



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

ANNUAL REPORT - 2021

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

Postgraduate Institute of Pali and Buddhist Studies

University of Kelaniya

Preface

The Postgraduate Institute of Pali and Buddhist Studies of the University of Kelaniya is the world's leading post-graduate institute that conducts postgraduate in the Theravada Buddhist tradition, providing guidance to local and foreign students who wish to research the field of Pali and Buddhist studies for nearly five decades. Hence, this is known as 'Post Graduate Institute' in short.

It is a matter of great pleasure that this institution has been able to become the higher education institution that earns the most foreign exchange by providing academic contribution to the largest number of foreign students in Sri Lanka.

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. The Institute has become an international level institute, 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.

Even in the midst of the impact of COVID – 19 in the years 2020/2021, the service rendered by this Institute for local and foreign students is immense by making the motto 'Sri Lanka is the Center of Buddhist Education' a reality.

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

Our Institute, which is currently running in a rented building in Kohuwala area amid various difficulties, is to be moved to an independent building under construction in Manelgama Kelaniya area at the expense of the government, in the middle of year 2022. Being financially independent is our prime objective.

It is also mentioned that our academic and non-academic staff is actively working on the concept of "Think out of the box" to achieve the above goal.

Ven. Senior Professor Medawachchiye Dhammajothi Thero
The Director
31. 12. 2021

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01. Introduction

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

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

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

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

02. Historical Background

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

The Institute, while building up international relations and maintaining the affiliations with the proper manifestation of the strength of the sustainable base from the past, regulates its education by proving that Buddhism is an immeasurable reward for curing the inner side of those countries, at the same time. The feedback reports have clearly explained that the graduates engaged in the educational activities arrive to the Buddha Dharma Centre of Hong Kong Limited and the China's Buddhist Academy of Mt. Putuo of China, with the anticipation of achieving the core of Buddhism into their lives. 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. Although, the MoUs were signed, it is a great achievement to start the scholarships (MA15, Mphil and PhD, 6) offered by the Buddhist Library Graduate School in Singapore, Keling Academy in Guangxiao Temple in China, Malasian Buddhist Academy in Malaysia and the Glorious Sun movement in Hong Kong from the year 2020 which did not take place in 2021.

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

03. Strenghts

It is very important that local and foreign students who have completed post graduation from this institution talk about the institution with great pride. The Institute has been able to bring the activities relating to the academic field up to standard level by developing the number of courses and increasing the number of students during the last five year period of time. It has been mentioned in the Annual Reports of the Line Ministry for the year 2015, 2018 that, the Institute has become the one with the highest number of international students studying, out of the institutions belonging to the University Grants Commission and the education institution that earns highest foreign exchange.

Activities were commenced to house a new building complex in the permanent premisesof 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 was scheduled to be completed on 13th May, 2021.

04. Weaknesses

- Inability to provide services through modern accommodation facilities including hostels.
- lack of facilities such as Smart Class Rooms to carry out online education properly.
- Inadequate academic and non academicstaff to cater to rapidly increasing students community.

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

05. Opportunities

- i. having an active young staff who have completed qualifications.
- ii. processing a library with adequate primary and secondary sources.
- iii. being the post-graduate institution with the largest number of students in Sri Lanka at present.
- iv. Moving into the four storied building on the land acquired by the institute in the middle of the year 2022.
- v. Arranging to get the currently designated area for foreign students.
- vi. Further working to establish new relationships with international institutions.
- vii. Introducing new courses targeting job opportunities to suit the modern world.
- viii. Developing Smart Class Room and the official Website to suit online technology.
- ix. Increasing the amount of institutional research and providing facilities for research, taking into account modern social needs.
- x. Seeking opportunities to connect with internationally recognized foreign universities in the field of Pali and Buddhist studies and hold discussion conferences etc.
- xi. Establishment of an Audio - Video center to develop the lecturing skills of local and foreign students.

05.1 Employment opportunities

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

Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,
113, Dutugemunu Street, Kohuwala.
31. 12. 2021



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 MedawachchiyeDhammajothi Thero - Director (Chairman)
2. i. Mr. M. A. I.K. Manthirathne - Secretary to the Minister in charge of subject of Higher Education or his nominee (from 01.01.2021 to 24.02.2021)
- ii. H.N.J. Kumari - (from 30.03.2021)
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. i. Dr. Ashoka Welithota - the Head of Department, the Department of Buddhist Sources (from 01.01.2021 to 06.05.2021)
- ii. Prof. W.M. Deshapriya Gunasena - the Head of Department, the Department of Buddhist Sources (from 07.05.2021)
5. Ven. Prof. WadinagalaPannaloka Thero - the Head of Department, the Department of Buddhist Thought
6. Ven. Prof. Miriswatte Wimalaghana Thero-the Head of Department, the Department of Buddhist Culture

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. i. Emeritus Prof. Wimal G. Balagalle (from 2021.01.01 to 2021.03.30)
- ii. Prof. Praneeth Abheysundara (21.04.2021)
- 10. EmeritusProf. (Mrs.) Kusuma Karunaratne
- 11. Emeritus Prof. Oliver Abeynayake
- 12. Mr. Michael De Silva

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. Board of Faculty

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

Ex officio

1. Ven. Senior Professor MedawachchiyeDhammajothi Thero - Director

Heads of the Departments of the Institute

2. i. Dr. Ashoka Welithota - Department of Buddhist Sources
(from 01.01.2021 to 06.05.2021)
- ii. Prof. W.M. Deshapriya Gunasena - Department of Buddhist Sources
(from 07.05.2021)
3. Vev. Dr. Wadinagala Pannaloka Thero - Department of Buddhist Thought
4. Prof. Ven. Miriswaththe Wimalagnana Thero- Department of Buddhist Culture

The following Heads of Departments of the University of Kelaniya

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

Lecturers of each Department of the Institute

7. i. Prof. W.M. Deshapriya Gunasena - Department of Buddhist Sources
(from 01.01.2021 to 06.05.2021)
- ii. Dr. Ashoka Welithota - Department of Buddhist Sources (07.05.2021)
8. Ven. Prof. RaluwePadmasiri - Department of Buddhist Sources
9. Prof. P.R. Wasantha Priyadarshana - Department of Buddhist Culture
10. (Dr.) (Mrs.) I.N.M. Ariyaratna - Department of Buddhist Culture
11. (Dr.) R.M. Rathnasiri - Department of Buddhist Thought

Members appointed by the University Grants Commission

12. Ven. (Dr) Madihe Sugathasiri Thero
13. (Dr.) Wijitha Kumara
14. i. (Dr.) Praneeth Abayasundara (from 01.01.2021 to 21.04.2021)
- ii. Senior Prof. Ananda Thissa Kumara (from 17.11.2021)
15. Prof. Chandima Wijebandara
16. (Dr.) A.M.N. Wasantha Mendis

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:

	Committee Members	
1	Mr. S.K. Cyril Suduwella	(Chairman)
2	Mr. N.K.S. Chandrasekara	Assistant Director – the Department of Project Management and Monitoring
3	Mrs. H.N.J. Kumari	Assistant Secretary, Ministry of Education
4	Mr. M.M.J.R. Bogamuwa	Chief Internal Auditor – University Grants Commission
Invited observer		
6	Mr. H.N.J. Pathiraja	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

09. Administrative and Academic Structure of the Institute

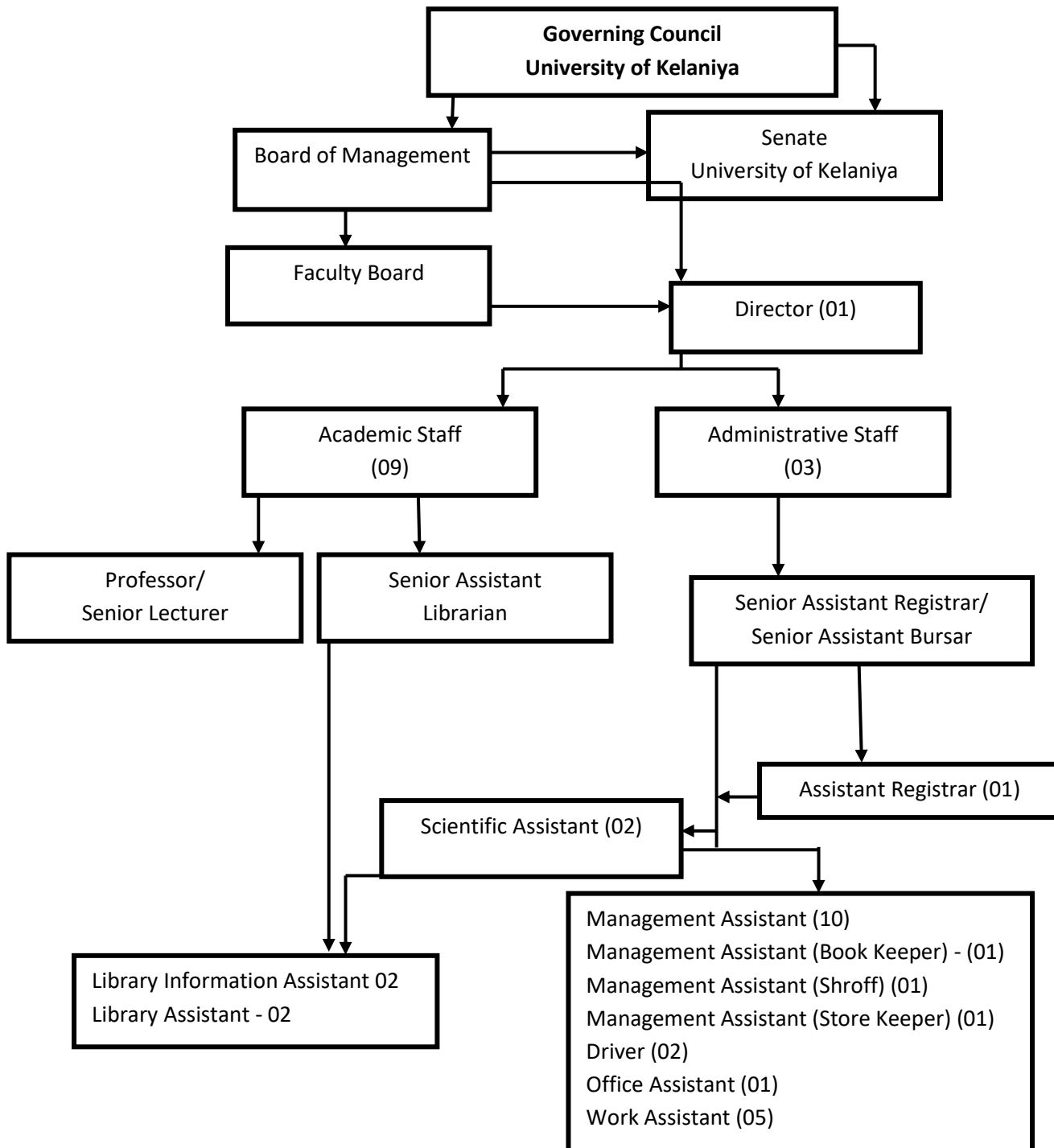
01.	Director	Senior Prof. Rev. Medawachchiye Dhammajothi Thero BA (SJP), MA (PGIPBS), MPhil (PGIPBS), PhD (Nanjing-china), Fulbright Fellow UCIA (USA), Commonwealth Fellow, University of Wales, UK
02.	Senior Assistant Registrar	Mr. L. A. Sumith Jayasekare MHRM (UoC) PGD – LRHRM (UoC) B.A.(SJP) Dip. in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

Departments and their Heads

06.	Department of Buddhist Source	i (Dr.) W. A. Welithota PhD (University of Hong Kong) M.B.S. (University of Hong Kong) (from 01.01.2021 to 06.05.2021) ii Prof. W.M. Deshapriya Gunasena PhD (SJP) PhD (Pracheena Bashopakara Society, 2013) MA (SJP), MA (Kelaniya), MA (BAP), BA (Hons) BA (Pracheena Bhashopakara Society, 1999 (from 07.05.2021)
07	Department of Buddhist Thought	Rev. (Dr.) Wadinagala Pannaloka Thero BA. (Special – Peradeniya), M.A. (Taiwan), MPhil (Peradeniya), PhD (Ncu – Taiwan)
08.	Department of Buddhist Culture	Prof. Rev. Miriswaththe Wimalagnana Thero MPhil. (Peradeniya), BA (Peradeniya)

10. Composition of the staff at 31.12.2021

Post Graduate Institute of Pali and Buddhist Studies Organizational Structure



Category of Employees				
Service	Salary Scale	Approved Cadre	Actual Cadre as at 31/12/2021	Vacancies As at 31/12/2021
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				
Executive - Junior Level	U-EX 1	1	1	-
Scientific Assistant	U- AS1	2	2	-
Senior Level				
Executive - Medium Level	U-EX 2	2	2	-
Senior Lecturer	U-AC 3	5	5	-
Professor/ Senior Professor	U-AC 5	5	5	-
Total		40	36	4

11. Academic Articles and Publications

(1) (i)(Dr) Ashoka Welithota - the Head of Department, Department of Buddhist Sources Studies (from 01.01.2021 to 07.05.2021)

1. Establishment Matters:

Serving as the Head of the Department of Buddhist Sources Studies (up to 06th May 2021)

