



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

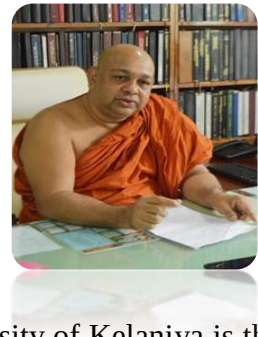
ANNUAL REPORT - 2020

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**



Message of the Director Ven. Thero

The Postgraduate Institute of Pali and Buddhist Studies of the University of Kelaniya is the most prominent institute in Sri Lanka providing academic facilities for the graduates who show interest in pursuing the Pali and Buddhist studies field, for a period of forty years.

I am pleased to note that the institute, which functioned under very limited facilities, is now operating in this spacious building on a lease basis, implementing study plans through new avenues and developing infrastructure for academic administration and non-academic sectors.

As a positive result of the effort, it has been a reason for the utmost delight by now, to make the Institute arranging educational contribution for the largest number of local and foreign students in the field of Buddhist Studies in 2020 as well as previous years, and this institution has become the highest foreign exchange earning educational institution in Sri Lanka. I consider it as matter to be proud of to have this Institute operated as the world's prominent Postgraduate Degree Awarding Institute which conducts academic studies in the Theravada tradition while contributing to fulfill the academic, social and cultural mission locally.

The local and foreign graduates, who received education at this Institute, are engaged in the National and International mission as nourished experts with blooming concepts and have become part of expanding the fame of Buddhism worldwide. Most of them hold Doctoral Professorial and Director Positions in higher educational institutions located in western countries such as the United States, England, as well as Asian countries such as China, Thailand and Myanmar. Besides, I am entirely pleased to make this Institute a significant one, having its affiliations in countries such as Singapore, Hong Kong and China gifting the Theravada Buddhism as the most sacred inheritance to be offered from Sri Lanka.

The service rendered by this Institute in the year 2020 to make the motto 'Sri Lanka is the center of Buddhist education' a reality is excellent.

It is mentioned with great pleasure that we are committed to the maximum contribution through the Buddhist research to socialize the policy statement of the new government 'Sustainable Development and Vistas of Prosperity' and to expand the same globally as a humanitarian environmental policy.

May the blessings of the Noble Triple Gem be with you!

Ven. Senior Professor Medawachchiye Dhammajothi Thero
The Director
31. 12. 2020

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01. Postgraduate Institute of Pali and Buddhist Studies – University of Kelaniya

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

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

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

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

In the journey commenced by (Dr.) Ven. Havanpola Rathanasara Thero (1978 1979) who had been a world acclaimed venerable pundit and carried out his duties as its first Director, the laity and clergy scholars such as Prof. L. P. N. Perera renowned in the Buddhist society (1979 1984); Prof. Jothiya Dheeraseskare (1984 1990); Prof. Y. Karunadasa (1991 2000); Prof. Thilak Kariyawasam (2000 2003); Prof. Asanga Thilakarathne (2003 2007); Prof. Sumanapala Galmangoda (2007 2013) and Prof. Ven. Kotapitiye Rahula Anunayake Thero

(2013-2020) were involved in the graceful mission by enlightening the pathway of the Institute. Senior Prof. Ven. Medawachchiye Dhammajothi Thero while holding the office of the Director, 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 Buddhist Library Graduate School of Singapore, 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. In view of expanding these activities further, preliminary level was reached to enter into MoU between Zen Institute of United State of America and the Ming Zing Culture Center of China in 2018 and its future tasks were initiated in the year 2019.

In its entirety, the Postgraduate Institute of Pali and Buddhist Studies of the University of Kelaniya has become the most prominent institution providing education to the largest number of foreign students in the world Theravada tradition. From the beginning up to now, the remarks of turning points in the progressive journey of the Institute mark the excitement of a national mission.

It is the wish filled with pride of everyone to further strengthen the mission by the Institute and ensure the institutional wellbeing locally and internationally by awarding degrees to the Postgraduate degree holders annually.

01. Achievements

The Institute has been successful in advancing the affairs relating to the Buddhist Studies by improving the number of courses and local and international students within the past five years. It has been mentioned in the Annual Reports of the Line Ministry for the year 2015, 2018 that, the Institute has become the one with the highest number of international students studying, out of the institutions belonging to the University Grants Commission and the education institution that earns highest foreign exchange.

Activities were commenced to house a new building complex on 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 building is scheduled to be completed on 13th May, 2021.

02. Drawbacks and justification

This institute entertains a history of more than forty years. If it is possible to provide services with the state of the art facilities including hostels, student attraction can be further enhanced. It needs to be mentioned that these issues will make an adverse impact on the

future development of the Institute. It is a crucial fact that a considerable number of international students are lost to the Institute, due to the inadequate minimum facilities thereof where the highest number of international students pursues their studies in Sri Lanka.

04. Future plans

1. Construction of the four storey building at the land acquired for the Institution has been started.
2. Building up new relations with the international institutions.
3. Introducing new courses.
4. Publishing the results of annual examinations in the website of the Institute as well.
5. Publishing the Prospectus 2020/2021 of the Institute both in English and Sinhala medium.
6. Organizing the student oriented academic programmes with maximum time duration in both Sinhala and English medium.
7. Increasing the number of researches of the Institute and providing allocations to encourage the staff for researches
8. Taking measures to obtain maximum service from the scholars who render their service to various academic tasks of the Institution by providing them with an attractive remuneration.



05. Employment opportunities

Universities such as the University of Kelaniya, University of Sri Jayawardenapura, University of Ruhuna, University of Peradeniya, University of Colombo and the Bhiksu University, Anuradhapura and the Buddhist and Pali University of Sri Lanka are the institutions which conduct courses on the subject streams of Pali and Buddhist studies. Accordingly, ample professional opportunities in the field of Pali and Buddhist studies exist in Sri Lanka. Action is being taken to provide the assistance of the graduates who have completed Postgraduate Diploma, Master of Arts Degree, Doctorate (PhD) and Master of Philosophy (MPhil) at the Institute, to the said institutions.

A large number of local and international scholars who have completed courses at this Institute, are serving at higher education institutions.

Prof. Ven. K. L. Dhammajothi, the present Director of the Buddha-Dhamma Center in Hong Kong and also Dr. Ven. Kammai Dhammasami, the Registrar of the World Association of Universities and Lecturer at the University of Oxford, are the scholars who have been awarded with Doctorate by this Institute. It should also be mentioned that there is a large number of persons serving in many higher education institutions in the countries such as China, Japan, Vietnam, Singapore and United Kingdom, after completing courses at this Institute. Considering these aspects, it is significant fact that many employment opportunities exist for all those who complete courses at this academic Institute, both locally and internationally.

Moreover, many students follow Postgraduate degrees at this Institute for the promotion of their employment and for their spiritual development. Therefore, this institution, engaging in local and international mission has enhanced its popularity day by day.

Postgraduate Institute of Pali and Buddhist Studies,
University of Kelaniya,
113, Dutugemunu Street,
Kohuwala.
31. 12. 2020



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 Medawachchiye Dhammajothi Thero- Director (Chairman)
2. Mr. M. A. I.K. Manthirathne - Secretary to the Minister in charge of subject of Higher Education or his nominee
3. Mrs. Tharani Anoja Gamage - Secretary to the Minister in charge of subject Cultural Affairs or his nominee

Heads of Departments of the Institute

4. Dr. Ashoka Welithota-the Head of Department, the Department of Buddhist Sources
5. Ven. Prof. Wadinagala Pannaloka Thero - the Head of Department, the Department of Buddhist Thought (from 2020.01.01 to 2020.05.06)
6. Ven. Prof. Miriswatte Wimalaghana Thero-the Head of Department, the Department of Buddhist Culture (from 2020.05.07 to 2020.12.03)

Members appointed by the Council of the University of Kelaniya

- 7.Mr. L.E. Susantha Silva
8. Mr. S.K. Siril Suduwella

Members appointed by the University Grants Commission

9. Emeritus Prof. Wimal G. Balagalle
10. Emeritus Prof. (Mrs.) Kusuma Karunaratne
11. Mr. Michael De Silva
12. Emeritus Prof. Oliver Abeynayake

Treasury representative

13. Mr. N.K.S Chndrasekara – Assistant Director – the Department of Project Management and Monitoring

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

07. Academic Board

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

Ex officio

1. Ven. Senior Professor Medawachchiye Dhammajothi Thero - Director (Chairman)
2. Dr. Ashoka Welithota - the Head of Department, the Department of Buddhist Sources
3. i. Ven.Prof. Raluwe Padmasiri Thero - Head of Department, the Department of Buddhist Thought
- ii. Vev. Dr. Wadinagala Pannaloka Thero - Head of Department, the Department of Buddhist Thought
4. Prof. Ven. Miriswatte Vimalagnana Thero - Head of Department, the Department of Buddhist Culture

The following Heads of Departments of the University of Kelaniya

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

Lecturers of each Department of the Institute

7. Prof. W.M. Deshapriya Gunasena - the Department of Buddhist Sources
8. Prof. P. R. Wasantha Priyadarshana - the Department of Buddhist Culture
9. i Ven. (Dr.) Wadinagala Pagnaloka Thero - the Department of Buddhist Thought
- ii Ven. Prof. Raluwe Padmasiri Thero- the Department of Buddhist Thought
10. (Dr.) (Mrs.) I.N.M. Ariyaratna - the Department of Buddhist Culture
11. (Dr.) R.M. Rathnasiri - the Department of Buddhist Thought

Members appointed by the University Grants Commission

12. Ven. (Dr) Madihe Sugathasiri Thero
13. Dr. A. M. N. Wasantha Mendis
14. (Dr.) Praneeth Abayasundara
15. Prof. Chandima Wijebandara
16. Prof. Wijitha Kumara

Official

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

On invitation

19. Mrs. Geethani Attanayake - Senior Assistant Librarian

08. Audit Committee

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

1	Mr. S.K. Siril Suduwella	(Chairman)
2	Mr. M.A.I.K. Manthirathna	Senior Assistant Secretary, the Ministry of City Planning Water Supply and Higher Education (Higher Education Sector)
3	Mr. N.K.S. Chandrasekara	Assistant Director – the Department of Project Management and Monitoring
4	Prof. Wimal G. Balagalle	A member appointed by the University Grants Commission
5	Mr. M.M.J.R. Bogamuwa	Chief Internal Auditor – University Grants Commission
Invited observer		
6	Mrs. W.M.P.A. Fonseka	Assistant Auditor General, Government's Audit Division
7	Mrs. S.M.S. Samaraweera	Senior Assistant Internal Auditor (University of Kelaniya)
Official		
8	Mr. L.A. Sumith Jayasekara	Senior Assistant Registrar - Secretary
9	Mrs. K.D.D.S. Sugathapala	Senior Assistant Bursar
10	Mrs. Geethani Aththanayaka	Senior Assistant Librarian
11	Mrs. M.B.Y.G. Perera	Assistant Registrar

Number of Audit Committees conducted - 03

Meetings could not be conducted due to the COVID-19 pandemic situation.

09. Administrative and Academic Structure of the Institute

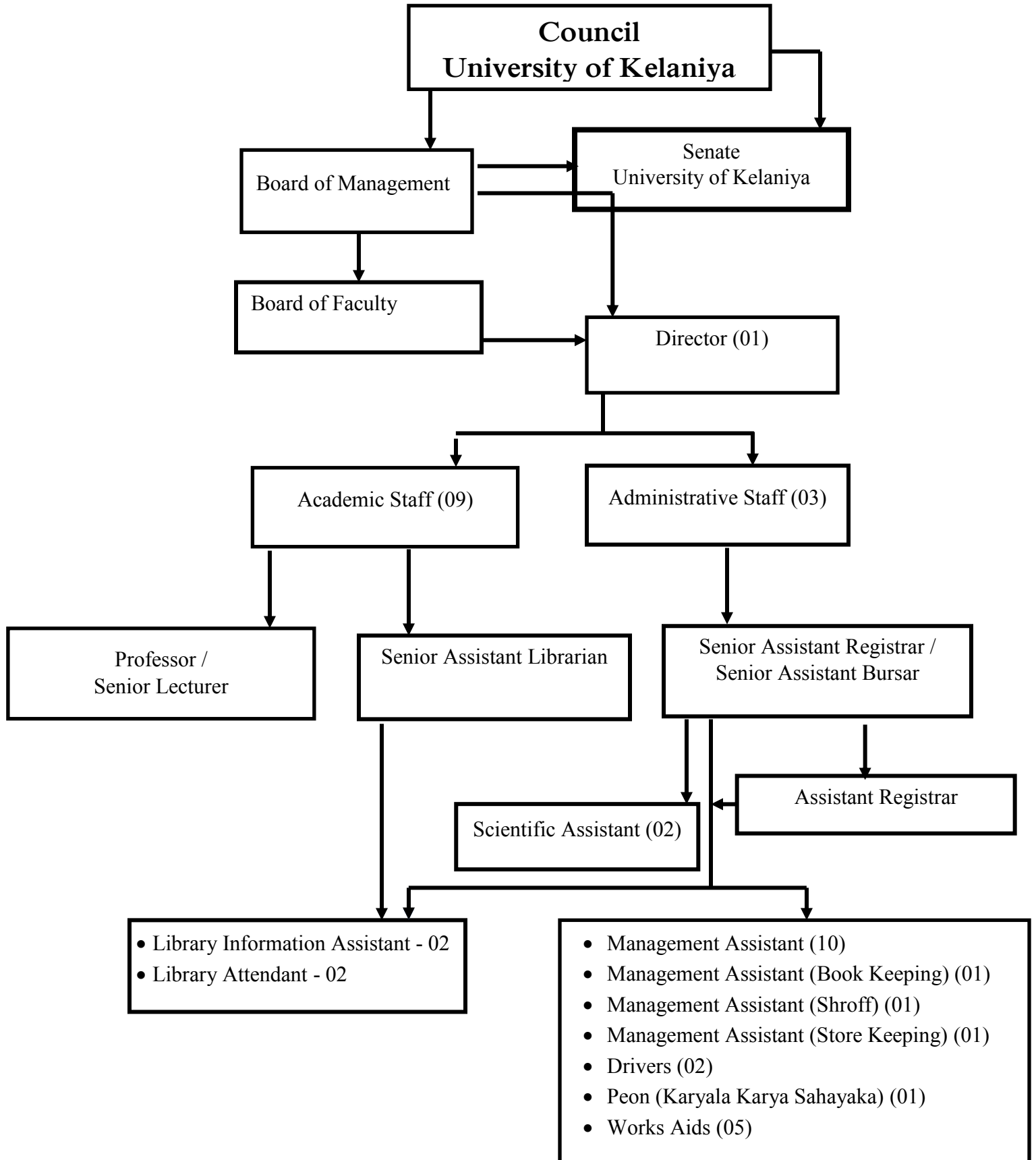
01.	Director	Senior Prof. Rev. Medawachchiye Dhammajothi Thero
02.	Senior Assistant Registrar	Mr. L. A. Sumith Jayasekare B.A.(SJP) PGD (UOC) Dip. in Advanced English (UOC)
03.	Senior Assistant Bursar	Mrs. K.D.D.S. Sugathapala B.B.A. (Accounting) – Special
04.	Senior Assistant Librarian	Mrs. M.K.Geethani Attanayake BA. (Special), M.A. (Peradeniya) MLSc. (Colombo)
05.	Assistant Registrar	Mrs. M.B.Y.G. Perera B.Sc.Business Admn (Sp) (SJP) M.A. (Econ) (Kelaniya)

Departments and their Heads

06.	Department of Buddhist Source	(Dr.) W. A. Welithota PhD (University of HongKong) M.B.S. (University of HongKong)
07	Department of Buddhist Thought	Ven. Prof. Raluwe Padmasiri Thero M.A.(National University of Singapore) Rev. (Dr.) Wadinagala Pannaloka Thero
08.	Department of Buddhist Culture	Prof. Rev. Miriswatte Wimalaghana Thero MPhil. (Peradeniya)

Postgraduate Institute of Pali and Buddhist Studies (PGIPBS)

Organizational Chart



Employee Classification				
Service Category	Salary Code	Approved cadre	Actual Cadre as at 31/12/2020	Vacancies as at 31/12/2020
Primary Level				
Primary Grade - Unskilled	PL- 1	6	5	1
Primary Grade - Skilled	PL-1	4	4	-
Secondary Level				
Management Assistant-Non- Technical	U-MN 1	15	12	3
Tertiary Level				
Junior Executive	U-EX 1	1	1	-
Scientific Assistant	U-AS 1	2	2	-
Senior Level				
Middle Level Executives	U-EX 2	2	2	-
Senior Lecturer	U- AC3	5	5	-
Professors/ Senior Professors	U-AC 5	5	5	-
Total		40	36	4

11. Academic Articles and Publications

(1) (Dr) Ashoka Welithota, the Head of Department, Department of Buddhist Sources Studies

1. Establishment Matters:

Serving as the Head of the Department of Buddhist Sources Studies
 Attending the Senate
 Attending the Board of Management
 Attending the Academic Board
 Attending the Academic Committee
 Attending the Library Committee

2. Teaching and Assessments activities:

Carrying out Teaching and Assessments relating to the following subjects

MABS04: *Abghidharma Sampradhaygatha Dharmamulika Mathawada*
 MABS06: Origins of Mahayana and Earliest Mahayana Sutras
 MABS35: Theravada Tradition: A Historical and Doctrinal Study
 MABS73: Pali Language: An Introduction
 MABC01: Buddhist Psychoanalysis
 MABC07: Principals of Buddhist Meditation – 1

3. Supervision activities:

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

4. Publications

1. “*Shashanaye Mulaya Pilibada Dharma Kathika Mathaya Nawatha Kiyawima*”
 (Anveshana Shasthiya Sangrahaya, Post Graduate Institute of Pali and Bhuddhist Studies 2020)
2. Therapeutic Value of Ten Meritorious Deeds" (Anvesana" Pee-reviewed Journal
 Published by the Postgraduate Institute of Pali and Buddhist Studies" 2020)

5. Research:

1. Theravada view on whether a monk degenerates from Rahath status

(2) **Prof. Rev. Raluwe Padmasiri Thero – the Head of Department, Department of Buddhist Thought**

01. Academic Contribution

Editing

- i. Co-editor with Ashoka Welitota, *Theravada Studies (E), Collected Papers: Asanga Tilakaratne-Vol. III*, Colombo: Sarasavi Publishers & SLABS, 2020.
- ii. Co-editor with Wimal Hewamanage, *Buddhism and Modernity (E), Collected Papers: Asanga Tilakaratne-Vol. IV*, Colombo: Sarasavi Publishers & SLABS, 2020.
- iii. Co-editor with Wimal Hewamanage, *Buddhist Philosophy & Ethics (S), Collected Papers: Asanga Tilakaratne-Vol. I*, Colombo: Sarasavi Publishers & SLABS, 2020.
- iv. Member of Editorial Board of Eight Volumes (Five in English (Buddhist Philosophy, Buddhist Ethics, Buddhism & Modernity) & three in Sinhala (Studies on Buddhist Modernity, Buddhist Literature & Culture)) of *Collected Papers: Asanga Tilakaratne*, Colombo: Sarasavi Publishers & SLABS, 2020.
- v. **Anvesana:** Academic Journal of Postgraduate Institute of Pali and Buddhist Studies (Sinhala). **Volume 10 – Part-I**, Postgraduate Institute of Pali and Buddhist Studies, Sri Lanka, Sri Lanka. 2019, Co-editor with Ms Geethani Attanayake., 2019.
- vi. **Anvesana:** Academic Journal of Postgraduate Institute of Pali and Buddhist Studies (Sinhala), **Volume 9 – Part I**. 2018, Postgraduate Institute of Kelaniya, Sri Lanka, Co-editor with Ms Geethani Attanayake. 2018.

