969,112.98

969,112.98

830,550.15

830,550.15**NOTE-05****INVENTORIES-PUBLICATIONS AND FANS**

|                                                             | Value<br>Rs. | Qty | Amount<br>Rs.     | Qty         | Amount<br>Rs.     |
|-------------------------------------------------------------|--------------|-----|-------------------|-------------|-------------------|
| Syntax of the cases in the Pali Nikayas.                    | 230.00       | 1   | 230.00            | 1           | 230.00            |
| Sexuality in ancient India.. Vinayapitaka of the Pali Canon | 213.00       | 39  | 8,307.00          | 118         | 25,134.00         |
| Early Buddhism and it's Intellectual Milieu                 | 276.00       | 25  | 6,900.00          | 35          | 9,660.00          |
| The Chinese Version of the Dhammapada                       | 450.00       | 61  | 27,450.00         | 114         | 51,300.00         |
| Nagarjuna's Moral Philosophy and Sinhala Buddhism           | 216.00       | 14  | 3,024.00          | 84          | 18,144.00         |
| පොළොන්නරු දඹදෙණි කතීකාවත් විමර්ශනය                          | 225.00       | 97  | 21,825.00         | 251         | 56,475.00         |
| ඉමැනුවෙල් කාන්ටගේ ඥාන විභාගය                                | 200.00       | 264 | 52,800.00         | 433         | 86,600.00         |
| අන්වේෂණ සඟරාව -1 වළම 1999                                   | 125.00       | 24  | 3,000.00          | 70          | 8,750.00          |
| Journal of PIPBS... 1 Vol.-1999                             | 125.00       | 20  | 2,500.00          | 21          | 2,625.00          |
| අන්වේෂණ සඟරාව -2 වළම 2007                                   | 205.00       | 146 | 29,930.00         | 199         | 40,795.00         |
| Journal of PIPBS... -2 Vol-2007                             | 205.00       | 18  | 3,690.00          | 40          | 8,200.00          |
| අන්වේෂණ සඟරාව -3-2011                                       | 199.20       | 25  | 4,980.00          | 25          | 4,980.00          |
| අන්වේෂණ සඟරාව -4-2014                                       | 350.50       | 43  | 15,071.50         | 86          | 30,143.00         |
| අන්වේෂණ සඟරාව -5-2016                                       | 900.16       | 63  | 56,710.08         | 98          | 88,215.68         |
| Journal of PIPBS... -6 Vol-2016                             | 900.16       | 17  | 15,302.72         | 18          | 16,202.88         |
| අන්වේෂණ සඟරාව -7-2017                                       | 359.50       | 142 | 51,049.00         | 165         | 59,317.50         |
| Journal of PIPBS... -7 Vol-2017                             | 359.50       | 129 | 46,375.50         | 150         | 53,925.00         |
| අන්වේෂණ සඟරාව -2018/sinhala                                 | 731.58       | 59  | 43,163.22         | 74          | 54,136.92         |
| අන්වේෂණ සඟරාව -2019/sinhala                                 | 527.08       | 61  | 32,151.88         | 80          | 42,166.40         |
| Mahadukkahandha Sutta                                       | 374.00       | 41  | 15,334.00         | 85          | 31,790.00         |
| අන්වේෂණ සඟරාව -2018/English                                 | 511.17       | 59  | 30,159.03         | 78          | 39,871.26         |
| අන්වේෂණ සඟරාව -2019/English                                 | 610.58       | 52  | 31,750.16         | 74          | 45,182.92         |
| <b>Total stock of Publications</b>                          | <b>1400</b>  |     | <b>501,703.09</b> | <b>2299</b> | <b>773,844.56</b> |

**STOCK ACCOUNT VIJINIPATH**

Total Stock Value-Publications &amp; Fans

|            |     |                     |            |                   |
|------------|-----|---------------------|------------|-------------------|
| 2,600.00   | 120 | 312,000.00          | 228        | 592,800.00        |
| 2,950.00   | 300 | 885,000.00          |            | -                 |
| <b>420</b> |     | <b>1,197,000.00</b> | <b>228</b> | <b>592,800.00</b> |

**Total Stock Value Publications & Vijnipath****1,698,703.09****1,366,644.56****NOTE-06****SUNDRY DEBTORS**Debtors - University of Kelaniya  
Receivable Miscellaneous/Sundry

1,203.98

4,403.98

1,250.00

4,150.00

**2,453.98****8,553.98****NOTE-07****LOANS AND ADVANCES TO THE STAFF**Distress Loans  
Computer Loans

2,594,607.00

2,268,166.00

-

3,000.00

**2,594,607.00****2,271,166.00**

**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                         | <u>2023</u>         | <u>2022</u>       |
|-----------------------------------------|---------------------|-------------------|
| <b>NOTE-08</b>                          |                     |                   |
| <b>PRE-PAYMENTS</b>                     |                     |                   |
| Sri Lanka Insurance Corporation Ltd     | 26,854.46           | 24,589.34         |
| Gestetner of Ceylon Plc.                | 2,523.06            | -                 |
| Pack Software Point (Pvt) Ltd           | 71,250.00           | 59,087.67         |
| Purna Information Services              | 2,750.00            | 8,583.33          |
| Wijaya News papers Ltd                  | 617,550.00          | -                 |
| Ceylon Business Appliances (pvt) Ltd    | 990.15              | 810.00            |
| Metropolitan Technologies Pvt Ltd       | -                   | 160,679.25        |
| Base hp (pvt) Ltd                       | 111,733.80          | -                 |
| Metropolitan Office Pvt Ltd             | 194,118.62          | -                 |
| Daiki Axis Environment (pvt) Ltd        | 212,520.00          | -                 |
| Co-operative Insurance Company Limited  | 1,104.92            | -                 |
| The Associated Newspapers of Ceylon Ltd | 362,250.00          | -                 |
| Chief Accountant, Railways              | 600.00              | -                 |
| People's Insurance PLC                  | -                   | 1,264.61          |
| Western Provincial Council              | -                   | 1,423.98          |
|                                         | <u>1,604,245.01</u> | <u>256,438.18</u> |

**NOTE-09**

**OTHER DEPOSITS AND RECEIVABLES**

|                                              |                      |                     |
|----------------------------------------------|----------------------|---------------------|
| Fuel deposits                                | 100,000.00           | 50,000.00           |
| Mobilization Advances                        | 1,376,988.06         | -                   |
| Receivables-Miscellaneous (Note - 09-a)      | 6,829,450.00         | 144,500.00          |
| Telephone deposits                           | 5,000.00             | 5,000.00            |
| Receivable interest on fixed deposits        | 3,507,833.20         | 3,851,102.45        |
| Refundable deposit on Electricity            | 75,000.00            | 75,000.00           |
| Refundable deposit on container-MSC Shipping | -                    | 100,000.00          |
| PAYE Tax over payment-December/22            | -                    | 12,593.81           |
| Deposit - Water Board                        | 443,475.00           | 443,475.00          |
|                                              | <u>12,337,746.26</u> | <u>4,681,671.26</u> |

**NOTE - 09(a)**

|                                           |                     |                   |
|-------------------------------------------|---------------------|-------------------|
| Receivable from BLGS/Singapore 2023       | 292,950.00          | -                 |
| Receivable from BDC of Hong Kong -2023    | 6,400,000.00        | -                 |
| Receivable from BAC MA/E-2023             | 63,500.00           | -                 |
| Receivable from PDBC/2022                 | -                   | 15,000.00         |
| Mahayana scholarship payment-Receivable   | 50,000.00           | 50,000.00         |
| Miscellaneous Advance                     | -                   | 242.00            |
| Certificate Courier fees                  | -                   | 10,958.00         |
| Receivable from staff welfare fund, China | 20,000.00           | 55,000.00         |
| Other Receivables                         | 3,000.00            | 13,300.00         |
|                                           | <u>6,829,450.00</u> | <u>144,500.00</u> |

**NOTE-10**

**CASH AND CASH EQUIVALENTS**

|                                                  |                      |                       |
|--------------------------------------------------|----------------------|-----------------------|
| People's Bank - Account No : 078-1-001-7-2268401 | 4,966,904.04         | 21,583,219.68         |
| People's Bank - Account No : 086-1-001-8-1189664 | 34,328,487.89        | 31,613,354.69         |
| Money Market Savings Ac. 086-2-003-4-1189664     | 18,030,918.13        | 11,796,767.66         |
| Saving Account Bank of China- Ac.100002800013093 | 4,494,737.63         | 6,499,787.80          |
| USD BFCA-People's Bank-Ac.086-402-181189664      | 31,582,924.76        | 30,020,697.03         |
|                                                  | <u>93,403,972.45</u> | <u>101,513,826.86</u> |





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                           | <u>2023</u>         | <u>2022</u>          |
|-----------------------------------------------------------|---------------------|----------------------|
| <b>NOTE-11</b>                                            |                     |                      |
| <b>REFUNDABLE DEPOSITS</b>                                |                     |                      |
| Library Deposits                                          | 4,738,737.80        | 3,950,310.00         |
| Tender Deposit                                            | 730,331.72          | 244,500.00           |
|                                                           | <u>5,469,069.52</u> | <u>4,194,810.00</u>  |
| <b>NOTE - 12</b>                                          |                     |                      |
| <b>CREDITORS AND OTHER LIABILITIES</b>                    |                     |                      |
| University Grants Commission-0.01%                        | 4,952.52            | 8,616.79             |
| PAYE Tax Payable                                          | 2,160.00            | -                    |
| ETF Payable                                               | 132,598.22          | -                    |
| Sathuta Builders (Pvt) Ltd-Main Building                  | -                   | 87,151,765.99        |
| Staff welfare Society-PGIPBS                              | 497,116.64          | 445,616.86           |
| Unsettled Scrap Sales                                     | -                   | -                    |
| Sathuta Builders (Pvt) Ltd-Fence and Security Hut         | -                   | 1,916,234.99         |
| Alucare (Pvt) Ltd-Auditorium                              | 2,823,799.21        | -                    |
|                                                           | <u>3,460,626.59</u> | <u>89,522,234.63</u> |
| <b>NOTE-13</b>                                            |                     |                      |
| <b>ACCRUED EXPENSES</b>                                   |                     |                      |
| Entertainment Allowances-Acedamic Staff                   | -                   | 28,499.20            |
| Salaries & Wages - Non-Acedamic Staff                     | 105,000.00          | 113,000.00           |
| Transport                                                 | -                   | 415,450.75           |
| Overtime                                                  | -                   | 216,502.70           |
| Fuel & Lubricants                                         | 30,939.00           | -                    |
| Maintainance- Vehicles                                    | 73,250.00           | 40,000.00            |
| Maintainance- Plant and machinery                         | -                   | 132,029.20           |
| Minor Repairs & maintenane of Plant,Machinery & equipment | -                   | -                    |
| Telecommunication                                         | 53,715.20           | 136,444.68           |
| Staff Development Expenses                                | 66,500.00           | -                    |
| Electricity                                               | 507,192.63          | 185,979.92           |
| Security services                                         | 247,800.00          | -                    |
| Water                                                     | 11,228.88           | 22,114.30            |
| Cleaning services                                         | 124,900.00          | 136,300.00           |
| Printing, advertising ect.                                | 288,880.00          | -                    |
| Special services-council & committees                     | -                   | 6,100.00             |
| Special service.-professional & other fees-Audit fee      | 750,000.00          | 600,000.00           |
| Special service.-professional & other fees                | 48,000.00           | -                    |
| Railway expenses                                          | 17,200.00           | -                    |
| Accrued Expenditure-2021                                  | -                   | 1,797,779.43         |
| Others - newspapers, magazines, Etc.                      | -                   | 5,810.00             |
| Visiting Lecture fee                                      | 366,730.00          | 367,000.00           |
| Accrued expenditure/2020                                  | -                   | 627,900.00           |
| Workshops, Seminars                                       | -                   | 96,000.00            |
| Research projeccts                                        | -                   | 470,000.00           |
| Postage                                                   | -                   | 59,171.35            |
| Other Expenses                                            | 10,380.00           | -                    |
| Examination expenses/2023                                 | 1,547,200.00        | -                    |
| Examination expenses/2022                                 | -                   | 2,480,300.00         |
|                                                           | <u>4,248,915.71</u> | <u>7,936,381.53</u>  |