Attending the Senate

Attending the Board of Management

Attending the Academic Board

Attending the Academic Committee

Attending the Library Committee

Attending the Institutional Technical Committee

CourseCo-Ordinator: Master of Arts in Pali

Co-editor, *Anveṣaṇā*, Journal of the Postgraduate Institute of Pali and Buddhist Studies,

Postgraduate Institute of Pali and Buddhist Studies, Sri Lanka (inprogress)

2. Teaching and Assessments activities:

Carrying out Teaching and Assessments relating to the following subjects

MABS35: Theravada Tradition: A Historical and Doctrinal Study

MABS73: Pali Language: an Introduction

MABC01: Buddhist Psychoanalysis

MABC01: Psycho-analysis of Buddhism

PDBC 07: Principles of Buddhist Meditation - 1

CPBS 01: Basic Pali Grammar

CPBS 02: Study of Pali Scriptures - i

CPBS 02: Study of Pali Scriptures - ii

3. Supervision activities:

Supervision of MPhil and PhD students

Attending Seminars conducted for MPhil and PhD students

4. Publications

- i. "Divergent Views on the Number of Meritorious Deeds in Theravāda" in *Buddhist Thought and Applications: Essays in Honour of Professor P.D. Premasiri*, edited by G.A. Somarathne, Wadinagala Pannaloka, and Jnan Nanda Tanchangya, 393-404. Hong Kong: The Buddha-Dharma Centre of Hong Kong.
- ii. "*Kutadatta Suthra Wiwaranaya*" *Diganikaya Sutra Wimarshanaya (Silkkanda Wagga) - Thripitaka Pali Wimarshana Shasthriya Sangraha Granthamala Anka 01*, Edited. W.M. Deshapriya Gunasena, 271-318. Padukka: Nuwana Research Centre

5. Research:

- i *Pin Anumodhan Kirima (Paththidana) saha Pin Anumodanwima (paththanumodana) pilibada Wimarshanathmaka Adhyanayak*

6. Seminar

- i “Arrival of Tipiṭaka and its Preservation in Sri Lanka” International Webinar on “the Historical Journey of Arahant Maha Mahinda and Magadhi Bhasa (Pali) from Pataliputra (modern Patna) to Sinhala Dīpa”, organized by the Maha Bodhi Society of India, India.
- ii "*Indriya Sanwara Shilaya Pilibada Abhidharmika Wighaya*" Buddhist Vinaya and Jurisprudence - International Conference on Buddhist Studies (ICBS) – 2021, organized by the Department of Pali and Buddhist Studies, University of Ruhuna, Matara.
- iii "Benefits of Explaining Buddhism in Sinhala, International Webinar on Multilingualism and Buddhist Perspectives 2021, BPU Webinar Series, organized by the Buddhist and Pali University of Sri Lanka, Homagama.
- iv "*Pin Anumodhan Kirima (Paththidana) saha Pin Anumodanwima (paththanumodana) pilibada Wimarshanathmaka Adhyanayak*" the 6th International Conference (1st Online Conference) on “Contemporary Human Challenges: Buddhist and Multidisciplinary Perspectives”, organized by the Bhikṣu University of Sri Lanka, Anuradhapura.

7. Academic Contribution to the other Universities

- i Visiting Lecturer
Department of Buddhist Philosophy
Faculty of Buddhist Studies, Buddhist and Pali University of Sri Lanka, Homagama
Course unit taught: BUPH32133: Theravada Abhidhamma Studies
- ii Visiting Lecturer
Department of Pali and Buddhist Studies
Faculty of Arts, University of Peradeniya, Sri Lanka
Course unit taught: PST 412: Pali Vamsa Literature

(1) (ii) **Prof. W.M. Dheshapriya Gunasena – Head of Department - Department of Buddhist Sources (from 07.05.2021)**

Research and Publications

- i. *Sinhala Jathikathwaye saha Baudhdha Sabhyathwaye Abhishekaya*, Chief Priest Most Ven. Mataramba Hemarathana Thero, Print by the Government Press, 2021

- ii. *Samaja Prabawaya ha Parinamaya Pilibada Baudhdha Hethupala Wighraya Asuren Kerena Adhyanayak, Baudhdha Ghana Wibhagaya*, Prof. K.N. Jayathilaka Memorial Letter Collection, Publication by S Godage and Brothers Ltd., 2021
- iii. *Pali Muththaka Attakathanhi Bhawitha Attakatha Sanwannana Krama Pilibada Adhyanayak*, Sara Sangrahaya, a Sambuddha Jayanthi publication, 2021
- iv. *Dwe Aniyatha Dhamma: Prathimoksha Shiksha athara Aniyatha Dharmawalata Himi Asthanaya, Sikkha Shasanika Shikshana Salasma*, Professor Atthangane Rathanapala Thero, Abhinandana Edition, a publication of Sri Lanka Ramanna Nikaya
- v. *Perawadana, Lakdiwa Charika Anka 02*, from Colombo to Polonnaruwa, Paranagama Rathanananda Thero, a publication of Elamalawala Winaya Wardhanaramaya, 2021
- vi. *Sanskaraka Satahana, Diganikaya Sutra Wimarshanaya*, Nuwana Publication, 2021
- vii. *Diganikaye Akruthika Swabhawaya, Diganikaya Suthra Wimarshanaya*, Nuwana Publication, 2021
- ix. *Mahali Suthra Wiwaranaya, Diganikaya Suthra Wimarshanaya*, Nuwana Publication, 2021

Book Editing

- i. *Diganikaya Suthra Wimarshanaya (Silakanda Wagga)* a publication of the Nuwana Research Centre, 2021
- ii. *Mathotin Kolonthotata Wadi Dandeniyi Nayaka Hamuduruwo*, a publication of the Nuwana Research Centre, 2021

Supervision of MPhil/PhD

- i. An Analytical Study on the Pali Language Curriculum implemented in the Basic Pirivenas of Sri Lanka, 2017/PHD, Postgraduate Institute of Pali and Buddhist Studies, PhD Theripaha Medhalankara Thero.
- ii. *Sawadya Chethanawa: Bhikshu Winaya ha Aparadha Nithiya Ashritha Thulanathmaka Adhyanayak*, Postgraduate Institute of Pali and Buddhist Studies, PhD Pitawala Upali Thero.
- iii. *Sri lankawe Bauddha Puskola poth Pilibada Wimarshanathmaka Adhyanayak* (from the puskola collection of the Colombo Museum)

Projects

Engaging in the research work pertaining to the translation of the *Sihalawatthupparanya* Edition into Sinhala

Contribution of various fields

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

Contribution towards learning and teaching process

MABS - 09 - Winaya Aramika Sanwidawaya
 MABS - 35 - A study on Theravada Tradition and Dharma Matters
 MABE - 72 - Introduction to Pali
 MAPL - 01 - Studying recommended books
 MAPL - 03 - Pali Grammar and Writing
 MABC - 01 - Analysis of Buddhist Personality
 PDBC - 01 - Explanation on Buddhist Psychological Problems
 CPBS - 03 - Reading in Pali Texts ii
 CPBS 01 - Basic Pali Grammar

- (2) **Dr. Rev. Wadinalagala Paghghaloka Thero – the Head of Department, Department of Buddhist Thought**

Teaching

- I. Visiting Lecturer, Department of Comparative Religion and Comparative Philosophy, Buddhist and Pali University, Sri Lanka from 30th August 2021 to 19th January 2022 Subjects: Comparative Religion (Second Year) Religion and Social Problems (Third Year)

- II. Visiting Lecturer, Buddhist and Pali University, Sri Lanka from 2020 (Master of Arts Degree Programme)
- III. Visiting Lecturer, University of Peradeniya, Sri Lanka
First Semester 2021 (Undergraduate Programme, Department of Pali and Buddhist Studies)

Administrative Positions

- I. Acting Director, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, From 10-08-2021 to 09-09-2021
- II. Head, Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya
- III. Secretary, Academic Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2018 – May 2021)
- IV. Member, Managing Board, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2020 June)
- V. Senate Member, University of Kelaniya from 2020 June
- VI. Member, Research Council, University of Kelaniya, Sri Lanka (From 2018- May 2021)
- VII. 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)
- VIII. Academic Coordinator, Certificate in Chinese for Postgraduate Buddhist Studies, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, 2021
- IX. Coordinator for Mount Putuo Buddhist Academy in China (From 2016 Up to date)

- X. Coordinator for Research Unit, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2017 up to date)
- XI. Member, Faculty Board, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka (From 2016 up to date)
- XII. Member, Technical Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,
- XIII. Member, Library Development committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, (from 2016 up to Date)
- XIV. Member, Progress Review Committee of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, from 2016 up to date
- XV. Member/Chairman, Technical Evaluation Committee (TEC) for Postgraduate Institute of Pali and Buddhist Studies (PGIPBS)-2020/2021

6. Publications:

Peer Reviewed Journals

2021

- I. Analysis, Wisdom and Healthy Life: An Investigation into the Value of Analysis in the Anāthapindikovāda Sutta (分析、智慧與健康生活：在《教化病經》中的分析價值的審查) in 玄奘佛學研究 Hsuan Chuang Journal of Buddhism Studies, Bi-annual (1813-3649, 半年刊, 正常發行), (Impact Factor-0.042), 玄奘佛學研究 ; 35期 (2021 / 03 / 01) , P1 – 47
- II. ‘The Role of Patimokkha in Keeping Unity of Sangha’ in the Peer-reviewed Journal, Thai Pragna, Volume IV, Silpakorn University, Thailand

Book Chapters

2021

‘Buddhist Ethics for Post-war Sri Lanka’ in Buddhist Thought and Application: Essays in Honour of Professor P.D. Premasiri, Eds, G.A. Somaratne et al. Hong Kong: The Buddha Dhamma Centre.

‘Poṭṭhapāda Sutta: An Analysis’, in “Dīgha Nikāya Adhayayanaya”, Ed. Desapriya Gunasena et al.

Feature Articles

2021

‘Yahangala Purana Rajamaha Viharaya’ (Yahangala Ancient Royal Temple), in
Bauddhalokaya,
The All Ceylon Buddhist Congress (March)

Editorial Work

2021

Co-Editor of the Buddhist Thought and Application: Essays in Honour of Professor P.D. Premasiri

G.A. Somaratne (University of Hong Kong), Gnan Nanda Tanchangya, University of Hong Kong, Published by the Buddha Dhamma Centre, Hong Kong

2021

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

Co-Editor: Dr. Asoka Welitota

Co-Editor of the Anvesana Peer Reviewed Journal,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka,
Volume 10 Issue II (English)

Co-Editor: Dr. Asoka Welitota

Books (English)

2021

Mahādukkhakkhandha Sutta: Study on Pali and Chinese Parallels, published by Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, ISBN: 978-955-704-138-4

2021

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

Conference/Webinar Papers

2021

- I. Presented the paper on the title ‘Expression of Desire in the Vinaya: A Reading in Relation to Sexuality Reflected in the Bhikkhu-vibhanga’ at the International Conference on Buddhist Studies (ICBS) – 2021 "Buddhist Vinaya and Jurisprudence" organized by the Department of Pali and Buddhist Studies, University of Ruhuna
25th November 2021 (online)
- II. Presented the paper on the topic “Buddhist Kamma Theory: A framework for Female Empowerment” at the 8th International Conference on Pali and Buddhism
with special reference to “Theravada Bhikkhuni Sangha: Past, Present and Future”
Organized by the Mahabodhi Society of India in Collaboration with Anagarika Dharmapala International Institute of Pali and Buddhist Studies and United Theravada Bhikkhuni Sangha International 17th November 2021 (online)
- III Webinar on Vesak Day Celebration 2565 BE/2021 Organised by the Mahabodhi Society of India
Delivered the talk: Indriyasamvara-sila (Sense-retrain) on 26th May 2021
- IV International Webinar on “2565th Dhammacakkappavattana Jayanti” organized by the Mahabodhi Society of India in Collaboration with Swami Vivekananda Cultural Centre in Colombo.
Delivered talk on the topic: “Philosophical Analysis of Dhammacakkappavattana Sutta”
Date: 24/07/2021

Television Programmes

2021

Television Commentator of Chinese Language for the Tooth Relic Procession (Kandy Dalada Perahera), 18th August 2021 invited by the Board of Tourism, Sri Lanka

Vesak Dhammadesna-25th May 2021 (Jatika Rupavahini-National Television-07.00-08.00 AM)

Wisdom and Compassion during Covid-19 Pandemic- Interview, National Television Corporation, Sri Lanka

Buddhist Ethics in Daily Life-23rd June 2021, (Jatika Rupavahini-National Television-07.35-08.00 PM-Chanel Eye)

PhD Supervisions

N.S.R.A. Navaratne, Manasika Samvardhanaya Kerehi Parisariya Balapema (Influence of Environment on Mental Development), Co. Supervisor, Final Presentation completed 08/01/2021

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

Venerable Indasara, A Study of Dhutanga (under development)

Venerable Thanh An, A Study on Tong Nhan Than, the Vietnamese Emperor, (Undergoing)

Venerable Kusala: The concept of Lokuttara (undergoing)