02. Supervision of MPhil/PhD (Completed)

- i. Ven. Liyanwela Visuddhi (MPhil)
A Critical Study of Pro-Buddhist Teachings to Prevent Violence Against Women
- ii. Ven. Visarada (PhD)
A Critical Study of Nimitta in Myanmar Buddhist Tradition

03. Administrative Contribution to Other Universities

- i. Member of Faculty Board, Faculty of Buddhist Studies, Buddhist and Pali University
- ii. Member of Faculty Board of Graduate Studies, Nagananada International Buddhist University

04. Reviewer of Journal Articles

- i. Journal of Humanities, University of Sri Jayewardenepura
- ii. Journal of Buddhist Culture, Dept. of Buddhist Culture, Buddhist & Pali University
- iii. Journal of Buddhist Philosophy, Dept. of Buddhist Philosophy, Buddhist & Pali University
- iv. Journal of Humanities, University of Ruhuna
- v. Journal of Humanities, Faculty of Arts, University of Colombo
- vi. Journal of Buddhist Studies, SIBA

05. Contribution to PGIPBS

- i. Coordinator to the programme of Postgraduate Diploma in Buddhist Studies (English medium)
- ii. Member of Academic Committee
- iii. Member of Faculty Board
- iv. Member of examination panel of MPhil & PhD
- v. Chairman of Library Verification Committee

(3) Prof. Rev. Miriswatte Wimalaghana Thero – the Head of Department-Department of Buddhist Culture

Teaching

Author

- “Kammattāhāna, Ārammaṇa, Nimitta: A Concept Analysis of Meditation Experience (කම්මට්ඨාන, ආරම්මණ, නිමිත්ත: භාවනානුභූතිය පිළිබඳ සංකල්ප විමර්ශනයක්) for 100th Birth Anniversary Felicitation of Late Prof. K.N. Jayatileke Volume Published by the K.N. Jayatileke Felicitation Committee (2020).

Unpublished

- Aesthetics of the Canon: A Study of Canonical Narratives (to be published in India)
- Magul Maha-Vihāra’s Uncovered Mahāyāna Facet (to be published by Royal Asiatic Society)

- Identification of Avalokiteśvara at Muhudu Maha Viharaya in the Buddha Triad (to be published in the Journal of the Postgraduate Institute of Pali and Buddhist Studies
- (Ease- the Ethical and Psychological Aspect of Bhesajjakkhanda- චාසුතාභෙසජ්ජන්ධකයේ ආචාරාත්මක හා මනෝවිද්‍යාත්මක පැතිකඩ) to be published by the Department of Pali and Buddhist Studies, University of Ruhuna

Editor

- Editor of Studies on Buddhist Modernity (බෞද්ධ නූතනත්ව අධ්‍යයන) of Asanga Tilakaratne Studies (අසංග නිලකරන්ත ශාස්ත්‍රීය අධ්‍යයන) II together with Denzil Senadheera, published by Sarasavi Publishers and Sri Lanka Association of Buddhist Studies, Colombo. (2020).
- Editor (together with Denzil Seidheera and Sheila Fernando) of Collected Papers: Asanga Tilakaratne Volume V, Inter-religious Understanding published by Sarasavi Publishers and Sri Lanka Association of Buddhist Studies, Colombo. (2020)

Posts (Academic Non-Academic)

- Member of the Selection Panel of the Merit Promotion to the post of professor of WMPS Bandara of the Department of Fine Arts, University of Peradeniya (December 2021)
- Chairman of the Academic Committee of the Postgraduate Institute of Pali and Buddhist Studies of University of Kelaniya for 2020/2021.
- Member of the Selection Committee to consider the application of Rev. W. Piyananda, Lecturer of Sri Lanka Bhikshu University to promote to the Post of Senior Lecturer Grade II (September 10, 2020)
- Member of Senate of Sri Lanka Bhiksu University, Anuradhapura (August 27, 2018-August 26, 2021)
- Member of the Postgraduate Committee of Sri Lanka Bhiksu University, Anuradhapura

- Coordinator for the Master of Arts in Buddhist Āyurvedic Counseling (English Medium) for 2021
- Coordinator and Member of the Committee to Accredite the Curricula of the Shan State Buddhist University, Myanmar on behalf of the Postgraduate Institute of Pali and Buddhist Studies
- Member of the three-member committee to review the University Research Grants Guidelines for Sri Lanka Bhiksu University (February, 2020)

Research Projects

- Tendency to Art of Mahavihara and Abhayagiri (මහාවිහාරයේ හා අභයගිරියේ කලාත්මක නැඹුරුව) approved from January, 2017 and continued in 2020

Supervisor

- Supervisor- (PhD *A Critical Study of Indriyabhāvanā Sutta with Special reference to Its Meditation Techniques* by Ven. Jatila (2016/ PhD/ 3911) in February 2021
- Co-Supervisor (PhD *An Analytical Study on Learning and Teaching of Buddhism Curriculum in Sri Lanka's Government Schools* ශ්‍රී ලංකාවේ රජයේ පාසල්වල බුද්ධ ධර්මය විෂය මාලාව ඉගෙනීම හා ඉගැන්වීම පිළිබඳ විචාරාත්මක අධ්‍යනයක් by R. P. S. Wickremasuriya (2016/ PhD/S/4759)) in October 2020
- Supervisor- (PhD *Saṅgha Establishment of Kalyāṇī Sīmā as Reflected in Mon Sources* by Ven. Ariya (2017/ PhD/ 3860) in August 2020

Invited Lectures/ Talks

- An invited talk on Abhidharma Teachings for Secular Development organized by Damrivi Foundation, Colombo (October 29, 2020)
- A workshop on How to Conduct a Dhamma Discussion Based on Jātakas organized by Department of English of Buddhist and Pali University (November 17, 2020)

- Monthly Guest Lecture of the Royal Asiatic Society of Sri Lanka on Uncovered Mahayana Facet of Magul Maha Viharaya on the 27th January 2020 at Mahaweli Centre, Colombo.

Institutional Development

- Evaluation of Final Report written on a Research Grant awarded by the University of Peradeniya- Topic: Buddhist Monastic Architecture in Ancient Sri Lanka Designed to Fit for the Spiritual Development
- Reviewer for Anveṣanā peer-reviewed journal of the Postgraduate Institute of Pali and Buddhist Studies of University of Kelaniya, Sri Lanka (2020)
- Reviewer- Sri Lanka International Journal of Buddhist Studies- Vol V (Sri Lanka International Buddhist Academy, Palkekele) (2020)
- Reviewer of Abstracts of the 17th Academic Sessions of University of Ruhuna, hosted by Faculty of Humanities (2020)
- Reviewer for Curriculum of Bachelor of Arts Honors in Buddhist Studies in Buddhist Culture Degree Program of University of Ruhuna (2020)

Curriculum Planning and Development

- Introducing English Medium Buddhist Ayurvedic Counseling Course (as the Head of the Department of Buddhist Culture together with Prof. Wasantha Priyadarshana) (2020)
- Designing the syllabus of Abhidhamma (33082) for Pracheena Pandit Examination of the Society of Oriental Languages, Sri Lanka.

Dissemination of Knowledge

- Resource Person for the Sunday TV Program Suriya Mandala from 6-7 am on National Television on January 17, 2021
- Resource Person for the Sunday TV Program Suriya Mandala from 6-7 am on National Television on December 20, 2020.

- A feature article Legend of Viharamaha Devi: A Glimpse of the Forgotten History of Muhudu Mahavihara published online on Colombo Telegraph

(4) **Prof. W.M. Dheshapriya Gunasena – Department of Buddhist Sources**

Research and Publications

1. Evolution of the Sri Lankan History (New Edition) R.D. Sriyani Hemalatha, Preface, Samayawardana Publication, 2020.
2. Sambhasha -20 Edition – A Brief Study on Grammatical Terminology used in Pali Mukthaka Attakatha, Editor, Rev. Dr.Kubalgoda Dhammaloka Thero, A publication of the Piriven Unit of the Ministry of Education, 2020.
3. Buddhist Epistemology (Collection of memoirs in memory of Professor K.N Jayatilleke, a study of Buddhist Causes and Effects on Social Origin and Evolution, Rev. Gonalagoda Nanda Thero, S Godage & Brothers, 2020.
4. *Shikka, Shashanika Shikka Salasma, Rev. Prof. Attangane Rathanapala Thero, Abhinandana Edition, Dwe Aniyatha Dhamma: Prathimoksha Shiksha Atharin Aniyatha Dharma walata Athi Sthanaya, Editor Rev. Raluwe Padhmasiri Thero, a publication of Sri Lanka Ramanna Nikaya*
5. *Sara Sangrahaya, Pali Mukthaka Attakathawanhi Bhawitha Attakatha Sanwarnana Krama Pilibada Addyanayak, Editor Rev. Vilachchiye Kashshapa Thero, A publication of Sambudda Jayanthi Wiharastha Dayaka Sabhawa, 2020*
6. Lakdiwa Charika No 02 From Colombo to Polonnaruwa, Preface, Rev. Paranagama Rathanananda Thero, a publication of Elamalawala Vinayawardanarama Pinkam and Festival Organizing Committee, 2020.

Book editing

1. Diga Nikya Sutra Wimarshanaya (Silakanda Wagga) Publication of Srihu Punyawardanarama Temple Karyasadana Samithiya, Chief Editor.

Supervision of Mphil and Ph.D

01. Rev. Theripaha Medankara Thero (PhD)
02. Rev. Pitawala Upali Thero (PhD)
03. Mr. Nilantha Indika (PhD)

Projects

Engaged in the editing process pertaining to the translation of the Sihlawattupakaranaya under the project for editing the rare old books.

Contribution of various fields

- Working as a resource person for practical seminars on Advanced Level Pali Language, at the National Education Institute, Maharagama.
- Working as a resource person for preparing, standardization and assessment of papers for *Prachina Praramba*, *Prachina Madhyama*, *Prachina Awasana* Examinations of the Department of Examinations, Sri Lanka, Damma School Final, *Buddha Dharmacharya*, *Mulika Piriven* Final and G.C.E A/L Examination.
- Working as a resource person for preparing Tripitaka Dharmaya Text Books of Mulika Piriwena syllabus and Teacher Guidelines under the Piriwena Unit of the Ministry of Education.
- Working as a member of the committee of preparing Dhamma School Text Books pertaining to the Department of Buddhist Affairs under the Ministry of Buddhasasana.
- Working as a member of the Thripitaka Conservation Board functioning under the President Secretariat.
- Working as a life member of the Prachina Bhashapakara Society.
- Working as a life member of the World Fellowship of Buddhist.

Contribution towards the studying and teaching process

MABS- 09	-	<i>Winaya Aramika Sanwidanaya</i>
MABS- 06	-	Origin of Mahayana Buddhism and Mahayana Sutra Literature
MABS- 35	-	a study Therawada Tradition and Dhamma matters
MABE- 72	-	Introduction to Pali
MAPL- 01	-	Studying recommended books
MAPL- 03	-	Pali Grammar and Writing
MAPC- 02	-	Buddhist Personality Analysis
MAPC- 01	-	Analysis of Buddhist Psychological Problems

(5) Prof. P.R. Wasantha Priyadarshana – the Department of Buddhist Culture

1. Attending as a Resource Person on Buddhist Consultancy at Center of Buddhist Studies, University of Hong Kong.
2. Working as a Visiting Lecturer on Indian Psychology and Buddhist Psychology for the Psychology Special Degree of the Department of Philosophy of the Kelaniya University.
3. Working as a visiting lecturer on Buddhist Psychology in the Department of Pali and Buddhist of the University of Kelaniya
4. Conducting a lecture under the title of ‘Ayurveda and Mental Health’ at SLAM Recovery College - London
5. Conducting a lecture on Buddhist Psychiatry at Yoga Scholars Pgimer, India
6. Conducting a lecture on Buddhist Psychiatry at MyBA, Malaysia
7. Working as a Coordinator of the Master of Arts Degree in Buddhist Ayurvedic Counseling
8. Working as a Coordinator of the Post Graduate Diploma in Buddhist Ayurvedic Counseling.
9. Organizing a workshop on Cognitive Psychotherapy and Meditation Training for the students of the Master of Arts Degree in Buddhist Ayurvedic Counseling

(6) Rev. (Dr.) Wadinagala Pagghnaloka Thero – Senior Lecturer –the Department of Buddhist Thought

Administrative Positions

- I. Head, Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya
- II. Secretary, Academic Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka
(From 2018 up to date)
- III. Member Management, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka
- IV. Member, Research Council, University of Kelaniya, Sri Lanka
(From 2018 up to 2020 June)
- V. Academic Coordinator, Buddhist Studies in Master of Arts Degree Programme (English Medium), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2020 Up to date)
- VI. Coordinator for Mount Putuo Buddhist Academy in China (From 2016 Up to date)

- VII.** Coordinator for Research Unit, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2017 up to date)
- VIII.** Member, Faculty Board, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2016 up to date)
- XI.** Member, Technical Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,
- X.** Member, Library Development committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, (from 2016 up to Date)
- XI.** Secretary, Committee of Prospectus Preparation, 2020/2021
- XII.** Member, Committee of Prospectus Preparation, 2020/2022
- XIII.** Member, Progress Review Committee of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, from 2016 up to date

Publications:

Peer Reviewed Journals

Peer Reviewed Journals

2020

'A Comparative Reading into the Early Buddhist and Lockean Theories of Knowledge' in The BSJIA,
Editor in Chief, Iromi Ariyaratne (Special Volume dedicated to Emeritus Professor P.D.Premasiri)

2020

"Sacrifice" in Theravada Buddhist Ethics and Consequentialism in The Journal of Roval
Asiatic Society of Sri Lanka, Volume 64
(Forthcoming)

2020

'Is Kamma and Rebirth Supernatural? An Early Buddhist Explanation' in Glimpse, The Indexed Journal, Ram Sharma (Ed-in-Chief)

2020

Presentation of the Teaching Dukkha': A Textual Analysis in THAI PRAJNĀ
International Journal of Indology and Culture, Editor in Chief Asst. Prof. Chirapat
Prapandvidya, Bangkok: Sanskrit Studies Centre, Silpakorn University, Volume IV.
pp.85-104 ISSN 2586-9671

Editorial Work

Co-Editor of the Anvesana Peer Reviewed Journal,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,
Sri Lanka, Volume 09 Part II (English)
Co-Editor: Dr. Asoka Welitota

Co-Editor of the Amvesana Peer Reviewed Journal,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,
Sri Lanka, Volume 10 Part II (English)
Co-Editor: Dr. Asoka Welitota

Book Chapters**2021**

Buddhist Ethics for Post-war Sri Lanka' in Experiencing Buddhist
Philosophy and Ethics: A Festschrift for P.D. Premasiri
Forthcoming

2021

Skanda-gupta (455-467 CE) and Indian Religious Tolerance' submitted to the
Bharatiya Adhyana Kendra, Benares Hindu University, India
Forthcoming

2021

Potthapāda Sutta: An Analysis', in "Dīgha Nikāya Adhayayanaya", Ed. Desapriya
Gunasena et al.
(forthcoming)

Feature Articles**2020**

Role of Buddhism in Covid-19, The Mahabodhi News Letter, India

Books (English)**2020a**

Deviant Sex and Buddhism, D.K. Printworld, Delhi, 2020 January, Emerging Perceptions of Buddhist Studies No 24, ISBN: 978-81-246-1003-9

2020b

A Study of Mahādukkhakkhandha Sutta: Comparative Study of Pali and Chinese Versions,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya (In print)

