POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES

UNIVERSITY OF KELANIYA

ANNUAL REPORT - 2024

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 2024

Goal 1

To increase opportunities and access to Higher Education

Strategies

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

Goal 2

To convert the Institution into a leading Institution of Higher Education majoring in Theravada Buddhist Philosophy.

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 fields such as Mass communication, Psychology Economics Sociology Science etc. Opening and encouraging new avenues of research.
- 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

- 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.

Postgraduate Institute of Pali and Buddhist Studies
University of Kelaniya

Message of the Director

The Postgraduate Institute of Pali and Buddhist Studies is a place dedicated to the academic research of Buddhism based on Pali sources. Pursuant to the Reports of the Ministry of Higher Education, naming this institute as a globally recognized academeic 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 fourty nine (49) years from the inception in the year Nineteen Seventy Five (1975) is mentioned here with great pleasure.

I consider it a special milestone in my tenure that this institution, which has been operating on a rented basis in various locations, has been able to operate in a four-storey building on its own two-acre land at No. 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya since the end of 2022 and that the institute was officially inaugurated by His Excellency the President on 31.01.2024. Furthermore, building an attractive auditorium of international standard in this institute with the help of foreign donors is also a great achievement. I also consider it a great merit to have installed a 12-foot-tall seated Buddha statue of Vitarka Mudra with foreign donations, which proclaims the identity of the institute. A tree planting program was held with the participation of local and foreign students and the beautification of the institutional garden was marked. An internal road system was also constructed on the premises of the institution, contributing to institutional development. I would like to express my gratitude to the Democratic Socialist Republic of Sri Lanka, which provided the necessary funds for this work, and to all those who helped, including foreign monks and philanthrophists.

Our institution, which quenches the thirst for Buddhist studies of local and foreign students, opens up various avenues for Buddhist studies, and produces lay and monastic scholars equipped with the linguistic and subject knowledge necessary for the modern world, is dedicated to the prosperity of Mother Sri Lanka. It is a great blessing to have a faculty of highly knowledgeable and efficient non-academic staff in this institution who understand those objectives well and work diligently for them.

From the year 2024, we are committeed to further developing this as a center of the Buddhist field and contributing to increase foreign exchange.

Ven. Chair, Senior Professor Medavachchiye Dhammajothi Thero
Director
31.12.2024

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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. Academic activities are carried out under three Departments as Buddhist Source, Buddhist Thought and Buddhist Culture. 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. Accordingly, 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.

Internal and external staff comprising of the famous scholars nationally and internationally acclaimed work as resource persons in the institutional courses. 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, throughout 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 Dheerasekare (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. Operaion of the Vidyãcarana Buddhist Resource in Malaysia since 2022 is an extention of the affliated institutions. 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, Chaina, Guandong Buddhist Academy, Buddhist College of Jianshu Buddhist University, Silendra Buddhist Institute (Malaysia), Sitagu International Buddhist Academy (Mynmar) and Yewon Arts University, Korea, Vietnam Buddhist University, Vietnam and the University of Borobudur of Indonesia could be stated as the Universities with whitch the discussions are being held.

03. Strengths

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 years 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 14th 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. The inauguration of the new home on January 31, 2024, was marked by the presence of His Excellency the President. The institute and its premises were embellished with a state-of-the-art auditorium, a beautiful garden complex with an internal road system, and an attractive seated Buddha statue.

04. Weaknesses

- Inability to provide services through modern facilities including hostels.
- The existence of technological empowerment proposals 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. It is also noteworthy that this institute, which has the largest number of foreign students in Sri Lanka, has lost a significant number of foreign students, as facilities need to be further improved.

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 the mid of the year 2022.

v. making arranagements to obtain a block of land presently named for a hostel for foreign students.

vi. taking further action 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.

05.1 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.
31.12.2024

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.	i) Mrs. Nimali De Silva (upto 27.02.2024) ii) Mrs. W.R.P.U. Nuwanthi	- Secretary to the Minister in charge of subject of Higher Education or his nominee
3.	i) Thilak Nandana Hettiarachchi (upto 30.07.2024) ii) S.G. Palliyaguruge (from 09.09.2024)	- 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.	Dr. R.M. Rathnasiri	- Department of Buddhist Thought
6.	i) Ven. Prof. Miriswatte Wimalaghana Thero (from 01.01.2024 to 06.05.2024) ii) Prof. P.R. Wasantha Priyadarshana (from 06.05.2024)	Department of Buddhist Culture

Members appointed by the Council of the University of Kelaniya

7. Mr. L.E. Susantha Silva
8. Mr. S.K. SirilSuduwella

Members appointed by the University Grants Commission

9. Prof. Praneeth Abeysundara
10. Emeritus Prof. (Mrs.) Kusuma Karunarathne
11. Rev. (Dr.) Wilegopda Ariyadewa Thero
12. Mr. Michael De Silva

Treasury Representative

13.	i. Mrs. R. Colambage	- Chief Finacial Officer, Ministry of Finance, Economic Stabilization and National Policies
	ii. Mr. Asiri Ranaweera	- Director, Department of Treasury Operations

Officials

14.	Mr. L.A. Sumith Jayasekara	- Senior Assistant Registrar
15.	Mrs. K.D.D.S. Sugathapala	- Senior Assistant Bursar
16.	Mrs. M.B.Y.G. Perera	- Assistant Registrar (upto 01.05.2024)

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 Faculty 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

3. Prof. W.M. Deshapriya Gunasena - Department of Buddhist Sources
4. Dr. R.M. Rathnasiri - Department of Buddhist Thought
5. i) Prof. Ven. Miriswatte Wimalagnana Thero (from 01.01.2024 to 06.05.2024)
   ii) Prof. P.R. Wasantha Priyadarshana (from 06.05.2024)
   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. Jayawadana (the Department of Sanskrit & Eastern Studies, University of Kelaniya)

Lecturers of each Department of the Institute
Members appointed by the University Grants Commission

7.	Dr. Ashoka Welithota	- Department of Buddhist Sources
8.	Ven. Prof. Raluwe Padmasiri	- Department of Buddhist Sources
9.	Ven. Dr. Wadinalaga Pagngnaloka Thero	- Department of Buddhist Thought
10.	i) Prof. P. R. Wasantha Priyadarshana (from 01.01.2024 to 06.05.2024) ii) Rev. Prof. Miriswatte Wimalagnana Thero (from 07.05.2024)	Department of Buddhist Culture
11.	(Dr.) (Mrs.) I.N.M. Ariyarathna	Department of Buddhist Culture

12. Ven. (Dr) Madihe Sugathasiri Thero
13. Dr. Wijitha Kumara
14. Rev. Senior Prof. Medagampitiye Wijithadhamma Thero (from 07.10.2024)
15. Prof. Chandima Wijebandara (up to 07.10.2024)
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 (up to 01.05.2024)

On invitation

19. Mrs. M.K. 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. Siril Suduwella	(Chairman)
2	i. Mrs. R. Kolambage	Chief Financial Officer, Ministry of Finance, Economic Stabilizationa and National Policies
	ii. Mr. Asiri Ranweera	Director, Deaprtment of Treasury Operations
3	i. Mrs. Nimali de Silva (up to 27.02.2024) ii. Mrs. W.R.P.U. Nuwanthi	Secretary, Minstry of subject in charge of Higher Education or his nominee
	Invited observer	
4	i. Mr.P.M.R. Pathiraja (from 26.02.2024) ii. Mr. S.P.W. Silva (from 26.02.2024 to 29.10.2024) iii. Mrs. Nirosha Gamgodage (up to 23.12.2024)	Assistant Auditor General, Government's Audit 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	Dr. Geethani Aththanayaka	Senior Assistant Librarian
9	Mrs. M.B.Y.G. Perera	Assistant Registrar (up to 01.05.2024)

Number of Audit Committees conducted - 04

09. Administrative and Academic Structure of the Institute

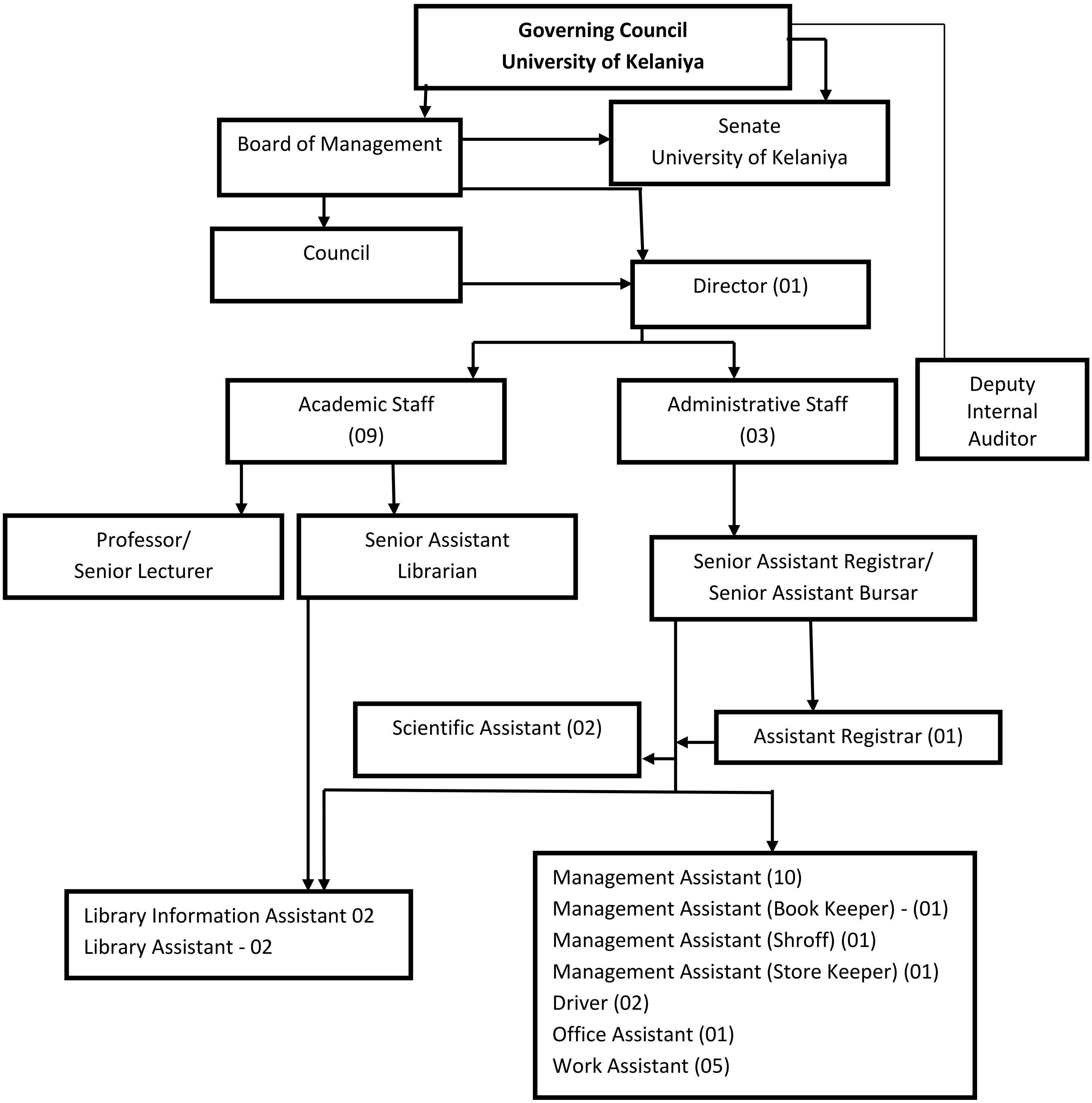
01.	Director	Senior Chair Prof. Rev. Medawachchiye Dhammajothi Thero PhD (Nanjing-china), MPhil, MA, (PGIPBS),BA (SJP), (PGIPBS), Fulbright Fellow UCIA (USA), Commonwealth Fellow, University of Wales, UK
02.	Senior Assistant Registrar	Mr. L. A. Sumith Jayasekare MHRM (UoC) PGD – LRHRM (UoC) B.A.(SJP) Dip. in Advanced English (UoC)
03.	Senior Assistant Bursar	Mrs. K.D.D.S. Sugathapala MPAM (UoC), CA Passed final I, APFASL – Member, CIPFA (Affil.) UK BBA(Accounting)-Special (UoC)
04.	Senior Assistant Librarian	Mrs. M.K.Geethani Attanayake PhD(UoK), M.A.(Kelaniya) MLSc. (Colombo), BA (Special)
05.	Assistant Registrar	Mrs. M.B.Y.G. Perera B.Sc.Business Admn (Sp) (Admin) M.A. (Econ) (Kelaniya) Fallen vacant from 02.05.2024

Departments and their Heads

06.	Department of Buddhist Source	Prof. W.M. Deshapriya Gunasena PhD (SJP) PhD (Pracheena Bashopakara Society, 2013) MA (SJP), MA (UoK), MA (BPU), BA (Hons) BA (Pracheena Bhashopakara Society, 1999
07	Department of Buddhist Thought	Dr. R.M. Rathnasiri PhD (PGIPBS), MA(PGIPBS), MA(UoK), BA(BPU)
08.	Department of Buddhist Culture	Prof. P.R. Wasantha Priyadarshana PhD (PGIPBS), MA (UoK), BA (Special) UoK

10. Composition of the staff at 31.12.2024

Postgraduate Institute of Pali and Buddhist Studies
Organizational Structure



11. Composition of the Staff

Category of Employees				
Service	**Salary Scale**	**Approved Cadre**	**Actual Cadre as at 31/12/2024**	**Vacancies As at 31/12/2024**
Primary Level				
Primary Grade - Skilled	**PL - 1**	**2**	**2**	**-**
Primary Grade - Unskilled	**PL - 1**	**8**	**6**	**-**
Secondary Level				
Management Assistant - Non Technical	**U-MN 1**	**15**	**13**	**2**
Tertiary Level				
Executive - Junior Level	**U-EX 1**	**1**	**0**	**1**
Scientific Assistant	**U- AS1**	**2**	**2**	**-**
Senior Level				
Executive - Medium Level	**U-EX 2**	**2**	**2**	**-**
Senior Lecturer	**U-AC 3**	**5**	**5**	**-**
Professor/ Senior Professor	**U-AC 5**	**5**	**5**	**-**
Total		**40**	**35**	**5**

12. Academic Articles and Publications and Academic Contributions

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

Professor W. M. Deshapriya Gunasena, Ph.D. (Pali) Sri Jayewardenepura, Book Scholar (PhD) *Sri Lanka Bhashopakara Sangamaya*, M.A. (Buddhist Studies) Buddhist and Pali, M. A. (Linguistics) Kelaniya, M. A. (Pali Research) Sri Jayewardenepura, B.A(Hons) Sri Jayewardenepura, Royal Pandita (B.A) *Sri Lanka Bhashopakara Sangamaya*, Postgraduate Diploma in Education, (Dip in Ed.) Colombo. Department Head, Department of Buddhist Sources.
The Concept of Health and the Medical Source of Buddhism, *Abhidhamma - Shastrantara Vibodhani*, *Kiridiwela Sri Somarathana Nayaka Swamindra Pranama* Academic Investigations, a Publication Aranthalawa International Buddhist Center, 2024.

Books

Pali Grammatical Tradition and Ideological Criticism, a Publication of Nuwana Research Institute, 2024.

Contribution in various fields

- Acting as a resource person in introducing the revised syllabus for the G.C.E A/L Pali subject at the National Institute of Education, Maharagama
- Preparing, standardizing and acting as a examiner for Prachina Prarambha, Prachina Madhyama, Prachina Final, Dhamma School Final, Buddhist Dharmacharya, Piriven G.C.E Ordinary Level examination of the Deaprtment of Examinations.
- Acting as the Chief Examiner in the evaluation process of the Buddhist Civilization subject in the G.C.E. A/L Examination.
- Acting as a resource person in workshops for preparing evaluation reports for the Tripitaka Dhamma subject of the Pirivena G.C.E Ordinary Level Examination under the Department of Examinations.
- Working as a resource person in preparing the Tripitaka Dhamma textbook for the basic Pirivena curriculum and preparing Teacher Guide under the Pirivena Unit of the Ministry of Education.
- Acting as a member of the committee for preparing Dhamma school textbooks and preparing the Pali lesson series in relation to the Department of Buddhist Affairs under the Ministry of Buddhasasana.
- Serving as a member of the Tripitaka Conservation Board operating under the Presidential Secretariat.
- Acting as a member of the Pirivena Education Board of the Ministry of Education.
- Acting as a life member of the Oriental Language Society.
- Acting as a life member of the World Buddhist Conference.

Contribution towards learning and teaching process

MABS 09: Buddhist Dicipline and Aramika Sanwidawaya, 30 hours of lectures
MABS 35: Theravada Tradition: A study on History and Dharma Matters, 30 hours of lectures
MABS 72: Introduction to Pali, 30 hours of lectures
MABS 01: Studying Recommended books: (Tripitaka Pali), 30 hours of lectures
MAPL 05: Pali/Chandolankara, 30 hours of lectures
MABC 02: Analysis of Buddhist Personality, 30 hours of lectures and practicals
PDBC 01: Buddhist Explanation on Psychological Problems, 30 hours of lectures and practicals
PDBC 07: Buddhist Meditation (Theoritical Foundation), 30 hours of lectures and practicals
CPBS 01: Basic Pali Grammar, 30 hours of lectures

Institutional and Administrative Contributions

- Member of Board of Management
- Member of Council
- Chairman and Committee Member of Academic Committee
- Committee Member of Liabrary
- Chairman/Member of Technical Committee
- Course Coordinator: MA in Pali Studies (Sinhala Medium)
- Member of Exam Fraud Investigation Committee
- Member and Chairman of the Committee for Making Recommendations for Printing Research Theses
- Chairman of the Student Handbook Revision Committee (Sinhala Medium)
- Member of the Curriculum Revision Committee

Supervising research degrees and contributing to workshops.

- Acting as a supervisor for two-year Master's degree students in Pali/Buddhist Studies.
- Working as a lecturer in research methodology workshops conducted for two-year master's degree students.
- Acting as a supervisor for Bachelor of Arts and Master of Arts degree students.
- Participating as a lecturer in research methodology workshops conducted for Master of Philosophy and Doctor of Philosophy degree students.
- Acting as a member of the Presentation and Viva Board for two year Master of Arts, Master of Philosophy and Doctor of Philosophy students.
- Member of the Senate of the University of Kelaniya
- Acting as a council member of the Nagananda International Buddhist Institute, Manelwatte.