Venerable Alankara, A Study fo Sannavedayita Nirodha

Venerable Ching Chi on Samamtha-Vipassana in Sarvastivada

Venerable Velegodada Punnaaji Dhamma

7. Coordinating: International Programmes

2021

Co-ordinator of the Guest Speech “History of Buddhist-Jewish Relations” by Emeritus Professor Nathan Katz, Florida International University, USA, 29th October 2021,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

2021

Organizer of ‘Buddhist Studies across Asia’, Webinar Series-2021 From 04/01/2021 to 01/03/2021

Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

	Name and Affiliation	Topic	Date & Time (SL Time)
01	Emeritus Professor Chandima Wijebandara Former Vice-Chancellor, Sri Jayawardhanapura University, Sri Lanka	Pictorial Communication in Buddhist Tradition	04/01/2021 07.00-09.00 P'M
02	Associate Professor Wei-yi Cheng Fo-guang University, Taiwan	Transnational Buddhism and Ritual Performance in Taiwan	11/01/2021 07.00-09.00 P'M
03	Professor Bimalendra Kumar Benares Hindu University, India	Bodhipakkhiya Dhammas: Theory and Practice	18/01/2021 07.00-09.00 P'M
04	Professor Anand Singh Gautam Buddha University, India	To be confirmed	25/01/2021 07.00-09.00 P'M
05	Emeritus Professor Asanga Tillekeratne University of Colombo, Sri Lanka	Logical Methods in the Kathāvatthupparakaraṇa	01/02/2021 07.00-09.00 P'M

06	Professor Raluwe Padmasiri Postgraduate Institute of Pali and Buddhist Studies, UoK	Possibility of Collective Consciousness: Buddhist Analysis	08/02/2021 07.00-09.00 P'M
07	Professor G.A. Somaratne Hong Kong University	Not self yet “my self”: An Aspect of the Buddha’s Anatta Theory	15/02/2021 07.00-09.00 P'M
08	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 07.00-09.00 P'M
09	Rev. Dr. Wadinagala Pannaloka Postgraduate Institute of Pali and Buddhist Studies, UoK	Role of An Shi-Kao in Chinese Buddhism	01/03/2021 07.00-09.00 P'M

Reviewing the Journal papers/Abstracts/Presentations

2021

Panel Member for the MA Student research Seminar of the University of Colombo

Reviewed the Presentation for PhD Upgrading Venerable for University of Colombo

2021

I. Review the abstract on Chinese Monastic Organization for the International Conference organized by the University of Ruhuna

II

Reviewed: Shiva Deva Vandanaya hā bendunu Nūtana Samaja Ākalpa: Srilankāwe Thorāgath Pradhāna Siva Devāla Āsrita Adhyayanayak’ Journal of the Faculty of Humanities and Social Sciences, University of Ruhuna, Paper ID: JFHSS_2020_29 (ISSN 1800-3486_ (14/03/2021)

Board Member

Board Member of VivaVoce Committee (As Head of Department)

Thesis title: Contribution of the Abhidhammatthasangaha and Its Ancillary Works to the Development of Theravada Buddhism-Ven Ayagama Yasassi-2013/PhD/E/3746)

Date: 17th March 2021

Place: Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Kohuwala Premise

Extra-curricular Activities Social Welfare

Conducted donating Money and Dry food for 200 families at Yahangala, Bandaririya – Hambantota on 08th October 2021

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

Academic Posts

- Coordinator for the Master of Arts in Buddhist Āyurvedic Counseling (English Medium) for 2021

Articles Published

(In English)

- "Observance of Wrong View (micchādiṭṭhi): An Inquiry into the Commentarial Parable of the Converted Husband". Buddhist Thought and Application: Essays in Honour of Professor P.D. Premasiri (ed. G. A. Somaratne, Wadinagala Pannaloka & Jnan Nanda Tanchangya). The Buddha Dharma Centre of Hong Kong, Hong Kong, 2021. 411-426)
- "Identification of Avalokiteśvara at Muhuhudu Maha Viharaya in the Buddha Triad", Anveṣaṇā: Journal of the Postgraduate Institute of Pali and Buddhist Studies (Vol 09, Issue 2) (Peer Reviewed) (ed by Rev Dr. Wadinagala Pannaloka and Dr. Ashoka Welitota), The Postgraduate Institute of Pali and Buddhist Studies of the University of Kelaniya, Kohuwala, 2018. (35-68) (Came in print in 2021)

(In Sinhala)

- ~Pāṭidesanīya-śikṣā: A Brief Analysis Sikkhā: Śāsanika Śikṣaṇa Sālāśma, The Felicitation Volume of Most Venerable Attangane Ratanapala (Ed Ven. Raluwe Padmasiri et al), Sri Lanka Ramanna Maha Nikaya, 2021.

Supervision of Research Theses (Completed)

PhDs

- Supervisor- (PhD A Critical Study of Indriyabhāvanā Sutta with Special reference to Its Meditation Techniques by Ven. Jatila (2016/ PhD/ 3911) in February 2021

Seminars, Talks and Workshops

- A Guest Lecture on The Distribution of Mahayana in Ancient Rohana: A Reference to Magul Maha Viharaya for the Department of History and Archeology of the University of Ruhuna on November 29, 2021.

Chairing and Moderating in Academic Seminars

- Chair of the Technical Session Buddhist Philosophy II of the 6th International (Online) Conference on Contemporary Human Challenges: Buddhist and Multi-Disciplinary Perspectives organized by the Sri Lanka Bhiksu University on December 23, 2021
- Chair of the Technical Session Buddhist Monastic Organization of the (Virtual) International Conference on Buddhist Studies under the theme Buddhist Vinaya and Jurisprudence Organized by the Department of Pali and Buddhist Studies of the University of Ruhuna on November 25, 2021.

Dissemination of Knowledge

- Resource Person to give a Talk on Conceit in Right Way and Wrong Way: Looking Through Abhidhamma for the (Virtual) Seminar conducted by International Buddhist Confederation in New Delhi on January 06, 2022
- Resource Person for Sunday Virtual Dhamma Discussion of Damrivi Foundation under the topic The Faculty of Viriya for Mental Health held on October 17, 2021.

Dissemination of Knowledge

- A talk on ‘Practice of Compassion Appamaññā (4 Immeasurables) According to Pali Tradition for the Virtual Seminar on Study, Reflection and Meditation Based on Buddhist

Literature on Wisdom and Compassion: Pali and Sanskrit Tradition on October 1, 2021 organized by Tibet House, New Delhi.

- Resource Person for the TV Program Path to Freedom (in English) on National Television (September 20, 2021) telecast from 10.00 pm.
- Resource Person for the TV Program Path to Freedom (in English) on National Television (August 22, 2021) telecast from 10.30 pm.
- “Material Object: the Potent Meditative Object to Cultivate Jhānic Concentration” presented to the International Online Trisiksha Buddhist Conference organized by Sri Lanka Tibetan Brotherhood Society organized in Seingapore (March 06, 2021)
- Resource Person for the Sunday TV Program Suriya Mandala (in Sinhala) on National Television (January 17, 2021) telecast from 6.00am to 7.00 am.

Literary Communications

- The Challenge in Formulating a Disciplinary Ecclesiastical Act, Satipaṭṭhāna (A quarterly Magazine by the Foundation of Buddhist Brotherhood), May, 2021.

Institutional Development

- Introducing English Medium Buddhist Ayurvedic Counseling Course (as the Head of the Department of Buddhist Culture) (2020)

(4) Ven. Prof. Raluwe Padmasiri Thero - Department of Buddhist Thought

01. Academic Contribution

Books

Co-editor with Gamani Ratnasri & Aloka Liyanage, Sikkha- Monastic Disciplinary Mechanism, A Felicitation Volume to Attangane Ratanapala Thera, State Press: Borella, 2021.

Articles

- i. “Silakkhanda Vaggayehi Suttravalin Prakata Wana Pramukha Bauddha Igenweem”, in Dighanikaya Sutra Vimarshanaya, Gunasena, Deshapriya at al. (Ed), Padukka: Nuwana Paryeshana Ayatanaya, 2021
- ii. “Sihnanada Sutra Vivaranaya” ,in Dighanikaya Sutra Vimarshanaya, Gunasena, Deshapriya at al. (Ed), Padukka: Nuwana Paryeshana Ayatanaya, 2021.
- iii. “Satta Adhikarana Samata Dhamma” in Sikkha- Monastic Disciplinary Mechanism, A Felicitation Volume to Attangane Tatanapala Thera, Ed. Padmasiri Raluwe & Others, State Press: Borella, 2021.

02. Supervision of MPhil/PhD

I. Completed

Ven. Ashin Varabuddhi (PhD)/ (Reg: 2017/Ph.D./E/4718)

A Study of Theravāda Teachings on Kāyānupassanā and its Application

II. Ongoing

15 MPhil Thesis

12 PhD Thesis

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 & Abstracts

- i. Journal of Buddhist Culture, Dept. of Buddhist Culture, Buddhist & Pali University
- ii. Journal of Humanities, University of Ruhuna
- iii. Journal of Buddhist Studies, SIBA, Volume VII - II, 2021
- iv. Abstract Reviewer, International Online Conference, “Contemporary Human Challenges: Buddhist and Multidisciplinary Perspectives, (BUSL-IOC2021). 23rd December 2021.

- v. Abstract Reviewer of the RUICHSS 2021, Faculty of Humanities and Social Sciences,
University of Ruhuna.2021
- vi. Abstract Reviewer, 18th Academic Sessions and 17th Vice Chancellor's Awards,
University of Ruhuna, March 2021

- 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. Website Master, PGIPBS
 - vi. PGIPBS' Representer for Research Council, University of Kelaniya, 2021
 - vii. Member, Prospectus Editorial Committee, (Sinhala & English media), 2021
 - viii. Member, MPhil/PhD Research Presentations
 - ix. Member, Minor Procurement Committee, PGIPBS

- 06. Associations & Societies
 - Co-Secretary of Sri Lanka Association of Buddhist Studies.
 - Coordinator, Online Reading Session of "How Theravada Is Theravada... ed. Skilling, Peter, Once fortnight, From August 2021 - March 2022.
 - Online Sutta discussion dialogue, Once in Every week for commoners.

- 07. Teaching (Taught Courses)
 - A. Internal (PGIPBS)
 - i. MABS 27- Social Dimension of Buddhism (English & Sinhala media)
 - ii. PDBS 03- Buddhist Social Philosophy (English medium)
 - iii. PDBC 06- Sources Studies of Buddhist Cancellling (Sinhala Medium)
 - iv. MABC 06- Sources for Buddhist Cancellling (English & Sinhala media)
 - B. External (Other Universities)

- i. Visiting Lecturer, Teaching a Course Unit at Malaysian Buddhist Academy, Master in Buddhist Studies Programme 2020-21, MABS: 61015: Basic Teachings and Various Trends in Buddhist Philosophy.
 - ii. Visiting Lecturer, Master of Arts in Sociology, University of Kelaniya, 2021.
 - iii. Visiting Lecturer, Master of Arts in Buddhist Studies Programme, University of Colombo, 2021.
 - iv. Visiting Lecturer, BA Programme, Department of Pali & Buddhist Studies, Uni. of Peradeniya, 2021.
08. Conferences and Vebina
- i. Technical Session Chair, International Conference on Buddhist studies (ICBS-2021) (online), University of Ruhuna, 25th of November 2021.
 - ii. Research presentation on Possibility of Collective Responsibility, A Webinar Series under the theme “Buddhist Studies across Asia”, Postgraduate Institute of Pali and Buddhist Studies, 2020/2021, 12/01/2021.
 - iii. Presentation, themed, Theravada Bhikkhuni Sangha Past, Present, the Future, Mahabodhi Society of India Society of India and Anagarika Dharmapala International Institute of Pali and Buddhist Studies, 17-19th November, 2021,
 - iv. A Paper Presentation “Education in Pre-modern Sri Lanka: Scope, Content, and Institutions” with Prof. A. Tilakaratne, Prof. W. Hewamanage, at The National Conference on Celebration of the Centenary Year of Humanities and Social Sciences Education in Sri Lanka (1921- 2021), Online Conference, on 21st December 2021.
 - v. The Guest of Honour in the inaugural session of the two days International Webinar (September 25-26, 2021) on "Role of 'Panadura Debate 1873' in the promotion of Pali language and Literature" under the programme series of Second Pali fortnight (17 September 2021 to 01 Oct 2021).
 - vi. A Guest Lecture, “A Critical Review on Drusti Vicara of Ven. Induruwe Uttarananda Thera”, An Online Academic dialogue on the Academic Contribution of Induruwe Uttaranada Thera, 15th September 2021

- vii. A Guest Lecture, “Mohottiwatte Gunananda Thera: An Ideal”, Online conference in Commemoration of 131st Annivarsary of Venerable Mohottivatte Gunananda, 21st September 2021.
- viii. Guest Speaker, “Modern Trends in Religions”, Religiosity and Secularism in Futuristic Context - Online Conference 2021, Buddhist & Pali University of Sri Lanka Buddhist, 17th June, 2021.
- ix. A Guest Lecture for Novice Bhikkhus at Siddharthodaya Maha Pirivena, Horowpathana, 12th February 2021.