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                                | <u>2023</u>          | <u>2022</u>          |
|----------------------------------------------------------------|----------------------|----------------------|
| <b>NOTE-14</b>                                                 |                      |                      |
| <b>OTHER PAYABLES</b>                                          |                      |                      |
| Pre - Receipts                                                 | 937,709.72           | 230,500.00           |
| Accrued Exp. of Master of Arts In Budd. Stu.(BDCHK)-2021       | -                    | 886,000.00           |
| Accrued Exp. Pali Certificate Course-2021                      | -                    | 216,600.00           |
| Accrued Exp. Master of Arts in Buddhist Ayurvedic Coun.-2021/S | -                    | 460,000.00           |
| Accrued Exp. Master of Arts in Buddhist Ayurvedic Coun.-2021/E | -                    | 275,600.00           |
| Accrued Exp. of Postg. Dip. in Buddhist Ayurvedic Coun.-2021   | -                    | 200,200.00           |
| Accrued Exp. of Certificate Course in Chinese-2021             | -                    | 1,250.00             |
| Sundry Payables                                                | 86,627.20            | 5,000.00             |
| Accrued exp. Singapore-2022                                    | 93,022.00            | 101,832.85           |
| Accrued exp. BAC DIP-2022                                      | 15,500.00            | 687,105.09           |
| Accrued exp. BAC MA/S-2022                                     | 17,500.00            | 1,323,825.00         |
| Accrued exp. CPBS/E-2022                                       | 12,250.00            | 641,116.74           |
| Accrued exp. BAC MA/E-2022                                     | 18,750.00            | 1,125,670.09         |
| Accrued exp. CPBS/S-2022                                       | 2,250.00             | 16,650.00            |
| Accrued exp. EBS-2022                                          | 23,300.00            | 187,000.00           |
| Accrued exp. BDCHK-2022                                        | 1,349,537.10         | 3,720,417.59         |
| Accrued exp. -2022                                             | 661,020.00           | -                    |
| Accrued exp. Singapore-2023                                    | 256,886.00           | -                    |
| Accrued exp. BAC DIP-2023                                      | 891,759.83           | -                    |
| Accrued exp. BAC MA/S-2023                                     | 1,389,764.83         | -                    |
| Accrued exp. CPBS/E-2023                                       | 790,580.00           | -                    |
| Accrued exp. BAC MA/E-2023                                     | 1,246,889.17         | -                    |
| Accrued exp. EBS-2023                                          | 130,375.00           | -                    |
| Accrued exp. BDCHK-2023                                        | 4,731,808.85         | -                    |
| Accrued exp. VBR-2023                                          | 1,005,350.00         | -                    |
|                                                                | <u>13,660,879.70</u> | <u>10,078,767.36</u> |
| <b>NOTE-15</b>                                                 |                      |                      |
| <b>RETENTION ON CONSTRUCTIONS</b>                              |                      |                      |
| <b>CURRENT LIABILITIES</b>                                     |                      |                      |
| Retention on new building for PGIPBS-Sathuta Builders Pvt Ltd  | 19,673,824.00        | 19,673,824.90        |
| Retention on Transformer House-3S Constructions                | -                    | 364,200.00           |
| Retention on boundry wall and security hut                     | 567,149.73           | -                    |
| Retention on other works                                       | 2,836,361.21         | -                    |
|                                                                | <u>23,077,334.94</u> | <u>20,038,024.90</u> |
| <b>NON CURRENT LIABILITIES</b>                                 |                      |                      |
| Retention on boundry wall and security hut                     | -                    | 567,149.73           |
|                                                                | -                    | <u>567,149.73</u>    |
| <b>Total Retention on Construction works</b>                   | <u>23,077,334.94</u> | <u>20,605,174.63</u> |



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                        | <u>2023</u>               | <u>2022</u>          |
|--------------------------------------------------------|---------------------------|----------------------|
| <b>NOTE-16</b>                                         |                           |                      |
| <b>DEFINED BENEFIT OBLIGATIONS-RETIREMENT GRATUITY</b> |                           |                      |
| Provision for Gratuity as at 1st January 2023          | 18,916,050.00             | 17,232,625.00        |
| (+)-Provision for the year                             | 4,011,193.00              | 1,683,425.00         |
|                                                        | <b>Note-16-I &amp; II</b> |                      |
| (-) Payments & Transfers during the year               | 22,927,243.00             | 18,916,050.00        |
| Provision for Gratuity as at 31st December 2023        | -                         | -                    |
|                                                        | <b>22,927,243.00</b>      | <b>18,916,050.00</b> |

**NOTE-16-I**

**Disclosures as per SLPSAS - 19**

**a. Changes in the Present Value of Obligation**

|                                                              |                      |                      |
|--------------------------------------------------------------|----------------------|----------------------|
| Present value of obligation as at 01 January                 | 18,916,050.00        | 17,232,625.00        |
| Interest cost for the period                                 | 3,404,889.00         | 1,981,752.00         |
| Current service cost for the period                          | 1,561,317.00         | 1,550,389.00         |
| Past service cost                                            | -                    | 416,758.00           |
| Benefits paid / payable for those who left during the period | -                    | -                    |
| Actuarial (Gain)/ Loss                                       | (955,014.00)         | (2,265,474.00)       |
| Provision for PVDBO* as at 31 December                       | <b>22,927,243.00</b> | <b>18,916,050.00</b> |

**Amount Recognized in the balance sheet and Income Statement**

**Liability recognized in the Balance Sheet**

|                                               |                      |                      |
|-----------------------------------------------|----------------------|----------------------|
| Present Value of Obligation as at 31 December | 22,927,243.00        | 18,916,050.00        |
| Un recognised actuarial (Gain)/Loss           | -                    | -                    |
| Net liability in the balance sheet            | <b>22,927,243.00</b> | <b>18,916,050.00</b> |

**c. Expenses Recognized in the Income Statement**

|                                                    |                     |                     |
|----------------------------------------------------|---------------------|---------------------|
| Interest Cost                                      | 3,404,889.00        | 1,981,752.00        |
| Current Service Cost                               | 1,561,317.00        | 1,550,389.00        |
| Past service cost                                  | -                   | 416,758.00          |
| Net Actuarial (Gain)/Loss recognized immediately   | (955,014.00)        | (2,265,474.00)      |
| Expenses/(gain) Recognized in the Income Statement | <b>4,011,192.00</b> | <b>1,683,425.00</b> |

**NOTE- 16 - II**

**Detailed Accounting Disclosures as per SLPSAS - 19**

**Sensitivity Analysis**

In order to illustrate the significance of the discount rate and salary escalation rate assumed in the valuations as at 31 December 2023, a sensitivity analysis is done for all employees assuming the following discount rates and salary escalation rate.

| Variable changed (while all other assumptions remain unchanged) | Present Value of Defined Benefit Obligation Rs. | Present Value of Defined Benefit Obligation Rs. |
|-----------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| One Percentage Point Increase (+1%) in Discount Rate            | 20,679,786.00                                   | 17,186,741.00                                   |
| One Percentage Point Decrease (-1%) in Discount Rate            | 25,514,500.00                                   | 20,894,347.00                                   |
| One Percentage Point Increase (+1%) in Salary Escalation Rate   | 25,529,882.00                                   | 20,923,496.00                                   |
| One Percentage Point Decrease (-1%) in Salary Escalation Rate   | 20,630,418.00                                   | 17,136,674.00                                   |

**Break up of Actuarial Gain/Loss on Defined Benefit Obligation (Rs.)**

|                                                   |                     |                       |
|---------------------------------------------------|---------------------|-----------------------|
| Experience adjustment (Financial and Demographic) | (3,008,416.00)      | (1,528,516.00)        |
| Due to changes in financial assumptions           | 2,053,402.00        | (736,958.00)          |
| Due to changes in Demographic assumptions         | -                   | -                     |
| <b>Total</b>                                      | <b>(955,014.00)</b> | <b>(2,265,474.00)</b> |

**Distribution of Present Value of Defined Benefit Obligation In Future Years (Rs.)**

(Maturity Profile of Defined Benefit Obligation) - Present Value

of Expected benefit Payments

|                    |                      |                      |
|--------------------|----------------------|----------------------|
| Less than one year | 363,250.00           | 305,862.00           |
| Between 2-5 years  | 4,551,591.00         | 4,186,598.00         |
| Between 6-10 years | 4,199,949.00         | 3,625,119.00         |
| Above 10 years     | 13,812,453.00        | 10,798,471.00        |
| <b>Total</b>       | <b>22,927,243.00</b> | <b>18,916,050.00</b> |

**Note: Weighted average duration of defined benefit obligation (years)=12.98**

**\*PVDBO-Present Value of Defined Benefit Obligation**





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                           | <u>2023</u>                  | <u>2022</u>                  |
|-----------------------------------------------------------|------------------------------|------------------------------|
| <b><u>NOTE-17</u></b>                                     |                              |                              |
| <b>ACCUMULATED FUND-RECURRENT</b>                         |                              |                              |
| Balance as at 01st January                                | 74,011,633.95                | 31,414,685.00                |
| Surplus/ (Deficit ) of the year                           | 57,422,136.41                | 41,662,748.48                |
| Adjustments made during the year                          | 5,264,508.72                 | 934,200.47                   |
| <b>Balance as at 31st December</b>                        | <b><u>136,698,279.08</u></b> | <b><u>74,011,633.95</u></b>  |
| <b><u>NOTE-18</u></b>                                     |                              |                              |
| <b>ACCUMULATED FUND-CAPITAL</b>                           |                              |                              |
| Balance as at 01st January                                | 627,268,083.42               | 447,338,038.24               |
| <b><u>Non exchange revenue-Capital</u></b>                |                              |                              |
| Capital grants from the Government                        | 100,000,000.00               | 70,000,000.00                |
| Donations Received-Cash                                   | 7,116,029.94                 | 104,901,402.00               |
| Donations Received-Library Books                          | 332,767.00                   | 205,156.50                   |
| Donations Received-Fixed Assets                           | 2,813,346.25                 |                              |
| Contribution to the Capital Expenditure for-Fixed assets  | 5,775,785.49                 | 7,977,401.23                 |
| Contribution to the Capital Expenditure for-Library books | 557,550.19                   | 385,642.07                   |
| <b>Total Non exchange revenue-Capital</b>                 | <b><u>116,595,478.87</u></b> | <b><u>183,469,601.80</u></b> |
| Less:Non Operating Expenditure-Amortization               | <u>(29,111,959.11)</u>       | <u>(3,375,979.68)</u>        |
| <b>Capital Surplus for the period</b>                     | <b><u>87,483,519.76</u></b>  | <b><u>180,093,622.12</u></b> |
| Adjustments for lost items-library books                  | -                            | (29,104.89)                  |
| Prior year adjustments                                    | (834,396.61)                 | (134,472.05)                 |
| Prior year adjustments-Dep. Over provisions               | 137,360.08                   | -                            |
| Expenditure on Recurrent nature                           | <u>(144,394.75)</u>          | <u>-</u>                     |
| <b>Balance as at 31st December</b>                        | <b><u>713,910,171.90</u></b> | <b><u>627,268,083.42</u></b> |
| <b><u>NOTE-18-a</u></b>                                   |                              |                              |
| Donations for the New Building                            | 3,973,329.94                 | 102,595,752.00               |
| Donations for the Smart Class Rooms                       | -                            | 2,000,000.00                 |
| Donations for the Buddhist Shrine Room                    | 1,150,000.00                 | 305,650.00                   |
| Donations for the Buddhist Channel                        | 1,962,700.00                 | -                            |
| Donations for the New Library                             | 30,000.00                    | -                            |
|                                                           | <b><u>7,116,029.94</u></b>   | <b><u>104,901,402.00</u></b> |
| <b><u>NOTE-19</u></b>                                     |                              |                              |
| <b>REVALUATION RESERVES</b>                               |                              |                              |
| <b>Balance as at 01.01.2023</b>                           | 1,846,371.64                 | 1,846,371.64                 |
| Surplus/ (Deficit) during the year                        | <u>12,706,506.54</u>         | <u>-</u>                     |
| <b>Balance as at 31.12.2023</b>                           | <b><u>14,552,878.18</u></b>  | <b><u>1,846,371.64</u></b>   |