Other institutional contributions

- Member of the Senate of the University of Kelaniya
- Acting as a council member of the Naganando International Buddhist Institute, Manelwatte.

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

01 Establishment Matters:

01.1 Research Student Supervision

Supervision of Research Student of Master of Philosophy
Supervision of Research Student of Doctor of Philosophy
Supervision of Research Student of Master of Arts (Two year)

01.2 Teaching and assesment work:

Mainly engaged in teaching and assessment activities related to the following subject:

MABS 35:	Theravada Tradition: A Historical and Doctrinal Study
MAPL 08:	Theravada Tradition: A Historical and Doctrinal Study
MABC 01:	Psycho-analysis of Buddhism
PGDP 01:	Prescribed Texts I
CPBS 01:	Basic Pali Grammar

01.3 Contribution to research workshops

Research Workshops - Master of Arts (Two-Year) Degree Programme
Research Workshops - MPhil and PhD Degree Programmes

01.4 Supervision of research student seminars

Supervision of PhD Degree research student seminars
Supervision of MPhil research student seminars
Supervision of Master's (two year) Degree Research Student Seminars

01.5 Course Co-ordinator

Course 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

01.6 Academic and Administrative Representation

Chairperson, Prospectus Editorial and Curriculum Review Committee (English Medium)
Secretary, Academic Committee
Member, Research Committee
Member, Faculty Board
Member, Library Committee
Member, Editorial Board, *Anveṣanā - Journal of the Postgraduate Institute of Pali and Buddhist Studies*
Reviewer, *Anveṣanā - Journal of the Postgraduate Institute of Pali and Buddhist Studies*

01.7 Affliated Institutions Coordinator
Co-Ordinator, Buddha-dharma Centre of Hong Kong Ltd, Hong Kong
Co-Ordinator, Vidyācaraṇa Buddhist Resource, Kuala Lumpur, Malysia

02. Research
Subsuming the Bases of Meritorious Deeds

03. Participation in Academic Conferences
'Implications of the study on *Pariyaththi Anthardhanaya pilibanda Attakatha* in the study of the historical development of the Thripitaka', 08th International Buddhist Conference (BUSL-IBC-2024) on "Buddhism for Global Well-being and Qualitative Transformation, 21 November, 2024 organized by Bhiksu University of Sri Lanka, Anuradhapura.

'Subsuming the Bases of Meritorious Deeds', SLABS 7th International Conference 2024 on "Survey of Buddhist Studies: Current Trends and Future Directions", 22-24 March 2024, organized by Sri Lanka Association of Buddhist Studies (SLABS) and Nāgānanda International Institute for Buddhist Studies (NIIBS), Sri Lanka.

04. Academic Contribution for other Universities
Session Chair, 08th International Buddhist Conference (BUSL-IBC-2024) on "Buddhism for Global Well-being and Qualitative Transformation", 21 November 2024, organized by Bhiksu University of Sri Lanka, Anuradhapura.

Session Co-chair, International Conference 2024 on "Survey of Buddhist Studies: Current Trends and Future Directions", 22-24 March 2024, Organized by Sri Lanka Association of Buddhist Studies (SLABS) and Nāgānanda International Institute for Buddhist Studies (NIIBS), Sri Lanka.

Member, Board of Studies, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya.

Member, Curriculum Review Committee, Faculty of Buddhist Studies (NIIBS), Nāgānanda International Institute for Buddhist Studies, Manelwatta, Bollegala, Kelaniya.

(3) **Dr. R.M. Rathnasiri – Head of Department, Department of Buddhist Thought**

1. Performing duties as Head, Department of Buddhist Thought, PGIPBS
2. Performing as Acting Director from 28th December 2023 to 01st 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 (40 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. Interim Short Course in English (ISCE) – 2024 (for Foreign Students in Buddhist Studies) 30-hour Programme, Department of Pali and Buddhist Studies, University of Kelaniya
10. Lectures (30 hours) ENGL -English for Buddhist Studies – University of Kelaniya.
11. Lectures (30 hours) BA Degree Program, two subjects–BUST 11043 (E) & BUST 11053(E)– Nāgānanda International Institute of Buddhist Studies (NIIBS).
12. Lecturers (30 hours) MA in Buddhist Studies, Two subjects MA 02 & MA 03 – Nāgānanda International Institute of Buddhist Studies.
13. Lecture Series – Fundamental Teaching of Buddhism – Diploma in English, Buddhist and Pali University of Sri Lanka, 2023.
14. Lecture Series – Buddhist Principles and Contemporary Social Issues – Higher Diploma in English, Buddhist and Pali University of Sri Lanka, 2023
15. Lectures (20 hrs.) MA in Buddhist studies, Sītagu Ketumāla Buddhist Academy Taungoo, Myanmar (SKBA).
16. Lectures (20 hrs.) MA in Buddhist Studies (MABS 40), the Buddhist Library Graduate School – Buddhist Research Society, Singapore.
17. Lectures (10 hrs.) Research Methodology & Extended Essa (MABS 72), the Buddhist Library Graduate School – Buddhist Research Society, Singapore.
18. Workshop (10 hours) – MABC 02 Buddhist Personality Analysis –PGIPBS.
19. Chairman – the Committee of the Stock Verification of the Library Books - Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2024.
20. Chairman – Examination Irregularities Investigation Committee – PGIPBS from Oct 03rd
21. Senate Member – University of Kelaniya – from October 2023
22. Member, Standing Committee, University Grants Commission (UGC) from Sept13th 2023
23. Conducting lectures at Workshop on MABS 72 –Research Methodology and Extended Essay (One Year)–PGIPBS from 10th to 18th August 2024.
24. MABS 2Yr Research Methodology & Thesis Writing – 2024 (English medium) – '*Academic Writing*' - organized by PGIPBS, University of Kelaniya on 17/08/2024
25. Coordinating Workshop on MPhil & PhD –Research Methodology– (English medium) conducted by PGIPBS from 01st to 23rd October 2024
26. Workshop for MPhil & PhD Candidates (English medium) – '*Academic Writing II*' – conducted PGIPBS – University of Kelaniya on 16th October 2024.
27. Coordinating EBS –English for Buddhist Studies –PGIPBS
28. Marking – MA Research Proposals –PGIPBS
29. Marking – MA Extended Essays –PGIPBS
30. Supervising – more than 20 MPhil Research –PGIPBS.

31. Supervising – more than 08 PhD Research –PGIPBS.
32. Supervising – more than 10 MA Extended Essays – PGIPBS
33. Evaluation as examiner 4 PhD dissertations – PGIPBS & Foreign Universities

(1) *A Critical Study of Human Values in the Contemporary Buddhist Society of Myanmar*, PhD thesis by Khemacara (*Ref. No.* ANU/RC/Ph.D./Buddhist Studies/Khemacara/4448/Sep. 2024, Centre for Department of Buddhist Studies, University College of Arts, Commerce and Law, Acharya Nagarjuna University, Nagarjuna Nagar – 522510, Guntur District, Andhra Pradesh, India, December, 2024.
(2) *Humanism: Analysis from the Perspectives of Mahāyāna Buddhism*, PhD thesis by Pham Thi Kim Tuyen (*Ref. No.* ANU/RC/Ph.D/Buddhist Studies/PTKT/4373/May 2024), Centre for Department of Buddhist Studies, University College of Arts, Commerce and Law, Acharya Nagarjuna University, Nagarjuna Nagar-Pin: 522510, Andhra Pradesh, India, November, 2024.
(3) *The Buddhist Therapeutic Approaches for Eliminating Problematic Behaviors as Depicted in Early Buddhism: A Critical Study*: PhD thesis by Ven. Ashin Sucitta, Reg. No. 2017/PhD/E/4459, PGIPBS, University of Kelaniya, April, 2024.

34. Article Reviewer

1. "*Accommodation and Adaptation of Buddhist Worship Tradition in Mebanten Tradition (A Study on Buddhist Traditions in Bali)*", Ref. Ms. No. JSIK- 1014, Journal of Social Innovation and Knowledge, https://www.editorialmanager.com/jsik/ 2024
2. "*An Exploration of Five Mettā Principles depicted in Pāḷi Cannon and Commentaries with respect to Foundation of Mettā Development*", Ref. Ms. No. JSIK- 1020, Journal of Social Innovation and Knowledge, https://www.editorialmanager.com/jsik/ 2024
3. "*ICPIR 075 Buddhist Cultural Practices and Resilience in Sri Lanka*" ICPIR- International Conference on Postgraduate Interdisciplinary Research – 2024 Buddhist and Pali University of Sri Lanka
4. "*Distance Learning in John Stuart Mill's Utilitarianism Perspective*" SOSHUM *Jurnal Sosial dan Humaniora* [Journal of Social Sciences and Humanities] Volume 14, Number 2, 2024 p-ISSN. 2088-2262 e-ISSN. 2580-5622 ojs.pnb.ac.id/index.php/SOSHUM/ published by the Centre for Research and Social Services of Politeknik Negeri Bali, Indonesia. May, 2024.

35. Supervising – 02 PhD Research, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya
36. Participating as an Examiner at MPhil and PhD presentation sessions –PGIPBS.
37. Coordinating – (PGIPBS affiliation) the Buddhist Library Graduate School – Buddhist Research Society, Singapore.
38. Participating as Member – Faculty of Humanities and Social Sciences, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya.

39. Participating as a Member of the Academic Committee, Faculty Boards and Management Boards–PGIPBS.
40. Participating as a Member of the Exam Boards –PGIPBS.
41. Participating as a Member of the Viva Boards– PGIPBS.
42. Paper Setting & Assignments
    (i) MABS 40, (ii) MABS 71, (iii) MABC 02 and (iv) EBS – PGIPBS.
43. Marking MABS 40 / MABS 71/ MABC 02 / PDBS 01 Answer Scripts – PGIPBS
44. Marking MABS 40 / PDBS 01 Assignments – PGIPBS.
45. Second marking MABS & MABC 2022– PGIPBS.
46. Marking BA, MA & Diploma Papers - UoKel, NIIBS, BPU & NIIBS
47. Paper Moderation – MABS & MABC 2022 PGIPBS and the Buddhist Library, Singapore.
48. An Editor – '***Anveṣaṇā***', the peer-reviewed Journal of PGIPBS.
49. Editing Prospectus (English medium) – new edition as secretary to the Prospectus Editorial Committee – PGIPBS
50. Coordinating – Two-year MA in Buddhist Studies – English Medium – PGIPBS
51. Translation into English – Buddhist Civilization–G.C.E. A/Level Examination Department of Examination, Sri Lanka.
52. Translation into English – Buddhism–G.C.E. A/Examination (New & Old) Department of Examination, Sri Lanka.
53. Performing as Chief Examiner, Moderator and Control Marker to Open Competitive Exams at Department of Examination, Sri Lanka.
54. Participation in Institutional Meetings convened on miscellaneous matters at PGIPBS throughout the year 2023.
55. Reviewed – two abstracts for IRCHSS 2023 Abstracts for the 8th International Research Conference on Humanities and Social Sciences Faculty of Humanities and Social Sciences, University of Sri Jayewardenepura.
56. Working as a Committee member for the 50th Anniversary (Golden Jubilee) of PGIPBS (to be celebrated in June, 2025)
57. Paper Presentations at International Conferences in foreign countries
    (1) *Timeless & Global Pliability of the Core Tenets of Buddhist Doctrine* – General Meeting and Conference for Asian Association for Buddhist Studies (AABS) in Bangkok on 17th and 18th of June 2024.
    (2) *Buddhist Concept of Human Mind in Multifarious Dimensions: An Epistemological Survey* – the UGC and ICPR Sponsored Global Seminar on "Buddhist Philosophy of Mind and Cognitive Science with Human Moral Experience organized by the Department of Buddhist Studies of Acharya Nāgārjuna University, Guntur, India "during 20th and 22nd March, 2024.
    (3) Chair - Session 03 of the UGC and ICPR Sponsored Global Seminar on "*Buddhist Philosophy of Mind and Cognitive Science with Human Moral Experience*" organized by the Department of Buddhist Studies of Acharya Nāgārjuna University, Guntur, India "during 20th and 22nd March, 2024.

(4) Rev. Prof. Raluwe Padmasiri Thero - Department of Buddist Thought

01. Academic Contributions
Articles and others

1. "*Rithiyehi ha Wywaharayehi Anwaratha Getuma*: A study on Lankan Buddhist Bhikshu" *Sarabhinandana Shasthriya Sangrahaya*, Editor S Wijayawimala Thero 2024.

2. *An interpretation on the justification of the Bhikku's intervention into the Governance; Disciplinary Laws, Definition and Sri Lankan Practice, Shastriya Sangrahaya, Editor Thaldena Ariyawimala Thero, Samaywardana Book Shop, Maradana 2024.*

3. *Preface – A philosophical and Psychological Study of the concept of Wipallasa, Buddhist Cultural Centre, Nedimala, 2024*

Books
Translation

Buddhism and Political Theory, (Matthew J. Moore), with D. D. Senadheera, Colombo Youth Buddhist Society

Editions:

Buddhist Thought and Culture: Emeritus Professor Sumanapala Galmagoda Sulekha, Editor. Raluwe Padmasiri Thero, Wimal Hewamanage, Wasantha Priyadarshana, Vidyalankara Press, March 2024.

Editions:

PGIPBS- Towards the Future, *The Congratulatory Booklet Celebrating the Official Opening of the PGIPBS New Home*, Co-editor with Ven. M. Wimalagnana, Kelaniya: Vidyalankara Press, 2024.

(5) Rev. Dr Wadinagala Pagngnaloka Thero

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

2024/2025 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. Acting Head, Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

II. Academic Coordinator, Postgraduate Diploma in Buddhist Studies Programme (English Medium), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (2024)

III. Coordinator for Mount Putuo Buddhist Academy in China (From 2016 Up to date)

IV. Member, Library Development committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, (from 2016 up to Date)

V. Member, Progress Review Committee of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, from 2016 up to date

VI. Member/Chairman, Technical Evaluation Committee(TEC) for Postgraduate Institute of Pali and Buddhist Studies (PGIPBS)-

Publications:

Peer Reviewed Journals
2024
'Rājadharma and Good Governance in Early Buddhism', in *Anvesana*, the Journal of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Volume 15, No.1.

Value of Buddhist Sanskrit Literature for Moral Development: A Study Based on Shantideva's Bodhicaryāvatāra, in THE MAHA BODHI International Journal, Editor, Bimalendra KumarVol. 133, September, 2024, No.2, pp. 89-100

Editorial Work

2024
Editor , Conference Proceedings of the International Conference on " **The Role of Religions in Achieving Peace through Economic Empowerment**" jointly organized by Sri Lanka council of Religions for Peace, Asia Conference of Religions for Peace and Religions for Peace International, New York

Venue: Bandaranaike Memorial International Conference **Hall,** Colombo
Date: 30/05/2024
ISBN:978-624-93691-0-8

2024
Editor of the *Anvesana* Peer Reviewed Journal,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,

Sri Lanka, Volume 11 Issue II (English)
(forthcoming)

Books (English)

2024
Buddhist Ethical Thought: Identity and Interpretation, Munshiram Manoharlal Publishers, Delhi, India (In Print)

Conference/Webinar Papers/Presentations

I. Presentation on the topic ‘ Kshanti(Tolerance) as an Individual and Political virtue: Buddhist Analysis’ was presented at the International Conference on the theme “International security and Global Governance’ organized by the Interdisciplinary Institute of Human Security and Governance, IIPA, Delhi, India
Date: 01st October 2024
Mode: Online
Abstract is published Online

II. Presentation on the topic **‘*Analysis’ as Satipaṭṭhāna Method of Getting at Truth in Early Buddhism- was delivered at the*** International Conference on the topic “Science and Technology in Ancient Indian Literature in Modern Perspective” organized by Department of Sanskrit,
(Online Mode; Abstract submitted)
Central University of Odhisa-Koraput, India.
09/04/2024

III. Presentation on the topic “**Early Buddhist Teachings on the Cultivation of ‘Judicial Impartiality**” was delivered at the 07th International Conference organized by the SLABS, at Nagananda International Buddhist Institute, Colombo (Abstract published)

Date: 22/03/2024

In the same conference, contributed as Co-chaired for one session.
Chair: Ven.Prof. Nabirittankadawara Nanarathana
Co-chair: Dr Asoka Welitota

Resource Person
2024
Topic: Research Ethics: 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
(Online)

Keynote Address

2024

‘**Can Buddhism Deliver to Economic Recovery? Potentials and Opportunities’**

This talk was presented and published in the Conference Proceedings of International Conference “ The Role of Religions in Achieving Peace through Economic Empowerment” at the Bandaranayaka Memorial International Conference Hall, Colombo, Sri Lanka
pp. 1-8, ISBN:
Date: 30/05/2024
Jointly organized by: Sri Lanka Council of Religions for Peace, Asian Conference of Religions for Peace, and Religions for Peace International , New York,

Valedictory Speaker

On the topic: Indian Concept of Virtue Cultivation: A Reading on Buddhist Practice of Ten Perfections
At the International Conference on the theme “ India: A Synthesis of Tradition and Modernity" organized by Kaash Foundation, Mumbai, India and Jiwaji University, Gwalior, India
Date: 18/09/2024

Guest Lectures

2024

I. Conducted the guest lecture on the topic ‘ **How Did (Ceylon) Sri Lanka Become a Dhamma Island After the Visit of Arahanta Maha Mahendra, the son of Emperor Asoka the Great?**’, at International Webinar
Organized by Mahabodhi Society, India.
21st June 2024

II. Conducted the Guest Lecture on the topic: “ Cultivation of Altruism in Shantideva’s Ethical Thought’ at Sitagu Ketumati Buddhist Academy, Tuangoo, Myanmar.
Date: 08 February 2024

III Conducted the Guest Lecture on the topic: “The Notion of ‘Canon’ in Chinese Buddhism’ at the Sitagu Buddhist Academy, Sagaing, Myanmar.
Date: 09 February 2024