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

1. Establishment Matters

- Participating in the Senate
- Participating in the Board of Management
- Participating in the Council
- Participating in the Academic Committees
- Participating in the Library Committees

2. Teaching and Assesment work

- MABS 26 - Buddhist Psychotherapy
- MABS 26 - Buddhist Psychotherapy
- MABC 03 - Buddhist Psychotherapy
- MABC 06 - Buddhist Meditation II (Therapeutic Application)
- PDBC 02 - Buddhist Counselling Methods for Psychosomatic Issues
- MABC 03 - Buddhist Psychotherapy
- MABC 08 - Buddhist Meditation (Therapeutic Practice)
- PDBC 02 - Buddhist Counselling Methots For Psychosomatic Issues

3. Supervision Activities

- Participating in seminars of PhD and Mphil students

4. Publications

samaghghapala Suthra Wiwaranaya Diganikaya Suthra Wimarshanaya (Silakanda Wagga) Thripitaka Pali Wimarshana Shasthraya sangraha Grantha Mala No. 01 Edited by W.M. Deshapriya Gunasena - 271-318 Padukka, Nuwan Research Centre

5. Research

An investigative study of Buddhist Dhamma Therapy

6. Contribution to the other local Universities

Contributing as a Visiting Lecturer of the University of Kelaniya, University of Peradeniya and University of Colombo pertaining to Buddhist Psychology and Buddhist Psychotherapy.

7. Contribution to the foreign Universities and Institutes

Contributing as a visiting lecturer and a resource person to the University of Hong Kong, Dammaduta University Myanmar Singapore Buddhist College pertaining to Buddhist Psychology and Buddhist Psychotherapy

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

2021: 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) (S)	15 hrs
MABS 23 Buddhist Art and Architecture II (Sri Lanka) (E)	10 hrs
MABS 71 Buddhist Ethics: Concepts and Philosophical Interpretations (S)	30 hrs
MABS 72 Research Methodology and Extended Essay (S)	06 hrs
PDBS 06 Fundamentals of Buddhist Ethics (E)	30 hrs
MABC 09 Research Methodology and Extended Essay (E)	18 hrs

•Question Paper Setting, the final Examination 2021

•Question Paper Moderation, the final Examination 2021

•Programme Coordinator, MA in Buddhist Studies (Sinhala Medium) One Year Programme

•Programme Coordinator, MA in Buddhist Studies (Sinhala Medium) Two Year Programme

•Secretary to the Board of Studies, PGIPBS

**Thesis Supervision (Ongoing) 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: MPhil Thesis Supervisor of Ven. Kopttawagama Dhammajothi, (2019/Mphil/S/6229) Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

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

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

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

2021- Up to now: MPhil Thesis Supervisor of Ven. Gonadeniyagama dheerananda, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2021- Up to now: MPhil Thesis Supervisor of Suramya Ranjani Mapitiya (2021/MPhil/S/004), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2021- Up to now: MPhil Thesis Supervisor of Malki Anuradha, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

In other Universities

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

2019-Up to now: MPhil 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: MPhil 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: MPhil Thesis Supervisor of Rev. Sunanda (PGIHS/M.Phil/17/18/114), Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

Board Memberships

2018- 2021: Board Member, Culture and Religious Studies Board, Postgraduate Institute

2018- Up to Date: Member, Board of Management, Buddhist Publication Society
Contribution to Other Local Institutes of Humanities and Social Sciences (PGIHS), University of Peradeniya.

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

Research and Publications

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

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

(Lokasaṇṭhānaya: A Critical Edition) (In print)

Buddhist Attitude towards Plant Life with special reference to Bhūtagāma Sikkhāpada of the Pācittiyaṇṇa (An article published in the Sri Lanka International Journal of Buddhist Studies, Vol. VII- Issue I) https://siba.edu.lk/sijbs/sijbs_volumes/volume_7 (a peer reviewed academic journal) (ISSN 2773-6814)

Challenges to Human Lifestyle During COVID-19 Pandemic: A Buddhist Response, Buddhist Thought and Application: Essays in Honour of Prof. P. D. Premasiri, The Buddhs-Dharma Centre of Hong Kong. (ISBN 978-988-16820-6-2)

Buddhist Attitude towards Plant Life with special reference to Bhūtagāma Sikkhāpada of the Pācittiyaṇṇa (An article published in the Sri Lanka International Journal of Buddhist Studies, Vol. VII- Issue I) https://siba.edu.lk/sijbs/sijbs_volumes/volume_7 (a peer reviewed academic journal) (ISSN 2773-6814)

Challenges to Human Lifestyle During COVID-19 Pandemic: A Buddhist Response, Buddhist Thought and Application: Essays in Honour of Prof. P. D. Premasiri, The Buddhs-Dharma Centre of Hong Kong. (ISBN 978-988-16820-6-2)

Therawada Budusamaye Anthargatha Dhyanasuka Pilibada Wimarshanayak (This article will be published in the Ven. Prof. Waradiwela Wijayasumana Thero's Felicitation Volume edited by the Buddhist University, Sri Lanka.)

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

Creative Work related to the field of Buddhist Studies

- Lyrics writing - Isidāsi- A Sinhala based on Isidāsi Therigātā, Singing and Music by Mr. Nalaka Anjana Kumara.

Knowledge Dissemination

Guest Lectures

2021: A Guest Lecture on "**Woman and Sexual Harassment in the Working Place**" at Cooperative Auditorium in Kandy, Organized by Kandurata Professionals' Association on 11. 03. 2021.

2021: Keynote Speech on "**සිහලාසිමානී 2021**", Literature Day Programme, Sri Saddharmakara Vidyatanaya, Panadura, Pinwatte on 23. 03. 2021.

2021: A Guest Lecture on "**Buddhist Attitude towards Women**", The online Dhamma Talk Series, Buddhist Maha Vihara, Malaysia on 08. 03. 2021.

2021: A guest Lecture on "**Maintaining the Consistency of a Research**", PhD Workshop Conducted by PGIPBS, University of Kelaniya on 16. 02. 2021.

2021: A guest Lecture on "**Components of a Research Proposal**", PhD Workshop Conducted by PGIPBS, University of Kelaniya on 17. 02. 2021.

2021: A guest Lecture on "**Components of a Research Proposal**", PhD Workshop Conducted by PGIPBS, University of Kelaniya on 17. 02. 2021.

TV and Radio Programmes

2021: Resource Person of Shanida Samvadaya Radio Programme at Rangiri FM on 30th January 2021.

2021: Resource Person of Aluth Wessak Radio Programme at Siyahanda Radio on 22nd February 2021.

2021: Resource Person of the Nawam Poyaday Dhamma discussion of Sri Lanka Rupavahini Cooperation on 26th February 2021.

2021: Resource Person of the Nugasewana Programme of Sri Lanka Rupavahini Cooperation on 3rd March 2021.

2021: Resource Person of Premathatake Radio Programme at Lakhandha Radio on 11th December 2021.

2021: Resource Person of Ape Radio Iskole Radio Programme at Kandurata Sevaya of Sri Lanka Broadcasting Cooperation on 04th December 2021.

2021: Resource Person of Ape Radio Iskole Radio Programme at Kandurata Sevaya of Sri Lanka Broadcasting Cooperation on 11th December 2021.

2021: Resource Person of Yathra Poyaday Radio Programme at Kandurata Sevaya of Sri Lanka Broadcasting Cooperation on 18th December 2021.

2021: Resource Person of the Poyaday Dhamma discussion of Sri Lanka Rupavahini Cooperation on 18th December 2021.

Peer Reviewing

2021 A Reviewer, International Conference on Buddhist Studies (ICBS 2021) conducted on 29.10. 2021, University of Ruhuna, Sri Lanka.

2021 A Reviewer, 3rd International Online Conference on Religiosity and Secularism in Futuristic Context conducted on 17. 06. 2021, Buddhist and Pali University of Sri Lanka.

2021 A Reviewer, Anveṣanā Peer Reviewed Journal of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

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

1. Lectures (30 hours) – MABS 40–Buddhist Philosophy of Education and Communication, Postgraduate Institute of Pali and Buddhist Studies –PGIPBS.
2. Lectures (30 hours) Level I & II– English for Buddhist Studies (EBS) for MA, MPhil & PhD candidates –PGIPBS.
3. Lectures (15 hours) – MABS 71 – Ethical Philosophy, PGIPBS.
4. Lectures (15 hours) – MABC 02 Buddhist Personality Analysis –PGIPBS.
5. Workshop (05 hours) – MABC 02 Buddhist Personality Analysis –PGIPBS.
6. Coordinating Workshop on MABS 72 –Research Methodology and Extended Essay – Postgraduate Institute of Pali and Buddhist Studies, PGIPBS.
7. Conducting lectures at Workshop on MABS 72 –Research Methodology and Extended Essay –PGIPBS.
8. Coordinating EBS –English for Buddhist Studies –PGIPBS
9. Marking – MA Research Proposals –PGIPBS
10. Marking – MA Extended Essays –PGIPBS
11. Supervising – more than 10 MPhil Research –PGIPBS.
12. Supervising – 01 PhD Research –PGIPBS.
13. Lecture Series – Fundamental Teaching of Buddhism – Diploma in English, Buddhist and Pali University of Sri Lanka.
14. Lecture Series – Buddhist Principles and Contemporary Social Issues – Higher Diploma in English, Buddhist and Pali University of Sri Lanka.
15. Supervising – 02 PhD Research, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya.
16. Participating as an Examiner at MPhil and PhD presentation sessions –PGIPBS.
17. Coordinating – (PGIPBS affiliation) the Buddhist Library Graduate School – Buddhist Research Society, Lorong 24A Geylang, Singapore.
18. Examination of Research Proposals – the Buddhist Library Graduate School – Buddhist Research Society, Lorong 24A Geylang, Singapore.
19. Coordinating – (PGIPBS affiliation) (MyBA) Malaysian Buddhist Academy, Malaysia.
20. Supervising 03 dissertations (MyBA) Malaysian Buddhist Academy
21. Lectures (30 hours) (MyBA) Malaysian Buddhist Academy – MA (SBT) Socialization of Buddhist Teaching.

22. Participating as Member – Faculty of Humanities and Social Sciences, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya
23. Participating as Member of the Academic Committee and Faculty Board –PGIPBS.
24. Participating as Member of the Exam Board–PGIPBS.
25. Paper setting & Assignments
(i) MABS 40, (ii) MABS 71, (iii) MABC 02 and (iv) EBS – PGIPBS.
26. Marking MABS 40 Answer Scripts – PGIPBS
27. Marking MABS 40 Assignments – PGIPBS
28. Second marking – PGIPBS
29. Paper Moderation – 2021 PGIPBS
(i) MABC 08 (English medium) and (ii) PDBC 02 (Sinhala medium)
30. Second marking – NIIBS
(i) MABS 09 and (ii) MABS 63
31. An Editor – ‘Anveṣaṇā’, the peer-reviewed Journal of PGIPBS.
32. Editing Prospectus 2021-2022 (English medium) – total edition (Member of the Editorial Committee PGIPBS)
33. Coordinating – Two-year MA in Buddhist Studies – English Medium – PGIPBS
34. Preparing guidelines for Two-year MA in Buddhist Studies – English medium –PGIPBS
35. Compering the Webinar for Vietnam students – Introduction of PGIPBS study courses for 2022 on 14th October, 2021.
36. Translation into English – Buddhist Civilization–G.C.E.A/Level Examination 2021, Department of Examination, Sri Lanka.
37. Translation into English – Buddhism–G.C.E.A/Examination (New & Old) 2021, Department of Examination, Sri Lanka.
38. Performing as Chief Examiner to Teacher Educators’ Service exam, Administrative Exams and
Open Competitive Exams at Department of Examination, Sri Lanka.
39. Translating - Dhamma School Text Book –Grade Seven, National Institute of Education, Sri Lanka Government, 2021.
40. A Guest Lecture on Meditation Skills for PDEV 2210 – Career Development III, Department of Material and Nano Science Technology, Faculty of Technology, Waymba University of Sri Lanka on 13rd December, 2021.

41. Session Chair – Webinar series 2020/2021 – Buddhist Studies across Asia organized by PGIPBS University of Kelaniya on 29th December, 2020–Lecture No.03. Pictorial Communication in Buddhist Tradition by emeritus professor Chandima Wijebandara, former Vice-chancellor, University of Sri Jayewardenepura.
42. Briefing as the General Secretary to BLIA Sri Lanka Chapter at BLIA East Asia Chapters and South Asia Chapter Covid -19 Pandemic Virtual Meeting on 30th May, 2021.
43. Participated as the Secretary of BLIA Sri Lanka Chapter – 2021 BLIA Virtual General Conference organized by Buddha’s Light International Association R.O.C., Kaohsiung, Taiwan from 02nd to 04th October, 2021.
44. “Morality and Its Approach to Moral Education: A Buddhist Viewpoint” Felicitation Journal “Athipujya Indasarabhinandana” for Ven. Prof. Ittademaliye Indasara, Vice-Chancellor, Buddhist and Pali University of Sri Lanka, 12th December, 2021.
45. “Concentration (Samādhi) and Its Development as Reflected in Early Buddhism Theravāda” - Nālanda Journal, editor Ven. Sumanapal 2021.
46. Evaluated - The Moral Philosophy for Householder in the Contemporary Theravāda Society: PhD thesis by Sirinda, Center for Mahāyāna Buddhist Studies, Acharya Nagarjuna University, Nagarjuna Nagar – 522510, Guntur District, Andhra Pradesh, India, December, 2021.
47. Evaluated - Philosophical Analysis on Tisikkhā (Threefold Training) for Buddhist Mind Management in Human Life: PhD thesis by Javana (ANU/RC/Ph.D./MBS/JVN/3478/Oct.2021), Center for Mahāyāna Buddhist Studies, Acharya Nagarjuna University, Nagarjuna Nagar – 522510, Guntur District, Andhra Pradesh, India, October, 2021.
48. Reviewed - “Buddhist Values for the Youth Education Discipline in the Age of Internet” (Extended Abstract), Pedagogical Efficacy in Global Context Online Conference 2021 organized by Buddhist and Pali University of Sri Lanka scheduled to be held on 18th February 2021.
49. Reviewed - “The Role of Education in the Process of Development in Kurdistan Region of Iraq” SOSHUM, Journal Social Sciences and Humanities – (www.ojs.pnb.ac.ic/index.php/SOSHUM) published by the Centre for Research and Social Services of Politeknik Negeri Bali, Indonesia. January, 2021.