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                           | <u>2023</u>          | <u>2022</u>          |
|-----------------------------------------------------------|----------------------|----------------------|
| <b><u>NOTE-20</u></b>                                     |                      |                      |
| <b><u>SPECIAL FUNDS</u></b>                               |                      |                      |
| <b><u>SECURITY FUNDS</u></b>                              |                      |                      |
| Store Keeper- Bond                                        | 5,000.00             | 5,000.00             |
| Interest of Store Keeper- Deposits-10061-04-91551         | 5,970.77             | 5,664.06             |
| Shroff - Bond                                             | 20,000.00            | 20,000.00            |
| Shroff - Bond-Int on FD                                   | 2,900.00             | -                    |
| Rec.Int.Shroff Bond-086-60-01-00015915-5                  | 2,247.02             | 3,112.88             |
|                                                           | <u>36,117.79</u>     | <u>33,776.94</u>     |
| <b><u>SPECIAL FUNDS</u></b>                               |                      |                      |
| The Building Fund                                         | 2,900,000.00         | 2,900,000.00         |
| Int. on FD Account -Building Fund-086-60-01-00003281-7    | 11,087,340.99        | 8,902,704.70         |
| Rec. Int. FD Account -Building Fund-086-60-01-00003281-7  | 107,300.15           | 155,213.65           |
| The Vehicle Fund-1                                        | 26,027.95            | 26,027.95            |
| The Vehicle Fund-2                                        | 1,064,235.03         | 1,064,235.03         |
| Int. on FD Ac. -Vehicle Fund-1 086-60-01-00013088-1       | 612,708.11           | 529,251.56           |
| Rec. Int.of FD-Vehicle Fund-1 086-60-01-00013088-1        | 4,628.65             | 5,248.53             |
| Int. on FD Ac. -Vehicle Fund-2 086-60-01-00014156-6       | 358,342.17           | 165,122.75           |
| Rec. Int. of FD -Vehicle Fund-2 086-60-01-00014156-6      | 21,923.28            | 23,239.91            |
|                                                           | <u>16,182,506.33</u> | <u>13,771,044.08</u> |
|                                                           | <u>16,218,624.12</u> | <u>13,804,821.02</u> |
| <b><u>NOTE-21</u></b>                                     |                      |                      |
| <b><u>RESEARCH GRANTS</u></b>                             |                      |                      |
| Research Grants E.W.Gunatilaka                            | 15,000.00            | 15,000.00            |
| Int. of FD -E.W. Gunatilake Fund-086-60-01-00013087-2     | 462,195.21           | 411,445.21           |
| Rec. Int. of FD-E.W. Gunatilake Fund-086-60-01-00013087-2 | 8,471.92             | 6,065.07             |
| Int. Sav. Ac E.W. Gunathilaka Fund.-086-2-001-6-1189664   | 5,738.62             | 2,364.52             |
| Foreign scholarship grant                                 | 133,148.82           | 133,148.82           |
| Int. Sav. Ac Foreign scholarship - 078-2-001-2-2285341    | 698,456.55           | 673,515.71           |
| Int. FD -Foreign scholarship-078-60-01-00008630-4         | 402,579.45           | 297,822.21           |
| Rec.Int. FD -Foreign scholarship-078-60-01-00008630-4     | 8,235.15             | 15,709.81            |
|                                                           | <u>1,733,825.72</u>  | <u>1,555,071.35</u>  |





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

|                                                                    | <b><u>2023</u></b>   | <b><u>2022</u></b>   |
|--------------------------------------------------------------------|----------------------|----------------------|
| <b><u>NOTE-22</u></b>                                              |                      |                      |
| <b>OTHER RESTRICTED FUNDS</b>                                      |                      |                      |
| The Director's Fund                                                | 3,131,700.82         | 2,649,642.25         |
| Rec. Int. of Fixed deposit- Director's Fund i-086-60-01-00013175-5 | 9,924.66             | 17,260.27            |
| Int. Sav. Ac Director's Fund-i 086-2-002-5-1189664                 | 241,569.72           | 141,893.35           |
| Int.FD.Director's Fund-ii-08660-01-00015914-6                      | 298,503.31           | 91,943.58            |
| Rec.Int.FD.Director's Fund-ii-08660-01-00015914-7                  | 22,990.73            | 33,979.88            |
| Fund of-Violation Bond Income-Mr.Ariyasena                         | 453,812.12           | 453,812.12           |
| Int. Fixed dep. Acc. -086-60-01-00003282-6                         | 1,463,109.90         | 1,191,614.51         |
| Rec. Int. Fixed deposit-Violation bond income-086-60-01-00016498-8 | 172,260.39           | 152,483.71           |
| Breach of Contract - Mr B.G. Vishwanath                            | 127,102.24           | 127,102.24           |
| Int. Fixed dep. Acc. -Violation bond inc.-086-60-01-00012962-4     | 50,421.25            | 27,940.11            |
| Rec. Int. Fixed dep. Acc. Violation bond inc.-086-60-01-00012962-4 | 6,106.32             | 10,039.52            |
| Devolpement Fund of Institute                                      | 53,969,107.23        | 45,072,499.16        |
| Int. Fixed deposit Ac. -Devolp. Fund of Inst.-086-60-01-000110304  | 8,475,428.69         | 5,860,943.69         |
| Rec. Int. Fixed deposit -Devolp. Fund of Inst.-086-60-01-000110304 | 262,077.74           | 266,143.23           |
| Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185         | 1,302,965.79         | 913,793.39           |
| Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185    | 12,502.90            | 16,835.15            |
| Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/5420/7        | 1,302,965.75         | 913,793.39           |
| Rec. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/5420/7        | 12,502.90            | 16,835.15            |
| Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193         | 1,302,965.79         | 913,793.39           |
| Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193    | 12,502.90            | 16,835.15            |
| Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5    | 15,560.30            | 19,627.84            |
| Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5         | 1,193,808.44         | 547,548.23           |
| Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00015111-7         | 1,168,687.50         | 387,500.00           |
| Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00015111-7    | 3,929.37             | 6,420.72             |
| Int.FD.Dev.Fund-086-60-01-00016681-5                               | 879,262.25           | 206,684.93           |
| Rec.Int.FD.Dev.Fund-086-60-01-00016681-5                           | 120,310.58           | 129,658.10           |
| Staff Welfare Fund - China                                         | 616,623.53           | 671,623.53           |
| Int. Savings welfare fund, China-086-2-004-3-1189664               | 78,729.90            | 41,244.97            |
| Rec.Int. of FD welfare fund, China-086-60-01-00013527-0            | 42,784.25            | 27,602.74            |
| The Scholarship grant from Self financing projects                 | 1,610,971.73         | 1,284,729.57         |
| Allocation for Convocation Expenses                                | 497,251.12           | 548,185.00           |
| Glorious Sun Scholarship Grant                                     | 3,422,805.51         | 1,793,200.05         |
| Collection for the Meditation Program                              | -                    | 240,000.00           |
| Donations-FD-086-60-01-00016586-1-INT                              | -                    | 717,915.32           |
| Donations-FD-086-60-01-00016586-1-REC.INT                          | -                    | 36,084.22            |
| Donations-FD-086-60-01-00016788-7-INT                              | -                    | 452,394.17           |
| Donations-FD-086-60-01-00016788-7-REC.INT                          | -                    | 162,417.95           |
| Ven.Snr.Prof.M.Dhammajothi- Staff Health Assistance Fund           | 11,905,363.57        | -                    |
| Staff Health Assistance Fund-Rec.Int.FD                            | 403,287.67           | -                    |
| Staff Health Assistance Fund-.Int.FD                               | 39,423.49            | -                    |
| Provisions for Counselling Centre                                  | 234,483.32           | -                    |
| <b>Total</b>                                                       | <b>94,863,803.68</b> | <b>66,162,020.00</b> |



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

## NOTE-23

| <b><u>OBJECT</u></b>                             | <b><u>Sub<br/>Note<br/>No:</u></b> |               | <b><u>ACTUAL</u></b><br><b><u>Rs.</u></b> | <b><u>FINAL BUDGET</u></b><br><b><u>Rs.</u></b> | <b><u>VARIANCE</u></b><br><b><u>Rs.</u></b> |
|--------------------------------------------------|------------------------------------|---------------|-------------------------------------------|-------------------------------------------------|---------------------------------------------|
| <b>INCOME</b>                                    |                                    |               |                                           |                                                 |                                             |
| <b>Government Grants- Recurrent</b>              |                                    |               | <b>70,000,000.00</b>                      | 70,000,000.00                                   |                                             |
| <b>Income from Students</b>                      | <b>23-I</b>                        |               |                                           |                                                 |                                             |
| Application fees                                 |                                    | 307,750.00    |                                           | -                                               |                                             |
| Registration fees                                |                                    | 262,300.00    |                                           | 737,000.00                                      |                                             |
| Tuition fees                                     |                                    | 71,024,626.03 |                                           | 57,700,000.00                                   |                                             |
| Examination fees                                 |                                    | 1,151,152.93  |                                           | 755,000.00                                      |                                             |
| Library fees                                     |                                    | 175,000.00    |                                           | 50,000.00                                       |                                             |
| Library fines                                    |                                    | 68,353.00     |                                           | 5,000.00                                        |                                             |
| Certificate fee                                  |                                    | 231,850.00    |                                           |                                                 |                                             |
| Photocopy fee                                    |                                    | 67,632.00     |                                           |                                                 |                                             |
| Students' visa income                            |                                    | 41,090.00     |                                           | 6,000,000.00                                    |                                             |
| Printing charges                                 |                                    | 53,639.00     |                                           |                                                 |                                             |
| External students fee                            |                                    | 8,100.00      |                                           |                                                 |                                             |
| <b>Total income from students</b>                |                                    |               | <b>73,391,492.96</b>                      |                                                 |                                             |
| <b>Income from self financing courses</b>        |                                    |               | <b>49,523,112.56</b>                      | 55,497,000.00                                   |                                             |
| <b>Interest from staff loans</b>                 |                                    |               | <b>105,456.45</b>                         | 125,000.00                                      |                                             |
| <b>Actuarial Gain on Gratuity Provisions</b>     |                                    |               | <b>955,014.00</b>                         | -                                               |                                             |
| <b>Capital Grants Recurrent nature</b>           |                                    |               | <b>144,394.75</b>                         | -                                               |                                             |
| <b>Income from Investments</b>                   | <b>23-II</b>                       |               |                                           |                                                 |                                             |
| Interest on Money Market savings account         |                                    | 6,234,150.47  |                                           |                                                 |                                             |
| Interest from investments -Fixed Deposits        |                                    | 17,189,670.27 |                                           |                                                 |                                             |
| <b>Total Income from Investments</b>             |                                    |               | <b>23,423,820.74</b>                      | 4,500,000.00                                    |                                             |
| <b>Sundry Receipts</b>                           | <b>23-III</b>                      | 84,510.00     |                                           | -                                               |                                             |
| <b>Direct Income from self financing courses</b> |                                    | 6,729,598.02  |                                           | -                                               |                                             |
| <b>Sale of Publications</b>                      |                                    | -             |                                           | 50,000.00                                       |                                             |
| <b>Sale of Vijnipath-Profit</b>                  |                                    | 89,800.00     |                                           | 600,000.00                                      |                                             |
| <b>Tender fee</b>                                |                                    | 580,000.00    |                                           | -                                               |                                             |
| <b>Total Miscelanious Income</b>                 |                                    |               | <b>7,483,908.02</b>                       |                                                 |                                             |
| <b>Total Income</b>                              |                                    |               | <b>225,027,199.48</b>                     | <b>196,019,000.00</b>                           | <b>29,008,199</b>                           |