2020c

Theravada Buddhist Ethics: Ethics beyond Being and Non-Being, Munshiram Manoharlal Publishers, Delhi, India (In Print)

Conference/Webinar Papers**I. 2020**

The paper presentation on the topic: "Level of Consciousness: Identity of Buddhist Ethics" the abstract was accepted by the 7th International Conference on Pali and Buddhism organized by the Mahabodhi Society, India
01/11/2020

II. 2020

The paper was presented on the topic Coping with Covid-19: An Early Buddhist Analysis referring to Kāvagatāsati Sutta' at the Sanskrit International webinar organized by L.D.Arts College, Gujarat University, Ahmadabad, India,
17th October 2020

III. 2020

The presentation was conducted on the topic: "Shantideva's Teachings for a Harmonious World " at International Webinar on the theme "Importance of Sanskrit Studies in promotion of Global Unity and Integrity" Organized by Rashtriya Sanskrit Manch, Bharat with the collaboration of Indian Council for Cultural Relations and Embassy of India, Phnom Penh
Cambodia
14/08/2020

IV. 2020

The presentation was conducted on the topic: " Altruism in Buddhist Sanskrit Literature Shantideva's Bodhicaryavatara" at the International Web-Symposium on World Sanskrit D.

under the theme " What Sanskrit Means to me", organized by the Loka Bhasha Pracara Sas

India,

Date: 03.06.2020

Internal Examiner for PhD

Ven Jatila (Reg: 2016/PhD/E/3911) - A Critical Study of Indriyabhāvanā Sutta with special

Reference to its Meditation Techniques, Viva Voce: 13/01/2021

Guest Lectures

Wisdom and Compassion during Covid-19: Early Buddhist Reflections

The fifth memorial lecture of late Professor Benimadhab Barua (1888-1948)

Organized by the Professor Benimadhab Barua Foundaiton, Kolkata, India

Date: 31/12/2020 (Online)

2020

Buddhist ethics during Covid 19 Pandemic,talk was delivered at the 7" International Conference on Pali and Buddhism under the Theme "Traditional Buddhist Wisdom and Challenges to Modernity" organized by Mahabodhi Society, India

02/11/2020

Co-ordinations

The following guest lecture series was coordinated

"Buddhist Studies across Asia"- Guest Lecture Series -2020-2021

Department of Buddhist Thought

PGIPBS, University of Kelaniya, Sri Lanka

	Name and Affiliation	Topic	Date & Time (SL Time)
1	Professor Balaganapati Devarakonda University of Delhi, India	Andhaka Sect: History, Doctrines and Controversies	21/12/2020 07.00- 09.00 PM
2	Professor Madhumita Chattopadhyayi Jadavpur University, India	Brahamaviharas:A Forerunner to Care Ethics	28/12/2020 07.00- 09.00 PM

	Name and Affiliation	Topic	Date & Time (SL Time)
3	Emeritus Professor Chandima Wijebandara Former Vice-Chancellor, Sri Jayawardhanapura University, Sri Lanka	Pictorial Communication in Buddhist Tradition	04/01/2021 07.00-09.00PM
4	Associate Professor Wei-yi Cheng Fo-guang University, Taiwan	Transnational Buddhism and Ritual Performance in Taiwan	11/01/2021 07.00-09.00 PM
5	Professor Bimalendra Kumar Benares Hindu University, India	Bodhipakkhiya Dhammas: Theory and Practice	18/01/2021 07.00-09.00PM
6	Professor Anand Singh Gautam Buddha University, India	To be confirmed	25/01/2021 07.00-09.00PM
7	Emeritus Professor Asanga Tillekeratne University of Colombo, Sri Lanka	Logical Methods in the Kathāvatthuppakaraṇa	01/02/2021 07.00-09.00PM
8	Professor Raluwe Padmasiri Postgraduate Institute of Pali and Buddhist Studies, UoK	Possibility of Collective Consciousness: Buddhist Analysis	08/02/2021 07.00-09.00PM
9	Professor G.A.Somaratne Hong Kong University	Not self yet "my self": An Aspect of the Buddha's Anatta Theory	15/02/2021 07.00-09.00PM
10	Senior Professor Ven. Nabirittankadawara Gnanarathana University of Kelaniya	Religious Situation of India in the 6th Century BC as reflected in the Jain Canonical Texts	22/02/2021 07.00-09.00PM
11	Rev. Dr. Wadinagala Pannaloka Postgraduate Institute of Pali and Buddhist Studies, UoK	Role of Lokakshema (Zhī Lóujiāchèn) in Chinese Buddhism	01/03/2021 07.00-09.00PM

(7) Dr. R.M. Rathnasiri – Senior Lecturer – Department of Buddhist Thought

1. Lectures (30 hours)- Buddhist Philosophy of Education and Communication MA (MABS 40), Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2020.
2. Lectures (70 hours) – English for Buddhist Studies (EBS) MA, MPhil & PhD candidates, PGIPBS, University of Kelaniya, 2020.
3. Lecture Series – Fundamental Teaching of Buddhism – Diploma in English, Buddhist and Pali University of Sri Lanka, 2020.
4. Lecture Series – Buddhist Principles and Contemporary Social Issues – Higher Diploma in English, Buddhist and Pali University of Sri Lanka, 2020.
5. Lecture Series – MA in Buddhist Āyurvedic Psychiatry and Counseling- MABAPC 1255 – Buddhist Education, Therapeutic Values of Buddhist Ceremonies, Festivals, Rites and Rituals 2019/2020.
6. Supervising – more than 05 MPhil Research, PGIPBS, University of Kelaniya, 2020.
7. Supervising – 03 MPhil & 01 PhD Research, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya, Sri Lanka, 2020.
8. Participating as an Examiner at MPhil and PhD presentation sessions, PGIPBS, University of Kelaniya, 2020.
9. Coordinator – the Buddhist Library Graduate School – Buddhist Research Society, Lorong 24A Geylang, Singapore, 2020
10. Member – Faculty of Humanities and Social Sciences, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya, Sri Lanka, 2020.
11. Member of the Academic Committee, Progress Review Committee, Faculty Board – Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2020.
12. Member of the Committee of the Stock Verification of the Library Books - Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2020.
13. Member cum Resource Person of the Interview Board for Recruiting Lecturers in Humanities & Social Sciences held on 26th August 2020 – Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, kelaniya, Sri Lanka.
14. Coordinator to Workshop on MABS 72 –Research Methodology and Extended Essay – Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2020.
15. Coordinator to EBS –English for Buddhist Studies – Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2020.

16. Lectures – Research Methodology and Extended Essay for MA students (English Medium) (MABS 72) – Preparing a Research Proposal, Literature Review & Formulating a Research Topic, Introduction to Buddhist Literary Sources and Academic Writing from 16th August to 6th September, at Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya , 2020.
17. Book – *Impediments to Buddhist Meditation: An Analytical Exposition* published by Māgadhī Publication Institute of Pali and Buddhist Studies, Miriswatta, Puwakpitiya, Sri Lanka, 2020.
18. Author – Research Article “*Epitome of Buddhist Philosophy of Education*” Felicitation Journal for Ven. Prof. Waradiwela Wijayasumana, Vice Chancellor of Bhiksu University of Sri Lanka published by BUSL 2020.
19. Author – Research Article “*Concentration (Samādhi) as Reflected in Early Buddhism and Theravāda: A Brief Exposition*” Felicitation Journal, Nāgānanda International Institute for Buddhist Studies, 2020.
20. Author – Research Article “*An Awareness of Spiritual, Mental and Cognitive Preconditions for Mind Development: A Buddhist Review*” Nalanda – Buddhism and Indian Cultural Journal, 2020.
21. Examiner – *The Development of Meditation Techniques in Theravāda Buddhism: A Study* – PhD dissertation by Pannajota (Roll. No. 1540110003), Department of Philosophy, Faculty of Arts, Annamalai University, Annamalainagar- 608 002, India, December, 2020.
22. Examiner – *A Philosophical Analysis of Consciousness with Special Reference to Abhidhamma* – PhD Dissertation by Kesarananda (Roll No. 1640110009) Centre for Academic Research (CARE), Department of Philosophy, Faculty of Arts, Annamalai University, Annamalainagar- 608 002, India, October, 2020.
23. Examiner – *Practical Ethics on Animal Rights: In Buddhist Moral Philosophical Interpretation* – PhD Dissertation by Nguyen Tan Hiep, Centre for Mahayana Buddhist Studies Acharya Nagarjuna University Nagarjuna Nagar-522510, Andhra Pradesh, India, September 2020.
24. Examiner – *The Concepts of Ājīvaṭṭhamaka Sīla in Buddhist Ethics* – PhD Dissertation, Chandobhāsa (Roll No. 1640110005) Centre for Academic Research (CARE), Department of Philosophy, Faculty of Arts, Annamalai University, Annamalainagar- 608 002, India, September, 2020.
25. Reviewer – “*Is Threefold Vjñāṇa in Yogācāra Idealism an Innovative Concept?*” Abstract ID: HSS-27, 17th Academic Sessions & the 16th Vice Chancellor’s Awards -2020 hosted by the Faculty of Humanities and Social Sciences, University of Ruhuna, March, 2020.

26. Reviewer – “*Teacher Readiness in Promoting 21st Century Skills in Teaching English as a Foreign Language at Primary Schools*” SOSHUM, Journal Social Sciences and Humanities – (www.ojs.pnb.ac.id/index.php/SOSHUM) published by the Centre for Research and Social Services of Politeknik Negeri Bali, Indonesia. September 2020.
27. Member of the Editorial Committee– Prospectus 2020 /2021(English) of Postgraduate Institute of Pali and Buddhist Studies –University of Kelaniya.
28. An Editor of the Evaluation Report produced by the Committee of the Stock Verification of the Library Books - Postgraduate Institute of Pali and Buddhist Studies (PGIPBS) – University of Kelaniya 2020.
29. An Editor – „*Anveṣaṇā*“, the peer-reviewed Journal of the Postgraduate Institute of Pali and Buddhist Studies (PGIPBS), University of Kelaniya, 2020.
30. Translation into English – Buddhist Civilization–G.C.E. Advanced Level Examination (New & Old), Department of Examination, Sri Lanka, 2020.
31. Translation into English – Buddhism–G.C.E. Advanced Level Examination (New & Old), Department of Examination, Sri Lanka, 2020.
32. Translation into English – Limited Competitive Examination for Recruitment to Gr. III of Sri Lanka Administrative Service – (02) Case Study Relating to Public Administration II 2019 -2020.
33. Translating -Dhamma School Text Book –Grade Seven, National Institute of Education, Sri Lanka Government, 2020.
34. A Guest Lecture on *Awareness of Bhāvanā (Buddhist Meditation) and Development of Meditation Skills* for NANO 4242-Professional and Employment Skills Development 2020, Department of Material and Nano Science Technology, Faculty of Technology, Waymba University of Sri Lanka on 22nd October, 2020.
35. A Guest lecture series on Buddhist Studies (30 hours) –*M.A. in Buddhist Studies – MABS 61025: Socialization of Buddhist Teachings* at Malaysian Buddhist Academy, Kuala Lumpur from 26th September to 24th October, 2020.
36. A panelist *Buddhism’s Response to Covid-19 Pandemic* – the International Buddhist Conference 2020 organized by National Council for International Affairs of the All Ceylon Buddhist Congress (ACBC), held via Zoom from 2.00 to 6.00 pm on 7th November, 2020.
37. Session Chair – Webinar series 2020/2021 – Buddhist Studies across Asia organized by PGIPBS University of Kelaniya on 29thDecember, 2020–Lecture No.03. Pictorial Communication in Buddhist Tradition by emeritus professor Chandima Wijebandara, former Vice-chancellor, University of Sri Jayewardenepura.
38. Invited Participant – Opening Ceremony of Fo Guan Shan Thai Hua Temple and Religious & Cultural Tour in Bangkok as a Member and Director of BLIA South Asia Sri Lanka Chapter from 2nd to 6th February, 2020.

39. Coordinator – Buddhist Studies across Asia – Webinar Series 2020/2021 from 21st December, 2020 to 26th January, 2021 organized by Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
40. A special Lay speaker on Universal Uniqueness of Buddha's Doctrine – A Dhamma Discussion for Poya Day Sīla Programme on 13th December, 2020 organized by Washington Buddhist Vihara, 517, 16th St, NW, Washington DC 20011.
41. Participant as the Secretary to BLIA South Asia Sri Lanka Chapter in 2020 BLIA World Headquarters Online General Conference (Faith & Legacy) held at Fo Guang Shan, Taiwan from 8.30 – 11.30 am (SL time) on 4th October, 2020.
42. Paper setting & Assignment and paper marking, 2020.
43. Participating as a member in Academic Committee, Progress Review Committee and Faculty Board, 2020.
44. Participating in special meetings convened by Ven. Director, PGIPBS, University of Kelaniya, 2020.

(8) Dr (Mrs.) Iromi Nisansala Manike Ariyaratna- Senior Lecturer- Department of Buddhist Culture

2020: Completed the Staff Development Programme for Probationary Lecturers, Staff Development Centre, University of Kelaniya and won the certificate for the Best Portfolio of the programme.

Institutional Contribution

• **Lecturing**

MABS 23 Buddhist Art and Architecture - II (Sri Lanka) (Sinhala Medium) 15 hrs

MABS 71 Buddhist Ethics: Concepts and Philosophical Interpretations (Sinhala Medium) 30 hrs

MABS 72 Research Methodology and Extended Essay - Coordinating the workshop and 6hrs lectures

PDBS 06 Fundamentals of Buddhist Ethics (English Medium) 30 hrs

- Question Paper Moderation of the final Examination 2020
- Question Paper Moderation of the final Examination 2020
- Working as a one of editors of PGIPBS journal (Sinhala Medium)
- Programme Coordinator, MA in Buddhist Studies (Sinhala Medium) Programme

Thesis Supervision

At PGIPBS

2020- Up to now: **MPhil Thesis Supervisor** of Ven. Teyzavnta (2020/MPhil/E/001), Topic: A Critical Study of *Kaṭhina* Ceremony in Theravāda Tradition, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2020- Up to now: **M.Phil Thesis Supervisor** of Ven. Koptawagama Dhammajothi, (2019/Mphil/S/6229) 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 Bhikkhunī 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.

2018-Up to now: **M.Phil Thesis Supervisor** of Rev. Sunanda (PGIHS/M.Phil/17/18/114), Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

Board Memberships

2018- Up to Date: **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

Contribution to Other Local Institutes

2020: Visiting Lecturer, Sri Lanka International Buddhist Academy (Weekend PhD in Buddhist Studies programme on Sundays)

2020: PhD Thesis Examiner, “Reflections on Buddhist Contribution to Psychotherapy: with Special Reference to Majjhima Nikāya and Related Literature by Mr. H. V. S. Ariyasinghe (HD/PhD/ 10/11/001), Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

2020: MPhil Thesis Examiner, “Right View (*Sammā Diṭṭhi*) as an Ethical and Cognitive Basis for Self-transformation: A Buddhist Contribution for Reconciliation in Sri Lanka” by Rev. Unapane Pemananda (HD/MPhil/ 11/12/021), Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

2020: MPhil Thesis Examiner, “The Six Character Types in Relation to the Buddhist Theory of Meditation” by Rev. K. Gnanarathana, Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

Publications

- **Editor in Chief of the 6th Volume of *Sri Lanka International Journal of Buddhist Studies (SIJBS)* (<https://siba.edu.lk/sijbs/>)**
- *An Analysis of Historical References on the Milestones of Sin-Sri Lanka Relationships Based on the Sacred Tooth Relic of the Buddha, 6th Volume of Sri Lanka International Journal of Buddhist Studies (SIJBS)* (<https://siba.edu.lk/sijbs/>)

Creative Work related to the field of Buddhist Studies

- **Lyrics writing - *Muni kiraṇa pahasa lada*-** A Sinhala on Nedungamuwe Rājā-the tusker who carries the sacred tooth relic in Kandy Esala Perahera, Singing and Music by Mr. Anuradha Abhayasinghe.

Knowledge Dissemination

2020: Resource Person of the Poya day Dhamma discussion of Sri Lanka Rupavahini Cooperation on 29th December 2020.

Peer Reviewing

2020 A Reviewer, Journal of the Faculty of Humanities and Social Sciences (JFHSS), University of Ruhuna.

2020 A Reviewer, ColomboArts E-journal, the biannual refereed journal of social sciences and humanities of the Faculty of Arts, University of Colombo.

2020 A Reviewer, 17th Academic Sessions and 16th Vice Chancellor's Awards, University of Ruhuna.

12. Course details

The under noted courses and research programmes are conducted in both Sinhala and English medium at present.