50. A Bipartite Scheme of Mind Development in the Buddhist Indology Tradition – 10th Biennial Indology Conference organized by Taiwan Indological Association of National ChengChi University in Taipei, Taiwan on 8th April, 2021.
51. Refurbishment of a Universal Tradition for the Enhancement of Personality through the Trajectory of Buddhist Belief System – Three-day International Conference on “Cultural Identity, Tradition and Belief System: from discourse to practice organized by Central Institute of Himalayan Culture Studies (An Autonomous Body of the Ministry of Culture, Govt. of India, New Delhi), Dahuang, West Kameng District, Arunachal Pradesh -790116 from 24th to 26th March, 2021.
A Pre-cognizance of the Nature, Susceptibilities & Potentials of Mind as Reflected in Early Buddhist Discourses for Development of Mental Health – The 08th International Conference (Online) of Shan State Buddhist University in honour of the 57th Birthday of Founder & Rector, most Venerable Prof. Dr. K. Dhammasami (DPhil, Oxford) “Buddhist Psychology and Mental Health” Buddhadesanāyaṃ cittavijjā tāya manoragyaṃ on 21st November, 2021.
52. Compere – Webinar on Course Introduction for Vietnam Students with the participation of Ven. Director, Academic and Non-academic staff of PGIPBS and with honorable participation of Ven. Dr. Thich Nhat Tu, the Deputy Chair of National Department of International Buddhist Affairs (National Vietnam Buddhist Saṅgha), Vietnam Ambassador in Sri Lanka, Her-excellency, Ms. Ho Thi Thanh Truc and Sri Lanka Ambassador in Vietnam, His-excellency, Mr. Prasanna Gamage on 14th October, 2021.
53. Speaker – Buddhist Perspective on Wealth Generation and Management – BMV Dhamma Dāna Series on via Streamyard online broadcast platform conducted by Buddhist Mahavihara, Malaysia at 6.pm (SL time) on 02nd July, 2021.
54. Speaker – Universal Adaptability of Buddhism – BMV Dhamma Dāna Series on via Streamyard online broadcast platform conducted by Buddhist Mahavihara, Malaysia at 6.pm (SL time) on 28th May, 2021.
55. Speaker – Historical Interactions between Kalinga and Ancient Sri Lanka: A Short Speech at Book Release “Buddhist Heritage of Odisha (3rd Edition)” by Dr. Sunil Patnaik on 25th April, 2021 at 12.00 noon (<http://meet.google.com/ium-uiaw-cbw>).

56. 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.
57. A Guest Lecture on Meditation Skills for PDEV 2210 – Career Development III, Department of Material and Nano Science Technology, Faculty of Technology, Wayamba University of Sri Lanka on 13th December, 2021.
58. Participation in institutional meetings convened on miscellaneous matters at PGIPBS throughout the year 2021.

12. Course Details

	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 - 2021

Sinhala medium

Course	Registered number of students	Number of students sat for the examination
Master of Arts in Buddhist Studies	96	69
Master of Arts in Buddhist Studies Two Years	36	28
Certificate Course on Postgraduate Buddhist Studies	7	5
Master of Arts in Pali	8	8
Postgraduate Diploma in Buddhist Ayurvedic Counseling	80	75
Master of Arts Degree in Buddhist Ayurvedic Counseling	111	103
Master of Philosophy in Buddhist Studies	136	
Doctor of Philosophy in Buddhist Studies	27	03
Total	501	291

English medium

Course	Registered number of students	Number of students sat for the exam
Certificate Course in Pali for Postgraduate Buddhist Studies	77	20
Certificate Course in Chinese for Postgraduate Buddhist Studies	21	11
Postgraduate Diploma in Buddhist Studies	4	3
Master of Arts in Buddhist Studies	162	153
Master of Arts in Buddhist Studies (Two Years)	6	5
Postgraduate Diploma in Pali	2	2
Master of Arts in Pali	8	8
Master of Arts in Buddhist Ayurvedic Counseling	62	53
Postgraduate Diploma in Buddhist Studies Affiliated Institute the Buddhist Library Graduate School Singapore	4	4
Master of Arts in Buddhist Studies Affiliated Institute the Buddhist Dharma Centre of Kong Kong Ltd.	55	16
Master of Philosophy in Buddhist Studies	149	
Doctor of Philosophy in Buddhist Studies	54	09

14. Registered Number of Students – from 2017 to 2021

Name of the Course	2017	2018	2019	2020	2021
Postgraduate Diploma in Buddhist Studies (Sinhala medium)	06	-	-	-	-
Postgraduate Diploma in Buddhist Studies (English medium)	28	08	22	23	4
Master of Arts in Buddhist Studies (Sinhala medium)	126	69	68	81	96
Master of Arts in Buddhist Studies (Sinhala medium) Two years	-	-	-	-	36
Master of Arts in Buddhist Studies (English medium)	275	289	318	273	162
Master of Arts in Buddhist Studies (English medium) Two years	-	-	-	-	06
Postgraduate Diploma in Pali (Sinhala medium)	-	03	-	-	-
Postgraduate Diploma in Pali (English medium)	-	-	02	-	2
Master of Arts in Pali (Sinhala medium)	05	02	02	03	8
Master of Arts in Pali (English medium)	06	-	00	05	8
Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala medium)	18	29	24	53	80
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	41	60	79	84	111
Master of Arts in Buddhist Ayurvedic Counseling (English medium)	-	-	-	-	65
Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore	-	-	-	06	4
Master of Arts - Singapore – affiliation – The Buddhist Library Graduate School, Singapore	07	-	-	-	-
Master of Arts – Hong Kong – affiliation – Buddhist Dharma Centre of Hong Kong Ltd.	10	23	39	43	55
Master of Arts - affiliation – The China's Buddhist Academy of Mount Putuo	13	-	-	-	-

Name of the Course	2017	2018	2019	2020	2021
English Through Buddhism Course	155*	152*	123*	66	58
Certificate Course in Pali for Postgraduate Buddhist Studies (English medium)	24	41	47	77	70
Certificate Course in Pali for Postgraduate Buddhist Studies (Sinhala medium)	-	-	-	-	07
Master of Philosophy in Buddhist Studies (Sinhala medium)	66	73	90	132	136
Master of Philosophy in Buddhist Studies (English medium)	66	73	113	129	149
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	16	21	24	25	27
Doctor of Philosophy in Buddhist Studies (English medium)	35	45	49	52	54
Total	866	904	1000	1052	1138

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

15. Human Resources and the Number of Students – 2021

Course	Medium	Total Number of Registered Students
Certificate Course in Pali for Postgraduate Buddhist Studies	English	69
පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව	Sinhala	7
Certificate Course in Chinese for Postgraduate Buddhist Studies	English	21
Postgraduate Diploma in Buddhist Studies	English	4
Master of Arts in Buddhist Studies	English	162
Master of Arts in Buddhist Studies (Two Years)	English	6
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	96

Course	Medium	Total Number of Registered Students
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දෑ අවුරුදු)	English	36
Postgraduate Diploma in Pali	English	2
Master of Arts in Pali	English	8
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	8
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	80
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	111
Master of Arts in Buddhist Ayurvedic Counseling	English	65
Postgraduate Diploma in Buddhist Studies	English	4
Affiliated Institute the Buddhist Library Graduate School Singapore'		
Master of Arts in Buddhist Studies	English	21
Affiliated Institute the Buddha Dharma Centre of Hong Kong Ltd'	Chinese	34
Master of Philosophy in Buddhist Studies	English	149
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	136
Doctor of Philosophy in Buddhist Studies	English	54
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	27
English for Buddhist Studies	English	58
Total		1158

16. Local students who have completed courses – 2021

Course	Medium	Passed 2020	Passed 2021
Certificate Course in Pali for Postgraduate Buddhist Studies	English		2
පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව	Sinhala	-	4
Certificate Course in Chinese for Postgraduate Buddhist Studies	English	-	9
Postgraduate Diploma in Buddhist Studies	English	-	2
Master of Arts in Buddhist Studies	English	9	21
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	66	64
Master of Arts in Pali	English	1	3
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	2	6
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	39	69
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	75	102
Master of Arts in Buddhist Ayurvedic Counseling	English	-	31
Master of Philosophy in Buddhist Studies	English	2	2
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	5	5
Doctor of Philosophy in Buddhist Studies	English	-	2
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	6	12
English for Buddhist Studies	English	1	8
Total		206	342

17. Foreign students who have completed courses – 2021

Course	Medium	Number of Students who have passed Exams in the year 2020	Number of Students who have passed Exams in the year 2021
Certificate Course in Pali for Postgraduate Buddhist Studies	English	20	23
Postgraduate Diploma in Buddhist Studies	English	21	1
Postgraduate Diploma in Pali	English	-	2
Master of Arts in Buddhist Studies	English	249	157
Master of Arts in Pali	English	3	5
Postgraduate Diploma in Buddhist Studies	English	6	1
Affiliated Institute the Buddhist Library Graduate School Singapore	English	-	3
Master of Arts in Buddhist Studies	English	40	12
Affiliated Institute the Buddhist Dharma Centre of Hong Kong Ltd	Chinese	-	16
Master of Arts in Buddhist Ayurvedic Counseling		-	19
Doctor of Philosophy in Buddhist Studies		7	15
English for Buddhist Studies	English	12	40
Total		358	



18. Research Degrees awarded in the year 2021

Name	Degree	Title of Research Degree	Country of the Graduate
Ven. Varanyana	PhD (English)	A Critical Study of Motivation in Jataka Stories	Myanmar
Ven. Wiloye Wimalajothi	PhD (English)	A Critical Study on Mental Diseases and the Treatment as Depicted in the Jātaka Stories	Sri Lanka
Ven. SIK Da Ji	PhD (English)	The Critical Study of Commentaries on the Amitayurdhyana- Focus on Pureland Teachings and Visualisation (with reference to Chng-ying-Hui Yuan's and Jia - Xiang Ji Zang's)	Hong Kong
Ven. Prasannawati (Mandevi Mharjan)	PhD (English)	The Seven Factors of Enlightenment (Sattabojjhaṅgā): A Critical Study	Nepal
Ven. Liao Shan	PhD (English)	A Study on Doctrine of Donghua Chan	China
Ven. Hor Hong	PhD (English)	An Analytical Study on Pāli Studies in Cambodia	Cambodia
Ven. Ayagama Yasassi	PhD (English)	Contribution of the Abhidhammatthasaṅgaha and Its Ancillary Works to the Development of Theravāda Buddhism.	Sri Lanka

Name	Degree	Title of Research Degree	Country of the Graduate
Ven. Jatila	PhD (English)	A Critical Study of Indriya Bhāvanā Sutta with Special reference to its Meditation Techniques.	Myanmar
Ven. Wilartha	PhD (English)	Commentary on the Mahā Satipaṭṭhānā Sutta of the Dīgha-Nikāya: An Annotated Translation with a Critical Study	Myanmar
Mr Nilantha Indika	PhD (English)	An investigative study of Sri Lankan Buddhist Manuscripts (from the Colombo Museum Collection of Manuscripts)	Sri Lanka
Rev. Kukurampola Gnanawimala Thero	PhD (English)	A critical study of the utility of the concept of Buddhist austerity in solving the emerging problems of modern consumerism.	Sri Lanka
Rev. Theripaha Medhalankara	PhD (English)	An analytical Study of the Pali Language Curriculum in Primary Schools in Sri Lanka.	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

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

- Books purchased - 57
- donations - 141

Newspapers

Daily News, The Island, Daily Mirror, Dinamina, Diwayina, Lankadeepa, Mawbima Newspapers are bought to the Institute and provided to the reference of students.

02 Services

- Photocopy Service
Facilities have been made available for students to have photocopies of necessary magazines, letters, parts of books and past papers at an affordable price.
- Computer Printout
Facilities have been made available for students to get printout of computerized documents at an affordable price.
- Providing internet facilities
Internet facilities have been provided for students using the Library at a reasonable price.
- Book lending service

261 students have become members of the Library in the year 2021 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 has been obtained as follows for the year 2021.