|                                                               |  |  |               |               |           |
|---------------------------------------------------------------|--|--|---------------|---------------|-----------|
| <b>EXPENDITURE</b>                                            |  |  |               |               |           |
| <b>Personal Emoluments</b>                                    |  |  |               |               |           |
| <b>Personal Emoluments - Academic Staff</b>                   |  |  |               |               |           |
| Salaries & Wages - Academic Staff                             |  |  | 13,952,705.15 | 14,016,000.00 | 63,295    |
| U.P.F. 15%,7% - Academic Staff (Non-Pensioners)               |  |  | 2,803,070.38  | 2,814,000.00  | 10,930    |
| U.P.F. 8% - Academic Staff (Pensioners)                       |  |  | 2,741,946.43  | 2,757,000.00  | 15,054    |
| E.T.F. 3%- Academic Staff                                     |  |  | 1,109,003.32  | 1,114,000.00  | 4,997     |
| Academic Allowance                                            |  |  | 22,078,072.25 | 22,185,000.00 | 106,928   |
| 35% Research Allowances - Academic Staff                      |  |  | 4,905,969.30  | 4,906,000.00  | 31        |
| 20% Special Salary Allowance (CC NO.07/2014) - Academic Staff |  |  | 2,790,541.02  | 2,803,000.00  | 12,459    |
| Cost of Living Allowance - Academic Staff                     |  |  | 936,000.00    | 936,000.00    | -         |
| Vist. Lecture fees Include.tra. & sub.                        |  |  | 1,576,303.47  | 3,000,000.00  | 1,423,697 |
| Other Allowances - Acedamic Staff- Head Allowance             |  |  | 35,866.66     | 36,000.00     | 133       |
| Other Allowances - Acedamic Staff- Head allowance             |  |  | 600,000.00    | 1,506,000.00  | 906,000   |
| Entertainment Allowances-Academic Staff                       |  |  | 536,148.64    | 570,000.00    | 33,851    |
| Special Allowance Rs.5000/-                                   |  |  | 600,000.00    | 600,000.00    | -         |





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**NOTE-23**

| <u>OBJECT</u>                                                | <u>Sub<br/>Note<br/>No:</u> | <u>ACTUAL</u><br><u>Rs.</u> | <u>FINAL BUDGET</u><br><u>Rs.</u> | <u>VARIANCE</u><br><u>Rs.</u> |
|--------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------|
| Defined benefit obligations-gratuity- Interest Cost          |                             | 2,055,646.00                |                                   | (2,055,646)                   |
| Defined benefit obligations- Current Service Cost            |                             | 1,075,721.00                |                                   | (1,075,721)                   |
| <b>Personal Emoluments - Academic</b>                        |                             | <b>57,796,993.62</b>        | <b>57,243,000.00</b>              | <b>(553,994)</b>              |
| <b>Personal Emoluments - Non Academic Staff</b>              |                             |                             |                                   |                               |
| Salaries & Wages - Non-Academic Staff                        |                             | 14,172,667.11               | 15,202,000.00                     | 1,029,333                     |
| U.P.F. 15%,7% - Non-Academic Staff (Non-Pensioners)          |                             | 1,783,311.79                | 1,784,000.00                      | 688                           |
| U.P.F. 8% - Non-Academic Staff (Pensioners)                  |                             | 1,386,456.85                | 1,406,000.00                      | 19,543                        |
| E.T.F. 3%- Non-Academic Staff                                |                             | 633,954.01                  | 638,000.00                        | 4,046                         |
| 35% Research Allowances - Non-Academic Staff                 |                             | 640,984.62                  | 640,000.00                        | (985)                         |
| Monthly Compensatory Allow-2015 (CC NO.02/2015)              |                             | 5,803,240.87                | 5,815,000.00                      | 11,759                        |
| 20% Special Salary All. (CC NO.07/2014)                      |                             | 2,579,218.19                | 2,584,000.00                      | 4,782                         |
| Cost of Living Allowance - Non-Academic Staff                |                             | 2,433,600.00                | 2,527,000.00                      | 93,400                        |
| Acting Pay - Non-Academic Staff                              |                             | 4,200.00                    | 6,000.00                          | 1,800                         |
| Holiday Payments                                             |                             | 77,257.84                   | 251,000.00                        | 173,742                       |
| Other Allowances Non-Academic Staff                          |                             | 1,200.00                    | 198,000.00                        | 196,800                       |
| Overtime                                                     |                             | 1,112,602.99                | 2,296,000.00                      | 1,183,397                     |
| Special Allowance Rs.5000/-                                  |                             | 1,560,000.00                | 1,620,000.00                      | 60,000                        |
| Defined benefit obligations-gratuity- Interest Cost          |                             | 1,349,243.00                | -                                 | (1,349,243)                   |
| Defined benefit obligations- Current Service Cost            |                             | 485,597.00                  | -                                 | (485,597)                     |
| <b>Personal Emoluments - Non Academic</b>                    |                             | <b>34,023,534.27</b>        | <b>34,967,000.00</b>              | <b>943,466</b>                |
| <b>Total Personal Emoluments - Academic and Non Academic</b> |                             | <b>91,820,527.89</b>        | <b>92,210,000.00</b>              | <b>389,472</b>                |
| <b>Traveling &amp; Subsistence</b>                           |                             |                             |                                   |                               |
| Travelling Expen.(Domestic)                                  |                             | 388,589.64                  | 900,000.00                        | 511,410                       |
| <b>Total Traveling &amp; Subsistence</b>                     |                             | <b>388,589.64</b>           | <b>900,000.00</b>                 | <b>511,410</b>                |
| <b>Supplies</b>                                              |                             |                             |                                   |                               |
| Stationery & Official Requisites                             |                             | 2,128,428.34                | 5,000,000.00                      | 2,871,572                     |
| Fuel & Lubricants                                            |                             | 1,179,001.47                | 1,500,000.00                      | 320,999                       |
| Uniforms Expenses                                            |                             | 153,438.30                  | 200,000.00                        | 46,562                        |
| Chemical & Glassware                                         |                             | -                           | 100,000.00                        | 100,000                       |
| Other supplies                                               |                             | 743,791.37                  | 2,000,000.00                      | 1,256,209                     |
| <b>Total Supplies</b>                                        |                             | <b>4,204,659.48</b>         | <b>8,800,000.00</b>               | <b>4,595,341</b>              |
| <b>Maintenance</b>                                           |                             |                             |                                   |                               |
| Repairs & Maintainance of Vehicles                           |                             | 701,252.10                  | 1,000,000.00                      | 298,748                       |
| Repairs & Maint. of Plant, Mach. & Equip.                    |                             | 1,737,955.72                | 1,757,000.00                      | 19,044                        |
| Repairs & maint. of Buildings and Equipment                  |                             | 468,364.75                  | 500,000.00                        | 31,635                        |
| Repairs & maint. of Furniture                                |                             | 65,700.00                   | 500,000.00                        | 434,300                       |
| Repairs & maint. of Others                                   |                             | 308,171.00                  | 500,000.00                        | 191,829                       |
| <b>Total Maintenance</b>                                     |                             | <b>3,281,443.57</b>         | <b>4,257,000.00</b>               | <b>975,556</b>                |
| <b>Contractual Services</b>                                  |                             |                             |                                   |                               |
| Telecommunication                                            |                             | 1,101,493.82                | 3,645,000.00                      | 2,543,506                     |



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**NOTE-23**

| <b><u>OBJECT</u></b>                                         | <b><u>Sub<br/>Note<br/>No:</u></b> | <b><u>ACTUAL</u></b>  | <b><u>FINAL BUDGET</u></b> | <b><u>VARIANCE</u></b> |
|--------------------------------------------------------------|------------------------------------|-----------------------|----------------------------|------------------------|
|                                                              |                                    | <b><u>Rs.</u></b>     | <b><u>Rs.</u></b>          | <b><u>Rs.</u></b>      |
| Postal Charges                                               |                                    | 191,017.95            | 700,000.00                 | 508,982                |
| Electricity                                                  |                                    | 4,113,867.49          | 4,115,000.00               | 1,133                  |
| Security Services                                            |                                    | 2,799,360.00          | 5,271,000.00               | 2,471,640              |
| Water                                                        |                                    | 164,230.68            | 600,000.00                 | 435,769                |
| Cleaning Services                                            |                                    | 1,527,400.00          | 2,684,000.00               | 1,156,600              |
| Rates & Local Taxes                                          |                                    | 16,650.00             | 200,000.00                 | 183,350                |
| Printing, Advertising etc                                    |                                    | 590,589.21            | 2,500,000.00               | 1,909,411              |
| Other Contractual Services.                                  |                                    | -                     | 600,000.00                 | 600,000                |
| <b>Total Contractual Services</b>                            |                                    | <b>10,504,609.15</b>  | <b>20,315,000.00</b>       | <b>9,810,391</b>       |
| <b>Other Expenses</b>                                        |                                    |                       |                            |                        |
| Travel Grants to University Teachers                         |                                    | -                     | 3,000,000.00               | 3,000,000              |
| Special Service.-Council & Committees                        |                                    | 592,960.00            | 2,000,000.00               | 1,407,040              |
| Special Service.-Professional & Other Fees                   |                                    | 956,300.00            | 1,200,000.00               | 243,700                |
| Workshops, Seminars                                          |                                    | -                     | 1,000,000.00               | 1,000,000              |
| Academic Research & Publication                              |                                    | -                     | 400,000.00                 | 400,000                |
| Staff Development(Training for Teachers,<br>Admin. & Others) |                                    | 163,500.00            | 500,000.00                 | 336,500                |
| Holiday Warrants & Season Tickets                            |                                    | 409,200.00            | 410,000.00                 | 800                    |
| Entertainment Expenses                                       |                                    | 921,898.40            | 925,000.00                 | 3,102                  |
| Bank Charges                                                 |                                    | 39,209.23             | 200,000.00                 | 160,791                |
| Contributions & Membership Fees                              |                                    | -                     | 50,000.00                  | 50,000                 |
| Convocations                                                 |                                    | -                     | 200,000.00                 | 200,000                |
| Examination Expenses                                         |                                    | 1,799,583.88          | 3,400,000.00               | 1,600,416              |
| Others - Newspapers, Magazines, etc                          |                                    | 18,542.23             | 505,000.00                 | 486,458                |
| Exchange Loss                                                |                                    | 2,699,352.70          | -                          | (2,699,353)            |
| Expenditure on Self Financing Courses                        |                                    | 49,523,112.56         | 55,497,000.00              | 5,973,887              |
| Interests Subsidy on Property Loan                           |                                    | 137,179.59            | 250,000.00                 | 112,820                |
| <b>Total Other Expenses</b>                                  |                                    | <b>57,260,838.59</b>  | <b>69,537,000.00</b>       | <b>12,276,161</b>      |
| Strengthening Research-Recurrent Nature                      |                                    | -                     | -                          | -                      |
| Recurrent Nature exp. From Capital Grants                    |                                    | 144,394.75            | -                          | -                      |
| Human Capital Developments-Recurrent                         |                                    | -                     | -                          | -                      |
| <b>Total</b>                                                 |                                    | <b>144,394.75</b>     | <b>-</b>                   | <b>-</b>               |
| <b>Total Expenditure</b>                                     |                                    | <b>167,605,063.07</b> | <b>196,019,000.00</b>      | <b>28,413,937</b>      |