	Course Name (English)	Course Name (Sinhala)
01	Certificate Course in Pali for Postgraduate Buddhist Studies	පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව
02	Postgraduate Diploma in Buddhist Studies	බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
03	Master of Arts in Buddhist Studies	බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව
04	Postgraduate Diploma in Pali	පාලි ශාස්ත්‍රපති උපාධි පාඨමාලාව
05	-	බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
06	-	බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති උපාධි පාඨමාලාව
07	Master of Philosophy in Buddhist Studies	බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය
08	Doctor of Philosophy in Buddhist Studies	බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය
09	English for Buddhist Studies	



13. Students Details - 2020

Sinhala medium

Course	Registered number of students	number of students sat for the examination	Number of passed students
Master of Arts in Buddhist Studies	81	66	Results to be issued
Master of Arts in Pali	03	02	Results to be issued
Postgraduate Degree in Buddhist Ayurvedic Counseling	53	39	Results to be issued
Master of Arts Degree in Buddhist Ayurvedic Counseling	84	75	Results to be issued
Master of Philosophy in Buddhist Studies	132	05	05
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	25	06	06
	Total	Total	
	378	193	

English medium

Course	Registered number of students	Number of students sat for the exam	Number of passed students
Certificate Course in Pali for Postgraduate Buddhist Studies	77	20	Results to be issued
Postgraduate Diploma in Buddhist Studies	23	21	Results to be issued
Master of Arts in Buddhist Studies	273	258	Results to be issued
Master of Arts in in Pali	05	04	Results to be issued
Postgraduate Diploma in Buddhist Studies Affiliated Institute the Buddhist Library Graduate School Singapore	06	06	06
Master of Arts in Buddhist Studies Affiliated Institute the Buddha Dharma Centre of Kong Kong Ltd.	43	40	15* *Casual students are not included
Master of Philosophy in Buddhist Studies	129	02	02
Doctor of Philosophy in Buddhist Studies	52	07	07
English for Buddhist Studies	66	13	Results to be issued
	Total 674	Total 371	

14. Registered Number of Students – from 2016 to 2020

Name of the Course	2016	2017	2018	2019	2020
Postgraduate Diploma in Buddhist Studies (Sinhala medium)	13	06	-	-	-
Postgraduate Diploma in Buddhist Studies (English medium)	26	28	08	22	23
Master of Arts in Buddhist Studies (Sinhala medium)	91	126	69	68	81
Master of Arts in Buddhist Studies (English medium)	264	275	289	318	273
Postgraduate Diploma in Pali (Sinhala medium)	-	-	03	-	-
Postgraduate Diploma in Pali (English medium)	-	-	-	02	-
Master of Arts in Pali (Sinhala medium)	04	05	02	02	03
Master of Arts in Pali (English medium)	-	06	-	00	05
Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala medium)	26	18	29	24	53
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	46	41	60	79	84
Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore	10	02	-	-	06
Master of Arts - Singapore – affiliation – The Buddhist Library Graduate School, Singapore	03	07	-	-	-
Master of Arts – Hong Kong – affiliation – Buddhist Dharma Centre of Hong Kong Ltd.	43	10	23	39	43
Master of Arts - affiliation – The China's Buddhist Academy of Mount Putuo	-	13	-	-	-

Name of the Course	2016	2017	2018	2019	2020
English Through Buddhism Course	174*	115*	152*	123*	66
Certificate Course in Pali for Postgraduate Buddhist Studies (English medium)	-	24	41	47	77
Master of Philosophy in Buddhist Studies (Sinhala medium)	64	66	73	90	132
Master of Philosophy in Buddhist Studies (English medium)	71	73	89	113	129
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	14	16	21	24	25
Doctor of Philosophy in Buddhist Studies (English medium)	34	35	45	49	52
Total	883	866	904	1000	1052

- Students of Master of Arts in Buddhist Studies (English Medium) are also included in this Course.

15. Human Resources and the Number of Students – 2020

Course	Medium	Total Number of Registered Students
Certificate Course in Pali for Postgraduate Buddhist Studies	English	77
Postgraduate Diploma in Buddhist Studies	English	23
Master of Arts in Buddhist Studies	English	273
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	81
Master of Arts in Pali	English	05
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	03
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	53
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	84
Postgraduate Diploma in Buddhist Studies Affiliated Institute The Buddhist Library Graduate School Singapore'	English	06
Master of Arts in Buddhist Studies	English	21
Affiliated Institute The Buddha Dharma Centre of Hong Kong Ltd'	Chinese	22
Master of Philosophy in Buddhist Studies	English	129
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	132
Doctor of Philosophy in Buddhist Studies	English	52
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	25
English for Buddhist Studies	English	66
		Total 1052

16. Local students who have completed courses – 2020

Course	Medium	2019 Total Number of Registered Students	2020 Total Number of Registered Students
Certificate Course in Pali for Postgraduate Buddhist Studies	English		
Postgraduate Diploma in Buddhist Studies	English	02	
Master of Arts in Buddhist Studies	English	09	09
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	55	66
Postgraduate Diploma in Pali	English	02	-
Master of Arts in Pali	English	-	01
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	02	02
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	22	39
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	73	75
Master of Philosophy in Buddhist Studies	English	-	02
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	01	05
Doctor of Philosophy in Buddhist Studies	English	02	-
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	10	06
English for Buddhist Studies	English	01	01
		Total 179	Total 206

17. Foreign students who have completed courses – 2019

Course	Medium	Number of Students who have passed Exams in the year 2019	Number of Students who have passed Exams in the year 2019
Certificate Course in Pali for Postgraduate Buddhist Studies	English	04	20
Postgraduate Diploma in Buddhist Studies	English	15	21
Master of Arts in Buddhist Studies	English	271	249
Master of Arts in Pali	English	-	03
Postgraduate Diploma in Buddhist Studies Affiliated Institute The Buddhist Library Graduate School Singapore'	English	-	06.
Master of Arts in Buddhist Studies Affiliated Institute The Buddha Dharma Cen of Hong Kong Ltd'	English	33	40
	Chinese		
Master of Philosophy in Buddhist Studies	English	-	-
Doctor of Philosophy in Buddhist Studies	English	11	07
English for Buddhist Studies	English	13	12
		Total 347	Total 358

18. Research Degrees awarded in the year 2020

Name	Degree	Title of Research Degree	Country of the Undergraduate
Ven. Ariya	PhD (English)	Saṅgha Reformation and Establishment of Kalyānī Sīmā as Reflected in Mon Sources	Myanmar
Ven. Godakalana Gunarathana	PhD (English)	An Analytical Study of the Buddhist Concept of Dreams	Sri Lanka
Mr. GAO Mingyuan	PhD (English)	The Buddhist Concept of Vāsanā: From Abhidharma to Early Yogācāra	Hong Kong
Ven. Sharaddha Gautami	PhD (English)	A Comparative Study of the Origin and Development of Jain Śramaṇa Tradition and the Buddhist Order (Saṃgha)	Nepal
Ven. Asaba	PhD (English)	A Study of Buddhism in Myanmar during the British Colonial Period	Myanmar
Ven. Javana	PhD (English)	A Critical Study of the Influence of Buddhist Teachings in Childhood Development in Myanmar	Myanmar
Ven. Julia Surya	PhD (English)	Relevance of Vipassana Meditation for Elimination of Psychological Problems of the Anger Character	Indonesia
Rev. Midigama Soratha Thero	PhD (Sinhala)	Buddhist View on the Management of Spiritual and Physical Resources: <i>Winaya and Aramaica</i> An Analytical Study with a special focus on culture	Sri Lanka
Mr. W. Ishanka Malsiri	PhD (Sinhala)	A Study on Sri Lankan Buddhist Hermitage Economy, its Form and postmodern trends (from (From the 1st century AD to the 5th century)	Sri Lanka
Rev. Bulathsinhala Somananda Thero	PhD (Sinhala)	Buddakanikayagatha gathawanhi bhawitha chandas ha alankara pilibada wicarathama adyanayak	Sri Lanka

Name	Degree	Title of Research Degree	Country of the Undergraduate
Mr. P. Lesli Gunasinghe	PhD (Sinhala)	A Critical Study on the use of Child Personality Development and Buddhist Psychiatry	Sri Lanka
Mr. R.S.P. Wickramasuriya	PhD (Sinhala)	A Critical Study on Learning and Teaching Buddhism in the Government Schools of Sri Lanka (reference to the Junior, Secondary Grade Curriculum from 1972 to 2016)	Sri Lanka
Rev. Pitawala Upali Thero	PhD (Sinhala)	A comparative study on False Intent, Bhikku Winaya (discipline) and Criminal Law	Sri Lanka
Mrs. R. Hemalatha S. D.	PhD (Sinhala)	A Critical Study on Conflicts of Opinion in the Sri Lankan Bhikku Society and <i>Vinaya Kriya</i> (disciplinary action) used in resolving them	Sri Lanka
Rev. Wilgamuwe Piyananda Thero	PhD (Sinhala)	An Analytical Study on the Relevance of Ancient Sources in Compiling the Sri Lankan Modern Bhikku Dialogue	Sri Lanka
Rev. Udugalmote Hemalankara Thero	MPhil (Sinhala)	A Study on the Evolution, Contents and the timely Importance of Pali Buddhist Instructional Literature.	Sri Lanka
Mr. H. Nishshanka H.G	MPhil (Sinhala)	<i>Mul Budusamaya Asurin Prabhawaya wu Nikayantharika Mathwada Pilibada Wimarshanathmaka Adyanayak</i> (with special attention on <i>Kathawaththupakaranaya</i>)	Sri Lanka
Mr Leelananda Fonseka	MPhil (Sinhala)	A Critical Study on the Buddhist influence towards <i>shanthikarma</i> practiced in the Ancient Sri Lankan Society.	Sri Lanka
Ven. Maharagama Ananda	MPhil (English)	The Buddhist Analysis of Micchāajiva as Practiced in Modern Society	Sri Lanka
Mr. R.A. Piyaratna	MPhil (English)	Good Governance for the Productivity of Sri Lanka University Administration Through the Application of Buddhist Teachings.	Sri Lanka

19. Library

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

The Library of the Institute possesses around 25,000 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 Theravada Tripitaka printed in seven language medium (Pali, Sinhalese, English, Burmese, Cambodian, Devanagari, Thai) and the Taisho print on Chinese religion are available.

The library possesses the Master of Philosophy and Doctor of Philosophy thesis submitted to the Institute by the research graduates. Further, Index of Thesis submitted for Post Graduate Diploma and Master of Arts Degrees are available in the Library for the use of readers.

01 New Approaches of the Library

- Books/ Periodicals

New 47 books were bought in the year 2020 and given the readers for their reference. In addition 330 books were received as local and foreign donations.

- Newspapers

Daily News, The Island, Daily Mirror, Dinamina, Diwayina, Iankadeepa, Mawbima Newspapers were 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 magazines, letters parts of books at an affordable price.
- Computer Printout
Facilities have been made available for students to get printout of computerized documents at an affordable price.
- Providing internet facilities
Internet facilities have been provided for students using the Library at a reasonable price.
- Book lending service
350 students have become members of the Library in the year 2020 and they have been provided with books lending facility.
- Number of registered users of the Library
Book lending and reference facilities will be provided for internal users. External users are provided reference facilities only. Accordingly, membership of the library have been obtained as follows for the year 2020.

Academic Staff	-	08
Non Academic Staff	-	29
Postgraduate Candidates	-	368
Provision of services to the	-	06
External readers		
Total	-	411

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	-	02
Total	-	04

Purchase of books and those received as donations in the year 2020

The purchase of books locally and internationally from the funds of the Institution and those received as donations are as follows.

Number of books purchased	-	46
Number of books received as donations	-	326
Total	-	372



20. Research Unit

(Dr.) Ven. Thalgampala Paduma Thero - Scientific Assistant

Rev. Vilegoda Siriwimala Thero - Scientific Assistant

I. Examining and 10 MPhil/PhD Thesis and providing reports

- ii. Contributing to prepare annual students handbook.
- iii. Organizing research workshop.
- iv. Contributing Academic Lecture Workshop (Advertising)
- v. Giving instructions for Research Degree Thesis (Students visiting in person)
- vi. Contributing to organize the opening ceremony of the academic year 2020.
- vii. Carrying out the work assigned by the Director Thero of the Institute.

21. Recurrent Expenditure

Subject	2019 (Rs.)	2020(Rs.)	Difference (Rs.)
(a) salaries & wages	75,917,673	91,023,730	15,106,057
(b) travel expenses	1,468,111	245,369	1,222,742
(c) supplies	2,772,903	2,206,588	566,315
(d) maintenance	1,183,106	2,171,322	988,216
(e) connected services	18,938,045	16,303,967	2,634,078
(f) other	30,020,223	35,286,345	5,266,122
Total	130,300,060	147,237,321	16,937,261

22. Capital Expenditure

Subject	2019 (Rs.)	2020(Rs.)
(a) furniture and office equipment	4,356,156	1,007,418
(b) buildings	120,995,014	52,048,592
(c) Library books and Periodicals	855,950	120,995,014
(e)	709,155	301,879
Total	126,060,325	53,357,889

23. Financial Progress (Expenditure)

Subject	Estimated Cost		Actual Expenditure (Rs.)		Difference (Rs.)	
	2019	2020	2019	2020	2019	2020
(a) recurrent (except projects)	117,288,301	131,366,000	110,846,442	120,155,535	6,441,859	11,210,465
(b) capital (except projects)	130,000,000	52,500,000	127,316,861	52,198,592	2,683,139	301,408
(c) Self-financing courses	37,488,000	35,665,000	19,453,618	27,081,786	18,034,382	8,583,214
Total	284,776,301	219,531,000	256,470,240	199,435,913	28,306,062	20,095,087

24. Details of Financial Progress (income earned)

Sources of Income	Estimated amount (Rs.)		Total (Rs.) Actual Income		Deference (Rs.)	
	2019	2020	2019	2020	2019	2020
(a) Postgraduate	62,698,000	131,366,000	60,068,347	118,109,958	-2,629,653	-13,256,042
(b) Self-financing courses	37,488,000	35,665,000	19,453,618	27,081,786	-18,034,382	-8,583,214
total	100,186,000	167,031,000	79,521,965	145,191,744	-20,664,035	-21,839,256

25. Financial Progress Review – 2019/2020

Subject	Method of Calculation	Cost per student (Rs.)	
		2019	2020
(a) recurrent expenditure per student	recurrent expenditure/ number of students	130,300	152,420
(b) capital expenditure per student	capital expenditure/ number of students	127,317	54,036

26. Financial Condition of the Institution from 2016- 2020

Year	Government's donations for Recurrent (Rs.)	102 – Government's Donations for Capital (Rs.)	Institutional earnings (Rs.)	Total Recurrent revenue (Rs.)	Total Recurrent expenditure (Rs.)	Outcome of recurrent financing (Rs.)
2016	23,400,000	6,400,000	61,874,729	85,274,729	87,260,061	(1,985,332)
2017	33,592,000	152,934,464	68,429,350	102,021,350	99,603,937	2,417,413
2018	45,000,000	5,500,000	77,711,568	122,711,568	111,859,519	10,852,049
2019	45,000,000	130,000,000	79,521,965	124,521,965	130,300,060	(5,778,095)
2020	65,000,000	52,500,000	80,191,744	145,191,744	147,237,321	(2,045,577)

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

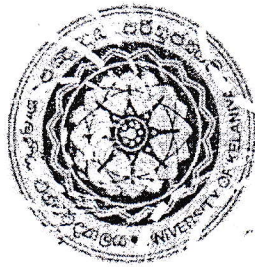
Year	revenue (US\$)
2015	193,748
2016	216,235
2017	258,405
2018	293,335
2019	293,075
2020	263,690

28. The other details relevant to the Report

01. Final Accounts – 2020

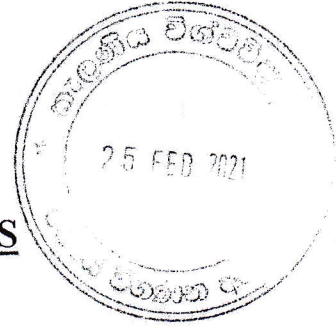
02. The Auditor General's Report and answers on the Financial Statements of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya for the year ending at 31 12 2020, as per section 108 (02) of the Universities Act, No.16 of 1978

Postgraduate Institute of Pali and Buddhist Studies
(University of Kelaniya)



Financial Statements 2020

No.113,
Dutugamunu Street
Kohuwala.



REPORT ON THE FINANCIAL ACTIVITIES
FOR THE YEAR 2020

Postgraduate Institute of Pali and Buddhist Studies
University of Kelaniya

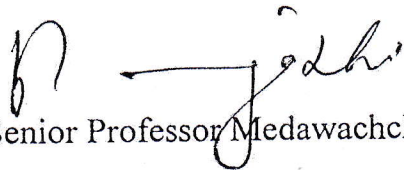
Postgraduate Institute of Pali and Buddhist Studies, affiliated to the University of Kelaniya has been incorporated under the Universities Act.No.16 of 1978 and Postgraduate Institute of Pali and Buddhist Studies Ordinance No. 08 of 1979.

Funds received from the government Treasury for the year 2020 is given below.

For Recurrent Expenditure	Rs. 65,000,000.00
For Capital Expenditure	<u>Rs. 52,500,000.00</u>
Total funds received	<u>Rs.117,500,000.00</u>

The summary of the financial activities of the Institute for the year 2020 is as follows.