Academic Staff	-	08
Non-Academic Staff	-	35
Postgraduate Candidates	-	261
Provision of services to the External readers	-	04
Total	-	308

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

20. Research Unit

(Dr.) Ven. ThalgampalaPaduma Thero - Scientific Assistant

Rev. VilegodaSiriwimala Thero - Scientific Assistant

- I. Preparing students handbook 2021/2022 in Sinhala medium.
- ii. Examining Thesis.
- iii. Organizing research workshops for PhD and Mphil undergraduates.
- iv. Supporting to the seminar (webinar) organized by Rev. Dr. Vadinagala Pagnnaloka Thero.
- v. Supporting to the academic work of Rev. Prof. Raluwe Padmasiri.
- vi. Supporting to the academic work of the Director Thero.
- vii. Supporting to the academic work of Dr. Ashoka Welithota
- viii. Providing the necessary contribution to conduct the MA and Diploma Examinations at the end of year 2021.

21. Recurrent Expenditure

Subject	2020 (Rs.)	2021(Rs.)	Difference (Rs.)
(a) salaries & wages	91,023,730	82,612,491	8,411,238
(b) travel expenses	245,369	359,579	-114,210
(c) supplies	2,206,588	1,092,419	1,114,169
(d) maintenance	2,171,322	841,962	1,329,360
(e) connected services	16,303,967	16,099,464	208,503
(f) other	35,286,345	46,258,955	10,972,610
Total	147,237,321	147,264,869	-27,548

22. Capital Expenditure

Subject	2020 (Rs.)	2021(Rs.)
(a) furniture and office equipment	1,007,418	2,901,033
(b) buildings	52,048,592	97,427,916
(c) Library books and Periodicals	301,879	212,909
Total	53,357,889	100,541,858

23. Financial Progress (Expenditure)

Subject	Estimated Cost		Actual Expenditure (Rs.)	
	2020	2021	2020	2021
(a) recurrent (except projects)	131,391,000	137,093,000	110,846,442	110,267,085
(b) capital (except projects)	52,500,000	52,500,000	100,000,000	98,755,083
(c) Self-financing courses	35,640,000	35,665,000	38,722,000	36,997,784
Total	219,531,000	219,531,000	275,815,000	246,019,952

24. Details of Financial Progress (income earned)

Sources of Income	Estimated amount (Rs.)		Actual Income (Rs.)	
	2020	2021	2020	2021
(a) Postgraduate	66,366,000	62,093,000	118,109,958	122,871,738
(b) Self-financing courses	35,640,000	38,722,000	27,081,786	36,997,784
total	102,006,000	100,815,000	145,191,744	159,869,522

25. Financial Progress Review – 2020/2021

Subject	Method of Calculation	Cost per student (Rs.)	
		2020	2021
(a) recurrent expenditure per student	recurrent expenditure/ number of students	152,420	119,473
(b) capital expenditure per student	capital expenditure/ number of students	54,036	88,416

26. Financial Condition of the Institution from 2017- 2021

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.)
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)
2021	75,000,000	100,000,000	84,869,522	159,869,522	136,841,399	23,028,123

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

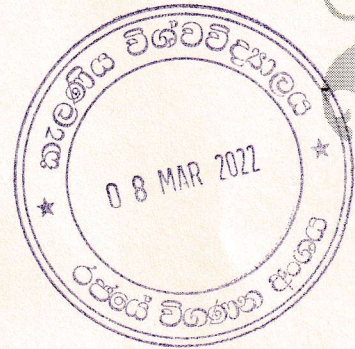
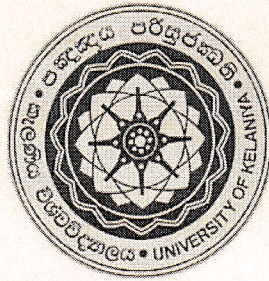
Year	revenue (US\$)
2015	193,748
2016	216,235
2017	258,405
2018	293,335
2019	293,075
2020	263,690
2021	229,105



01. Final Accounts – 2021

02. The Auditor General's Report on the Financial Statements of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya for the year ending at 31 12 2021, 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 2021

**113, Dutugemunu Street
Kohuwala.**





REPORT ON THE FINANCIAL ACTIVITIES
FOR THE YEAR 2021

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 2021 is given below.

For Recurrent Expenditure	Rs. 75,000,000.00
For Capital Expenditure	<u>Rs. 100,000,000.00</u>
Total funds received	<u>Rs. 175,000,000.00</u>

The summary of the financial activities of the Institute for the year 2021 is as follows.

Total Recurrent Income	Rs.159,869,522
(Including government grants)	
Total Recurrent Expenditure	<u>Rs.136,841,399</u>
Surplus/ (Deficit)	<u>Rs. 23,028,123</u>

Ven. Senior Professor Medawachchiye Dhammajothi
 Director



POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES

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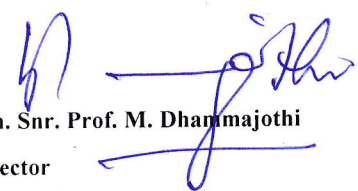
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
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STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2021

<u>ASSETS</u>	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
NON CURRENT ASSETS		Rs.	Rs.	Rs.	Rs.
Property, Plant and Equipment	01	158,098,500		158,864,878	
Four Storied Building for PGIPBS-WIP	02	324,600,855		167,100,040	
Investments	03	88,643,460		81,701,737	
Total Non-Current Assets			571,342,815		407,666,656
CURRENT ASSETS					
Stores Advance Account	04	391,322		471,871	
Stock Account - Publications	05	1,131,390		865,342	
Sundry Debtors	06	6,134		951,369	
Loans and Advance to Staff	07	2,527,542		3,017,636	
Pre-Payments	08	850,722		121,297	
Other Deposits & Receivables	09	12,441,074		44,474,900	
Cash and Cash Equivalents	10	56,744,042		33,305,277	
Total Current Assets			74,092,226		83,207,692
Total Assets			645,435,040		490,874,348
LIABILITIES					
CURRENT LIABILITIES					
Refundable Deposits	11	4,588,310		4,143,610	
Creditors & Other Liabilities	12	40,917,751		18,716,057	
Accrued Expenses	13	5,326,477		3,775,357	
Other Payables	14	13,222,160	64,054,698	10,627,199	37,262,222
NON CURRENT LIABILITIES					
Capital Grant - Spent	15	440,314,830		343,600,107	
Capital Grant- Unspent	16	6,640,726		6,100,874	
Retention on Building Construction	17	19,673,825	466,629,381	15,268,178	364,969,159
RESTRICTED FUNDS					
Special Funds	18	12,364,348		11,801,857	
Research Grants	19	1,475,867		1,488,308	
Gifts and Donations	20	1,723,303		776,488	
Other Funds	21	50,034,582		40,767,226	
Defined Benefit Obligations-Gratuity	22	17,232,625	82,830,726	25,890,299	80,724,177
Total Liabilities			613,514,804		482,955,559
Net Assets/Equity			31,920,236		7,918,789
NET ASSEST /EQUITY					
Revaluation Reserves		1,846,372		1,846,372	
General Reserve	23	30,073,864	31,920,236	6,072,417	7,918,789
Total Net Assets/ Equity			31,920,236		7,918,789

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


Mrs.K.D.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.


Ven. Snr. Prof. M. Dhammajothi
Director


Prof. Deshapriya Gunasena
Member /Board of Management


Mr.N.K.S.Chandrasekara
Member / Board of Management



STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31st DECEMBER 2021

REVENUE	Notes	2021		2020	
		Rs.	Rs.	Rs.	Rs.
Government Grant - Recurrent	25	75,000,000.00		65,000,000	
Other Income	25				
Interest from Loans		107,487.34		107,910	
Miscellaneous Receipts	24	5,790,439.76		5,307,989	
Registration Fees		589,500.00		619,500	
Tuition Fees		32,461,033.74		39,048,694	
Examination Fees		603,790.85		206,112	
Library Fees		393,000.00		411,000	
Income from Investments		3,967,860.82		2,865,180	
Library Fines		3,225.00		18,703	
Income from self-financing courses		36,997,783.74		27,081,786	
Amortization		3,955,400.57		4,524,870	
Total Revenue		159,869,521.82		145,191,744	
EXPENSES	25				
Personal Emoluments - Academic		54,010,525.60		55,735,298	
Personal Emoluments - Non Academic		28,601,965.64		35,288,432	
Travelling		359,578.49		245,369	
Supplies		1,092,419.10		2,206,588	
Maintenance		841,961.78		2,171,322	
Contractual Services		16,099,463.56		16,303,967	
Depreciation and Amortization		4,994,579.44		4,264,870	
Other Expenses		41,264,375.09		31,021,475	
Total Expenses		147,264,868.70		147,237,321	
Surplus/(Deficit) from Operating Activities		12,604,653.12		(2,045,577)	
Less: Finance Cost		-		-	
Surplus/(Deficit) after Finance Cost		12,604,653.12		(2,045,577)	
Add: Actuarial Gain on Retirement Benefits-Gratuity		10,423,470.00		-	
Surplus/(Deficit) for the Period		23,028,123.12		(2,045,577)	



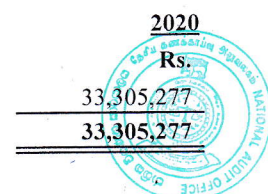
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
CASH FLOW STATEMENT
THE YEAR ENDED 31st DECEMBER 2021

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	<u>2021</u>		<u>2020</u>	
	Rs.	Rs.	Rs.	Rs.
Cash Flows from Operating Activities				
Surplus/(Deficit) for the year		23,028,123 12		(2,045,577)
Adjustments for items not involving movement of cash				
Gratutities-provisions		1,499,876 00		11,884,719
Gratutities-paid		(1,805,304 00)		
Depreciation		3,955,400 56		4,264,870
finance cost on defined benefit obligations		2,071,224 00		
Loss on sale of publications		164,674 74		
Actuarial gain		(10,423,470 00)		
Amortization		(3,955,400 57)		(4,524,870)
		14,535,123 85		9,579,141
Prior period items				769,193
Operating surplus before changes in items of working capital		14,535,124		10,348,335
Changes in items of working capital				
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	(107,498 75)		376,225	
Decrease/(Increase) in sundry debtors	946,965 46		507,149	
Decrease/(increase) in staff advances	290,126 00		(437,625)	
Decrease/(Increase) decrease in payments in advance	(734,428 12)		319,389	
Decrease/(Increase) in other deposits	32,033,825 10		9,565,512	
Decrease/(Increase) in interest on investments receivable			296,233	
Increase (decrease) in deposits and sundry creditors	415,200 00		(20,812,363)	
Increase (decrease) in other liabilities	24,793,093 99			
Increase (decrease) in accrued expenses and other liabilities	1,521,120 12	59,158,403 80	(3,981,319)	(14,166,800)
Net cash generated from operating activities				(3,818,465)
Cash Flows from Investing Activities				
Purchase of fixed assets	(160,614,757 00)		(46,558,373)	
Investment in Money market savings account	2,052,433 80			
Retention on constructions	4,405,646 17			
Other investments	(6,941,722 68)	(161,098,399 71)	(6,941,665)	
Net cash used in investing activities				(53,500,038)
Cash Flows from Financing Activities				
Government grant for capital expenditure	100,000,000 00		52,500,000	
gifts and donations	946,814 60		-	
Other funds	9,896,822 59		21,350,733	
Cash generated from financing activities		110,843,637 19		73,850,733
Net increase in cash and cash equivalents		23,438,765 13		16,532,229
Balance of cash and cash equivalents at beginning of the year		33,305,277 36		16,773,049
Balance of cash and cash equivalents at end of the year (Note 1)		56,744,042 49		33,305,277

Note 1

	<u>2021</u>	
	Rs.	
Bank balance	56,744,042 49	
	<u>56,744,042 49</u>	



	General Reserves of the Institution Rs.	Revaluation Reserve Account Rs.	Total Reserves of the Institution Rs.
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 publications 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 of 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 publications 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
Over provisions-2019	557,064		557,064
Donation For Symposium 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
Library deposits-2017	826,000		826,000
Provisions of depreciation of library books	4,473		4,473
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)
assets 2019	(926,554)		(926,554)

	General Reserves of the Institution Rs.	Revaluation Reserve Account Rs.	Total Reserves of the Institution Rs.
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/(deficit) for the 2020	(2,045,577)	1,846,372	(199,205)
Balance as at 31-12-2020	6,072,418	1,846,372	7,918,790
Balance as at 01.01.2021	6,072,418	1,846,372	7,918,790
Library deposit 2018	935,500		
Error corrections-staff loan repayments in 2020	(199,968)		
Student income trannsfers	(49,000)		
Prior year payments	(4,420)		
Repayment of cancelled cheque	(16,000)		
Capitalization of the cost of Anqweshana paid	78,000		
Over payments	34,500		
Over provisions made in 2020	105,311		
Scholarship payments made in previous years	106,300		
Cancelled chq income	3,100		
Correction of fund balance-E.W.Gunathilake Fund	(20,000)		
Surplus/(deficit) for the 2021	23,028,123		
Balance as at 31.12.2021	30,073,864	1,846,372	7,918,790



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 2021 to 31st December 2021.