**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**  
**UNIVERSITY OF KELANIYA**  
**TRIAL BALANCE**  
**AS AT 31ST DECEMBER 2023**

| In Rs.  |                                                |                |               |
|---------|------------------------------------------------|----------------|---------------|
| GL Code | Description                                    | DR             | CR            |
| 11001-1 | Library Books and Periodicals                  | 15,046,210.46  | -             |
| 11002-1 | Furniture & Fittings                           | 4,187,354.39   | -             |
| 11004-1 | Motor Vehicles                                 | 8,900,000.00   | -             |
| 11005-1 | Office Equipment                               | 11,336,334.78  | -             |
| 11006-1 | Lab & Teaching Equipment                       | 2,425,125.00   | -             |
| 11007   | Land                                           | 148,634,464.00 | -             |
| 11011   | Building                                       | 507,758,649.84 | -             |
| 11011-1 | Intangible Assets                              | 425,000.00     | -             |
| 11011-2 | Provision for Depreciation                     | -              | 25,047,632.70 |
| 11012   | WIP- Conference Hall                           | 51,666,305.20  | -             |
| 11014   | WIP- Buddha's Statue                           | 2,625,425.00   | -             |
| 11015   | WIP- Boundary wall-II                          | 3,236,419.80   | -             |
| 11016   | WIP- Storm Water Drain System                  | 1,877,607.74   | -             |
| 11017   | WIP- Landscaping Project                       | 1,711,376.55   | -             |
| 11901-2 | Provision for dep. Lib.books & periodicals     | -              | 13,489,877.83 |
| 11902-2 | Provision for dep. Furniture & fittings        | -              | 361,862.76    |
| 11904-2 | Provision for dep. Motor vehicles              | -              | 780,273.97    |
| 11905-2 | Provision for dep. office equipment            | -              | 1,929,501.65  |
| 11906-2 | Provision for dep. Lab,teaching equipment      | -              | 310,353.09    |
| 11907-2 | Provisions for dep.Intangible Assets           | -              | 372,639.92    |
| 12001   | FD-Devolp. Fund -086-60-01-000010304           | 17,005,933.67  | -             |
| 12002   | FD-Devolp. Fund-2/0115/02/54185                | 3,802,965.79   | -             |
| 12003   | FD-Devolp. Fund -2/0115/02/54193               | 3,802,965.79   | -             |
| 12004   | FD -Devolp. Fund -2/0115/02/54207              | 3,802,965.79   | -             |
| 12005   | FD-Building Fund-086-60-01-00003281-7          | 13,987,340.99  | -             |
| 12006   | FD-Foreign scholarship-078-60-01-00008630-4    | 760,488.13     | -             |
| 12010   | FD welfare fund, China-086-60-01-00013527-0    | 650,000.00     | -             |
| 12011   | Savings account 078-2-001-2-2285341            | 529,996.69     | -             |
| 12013   | Store Keeper Bond-Savings-10061-04-91551       | 10,970.77      | -             |
| 12014   | Shroff Bond deposit A/C-086-60-01-00015915-5   | 22,900.00      | -             |
| 12015   | C/A Bal FD 086-60-01-00012910-7                | 20,000,000.00  | -             |
| 12016   | C/A Bal FD 086-60-01-00012909-0                | 20,000,000.00  | -             |
| 12017   | Bond Violation 086-60-01-00012962-4            | 177,523.49     | -             |
| 12018   | Vehicle Fund-I-086-60-01-00013088-1            | 638,736.06     | -             |
| 12019   | E.W.Gunathilaka 086-60-01-00013087-2           | 350,000.00     | -             |
| 12020   | Savings E.W.G.086-2-001-6-1189664              | 132,933.83     | -             |
| 12021   | Director Fund FD 086-60-01-00013175-5          | 600,000.00     | -             |
| 12022   | Director Fund SV 086-2-002-5-1189664           | 292,818.77     | -             |
| 12026   | Savings Welfare Fund,China-086-2-004-3-1189664 | 45,353.43      | -             |
| 12027   | FD.Development Fund -086-60-01-00014223-5      | 4,693,808.44   | -             |
| 12028   | FD-Vehicle Fund ii-086-60-01-00014156-6        | 1,422,577.20   | -             |
| 12029   | FD. Development Fund -086-60-01-00015111-7     | 6,168,687.50   | -             |
| 12030   | FD Director Fund ii- 086-60-01-00015914-6      | 1,498,503.01   | -             |
| 12031   | Short term FD Investments                      | 91,586,816.11  | -             |
| 12032   | FD-Bond Vio.-Mr.Ariyasena 086-60-01-00016498-8 | 1,916,922.02   | -             |
| 12033   | FD Donations- 086-60-01-00016586-1             | -              | -             |
| 12034   | FD-Develop.Fund 086-60-01-00016681-5           | 4,879,262.25   | -             |
| 12035   | FD Donations- 086-60-01-00016788-7             | -              | -             |
| 12036   | FD-staff health assistance fund                | 11,892,210.84  | -             |
| 12037   | FD-Develop.Fund 086-60-01-00018983-6           | 10,000,000.00  | -             |
| 13001   | Stores advances                                | 969,112.98     | -             |



|          |                                                |               |               |
|----------|------------------------------------------------|---------------|---------------|
| 13002    | Stock Account of Research & Publication        | 501,703.09    | -             |
| 13003    | Stock Account of Vijinipath                    | 1,197,000.00  | -             |
| 13004    | Debtors - University of Kelaniya               | 1,203.98      | -             |
| 13006    | Sundry Receivables                             | 1,250.00      | -             |
| 13007-1  | Computer Loans                                 | -             | -             |
| 13007-2  | Distress Loans                                 | 2,594,607.00  | -             |
| 13007-3  | Festival advances                              | -             | -             |
| 13007-7  | Special Advances                               | -             | -             |
| 13008    | Pre - Payments                                 | 1,604,245.01  | -             |
| 1300901  | Cash Account - BORELLA                         | 4,966,904.04  | -             |
| 1300902  | Cash Account - THIMBIRIGASYAYA                 | 34,328,487.89 | -             |
| 1300903  | Savings Account Bank of China-Rs.              | 4,494,737.63  | -             |
| 1300904  | USD BFCA-PB Thim                               | 31,582,924.76 | -             |
| 13013    | Fuel deposits                                  | 100,000.00    | -             |
| 13014    | Miscellaneous Advances                         | -             | -             |
| 13015    | Telephone Deposits                             | 5,000.00      | -             |
| 13016    | Fefundable Deposit on Electricity              | 75,000.00     | -             |
| 13019    | Fund Transfer from Thimbirigasyaya A/C         | -             | -             |
| 13020    | Fund Transfer from Borella A/C                 | -             | -             |
| 13021    | Petty cash                                     | -             | -             |
| 13023    | Receivables-Miscellaneous                      | 6,776,450.00  | -             |
| 13025    | Money Market Savings-086-2-003-4-1189664       | 18,030,918.13 | -             |
| 13026    | Mobilization Advance Account-on Building       | 1,376,988.06  | -             |
| 13027    | Receivable interest on fixed deposits          | 3,507,833.20  | -             |
| 13028    | Refundable deposit on Container/MSK Lanka      | -             | -             |
| 13029    | Deposit-Water board                            | 443,475.00    | -             |
| 24002    | Store Keeper- Bond                             | -             | 5,000.00      |
| 24004    | Shroff - Bond                                  | -             | 20,000.00     |
| 24008    | Library Deposits                               | -             | 4,738,737.80  |
| 24010    | Creditor-UGC-0.01%                             | -             | 4,952.52      |
| 24011-1  | Paye Tax Payable                               | -             | 2,160.00      |
| 24012-13 | Pre - Receipts                                 | -             | 937,709.72    |
| 24013    | Tender Deposits                                | -             | 730,331.72    |
| 24015    | UPF Payable 20%,17%                            | -             | -             |
| 24016    | ETF 3% Payable                                 | -             | 132,598.22    |
| 24017    | Pention Payable 8%                             | -             | -             |
| 24018    | UPF Loan Payable-UGC                           | -             | -             |
| 24020    | Salary Payable                                 | -             | -             |
| 24021    | Stamp Duty Payable                             | -             | -             |
| 24023    | Sundry Payable                                 | -             | 86,627.20     |
| 24024    | Cre-Sathuta Builders-Buiding                   | -             | -             |
| 24025    | Creditor Welsfare Fund-PGIPBS                  | -             | 497,116.64    |
| 24026    | Retention on Buiding                           | -             | 23,077,334.94 |
| 24030    | Accrued Expenditure-2020                       | -             | -             |
| 24037    | Accrued expenditure-2021                       | -             | -             |
| 24038    | Allocation for Convocation Expenses            | -             | 497,251.12    |
| 24039    | Accrued exp-BAC MA/S-2021                      | -             | -             |
| 24040    | Accrued exp-BAC MA/E-2021                      | -             | -             |
| 24041    | Accrued exp-BAC DIP-2021                       | -             | -             |
| 24042    | Accrued exp-CPBS-2021                          | -             | -             |
| 24043    | Accrued exp-BDCHK-2021                         | -             | -             |
| 24044    | Accrued exp-PGCC-2021                          | -             | -             |
| 24045    | Accrued exp-EBS-2021                           | -             | -             |
| 24046    | Collection for Meditation Program-2022         | -             | -             |
| 24047    | Creditor-Sathuta Builders-Fence & security hut | -             | -             |
| 24048    | Accrued exp-Singapore/2022                     | -             | 93,022.00     |
| 24049    | Accrued exp-BAC Dip 2022                       | -             | 15,500.00     |





|         |                                                  |          |                |
|---------|--------------------------------------------------|----------|----------------|
| 24050   | Accrued exp-BAC MA/S-2022                        | -        | 17,500.00      |
| 24051   | Accrued exp-BAC MA/E/2022                        | -        | 18,750.00      |
| 24052   | Accrued exp-CPBS/E-2022                          | -        | 12,250.00      |
| 24053   | Accrued exp-CPBS/S-2022                          | -        | 2,250.00       |
| 24054   | Accrued exp-EBS/2022                             | -        | 23,300.00      |
| 24055   | Accrued exp-BDCHK/2022                           | -        | 1,349,537.10   |
| 24056   | Creditor- Alucare pvt Ltd                        | -        | 2,823,799.21   |
| 24112   | Creditor-3S Construction                         | -        | -              |
| 24113   | Accrued Expenses-2022                            | -        | 661,020.00     |
| 24114   | Creditor- Samadhi Constructions                  | 3,000.00 | -              |
| 24115   | Creditor- L. R. Construction                     | -        | -              |
| 24116   | Accrued Expenditure-2023                         | -        | 4,248,915.71   |
| 24117   | Accrued exp-BAC MA/E-2023                        | -        | 1,246,889.17   |
| 24118   | Accrued exp-BAC Dip 2023                         | -        | 891,759.83     |
| 24119   | Accrued exp-CPBS/E-2023                          | -        | 790,580.00     |
| 24120   | Accrued exp-EBS/2023                             | -        | 130,375.00     |
| 24121   | Accrued exp-BDCHK/2023                           | -        | 4,731,808.85   |
| 24122   | Accrued exp-Singapore/2023                       | -        | 256,886.00     |
| 24123   | Accrued exp-MABS/Malaysia-2023                   | -        | 1,005,350.00   |
| 24124   | Accrued exp-BAC MA/S-2023                        | -        | 1,389,764.83   |
| 25002   | Spent Capital Grants - 102                       | -        | 156,810,742.40 |
| 25003   | Spent Capital Grants - 103                       | -        | 432,387,539.30 |
| 25004   | Spent Grant for Library Books                    | -        | 612,662.66     |
| 25005   | Spent Grant From Extension Projects              | -        | 9,752,859.08   |
| 25006   | Unspent Capital Grants - 102                     | -        | 1,617,290.22   |
| 25007   | Unspent Grant for Library Books                  | -        | 984,886.05     |
| 25008   | Unspent Grant From Extension Projects            | -        | 10,681,685.48  |
| 25009   | Unspent Capital Grants - 103                     | -        | 82,460.70      |
| 25010   | Spent Grant from Donations                       | -        | 108,998,722.96 |
| 25012   | Accumulated Funds-Capital                        | -        | -              |
| 26001   | Rec. Int. FD-Violation/bond 086-60-01-00003282-6 | -        | -              |
| 26002   | Vehicle Fund-I                                   | -        | 26,027.95      |
| 26003   | Int.FD-Building Fund-086-60-01-00003281-7        | -        | 11,087,340.99  |
| 26004   | Int.FD-Vehicle Fund-086-60-01-00013088-1         | -        | 612,708.11     |
| 26005   | The Building Fund                                | -        | 2,900,000.00   |
| 26006   | Foreign scholarship grant                        | -        | 133,148.82     |
| 26010   | Int.of Savings Account-265060643-9               | -        | 698,456.55     |
| 26011   | Rec.Int.Inv EW.Gunatilk-086-60-01-00013087-2     | -        | 8,471.92       |
| 26012   | Rec.Int FD-Dev Fund-2/0115/02/54207              | -        | 12,502.90      |
| 26013   | Rec.Int.FD-Building Fund-086-60-01-00003281-7    | -        | 107,300.15     |
| 26014   | Rec.Int.FD-Vehicle Fund-086-60-01-00013088-1     | -        | 4,628.65       |
| 26015-2 | Gifts of Books others                            | -        | 4,074,572.83   |
| 26016   | Breach of Contract - Mr B.G. Vishwanath          | -        | 127,102.24     |
| 26017   | Devlopement Fund of Institute                    | -        | 53,969,107.23  |
| 26018   | Violation Bond Income-MR. Ariyasena              | -        | 453,812.12     |
| 26019   | Int.FD-Dev.Fund of Inst.-086-60-01-000010304     | -        | 8,475,428.69   |
| 26020   | Int.FD-Foreign scholarship-078-60-01-00008630-4  | -        | 402,579.45     |
| 26022   | Int.Shroff Bond deposit-1-0061-03-31201          | -        | 2,900.00       |
| 26023   | Int. of Store Keeper- Deposits-10061-04-91551    | -        | 5,970.77       |
| 26024   | Rec.Int.FD-Dev Fund-086-60-01-000010304          | -        | 262,077.74     |
| 26025   | Rec.Int FD-Dev Fund-2/0115/02/54185              | -        | 12,502.90      |
| 26026   | Rec.Int FD-Dev Fund-2/0115/02/54193              | -        | 12,502.90      |
| 26029   | The Director's Funds                             | -        | 3,131,700.82   |
| 26030   | Provision for the Gratuities                     | -        | 22,927,243.00  |
| 26031   | Accumulated Fund-recurrent                       | -        | 79,276,142.67  |
| 26032   | Research Grants E.W.Gunatilaka                   | -        | 15,000.00      |
| 26033   | Revaluation of vehicle                           | -        | 10,746,371.64  |