Total Recurrent Income	Rs.145, 191,744.00
(Including government grants)	
Total Recurrent Expenditure	<u>Rs.147, 237,321.00</u>
Surplus/ (Deficit)	<u>(Rs. 2,045,577.00)</u>


 Ven. Senior Professor Medawachchiye Dhammajothi
 Director

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES

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POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2020

ASSET	Notes	2020	2019
<u>NON CURRENT ASSETS</u>		Rs.	Rs.
Property, Plant and Equipment	01	158,864,878	162,722,344
Four Storied Building for PGIPBS-WIP	02	167,100,040	121,850,965
Investments	03	81,701,737	74,760,072
		407,666,656	359,333,381
<u>CURRENT ASSETS</u>			
Stores Advance Account	04	471,871	790,002
Stock Account - Publications	05	865,342	923,435
Sundry Debtors	06	951,369	1,458,518
Loans and Advance to Staff	07	3,017,636	2,580,011
Pre-Payments	08	121,297	440,686
Other Deposits & Advance Payments	09	44,474,900	54,040,411
Cash and Cash Equivalents	10	33,305,277	16,773,049
Total Assets		83,207,692	77,006,113
		490,874,348	436,339,494
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Deposits	11	4,143,610	3,847,377
Sundry Creditors	12	18,716,057	39,210,340
Accrued Expenses	13	3,775,357	4,093,437
Others	14	10,627,199	14,608,518
		37,262,222	61,759,672
<u>NON CURRENT LIABILITIES</u>			
Capital Grant Spent	15	343,600,107	295,418,113
Unspent Capital Grant	16	6,100,874	4,100,978
Retention on Building Account	17	15,268,178	10,987,061
		364,969,159	310,506,152
<u>RESTRICTED FUNDS</u>			
Special Funds	18	11,801,857	10,973,557
Research Grants	19	1,488,308	1,482,031
Gifts and Donations	20	776,488	1,217,358
Others	21	40,767,226	27,096,316
Provision for Gratuity	22	25,890,299	16,498,817
		80,724,177	57,268,079
Total Liabilities		482,955,559	429,533,904
Net Assets/Equity		7,918,789	6,805,592
<u>NET ASSET/EQUITY</u>			
Revaluation Reserves		1,846,372	1,846,372
General Reserve of the Institution	23	6,072,417	4,959,220
Total Net Assets/ Equity		7,918,789	6,805,592

These financial statements are in compliance with the requirements of the Universities act no 16 of 1978 and statutory Provisions.


Mrs.K.D.S. 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.





POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
 UNIVERSITY OF KELANIYA
 STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31st DECEMBER 2020

	Notes	2020 Rs.	2019 Rs.
REVENUE			
Government Grant - Recurrent	25	65,000,000	45,000,000
Other Income			
Interest from Loans		107,910	127,098
Miscellaneous Receipts	24	5,307,989	4,137,610
Registration Fees		619,500	795,000
Tuition Fees		39,048,694	47,783,318
Examination Fees		206,112	232,500
Library Fees		411,000	556,000
Interest of Investment		2,865,180	1,692,493
Library Fines		18,703	9,656
Income from self-financing courses		27,081,786	19,453,618
Amortization	25	4,524,870	4,734,673
Total Revenue		<u>145,191,744</u>	<u>124,521,965</u>
EXPENSES			
Personal Emoluments - Academic	25	55,735,298	42,779,586
Personal Emoluments - Non Academic	25	35,288,432	33,138,087
Travelling		245,369	1,468,111
Supplies		2,206,588	2,772,903
Maintenance		2,171,322	1,183,106
Contractual Services		16,303,967	18,938,045
Depreciation and Amortization	25	4,264,870	3,863,618
Other Expenses	25	<u>31,021,475</u>	<u>26,156,605</u>
Total Expenses		<u>147,237,321</u>	<u>130,300,060</u>
Surplus/(Deficit) from Operating Activities		(2,045,577)	(5,778,095)
Finance Cost			
Finance Cost		<u>-</u>	<u>-</u>
Total Non Operating Revenue (Expenses)		<u>(2,045,577)</u>	<u>(5,778,095)</u>
Surplus/(Deficit) Before Extra Ordinary Items		(2,045,577)	(5,778,095)
Extra Ordinary Items		<u>-</u>	<u>-</u>
Surplus/(Deficit) for the Period		<u>(2,045,577)</u>	<u>(5,778,095)</u>

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
CASH FLOW STATEMENT FOR
THE YEAR ENDED 31st DECEMBER 2020

	2020	2019
	Rs.	Rs.
Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	(2,045,577)	(5,778,095)
Adjustments for items not involving movement of cash		
Gratutities	11,884,719	6,835,362
Depreciation	4,264,870	3,587,991
Other Operating expenses	-	275,627
Other Operating revenue	-	-
Amortization	(4,524,870)	(4,734,673)
	9,579,141	186,213
Prior period items	769,193	878,437
<i>Operating surplus before changes in items of working capital</i>	<i>10,348,335</i>	<i>-1,064,650</i>
Changes in items of working capital		
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	376,225	406,560
Decrease/(Increase) in sundry debtors	507,149	(884,824)
Decrease/(increase) in staff advances	(437,625)	590,759
Decrease/(Increase) decrease in payments in advance	319,389	(88,807)
Decrease/(Increase) in other deposits	9,565,512	(53,974,411)
Decrease/(Increase) in interest on investments receivable	296,233	-
Increase (decrease) in deposits and sundry creditors	(20,812,363)	39,053,137
Increase (decrease) in accrued expenses and other liabilities	(3,981,319)	10,445,138
	(14,166,800)	(4,452,449)
<i>Net cash generated from operating activities</i>	<i>(3,818,465)</i>	<i>(3,387,799)</i>
Cash Flows from Investing Activities		
Purchase of fixed assets	(46,558,373)	(126,060,325)
Other investments	(6,941,665)	(44,492,745)
<i>Net cash used in investing activities</i>	<i>(53,500,038)</i>	<i>(170,693,112)</i>
Cash Flows from Financing Activities		
Government grant for capital expenditure	52,500,000	130,000,000
Gifts and donations	-	716,624
Other funds	21,350,733	5,080,044
Cash generated from financing activities	73,850,733	135,796,667
<i>Net increase in cash and cash equivalents</i>	<i>16,532,229</i>	<i>(38,284,244)</i>
Balance of cash and cash equivalents at beginning of the year	16,773,049	55,057,292
Balance of cash and cash equivalents at end of the year (Note 1)	33,305,277	16,773,049

Note 1

	2020	2019
	Rs.	Rs.
Bank balance	33,305,277	16,773,049
Other bank balance	-	-
	33,305,277	16,773,049

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF CHANGES IN NET ASSET/EQUITY
FOR THE YEAR ENDED 31st DECEMBER 2020

	General Reserves of the Institution	Revaluation Reserve Account	Total Reserves of the Institution
	Rs.	Rs.	Rs.
Balance as at 01-01-2018	(11,284,436)	1,846,372	(9,438,064)
Amortization of assets received from gifts & donations	5,440,682		5,440,682
Adjustments for no-pay salary amounts	15,288		15,288
Gratutities over provisions	1,720,819		1,720,819
Cancelled cheques-2017	7,472		7,472
Scraps sales-2011- stores items	100		100
Over provisions-2016/2017	3,180,014		3,180,014
Pubications given to visitors at the ceremony of Anveshana Vol.III Launch.	(5,179)		(5,179)
Adjustments for stores advance account	(70,866)		(70,866)
Surplus/(deficit) for the 2018	(5,778,095)		(5,778,095)
Balance as at 31-12-2018	9,855,944	1,846,372	11,702,316
Balance as at 01-01-2019	9,855,944	1,846,372	11,702,316
Insurance	22,635		22,635
Over payment of over time payment Arrears	60		60
Adjustments for loans & advances	1,776		1,776
Provisions of Depreciation of Library books	1,747		1,747
Cancelled cheques-2018	20,125		20,125
Library deposits-2016	838,920		838,920
Over provisions-2016/2018	302,406		302,406
Recordings of pubications Anveshana 2017-6	72,000		72,000
Payment to the Urban Council for garbage disposal	(43,284)		(43,284)
Audit fees -2015	(141,168)		(141,168)
Payment for Annual Report CD-2017	(25,740)		(25,740)
Payment ot Arrears	(19,287)		(19,287)
Refund of course fees	(31,500)		(31,500)
Payment for telephone bill -2017	(3,797)		(3,797)
Adjustments for fastival advances	(250)		(250)
Recordings of pubications given to visitors	(113,273)		(113,273)
Surplus/(defecit) for the 2019	(5,778,095)		(5,778,095)
Balance as at 31-12-2019	4,959,220	1,846,372	6,805,592
Balance as at 01-01-2020	4,959,220	1,846,372	6,805,592
Adjustments for no-pay salary amounts	35,982		35,982
Allocated for expenses for MA/DIP in Pali	50,000		50,000
Accrued expenses -2018	457,500		457,500
Accrued expenses -2017	230,000		230,000
Error correction	3,341		3,341
Correction of cleaning & tender deposit	28,069		28,069
Cancelled cheques-2019	43,400		43,400

	General Reserve of the Institution Rs.	Revaluation Reserve Account Rs.	Total Reserves of the Institution Rs.
Donation For Sympoisium Bhikku Vinaya Katikawatha	450,000		450,000
Tender fees received in 2018 for building tender	405,000		405,000
Transfer balances of 2019 other projects	350,000		350,000
Non current assets- correction	6,343		- 6,343
Shroff bond deposit balance	0		0
Library deposits-2017	826,000		826,000
Provisions of depreciation of library books	4,473		4,473
Amortization for depreciation of office equipment (2017) and intangible assets 2019	926,554		926,554
Payment of salary arrears	(30,980.79)		(30,981)
Adjustments for loans & advances	(1,333.00)		(1,333)
Payment for telephone bills-2019	(2,943.80)		- (2,944)
Payment for visiting lecture fees	(16,000.00)		(16,000)
Payment of library deposits-2016	(1,500.00)		(1,500)
Correction of cleaning & tender deposits	(38,502.00)		(38,502)
Stores scraps items write off 2019-12-31	(48,925.23)		(48,925)
Non current assets- correction	(114,655.56)		(114,656)
Provisions of depreciation of library books	(4,473.00)		(4,473)
Provisions for depreciation of office equipment (2017) and intangible assets 2019	(926,554)		(926,554)
Reversal of provisions made for 2016, but not paid	(25,000.00)		(25,000)
Recordings of publications given to visitors	(4,084.66)		(4,085)
Surplus/(defecit) for the 2020	(2,045,577)	1,846,372	(199,205)
Balance as at 31-12-2020	6,072,417	1,846,372	7,918,789

Statement of Accounting Policies

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 2020 to 31st December 2020.

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. And the value of the certified works of the new building is disclosed under the Note No: 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, whose economic life time is ranging from 5 to 10 years.

b) Depreciation

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

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

<u>Asset</u>	<u>Estimated useful life</u>
Furniture & Fittings	10 years
Laboratory and Teaching Equipment	05 years
Office Equipment	05 years
Library Books and Periodicals	05 years
Motor Vehicles	05 years
Intangible Assets	03 years

c) Office Premises & its Maintenance

Currently the Institute is located in a rented out building and Postgraduate Institute of Pali & Buddhist Studies has agreed to pay minor repairs not exceeding Rs. 25,000/- by the Institute. The cost of maintenance is charged to the account of Maintenance expenses of building & structures, as incurred.

d) Fixed Assets Register

Fixed Assets Register has been completed for the year ended 31st December 2015. Necessary actions will be taken based on the committee report and instructions given by the Audit Committee in the future.

2.2 Current Assets

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

a. Inventories & Stocks

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

2.3 Current Liabilities

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

2.4 Employee Benefits

a. Defined Contributions Plans

Employees are eligible for University Provident Fund (UPF) Contributions, Employees' Trust Fund (ETF) and University Pension Fund Contributions are in line with the respective rules and regulations. The Postgraduate Institute of Pali, and Buddhist Studies pays fixed contributions on basic emoluments plus cost of living allowances, academic allowances and monthly compensation allowances of employees

to the University Provident Fund and Employees' Trust Fund and University Pension Fund, The Institute of Pali & Buddhist Studies, has no legal or constructive obligation to pay further amount. This obligation falls within the scope of the defined contribution plan, as per SLPSAS 19 on Employment Benefit. Obligation for contribution to defined 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.

Further, the Institute is liable to pay gratuity amount of Rs. 1,805,304.00 within next twelve months' period on behalf of an existing employee due to retirement.

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 liability 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 expense of Rs.11,884,719.00 was recognized under the Personal Emoluments Expenses (Academic/ Non-Academic) in the Statement of Performance for the year ended 31.12.2020.

2.5 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 direct increase of fund during the year.

2.6 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.

2.7 Foreign Currency Transactions

Income received in foreign currencies are recorded at the exchange rate prevailed on the date of deposits made to the bank.

2.8 Budget Vote Transfers

Below mentioned budget transfers have been made in relation with incurring expenses from additional votes to deficits votes with the recommendation of 61st Audit Committee and with the approval of 406th Board of Management of the Institute.

- I. Transferred Rs. 50,000/- from minor repairs & maintenance of vehicles to minor repairs & maintenance of plant, machinery & equipment.

- II. Transferred Rs. 300,000/- from entertainment expenses to examination expenses

2.9 Personal Emoluments Expenditure

Following significant changes were identified in personal emoluments during the financial year 2020.

1. The Director of the Institute was appointed on the basis of sabbatical leave on 02nd December 2019 and was entitled for a fixed allowance. Further, it was converted as a salaried employee with effect from 02nd December 2020.
2. Two members of non-academic staff were retired during the year 2020 and another member of non-Academic staff was resigned during the year. All above three employees were entitled for gratuity payments.
3. Basic salaries were revised and all allowances paid as a percentage of the basic salary were computed accordingly with effect from 01-01-2020 as per the Commission Circular No. 17/2016(iv) & (v).
4. One non-academic staff member (Management Assistant –III) was transferred to the University of Kelaniya in October 2020 and another staff member in the same position, from the University of Kelaniya was replaced for the vacancy.
5. One non-academic staff member of Library Information Assistant- III, was on no-pay leave w.e.f.11.12.2020
6. However, 29% of the total cost of personnel emoluments have been covered by the generated income of the Institute.

3 Cash Flow Statement

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

Property Plant & Equipments as at 31st December 2020.

value	2019	Fixed Assets	Cost of assets 2020.01.01	Purchasing Current Year	Gfi & Donations Current Year	Write offs / disposals Current Year	Cost of Assets 2020.12.31	Provision For Depreciation 2020.01.01	Depreciation For Current Year	Depreciation For Previous year (2019)	Write off Provisions for depreciation current year	Provision for depreciation as at 2020.12.31	Net value 2020.12.31
634,464		(a) Lands	148,634,464	-	-	-	148,634,464	-	-	-	-	-	148,634,464
7,911,072		(b) Office Equipment	23,277,462	900,918	-	108,312	24,070,068	15,749,053	2,328,288	918,331	6,343	18,989,329	5,080,739
751,188		(c) Lab. & Teaching Equipment	2,854,689	106,500	-	-	2,961,189	2,103,500	248,025	-	-	2,351,525	609,664
2,263,861		(d) Furniture & Fittings	5,490,438	-	-	-	5,490,438	3,226,577	391,996	-	-	3,618,573	1,871,865
3,313,116		(e) Library Books & Periodicals	13,013,859	301,879	126,628	4,473	13,437,893	9,878,743	1,155,294	-	4,473	11,029,563	2,408,329
26,643		(f) Motor Vehicles	9,148,000	-	-	-	9,148,000	9,121,357	9,600	-	-	9,130,957	17,043
		(g) Intangible Assets	425,000	-	-	-	425,000	42,337	131,667	8,223	-	182,226	242,774
7722,344			202,843,912	1,309,297	126,628	112,785	204,167,052	40,121,566	4,264,870	926,554	10,816	45,302,173	158,864,878

B. : Intangible Assets have been categorized seperately w.e.f. 01-01-2021.

Work in Progress

ption	Balance as at 1/1/2020 Rs.	Corrections for the Previous year (2019) Rs.	Additions during the year Rs.	Balance as at 31/12/2020 Rs.
storied Building for PGIPBS	121,850,964	2,939,213	42,309,863	167,100,040
	121,850,964	2,939,213	42,309,863	167,100,040

Note - 03INVESTMENTS**SECURITY DEPOSITS**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
Shroff Bond deposit ac. -1-0061-03-31201	-	23,825
Store Keeper Bond - Deposits Ac -10061-04-91551	9,913.03	9,543
	<u>9,913.03</u>	<u>33,367</u>

SPECIAL FUNDS

Savings account- Foreign Scholarship - 078-2-001-2-2285341	461,748.73	372,248
Fixed deposit Account -Foreign scholarship-078-60-01-00008630-4	760,488.13	760,488
Fixed deposit Account -Building Fund-086-60-01-00003281-7	10,247,209.62	9,497,875
Fixed deposit Ac. -Devolpment Fund -086-60-01-000110304	12,531,202.32	11,601,674
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54185	3,081,031.32	2,797,613
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54193	3,081,031.32	2,797,613
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54207	3,081,031.32	2,797,613
Fixed dep. Ac. -Devolpment Fund -086-60-01-00014223-5	3,505,259.56	-
FD welfare fund-China-086-60-01-00013527-0	650,000.00	-
Savings welfare fund- China-086-2-004-3-1189664	72,005.09	-
Fixed deposit Account -Vehicle Fund-086-60-01-00013088-1	479,283.64	448,119
Savings Account-Director's Fund-086-2-002-5-1189664	22,937.14	12,265.57
Fixed deposit Account -Vehicle Fund-086-60-01-00013262-9	1,070,450.34	1,135,494
Fixed Diposit Account- Director Fund 086-60-01-00013175-5	600,000.00	609,174
	<u>39,643,678.53</u>	<u>32,830,177</u>

SHORT TERM INVESTMENTS

Fixed deposit Account -086-60-01-00012909-0	20,000,000.00	20,000,000
Fixed deposit Account -086-60-01-00012910-7	20,000,000.00	20,000,000
	<u>40,000,000.00</u>	<u>40,000,000</u>

RESEARCH GRANTS

Savings account-E.W. Gunatilake Fund-086-2-001-6-1189664	42,370.89	1,489
Fixed deposit account -E.W. Gunatilake Fund-086-60-01-00013087-2	350,000.00	359,106
	<u>392,370.89</u>	<u>360,595</u>

BOND VIOLATION INCOME

Fixed deposit Account -Violation bond income-086-60-01-00012962-4	143,184.33	132,648
Fixed deposit Account -Violation bond income-086-60-01-00003282-6	1,512,590.55	1,403,285
	<u>1,655,774.88</u>	<u>1,535,932</u>
Total	<u>81,701,737.33</u>	<u>74,760,072</u>