IV Conducted the Guest Lecture on the topic: “Ethics of Generosity in Chinese Buddhism’ at the Sitagu Buddhist Academy, Mandalay, Myanmar.
Date: 10 February 2024

News Papers

‘Contribution of Sri Lanka Council of Religions to Peace to Social Harmony: History and

Prospective ' in ***The Island*** (e-paper) , Friday 31st May, 2024, p.5 http://epaper.island.lk/

Ongoing Research Projects:

2024

1. Buddhist Social Activism -to be completed in 2025 -group work

PhD Supervisions

Venerable Shi Cheng-An, " A Sudy 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 Freudean and Buddhist Psychology (Sinhala Medium)

Venerable Zawana (MPhil): A Comparative Study of Leadership Concept in Jataka and Peter G.Northouse

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)

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
MABS16-Chinese Buddhist Tripitaka: A Historical and Doctrinal Study
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
2024
Member of Editorial Board, *Anvesana*, the Peer-reviewed Journal of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya
Volume 13, Issue I,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 II,2022 (English)

Extra Curricular Activities

Secretary General, Sri Lanka Council of Religions for Peace (2024 up to date)

Organized International Conference with collaboration of Sri Lanka Council of Religions for Peace, Asian Conference for Religions for Peace, Japan and Religions for Peace International, New York.
Conference Theme: **The Role of Religions in Achieving Peace through Economic Empowerment**
Dates: 28-31 May 2024, Tangerine Beach Hotel Kalutara and BMICH, Colombo

(6) Prof. P.R. Wasantha Priyadarshana – Head of Department / Department of Buddhist Culture

01. Institutiona Works:
   i. Member of the Board of Mangement
   ii. Council Member
   iii. Member of Academic Committee
   iv. Member of Library Committee
   v. Member of Technical Committee of the Institute
   vi. Member of Master of Arts in Buddhist Counselling (Sinhala)
   vii. Member of the Postgraduate Diploma in Buddhist Ayurvedic Counselling (Sinhala)
   viii. Member of the Master's Degree in Buddhist Studies (Sinhala)
   ix. Unit Head - Meditation and Counseling Unit

02. Academic Works
   i. MABC 26: Buddhist Psychotherapy
   ii. MABC 26: Buddhist Psychotherapy
   iii. PDBC 02: Basic Doctrine of Early Buddhism
   iv. PDBC 02: Buddhist Counseling Methods for Psychosomatic Problems
   v. MABC 03: Buddhist Psychotherapy
   vi. MABC 08: Buddhsit Meditation

vii. MABC 03: Buddhist Psychotherapy
viii. MABC 08: Buddhsit Meditation
ix. PDBC 02: Buddhist Counselling Methods for Resolving Psychosomatic Issues

Resource Contribution: Two-year Master's Degree Program

04. Supervision activities:

i) Participation in Master's (two-year) Degree Research Seminars
ii) Supervision of Master's (two-year) students
iii) Participation in research for the Master of Philosophy and Doctor of Philosophy degrees
iv) Supervising the students of Master of Philosophy and Doctor of Philosophy

05. Academic Contribution to other Universities

i) Examining and acting as advisors for the degrees of Master of Philosophy and Doctor of Philosophy of the University of Kelaniya, University of Jayewardenepura, and University of Peradeniya.

06. Invited Guest Lectures

i) Nagananda International Institute of Buddhist Studies - Lecture on Buddhist Counseling
ii) International Mindfulness Day - Organized by Mithirigala Meditation Center
iii) Guest Lecture on Truth and Falsehood in the National Institute of Psychology Week

07. International Contribution

i) Introducing Certificate course in Buddhist Counselling, Dot connection Growth Center
ii) Visiting Professor, Buddhist Psychology, Kethumathi Buddhist Academy, Myanmar
iii) Visiting Professor, Research Methodology, Hong Kong Buddha Dharma Centre of Hong Kong

08. National contribution

i) Conducting a one-year training program on mental health for the Sri Lanka Police, Narahenpita Police Hospital
ii) Acting as the main resource person for the Western Provincial Educational Gurusaviya Mentoring Program

09. Academic Contribution:

1) The Truth and Falsehood of Mindfulness - National Institute of Psychology
10. Institutional contributions in other universities:
i) Academic Advisor, Nagananda International Institute of Buddhist Studies

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

Teaching

- MA Level
  MABC 02- Origins and Developmen of Theravada Abhidhamma in both Sinhala and Enlish Media.
  MABC 07- Buddhist Sources for Psyosomatic Wellbeing in both Sinhala and English MEdia
- Postgraduate Diploma Level
  PDBC 05- Buddhist Sources for Counselling in both Sinhala and English Media
  Supervision
  PhDs
- Co-supervisor (*A Study of Buddhism As Applied to Western Psychological Theoretical Orientation of Psychotherapy* by Liang Tien (2019/PhD/E/7011) (United State of America) in December 2024.
- Supervisor (*An Annotated Translation and Textual Analysis of the Investigation Chapter (Pañhavāra) of the Wholesome Triplet* by Oliver Tanner (2019/ PhD/E/0588) (England) in December 2024

Exiting Academic Posts

- Coordinator for the Postgraduate Diploma in Buddhist Āyurvedic Counseling (Sinhala Medium) from 2025- up-to-date
- Coordinator for the Master of Arts in Buddhist Counseling (Sinhala Medium) from 2025- up-to-date
- Coordinator for the Master of Arts in Buddhist Counseling (English Medium) from 2021- up-to-date
- 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)
- Member of the Faculty-Board of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya with effect from July 31, 2012
- Member of the Senate of the University of Kelaniya Sri Lanka
  Publications
- *Foreign Scholars who illuminated Pali Language Literature* (in Sinhala), Godage, Maradana, 2025 (Monigraph in Sinhala)
  Research Presentations
- "Transformation of Meditative Experience and the Realization of Three Characteristics: Theravādins' Response to the Scholastic Controversy over Extraordinary Meditative Object" presented to the 7th International Conference of Sri Lanka Association of Buddhist Studies (SLABS) held from 22nd-to 24th of March 2024 at Nagananda International Institute for Buddhist Studies
  Academic Contributions

- Co-Chair for a technical session in the 7th International Conference of Sri Lanka Association of Buddhist Studies held from 22nd- 24th of March 2024 at the 7th International Conference of Sri Lanka Association of Buddhist Studies (SLABS) held from 22nd-to 24th of March 2024 at Nagananda International Institute for Buddhist Studies.
- Co-Chair for two technical sessions of the 17 International Conference on Pali and Buddhist Studies organized by the Department of Pali and Buddhist Studies of the University of Sri Jayewardenepura on the 11th of January 2024.

Reviewer

- Evaluation of the Final Report on the Research Project on *An investigation into Buddhalogy as portrayed in the wall paintings in Sri Lanka* of the Faculty of Arts of the University of Peradeniya (2024.01.21)
- Reviewer- Buddhist Philosophy New Syllabus of the External Degree Program of the Bhiksu University of Sri Lanka (2024.01.21)

Dissemination of Knowledge

- Preface for Bauddha Cintanaya, Bauddha Adhyayanaya saha Bauddha Sampradāya Pilimbada Mage Dekma by Professor Asanga Tilakaratne piblished by Mallikaramaya, Ratmalana (2024)
- A Lecture on "Citta in Pali and Sanskrit Buddhist Traditions" at Tri-tradition Cultural Exchange Program organized by Pali and Sanskrit Cultural Exchange Centre held on February 10,” 2025 at Rajaguru Sri Subhuti Viharaya, Waskaduwa.
- The Panelist of the Discussion on Pali as a Classical Langauge organized by Swami Vivekananda Cultural Cenre, High Commision of India on October 23, 2024
- Member of the Committee Appointed by Chief-Prelate of Malawatta Chapter to investigate the Misinterpretation of the teaching of the Buddha and Disfiguring the Order of Sāsana (2024)
- Dhamma Talk on 'Nāma-rūpa' at YMBA, Borella, Sri Lanka on January 19, 2025
- Resource Person- Monthly Public Lecture of Royal Asiatic Society of Sri Lanka on January 29, 2024

Curricular Development

- Advisor for Preparing Practical Hand-book of the Tripitaka Dharamaya School Syllabus by Ministry of Education (2024)

Creative Works

- Designing the Online Journal Website of *Aanveṣaṇā*

(8) <u>Dr.I.N.M. Ariyarathne - Senior Lecturer Grade II - Department of Buddhist Though</u>

Thesis Supervision

Institutional Contribution

Lecturing

MABC 23 Buddhist Art and Architecture II (Sri Lanka) (S)	15hrs
MABC 23 Buddhist Art and Architecture II (Sri Lanka) (E)	24hrs

MABC 71 Buddhist Ethics: Concept and Philosophical Interpretations (E) 30hrs

MABC 72 Research Methodology and Extended Essay (S) 06hrs

MABC 72 Research Methodology and Extended Essay (E) 04hrs

PDBS 06 Fundamentals of Buddhist Ethics (E) 30hrs

MABC 09 Research Methodology and Extended (S) 12hrs

MABC 09 Research Methodology and Extended (E) 18hrs

PDBC 08 Research Methodology and Extended (S) 12hrs

- Question Paper Setting, the final Examination 2024
- Question Paper Moderation, the final Examination 2024
- Programme Coordinator, MA in Buddhist Studies (Sinhala Medium18hrs
  Two Year Programme
- Secretary to the Board of Studies, PGIPBS Since July 2024

Thesis Supervision

(Ongoing) At PGIPBS

2020- Up to now: **M.Phil Thesis Supervisor** of Ven. Wutong Shi, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2021- Up to now: **M.Phil Thesis Supervisor** of Ven. Khemacara (2020/M.Phil/E/020) Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2021- Up to now: **M.Phil Thesis Supervisor** of Ms. H. Sandamali Nisansala Fernando (2020/ Mphil /S /002), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2021- Up to now: **M.Phil Thesis Supervisor** of Ven. Gonadeniyagama Dheerananda, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2021- Up to now: **M.Phil Thesis Supervisor** of Suramya Ranjani Mapitiya (2021/MPhil/S/004), Postgraduate Institute of Pali and Buddhist 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 Anuraddhika (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: **MPhil Supervisor** of Ven. William Lam (2023/MPhil/E/021), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MPhil Supervisor** of Thisaradini Hirimuthugoda (2023/MPhil/S/010), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MPhil Supervisor** of Ven. Nandiya (2024/MPHI/E/026), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MPhil Supervisor** of Ven. Javana (2024/MPHI/E/011), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MPhil Supervisor** of Ven. Ashin Aloka (2024/MPHI/E/016), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2022-Up to now: **MA (Two-year) Supervisor** of Ven. Gurugoda Siriwimala (2021/MABS/S/2Y/028), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2022-Up to now: **MA (Two-year) Supervisor** of Ms. Piyumi Henagamage (2021/MABS/S/2Y/016), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2023-Up to now: **MA (Two-year) Supervisor** of Mr. Vijitha Kusum Ruwangalla (2022/MABS/2Y/S/008), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MA (Two-year) Supervisor** of Ven. Karametiye Rathanapala (2023/MABC/S/2Y/006), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MA (Two-year) Supervisor** of Ven. Dhammachari (2023/MABS/E/2Y/002), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2024-Up to now: **MA (Two-year) Supervisor** of Ven. Nithulemada Sugatharakkhitha (2023/MAPL/E/2Y/007), 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 Bhikkhuṇī 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 to 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. Wi Lar Thagga (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 (Completed)**

2024-Up to now: **MPhil Thesis Supervisor of Ms. Yugantha Darshani,** Faculty of Postgraduate Studies, University of Kelaniya

Thesis Examinations

PhD Thesis Examiner of Ven. Vannasiri (2023/PhD/E/005), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

PhD Thesis Examiner of Ven. Koh Hur Leong, Postgraduate

Institute of Humanities and Social Sciences, University of Peradeniya.

MPhil Thesis Examiner of S.V.S. Ukwatte, Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

MA Thesis Examiner of Ven. Gangasiripura Gnanaratana (2021/MABS/S/2Y/028), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

Board Memberships

2018- 2024: **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 Postgraduate 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, Anveshana Peer Reviewed Journal (2023- Vol. 13).

Editor in Chief of the NILE-EURASIAN International Journal of Humanities (NEIJH)- 2024

වර්තමාන කාන්තා වෘත්තිකයන් මුහුණදෙන පොදු අභියෝග පිළිබඳ බෞද්ධ දෘෂ්ටිකෝණය *(The Buddhist Perspective of the Common Challenges Faced by Contemporary Women Workers),* A Research Article has been submitted and accepted to publish in the Journal of "Dharma Shasthra Veemansa", Nagananda International Institute for Buddhist Studies.

Academic Reviewing

Article Reviewing

Anveshana Peer Reviewed Journal, , 2024, V0l. 14, (Sinhala)

Anveshana Peer Reviewed Journal, , 2024, (English)

Abstract Reviewing

Abstract Review of International Conference on Postgraduate Interdisciplinary Research – 2024

Conferences

Co-chair of an Academic Session in the 7th International Conference of Sri Lanka Association of Buddhist Studies held on March 22nd-24th 2024 at Nagananda International Institute for Buddhist Studies.

Knowledge Dissemination

Guest Lectures

2024: A gest lecture on **"පර්යේෂණයක සංගතභාවය පවත්වා ගැනීම (Maintaining the Consistency of a Research)",** PhD Workshop Conducted by PGIPBS, University of Kelaniya on 07. 10. 2024.

2024: A gest lecture on **"Components of a Research Proposal",** PhD Workshop Conducted by PGIPBS, University of Kelaniya on 10. 10. 2023.

2024: A guest lecture on "පූර්ව සාහිත්‍ය විමර්ශනය සහ පර්යේෂණ මාතෘකාවක් සකස් කර ගැනීම **(Literature Survey and Developing a Research Topic)",** Online lecture series conducted by the Indological Society, University of Peradeniya on 07. 12. 2024.

2024: A guest lecture on "සිංහල බෞද්ධ ගීත සාහිත්‍ය" at Finance Commission of Sri Lanka, 12. 07. 2024.

2024: **A guest lecture "Buddhist Rituals, Public Mourning, and Community Rituals"** in the meeting of 'Missing Persons and their Families: Buddhist Perspectives' conducted by ICRC on the 28th June 2024.

TV and Radio Programmes

2024: **Resource Person of "Sankathana" on "Buddhist Political Views"** of Meth TV on the 29th October 2024.

2024: **Resource Person of the "Gee Dam Ambara"- Poyaday Dhamma discussion** of Charana TV on the 14th December 2024.

2024: **Resource Person of the "Sanhinda"** of Kandurata FM on the 09th July 2024.

2024: **Resource Person of the "Diyaketapahana"** of Kothmale FM on the 06th June 2024.

Newspaper Articles

08. 11. 2024 Dinamina, කාන්තා දේශපාලනයේ පෙරට යාමට හොඳම මග

30. 04. 2024 Lankadeepa, Vima*ṃsā*

14. 07. 2024 Dinamina, A discussion on Child Protection

Creative Work

Lyrics writer of Sasara Music Video Released on 22nd May 202

13. Course Details - 2024

Sinhala medium

Course	Registered number of students	Number of students sat for the examination
Master of Arts in Buddhist Studies	111	87
Master of Arts in Buddhist Studies (Two Years)	12	8
Certificate Course on Pali for Postgraduate Buddhist Studies	7	6
Postgraduate Diploma in Pali	-	-
Master of Arts in Pali (one year)	3	1
Master of Arts in Pali (two years)	4	4
Postgraduate Diploma in Buddhist Ayurvedic Counseling	119	102
Master of Arts Degree in Buddhist Ayurvedic Counseling	252	220
Master of Philosophy in Buddhist Studies	179	01
Doctor of Philosophy in Buddhist Studies	37	01
Total	**724**	**430**

English medium/Chinese Medium

Course		Registered number of students	Number of students sat for the exam
Certificate Course in Pali for Postgraduate Buddhist Studies		27	14
Postgraduate Diploma in Buddhist Studies		4	4
Master of Arts in Buddhist Studies		185	169
Master of Arts in Buddhist Studies (Two Years)		5	5
Postgraduate Diploma in Pali		6	4
Master of Arts in Pali		11	9
Master of Arts in Pali (two years)		-	-
Master of Arts in Buddhist Ayurvedic Counseling		58	44
Master of Arts in Buddhist Studies	English	7	14
Affiliated Institute - Buddha Dharma Centre of Kong Kong Ltd.	Chinese	53	22
Affliated Institute – Vidyacarana Buddhist Resource Malaysia	English	3	5
	Chinese	7	7
The Buddhist Libarary Graduate School	English	12	5
Master of Philosophy in Buddhist Studies		235	02
Doctor of Philosophy in Buddhist Studies		70	03
English for Buddhist Studies		12	Exam not conducted
Total		695	307

14. Students Details – Student Registration and number tudents who have passed during the period of last five years

Name of the Course	2020 Reg	2020 Pass	2021 Reg	2021 Pass	2022 Reg	2022 Pass	2023 Reg	2023 Pass	2024 Reg	2024 Pass
Postgraduate Diploma in Buddhist Studies (English medium) PDBS- E	23	21	4	3	12	10	9	6	4	-
Master of Arts in Buddhist Studies (Sinhala medium) MABS - S	81	62	96	64	38	31	50	33	111	-
Master of Arts in Buddhist Studies (Sinhala medium) Two years MABS – S Two Year	-	-	36	-	20	-	04	-	12	-
Master of Arts in Buddhist Studies (English medium) MABS - E	273	249	162	142	210	171	210	181	185	-
Master of Arts in Buddhist Studies (English medium) Two years MABS – E Two Year	-	-	6	-	15	-	09	-	5	-
Postgraduate Diploma in Pali (Sinhala medium) PGDP - S	-	-	-	-	4	3	-	-		-
Postgraduate Diploma in Pali (English medium) PGDP - E	-	-	2	2	7	4	11	7	6	-
Master of Arts in Pali (Sinhala medium) MAPL - S	03	01	8	6	3	3	1	1	3	-
Master of Arts in Pali (English medium) MAPL - E	05	03	8	8	6	5	5	4	11	-
Master of Arts in Pali (English medium) MAPL – E Two	-	-	-	-	3	-	4	-	4	-
Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala medium) PDBC	53	35	80	70	79	65	88	75	119	-
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium) MABC S	84	64	111	103	104	93	104	85	252	-
Master of Arts in Buddhist Ayurvedic Counseling (English medium) MABC E	-	-	65	17	33	25	51	38	58	-

Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore	**06**	**06**	**4**	**3**	**-**	**-**	**03**	**1**	**12**	**-**
Master of Arts – Hong Kong – affiliation – Buddhist Dharma Centre of Hong Kong Ltd. (Chinese/English)	**43**	**40**	**55**	**28**	**72**	**27**	**104**	**51**	**60**	**-**
Master of Arts Malaysia – affiliation - Vidyacarana Buddhist Resource, Malaysia	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**7**	**10**	**-**
English Through Buddhism Course ETB	**66**	**12**	**59**	**26**	**45**	**-**	**26**	**-**	**12**	**-**
Certificate Course in Pali for Postgraduate Buddhist Studies (English medium) CPBS - E	**77**	**20**	**70**	**25**	**47**	**11**	**38**	**12**	**27**	**-**
Certificate Course in Pali for Postgraduate Buddhist Studies (Sinhala medium) CPBS - S	**-**	**-**	**07**	**5**	**06**	**04**	**-**	**-**	**7**	**-**
Certificate Course in Chinese for Postgraduate Buddhist Studies (English)	**-**	**-**	**21**	**9**	**-**	**-**	**-**	**-**	**-**	**-**
Master of Philosophy in Buddhist Studies (MPhil) (Sinhala medium)	**132**		**136**	**-**	**153**	**-**	**166**	**01**	**179**	**01**
Master of Philosophy in Buddhist Studies (MPhil) (English medium)	**129**	**-**	**149**	**-**	**165**	**-**	**195**	**01**	**235**	**02**
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	**25**		**27**	**3**	**29**	**-**	**33**	**02**	**37**	**01**
Doctor of Philosophy in Buddhist Studies (English medium)	**52**	**07**	**59**	**26**	**55**	**-**	**63**	**19**	**70**	**03**
Total	**1052**	**358**	**1159**	**837**	**1103**	**457**	**1216**	**524**	**1419**	**-**

15. Human Resources and the Number of Students – 2024

Course	**Medium**	**Total Number of Registered Students**
Certificate Course in Pali for Postgraduate Buddhist Studies	English	27
පශ්චාත් උපාධි බෞද්ධ අධ්‍යන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව	Sinhala	-
Postgraduate Diploma in Buddhist Studies	English	4
Master of Arts in Buddhist Studies	English	185
Master of Arts in Buddhist Studies (Two Years)	English	5
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	111
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දෑ අවුරුදු)	Sinhala	12
Postgraduate Diploma in Pali	English	6
පාලි පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	-
Master of Arts in Pali	English	11
Master of Arts in Pali (Two Years)	English	-
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	3
පාලි ශාස්ත්‍රපති පාඨමාලාව(දෑ අවුරුදු)	Sinhala	4
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	119
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	252
Master of Arts in Buddhist Ayurvedic Counseling	English	58
	English	14

Master of Arts in Buddhist StudiesAffiliated Institute The Buddha Dharma Centre of Hong Kong Ltd	Chinese	22
Master of Philosophy in Buddhist Studies	English	235
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	179
Doctor of Philosophy in Buddhist Studies	English	70
Vidyacarana Buddhist Resource, Malaysia	English	5
	Chinese	7
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	37
English for Buddhist Studies	English	12
The Buddhist Library Graduate School, Singapore	English	12
Total		**1390**

16. Local students who have completed courses – 2024

Course	Medium	Total Number of registered students 2023	Passed 2023	Total Number of registered students 2024	Passed 2024
Certificate Course in Pali for Postgraduate Buddhist Studies	English	05	2	2	Results to be issued
පශ්චාත් උපාධි බෞද්ධ අධ්‍යන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව	Sinhala	-	-	7	-do-
Certificate Course in Chinese for Postgraduate Buddhist Studies	English	-	-	-	-
Postgraduate Diploma in Buddhist Studies	English	-	-	-	-
Master of Arts in Buddhist Studies	English	8	6	9	-do-
Master of Arts in Buddhist Studies (Two Years)	English	1	-	5	-do-

බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	50	33	111	-do-
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දෑ අවුරුදු)	Sinhala	4	-	12	-do-
පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	-	-		-do-
Postgraduate Diploma in Pali		04	01	2	-do-
Master of Arts in Pali	English	03	02	7	-do-
Master of Arts in Pali (Two Years)		04	-	1	-do-
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	-	-	3	-
පාලි ශාස්ත්‍රපති පාඨමාලාව (දෑ අවුරුදු)		01	-	4	-do-
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	88	75	102	-do-
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	104	85	220	-do-
Master of Arts in Buddhist Ayurvedic Counseling	English	39	28	38	-do-
Master of Philosophy in Buddhist Studies	English	195	01	235	02
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	166	01	179	01
Doctor of Philosophy in Buddhist Studies	English	63	19	70	03
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	33	02	37	01
English for Buddhist Studies	English	5	-	01	-
Total		**1037**	**255**	**1045**	

17. Foreign students who have completed courses – 2024

Course	**Medium**	**Number of Studer who have passed Examinations in the year 2023**	**Number of Students v have passed Examina in the year 2024**
Certificate Course in Pali for Postgraduate Buddhist Studies	English	10	Results to be issued
Postgraduate Diploma in Pali	English	3	-do-
Postgraduate Diploma in Buddhist Studies	English	06	-do-
Master of Arts in Buddhist Studies (One Year)	English	175	-do-
Master of Arts in Buddhist Studies (Two Year)	English	-	-
Master of Arts in Pali	English	2	-do-
Master of Arts in Buddhist Ayurvedic Counseling	English	20	-do-
Postgraduate Diploma in Buddhist Studies Affiliated Institute The Buddhist Library Graduate School Singapore	English	1	-
Master of Arts in Buddhist Studies Affiliated Institute the Buddha Dharma Centre of Hong Kong Ltd	English	10	-do-
	Chinese	41	
Master of Arts in Buddhist Studies Malaysian Buddhist Academy	English	7	-do-
Master of Philosophy in Buddhist Stdies	English	01	-
Doctor of Philosophy in Buddhist Studies	English	17	03
English for Buddhist Studies	English	11	
Total		**304**	

- Students in two year degree courses have not completed their degrees.
- Answer sheets of the examination of the academic year 2024 are being evaluated

18. Research Degrees awarded in the year 2024

Name	Degree	Title of Research Degree	Country of the Graduate
Jayasekara Mudiyanselage Suranja Malaka Jayasekara	MPhil (Sinhala)	A critical study of the ancient principles of geography used in placing of Buddhist temples	Sri Lanka
Nekathlage Jayasiri Rupasinghe	MPhil (Sinhala)	An exploratory study on the traditional teaching methods embedded in Sri Lankan Buddhist culture	Sri Lanka
Kaluarachchilage Rakshana Supun Kaluarachchi	MPhil (English)	Applicability of Fundamentals of Buddhist Education in Resolving the Issues Related to Student Diversity	Sri Lanka
Oliver Henry Tanner	PhD (English)	An Annotated Translation and Textual Analysis of theInvestigation Chapter (Pañhavāra) of the Wholesome Triplet (Kusala-Tākā)	USA
CHING Knong Chuen	PhD (English)	Reconstruction of the Understanding of the Pure Land Tradition in Chinese Buddhism: A Study of the Buddhist Thought and Practice Shengan Shixian in Early Qing	Hong Kong
Nikapitiye Arachchige Neel Raveendra	PhD (Sinhala)	An analytical study of the teaching on early Buddhism as represented in the Sadhdharmarathnawaliya	Sri Lanka
FAN Zhou	PhD (English)	A Critical Study on Buddhological Concepts in Abhidharma Mahāvibhāsā Śāstra	Hong Kong


PGIPBS
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA - 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 raisemore 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 27,000 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 TheravadhaTripitaka printed in seven language medium (Pali, Sinhalese, English, Burmese, Cambodian, Devanagari, Thai) and the Thaisho print on Chinese religion are available.

The library possesses approximately 247 Master of Philosophy and Doctor of Philosophy thesis submitted to the Institute by the research graduates.

01. Specific collections of the Library

Following collection of personal books are available in the library for reference of students

- ❖ Prof. Oliver Abeynayaka Book Collection
- ❖ Ulrich Von Schroeder Book collection

02 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 - 823
- donations - 857

Total - 1680

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.
- Café Facilities
  Café facilities were also arranged for students in the Institute.

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, memberships of the library have been obtained as follows for the year 2024.

Academic Staff	-	08
Non Academic Staff	-	35
Postgraduate Candidates	-	434
Provision of services to the External readers	-	13
Total	-	490

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

01. Ven. Dr. Wilegoda Siriwimala Thero - Scientific Assistant

The activities carried out during the year 2024 with the direct and indirect contribution of the Research Division are as follows.

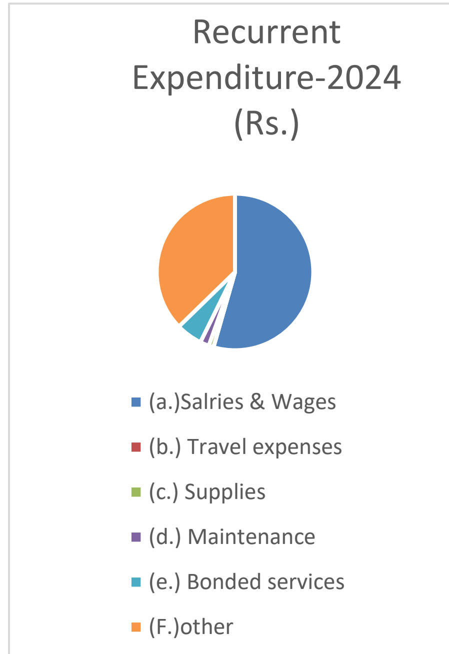
1. Monitoring and reporting on research theses.
2. Participated as a resource person in the research workshop held for Master of Philosophy and Doctor of Philosophy degree candidates.
3. Organizing the opening ceremony of the new premises in Manelgama.
4. Involvement in Board of Survey activities of the Institute.
5. Providing advice to two-year Master of Arts, Master of Philosophy and Doctor of Philosophy degree researchers.
6. Contribution to technical committees.
7. Carrying out the activities assigned by the Director Thero.
8. Organizing the annual study tour.
9. Redesigning the institution's website.
10. Providing additional teaching to students in Master's degree programs.
11. Involvement as a resource person for conducting research degree examinations.
12. Acting as a research degree advisor.

02. Rev. Dr. Thalgampala

- i) Contributing by making revisions, proofreading, etc. as the secretary of the committee in the preparation of the 2023-2024 student handbook in Sinhala medium
- ii) Observing research theses and providing reports
- iii) Organizing research workshops in Sinhala and English medium for Bachelor of Arts and Master of Arts degree candidates
- iv) Participating in committees including the Departmental Committee
- v) Participating in the presentation of research papers and providing the necessary contribution
- vi) Providing necessary advice to Bachelor of Arts, MPhil and PhD students
- vii) Taking the initiative in decorating, arranging and planting trees for the opening ceremony of the new building
- viii) Inspecting the preparation of the entrance road to the institution
- ix) Taking the initiative in supervising the creation of the newly created Buddha statue
- x) Carrying out the water Supervising the installation of machines and sinks
- xi) Supervising the installation of plaques and painting of the building
- xii) Proofreading of academic committee reports and other documents
- xiii) Supporting the academic writing of the Director Thero
- xiv) Supporting the academic writing of Dr. Ashoka Welitota
- xv) Acting as the Chairmanof the Welfare Association and taking the initiative in organizing the Annual Trip, printing of file covers and preparing T-shirts
- xvi) Actively contributing to the organizational activities related to the 2024 student educational tour
- xvii) Participating as an examiner in the examination held at the Hong Kong Buddha Dharma Institute

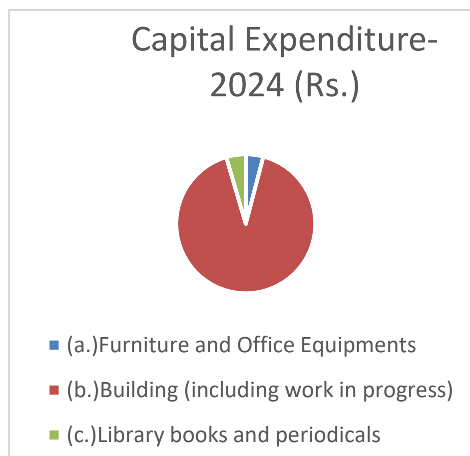
21. Recurrent Expenditure

Subject	2024 (Rs.)	2023 (Rs.)	Difference (Rs.) More(+)/Less(-)
(a) salaries & wages	106,104,076.00	91,820,527.89	+14,283,548.00
(b) travel expenses	66,023.00	388,589.64	-322,567.00
(c) supplies	1,917,249.00	4,204,659.48	-2,287,410.00
(d) maintenance	3,609,031.00	3,281,443.57	+327,587.00
(e) Bonded services	10,577,858.00	10,504,609.15	+73,249.00
(f) other	72,682,643.00	57,405,233.34	+15,277,410.00
Total	**194,956,880.00**	**167,605,063.07**	**+27,351,817.00**



22. Capital Expenditure

Subject	2024 (Rs.)	2023 (Rs.)
(a) furniture and office equipment	1,081,572.00	6,722,593.00
(b) buildings (including work in progress)	24,302,400.00	15,626,871.00
(c) Library books and Periodicals	1,208,277.00	520,347.00
Total	26,592,249.00	22,869,809.00



23. Financial Progress (Expenditure)

Subject	2024		2023	
	Estimated Cost	Actual Cost	Estimated Cost	Actual Cost
(a) Recurrent (except self financing courses)	155,325,790.00	132,953,509.00	140,522,000.00	118,081,951.00
(b)Self financing projects	58,340,000.00	62,003,372.00	55,497,000.00	49,523,113.00
(c) Capital Expenditure (Government provisions)	22,000,000.00	22,000,000.00	100,000,000.00	100,000,000.00
(d) Capital Expenditure (Institutional earnings/Donations)	30,000,000.00	26,592,249.00	75,000,000.00	72,393,816.00
Total	265,665,790.00	243,549,130.00	371,019,000.00	339,869,583.00

24. Details of Financial Progress (income earned)

Sources of Income	2024		2023	
	Estimated amount (Rs.)	Actual Income (Rs.)	Estimated amount (Rs.)	Actual Income (Rs.)
(a) Postgraduate	67,210,000.00	64,878,402.00	65,247,000.00	73,391,493.00
(b) Self-financing courses	58,340,000.00	62,003,372.00	55,497,000.00	49,523,113.00
(c) Government Grants (Salaries)	87,450,000.00	87,450,000.00	70,000,000.00	70,000,000.00

(d) Other Income	13,385,000.00	33,015,566.00	5,275,000.00	32,112,594
total	**226,385,000.00**	**490,896,470.00**	**196,019,000.00**	**225,027,200.00**

25. Financial Progress Review – 2023/2024

Subject	Method of Calculation	Cost per student (Rs.)	
		2023	2024
(a) recurrent expenditure per student	recurrent expenditure/ number of students	137,833.00	137,390.00
(b) capital expenditure per student	capital expenditure/ number of students	60,044.00	18,740.00

26. Financial Condition of the Institute from 2019 - 2024

Year	**Government's donations for Capital -102 (a) (Rs.)**	**Government's Donations for Recurrent (b) (Rs.)**	**Institutional earnings (c) (Rs.)**	**Total Recurrent revenue (b+c) (Rs.)**	**Total Recurrent expenditure (d) (Rs.)**	**Outcome of recurrent financing (b+c+d) (Rs.)**
2020	5,500,000	45,000,000	77,711,568	122,711,568	111,859,519	10,852,049
2021	130,000,000	45,000,000	79,521,965	124,521,965	130,300,060	(5,778,095)
2022	52,500,000	65,000,000	80,191,744	145,191,744	147,237,321	(2,045,577)
2023	100,000,000	75,000,000	84,869,522	159,869,522	136,841,399	23,028,123
2024	70,000,000	74,033,000	140,798,510	214,831,510	173,168,762	41,662,748
2025	22,000,000	87,450,000	159,897,340	247,347,340	194,956,880	52,390,460

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

Year	Revenue (US$)
2020	216,235
2021	258,405
2022	293,335
2023	293,075
2024	263,690
2025	308,001

28. Other information pertaining to the Report

01. Final Accounts - 2024

02. 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 31.12.2024, 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 2024

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

PGIPBS - 2023

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

මගේ අංකය :
My No :

ඔබේ අංකය :
Your No :

CERTIFICATE OF THE ACCOUNTING OFFICER ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES UNIVERSITY OF KELANIYA

The Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya for the financial year ending 31st December 2024 have been prepared in the form and manner specified by the University Grants 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 and procedures prescribed by the University Grants 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 2024 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
25.02.2025

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Director
011 2809320

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Senior Assistant Registrar
011 2809322

ජ්‍යෙෂ්ඨ සහකාර මූල්‍යාධිකාරී
Senior Assistant Bursar
011 2809324

977/5, යුනිවර්සිටි ඩ්‍රයිව්, බුළුගහ හන්දිය, නුවර පාර, කැලණිය. **977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya.**
සාමාන්‍ය / General - 011 2809321 ෆැක්ස් / Fax 011 2809322/011 2809324 E-Mail : pgipbs@gmail.com / pgipbsacc@sltnet.lk