|       |                                                      |           |               |
|-------|------------------------------------------------------|-----------|---------------|
| 26034 | Mahayana Scholarship Payments                        | 50,000.00 | -             |
| 26035 | REC.INT.FD.DEV.Fund 086-60-01-00014223-5             | -         | 15,560.30     |
| 26036 | INT.FD-Vehicle Fund ii-086-60-01-00014156-6          | -         | 358,342.17    |
| 26037 | Vehicle Fund-II                                      | -         | 1,064,235.03  |
| 26038 | Int. Sav.E.W.Guna. Fund.-086-2-001-6-1189664         | -         | 5,738.62      |
| 26039 | Staff Welfare Fund-China                             | -         | 616,623.53    |
| 26040 | INT.FD.Development Fund-2/0115/02/54185              | -         | 1,302,965.79  |
| 26041 | INT.FD.Development Fund-2/0115/02/54193              | -         | 1,302,965.79  |
| 26042 | INT.FD.Development Fund-2/0115/02/54207              | -         | 1,302,965.79  |
| 26043 | INT.SAV.Director's Fund-086-2-002-5-1189664          | -         | 241,569.72    |
| 26044 | Rec.int.FD.Director's FND-086-60-01-00013175-5       | -         | 9,924.66      |
| 26047 | REC.INT.FD.Vehicle Fund-II                           | -         | 21,923.28     |
| 26048 | INT-Welfare Fund China-SAV/FD                        | -         | 78,729.90     |
| 26049 | INT-INV EW Gunathilaka-086-60-01-00013087-2          | -         | 462,195.21    |
| 26050 | Scholarship grant from self-financing projects       | -         | 1,610,971.73  |
| 26051 | Glorious Sun Scholarship grant                       | -         | 3,422,805.51  |
| 26052 | INT.FD.BOND/V-086-060-01-00012962-4                  | -         | 50,421.25     |
| 26053 | REC.INT.FD.Welfare Fund China                        | -         | 42,784.25     |
| 26054 | INT.FD.Bond Violation-Mr.Ariyasena                   | -         | 1,463,109.90  |
| 26055 | Donations for the smart class room                   | -         | 650,000.00    |
| 26056 | Int.on FD Dev/Fund 086-60-01-00014223-5              | -         | 1,193,808.44  |
| 26058 | Rec.int on FD.Dev Fund 086-60-01-00015111-7          | -         | 3,929.37      |
| 26060 | Donations for the new building                       | -         | 12,757,941.38 |
| 26061 | Donations for the Buddhist Shrine Room               | -         | -             |
| 26062 | Donations for the PGIPBS Buddhist Chanel             | -         | 3,418,350.00  |
| 26063 | REC.INT.ON FD 086-60-01-00016498-8                   | -         | 172,260.39    |
| 26065 | Donations for the new Library                        | -         | 30,000.00     |
| 26066 | REC.INT.ON FD 086-60-01-00015914-6                   | -         | 22,990.73     |
| 26067 | INT.ON FD 086-60-01-00015914-6                       | -         | 298,503.31    |
| 26068 | Rec.int.FD 078-600100008630-4                        | -         | 8,235.15      |
| 26069 | Rec.Int FD 086-60-01-100012962-4                     | -         | 6,106.32      |
| 26070 | INT.FD.-086-60-01-00015111-7                         | -         | 1,168,687.50  |
| 26071 | Rec.Int.Shroff-086-60-01-00015915-5                  | -         | 2,247.02      |
| 26072 | Int.FD-086-60-01-00016586-1                          | -         | -             |
| 26073 | Rec.Int.FD-086-60-01-00016586-1                      | -         | -             |
| 26074 | Int.FD-086-60-01-00016788-7                          | -         | -             |
| 26075 | Rec.int.FD-086-60-01-00016788-7                      | -         | 162,417.95    |
| 26076 | Int.FD-086-60-01-00016681-5                          | -         | 879,262.25    |
| 26077 | Rec.Int.FD-086-60-01-00016681-5                      | -         | 120,310.58    |
| 26078 | Ven. Snr prof M. Dhammajothi staff health assistance | -         | 11,905,363.57 |
| 26079 | INT.FD.Development Fund-086-60-01-00018983-6         | -         | 403,287.67    |
| 26081 | Provisions for Meditation & Counselling Unit         | -         | 234,483.32    |
| 26082 | Int.on staff health assistance                       | -         | 39,423.49     |
| 26083 | Revaluation Reserves - office equipment              | -         | 2,815,442.18  |
| 26084 | Revaluation Reserves - Furniture & Fittings          | -         | 1,067,759.78  |
| 26085 | Revaluation Reserves - Lab & Teaching Equipment      | 76,695.42 | -             |
| 31011 | Government Grants-recurrent                          | -         | 70,000,000.00 |
| 31012 | Interest from Loans                                  | -         | 105,456.45    |
| 31013 | Registration fee                                     | -         | 262,300.00    |
| 31014 | Tuition fee                                          | -         | 71,024,626.03 |
| 31015 | Examination fee                                      | -         | 1,151,152.93  |
| 31016 | Library fee                                          | -         | 175,000.00    |
| 31017 | Sale of Publications                                 | -         | -             |
| 31018 | Library fines                                        | -         | 68,353.00     |
| 31020 | Miscellaneous Receipts                               | -         | 84,510.00     |
| 31021 | Certificate fee                                      | -         | 231,850.00    |
| 31022 | Photocopy fee                                        | -         | 67,632.00     |



|        |                                           |               |               |
|--------|-------------------------------------------|---------------|---------------|
| 31023  | Application fee                           | -             | 307,750.00    |
| 31026  | Tender fee                                | -             | 580,000.00    |
| 31027  | Visa income                               | -             | 41,090.00     |
| 31028  | Printing charges                          | -             | 53,639.00     |
| 31029  | External student fee                      | -             | 8,100.00      |
| 31030  | Interest from Investment Income           | -             | 17,189,670.27 |
| 31031  | Cancelled cheques income                  | -             | -             |
| 31033  | Income from self financing courses        | -             | 49,523,112.56 |
| 31036  | Actuarial gain/loss on retire.            | -             | 955,014.00    |
| 31037  | Counselling Center Income                 | -             | -             |
| 310211 | Sale of fans(vijinipath)                  | -             | 89,800.00     |
| 310212 | Repo/money Market Savings Interest Income | -             | 6,234,150.47  |
| 310213 | Others-Income from extention projects-7%  | -             | 6,729,598.02  |
| 500001 | MABC/S-2021                               | -             | -             |
| 500002 | MABC/E-2021                               | -             | -             |
| 500003 | PDBC-2021                                 | -             | -             |
| 500005 | CPBS-2021                                 | -             | -             |
| 500006 | MA IN BS(BDCHK)-2021                      | -             | -             |
| 500016 | PGCC-2021                                 | -             | -             |
| 500020 | MABC/S-2022                               | -             | -             |
| 500021 | MABC/E-2022                               | -             | -             |
| 500022 | BAC Dip-2022                              | -             | -             |
| 500023 | CPBS-E-2022                               | -             | -             |
| 500024 | BDCHK-2022                                | -             | -             |
| 500025 | EBS-2022                                  | -             | -             |
| 500026 | BLGS-SINGAPORE 2022                       | -             | -             |
| 500027 | CPBS/S-2022                               | -             | -             |
| 500028 | BAC MA/S - 2023                           | -             | -             |
| 500029 | BAC MA/E - 2023                           | -             | -             |
| 500030 | BAC DIP - 2023                            | -             | -             |
| 500032 | CPBS/E - 2023                             | -             | -             |
| 500033 | EBS - 2023                                | -             | -             |
| 500034 | BDCHK - 2023                              | -             | -             |
| 500035 | BLGS-SINGAPORE 2023                       | -             | -             |
| 500036 | MABS IN MALAYSIA 2023                     | -             | -             |
| 11011  | Salaries & Wages - Acedamic Staff         | 13,952,705.15 | -             |
| 11021  | U.P.F. 15%,7% - Acedamic Staff            | 2,803,070.38  | -             |
| 11031  | U.P.F. 8% - Acedamic Staff (Pension)      | 2,741,946.43  | -             |
| 11041  | E.T.F. 3%- Acedamic Staff                 | 1,109,003.32  | -             |
| 11051  | Academic Allowance                        | 22,078,072.25 | -             |
| 11061  | Research Allowances-35% - Academic staff  | 4,905,969.30  | -             |
| 11091  | Special Allowance-20% -Academic           | 2,790,541.02  | -             |
| 11101  | Cost of Living Allowance - Academic Staff | 936,000.00    | -             |
| 11121  | Vist. Lecture fees Include.travelling     | 1,576,303.47  | -             |
| 11131  | Head Allowance -Academic                  | 35,866.66     | -             |
| 11171  | Other Allowances - Acedamic Staff         | 600,000.00    | -             |
| 11181  | Entertainment Allowances-Acedamic staff   | 536,148.64    | -             |
| 11191  | 5000/- Special Monthly Allowance Staff    | 600,000.00    | -             |
| 11205  | Retire.Benefits-AC-Current Service        | 1,075,721.00  | -             |
| 11206  | Retire.Benefits-AC/Interest               | 2,055,646.00  | -             |
| 12012  | Salaries and Wages-Non Academic           | 14,172,667.11 | -             |
| 12022  | U.P.F. 15%,7% - Non-Academic Staff        | 1,783,311.79  | -             |
| 12032  | U.P.F. 8% - Non-Academic Staff            | 1,386,456.85  | -             |
| 12042  | E.T.F. 3% - Non-Academic Staff            | 633,954.01    | -             |
| 12062  | Research Allowances - 35%-Non-Academic    | 640,984.62    | -             |
| 12072  | Monthly Compensatory Allowance-45%        | 5,803,240.87  | -             |
| 12092  | Special Allowance-20% -Non Academic       | 2,579,218.19  | -             |