Note - 04**STORES ADVANCE ACCOUNT**

			<u>2020</u>		<u>2019</u>
			Rs.		Rs.
Note - 05					
STOCK ACCOUNT RESEARCH & PUBLICATIONS					
	Value	Qunt.	Amount	Qunt.	Amount
	Rs.		Rs.		Rs.
Syntax of the cases in the Pali Nikayas.	230	1	230.00	1	230
Sexuality in ancient India.. Vinayapitaka of the Pali Canon	213	130	27,690.00	145	30,885
Early Buddhism and it's Intellectual Milieu	276	52	14,352.00	66	18,216
The Chinese Version of the Dhammapada	450	119	53,550.00	126	56,700
Nagarjuna's Moral Philosophy and Sinhala Buddhism	216	128	27,648.00	141	30,456
පොළොන්නරු දඹදෙණි කතිකාවත් විමර්ශනය	225	302	67,950.00	314	70,650
ඉම්බුටෙල් කාන්ට්ගේ ඥාන විභාගය	200	485	97,000.00	501	100,200
අන්වේෂණ සඟරාව -1 වළම 1999	125	77	9,625.00	95	11,875
Journal of PIPBS... 1 Vol.-1999	125	21	2,625.00	21	2,625
අන්වේෂණ සඟරාව -2 වළම 2007	205	209	42,845.00	226	46,330
Journal of PIPBS... -2 Vol-2007	205	46	9,430.00	54	11,070
අන්වේෂණ සඟරාව -3	199	25	4,980.00	25	4,980
අන්වේෂණ සඟරාව -4	351	96	33,648.00	114	39,957
අන්වේෂණ සඟරාව -5	900	106	95,416.96	122	109,820
Journal of PIPBS... -6 Vol-2016	900	18	16,202.88	18	16,203
අන්වේෂණ සඟරාව -7	360	183	65,788.50	195	70,103
Journal of PIPBS... -7 Vol-2017	360	159	57,160.50	167	60,037
Total			626,141.84		680,335
STOCK ACCOUNT VIJINIPATH					
	1,300	184	239,200.00	187	243,100
Total			865,341.84		923,435

Note - 06**SUNDRY DEBTORS**

Debtors - University of Kelaniya	4,403.98	4,404
Debtors-Prof. Asanga Tilakaratne	-	855
Scholarship from E.W.Gunatilaka Grants	-	80,000
Mahayana scholarship grant	-	100,000
Receivable Miscellaneous advances	8,799.20	690
Receivable Master of Arts in Buddhist Ayurvedic Counselling	82,975.00	-
Receivable Int. of Fixed deposit Account -086-60-01-00012909-0	614,754.10	870,904
Receivable Int. of Fixed deposit Account -086-60-01-00012910-7	240,437.16	401,666
Total	951,369.44	1,458,518

Note - 07**LOANS AND ADVANCES TO STAFF**

Staff Loans	-	2,550
Distress Loans	2,888,636.00	2,377,961

20202019

Rs.

Rs.

Note - 08**PRE-PAYMENTS**

Sri Lanka Insurance Corporation Ltd	3,840.97	27,473
Senior Asst. Reg. (University of Kelaniya)	-	111,070
Gestetner of Ceylon Plc.	-	29,160
Pack Software Point (Pvt) Ltd	59,250.00	-
Municipal Commissioner, Dehiwala-Mount Lavinia Municipal Cou	3,075.00	-
Craft Lanka	-	5,931
Purna Information Services	2,083.33	1,667
Sporlan Engineering	-	67,333
Ceylon Business Appliances	-	6,940
Western Provincial Council- Maharagama	-	1,311
Metropolitan Communication Ltd	48,044.10	45,492
Mr. H.V.V Gunasekara	5,003.96	-
Metropolitan Office Ltd	-	144,309
Total	121,297.36	440,686

Note - 09**OTHERS (Deposits & Advance payments)**

Fuel deposits	60,000.00	60,000
Mobilization Advance (Construction of new building)	44,341,899.50	53,974,411
Receivables-Miscellaneous (Note - 10(a))	67,000.00	-
Fuel Advances	1,000.00	1,000
Telephone Deposits	5,000.00	5,000
Total	44,474,899.50	54,040,411

Note - 09(a)

Receivables - Course fee	60,500.00	-
Receivables - Exam fee	4,000.00	-
Receivables - Library Deposit	2,500.00	-
Total	67,000.00	-

Note - 10**CASH AND CASH EQUIVALENTS**

People's Bank - Account No : 078100172268401	1,231,336.86	3,335,681
People's Bank - Account No : 086-1-001-8-1189664	28,512,052.93	469,000
Money Market Savings Ac. 086-2-003-4-1189664	3,561,887.57	12,968,368
Total	33,305,277.36	16,773,049

Note - 11**REFUNDABLE DEPOSITS**

Shroff - Bond	-	5,000
Store Keeper- Bond	5,000.00	5,000
Library Deposits	3,945,810.00	3,384,810
Tender deposit	190,800.00	375,000
Canteen-deposit	2,000.00	2,000

Note - 12**SUNDRY PAYMENTS TO CREDITORS**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
University Grants Commission-0.01%	2,655.60	- 7,094
Sathuta Builders (pvt) Ltd	18,303,401.34	39,016,546
Staff Welfare Society-PGIPBS	410,000.00	186,700
Total	18,716,056.94	39,210,340

Note - 13**ACCRUED EXPENSES**

Salaries & Wages - Acedamic Staff	30,883.54	531,788
U.P.F. 15%,7% - Acedamic Staff (Non-Pensioners)	5,475.78	1,727
U.P.F. 8% - Acedamic Staff (Pensioners)	6,258.03	1,973
E.T.F. 3%- Acedamic Staff	2,346.76	740
Academic Allowance	47,341.83	39,959
Research Allowances-35% - Acedamic Staff	10,809.24	8,633
20% Additional Monthly Allowance (CC NO.07/2014) - Acedamic Staff	6,176.71	4,933
Vist. Lecture fees Include.tra. & sub.	775,000.00	52,000
Entertainment Allowances-Acedamic Staff	25,078.80	69,932
Salaries & Wages - Non-Acedamic Staff	82,075.60	70,111
U.P.F. 15%,7% - Non-Acedamic Staff (Non-Pensioners)	3,661.67	6,344
U.P.F. 8% - Non-Acedamic Staff (Pensioners)	4,184.77	423
E.T.F. 3% - Non-Acedamic Staff	1,569.29	1,353
35% Research Allowances - Non-Acedamic Staff	-	227
45% Monthly clearing allowance-2015 (CC NO.02/2015)Non-Ace. Staff	16,234.02	20,300
20% Additional Monthly Allowance (CC NO.07/2014) - Non- Acedamic Sta	7,215.12	9,022
Holiday Payments	-	4,764
Overtime	18,648.75	183,313
Fuel & Lubricants	11,024.00	38,959
Maintainance- Vehicles	53,681.48	28,250
Minor Repairs & maintenane of Plant,Machinary & equipment	230,251.86	-
Telecommunication	35,467.86	54,570
Electricity	106,781.40	150,000
Security services	170,200.00	164,650
Water	14,770.44	41,573
Cleaning services	93,700.00	85,393
Rentals & hire charges	-	50,000
Printing, advertising ect.	-	44,000
Special services-council & committees	2,000.00	-
Special service.-professional & other fees	554,000.00	701,600
Workshops, Seminars	-	20,000
Holiday warrants & season tickets	-	1,400
Entertainment expenses	-	690
Convocations	-	50,000
Examination expenses	1,288,500.00	1,271,200
Others - newspapers, magazines, Etc.	172,020.00	12,080
Mahayana scholarship - payable	-	50,000
E.W.Gunatilaka scholarship - payable	-	40,000

Note - 14**OTHER PAYABLES**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
Pre - Receipts	37,000.00	1,419,470
Accrued Expenses of The China's Buddhist Academy of Mt.Putuo	-	44,100
Accrued Expenses of Master of Arts In Budd. Stu.(BDCHK)-2020	4,958,000.00	-
Accrued Expenses of Master of Arts In Budd. Stu.(BDCHK)-2019	250,295.50	8,464,762
Accrued Expenses Pali Certificate Course-2019	33,600.00	1,131,750
Accrued Expenses Pali Certificate Course-2020	482,250.00	-
Accrued Expenses of The BLGC -Singapore-2020	258,800.00	-
Accrued Expenses of The BLGC -Singapore-2019	-	9,600
Accrued Expenses of English Through Buddhism-2020	50,700.00	-
Accrued Expenses of English Through Buddhism-2019	-	274,312
Accrued Expense Master of Arts in Buddhist Ayurvedic Coun.-2019	60,000.00	2,279,877
Accrued Expense Master of Arts in Buddhist Ayurvedic Coun.-2020	3,025,203.06	-
PAYE Tax - Payable	-	249,687
Accrued Expenses of Postg. Dip. in Buddhist Ayurvedic Coun.-2020	1,393,850.00	607,315
Pre - Receipts Master of Arts in Buddhist Ayurvedic Counseling	32,500.00	45,000
Pre - Receipts Postgraduate dip. in Buddhist Ayurvedic Counseling	45,000.00	32,500
Payable With Holding tax	-	50,146
Total	10,627,198.56	14,608,518

Note - 15**CAPITAL GRANTS SPENT**

Spent Capital Grant - 103	177,870,360.45	125,821,768
Spent Capital Grant - 102	163,197,672.68	168,142,578
Spent Capital Grant - 101	134,472.05	134,472
Spent Grant From Self financing Projects	2,311,483.98	1,232,151
Spent Grant for Buddhist Ayurvedic Counselling books	86,117.92	87,144
Total	343,600,107.08	295,418,113

Note - 16**UNSPENT CAPITAL GRANTS**

Unspent Capital Grants - 102	1,730,379.86	1,229,074
Unspent Capital Grants - 103	479,639.55	178,232
Unspent Grant From Grant From Self financing Projects	3,642,532.69	2,445,351
Unspent Grant for Library books	248,322.00	248,322
Total	6,100,874.10	4,100,978

Note - 17**RETENTIONS**

Note - 18**SPECIAL FUNDS****SECURITY FUNDS**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
Interest of Shroff Bond deposit-1-0061-03-31201	-	18,825
Interest of Store Keeper- Deposits-10061-04-91551	<u>4,913.03</u>	<u>4,543</u>
	4,913.03	23,367

SPECIAL FUNDS

The Building Fund	2,900,000.00	2,900,000
Int. Fixed deposit Account -Building Fund-086-60-01-00003281-7	7,304,828.91	6,530,623
Rec. Int. Fixed deposit Account -Building Fund-086-60-01-00003281-7	42,380.71	67,252
The Vehicle Fund-1	26,027.95	26,028
The Vehicle Fund-2	1,064,235.03	995,452
Int. of Fixed deposit Ac. -Vehicle Fund-1 086-60-01-00013088-1	451,829.30	419,897
Rec. Int. of Fixed deposit-Vehicle Fund-1 086-60-01-00013088-1	1,426.39	2,193
Int. Fixed deposit Ac. -Vehicle Fund-2 086-60-01-00013262-9	-	8,743
Rec. Int. of Fixed deposit -Vehicle Fund-2 086-60-01-00013262-9	<u>6,215.31</u>	<u>-</u>
	<u>11,796,943.60</u>	<u>10,950,189</u>
Total	<u>11,801,856.63</u>	<u>10,973,557</u>

Note - 19**RESEARCH GRANTS**

Research Grants E.W.Gunatilaka	15,000.00	15,000
Int. of Fixed deposit -E.W. Gunatilake Fund-086-60-01-00013087-2	34,499.26	-
Rec. Int. of Fixed deposit-E.W. Gunatilake Fund-086-60-01-00013087-2	5,995.90	9,106
Int. Sav. Ac E.W. Gunathilaka Fund.-086-2-001-6-1189664	316,875.73	356,489
Foreign scholarship grant	133,148.82	133,149
Int. Sav. Ac Foreign scholarship - 078-2-001-2-2285341	662,319.53	647,779
Int. Fixed deposit -Foreign scholarship-078-60-01-00008630-4	<u>320,468.51</u>	<u>320,508</u>
Total	<u>1,488,307.75</u>	<u>1,482,031</u>

Note - 20**GIFTS & DONATIONS**

Donation For Symposium of Bhikku Vinaya Katikawatha	-	450,000
Gifts of books & others	<u>776,488.48</u>	<u>767,358</u>
Total	<u>776,488.48</u>	<u>1,217,358</u>

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
Note - 21		
OTHER FUNDS		
The Director's Funds	1,315,264.24	861,336
Rec. Int. of Fixed deposit- Director's Fund -086-60-01-00013175-5	9,174.41	9,174
Int. Sav. Ac Director's Funds 086-2-002-5-1189664	1,578.73	82
Fund of-Violation Bond Income	453,812.12	453,812
Int. Fixed dep. Acc. -Violation bond inc.-086-60-01-00003282-6	1,079,315.61	966,018
Rec. Int. Fixed deposit-Violation bond income-086-60-01-00003282-6	6,255.82	10,247
Breach of Contract - Mr B.G. Vishwanath	127,102.24	127,102
Int. Fixed dep. Acc. -Violation bond inc.-086-60-01-00012962-4	12,528.38	5,545
Rec. Int. Fixed dep. Acc. Violation bond inc.-086-60-01-00012962-4	3,553.71	-
Devolpement Fund of Institute	30,612,584.40	19,682,367
Int. Fixed deposit Ac. -Devolp. Fund of Inst.-086-60-01-000110304	3,927,937.99	2,944,042
Rec. Int. Fixed deposit -Devolp. Fund of Inst.-086-60-01-000110304	72,759.35	127,127
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185	574,416.28	286,305
Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185	6,615.04	11,308
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54207	574,416.28	286,305
Rec. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54207	6,615.04	11,308
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193	574,416.28	286,305
Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193	6,615.04	11,308
Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5	5,259.56	-
Staff Welfare Fund - China	671,623.53	716,624
Int. Savings welfare fund, China-086-2-004-3-1189664	2,053.35	-
Rec.Int. of FD welfare fund, China-086-60-01-00013527-0	48,328.21	-
The Scholarship grant from Self financing projects	675,000.00	250,000
The Scholarship Fund for MA & Dip in Pali Courses	-	50,000
Total	40,767,225.61	27,096,316

Note - 22**SPECIFIC RESERVES - GRATUITY**

Provision for Gratuity as at 1st January	16,498,817.00	9,663,455
(+)-Provision for the year	11,884,718.75	6,835,362
	28,383,535.75	16,498,817
(-)-Payments & Transfers during the year	2,493,236.75	-
Total	25,890,299.00	16,498,817

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
Note - 22 - I		
Disclosures as per SLPSAS - 19		
a. Changes in the Present Value of Obligation		
Present value of obligation as at 01 January 2020	16,498,816	
Interest cost for the period	1,732,376	
Current service cost for the period	2,557,662	
Benefits paid / payable for those who left during the period	(2,493,237)	
Actuarial (Gain)/ Loss	<u>7,594,681</u>	
Provision for PVDBO* as at 31 December 2020	25,890,299	
b. Present Value of obligation as at 31 December 2020		
Liability recognized in the Income Statement		
Present Value of Obligation as at 31 December 2020	25,890,299	
Un recognised actuarial (Gain)/Loss	-	
Net liability in the balance sheet	25,890,299	
c. Expenses Recognized in the Income Statement		
Interest Cost	1,732,376	
Current Service Cost	2,557,662	
Net Acturial (Gain)/Loss recognized immediately	<u>7,594,681</u>	
Expenses Recognized in the Income Statement	11,884,719	

Note - 22 - 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 2020, 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.
One Percentage Point Increase (+1%) in Discount Rate	22,933,646
One Percentage Point Decrease (-1%) in Discount Rate	29,395,286
One Percentage Point Increase (+1%) in Salary Escalation Rate	29,309,056
One Percentage Point Decrease (-1%) in Salary Escalation Rate	22,947,116

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

Experience adjustment (Financial and Demographic)	1,816,967
Due to changes in financial assumptions	5,777,714
Due to changes in Demographic assumptions	-
Total	<u>7,594,681</u>

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
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	2,019,025	
Between 2-5 years	3,931,012	
Between 6-10 years	4,278,893	
Above 10 years	15,661,369	
Total	<u>25,890,299</u>	

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

N.B: The Detailed disclosure has not been done for the financial year 2019.

Note - 23

GENERAL RESERVE OF THE INSTITUTE.