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA

Financial Statements - 2024 - Table of Contents

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 Rs.	2023 Rs.
REVENUE			
Revenue from Non Exchange Transactions-Current			
Government Grants for Recurrent Expenditure		87,450,000	70,000,000
Capital Grant -Recurrent Nature		-	144,395
Actuarial Gain on Gratuity Provisions		-	955,014
Total Revenue from Non Exchange Transactions-Current		**87,450,000**	**71,099,409**
Revenue from Exchange Transactions-Current			
Income from Students	23-I	64,878,402	73,391,493
Income from Self-financing Courses		62,003,372	49,523,113
Income from Investments	23-II	20,801,068	23,423,821
Interest from Staff Loans		101,509	105,456
Miscelanious Income	23-III	12,112,989	7,483,908
Total Revenue from Exchange Transactions-Current		**159,897,340**	**153,927,791**
Total Revenue-Current		**247,347,340**	**225,027,200**
Revenue from Non Exchange Transactions-Capital			
Government Grants-Capital		22,000,000	100,000,000
Gifts and Donations-Cash	18-a	-	7,116,030
Gifts and Donations-Library Books	01	301,337	332,767
Gifts and Donations-Other Fixed Assets	01	1,380,640	187,921
Capital Grant from Self-Financing Courses-for fixed assets		8,000,398	5,775,785
Capital Grant from Self-Financing Courses-for library books		444,430	557,550
Total Revenue from Non Exchange Transactions-Capital		**32,126,804**	**113,970,054**
Total Revenue		**279,474,144**	**338,997,253**
EXPENSES			
Operating Expenses-Current	23		
Personal Emoluments - Academic		69,230,500	57,796,994
Personal Emoluments - Non Academic		36,873,577	34,023,534
Travelling		66,023	388,590
Suplies & Consumables		1,917,249	4,204,659
Maintenance		3,609,031	3,281,444
Contractual Services		10,577,858	10,504,609
Other Expenses		10,679,271	7,737,726
Strengthing Research -Recurrent nature		-	-
Expenditure from Capital funds-Recurrent nature		-	144,395
Expenditure on Self-financing Courses		62,003,372	49,523,113
Total Operating Expenditure-Current		**194,956,880**	**167,605,063**
Non Operating Expenditure			
Depreciation	01	34,707,681	28,148,423
Total Non Operating Expenditure		**34,707,681**	**28,148,423**
Total Expenditure		**229,664,561**	**195,753,486**
Total Surplus /(Deficit) for the Period		**49,809,583**	**143,243,767**

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

Current Surplus / (Deficit) for the Period	**52,390,460**	**57,422,137**
Capital Surplus/ (Deficit) for the Period	**(2,580,877)**	**85,821,631**

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2024

	NOTES	2024	2023
ASSETS			
NON CURRENT ASSETS		Rs.	Rs.
Property, Plant and Equipment	01	699,994,061	656,420,997
Works In Progress-WIP	02	9,526,631	61,117,134
Investments	03	267,725,827	220,672,681
Total Non-Current Assets		**977,246,519**	**938,210,812**
CURRENT ASSETS			
Inventories - Goods	04	1,041,181	969,113
Inventries - Publications /Fans/at Cafe	05	1,199,059	1,698,703
Sundry Debtors	06	1,250	2,454
Loans and Advances to the Staff	07	2,049,404	2,594,607
Pre-Payments	08	1,870,422	1,604,245
Other Deposits & Advance Payments	09	7,040,833	12,337,746
Cash and Cash Equivalents	10	127,203,975	93,403,972
Total Current Assets		**140,406,124**	**112,610,841**
TOTAL ASSETS		**1,117,652,643**	**1,050,821,653**
LIABILITIES			
CURRENT LIABILITIES			
Refundable Deposits	11	7,788,334	5,469,070
Creditors & Other Liabilities	12	2,492,175	3,460,627
Accrued Expenses	13	5,646,513	4,248,916
Other Payables	14	19,692,496	13,660,880
Retention on Construction Works	15	3,848,726	23,077,335
Total Current Liabilities		**39,468,244**	**49,916,827**
NON CURRENT LIABILITIES			
Defined Benefit Obligations-Retirement Gratuity	16	31,133,203	22,927,243
Retention on Construction Works	15	-	-
Total Non-Current Liabilities		**31,133,203**	**22,927,243**
TOTAL LIABILITIES		**70,601,447**	**72,844,070**
NET ASSETS		**1,047,051,196**	**977,977,583**
ACCUMULATED FUNDS & RESERVES			
Accumulated Fund-Recurrent	17	189,977,749	136,698,279
Accumulated Fund-Capital	18	711,105,953	713,910,172
Revaluation Reserves	19	14,552,878	14,552,878
Special Votes	20	17,793,627	16,218,624
Research Grants	21	1,849,734	1,733,826
Other Statutory Votes	22	111,771,257	94,863,804
TOTAL NET ASSETS/EQUITY		**1,047,051,196**	**977,977,583**

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	**Snr.Prof.Deshapriya Gunasena**	**Prof. Praneeth Abeysundara**
Director	**Member /Board of Management**	**Member/Board of Management**

Ven. Medawachchiye Dhammajothi Thero
Senior Professor (Chair) / Director
Postgraduate Institute of Pali and Buddhist Studies
University of Kelaniya
577/5, University Drive, Bulugaha Junction,
Kandy Road, Kelaniya.

Head
Department of Buddhist Sources
Postgraduate Institute of Pali and Buddhist Studies
University of Kelaniya

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

		2024	2023
Cash Flows from Operating Activities		**Rs.**	**Rs.**
Surplus/(Deficit) for the year		49,809,583	143,243,767
Adjustments for items not involving movement of cash			
Gratuity Expenses charged to the P/L		8,205,960	4,011,192
Depreciation		34,707,681	29,111,959
Loss on sale of publications/ donations of fans & books		106,864	91,805
Profit on Vijinipath		(109,100)	(89,800)
Profit on the Café at Library		(4,465)	-
Exchange loss		3,664,975	2,699,353
Gifts and Donations-Library Books-Non cash items		(301,337)	(520,688)
Gifts and Donations-Other Fixed Assets- Non cash items		(1,380,640)	-
Fund transfers from self financing courses to P & L		-	6,333,336
Fund transfers for recurrent nature expenses		-	(144,395)
Operating surplus before changes in items of working capital		**94,699,522**	**184,736,529**
Changes in items of working capital			
Inventories- Goods/Publications/Fans		427,576	(470,621)
Sundry debtors		1,204	6,100
Staff advances		545,203	(323,441)
Payments in advance		(266,177)	(1,347,807)
Other Deposits		5,296,913	(7,656,075)
Refundable Deposits Received		2,319,265	1,274,260
Sundry Creditors		-	-
Creditors & other Liabilities		(968,451)	(86,061,608)
Accrued Expenses		1,397,598	(3,687,466)
Other Payables		6,031,616	3,582,113
Retention on Construction works		(19,228,609)	3,039,310
Net cash generated from operating activities		**90,255,659**	**93,091,292**
Cash Flows from Investing Activities			
Fixed Assets Additions		(26,592,249)	(72,393,816)
Investments in Fixed Deposits		(32,588,314)	(38,211,322)
Sales of publications		75,130	167,200
Sales of Vijinipath		427,000	355,000
Sales of the Café at Library		65,920	-
Net cash used in investing activities		**(58,612,514)**	**(110,082,939)**
Cash Flows from Financing Activities			
Changes to the Accumulated Fund -Recurrent		(497,318)	(139,270)
Changes to the fund accounts from SF Courses		6,365,832	10,015,479
Other Statutory votes		(3,711,657)	(994,417)
Cash generated from financing activities		**2,156,857**	**8,881,792**
Net increase in cash and cash equivalents		**33,800,003**	**(8,109,855)**
Balance of cash and cash equivalents at beginning of the year		93,403,972	101,513,827
Balance of cash and cash equivalents at end of the year		**127,203,975**	**93,403,972**
Cash & Cash Equivalents as at 31.12.2024			
Balance as at 31.12.2024	NOTE-10	**127,203,975**	**93,403,972**

Note: The format of the cash flow statement is corrected for the year 2023, as per the SLPSAS 2.

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF CHANGES IN NET ASSET/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2024

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	-	-	7,116,030		**7,116,030**
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	-	-	-	31,294,341	**31,294,341**
Balance as at 01.01.2024	**14,552,879**	**136,698,278**	**713,910,171**	**112,816,254**	**977,977,582**
Government Grants-Capital Funds	-		22,000,000		**22,000,000**
Operational Surplus/(Deficit) for the year 2024	-	52,390,460			**52,390,460**
Prior Year Adjustments	-	889,010			**889,010**
Donations Received- Library Books	-	-	301,337		**301,337**
Donations Received- Other Fixed Assets	-	-	1,380,640		**1,380,640**
Capital Grants for Fixed Assets-from SF Courses	-	-	8,000,398		**8,000,398**
Capital Grants for Fixed Assets-from SF Courses to Lib. Books	-	-	444,430		**444,430**
Annual Fixed Assets Depreciation	-	-	(34,707,681)		**(34,707,681)**
Prior Year Adjustments	-	-	(223,343)		**(223,343)**
Additions/Disposals to the Restricted Funds				18,598,364	**18,598,364**
Balance as at 31.12.2024	**14,552,879**	**189,977,748**	**711,105,952**	**131,414,617**	**1,047,051,196**

Postgraduate Institute of Pali and Buddhist Studies
University of Kelaniya
Statement of Accounting Policies
As at 31.12.2024

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 1st of January 2024 to 31st December 2024

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 are 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 lifetime 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.

Asset	Estimated useful life
Building	20 years
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
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 as at 01.01.2023 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 and continuously updated up to 31.12.2024.

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 properly 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 loss on terminal benefits (retirement gratuity) is Rs. 3,103,175.00 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.2,122,243.00 and Rs. 2,980,542.00 respectively and recognized, adjusted and disclosed under the statement of financial performance for the financial year 2024. Accordingly, total expenses recognized in the Statement of Performance is Rs.8,205,960.00 and the total liability on provisions for gratuity, as at 31.12.2024 was Rs. 31,133,203.00

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 31.12.2024 has been adjusted at the exchange rate for United State Dollars as at 31.12.2024 as per the records of Central Bank of Sri Lanka. Accordingly, an exchange loss of Rs.3,664,975.00 is recognized in financial statements.

2.5 Cash Flow Statement

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

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
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AS AT 31ST DECEMBER 2024

NOTE-01

Property Plant & Equipments as at 31st December 2024

Rs.

Net value 2023		Fixed Assets	Cost of assets 2024.01.01	Purchases/ Transfers Current Year	Gft & Donations Current Year	Write offs / disposals Current Year	Surplus/Dificit from Revaluations	Cost of Assets 2024.12.31	Provision For Depreciation 2024.01.01	Depreciation For Current Year	Write off Provisions/adjustments for depreciation current year	Provision for depreciation as at 2024.12.31	Net value 2024.12.31
148,634,464	a	Lands	148,634,464	-	-	-	-	148,634,464	-	-		-	148,634,464
482,711,017	b	Building	507,758,650	75,892,904	-	-	-	583,651,554	25,047,633	28,961,439	223,343	54,232,415	529,419,139
9,406,833	c	Office Equipment	11,336,335	317,344	20,000	-	-	11,673,679	1,929,502	2,295,214		4,224,716	7,448,963
2,114,772	d	Lab & Teaching Equipment	2,425,125	160,000		-	-	2,585,125	310,353	514,570		824,923	1,760,202
3,825,491	e	Furniture & Fittings	4,187,354	604,228	-	-	-	4,791,582	361,863	452,472		814,335	3,977,246
1,556,333	f	Library Books	15,046,210	1,208,277	301,337	-	-	16,555,824	13,489,878	651,625		14,141,503	2,414,321
8,119,726	g	Motor Vehicles	8,900,000			-	-	8,900,000	780,274	1,780,000		2,560,274	6,339,726
52,360	h	Intangible Assets	425,000		-	-	-	425,000	372,640	52,360		425,000	-
656,420,996			**698,713,137**	**78,182,753**	**321,337**	-	-	**777,217,227**	**42,292,142**	**34,707,681**	**223,343**	**77,223,166**	**699,994,061**

NOTE-02

Rs.

Capital Work In Progress

Net value 2023		Description	Balance as at 1/1/2024	Additions during the year	Transfers/ Disposals during the year	Balance as at 31/12/2024
61,117,135	a	Proposed conferrence hall	51,666,305	5,959,080	(57,625,385)	-
	b	Buddha's statue	2,625,425	1,360,640	(3,986,065)	-
	c	Boundary wall-II	3,236,420	883,457	(4,119,877)	-
	d	Strorm water drain system	1,877,608	331,216	-	2,208,824
	e	Landscaping works	1,711,377	-	-	1,711,377
	f	Turfing Works	-	2,354,320	-	2,354,320
	g	Proposed Modifications	-	3,252,111	-	3,252,111
61,117,135			**61,117,135**	**14,140,823**	**(65,731,327)**	**9,526,631**

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	Rs. 2024	Rs. 2023
NOTE-03		
INVESTMENTS		
SECURITY DEPOSITS		
Shroff Bond Deposit	26,230	22,900
Store Keeper Bond Deposit A/C -10061-04-91551	11,266	10,971
	37,496	**33,871**
SPECIAL FUNDS		
Savings Account- Foreign Scholarship	609,088	529,997
Fixed Deposits Account -Foreign Scholarship Grant	760,488	760,488
Fixed Deposit Account -Building Vote	15,366,945	13,987,341
Fixed Deposit Accounts -Devolpment Vote	59,552,194	54,156,589
Fixed Deposit -Staff Welfare Fund-China	650,000	650,000
Savings Account -Staff Welfare Fund- China	138,646	45,353
Fixed Deposit Account -Vehicle Vote-I	699,168	638,736
Fixed Deposit Account -Vehicle Vote-II	1,564,923	1,422,577
Savings Account-Director's Vote	411,194	292,819
Fixed Deposit Account- Director's Vote	2,256,484	2,098,503
FD-Staff Health Assistance Vote of Vn.Snr.Prof.M.Dhammajothi	14,439,007	11,892,211
	96,448,138	**86,474,614**
SHORT TERM INVESTMENTS		
Short Term Fixed Deposit Investments	168,301,180	131,586,816
	168,301,180	**131,586,816**
RESEARCH GRANTS		
Savings Account-E.W. Gunatilake Vote	169,219	132,934
Fixed Deposit Account -E.W. GunatilakeVote	350,000	350,000
	519,219	**482,934**
BOND VIOLATION INCOME		
Fixed Deposit on Bond Violation Income	2,419,794	2,094,446
	2,419,794	**2,094,446**
	267,725,827	**220,672,681**

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	Rs. 2024	Rs. 2023
NOTE-04		
INVENTORIES-GOODS		
Stock as at 31 December	1,041,181	969,113
	1,041,181	**969,113**

NOTE-05

5.1 INVENTORIES-PUBLICATIONS AND FANS

	Value Rs.	Qty		Qty	Amount Rs.
Syntax of the cases in the Pali Nikayas.	230.00	1	230	1	230
Sexuality in ancient India.. Vinayapitaka of the Pali Canon	213.00	24	5,112	39	8,307
Early Buddhism and it's Intellectual Milieu	276.00	25	6,900	25	6,900
The Chinese Version of the Dhammapada	450.00	47	21,150	61	27,450
Nagarjuna's Moral Philosophy and Sinhala Buddhism	216.00	14	3,024	14	3,024
පොළොන්නරු දඹදෙණි කතිකාවත් විමර්ශනය	225.00	25	5,625	97	21,825
ඉමැනුවෙල් කාන්ට්ගේ ඥාන විභාගය	200.00	40	8,000	264	52,800
අන්වේෂණ සඟරාව -1 වළුම 1999	125.00	22	2,750	24	3,000
Journal of PIPBS... 1 Vol.-1999	125.00	18	2,250	20	2,500
අන්වේෂණ සඟරාව -2 වෙළුම 2007	205.00	31	6,355	146	29,930
Journal of PIPBS... -2 Vol-2007	205.00	13	2,665	18	3,690
අන්වේෂණ සඟරාව -3-2011	199.20	23	4,582	25	4,980
අන්වේෂණ සඟරාව -4-2014	350.50	28	9,814	43	15,072
අන්වේෂණ සඟරාව -5-2016	900.16	24	21,604	63	56,710
Journal of PIPBS... -6 Vol-2016	900.16	11	9,902	17	15,303
අන්වේෂණ සඟරාව -7-2017	359.50	131	47,095	142	51,049
Journal of PIPBS... -7 Vol-2017	359.50	120	43,140	129	46,376
අන්වේෂණ සඟරාව -2018/sinhala	731.58	55	40,237	59	43,163
අන්වේෂණ සඟරාව -2019/sinhala	527.08	50	26,354	61	32,152
Mahadukkahandha Sutta	374.00	31	11,594	41	15,334
අන්වේෂණ සඟරාව -2018/English	511.17	47	24,025	59	30,159
අන්වේෂණ සඟරාව -2019/English	610.58	38	23,202	52	31,750
Total stock of Publications		**818**	**325,609**	**1,400**	**501,703**

5.2 STOCK ACCOUNT VIJINIPATH

	Value Rs.	Qty		Qty	Amount Rs.
Total Stock Value-Publications & Fans	2,600.00		-	120	312,000
	2,950.00	296	873,200	300	885,000
		296	**873,200**	**420**	**1,197,000**

	Rs. 2024	Rs. 2023
5.3 STOCK ACCOUNT CAFÉ-LIBRARY		
Total Stock Value-café at the Library	250	-
	250	-
Total Stock Value Publications / Vijinipath/Café	**1,199,059**	**1,698,703**
NOTE-06		
SUNDRY DEBTORS		
Debtors - University of Kelaniya	-	1,204
Receivables-Miscellaneous	1,250	1,250
	1,250	**2,454**
NOTE-07		
LOANS AND ADVANCES TO THE STAFF		
Distress Loans	2,049,404	2,594,607
	2,049,404	**2,594,607**

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NOTE-08
PRE-PAYMENTS

	Rs. 2024	Rs. 2023
Sri Lanka Insurance Corporation Ltd	25,501	26,854
Gestetner of Ceylon Plc.	2,636	2,523
Pack Software Point (Pvt) Ltd	71,250	71,250
Purna Information Services	3,333	2,750
Wijaya News papers Ltd	745,760	617,550
Ceylon Business Appliances (pvt) Ltd	1,067	990
Base hp (Pvt) Ltd	237,073	111,734
Metorpolitan Office Pvt Ltd	207,847	194,119
Daiki Axis Environment (pvt) Ltd	-	212,520
Co-operative Insurance Company Limited	-	1,105
The Associated Newspapers of Ceylon Ltd	537,077	362,250
Chief Accountant, Railways	-	600
Alpha Fire Services PLC	10,457	-
Sri lanka Telekom	28,421	-
	1,870,422	1,604,245