|       |                                         |                         |                         |
|-------|-----------------------------------------|-------------------------|-------------------------|
| 12102 | Cost of Living Allowance - Non Academic | 2,433,600.00            | -                       |
| 12112 | Acting Pay - Non-Academic Staff         | 4,200.00                | -                       |
| 12132 | Holiday Payments                        | 77,257.84               | -                       |
| 12172 | Other Allowances Non-Academic Staff     | 1,200.00                | -                       |
| 12201 | Overtime                                | 1,112,602.99            | -                       |
| 12203 | 5000/- Special Monthly Allowances       | 1,560,000.00            | -                       |
| 12205 | Retire.Benefits-Non AC-Current Service  | 485,597.00              | -                       |
| 12206 | Retire.Benefit-Non AC-Interest          | 1,349,243.00            | -                       |
| 2011  | Travelling Expen.(Domestic)             | 388,589.64              | -                       |
| 3011  | Stationery & Official Requisit          | 2,128,428.34            | -                       |
| 3021  | Fuel & Lubricants                       | 1,179,001.47            | -                       |
| 3031  | Uniforms                                | 153,438.30              | -                       |
| 3071  | Other supplies                          | 743,791.37              | -                       |
| 4011  | Maintainance- Vehicles                  | 701,252.10              | -                       |
| 4021  | Maintainance-plant,machinery,equipment  | 1,737,955.72            | -                       |
| 4031  | Maintainance-building & struct          | 468,364.75              | -                       |
| 4041  | Maintainance-furniture                  | 65,700.00               | -                       |
| 4051  | Maintainance-others                     | 308,171.00              | -                       |
| 5021  | Telecommunication                       | 1,101,493.82            | -                       |
| 5022  | Postal charges                          | 191,017.95              | -                       |
| 5031  | Electricity                             | 4,113,867.49            | -                       |
| 5032  | Water                                   | 164,230.68              | -                       |
| 5041  | Rates & Local Taxes                     | 16,650.00               | -                       |
| 5061  | Security Services                       | 2,799,360.00            | -                       |
| 5071  | Cleaning Services                       | 1,527,400.00            | -                       |
| 5091  | Printing, Advertising ect.              | 590,589.21              | -                       |
| 6021  | Special service.-council & Com          | 592,960.00              | -                       |
| 6022  | Special service.-Professional           | 956,300.00              | -                       |
| 6051  | Staff Development(Training for          | 163,500.00              | -                       |
| 6151  | Interests subsidy on prooerty           | 137,179.59              | -                       |
| 6161  | Holiday warrants & Season Tick          | 409,200.00              | -                       |
| 6171  | Convocations                            | -                       | -                       |
| 6181  | Entertainment expense.                  | 921,898.40              | -                       |
| 6191  | Bank Charges                            | 39,209.23               | -                       |
| 6221  | Examination Expenses                    | 1,799,583.88            | -                       |
| 6231  | Other expenses                          | 15,043.38               | -                       |
| 6233  | welfare fund, China- Payments           | -                       | -                       |
| 6234  | Depreciation-Library Books              | 597,334.94              | -                       |
| 6235  | Depreciation-Furniture & Fitti          | 361,862.76              | -                       |
| 6236  | Depreciation-Motor Vehicle              | 780,273.97              | -                       |
| 6237  | Depreciation-Office equipments          | 1,929,501.65            | -                       |
| 6238  | Depreciation-Lab & Teaching eu          | 310,353.09              | -                       |
| 6239  | Depreciation-Intangible Assets          | 85,000.00               | -                       |
| 6240  | Agrahara Ran Insurance expense          | -                       | -                       |
| 6247  | Exchange gain/loss                      | 2,699,352.70            | -                       |
| 6248  | Self financing courses-expenditure      | 49,523,112.56           | -                       |
| 6249  | Expenses for Counselling Centre         | -                       | -                       |
| 6250  | Withholding tax payments                | 3,498.85                | -                       |
| 6251  | Building Opening Ceremony Expenses      | -                       | -                       |
| 6253  | Depreciation - Building                 | 25,047,632.70           | -                       |
|       | <b>GRAND TOTAL</b>                      | <b>1,289,763,116.95</b> | <b>1,289,763,116.95</b> |





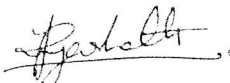
Postgraduate Institute of Pali and Buddhist Studies

Bank Reconciliation Statement- Current Account -Thimbirigasyaya P/B

Current Account No:      086-1-001-8-1189664

As at 31.12.2023

|                                                           | Rs. | Rs.                         |
|-----------------------------------------------------------|-----|-----------------------------|
| Cash Book Balance as at 31.12.2023                        |     | 34,328,487.89               |
| <u>Add:</u>                                               |     |                             |
| Unidentified Income from the Bank Statement               |     | -                           |
| <u>Less:</u>                                              |     |                             |
| Income not credited to the bank ( undeposited/unrealised) |     | -                           |
| Bank balance as at 31.12.2023                             |     | <u>34,328,487.89</u>        |
| <br>Cash book Balance as at 01-12-2023                    |     | 40,958,078.51               |
| <u>Add:</u> Total Receipts                                |     | 13,263,060.22               |
| <u>Less:</u> Total Payments                               |     | <u>19,892,650.84</u>        |
| Cash Book Balance as at 31.12.2023                        |     | <u><u>34,328,487.89</u></u> |

Prepared by: 

Approved by: 

Date: 12/01/2024

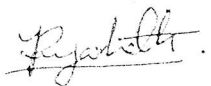
K. D. D. S. SUGATHAPALA  
SENIOR ASSISTANT BURSAR  
Postgraduate Institute of Pali and  
Buddhist Studies  
University of Kelaniya  
977/5, University Drive, Bulugaha Junction,  
Kandy Road, Kelaniya.



Postgraduate Institute of Pali and Buddhist Studies  
Bank Reconciliation Statement - Current Account - Peoples's Bank-Borella  
A/C No 078-1-01-7-2268401 As at 31.12.2023

|                                                           | Rs.          | Rs.            |
|-----------------------------------------------------------|--------------|----------------|
| Cash Book Balance as at 31.12.2023                        |              | 4,966,904.04   |
| <u>Add:</u>                                               |              |                |
| Cheques Issued but not presented to the Bank              | 3,216,763.03 | 3,216,763.03   |
| <u>Less:</u>                                              |              |                |
| Income not credited to the bank ( undeposited/unrealised) |              |                |
| Other                                                     |              |                |
| Bank balance as at 31.12.2023                             |              | 8,183,667.07   |
| Cash book Balance as at 01.12.2023                        |              | (3,597,903.29) |
| <u>Add:</u> Total Receipts                                |              | 39,405,488.03  |
|                                                           |              | 35,807,584.74  |
| <u>Less:</u> Total Payments                               |              | 30,840,680.70  |
| Cash Book Balance as at 31.12.2023                        |              | 4,966,904.04   |

Prepared by;



Approved by;



Date: 9/01/2024

K. D. D. S. SUGATHAPALA  
 SENIOR ASSISTANT BURSAR  
 Postgraduate Institute of Pali and  
 Buddhist Studies  
 University of Kelaniya  
 977/5, University Drive, Bulugaha Junction,  
 Kandy Road, Kelaniya.



Annex-01

Annex - 01

POSTGRADUATE INSTITUTE OF PALI & BUDDHIST STUDIES  
 DETAIL OF UNPRESENTED CHEQUES FOR THE MONTH OF December 2023

Bank Code :1300901 - Cash Account - BORELLA

| Month | Year | Date     | Cheque No. | Account No. | Amount       | Total        |
|-------|------|----------|------------|-------------|--------------|--------------|
| Sep   | 2023 | 13/09/23 | 024185     | 713         | 2,500.00     | 2,500.00     |
| Nov   | 2023 | 13/11/23 | 024290     | 713         | 6,920.00     |              |
|       |      | 23/11/23 | 024322     | 713         | 2,500.00     |              |
|       |      | 27/11/23 | 024327     | 713         | 44,975.00    |              |
|       |      | 27/11/23 | 024328     | 713         | 97,975.00    | 152,370.00   |
| Dec   | 2023 | 01/12/23 | 024334     | 713         | 20,000.00    |              |
|       |      | 11/12/23 | 024356     | 713         | 44,975.00    |              |
|       |      | 11/12/23 | 024358     | 713         | 44,975.00    |              |
|       |      | 11/12/23 | 024359     | 713         | 2,500.00     |              |
|       |      | 11/12/23 | 024360     | 713         | 2,500.00     |              |
|       |      | 11/12/23 | 024361     | 713         | 2,500.00     |              |
|       |      | 11/12/23 | 024363     | 713         | 2,500.00     |              |
|       |      | 11/12/23 | 024364     | 713         | 2,500.00     |              |
|       |      | 11/12/23 | 024368     | 713         | 2,500.00     |              |
|       |      | 14/12/23 | 024373     | 713         | 154,975.00   |              |
|       |      | 21/12/23 | 024384     | 713         | 4,175.00     |              |
|       |      | 21/12/23 | 024386     | 713         | 16,765.00    |              |
|       |      | 21/12/23 | 024387     | 713         | 100.00       |              |
|       |      | 21/12/23 | 024388     | 713         | 1,859,177.00 |              |
|       |      | 21/12/23 | 024389     | 713         | 2,258.06     |              |
|       |      | 21/12/23 | 024390     | 713         | 44,975.00    |              |
|       |      | 21/12/23 | 024391     | 713         | 182,975.00   |              |
|       |      | 21/12/23 | 024392     | 713         | 44,975.00    |              |
|       |      | 22/12/23 | 024396     | 713         | 2,500.00     |              |
|       |      | 22/12/23 | 024403     | 713         | 10,000.00    |              |
|       |      | 22/12/23 | 024404     | 713         | 7,500.00     |              |
|       |      | 22/12/23 | 024405     | 713         | 8,912.19     |              |
|       |      | 29/12/23 | 024406     | 713         | 519,725.78   |              |
|       |      | 29/12/23 | 024407     | 713         | 7,250.00     |              |
|       |      | 29/12/23 | 024408     | 713         | 70,680.00    | 3,061,893.03 |

-----  
 3,216,763.03  
 =====





## **Audit Committee Report - 2023**

### **Composition of Audit Committee**

The Audit Committee has been established as a sub-committee responsible to the Board of Management. This Committee consists of three members. In the year 2023, the following members were engaged in the activities of the Audit Committee functions.

| Member                      | Participation in the Committee in 2023 (Participation /to be attended) |
|-----------------------------|------------------------------------------------------------------------|
| 1. Mr. S.K. Syril Sudewella | 4/4                                                                    |
| 2. Mrs. R. Kolambage        | 2/4                                                                    |
| 3. Mrs. Nimali De Silva     | 3/4                                                                    |

In addition to the above members, members of the National Audit Office were also invited to participate as observers.

### **Meetings**

According to the Public Enterprises Circular No. P. E.D./31, the Committee shall meet four times in a year. The Committee met four times during the year under review and the internal and external audit reports were taken up for discussion in these meetings. Committee reports were submitted to the Board of Management of the Institute for information and necessary action.

### **Primary Responsibilities**

The main objective of the Audit Committee is to assist the Board of Management in conducting the financial and related non-financial activities of the Institute.

#### **Primary Responsibilities are:**

1. to review and oversee the continuance of the financial statements, financial reporting and auditing process.
2. to examine any matter relating to the financial and allied activities of the institute.
3. to approve annual internal audit plans and programs.
4. to oversee the internal audit plan and program.
5. to investigate external and internal audit reports and follow up on recommendations.
6. to review the effective operation of internal control systems, checking and monitoring compliance.
7. to ascertain compliance with statutory requirements, rules and regulations and circulars.
8. to evaluate the performance of the organization once in a specified period to create cost effectiveness and cut unnecessary expenses.