General Reserve as at 1st of January	4,959,220.10	9,855,944
(+)Adjustments to fund accounts	4,373,726.37	1,259,669
(-)Adjustments to fund accounts	(1,214,951.84)	(378,298)
	8,117,994.63	10,737,315
Surplus/(Deficit) for the Period	(2,045,577.26)	(5,778,095)
Total	<u>6,072,417.37</u>	<u>4,959,220</u>

Note - 24

MISCELLANEOUS RECEIPTS

Certificate fees	81,060.00	125,650
Photocopy fees	28,162.00	67,154
Application fees	365,500.00	392,750
Renewal of student record books	125.00	2,000
Sale of old papers	6,394.00	5,300
Tender fees	9,500.00	132,200
Visa Income	84,750.00	134,600
Printing charges	6,885.00	14,517
External student fees	75.00	380
Vijiniipath income	2,100.00	196,400
Repurchase Agreement (REPO) Income	1,015,999.08	1,729,267
Income from Self Financing Courses 7%	3,238,838.39	-
Unrecognized student income	426,760.08	-
Others- miscellaneous receipts	41,840.00	1,337,393

Note 25

Postgraduate Institute of Pali and Buddhist Studies
Summary of Income & Expenditure for 2020

INCOME				
<u>OBJECT</u>	<u>Budg etTra nfer Note</u>	<u>ACTUAL</u> <u>Rs.</u>	<u>FINAL BUDGET</u> <u>Rs.</u>	<u>VARIANCE</u> <u>Rs.</u>
Government Grants for Recurrent Exp.		65,000,000.00	65,000,000	-
Registration fees		619,500.00	937,000	(317,500)
Tuition fees		39,048,694.27	60,811,000	(21,762,306)
Examinations fees		206,111.89	725,000	(518,888)
Interest of Investment		2,865,180.29	1,310,000	1,555,180
Interest from of Loans & Advances		107,909.96	175,000	(67,090)
Sale of Publications		-	20,000	(20,000)
Library Fines		18,703.00	20,000	(1,297)
Miscellaneous Receipts		5,307,988.55	1,743,000	3,564,989
Library fees		411,000.00	625,000	(214,000)
Income from Self Financing Courses		27,081,785.87	35,665,000	(8,583,214)
Amortisation		4,524,870.18	-	-
Total Income		145,191,744.01	167,031,000	(26,364,126)

EXPENDITURE				
<u>OBJECT</u>	<u>Budg etTra nfer Note</u>	<u>ACTUAL</u> <u>Rs.</u>	<u>FINAL BUDGET</u> <u>Rs.</u>	<u>VARIANCE</u> <u>Rs.</u>
Personal Emoluments				
Personal Emoluments - Academic				
Salaries & Wages - Academic Staff		16,083,366.18	16,565,000	481,634
U.P.F. 15%,7% - Academic Staff (Non-Pensioners)		2,348,272.17	2,393,000	44,728
U.P.F. 8% - Academic Staff (Pensioners)		2,281,918.46	2,735,000	453,082
E.T.F. 3%- Academic Staff		921,239.23	1,026,000	104,761
Academic Allowance		18,242,158.46	19,261,000	1,018,842
35% Research Allowances - Academic Staff		4,005,817.99	4,607,000	601,182
20% Special Salary Allowance (CC NO.07/2014) - Academic Staff		2,323,173.64	2,633,000	309,826
Cost of Living Allowance - Academic Staff		849,948.39	960,000	110,052
Acting Pay - Acedamic Staff		-	-	-
Vist. Lecture fees Include.tra. & sub.		1,204,000.00	1,500,000	296,000
Other Allowances - Acedamic Staff		36,000.00	36,000	-
Entertainment Allowances-Academic Staff		363,818.97	700,000	336,181
Retirement Benefits: -Academic Staff Gratuities		7,075,585.00	-	(7,075,585)
Personal Emoluments - Academic		55,735,298.49	52,416,000	(3,319,298)
Personal Emoluments - Non Academic				
Salaries & Wages - Non-Academic Staff		13,850,810.05	14,268,000	417,190
U.P.F. 15%,7% - Non-Academic Staff (Non-Pensioners)		1,925,100.46	2,097,000	171,900
U.P.F. 8% - Non-Academic Staff (Pensioners)		1,333,576.55	1,423,000	89,423
E.T.F. 3%- Non-Academic Staff		656,449.64	704,000	47,550
25% Research Allowances - Non-Academic Staff		606,375.00	613,000	6,625
Monthly Compensatory Allow-2015 (CC NO.02/2015)Non-Aca. Staff		5,995,559.41	6,421,000	425,441
20% Special Salary All. (CC NO.07/2014) Non-Ace. Staff		2,664,693.08	2,854,000	189,307
Cost of Living Allowance - Non-Academic Staff		2,597,469.69	2,784,000	186,530
Acting Pay - Non-Academic Staff		4,200.00	4,200	-
Holiday Payments		21,613.12	208,000	186,387
Other Allowances Non-Academic Staff		1,200.00	800	(400)
Overtime		822,251.23	2,000,000	1,177,749
Retirement Benefits: - Non-Academic Staff Gratuities		4,809,133.75	4,542,000	(267,134)

<u>OBJECT</u>	<u>Budget Transfer Note</u>	<u>ACTUAL</u> <u>Rs.</u>	<u>FINAL BUDGET</u> <u>Rs.</u>	<u>VARIANCE</u> <u>Rs.</u>
Traveling & Subsistence				
Travelling Expen.(Domestic)		245,368.74	650,000	404,631
Travelling Expen.(Foreign)		-	-	-
Total Traveling & Subsistence		245,368.74	650,000	404,631
Supplies				
Stationery & Official Requisites		1,492,256.65	2,700,000	1,207,743
Fuel & Lubricants		377,710.10	1,000,000	622,290
Uniforms Including tail.charges.		47,490.00	70,000	22,510
Other supplies		289,130.92	1,500,000	1,210,869
Total Supplies		2,206,587.67	5,270,000	3,063,412
Maintenance				
Minor repairs & maintain. Vehicles	9.I	425,574.76	700,000	274,425
Minor Repa. & maint. Plant,Mach. & Equip.	9.I	1,516,196.66	1,550,000	33,803
Minor Repa. & maint. Buildings and Equipment		53,025.00	400,000	346,975
Minor Repa. & maint. Others		176,525.22	300,000	123,475
Total Maintenance		2,171,321.64	2,950,000	778,678
Contractual Services				
Telecommunication		482,752.09	1,238,000	755,248
Postal charges		78,960.00	392,000	313,040
Electricity		1,063,574.26	2,640,000	1,576,426
Security Services		1,939,875.00	2,511,000	571,125
Water		44,114.00	462,000	417,886
Cleaning Services		816,932.16	1,121,000	304,068
Rentals & hire charges		11,701,749.74	13,142,000	1,440,250
Rates & Local Taxes		43,050.00	965,000	921,950
Printing, Advertising ect.		132,960.00	2,300,000	2,167,040
Total Contractual Services		16,303,967.25	24,771,000	8,467,033
Other Expenses				
Special service.-Council & Committees		475,000.00	1,330,000	855,000
Special service.-Professional & Other Fees		867,365.70	1,320,000	452,634
Workshops, Seminars		15,531.00	475,000	459,469
Staff Development(Training for Teachers, Administrators & Other Employees)		407,300.00	600,000	192,700
Holiday warrants & Season Tickets		107,620.00	110,000	2,380
Entertainment expense.	9.II	165,311.28	295,000	129,689
Bank Charges		-	75,000	75,000
Awards & Indemnities		-	60,000	60,000
Contributions & Membership Fees		1,000.00	50,000	49,000
Convocations		-	200,000	200,000
Examination Expenses	9.II	1,393,365.76	1,400,000	6,634
Others - Newspapers, magazines, Etc.		256,149.20	750,000	493,851
Course Materials for Students & Quality Improvement		58,217.72	500,000	441,782
Expenditure on Self Financing Courses		27,081,785.87	35,665,000	8,583,214
Interests subsidy on property loan		192,828.79	225,000	32,171
Total Other Expenses		31,021,475.32	43,055,000	12,033,525
Depreciation of library books & Periodicals		1,155,293.81	-	(1,155,294)
Depreciation of furniture & fittings		391,996.31	-	(391,996)
Depreciation of lab & teaching equipment		248,024.99	-	(248,025)
Depreciation of motor vehicles		9,600.00	-	(9,600)
Depreciation of office equipment		2,328,288.40	-	(2,328,288)
Depreciation of intangible assets		131,666.67	-	(131,667)
		4,264,870.18	-	(1,804,915)
Depreciation and Amortization Expenses		4,264,870.18		
Total Expenditure		147,237,321.27	167,031,000	24,058,549

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**Trail Balance for the year ended 31st December 2020**

<u>Account</u> <u>No:</u>	<u>Page</u> <u>no. of</u> <u>the</u> <u>ledger</u>	<u>Name of the Account</u>	<u>Balance as at 31.12.2020</u>	
			<u>Debit</u>	<u>Credit</u>
11001-1	1	Library Books and Periodicals	13,437,892.90	-
11002-1	2	Furniture & Fittings	5,490,438.19	-
11003-1	3	ICT Developments	277,433.54	-
11004-1	4	Motor Vehicles	9,148,000.00	-
11005-1	5	Office Equipment	23,792,634.21	-
11006-1	6	Lab & Teaching Equipment	2,961,188.69	-
11007	7	Land	148,634,464.00	-
11008	8	Construction of Four Storied Building-WIP	167,100,040.12	-
11010	9	Human Capital Development	-	-
11011-1	10	Intangible Assets	425,000.00	-
11901-2	11	Provision for dep. Library Books & Periodicals	-	11,029,563.17
11902-2	12	Provision for dep. Furniture & Fittings	-	3,618,573.00
11904-2	13	Provision for dep. Motor vehicles	-	9,130,956.71
11905-2	14	Provision for dep. Office Equipment	-	18,989,328.73
11906-2	15	Provision for dep. Lab & Teaching Equipment	-	2,351,525.51
11907-2	16	Provisions for dep. Intangible Assets	-	182,226.26
12001	17	FD-Devolpment Fund -086-60-01-000010304	12,531,202.32	-
12002	18	FD-Devolpment Fund-2/0115/02/5	3,081,031.32	-
12003	19	FD-Devolpment Fund -2/0115/02/54185	3,081,031.32	-
12004	20	FD -Devolpment Fund -2/0115/02/54207	3,081,031.32	-
12005	21	FD-Building Fund-086-60-01-00003281-7	10,247,209.62	-
12006	22	FD-Foreign Scholarship-078-60-01-00008630-4	760,488.13	-
12010	23	FD welfare Fund-China-086-60-01-00013527-0	650,000.00	-
12011	24	S/A Foreign Scholarship-078-2-001-2-2285341	461,748.73	-
12012	25	FD-Violation/bond-086-60-01-00003282-6	1,512,590.55	-
12013	26	Store Keeper Bond-Savings-10061-04-91551	9,913.03	-
12014	27	Shroff Bond Deposit A/C-I-0061-03-31201	-	-
12015	28	C/A Balance FD 086-60-01-00012910-7	20,000,000.00	-
12016	29	C/A Balance FD 086-60-01-00012909-0	20,000,000.00	-
12017	30	Bond Violation- 086-60-01-00012962-4	143,184.33	-
12018	31	Vehicle Fund-I-086-60-01-00013088-1	479,283.64	-
12019	32	E.W.Gunathilaka-FD 086-60-01-00013087-2	350,000.00	-
12020	33	E.W.Gunathilaka-Savings-086-2-001-6-1189664	42,370.89	-
12021	34	Director Fund- FD 086-60-01-00013175-5	600,000.00	-
12022	35	Director Fund- Savings 086-2-002-5-1189664	22,937.14	-
12023	36	FD -Vehicle Fund-II -086-60-01-00013262-9	-	-
12024	37	Rec.Interest- FD-086-60-01-00012909-0	614,754.10	-
12025	38	Rec.Interest- FD-086-60-01-00012910-7	240,437.16	-
12026	39	Savings-Welfare Fund-China-086-2-004-3-1189664	72,005.09	-
12027	40	FD.Development Fund -086-60-01-00014223-5	3,505,259.56	-
12028	41	FD-Vehicle Fund-II-086-60-01-00014156-6	1,070,450.34	-
13001	42	Stores Advances	471,870.84	-
13002	46	Stock Account -Research & Publication	626,141.84	-
13003	47	Stock Account - Vijinipath	239,200.00	-
13004	48	Debtors - University of Kelaniya	4,403.98	-
13005	49	Debtors-Prof. Asanga Tilakaratne	-	-
13006	50	Debtors - Prof. Asanga Tilakaratne	91,774.20	-

			<u>Balance as at 31.12.2020</u>	
<u>Account</u>	<u>Page</u>	<u>Name of the Account</u>	<u>Debit</u>	<u>Credit</u>
<u>No:</u>	<u>no. of</u>			
	<u>the</u>			
	<u>ledger</u>			
13007-2	52	Distress Loans	2,888,636.00	-
13007-4	53	Staff Loans	-	-
13007-5	54	Vehicle Loans	102,000.00	-
13007-7	55	Special Advances	-	-
13008	56	Pre - Payments	121,297.36	-
1300901	0	Cash Account - People's Bank /Borella	1,231,336.86	-
1300902	0	Cash Account - Peoples's Bank/Thimbirigasyaya	28,512,052.93	-
13012	57	Fuel Advances	1,000.00	-
13013	58	Fuel Deposits	60,000.00	-
13014	59	Miscellaneous Advances	-	-
13015	65	Telephone Deposits	5,000.00	-
13017	66	Mahayana Scholarship Grant	-	-
13019	67	Fund Transfer from Thimbirigasyaya A/C	-	-
13020	68	Fund Transfer from Borella A/C	-	-
13021	69	Petty cash	-	-
13022	70	Cancelled Receipts	-	-
13023	71	Receivables-Miscellaneous	67,000.00	-
13024	72	Payment of E.W. Gunathilake Scholarship	-	-
13025	73	Money Market Savings A/C-086-2-003-4-1189664	3,561,887.57	-
13026	74	Mobilization Advance on Building	44,341,899.50	-
24002	75	Store Keeper- Bond	-	5,000.00
24004	76	Shroff - Bond	-	-
24005	77	Canteen Deposit	-	2,000.00
24006	78	Cleaning Deposit	-	-
24007-4	79	Accrued Expenses 2019 (Supplies/Library Books	-	-
24008	80	Library Deposits	-	3,945,810.00
24010	88	Creditor-UGC-0.01%	-	2,655.60
24011-1	89	Paye Tax Payable	-	-
24012-1	90	Accrued Exp of ETB-2017	-	-
24012-11	91	Accrued Expenses of BLGC-Singapore	-	-
24012-12	92	Accrued Expenses of China's Buddhist Academy	-	-
24012-13	93	Pre - Receipts	-	37,000.00
24012-15	94	Pre- Receipts P/DIP in BAC	-	32,500.00
24012-16	95	Pre- Receipts- MA in BAC	-	45,000.00
24012-2	96	Accrued Exp of English Through Buddhism-2018	-	-
24012-3	97	Accrued Exp of MA in BAC-2017	-	-
24012-4	98	Accrued Exp of MA in BAC-2018	-	-
24012-5	99	Accrued Exp - MA IN B/Studies-BDCHK 2017	-	-
24012-6	100	Accrued Exp of MA in B/Studies (BDCHK) - 2018	-	-
24012-7	101	Accrued Exp of Pali Certificate - 2017	-	-
24012-8	102	Accrued Exp of Pali Certificate - 2018	-	-
24012-9	103	Accrued Exp of G/P Dip in BAC	-	-
24013	104	Tender Deposits	-	190,800.00
24014	105	With Holding Tax Payable	-	-
24015	106	UPF Payable,20%/17%	-	-
24016	107	ETF 3% Payable	-	-
24017	108	Pension Payable 8%	-	-

			<u>Balance as at 31.12.2020</u>	
<u>Account</u>	<u>Page</u>	<u>Name of the Account</u>	<u>Debit</u>	<u>Credit</u>
<u>No:</u>	<u>no. of</u> <u>the</u> <u>ledger</u>			
24020	110	Salary Payable	-	-
24021	112	Stamp Duty Payables	-	-
24024	113	Creditor-Sathuta Builders Pvt Ltd	-	18,303,401.34
24025	114	Creditors-Staff Welfare Society	-	410,000.00
24026	115	Retention on New Building	-	15,268,177.83
24027	116	Allocation for MA & DIP in Pali Courses	-	-
24028	117	Mahayana Scholarship - Payable	-	-
24029	118	E.W. Gunathilaka Scholarship Payable	-	-
24030	119	Accrued Expenses-2020	-	3,775,356.95
24031	120	Accrued Expenses-BAC/MA 2020	-	3,025,203.06
24032	121	Accrued Expenses-BAC/DIP 2020	-	1,393,850.00
24033	122	Accrued Expenses-EBS 2020	-	50,700.00
24034	123	Accrued Expenses-CPBS 2020	-	482,250.00
24035	124	Accrued Expenses-BLGC Singapore 2020	-	258,800.00
24036	125	Accrued Expenses-BDCHK 2020	-	4,958,000.00
24101	126	Accrued Expenses-2019 Personal Emoluments	-	-
24103	127	Accrued Expenses-2019 Supplies	-	-
24104	128	Accrued Expenses-2019 Maintenance	-	-
24105	129	Accrued Expenses-2019 Contractual Services	-	-
24106	133	Accrued Expenses-2019 Other Recurrent	-	-
24107	134	Accrued Expenses-2019 BAC MA	-	60,000.00
24108	135	Accrued Expenses-2019 BAC Dip	-	-
24109	136	Accrued Expenses-2019 ETB	-	-
24110	137	Accrued Expenses-2019 Cer.in Pali	-	33,600.00
24111	138	Accrued Expenses-2019 BDCHK	-	250,295.50
25001	139	Spent Capital Grants - 101	-	134,472.05
25002	140	Spent Capital Grants - 102	-	163,197,672.68
25003	141	Spent Capital Grants - 103	-	177,870,360.45
25004	142	Spent Grant for Buddhist Ayurvedic Counselling Books	-	86,117.92
25005	143	Spent Grant From Self financing Projects	-	2,311,483.98
25006	144	Unspent Capital Grants - 102	-	1,730,379.86
25007	145	Unspent Grant for Buddhist Ayurvedic Counselling Books	-	248,322.00
25008	146	Unspent Grant From Self financing Projects	-	3,642,532.69
25009	147	Unspent Capital Grants - 103	-	479,639.55
26002	148	Vehicle Fund-I	-	26,027.95
26003	149	Int.FD-Building Fund-086-60-01-00003281-7	-	7,304,828.91
26004	150	Int.FD-Vehicle Fund-086-60-01-00003280-8	-	451,829.30
26005	151	The Building Fund	-	2,900,000.00
26006	152	Foreign Scholarship Grant	-	133,148.82
26010	153	Int.of S/A Foreign Scholarship-078-2-001-2-2285341	-	662,319.53
26011	154	Rec.Int.Inv E.W.Gunatilaka-086-60-01-00013087-2	-	5,995.90
26012	155	Rec.Int FD-Dev Fund-2/0115/02/54207	-	6,615.04
26013	156	Rec.Int.FD-Building Fund-086-60-01-00003281-7	-	42,380.71
26014	157	Rec.Int.FD-Vehicle Fund-086-60-01-00003280-8	-	1,426.39
26015-1	158	Donation-Sympoisium Bhikku Vinaya Kathikawatha	-	-
26015-2	159	Gifts of Books & Others	-	776,488.48