NOTE-09
OTHER DEPOSITS AND RECEIVABLES

	Rs. 2024	Rs. 2023
Fuel deposits	100,000	100,000
Mobilization Advances	-	1,376,988
Receivables-Miscellaneous (Note - 09-a)	2,100,500	6,829,450
Telephone deposits	5,000	5,000
Receivable interest on fixed deposits	4,316,858	3,507,833
Refundable deposit on Electricity	75,000	75,000
Deposit - Water Board	443,475	443,475
	7,040,833	12,337,746

NOTE - 09(a)

	Rs. 2024	Rs. 2023
Receivable from BLGS/Singapore 23/24	1,615,300	292,950
Receivable from BDC of Hong Kong -2023	-	6,400,000
Receivable from BAC MA/E-23/24	68,500	63,500
Mahayana scholarship payment-Receivable	-	50,000
Receivable from staff welfare fund, China	-	20,000
Other Receivables	-	3,000
Anweshana to be published	343,200	-
Receivable from BAC MA/S-24	73,500	-
	2,100,500	6,829,450

NOTE-10
CASH AND CASH EQUIVALENTS

	Rs. 2024	Rs. 2023
People's Bank - Account No : 078-1-001-7-2268401	4,949,704	4,966,904
People's Bank - Account No : 086-1-001-8-1189664	55,418,316	34,328,488
Money Market Savings Ac. 086-2-003-4-1189664	23,096,554	18,030,918
Saving Account Bank of China- Ac.100002800013093	7,010,130	4,494,738
USD BFCA-People's Bank-Ac.086-402-181189664	36,729,271	31,582,925
	127,203,975	93,403,972

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NOTE-11
REFUNDABLE DEPOSITS

	Rs. 2024	Rs. 2023
Library Deposits	7,315,238	4,738,738
Tender Deposit	473,097	730,332
	7,788,334	5,469,070

NOTE - 12
CREDITORS AND OTHER LIABILITIES

	Rs. 2024	Rs. 2023
University Grants Commission-0.01%	6,104	4,953
PAYE Tax Payable	1,739,883	2,160
ETF Payable	154,171	132,598
Staff welfare Society-PGIPBS	585,223	497,117
Alucare (Pvt) Ltd-Auditorium	-	2,823,799
Stamp Duty payable	6,795	-
	2,492,175	3,460,627

NOTE-13
ACCRUED EXPENSES

	Rs. 2024	Rs. 2023
Salaries & Wages - Non-Acedamic Staff	182,000	105,000
Transport-domestic	190	-
Overtime	66,609	-
Holiday Payments	3,925	
Fuel & Lubricants	31,147	30,939
Maintainance- Vehicles	-	73,250
Maintainance- Plant and machinary	583,730	-
Telecommunication	42,722	53,715
Staff Development Expenses	2,500	66,500
Electricity	284,870	507,193
Security services	246,238	247,800
Water	12,853	11,229
Cleaning services	159,200	124,900
Printing, advertising ect.	-	288,880
Special services-council & committees	4,500	-
Special service.-professional & other fees-Audit fee	800,000	750,000
Special service.-professional & other fees	56,640	48,000
Railway expenses	6,000	17,200
Others - newspapers, magazines, Etc.	15,740	-
Visiting Lecture fee	372,000	366,730
Stores Advance	11,670	
Other Expenses-examination expenses	380	10,380
Examination expenses/2023	-	1,547,200
Examination expenses/2024	1,954,200	-
Accrued Expenses-2023	809,400	-
	5,646,513	4,248,916

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NOTE-14
OTHER PAYABLES

	Rs. 2024	Rs. 2023
Pre - Receipts	144,000	937,710
Application fee collected for 2025	124,000	-
Sundry Payables	133,627	86,627
Accrued exp. Singapore-2022	93,022	93,022
Accrued exp. BAC DIP-2022	5,500	15,500
Accrued exp. BAC MA/S-2022	7,500	17,500
Accrued exp. CPBS/E-2022	2,250	12,250
Accrued exp. BAC MA/E-2022	8,750	18,750
Accrued exp. CPBS/S-2022	2,250	2,250
Accrued exp. EBS-2022	23,300	23,300
Accrued exp. BDCHK-2022	1,286,437	1,349,537
Accrued exp. -2022	-	661,020
Accrued exp. Singapore-2023	141,633	256,886
Accrued exp. BAC DIP-2023	35,630	891,760
Accrued exp. BAC MA/S-2023	54,758	1,389,765
Accrued exp. CPBS/E-2023	45,998	790,580
Accrued exp. BAC MA/E-2023	44,961	1,246,889
Accrued exp. EBS-2023	20,125	130,375
Accrued exp. BDCHK-2023	1,719,000	4,731,809
Accrued exp. VBR-2023	297,100	1,005,350
Accrued exp. BAC MA/S-2024	3,300,352	-
Accrued exp. BAC MA/E-2024	2,190,964	-
Accrued exp. BAC DIP-2024	1,257,017	-
Accrued exp. EBS-2024	201,100	-
Accrued exp. CPBS/E & S-2024	1,766,245	-
Accrued exp. BDCHK-2024	5,259,716	-
Accrued exp. Singapore-2024	365,100	-
Accrued exp. VBR-2024	1,162,158	-
	19,692,496	**13,660,880**

NOTE-15
RETENTION ON CONSTRUCTIONS
CURRENT LIABILITIES

	Rs. 2024	Rs. 2023
Retention on new building for PGIPBS-Sathuta Builders Pvt Ltd	-	19,673,825
Temporary access road	-	80,103
Retention on boundry wall and security hut	567,150	567,150
Car park area around the building	-	200,400
Removing & refixing temporary security hut	66,963	66,963
Construction of conference hall-Alucare Pvt Ltd	1,898,428	1,640,480
Alluminium cubical on lower ground floor-Dilshan Builders	169,092	169,092
Alluminium cubical on lower ground floor-2023	-	159,654
Strom water drain system-LR	102,114	135,049
Landscaping Project-LR	253,729	171,138
Expansion of the gate at the ICT faculty-LR	8,900	-
Extra works for the opening ceremony-LR	8,225	-
Proposed Modifications-LR	325,211	-
Turfing Works-LR	235,432	-
Boundry wall-Samadhi Constructions	207,482	207,482
Painting the boundry wall	6,000	6,000
	3,848,726	**23,077,335**
NON CURRENT LIABILITIES		
Retention on boundry wall and security hut	-	-
	-	-
Total Retention on Construction works	**3,848,726**	**23,077,335**

NOTE-16
DEFINED BENEFIT OBLIGATIONS-RETIREMENT GRATUITY

		Rs. 2024	Rs. 2023
Provision for Gratuity as at 1st January		22,927,243	18,916,050
(+)-Provision for the year		8,205,960	4,011,193
	Note-16-I & II	31,133,203	22,927,243
(-) Payments & Transfers during the year		-	-
Provision for Gratuity as at 31st December		**31,133,203**	**22,927,243**

NOTE-16-I
Disclosures as per SLPSAS - 19

	2024	2023
a. Changes in the Present Value of Obligation		
Present value of obligation as at 01 January	22,927,243	18,916,050
Interest cost for the period	2,980,542	3,404,889
Current service cost for the period	2,122,243	1,561,317
Past service cost	-	-
Benefits paid / payable for those who left during the period	-	-
Actuarial (Gain)/ Loss	3,103,175	(955,014)
Provision for PVDBO* as at 31 December	**31,133,203**	**22,927,243**
Amount Recognized in the balance sheet and Income Statement		
Liability recognized in the Balance Sheet		
Present Value of Obligation as at 31 December	31,133,203	22,927,243
Un recognised actuarial (Gain)/Loss		-
Net liability in the balance sheet	**31,133,203**	**22,927,243**
c. Expenses Recognized in the Income Statement		
Interest Cost	2,980,542	3,404,889
Current Service Cost	2,122,243	1,561,317
Past service cost	-	-
Net Acturial (Gain)/Loss recognized immediately	3,103,175	(955,014)
Expenses/(gain) Recognized in the Income Statement	**8,205,960**	**4,011,192**

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 2024, 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	29,029,426	20,679,786
One Percentage Point Decrease (-1%) in Discount Rate	33,504,312	25,514,500
One Percentage Point Increase (+1%) in Salary Escalation Rate	33,530,810	25,529,882
One Percentage Point Decrease (-1%) in Salary Escalation Rate	28,971,957	20,630,418

Break up of Actuarial Gain/Loss on Defined Benefit Obligation (Rs.)		
Experience adjustment (Financial and Demographic)	2,001,288	(3,008,416)
Due to changes in financial assumptions	(87,220)	2,053,402
Due to changes in Demographic assumptions	1,189,107	-
Total	**3,103,175**	**(955,014)**

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	2,255,896	363,250
Between 2-5 years	11,715,987	4,551,591
Between 6-10 years	6,381,640	4,199,949
Above 10 years	10,779,680	13,812,453
Total	**31,133,203**	**22,927,243**

Note: Weighted average duration of defined benefit obligation (years)=7.9

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

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

	Rs. 2024	Rs. 2023
NOTE-17		
ACCUMULATED FUND-RECURRENT		
Balance as at 01st January	136,698,279	74,011,634
Surplus/ (Deficit) of the year	52,390,460	57,422,137
Adjustments made during the year	889,010	5,264,509
Balance as at 31st December	**189,977,749**	**136,698,279**
NOTE-18		
ACCUMULATED FUND-CAPITAL		
Balance as at 01st January	713,910,172	627,268,083
Non exchange revenue-Capital		
Capital grants from the Government	22,000,000	100,000,000
Donations Received-Cash	-	7,116,030
Donations Received-Library Books	301,337	332,767
Donations Received-Fixed Assets	1,380,640	2,813,346
Contribution to the Capital Expenditure for-Fixed assets	8,000,398	5,775,785
Contribution to the Capital Expenditure for-Library books	444,430	557,550
Total Non exchange revenue-Capital	**32,126,804**	**116,595,479**
Less:Non Operating Expenditure-Depreciation	(34,707,681)	(29,111,959)
Capital Surplus for the period	**(2,580,877)**	**87,483,520**
Adjustments for lost items-library books	-	-
Prior year adjustments	(223,343)	(834,397)
Prior year adjustments-Dep. Over provisions	-	137,360
Expenditure on Recurrent nature	-	(144,395)
Balance as at 31st December	**711,105,953**	**713,910,172**
NOTE-18-a		
Donations for the New Building	-	3,973,330
Donations for the Buddhist Shrine Room	-	1,150,000
Donations for the Buddhist Channel	-	1,962,700
Donations for the New Library	-	30,000
	-	**7,116,030**
NOTE-19		
REVALUATION RESERVES		
Balance as at 01st of January	14,552,878	1,846,372
Surplus/ (Deficit) during the year	-	12,706,507
Balance as at 31st December	**14,552,878**	**14,552,878**

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Rs. 2024	Rs. 2023
NOTE-20		
SPECIAL VOTES		
SECURITY VOTES		
Store Keeper- Bond	11,266	10,971
Shroff - Bond	27,650	25,147
	38,916	**36,118**
SPECIAL VOTES		
The Building Vote	15,471,356	14,094,641
The Vehicle Vote-1	702,032	643,365
The Vehicle Vote-2	1,581,323	1,444,500
	17,754,711	**16,182,506**
	17,793,627	**16,218,624**

	Rs. 2024	Rs. 2023
NOTE-21		
RESEARCH GRANTS		
Research Grants E.W.Gunatilaka	527,691	491,406
Foreign Scholarship Grant	1,322,043	1,242,420
	1,849,734	**1,733,826**

	Rs. 2024	Rs. 2023
NOTE-22		
OTHER STATUTORY VOTES		
The Director's Vote	4,792,499	3,704,689
Vote of-Violation Bond Income-Mr.Ariyasena	2,330,665	2,089,182
Vote of Bond Violation - Mr B.G. Vishwanath	202,043	183,630
Devolpement Vote of Institute	82,021,000	70,437,866
Staff Welfare Vote -China	832,953	738,138
The Scholarship grant from Self financing projects	1,777,512	1,610,972
Allocation for Convocation Expenses	570,222	497,251
Glorious Sun Scholarship Grants	3,444,960	3,422,806
Ven.Snr.Prof.M.Dhammajothi- Staff Health Assistance Vote	14,966,288	11,944,787
Provisions for Counselling Centre	814,807	234,483
Collection for the 50th Anniversary Program-2025	18,309	-
Total	**111,771,257**	**94,863,804**

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

NOTE-23

OBJECT		*Sub Note No:*		*ACTUAL* Rs.	*FINAL BUDGET* Rs.	*VARIANCE* Rs.
INCOME						
Government Grants- Recurrent	31011			**87,450,000**	87,450,000	
Income from Students		23-I				
Application fees	31023		356,500		-	
Registration fees	31013		-		460,000	
Tuition fees	31014		63,805,188		66,350,000	
Examination fees	31015		249,868		-	
Library fees	31016		-		350,000	
Library fines	31018		100,713		50,000	
Certificate fee	31021		185,202			
Photocopy fee	31022		102,401			
Students' visa income	31027		26,150			
Printing charges	31028		50,671			
External students fee	31029		1,710			
Total income from students				**64,878,402**		
Income from self financing courses	31033			**62,003,372**	58,340,000	
Interest from staff loans	31012			**101,509**	125,000	
Actuarial Gain on Gratuity Provisions	31036					
Capital Grants Recurrent nature				-		
Income from Investments		23-II			8,000,000	
Interest on Money Market savings account	310212		5,065,636			
Interest from investments -Fixed Deposits	31030		15,735,432			
Total Income from Investments				**20,801,068**		
Sundry Receipts		23-III	3,150		5,000,000	
Direct Income from self financing courses	310213		11,973,774			
Sale of Publications			-		10,000	
Sale of Vijinipath-Profit	310211		109,100		250,000	
Tender fee	31026		22,500		-	
Profit from Café at the Library			4,465		-	
Total Miscelanious Income				**12,112,989**		
Total Income				**247,347,340**	**226,385,000**	**20,962,340**

EXPENDITURE						
Personal Emoluments						
Personal Emoluments - Academic Staff						
Salaries & Wages - Academic Staff	11011			14,299,904	14,299,904	-
U.P.F. 15%,7% - Academic Staff (Non-Pensioners)	11021			3,687,646	3,687,646	-
U.P.F. 8% - Academic Staff (Pensioners)	11031			2,990,115	2,990,115	-
E.T.F. 3%- Academic Staff	11041			1,335,648	1,335,648	-
Academic Allowance	11051			28,326,762	28,326,762	-
35% Research Allowances - Academic Staff	11061			4,967,575	4,967,575	-
20% Special Salary Allowance (CC NO.07/2014) - Academic Staff	11091			2,860,259	2,860,259	-
Cost of Living Allowance - Academic Staff	11101			1,986,000	1,986,000	-
Vist. Lecture fees Include.tra. & sub.	11121			1,243,393	1,243,393	-
Other Allowances - Acedamic Staff- Head Allowance	11131			36,000	36,000	-
Other Allowances - Acedamic Staff- /Transport/other	11171			1,230,685	1,230,685	-
Entertainment Allowances-Academic Staff	11181			573,189	573,189	-
Special Allowance Rs.5000/-	11191			600,000	600,000	-

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

NOTE-23

OBJECT		*Sub Note No:*		*ACTUAL* *Rs.*	*FINAL BUDGET* *Rs.*	*VARIANCE* *Rs.*
Defined benefit obligations-gratuity- Interest Cost	11206			1,864,011	-	-
Defined benefit obligations- Current Service Cost	11205			1,453,919	-	-
Actuarial Loss				1,775,394	-	-
Personal Emoluments - Academic				**69,230,500**	**64,137,176**	-
Personal Emoluments - Non Academic Staff						
Salaries & Wages - Non-Academic Staff	12012			13,337,398	13,337,398	-
U.P.F. 15%,7% - Non-Academic Staff (Non-Pensioners)	12022			1,945,840	1,945,840	-
U.P.F. 8% - Non-Academic Staff (Pensioners)	12032			1,504,503	1,504,503	-
E.T.F. 3%- Non-Academic Staff	12042			690,069	690,069	-
35% Research Allowances - Non-Academic Staff	12062			653,639	653,639	-
Monthly Compensatory Allow-2015 (CC NO.02/2015)	12072			5,580,156	5,580,156	-
20% Special Salary All. (CC NO.07/2014)	12092			2,480,070	2,480,070	-
Cost of Living Allowance - Non-Academic Staff	12102			5,021,774	5,021,774	-
Acting Pay - Non-Academic Staff	12112			4,200	4,200	-
Holiday Payments	12132			51,184	51,184	-
Other Allowances Non-Academic Staff	12172			43,200	43,200	-
Overtime	12201			928,747	928,747	-
Special Allowance Rs.5000/-	12203			1,520,161	1,874,017	353,856
Defined benefit obligations-gratuity- Interest Cost	12206			1,116,530	-	
Defined benefit obligations- Current Service Cost	12205			668,325	-	
Actuarial Loss				1,327,781		
Personal Emoluments - Non Academic				**36,873,577**	**34,114,797**	**353,856**
Total Personal Emoluments - Academic and Non Academic				**106,104,076**	**98,251,972**	**353,856**
Traveling & Subsistence						
Travelling Expen.(Domestic)	2011			66,023	800,000	733,977
Total Traveling & Subsistence				**66,023**	**800,000**	**733,977**
Supplies						
Stationery & Official Requisites	3011			1,227,890	3,700,000	2,472,110
Fuel & Lubricants	3021			357,275	2,500,000	2,142,725
Uniforms Expenses	3031			94,800	600,000	505,200
Chemical & Glassware	3051			-	100,000	100,000
Other supplies	3071			237,284	1,000,000	762,716
Total Supplies				**1,917,249**	**7,900,000**	**5,982,751**
Maintenance						
Repairs & Maintainance of Vehicles	4011			577,235	1,500,000	922,765
Repairs & Maint. of Plant, Mach. & Equip.	4021			2,231,458	2,500,000	268,542
Repairs & maint. of Buildings and Equipment	4031			649,721	1,200,000	550,279
Repairs & maint. of Furniture	4041			6,200	1,000,000	993,800
Repairs & maint. of Others	4051			144,417	667,000	522,583