## **Activities during the year**

During the year under review, the Committee engaged in the following activities:

### **1. Approve and monitor internal audit plans and programs.**

Committee approved the Internal Audit Plan and Internal Audit Program for the year 2023 and monitored its condition throughout the year. Committee reviewed and monitored the effectiveness of Internal Audit, the performance of audits and internal audit division.

### **2. Compliance with Rules and Regulations.**

The compliance with the relevant laws and regulations was reviewed as per the reports submitted by the external and internal auditors. The Committee further followed up on the clearance of statutory payments such as preparation and presentation of annual accounts of the institute, payment of gratuity, exemption of Retirement Fund and Provident Fund and inspection of procurement files.

### **3. Continuance review and monitoring of breach of agreements.**

Inspection of bonds and providing recommendations on updating them and follow-up.

### **4. Review and strengthen the internal control system.**

Necessary recommendations were given to strengthen the internal control system; fixed asset control, regularization of expenditure on contract work, library book lending, annual stock survey/fixed asset survey, bond recovery, resolution of unrecognized and uncollectible loan balances and inspection of private security sector. Furthermore, the steps taken to rectify the deficiencies pointed out by the Auditor General in the audit reports and audit queries issued in the year 2023 were continuously reviewed.

### **5. Audit Committee Meetings.**

The Audit Committee met four times during the year ended 31 December 2023. Members actively contribute to audit committees. A representative of the Auditor General's Department attended each Audit Committee meeting, and other staff members of the institute were invited to attend when required. The Deputy Internal Auditor of the University of Kelaniya works as the Secretary of the Audit Committee.

### **7. Quarterly Audit of Accounts**

The internal audit division conducted the audit of the quarterly financial statements of the institute.

## **Conclusion**

The Committee was satisfied with the success of the follow-up on the recommendations made pertaining to the matters considered by the Committee during the year 2023.

Chairman,  
Audit Committee,  
Postgraduate Institute of Pali and Buddhist Studies

Director  
Postgraduate Institute of Pali and Buddhist Studies

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended as at 31.12.2023, in terms of section 12 of the National Audit Act, No. 19 of 2018.

Certified account and the above Report has been forwarded herewith.

W.M.P.A. Fonseka,  
Deputy Auditor General,  
For Auditor General.

|          |    |                 |                                                                         |
|----------|----|-----------------|-------------------------------------------------------------------------|
| Copies:- | 01 | Secretary       | :- Ministry of Education                                                |
|          | 02 | Secretary       | :- Ministry of Finance, Economic Stabilization and<br>National Policies |
|          | 03 | Chairman        | :- University Grants Commission                                         |
|          | 04 | Vice Chancellor | :- University of Kelaniya                                               |

Director  
Postgraduate Institute of Pali and Buddhist Studies

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended as at 31.12.2023, in terms of section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements  
1.1 Opinion

Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya for the year ended as at 31.12.2023 comprising of the Statement of Financial Position as at 31.12.2023, the Financial Performance Statement, the Statement of changes in Net Assets, the Cash Flow Statement for the year ended as at 31.12.2023 and notes relating to the financial statements, summarized important accounting policies were audited under my order in terms of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read with Schedule 107(5) of the Universities Act No. 16 of 1978 and the provisions of the National Audit Act No. 19 of 2018. This Report includes my comments and observations which I intended to be declared along with the Annual Report of the University in terms of Schedule 108(1) of the Universities Act. As per Article 154 (6) of the Constitution, my report will be tabled in Parliament in future.

I am of the view that financial status as at 31.12.2023 and financial performance and cash flow for the year ended as at 31.12.2023 reflect a true and fair status in terms of Sri Lanka Public Sector Accounting Standards.

1.2 **The basis for the opinion**

I conducted the audit in accordance with Sri Lanka Auditing Standards. My responsibility under these audit standards have further been described under the section of the responsibility of the Auditor pertaining to auditing financial statements of this report. I am of the view that the audit evidence I have obtained for making a basis for my opinion is sufficient and appropriate.

1.3 **Other information containing in the Annual Report of the Institute for the year 2023**

The information included in the Annual Report of the Institute for the year 2023 which was obtained by me before the date of this Audit Report, but not included in the

financial statements and my Audit Report thereon refers to other information. The management is responsible for these other information.

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

In relation to my audit on financial statements, it is my responsibility to read the other information identified above whenever possible and to consider whether other information is inconsistent with the financial statements or my knowledge obtained during the audit or any other manner.

If, I conclude that this other information is materially misstated based on the other information I have obtained and the work I have performed prior to the date of this audit report, it is required to report that fact by me. I have nothing to report in this regard.

#### **1.4 The responsibility of the Management and governing bodies over the financial statements**

It is the responsibility of the management to determine the necessary internal controls for the preparation of these financial statements in accordance with the Sri Lanka Public Sector Accounting Standards and fair presentation of the same and enable to prepare these statements without any qualitative fraud statements that may arise due to the frauds and errors.

In the preparation of financial statements, it is the responsibility of the management to determine the continued viability of the institute and to manage the accounting and disclosure of matters pertaining to the continued existence of the institute unless the management intends to liquidate the institution or discontinue operations when there is no other option.

Responsibility over the inspection of the financial status reporting process is laid on the governing bodies.

In accordance with sub - Section 16 (1) of the National Audit Act No. 19 of 2018, books and reports on income, expenditure, assets and liabilities enabling to prepare annual and timely financial statements of the Institute should be maintained.

#### **1.5 The responsibility of the Auditor pertaining to auditing the financial statements**

My purpose is to provide reasonable evidence to the effect that financial statements are free from quantitative misrepresentations that may result from fraud and errors, and to issue an audit report containing my opinion. Although, fair certification is an advanced certification, it will not always be a guarantee that quantitative discrepancies will be

detected when auditing in accordance with Sri Lanka Auditing Standards. Due to the effect of fraud and errors, individually or collectively, can lead to quantitative discrepancies and are expected to affect the economic decisions made by users based on these financial statements.

I, during the audit, acted with professional judgment and professional skepticism as part of the audit in accordance with the Sri Lanka Auditing Standards, I further,

- developed and implemented appropriate audit procedures as occasion demands, to identify and evaluate the risk of arising material misstatements in the Financial Statements due to the frauds and errors in obtaining a basis for the expressed audit opinion. The effect of material misstatements caused by a fraud is stronger than the effect resulting from mispresentations due to the reasons of preparing fake documents, intentional omission, mispresentation or circumvention of internal controls.
- gained knowledge on the internal control to prepare suitable audit procedures as appropriate even not with the intention of expressing an opinion on the effectiveness of internal control.
- evaluate the appropriateness of accounting policies used, justification of accounting estimates and related disclosures made by the management.
- determined the relevance of using the institution's continuity basis for accounting based on the audit evidence obtained as to whether there was quantitative uncertainty about the continuity of the institution due to events or circumstances. If I decide that there is an adequate uncertainty, the attention of my report should be drawn to disclosures made in financial statements made in that regard and if such disclosures are inadequate, my opinion should be modified. However, continuous maintenance may end upon future incidents and situations.
- appraised that transactions and incidents underlying the structure and the content of the Financial Statements have been included fairly and appropriately in the Financial Statements and the overall presentation of the Financial Statements including disclosures.

Administration parties were made aware of important audit findings, main internal control weakness and other matters identified during my audit.

## 2. **The Report on other legal and regulatory requirements**

- 2.1 The special provisions are included in the National Audit Act No. 19 of 2018 pertaining to the following special requirements.



- 2.1.1 I obtained the all information and clarifications required for auditing in accordance with the necessities of section 12 (a) of National Audit Act No. 19 of 2018 and as it appears in my inspection that the Institute had maintained due financial reports.
- 2.1.2 As per the requirement referred to in section 6 (1) (d) (iii) of the National Audit Act No. 19 of 2018, the financial statements of the Institute are consistent with the previous year.
- 2.1.3 As per the requirement referred to in section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations made by me in the previous year are included in the financial statements submitted.
- 2.2 Upon followed action and evidence obtained and limitations to the quantitative matters, nothing caught my attention to make following statements.
- 2.2.1 As per the requirement referred to in section 12 (d) of the National Audit Act No. 19 of 2018, that there is a certain relationship relating to an agreement by a member of the Board of Administration of Institute directly or any other way deviating from the general business level.
- 2.2.2 As per the requirement referred to in section 12 (e) of the National Audit Act No. 19 of 2018, that action has been taken non-compliance with relevant written law or other common or special provisions issued by the Board of Administration of the Institute other than the following observations.

|     | Reference to rules/regulations                                                                                              | Observations                                                                                                                                                                                                                                              |
|-----|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) | Financial Regulations revised by paragraph 09 of the Public Finance Circular No. 01/2020 dated 28 August 2020.              | Although officers of staff grade can be given ad-hoc sub imprest up to a maximum of Rs. 100,000 at one occasion, the officers of the position of Management Assistant had been given advances exceeding the limit of Rs. 1,010,400 at 07 occasions.       |
| (b) | Section 3.1 of chapter xxvi of the Establishments Code for the University Grants Commission and Higher Education Institutes | Even though, a copy of board of survey of the previous year was required to be submitted to the Auditor General before the expiry of February in each financial year, the board of survey of the year 2023 had not been submitted to the Auditor General. |
| (c) | Section 04(i) of the University Grants Commission Circular No.01/2022 dated 03 <sup>rd</sup> January 2022.                  | Although it is stipulated that if the library collection is less than 100,000, the verification of library materials should be done annually, a survey had not been carried out from the year 2020 for a total of 25,709 books which held in the library. |

|     |                                                                           |                                                                                                                                                                                                                                                |
|-----|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                           |                                                                                                                                                                                                                                                |
| (d) | University Grants Commission Circular No. 15/2015 dated 17 November 2015. | Although results should be issued within a period of three months from date of examination, a period from 5 months and 22 days to 12 months and 2 days had elapsed to issue results of 14 courses conducted during the month of December 2023. |

2.2.3 As per the requirement referred to in section 12 (g) of the National Audit Act No. 19 of 2018, that action has been taken non-compliance with powers, duties and functions of the Institute.

2.2.4 As per the requirement referred to in section 12 (h) of the National Audit Act No. 19 of 2018, that the resources of the Institute have not been procured and utilized frugally, efficiently and effectively in a timely manner, in accordance with the relevant rules.

### 2.3 Other matters

(a) During the period from April 2023 to February 2024, a period of 275 days to 2037 days had passed to release results pertaining to 35 research for which the approval of the Senate had been received to issue results. After handing over the research theses to the institute by undergraduates, the institute took between 37 and 198 days to refer to the first and second examiners, at 22 occasions and there were 40 occasions where the research theses took more than 90 days to be examined by the first and second examiners. More than 180 days were spent in 21 occasions and more than 360 days in 6 occasions. Further, 35 students who had submitted the research theses had been directed to the graduation after a period from 59 days to 570 days from the date of their oral test.

(b) Rs.7,242,940 had been spent in the year under review for purchases which were not included in the procurement plan for the year 2023.

W.P.C. Wickramarathna  
Auditor General

**Future Prospective Report based on Sustainable Development**

This Institute has been established in an eco-friendly manner at No. 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya.

Arrangements are being made for the year 2024 to use solar energy within the premises of the institute thereby saving energy.

Provisions have been made to provide teaching materials to the students through the online communication system. The cost of paper and toner has been minimized by using the website of the Institute extensively for communication of information, release of results, time tables and notifications.

Facilities have been made available to provide both local and foreign students with a live classroom experience through online communication technology.

Garbage and waste are separated as materials.

A unit has been installed to clean the waste water. Rainwater is also collected and used.

L.A. Sumith Jayasekara  
Senior Assistant Registrar  
Postgraduate Institute of Pali and Buddhist Studies  
22.07.2024