		<u>Balance as at 31.12.2020</u>	
<u>Account</u>	<u>Page</u>	<u>Debit</u>	<u>Credit</u>
<u>No:</u>	<u>no. of the ledger</u>		
26017	161	-	30,612,584.40
26018	162	-	453,812.12
26019	163	-	3,927,937.99
26020	164	-	320,468.51
26021	165	-	3,553.71
26022	166	-	-
26023	167	-	4,913.03
26024	168	-	72,759.35
26025	169	-	6,615.04
26026	170	-	6,615.04
26029	171	-	1,315,264.24
26030	172	-	25,890,299.00
26031	173	-	8,117,994.63
26032	174	-	15,000.00
26033	175	-	1,846,371.64
26035	176	-	5,259.56
26036	177	-	-
26037	178	-	1,064,235.03
26038	179	-	316,875.73
26039	180	-	671,623.53
26040	181	-	574,416.28
26041	182	-	574,416.28
26042	183	-	574,416.28
26043	184	-	1,578.73
26044	185	-	9,174.41
26045	186	-	6,255.82
26047	187	-	6,215.31
26048	188	-	2,053.35
26049	189	-	34,499.26
26050	190	-	675,000.00
26052	191	-	12,528.38
26053	192	-	48,328.21
26054	193	-	1,079,315.61
31011	194	-	65,000,000.00
31012	195	-	107,909.96
31013	196	-	619,500.00
31014	205	-	39,048,694.27
31015	220	-	206,111.89
31016	222	-	411,000.00
31017	231	24,278.90	-
31018	232	-	18,703.00
31020	233	-	468,600.08
31021	234	-	81,060.00
310211	239	-	2,100.00
310212	240	-	1,015,999.08
310213	241	-	3,238,838.39
310214	242	-	4,524,870.18

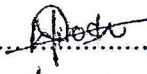
			<u>Balance as at 31.12.2020</u>	
<u>Account</u>	<u>Page</u>	<u>Name of the Account</u>	<u>Debit</u>	<u>Credit</u>
<u>No:</u>	<u>no. of</u>			
	<u>the</u>			
	<u>ledger</u>			
31023	245	Application Fee	-	365,500.00
31024	251	Renewal of student record books	-	125.00
31025	252	Sale of old papers	-	6,394.00
31026	253	Tender fee	-	9,500.00
31027	254	Visa Income	-	84,750.00
31028	258	Printing charges	-	6,885.00
31029	259	External student fee	-	75.00
31030	260	Fixed Deposit Investment Income	-	2,865,180.29
31031	261	Cancelled Cheques Income	-	-
31032	262	Income From Self Financing Courses	-	27,081,785.87
500010	263	MA in BAC-2020	-	-
500011	276	P/G dip in BAC-2020	-	-
500012	284	English Through Buddhism-2020	-	-
500013	287	Certificate Course in Pali-2020	-	-
500014	295	MA in Buddhist Studies(BDCHK)-2020	-	-
11011	296	Salaries & Wages - Acedamic staff	16,083,366.18	-
11021	297	U.P.F. 15%,7% - Acedamic Staff	2,348,272.17	-
11031	298	U.P.F. 8% - Acedamic Staff	2,281,918.46	-
11041	299	E.T.F. 3%- Acedamic Staff	921,239.23	-
11051	300	Academic Allowance	18,242,158.46	-
11061	301	Research Allowances-35% - Academic staff	4,005,817.99	-
11091	302	Additional Monthly Allowance	2,323,173.64	-
11101	303	Cost of Living Allowance -Academic	849,948.39	-
11121	304	Visiting Lecture fees	1,204,000.00	-
11131	305	Head Allowance-Academic	36,000.00	-
11181	306	Entertainment Allowances-Academic	363,818.97	-
11201	307	Retirement Benefits: -Acedamic	7,075,585.00	-
12012	308	Salaries & Wages-Non-Academic	13,850,810.05	-
12022	311	U.P.F. 15%,7% - Non-Acedamic	1,925,100.46	-
12032	312	U.P.F. 8% - Non-Acedamic Staff	1,333,576.55	-
12042	313	E.T.F. 3% - Non-Acedamic Staff	656,449.64	-
12062	314	Research Allowances - 35%-Non-Academic	606,375.00	-
12072	315	Monthly Compensatory Allowances	5,995,559.41	-
12092	316	Special Allowances-20% -Non-Academic	2,664,693.08	-
12102	317	Cost of Living Allowance -Non-Academic	2,597,469.69	-
12112	318	Acting Pay - Non-Acedamic Staff	4,200.00	-
12132	319	Holiday Payments	21,613.12	-
12172	320	Other Allowances Non-Acedamic	1,200.00	-
12201	321	Overtime	822,251.23	-
12202	322	Retirement Benefits: - Non-Academic	4,809,133.75	-
2011	323	Travelling Expen.(Domestic)	245,368.74	-
3011	325	Stationery & Official Requisitions	1,492,256.65	-
3021	326	Fuel & Lubricants	377,710.10	-
3031	327	Uniforms	47,490.00	-
3071	328	Other supplies	289,130.92	-
4011	329	Maintainance- Vehicles	425,574.76	-
4021	330	Maintainance-plant,machinery	1,516,196.66	-

			<u>Balance as at 31.12.2020</u>	
<u>Account</u>	<u>Page</u>	<u>Name of the Account</u>	<u>Debit</u>	<u>Credit</u>
<u>No:</u>	<u>no. of</u>			
	<u>the</u>			
	<u>ledger</u>			
4051	333	Maintainance-others	176,525.22	-
5021	334	Telecommunication	482,752.09	-
5022	339	Postal charges	78,960.00	-
5031	340	Electricity	1,063,574.26	-
5032	343	Water	44,114.00	-
5041	344	Rates & Local Taxes	43,050.00	-
5051	345	Rentals & hire charges	11,701,749.74	-
5061	346	Security Services	1,939,875.00	-
5071	347	Cleaning Services	816,932.16	-
5091	348	Printing, Advertising ect.	132,960.00	-
6021	349	Special service.-council & Committees	475,000.00	-
6022	350	Special service.-Professional & Others	867,365.70	-
6031	351	Workshops, Seminars	15,531.00	-
6051	352	Staff Development(Training for Teachers, Administrators & Other employees)	407,300.00	-
6071	353	Course Materials for Students & Learning Quality Improvements	58,217.72	-
6151	354	Interests subsidy on property loans	192,828.79	-
6161	355	Holiday warrants & Season Tickets	107,620.00	-
6181	356	Entertainment expenses	165,311.28	-
6211	358	Contributions & membership fees	1,000.00	-
6221	359	Examination Expenses	1,393,365.76	-
6231	360	Other expenses	204,100.54	-
6232	361	Expenses for Library survey	27,769.76	-
6233	362	Welfare fund, China- Payments	-	-
6234	363	Depreciation-Library Books	1,155,293.81	-
6235	364	Depreciation-Furniture & Fittings	391,996.31	-
6236	365	Depreciation-Motor Vehicle	9,600.00	-
6237	366	Depreciation-Office equipments	2,328,288.40	-
6238	367	Depreciation-Lab & Teaching Equipments	248,024.99	-
6239	368	Depreciation-Intangible Assets	131,666.67	-
6240	369	Expenditure of Self Financing Courses	27,081,785.87	-
Total			683,413,842.59	683,413,842.59

Bank Reconciliation Statement - Current Account with People's Bank- Borella BranchCurrent Account No: 078-1-001-7-2268401As at 31.12.2020

	Rs.	Rs.
Cash Book Balance as at 31.12.2020		1,231,336.86
<u>Add:</u>		
Cheques Issued but not presented to the Bank (Annex: 01)	7,560,361.77	
Cancelled Cheques not Debited to the cash book	-	
Unidentified Income from the Bank Statement	-	
Other	-	7,560,361.77
		<u>8,791,698.63</u>
<u>Less:</u>		
Income not credited to the bank (undeposited/unrealised)	-	
Bank Charges, commission & other charges	-	
Other	-	0:00
		<u>0:00</u>
Bank balance as at 31.12.2020		<u><u>8,791,698.63</u></u>

Cash book Balance as at 01.12.2020	6,639,044.40
<u>Add:</u> Total Receipts	14,183,569.09
	<u>20,822,613.49</u>
<u>Less:</u> Total Payments	19,591,276.63
Cash Book Balance as at 31.12.2020	<u><u>1,231,336.86</u></u>

Prepared by:.....Checked by:.....Approved by:.....

Date: 15.01.2021

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

Cash Book Balance as at 31.12.2020

28,512,052.93

Cheques Issued but not presented to the Bank
 Cancelled Cheques not Debited to the cash book
 Unidentified Income from the Bank Statement
 Other-

0.00
28,512,052.93

Income not credited to the bank (undeposited/unrealised)
Other-

3,000.00

3,000.00

28,509,052.93

16,788,564.70

21,223,488.23

38,012,052.93

9,500,000.00

28,512,052.93

Approved by:.....

Date: 18.01.2021

Director
Post Graduate Institute of Pali and Buddhist

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 31.12.2020, in terms of section 12 of the National Audit Act, No. 19 of 2018.

The above Report has been forwarded herewith.

W.P.C. Wikramarathna
Auditor General

Copies:-

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

Director
Post Graduate Institute of Pali and Buddhist

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 31.12.2020, 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 31.12.2020 comprising of the Statement of Financial Status as at 31.12.2019 , the Financial Performance Statement, the Statement of changes in Net Assets, the Cash Flow Statement for the year ended as at 31.12.2020 and notes relating to the financial statements, summarized important accounting policies were audited under my order in terms of section 23 of the Postgraduate Institute of Pali and Buddhist Studies Protocol No.08 of 1979 imposed by section 18 of the Universities Act No. 16 of 1978, 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 and the National Audit Act No. 19 of 2018. This Report includes my comments and observations which i intended to be declared along with the Annual Report of the University in terms of Schedule 108(1) of the Universities Act. As per Article 154 (6) of the Constitution, my report will be tabled in Parliament in future. I am of the view that financial status as at 31.12.2020 and financial performance and cash flow for the year ended as at 31.12.2020 are true and fair in terms of Sri Lanka Public Sector Accounting Standards, apart from the impact caused by the matters described in the section of ‘the basis for the qualified opinion’ of my report.
1.2		The basis for the qualified opinion
	(a)	Since the effective lifetime of non-current assets had not been reviewed annually in terms of paragraph 65 of Sri Lanka Public Sector Accounting Standard 07, the fixed assets of cost of Rs. 7,562, 138 had been fully depreciated but were still being utilized. Nevertheless, action had not been taken to rectify this estimated error in accordance with Sri Lanka Public Sector Accounting Standard 03.
	(b)	Although the total cost of office equipment, lab and teaching equipment and furniture fittings indicated under property specification and equipment as at 31 st December of the year under review was Rs. 32,521,695, the value of those three assets groups was Rs. 28,700,025 in accordance with Fix Assets Register. The deference of Rs. 3,821,669 which prevailed for a long period of time had not been rectified.

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 qualified opinion is sufficient and appropriate.

1.3 Other information containing in the Annual Report of the Institute for the year 2020

The information included in the Annual Report of the Institute for the year 2020 which is to be handed over to me after 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 obtain during the audit or any other manner.

When reading the Annual Report of the Post Graduate institute of Pali and Buddhist affiliated to the University of Kelaniya, if I conclude that there are quantitative errors, those matters should be communicated with the governing bodies for corrections. If such errors exist further, they will be included in the Report which I will table in Parliament in due course in terms of Article 154 (6) of the Constitution.

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 Accountancy 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 12 (g) 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 a high level of 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 conducted the audit in accordance with Sri Lanka Auditing Standards with professional judgment and professional skepticism as a part of the audit. Further:

- In recognizing and evaluating the risk of quantitative misrepresentations that may occur in financial statements due to the frauds and errors, it would be the basis for my opinion that obtaining sufficient and suitable audit evidence to avoid such risks by planning suitable audit procedures as appropriate. The impact caused by a fraud is more powerful other than the impact caused by quantitative misrepresentations and Collusion, forgery of documents, intentional evasion or evasion of internal controls can lead to fraud.
- Although understanding of internal administration is gained to formulate appropriate audit procedures, it is not intended to give an opinion over the effectiveness of the internal administration of the institution.
- Evaluate the appropriateness of accounting policies used, fairness of accounting estimates and related disclosures made by the management.
- When submitting financial statements as a whole, transactions and events based on the structure and content of the financial statements have been included appropriately and fairly. Administration parties were made aware of important audit findings, main internal administration weakness and other matters identified during my audit
- The relevance of using the institution's continuity basis for accounting was determined 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.

- The overall presentation of the financial statements, including the disclosure and events that underlie the structure and content of the financial statements, was evaluated as appropriate and fair.

Administration parties were made aware of important audit findings, main internal administration 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 In accordance with the necessities of section 12 (a) of National Audit Act No. 19 of 2018, I obtained the all information and clarifications required for auditing 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 submitted by the Institution correspond to the previous year.

2.1.3 As per the requirement referred to in section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations made by me in the previous year are included in the financial statements submitted.

2.2 Upon followed action and evidence obtained and limitations to the quantitative matters, nothing caught my attention to make following statements.

2.2.1 As per the requirement referred to in section 12 (d) of the National Audit Act No. 19 of 2018, that there is a certain relationship relating to an agreement by a member of the Board of Administration of Institute directly or any other way deviating from the general business level.

2.2.2 as per the requirement referred to in section 12 (e) of the National Audit Act No. 19 of 2018, that action has been taken noncompliance with relevant written law or other common or special provisions issued by the Board of Administration of the Institute other than the following observations.

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

2.2.4 As per the requirement referred to in section 12 (h) of the National Audit Act No. 19 of 2018, that the resources of the University 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) Although 03 main targets and 13 activities have been identified within the Action Plan for the year 2020, attempts had not been made to identify activities pertaining to enhancing the quality of the courses, introducing new courses and recruiting new students. Although the main objective of this institute is to become the foremost institute teaching Theravada Buddhist Philosophy, only 02 activities identified out of 08 had been completed.
- (b) No student had registered for the Post Graduate Diploma in Buddhist Studies (Sinhala Medium) and MA in Buddhist Studies (Singapore) (English medium) from the year 2018. Further, students had not registered for the Master of Arts in Pali Studies (English Medium) and Post Graduate Diploma in Pali Singapore (English Medium) for the years of 2017, 2018 and 2019 and only 06 students had registered for the said course during the year under review and no any student had registered for the Master of Arts (China) (English Medium) during the years of 2019 and 2020.
- (c) Since 14 Thesis handed over pertaining to the MPhil in Buddhist Studies for the years of 2017 and 2018 have been withheld by first and second examiners, it had mainly caused to the delay which occurred in releasing results.

W.P.C. Wickramarathna
Auditor General

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES

UNIVERSITY OF KELANIYA - SRI LANKA

113, Dutugemunu Street, Kohuwala

My No. :

2021.07.29

The Auditor General,
The Auditor General's Department,
No. 306/72, Polduwa Road,
Battaramulla.

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya, for the year ended as at 31.12.2020, in terms of section 12 of the National Audit Act, No. 19 of 2018

1.2		The basis for the qualified opinion
	(a) (b)	To be rectified on the recommendations of the Audit Committee and the Board of Management
2.3		Other matters
	(a)	Observations are correct. Only 02 activities out of 08 could be completed due to the difficulties and restrictions faced by the Institute in the wake of the COVID- 19 pandemic situation.
	(b)	04 students have registered for the Diploma course in Singapore for the year 2020. No students have registered for the Course in China.
	(c)	Observations are correct. This situation has arisen due the breakdown of the institutional relations with some examiners in consequence of the overwork of certain examiners and general disruptive nature which prevailed in the year 2020

Noted to avoid this situation in the year 2021.

Ven. Senior Professor Medawachchiye Dhammajothi Thero
The Director

Director

Senior Assistant Registrar

Senior Assistant Bursar

Future Prospective Report based on Sustainable Development

This Institution is currently housed in a rented out building. Accordingly, the building functions in a very limited area. It is expected to shift to a new building premises located at Manelgama, Kelaniya by the end of 2021. Construction of the same is currently underway and eco-friendly plans have been designed.

Facilities for collecting and using rainwater discharged from the building have been installed in the new building. Arrangements have been made to clean the waste water and dispose to the land.

Action has been taken to provide teaching materials to the students through online thereby minimizing the use of photocopy machine and papers.

Arrangements have been made available for making students requirements and responses through online.

Garbage and other wastage have been segregated as degradable and non-degradable. Plastic polythene, glass, paper, foodstuff are collected and disposed of in separate containers.

Further, it is also expected in future to procure equipment such as computers, printers, photocopy machines which have been made using the degradable materials, from the companies interesting to receive such equipment when they are disposed.

Arrangements have been made to implement the sustainable development goals more effectively after shifting to the new building of the Inst