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

NOTE-23

OBJECT		*Sub Note No:*		*ACTUAL* Rs.	*FINAL BUDGET* Rs.	*VARIANCE* Rs.
Total Maintenance				**3,609,031**	**6,867,000**	**3,257,969**
Contractual Services						
Telecommunication	5021			1,194,235	1,800,000	605,765
Postal Charges	5022			39,117	800,000	760,883
Electricity	5031			3,565,878	7,000,000	3,434,122
Security Services	5061			2,894,307	4,200,000	1,305,694
Water	5032			259,151	700,000	440,849
Cleaning Services	5071			1,866,950	2,500,000	633,050
Rates & Local Taxes	5041			-	100,000	100,000
Printing, Advertising etc	5091			758,221	5,000,000	4,241,779
Other Contractual Services.	5101			-		-
Total Contractual Services				**10,577,858**	**22,100,000**	**11,522,142**
Other Expenses						
Travel Grants to University Teachers	6011			-		-
Special Service.-Council & Committees	6021			920,680	3,000,000	2,079,320
Special Service.-Professional & Other Fees	6022			983,154	1,500,000	516,846
Workshops, Seminars	6031			77,550	1,000,000	922,450
Academic Research & Publication	6041			-		-
Staff Development(Training for Teachers, Admin. & Others)	6051			17,500	400,000	382,500
Holiday Warrants & Season Tickets	6161			435,750	600,000	164,250
Course Materials for Students & Quality Improvement	6071			-	6,676	6,676
Entertainment Expenses	6181			246,663	1,800,000	1,553,337
Bank Charges	6191			3,260	1,200,000	1,196,740
Contributions & Membership Fees	6211			-	100,000	100,000
Convocations	6171			-	700,000	700,000
Examination Expenses	6221			1,717,064	4,000,000	2,282,937
Others - Newspapers, Magazines, etc	6231			81,646	1,700,000	1,618,354
Student Welfare,Employee Welfare, Student Councils & Social Harmony	6111			2,415,650	3,100,141	684,491
Exchange Loss	6247			3,664,975		(3,664,975)
Expenditure on Self Financing Courses	6248			62,003,372	58,340,000	(3,663,372)
Interests Subsidy on Property Loan	6151			115,379	300,000	184,621
Total Other Expenses				**72,682,643**	**77,746,817**	**5,064,174**
Strengthening Research-Recurrent Nature				-		
Recurrent Nature exp. From Capital Grants						
Human Capital Developments-Recurrent				-		
Total				-	-	
Total Expenditure				**194,956,880**	**213,665,790**	**18,708,910**

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
11001-1	Library Books and Periodicals	16,555,824.17	-
11002-1	Furniture & Fittings	4,791,581.89	-
11003-1	ICT Developments	-	-
11004-1	Motor Vehicles	8,900,000.00	-
11005-1	Office Equipment	11,673,679.14	-
11006-1	Lab & Teaching Equipment	2,585,125.00	-
11007	Land	148,634,464.00	-
11011	Building	583,651,553.93	-
11011-1	Intangible Assets	425,000.00	-
11011-2	Provision for Depreciation-Building	-	54,232,414.53
11012	WIP- Conference Hall	-	-
11014	WIP- Buddha's Statue	-	-
11015	WIP- Boundary wall-II	-	-
11016	WIP- Storm Water Drain System	2,208,823.34	-
11017	WIP- Landscaping Project	1,711,376.55	-
11018	WIP- Turfing Works	2,354,320.00	-
11019	WIP- Proposed Modifications	3,252,110.68	-
11901-2	Provision for dep. Lib.books & periodicals	-	14,141,502.39
11902-2	Provision for dep. Furniture & fittings	-	814,335.23
11904-2	Provision for dep. Motor vehicles	-	2,560,273.97
11905-2	Provision for dep. office equipment	-	4,224,715.87
11906-2	Provision for dep. Lab,teaching equipment	-	824,923.30
11907-2	Provisions for dep.Intangible Assets	-	425,000.00
12001	FD-Devolp. Fund -086-60-01-000010304	18,707,581.96	-
12002	FD-Devolp. Fund-2/0115/02/54185	4,092,783.04	-
12003	FD-Devolp. Fund -2/0115/02/54193	4,092,783.04	-
12004	FD -Devolp. Fund -2/0115/02/54207	4,092,783.04	-
12005	FD-Building Fund-086-60-01-00003281-7	15,366,945.05	-
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 265-060643-9	609,088.39	-
12013	Store Keeper Bond-Savings-10061-04-91551	11,266.16	-
12014	Shroff Bond deposit A/C-086-60-01-00015915-5	26,229.60	-
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	195,324.47	-
12018	Vehicle Fund-I-086-60-01-00013088-1	699,168.47	-
12019	E.W.Gunathilaka 086-60-01-00013087-2	350,000.00	-
12020	Savings E.W.G.086-2-001-6-1189664	169,218.90	-
12021	Director Fund FD 086-60-01-00013175-5	600,000.00	-
12022	Director Fund SV 086-2-002-5-1189664	411,193.79	-
12026	Savings Welfare Fund,China-086-2-004-3-1189664	138,645.67	-
12027	FD.Development Fund -086-60-01-00014223-5	5,163,740.57	-
12028	FD-Vehicle Fund ii-086-60-01-00014156-6	1,564,923.17	-
12029	FD. Development Fund -086-60-01-00015111-7	6,849,102.18	-
12030	FD Director Fund ii- 086-60-01-00015914-6	1,656,484.12	-
12031	Short term FD Investments	128,301,180.09	-
12032	FD-Bond Vio.-Mr.Ariyasena 086-60-01-00016498-8	2,224,469.84	-
12033	FD Donations- 086-60-01-00016586-1	-	-

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
12034	FD-Develop.Fund 086-60-01-00016681-5	5,400,269.15	-
12035	FD Donations- 086-60-01-00016788-7	-	-
12036	FD staff health assistance fund	14,439,007.14	-
12037	FD-Develop.Fund 086-60-01-00018983-6	11,153,150.68	-
13001	Stores advances	1,041,181.39	-
13002	Stock Account of Research & Publication	325,608.63	-
13003	Stock Account of Vijinipath	873,200.00	-
13004	Debtors - University of Kelaniya	-	-
13006	Sundry Receivables	1,250.00	-
13007-1	Computer Loans	-	-
13007-2	Distress Loans	2,049,404.00	-
13007-3	Festival advances	-	-
13007-7	Special Advances	-	-
13008	Pre - Payments	1,870,422.00	-
1300901	Cash Account - BORELLA	4,949,704.01	-
1300902	Cash Account - THIMBIRIGASYAYA	55,418,315.76	-
1300903	Savings Account Bank of China-Rs.	7,010,130.19	-
1300904	USD BFCA-PB Thim	36,729,271.40	-
13010	Stock account of café at the library	250.00	-
13013	Fuel deposits	100,000.00	-
13014	Miscellaneous Advances	-	-
13015	Telephone Deposits	5,000.00	-
13016	Refundable 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	2,100,500.00	-
13025	Money Market Savings-086-2-003-4-1189664	23,096,553.63	-
13026	Mobilization Advance Account-on Building	-	-
13027	Receivable interest on fixed deposits	4,316,857.99	-
13028	Refundable deposit on Container/MSC Lanka	-	-
13029	Deposit-Water board	443,475.00	-
24002	Store Keeper- Bond	-	5,000.00
24004	Shroff - Bond	-	20,000.00
24008	Library Deposits	-	7,315,237.80
24010	Creditor-UGC-0.01%	-	6,103.61
24011-1	Paye Tax Payable	-	1,739,882.60
24012-13	Pre - Receipts	-	144,000.00
24013	Tender Deposits	-	473,096.60
24015	UPF Payable 20%,17%	-	-
24016	ETF 3% Payable	-	154,171.02
24017	Pention Payable 8%	-	-
24018	UPF Loan Payable-UGC	-	-
24020	Salary Payable	-	-
24021	Stamp Duty Payable	-	6,795.00
24023	Sundry Payable	-	133,627.20
24024	Cre-Sathuta Builders-Buiding	-	-
24025	Creditor Welsfare Fund-PGIPBS	-	585,223.14
24026	Retention on Buiding	-	3,848,725.49

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
24030	Accrued Expenditure-2020	-	-
24037	Accrued expenditure-2021	-	-
24038	Allocation for Convocation Expenses	-	570,222.04
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-2023	-	-
24047	Creditor-Sathuta Builders-Fence & security hut	-	-
24048	Accrued exp-Singapore/2022	-	93,022.00
24049	Accrued exp-BAC Dip 2022	-	5,500.00
24050	Accrued exp-BAC MA/S-2022	-	7,500.00
24051	Accrued exp-BAC MA/E/2022	-	8,750.00
24052	Accrued exp-CPBS/E-2022	-	2,250.00
24053	Accrued exp-CPBS/S-2022	-	2,250.00
24054	Accrued exp-EBS/2022	-	23,300.00
24055	Accrued exp-BDCHK/2022	-	1,286,437.10
24056	Creditor- Alucare pvt Ltd	-	-
24112	Creditor-3S Construction	-	-
24113	Accrued Expenses-2022	-	-
24114	Creditor- Samadhi Constructions	-	-
24115	Creditor- L. R. Construction	-	-
24116	Accrued Expenditure-2023	-	809,400.00
24117	Accrued exp-BAC MA/E-2023	-	44,960.59
24118	Accrued exp-BAC Dip 2023	-	35,630.00
24119	Accrued exp-CPBS/E-2023	-	45,998.42
24120	Accrued exp-EBS/2023	-	20,125.00
24121	Accrued exp-BDCHK/2023	-	1,719,000.00
24122	Accrued exp-Singapore/2023	-	141,633.47
24123	Accrued exp-MABS/Malaysia-2023	-	297,100.00
24124	Accrued exp-BAC MA/S-2023	-	54,758.38
24125	Creditor- L/R Storm water drain system	-	-
24126	Creditor- L/R Proposed modifications	-	-
24127	Creditor- L/R Turfing works	-	-
24128	Application fee-2025	-	124,000.00
24129	Accrued expenses-2024	-	4,837,113.21
24130	Accrued exp-MABC/S 2024	-	3,300,352.30
24131	Accrued exp-MABC/E 2024	-	2,190,964.34
24132	Accrued exp-PDBC/S 2024	-	1,257,017.23
24133	Accrued exp-EBS 2024	-	201,100.00
24134	Accrued exp-CPBS/ E&S 2024	-	1,766,245.29
24135	Accrued exp-BDCHK 2024	-	5,259,716.13
24136	Accrued exp-BLGS /Singapore 2024	-	365,100.00
24137	Accrued exp-VBR/Malaysia 2024	-	1,162,158.06
25002	Spent Capital Grants - 102	-	156,810,742.40
25003	Spent Capital Grants - 103	-	454,470,000.00

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
25004	Spent Grant for Library Books	-	1,820,939.87
25005	Spent Grant From Extension Projects	-	10,834,430.94
25006	Unspent Capital Grants - 102	-	1,617,290.22
25007	Unspent Grant for Library Books	-	221,038.98
25008	Unspent Grant From Extension Projects	-	17,600,511.47
25009	Unspent Capital Grants - 103	-	-
25010	Spent Grant from Donations	-	121,261,986.09
25012	Accumulated Funds-Capital	29,335,301.61	-
26001	Rec. Int. FD-Violation/bond 086-60-01-00003282-6	-	-
26002	Vehicle Fund-I	-	26,027.95
26003	Int.FD-Building Vote-086-60-01-00003281-7	-	12,466,945.05
26004	Int.FD-Vehicle Vote-086-60-01-00013088-1	-	673,140.52
26005	The Building Vote	-	2,900,000.00
26006	Foreign scholarship grant	-	133,148.82
26010	Int.of Savings Account-265060643-9	-	712,348.37
26011	Rec.Int.Inv EW.Gunatilka-086-60-01-00013087-2	-	8,471.92
26012	Rec.Int FD-Dev Vote-2/0115/02/54207	-	13,035.23
26013	Rec.Int.FD-Building Vote-086-60-01-00003281-7	-	104,411.02
26014	Rec.Int.FD-Vehicle Vote-086-60-01-00003280-8	-	2,863.72
26015-2	Gifts of Books others	-	5,756,548.83
26016	Breach of Contract - Mr B.G. Vishwanath	-	127,102.24
26017	Devolpement Vote of Institute	-	60,319,818.31
26018	Violation Bond Income-MR. Ariyasena	-	453,812.12
26019	Int.FD-Dev.Vote of Inst.-086-60-01-000010304	-	10,177,076.98
26020	Int.FD-Foreign scholarship-078-60-01-00008630-4	-	467,779.33
26022	Int.Shroff Bond deposit-1-0061-03-31201	-	6,229.60
26023	Int. of Store Keeper- Deposits-10061-04-91551	-	6,266.16
26024	Rec.Int.FD-Dev Vote-086-60-01-000010304	-	196,045.21
26025	Rec.Int FD-Dev Vote-2/0115/02/54185	-	13,035.23
26026	Rec.Int FD-Dev Vote-2/0115/02/54193	-	13,035.23
26029	The Director's Funds	-	3,989,959.08
26030	Provision for the Gratuities	-	31,133,203.00
26031	Accumulated Fund-recurrent	-	137,587,289.51
26032	Research Grants E.W.Gunatilaka	-	15,000.00
26033	Revaluation of vehicle	-	10,746,371.64
26034	Mahayana Scholarship Payments	-	-
26035	REC.INT.FD.DEV.Vote 086-60-01-00014223-5	-	12,060.52
26036	INT.FD-Vehicle Voteii-086-60-01-00013262-9	-	500,688.14
26037	Vehicle Vote-II	-	1,064,235.03
26038	Int. Sav.E.W.Guna. Vote.-086-2-001-6-1189664	-	10,437.39
26039	Staff Welfare Vote-China	-	616,623.53
26040	INT.FD.Development Vote-2/0115/02/54185	-	1,592,783.04
26041	INT.FD.Development Vote-2/0115/02/54193	-	1,592,783.04
26042	INT.FD.Development Vote-2/0115/02/54207	-	1,592,783.04
26043	INT.SAV.Director's Vote-086-2-002-5-1189664	-	313,426.97
26044	Rec.int.FD.Director's Fund-086-60-01-00013175-5	-	7,939.73
26047	REC.INT.FD.Vehicle Vote-II	-	16,399.54
26048	INT-Welfare Vote-China-SAV/FD	-	172,022.14
26049	INT-INV EW Gunathilaka-086-60-01-00013087-2	-	493,781.51

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
26050	Scholarship grant from self-financing projects	-	1,777,511.63
26051	Glorious Sun Scholarship grant	-	3,444,960.06
26052	INT.FD.BOND/V-086-060-01-00012962-4	-	68,222.23
26053	REC.INT.FD.Welfare Vote- China	-	44,306.85
26054	INT.FD.Bond Violation-086-60-01-00003282-6	-	1,770,657.72
26055	Donations for the smart class room	-	650,000.00
26056	Int.on FD Dev. Vote 086-60-01-00014223-5	-	1,663,740.57
26058	Rec.int on FD.Dev. Vote 086-60-01-00015111-7	-	2,908.52
26060	Donations for the new building	-	657,096.20
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	-	106,195.58
26065	Donations for the new Library	-	30,000.00
26066	REC.INT.ON FD 086-60-01-00015914-6	-	24,688.41
26067	INT.ON FD 086-60-01-00015914-6	-	456,484.42
26068	Rec.int.FD 078-600100008630-4	-	8,766.45
26069	Rec.Int FD 086-60-01-100012962-4	-	6,718.63
26070	INT.FD.-086-60-01-00015111-7	-	1,849,102.18
26071	Rec.Int.Shroff-086-60-01-00015915-5	-	1,419.99
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	-	-
26076	Int.FD-086-60-01-00016681-5	-	1,400,269.15
26077	Rec.Int.FD-086-60-01-00016681-5	-	94,319.77
26078	Ven. Snr prof M. Dhammajothi staff health assistance	-	14,439,007.14
26079	Rec.Int.FD.Development Vote-086-60-01-00018983-6	-	335,052.87
26080	Int.FD dev. Vote 086-60-01-000-18983-6	-	1,153,150.68
26081	Provisions for Meditation & Counselling Unit	-	814,806.83
26082	Int.on staff health assistance	-	474,824.92
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	-
26086	Interest income on Health Assist. Vote	-	52,456.05
26087	Collection for the 50th Anniversary	-	18,308.86
31011	Government Grants-recurrent	-	87,450,000.00
31012	Interest from Loans	-	101,509.14
31013	Registration fee	-	-
31014-1	MABS/E 2024	-	36,282,951.05
31014-2	MABS/S 2024	-	4,641,026.84
31014-3	MABC/E 2024	-	1,722,908.30
31014-4	MAPL/S 2024	-	222,000.00
31014-5	MABS/E/2Y 2024	-	1,025,949.01
31014-6	MABS/S/2Y 2024	-	479,000.00
31014-7	MAPL/E/2Y 2024	-	613,315.24
31014-8	MAPL/S/2Y 2024	-	95,000.00
31014-9	Mphil/E 2024	-	8,622,456.79
31014-10	Mphil/S 2024	-	1,483,500.00
31014-11	PhD/E 2024	-	6,187,549.30

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
31014-12	PhD/S 2024	-	573,500.00
31014-13	PGDP/E 2024	-	851,876.41
31014-16	PDBS/E 2024	-	940,950.35
31014-18	Post.Doc 2024	-	63,204.45
31015	Examination fee	-	249,867.96
31016	Library fee	-	
31017	Sale of Publications	-	-
31018	Library fines	-	100,713.00
31020	Miscellaneous Receipts	-	-
31021	Certificate fee	-	185,201.71
31022	Photocopy fee	-	102,401.00
31023	Application fee	-	356,500.00
31025	Sale of old papers	-	3,150.00
31026	Tender fee	-	22,500.00
31027	Visa income	-	26,150.00
31028	Printing charges	-	50,671.00
31029	External student fee	-	1,710.00
31030	Interest from Investment Income	-	15,735,432.08
31031	Cancelled cheques income	-	-
31033	Income from self financing courses	-	62,003,371.57
31036	Actuarial gain/loss on retirements	3,103,175.00	-
31037	Counselling Center Income	-	-
31039	Café Income-Library	-	4,465.00
31040	Annual students' trip collection	-	-
310211	Sale of fans(vijinipath)	-	109,100.00
310212	Repo/Money Market Savings Interest Income	-	5,065,635.50
310213	Income from extention projects-7%	-	11,973,774.14
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	-	-