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 define contribution plan has been recognized in profit or loss as the related service is provided.

b. Defined Benefit Plans

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

c. Defined Benefit Obligations

In accordance with the Gratuity Act No. 12 of 1983, liability arises first defined benefit obligation to employees. Such defined benefit obligation is a post- employment benefit obligation falling within the scope of Sri Lanka Public Sector Accounting SLPSA 19, Employee Benefit. The ability recognized in the Statement of Financial Position is the present value of the defined benefit obligation at the reporting date. The calculation is done



actually by a qualified actuary using the projected unit method (PUC). Re-measurement of the defined benefit liability, which comprises actuarial gains and losses are recognized immediately in the statement of financial performances. The Institute recognizes the increase in defined benefit liability attribute to the services provided by employees during the year (current service cost) in profit or loss together with internal expenses. The discount rate has been derived considering the yield of government bonds.

- d. As a result of applying Sri Lanka Public Sector Accounting Standard (SLPSAS)- No: 19, an actuarial gain on terminal benefits (retirement gratuity) is Rs. 10,423,470.00 which is fully recognized, adjusted and disclosed in the Statement of Financial Performance in this year. Further the current service cost and the interest cost on retirement benefit obligations (retirement gratuity) is Rs. 1,499,876.00 and Rs. 2,071,224.00 and recognized, adjusted and disclosed under the cost of personal emoluments and finance cost respectively with effect from the financial year 2021. In F/Y 2020, total loss on defined benefit plans was recognized as a cost of personal emoluments in full.

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 64th Audit Committee and with the approval of 414th Board of Management of the Institute.

- I. Transferred Rs. 600,000/- from travelling (foreign) to examination expenses.

2.9 Personal Emoluments Expenditure

Following significant changes were identified in personal emoluments during the financial year 2021.

1. One member of non-academic staff was retired during the year 2021 and another member of non-Academic staff was resigned during the year and the retired employee was paid gratuity of Rs.1.8 Mn.
2. Two members of non-academic staff were recruited in December, 2021.
3. However, 93% of the total cost of personnel emoluments (including gratuity payments) have been received by the general treasury while it was 71% in the year 2020.

3 Cash Flow Statement

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



Note 01

Property Plant & Equipments as at 31st December 2021.

Net value	Fixed Assets	Cost of assets	Purchasing Current Year	Gift & Donations Current Year	Write offs / disposals Current Year	Cost of Assets	Provision For Depreciation	Depreciation For Current Year	Write off Provisions for depreciation current year	Provision for depreciation as at	Net value
2020		2021.01.01				2021.12.31	2021.01.01			2021.12.31	2021.12.31
148,634,464	(a) Lands	148,634,464				148,634,464	-			-	148,634,464
5,080,739	(b) Office Equipment	24,070,068	2,824,488			26,894,556	18,989,329	2,153,110		21,142,439	5,752,118
609,664	(c) Lab. & Teaching Equipment	2,961,189				2,961,189	2,351,525	256,264		2,607,789	353,400
1,871,865	(d) Furniture & Fittings	5,490,438	76,545			5,566,983	3,618,573	346,550		3,965,123	1,601,860
2,408,329	(e) Library Books & Periodicals	13,437,893	212,909			13,724,269	11,029,563	1,058,209	1,612	12,086,160	1,638,109
17,043	(f) Motor Vehicles	9,148,000		75,079		9,148,000	9,130,957	9,600		9,140,557	7,443
242,774	(g) Intangible Assets	425,000				425,000	182,226	131,668		313,894	111,106
158,864,878		204,167,052	3,113,942	75,079	1,612	207,354,461	45,302,173	3,955,401	1,612	49,255,962	158,098,500

Note 02

Capital Work in Progress

Description	Balance as at 1/1/2021	Corrections for the Previous year	Additions during the year	Balance as at 31/12/2021
	Rs.	Rs.	Rs.	Rs.
Four Storied Building for PGIPBS	167,100,040	-	157,500,815	324,600,855
	167,100,040	-	157,500,815	324,600,855



20212020

Rs.

Note - 03INVESTMENTSSECURITY DEPOSITS

Store Keeper Bond - Deposits Ac -10061-04-91551	10,328.43	9,913.03
	<u>10,328.43</u>	<u>9,913.03</u>

SPECIAL FUNDS

Savings account- Foreign Scholarship - 078-2-001-2-2285341	408,471.76	461,748.73
Fixed deposit Account -Foreign scholarship-078-60-01-00008630-4	760,488.13	- 760,488.13
Fixed deposit Account -Building Fund-086-60-01-00003281-7	10,691,666.64	10,247,209.62
Fixed deposit Ac. -Devolpment Fund -086-60-01-000110304	13,036,721.77	12,531,202.32
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54185	3,235,823.12	3,081,031.32
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54193	3,235,823.12	3,081,031.32
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54207	3,235,823.12	3,081,031.32
Fixed dep. Ac. -Devolpment Fund -086-60-01-00014223-5	3,913,787.01	3,505,259.56
Fixed dep. Ac. -Devolpment Fund -086-60-01-00015111-7	5,000,000.00	-
FD welfare fund-China-086-60-01-00013527-0	650,000.00	650,000.00
Savings welfare fund- China-086-2-004-3-1189664	28,254.30	72,005.09
Fixed deposit Account -Vehicle Fund-I-086-60-01-00013088-1	500,647.50	479,283.64
Savings Account-Director's Fund-086-2-002-5-1189664	88,909.71	22,937.14
Fixed deposit Account -Vehicle Fund-II-086-60-01-00013262-9	1,113,633.22	1,070,450.34
Fixed Diposit Account- Director Fund 086-60-01-00013175-5	600,000.00	600,000.00
	<u>46,500,049.40</u>	<u>39,643,678.53</u>

SHORT TERM INVESTMENTS

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

RESEARCH GRANTS

Savings account-E.W. Gunatilake Fund-086-2-001-6-1189664	57,195.21	42,370.89
Fixed deposit account -E.W. Gunatilake Fund-086-60-01-00013087-2	350,000.00	350,000.00
	<u>407,195.21</u>	<u>392,370.89</u>

BOND VIOLATION INCOME

Fixed deposit Account -Violation bond income-086-60-01-00012962-4	147,659.38	143,184.33
Fixed deposit Account -Violation bond income-086-60-01-00003282-6	1,578,227.59	1,512,590.55
	<u>1,725,886.97</u>	<u>1,655,774.88</u>
Total	<u>88,643,460.01</u>	<u>81,701,737.33</u>

Note - 04STORES ADVANCE ACCOUNT

Stock as at 31 December	391,321.83	471,870.84
Total	<u>391,321.83</u>	<u>471,870.84</u>



	<u>2021</u>		<u>2020</u>	
	Rs.		Rs.	
Note - 05				
STOCK ACCOUNT RESEARCH & PUBLICATIONS	Value	Qunt.	Amount	Qunt.
	Rs.		Rs.	
Syntax of the cases in the Pali Nikayas.	230.00	1	230.00	1
Sexuality in ancient India.. Vinayapitaka of the Pali Canon	213.00	125	26,625.00	130
Early Buddhism and it's Intellectual Milieu	276.00	51	14,076.00	52
The Chinese Version of the Dhammapada	450.00	118	53,100.00	119
Nagarjuna's Moral Philosophy and Sinhala Buddhism	216.00	126	27,216.00	128
පොළොන්නරු දම්දෙණි කතිකාවත් විමර්ශනය	225.00	285	64,125.00	302
ඉමැනුවෙල් කාන්ට්ගේ ඥාන විභාගය	200.00	465	93,000.00	485
අන්වේෂණ සඟරාව -1 වළම 1999	125.00	72	9,000.00	77
Journal of PIPBS... 1 Vol.-1999	125.00	21	2,625.00	21
අන්වේෂණ සඟරාව -2 වළම 2007	205.00	203	41,615.00	209
Journal of PIPBS... -2 Vol-2007	205.00	44	9,020.00	46
අන්වේෂණ සඟරාව -3	199.20	25	4,980.00	25
අන්වේෂණ සඟරාව -4	350.50	86	30,143.00	96
අන්වේෂණ සඟරාව -5	900.16	100	90,017.00	106
Journal of PIPBS... -6 Vol-2016	900.16	18	16,202.88	18
අන්වේෂණ සඟරාව -7	359.50	180	64,710.00	183
Journal of PIPBS... -7 Vol-2017	359.50	157	56,441.50	159
අන්වේෂණ සඟරාව -2018/sinhala	731.58	79	57,794.82	
අන්වේෂණ සඟරාව -2019/sinhala	527.08	84	44,274.72	
Mahadukkahandha Sutta	374.00	253	94,622.00	
අන්වේෂණ සඟරාව -2018/English	511.17	88	44,982.96	
අන්වේෂණ සඟරාව -2019/English	610.58	84	51,288.72	
	Total		896,089.60	
STOCK ACCOUNT VIJINIPATH	1,300	181	235,300.00	184
	Total		1,131,389.60	865,341.84

Note - 06**SUNDRY DEBTORS**

Debtors - University of Kelaniya	4,403.98	4,403.98
Receivable Miscellaneous/Sundry	1,730.00	8,799.20
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
Receivable Int. of Fixed deposit Account -086-60-01-00012910-7	-	240,437.16
Total	6,133.98	951,369.44

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

Distress Loans	2,482,542.00	2,888,636.00
Vehicle Loans	30,000.00	102,000.00
Computer Loans	15,000.00	27,000.00
Total	2,527,542.00	3,017,636.00



	<u>2021</u>	<u>2020</u>
		Rs.
Note - 08		
PRE-PAYMENTS		
Sri Lanka Insurance Corporation Ltd	27,742.51	3,840.97
Gestetner of Ceylon Plc.	30,677.90	-
Pack Software Point (Pvt) Ltd	59,250.00	59,250.00
Municipal Commissioner, Dehiwala-Mount Lavinia Municipal Cou	-	3,075.00
Purna Information Services	2,166.67	2,083.33
Wijaya News papers Ltd	36,741.60	-
Ceylon Business Appliances (pvt) Ltd	810.00	-
Upali News papers Pvt Ltd	338,580.00	-
Metropolitan Communication Ltd	-	48,044.10
Metropolitan Technologies Pvt Ltd	130,699.00	
Metropolitan Office Pvt Ltd	24,339.93	
Mr. H.V.V Gunasekara	-	5,003.96
Co-operative Insurance Company Limited	1,717.51	
The Associated Newspapers of Ceylon Ltd	197,996.40	-
Total	<u>850,721.52</u>	<u>121,297.36</u>

Note - 09
OTHER DEPOSITS AND RECEIVABLES

Fuel deposits	60,000.00	60,000.00
Mobilization Advance (Sathuta Builders Pvt Limited)	10,898,410.95	44,341,899.50
Receivables-Miscellaneous (Note - 09-a)	797,250.00	67,000.00
Fuel Advances	1,000.00	1,000.00
Telephone Deposits	5,000.00	5,000.00
Receivable interest on fixed deposits	679,413.45	-
Total	<u>12,441,074.40</u>	<u>44,474,899.50</u>

Note - 09(a)

MABC/S/2020	52,500.00	67,000.00
MABC/S/2021	245,000.00	-
CPBS/2021	15,000.00	-
PDBC/2021	355,000.00	
MABC/E/2021	129,750.00	
Total	<u>797,250.00</u>	<u>67,000.00</u>

Note - 10

CASH AND CASH EQUIVALENTS

People's Bank - Account No : 078-1-001-7-2268401	5,084,655.93	1,231,336.86
People's Bank - Account No : 086-1-001-8-1189664	46,045,065.19	28,512,052.93
Money Market Savings Ac. 086-2-003-4-1189664	5,614,321.37	3,561,887.57
Total	<u>56,744,042.49</u>	<u>33,305,277.36</u>

Note - 11

REFUNDABLE DEPOSITS

Store Keeper- Bond	5,000.00	5,000.00
Library Deposits	4,286,810.00	3,945,810.00
Tender deposit	294,500.00	190,800.00
Canteen-deposit	2,000.00	2,000.00
Total	<u>4,588,310.00</u>	<u>4,143,610.00</u>



20212020

Rs.