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
500037	MABC/S 2024	-	-
500038	MABC/E 2024	-	-
500039	PDBC 2024	-	-
500040	CPBS/E 2024	-	-
500041	EBS 2024	-	-
500042	BDCHK HONG KONG 2024	-	-
500043	BLGS SINGAPRE 2024	-	-
500044	VBR MALAYSIA 2024	-	-
500045	CPBS/S 2024	-	-
11011	Salaries & Wages - Acedamic Staff	14,299,903.71	-
11021	U.P.F. 15%,7% - Acedamic Staff	3,687,646.30	-
11031	U.P.F. 8% - Acedamic Staff (Pension)	2,990,114.67	-
11041	E.T.F. 3%- Acedamic Staff	1,335,648.08	-
11051	Academic Allowance	28,326,761.71	-
11061	Research Allowances-35% - Academic staff	4,967,575.29	-
11091	Special Allowance-20% -Academic	2,860,259.44	-
11101	Cost of Living Allowance - Academic Staff	1,986,000.00	-
11121	Vist. Lecture fees Include.travelling	1,243,392.52	-
11131	Head Allowance -Academic	36,000.00	-
11171	Other Allowances - Acedamic Staff	600,000.00	-
11181	Entertainment Allowances-Acedamic staff	573,188.80	-
11191	5000/- Special Monthly Allowance Staff	600,000.00	-
11202	Commiunication allowance/ Academic staff	28,500.00	-
11203	Fuel Allowance-Academic staff	602,185.00	-
11205	Retire.Benefits-AC-Current Service	1,453,919.00	-
11206	Retire.Benefits-AC/Interest	1,864,011.00	-
12012	Salaries and Wages-Non Academic	13,337,398.40	-
12022	U.P.F. 15%,7% - Non-Academic Staff	1,945,840.44	-
12032	U.P.F. 8% - Non-Academic Staff	1,504,502.55	-
12042	E.T.F. 3% - Non-Academic Staff	690,068.80	-
12062	Research Allowances - 35%-Non-Academic	653,638.60	-
12072	Monthly Compensatory Allowance-45%	5,580,156.45	-
12092	Special Allowance-20% -Non Academic	2,480,069.54	-
12102	Cost of Living Allowance - Non Academic	5,021,774.19	-
12112	Acting Pay - Non-Academic Staff	4,200.00	-
12132	Holiday Payments	51,184.00	-
12172	Other Allowances Non-Academic Staff	43,200.00	-
12201	Overtime-Non Academic Staff	928,746.62	-
12203	5000/- Special Monthly Allowances	1,520,161.29	-
12205	Retire.Benefits-Non AC-Current Service	668,325.00	-
12206	Retire.Benefit-Non AC-Interest	1,116,530.00	-
2011	Travelling Expen.(Domestic)	66,022.57	-
3011	Stationery & Official Requisit	1,227,890.21	-
3021	Fuel & Lubricants	357,275.00	-
3031	Uniforms	94,800.00	-
3071	Other supplies	237,284.20	-
4011	Maintainance- Vehicles	577,235.39	-
4021	Maintainance-plant,machinary,equipment	2,231,458.09	-
4031	Maintainance-building & structures	649,721.23	-

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2024

In Rs.

GL Code	Description	DR	CR
4041	Maintainance-furniture	6,200.00	-
4051	Maintainance-others	144,416.67	-
5021	Telecommunication	1,194,234.65	-
5022	Postal charges	39,116.85	-
5031	Electricity	3,565,877.75	-
5032	Water	259,151.06	-
5041	Rates & Local Taxes	-	-
5061	Security Services	2,894,306.50	-
5071	Cleaning Services	1,866,950.00	-
5091	Printing and Advertising	758,220.75	-
6021	Special service.-council & Comittees	920,680.30	-
6022	Special service.-Professional	983,153.87	-
6031	Workshops and seminars	77,550.00	-
6051	Staff Development(Training for Staff)	17,500.00	-
6111	Student Welfare, employee welfare	2,415,650.37	-
6151	Interests subsidy on prooerty loans-Staff	115,379.19	-
6161	Holiday warrants & Season Tickets	435,750.00	-
6171	Convocation Expenses	-	-
6181	Entertainment expenses	246,662.83	-
6191	Bank Charges	3,260.07	-
6221	Examination Expenses	1,717,063.50	-
6231	Other expenses	81,646.17	-
6232	Expenses For Library Surveys	-	-
6233	welfare fund, China- Payments	-	-
6234	Depreciation-Library Books	651,624.56	-
6235	Depreciation-Furniture & Fittings	452,472.47	-
6236	Depreciation-Motor Vehicle	1,780,000.00	-
6237	Depreciation-Office equipments	2,295,214.22	-
6238	Depreciation-Lab & Teaching equipments	514,570.21	-
6239	Depreciation-Intangible Assets	52,360.08	-
6240	Agrahara Ran Insurance expenses	-	-
6241	Anveshana/sinhala 2020	-	-
6243	Anveshana/english 2020	-	-
6247	Exchange gain/loss	3,664,975.04	-
6248	Self financing courses-expenditure	62,003,371.57	-
6249	Expenses for Counselling Centre	-	-
6250	Withholding tax payments	-	-
6251	Building Opening Ceremony Expenses	-	-
6252	Tree planting expenses	-	-
6253	Anveshana/Sinhala 2021	-	-
6256	Anveshana/English 2023	-	-
6257	Anveshana/Sinhala 2024	-	-
6258	Anveshana/ English 2024	-	-
6259	Depreciation - Building	28,961,439.33	-
	GRAND TOTAL	**1,453,952,367.48**	**1,453,952,367.48**

Postgraduate Institute of Pali and Buddhist Studies

Bank Reconciliation Statement - Current Account - Peoples's Bank-Thimbirigasyaya

A/C No 086-1-001-8-1189664 as at 31.12.2024

	Rs.	Rs.
Cash Book Balance as at 31.12.2024		55,418,315.76
Add:		
Cheques Issued but not presented to the Bank		0.00
Unidentified Income from the Bank Statement		0.00
		55,418,315.76
Less:		
Income not credited by the bank (credited in January 2025)-Annex 01		(6,110.00)
Other :		
Error occurred in bank relating to the card payments-August		(4,173.26)
Error occurred in bank relating to the card payments-September		(5,301.97)
Error occurred in bank relating to the card payments-October		(5,727.12)
Error occurred in bank relating to the card payments-November		(7,026.92)
Error occurred in bank relating to the card payments-December		(554.45)
Bank balance as at 31.12.2024		**55,389,422.04**

Cash book Balance as at 01.12.2024		58,216,492.11
Add:	Total Receipts	5,201,823.65
		63,418,315.76
Less:	Total Payments	8,000,000.00
Cash Book Balance as at 31.12.2024		55,418,315.76

Prepared by;

Approved by;

Date: 15 · 01 · 2025

POSTGRADUATE INSTITUTE OF PALI & BUDDHIST STUDIES
DETAIL OF UNREALISED CHEQUES FOR THE MONTH OF December 2024

Annex 01

Bank Code :1300902 - Cash Account - THIMBIRIGASYAYA

Dec	2024	31/12/24	T03086 MA AP	500.00	
		31/12/24	T03087 MA AP	500.00	
		31/12/24	T03088 MA AP	500.00	
		31/12/24	T03089 MA AP	500.00	
		31/12/24	T03090 MA AP	500.00	
		31/12/24	T03091 MA AP	500.00	
		31/12/24	T03092 MA AP	500.00	
		31/12/24	T03093 MA AP	500.00	
		31/12/24	T03095 MA AP	500.00	
		31/12/24	T03096 2023/	610.00	
		31/12/24	T03097 MA AP	500.00	
		31/12/24	T03098 2023/	500.00	6,110.00
					6,110.00

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 31.12.2024

		Rs.	Rs.
Cash Book Balance as at 31.12.2024			4,949,704.01
Add:			
Cheques Issued but not presented to the Bank (Annex -01)		5,013,118.85	5,013,118.85
Less:			
Income not credited to the bank (undeposited)			
Bank balance as at 31.12.2024			**9,962,822.86** ✓

Cash book Balance as at 01.12.2024		3,766,417.85 ✓
Add:	Total Receipts	19,170,368.85
		22,936,786.70
Less:	Total Payments	17,987,082.69
Cash Book Balance as at 31.12.2024		4,949,704.01

Prepared by;

Approved by;

Date: 10/01/2025

POSTGRADUATE INSTITUTE OF PALI & BUDDHIST STUDIES
DETAIL OF UNPRESENTED CHEQUES FOR THE MONTH OF December 2024

Annex-01

Bank Code :1300901 - Cash Account - BORELLA

Jul	2024	17/07/24	024663	713	5,100.00	5,100.00
Aug	2024	27/08/24	024768	713	44,975.00	44,975.00
Oct	2024	04/10/24	024849	713	10,000.00	
		04/10/24	024857	713	5,000.00	
		04/10/24	024858	713	3,200.00	18,200.00
Nov	2024	26/11/24	024930	713	298,513.38	
		26/11/24	024931	713	298,513.38	
		26/11/24	024932	713	298,513.38	
		26/11/24	024933	713	298,513.38	
		26/11/24	024934	713	298,513.38	
		26/11/24	024935	713	298,513.38	
		27/11/24	024941	713	597,051.76	
		27/11/24	024943	713	597,051.76	
		29/11/24	024951	713	8,960.00	
		29/11/24	024952	713	8,960.00	
		29/11/24	025097	713	6,160.00	
		29/11/24	024956	713	4,480.00	
		29/11/24	024960	713	7,000.00	3,020,743.80
Dec	2024	03/12/24	024963	713	6,400.00	
		03/12/24	024969	713	6,400.00	
		03/12/24	024967	713	6,930.00	
		05/12/24	024976	713	6,400.00	
		09/12/24	024986	713	67,887.65	
		09/12/24	024987	713	67,718.45	
		12/12/24	024989	713	8,750.00	
		12/12/24	024993	713	4,484.00	
		19/12/24	025005	713	11,505.00	
		19/12/24	025006	713	71,975.00	
		19/12/24	025007	713	6,400.00	
		19/12/24	025008	713	5,280.00	
		19/12/24	025009	713	84,575.00	
		19/12/24	025010	713	150,035.00	
		19/12/24	025011	713	6,400.00	
		23/12/24	025012	713	4,175.00	
		23/12/24	025013	713	100.00	
		30/12/24	025014	713	111,314.02	
		30/12/24	025015	713	805.70	
		30/12/24	025016	713	8,360.00	
		31/12/24	025019	713	2,065.00	
		31/12/24	025020	713	94,800.00	
		31/12/24	025021	713	325,790.00	
		31/12/24	025022	713	11,121.75	
		31/12/24	025023	713	38,704.00	
		31/12/24	025024	713	476,654.30	
		31/12/24	025025	713	276,873.50	
		31/12/24	025026	713	62,196.68	1,924,100.05
						5,013,118.85

Audit Committee Report - 2024

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 2024, the following members were engaged in the activities of the Audit Committee.

	Member	Participation in the Committee in 2024 (Participated /to be attended)
1.	Mr. S.K. Syril Sudewella	4/4
2.	i) Mrs. R. Kolambage (up to 29.10.2024)	3/3
	ii) Mr. Asiri Ranaweera (from 23.12.2024)	1/1
3.	i) Mrs. Nimali De Silva (up to 26.02.2024)	0/1
	ii) Mrs. W.R.P.U. Nuwanthi (26.02.2024)	3/3

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 2024 were continuously reviewed.

5. Audit Committee Meetings.

The Audit Committee met four times during the year ended 31 December 2024. 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 2024.

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 31.12.2024, 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, Higher Education and Professional Education
02. Secretary - Ministry of Finance, Planning and Economic Development
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 31st December 2024, in terms of section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya for the year ended as at 31st December 2024 comprising of the Statement of Financial Position as at 31.12.2024, the Financial Performance Statement, the Statement of changes in Net Assets, the Cash Flow Statement for the year ended as at 31.12.2024 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. As per Article 154 (6) of the Constitution, my report will be tabled in Parliament in future.

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

1.2 **The basis for the qualified opinion**

(a) The total amount of Rs. 306,692 incurred for the installation of curtains, a name board and the re-arrangement of the gate during the year under review was capitalized to the Building Account instead of being shown under expenses in the financial performance statement, resulting in the building assets and surplus for the year being overstated by that amount.

(b) Although the expenditure on the landscaping project should have been identified as a separate asset and depreciated over its useful life, Rs. 3,097,801 spent on that project had been capitalized under buildings and depreciated.

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 2024**

The information included in the Annual Report of the Institute for the year 2024 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 other than the observations stated under (a), (b) and (c) of the section of Qualified Opinion in my report.

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	Non adherence
(a)	Paragraph 9.1 (b) of Public Finance Circular No. 01/2020 dated 28th August 2020	Although only staff officers could be given an ad-hoc interim allowance up to a maximum of Rs. 100,000 at a time for specific tasks, in 09 cases, advances ranging from Rs. 120,300 to Rs. 952,959, totaling Rs. 2,722,289, had been given in excess of that limit.
(b)	04(ii) of the Management Services Circular No. 02/2014 dated 11th February 2014	According to the Circular, an interim research report including progress in accordance with the action plan related to the proposal should be submitted to the Research Management Committee within 06 months from the date of commencement of a research, but research allowances totaling Rs. 5,621,210 had been paid to 12 officers who had not submitted interim research reports.
(c)	University Grants Commission Circular letter No.15/2015 dated 17th November 2015.	Although results should be issued within a period of three months from date of examination, results of 13 courses conducted in the month of December 2024 had not been issued until 01st April 2025 and period from 8 months to 1 ½ years had elapsed to issue

		results of 14 examinations conducted in the academic year 2023.
(d)	Paragraph 04(i) and 7.4 of the University Grants Commission Circular No. 01/2022 dated 03rd January 2022	Although library books should be surveyed annually and survey reports should be submitted immediately to the Auditor General, library book survey pertaining to the year 2024 had not been conducted

2.2.3 As per the requirement referred to in section12 (g) of the National Audit Act No. 19 of 2018, action has been taken non-compliance with powers, duties and functions of the Institute.

2.2.4 As per the requirement referred to in section12 (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 year 2024, the number of students registered for 06 courses had decreased from 03 to 07 and it has not been possible to implement 2 courses that did not have a single student applying.

(b) The building where the library of the institution is housed, was constructed in 2022 at a cost of Rs. 583,651,554 and the building was opened for use on 31 January 2024. However, within a very short period of time after the construction of the building, the walls of the building had burst at several places due to rainwater leakage and waterlogging. Due to this, there was a risk of damage to the books stored in the library building as well as inconvenience to the readers, but the contractor had not been informed in writing about this and steps had been taken to carry out the relevant repairs. However, a retention amount of Rs. 19,673,824 was released to the contractor on three occasions from March 2024 to August 2024 without deducting the cost of proper repairs or renovations from the retention amount.

(c) Although there was an average monthly balance of Rs. 30 million to Rs. 60 million in a current account maintained by the University, that money remained idle without any action being taken to invest it in short-term investments.

P.H.D Dharmapala
Auditor General (Acting)

18.07.2025
Auditor General
Auditor General's Department
306/72, Polduwa Road,
Battaramulla

Auditor General's Report on the Financial Statements and other regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended as at 31st December 2024, in terms of section 12 of the National Audit Act No. 19 of 2008.

Answers for your Report dated 25.05.2025 and CP No. HED/G/PIPB/1/24/09 on the above matter is submitted herewith

1. Financial Statements

1.1 Qualified Opinion

2.2.2 (a) Since there is currently only one Senior Assistant Registrar in this Institute, the responsibility for all requests for advances, recommendations and receipt of funds, etc., has been assigned to one person. However, instructions have been given to act in accordance with the circular provisions when granting advances.

(b) The observations are correct. This work has not been completed as administrative work was not carried out for about three months due to strikes etc. Instructions have been given to prevent such omissions in the future.

(c) The observations are correct. The submission of theses for the 2024 examinations ended on 31 January 2025. In 2025, the delay was minimized and the results were released by May 2025 and 90% of the results were released by the end of June. The overall results were released on 18.07.2025.

(d) The observations are correct. To be carried out in the year 2025.

2.3 Other Matters

(a) The observations are correct. Due to the revision of the course criteria, there will be no admission of students for the Postgraduate Diploma in Buddhist Studies (Sinhala Medium). The Pali Certificate (Sinhala Medium) course is also not operational at present due to lack of applications.

(b) The building was completed in 2022 and opened for use in December 2022. The building was to be constructed in two phases and only the first phase was completed. The second phase was stopped due to non-availability of funds. The water leakage that occurred through the PVC pipes laid inside the wall for the transmission of systems (electricity, telephone, internet) was fixed by getting the contractors to close the pipes. There is no construction to cover the water that comes with the wind flow to the upper floors of the building during rains. Therefore, the water leakage that occurs through the windows was covered with waterproofing. The plaster cracking in a wall has also been repaired.

The detentions have been released within the prescribed time frame after obtaining the recommendations of the working engineer.

(c) I hereby inform that the balance of the current account number 086-1001-8-1189664 maintained at the People's Bank Thimbirigasyaya branch has been invested in one-day investments and the total income earned as interest in the year 2024 is Rs. 5,065,636.00.

Ven. Chair, Senior Professor Medavachchiye Dhammajothi Thero
Director

Copies:
01. Secretary – Ministry of Education
02. Secretary – Ministry of Finance
03. Chairman – University Grants Commission
04. Vice Chancellor – University of Kelaniya

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.

Although plans were being made for the year 2024 for energy conservation and beautification by utilizing solar power, it could not be accomplished due to the lack of government funds. Attempts are being made to have this task fulfilled by the year 2025.

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.

Committee books for institutional key committees have been emailed to in soft copy format, minimizing paper, toner, and transportation costs.

Garbage is disposed by separating as materials.

A unit has been installed to purify wastewater and collect rainwater from it and use it for landscaping. This has been contributed to reducing water bills.

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