Note - 12**CREDITORS AND OTHER LIABILITIES**

University Grants Commission-0.01%	3,561.17	2,655.60
Sathuta Builders (pvt) Ltd	40,527,163.97	18,303,401.34
Staff welfare Society-PGIPBS	350,366.53	410,000.00
Unsettled Scrap sales	36,659.00	-
Total	40,917,750.67	18,716,056.94

Note - 13**ACCRUED EXPENSES**

Salaries & Wages - Acedamic Staff	5,040.00	30,883.54
U.P.F. 15%, 7% - Acedamic Staff (Non-Pensioners)	924.34	5,475.78
U.P.F. 8% - Acedamic Staff (Pensioners)	1,056.38	6,258.03
E.T.F. 3%- Acedamic Staff	396.14	2,346.76
Academic Allowance	8,164.80	47,341.83
Research Allowances-35% - Acedamic Staff	1,764.00	10,809.24
20% Additional Monthly Allowance (CC NO.07/2014) - Acedamic Staff	1,008.00	6,176.71
Vist. Lecture fees Include.tra. & sub.		775,000.00
Entertainment Allowances-Acedamic Staff		25,078.80
Salaries & Wages - Non-Acedamic Staff	132,139.14	82,075.60
U.P.F. 15%, 7% - Non-Acedamic Staff (Non-Pensioners)	4,212.19	3,661.67
U.P.F. 8% - Non-Acedamic Staff (Pensioners)	4,513.89	4,184.77
E.T.F. 3% - Non-Acedamic Staff	1,745.22	1,569.29
35% Research Allowances - Non-Acedamic Staff	241.16	-
45% Monthly clearing allowance-2015 (CC NO.02/2015)Non-Ace. Staff	15,711.36	16,234.02
20% Additional Monthly Allowance (CC NO.07/2014) - Non- Acedamic Staff	6,982.84	7,215.12
Cost of Living allowance	7,548.38	-
Travelling domestic	4,628.00	
Overtime		18,648.75
Fuel & Lubricants	15,138.00	11,024.00
Maintainance- Vehicles		53,681.48
Minor Repairs & maintenane of Plant,Machinery & equipment	3,500.00	230,251.86
Telecommunication	33,288.62	35,467.86
Electricity	153,626.95	106,781.40
Security services	156,340.50	170,200.00
Water	23,749.96	14,770.44
Drinking Water	1,663.20	
Cleaning services	109,029.00	93,700.00
Payment for Research Assistant of Dr.I.Ariyaratna	30,000.00	-
Special services-council & committees		2,000.00
Special service.-professional & other fees-Audit fee	575,000.00	554,000.00
Special services-	4,600.00	
Examination expenses/2021	1,885,600.00	1,288,500.00
Others - newspapers, magazines, Etc.	10,390.00	172,020.00
Visiting	269,975.00	
Accrued expenditure/2020	1,858,500.00	
Total	5,326,477.07	3,775,356.95



20212020Note - 14

Rs.

OTHER PAYABLES

Pre - Receipts	252,000.00	37,000.00
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
Accrued Expenses of Master of Arts In Budd. Stu.(BDCHK)-2021	4,872,089.99	
Accrued Expenses Pali Certificate Course-2019	-	33,600.00
Accrued Expenses Pali Certificate Course-2020	71,550.00	482,250.00
Accrued Expenses Pali Certificate Course-2021	1,185,475.00	-
Accrued Expenses of The BLGC -Singapore-2020	-	258,800.00
Accrued Expenses of English Through Buddhism-2020	37,700.00	50,700.00
Accrued Expenses of English for Buddhist Studies-2021	143,310.00	-
Accrued Expense Master of Arts in Buddhist Ayurvedic Coun.-2019	-	60,000.00
Accrued Expense Master of Arts in Buddhist Ayurvedic Coun.-2021/Sinhala	2,245,135.00	-
Accrued Expense Master of Arts in Buddhist Ayurvedic Coun.-2021/English	1,489,321.00	-
Accrued Expenses Master of Arts in Buddhist Ayurvedic Coun.-2020/Sinhala	515,700.00	3,025,203.06
Stamp Duty Payable	975.00	-
Accrued Expenses of Postg. Dip. in Buddhist Ayurvedic Coun.-2020	318,150.00	1,393,850.00
Accrued Expenses of Postg. Dip. in Buddhist Ayurvedic Coun.-2021	1,194,630.00	-
Accrued Expenses of Certificate Course in Chinese-2021	873,624.00	
Pre - Receipts Master of Arts in Buddhist Ayurvedic Counseling	-	32,500.00
Pre - Receipts Postgraduate dip. in Buddhist Ayurvedic Counseling	-	45,000.00
Sundry Payables	22,500.00	
Total	13,222,159.99	10,627,198.56

Note - 15**CAPITAL GRANTS SPENT**

Spent Capital Grant - 103	275,298,276.90	177,870,360.45
Spent Capital Grant - 102	160,587,615.70	163,197,672.68
Spent Capital Grant - 101	134,472.05	134,472.05
Spent Grant From Self financing Projects	4,208,347.19	2,311,483.98
Spent Grant for Buddhist Ayurvedic Counselling books	86,117.92	86,117.92
Total	440,314,829.76	343,600,107.08

Note - 16**UNSPENT CAPITAL GRANTS**

Unspent Capital Grants - 102	3,283,358.98	1,730,379.86
Unspent Capital Grants - 103	171,723.10	479,639.55
Unspent Grant From Grant From Self financing Projects	2,617,405.40	3,642,532.69
Unspent Grant for Library books	568,238.53	248,322.00
Total	6,640,726.01	6,100,874.10

Note - 17**RETENTION ACCOUNTS**

Retention on New building for PGIPBS	19,673,824.90	15,268,177.83
Total	19,673,824.90	15,268,177.83



2021

2020

Rs.

Note - 18SPECIAL FUNDSSECURITY FUNDS

Interest of Store Keeper- Deposits-10061-04-91551

5,328.43

4,913.03

5,328.43

4,913.03

SPECIAL FUNDS

The Building Fund

2,900,000.00

2,900,000.00

Int. Fixed deposit Account -Building Fund-086-60-01-00003281-7

7,791,666.64

7,304,828.91

Rec. Int. Fixed deposit Account -Building Fund-086-60-01-00003281-7

44,548.61

42,380.71

The Vehicle Fund-1

26,027.95

26,027.95

The Vehicle Fund-2

1,064,235.03

1,064,235.03

Int. of Fixed deposit Ac. -Vehicle Fund-1 086-60-01-00013088-1

474,619.55

451,829.30

Rec. Int. of Fixed deposit-Vehicle Fund-1 086-60-01-00013088-1

1,581.72

1,426.39

Int. Fixed deposit Ac. -Vehicle Fund-2 086-60-01-00014156-6

49,398.19

Rec. Int. of Fixed deposit -Vehicle Fund-2 086-60-01-00014156-6

6,941.96

6,215.31

12,359,019.65

11,796,943.60

Total 12,364,348.08

11,801,856.63

Note - 19RESEARCH GRANTS

Research Grants E.W.Gunatilaka

15,000.00

15,000.00

Int. of Fixed deposit -E.W. Gunatilake Fund-086-60-01-00013087-2

392,195.21

34,499.26

Rec. Int. of Fixed deposit-E.W. Gunatilake Fund-086-60-01-00013087-2

6,012.33

5,995.90

Int. Sav. Ac E.W. Gunathilaka Fund.-086-2-001-6-1189664

-

316,875.73

Foreign scholarship grant

133,148.82

133,148.82

Int. Sav. Ac Foreign scholarship - 078-2-001-2-2285341

673,515.71

662,319.53

Int. Fixed deposit -Foreign scholarship-078-60-01-00008630-4

255,995.36

320,468.51

Total 1,475,867.43

1,488,307.75

Note - 20GIFTS & DONATIONS

Donations by the Students

1,000,000.00

-

Gifts of books & others

723,303.08

776,488.48

Total 1,723,303.08

776,488.48



2021

2020

Rs.

Note - 21**OTHER FUNDS**

The Director's Funds	1,851,249.15	1,315,264.24
Rec. Int. of Fixed deposit- Director's Fund -086-60-01-00013175-5	5,854.17	9,174.41
Int. Sav. Ac Director's Funds 086-2-002-5-1189664	76,725.71	1,578.73
Fund of-Violation Bond Income	427,019.12	453,812.12
Int. Fixed dep. Acc. -Violation bond inc.-086-60-01-00003282-6	1,151,208.47	1,079,315.61
Rec. Int. Fixed deposit-Violation bond income-086-60-01-00003282-6	6,907.10	6,255.82
Breach of Contract - Mr B.G. Vishwanath	127,102.24	127,102.24
Int. Fixed dep. Acc. -Violation bond inc.-086-60-01-00012962-4	20,557.14	12,528.38
Rec. Int. Fixed dep. Acc. Violation bond inc.-086-60-01-00012962-4	3,276.82	3,553.71
Devlopment Fund of Institute	36,601,431.17	30,612,584.40
Int. Fixed deposit Ac. -Devolp. Fund of Inst.-086-60-01-000110304	4,506,216.79	3,927,937.99
Rec. Int. Fixed deposit -Devolp. Fund of Inst.-086-60-01-000110304	81,479.51	72,759.35
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185	735,823.12	574,416.28
Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185	7,313.85	6,615.04
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54207	735,823.12	574,416.28
Rec. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54207	7,313.85	6,615.04
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193	735,823.12	574,416.28
Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193	7,313.85	6,615.04
Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5	5,271.93	5,259.56
Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5	172,691.12	-
Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00015111-7	2,123.29	-
Staff Welfare Fund - China	671,623.53	671,623.53
Int. Savings welfare fund, China-086-2-004-3-1189664	6,630.77	2,053.35
Rec.Int. of FD welfare fund, China-086-60-01-00013527-0	27,513.70	48,328.21
The Scholarship grant from Self financing projects	938,024.97	675,000.00
Allocation for Convocation Expenses	500,000.00	
bond Vialation bal.of Mr.H.V.S.Ariyasinghe	26,793.00	
Glorious Sun Scholarship Grant	595,471.50	
Total	50,034,582.11	40,767,225.61

Note - 22**DEFINED BENEFIT OBLIGATIONS-RETIREMENT GRATUITY**

Provision for Gratuity as at 1st January	25,890,299.00	16,498,817.00
(+)-Provision for the year	(6,852,370.00)	11,884,718.75
	19,037,929.00	28,383,535.75
(-)-Payments & Transfers during the year	1,805,304.00	2,493,236.75
Provision for Gratuity as at 31st December	17,232,625.00	25,890,299.00



2,021.00

2020

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 2021	25,890,299.00	16,498,816
Interest cost for the period	2,071,224.00	1,732,376
Current service cost for the period	1,499,876.00	2,557,662
Benefits paid / payable for those who left during the period	(1,805,304.00)	-2,493,237
Actuarial (Gain)/ Loss	(10,423,470.00)	7,594,681
Provision for PVDBO* as at 31 December 2021	17,232,625.00	25,890,299

Amount Recognized in the balance sheet and Income Statement**Liability recognized in the Balance Sheet**

Present Value of Obligation as at 31 December 2021	17,232,625.00	25,890,299
Un recognised actuarial (Gain)/Loss	-	-
Net liability in the balance sheet	17,232,625.00	25,890,299

c. Expenses Recognized in the Income Statement

Interest Cost	2,071,224.00	1,732,376
Current Service Cost	1,499,876.00	2,557,662
Net Actuarial (Gain)/Loss recognized immediately	(10,423,470.00)	7,594,681
Expenses/(gain) Recognized in the Income Statement	(6,852,370.00)	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 2021, 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	15,360,797.00	22,933,646
One Percentage Point Decrease (-1%) in Discount Rate	19,410,701.00	29,395,286
One Percentage Point Increase (+1%) in Salary Escalation Rate	18,239,258.00	29,309,056
One Percentage Point Decrease (-1%) in Salary Escalation Rate	16,353,911.00	22,947,116

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

Experience adjustment (Financial and Demographic)	(2,012,893.00)	1,816,967
Due to changes in financial assumptions	(8,414,585.00)	5,777,714
Due to changes in Demographic assumptions	4,008.00	-
Total	(10,423,470.00)	7,594,681

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	267,198.00	2,019,025
Between 2-5 years	1,320,422.00	3,931,012
Between 6-10 years	4,781,131.00	4,278,893
Above 10 years	10,863,874.00	15,661,369
Total	17,232,625.00	25,890,299

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

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

20212020

Rs.

Note - 23**GENERAL RESERVE OF THE INSTITUTE.**

General Reserve as at 1st of January	6,072,417.37	4,959,220.10
(+)Adjustments to Fund account	1,262,711.41	4,373,726.37
(-)Adjustments to Fund account	(289,388.00)	(1,214,951.84)
		8,117,994.63
Surplus/(Deficit) for the Period	23,028,123.12	(2,045,577.26)
Total	30,073,863.90	6,072,417.37

Note - 24**MISCELLANEOUS RECEIPTS**

Certificate fees	57,155.00	81,060.00
Photocopy fees	2,227.00	28,162.00
Application fees	302,500.00	365,500.00
Renewal of student record books	-	125.00
Sale of old papers	3,360.00	6,394.00
Tender/supplier registration fees	55,500.00	9,500.00
Visa Income	-	84,750.00
Printing charges	155.00	6,885.00
External student fees	-	75.00
Vijiniipath income	2,100.00	2,100.00
Repurchase Agreement (REPO) Income**	-	1,015,999.08
Income from Self Financing Courses- Min.7%	4,328,263.88	3,238,838.39
Unrecognized student income	-	426,760.08
Others- miscellaneous receipts	-	41,840.00
Human capital development-capital grant	80,000.00	-
Strengthening research-capital grant	959,178.88	-
Total	5,790,439.76	5,307,988.55

**N.B.:Income from repurchase agreements for the year 2021, is shown under the income from investments in Note No: 25.



Summary of Income & Expenditure for 2021

INCOME				
OBJECT	Budget Transfer Note	ACTUAL Rs.	FINAL BUDGET Rs.	VARIANCE Rs.
Government Grants for Recurrent Expenditure		75,000,000.00	75,000,000	-
Registration fees		589,500.00	877,000	(287,500)
Tuition fees		32,461,033.74	57,257,000	(24,795,966)
Examination fees		603,790.85	600,000	3,791
Income from Investments		3,967,860.82	1,500,000	2,467,861
Interest from Loans & Advances		107,487.34	140,000	(32,513)
Sale of Publications		-	20,000	(20,000)
Library Fines		3,225.00	20,000	(16,775)
Miscellaneous Receipts (Note :24)		5,790,439.76	1,094,000	4,696,440
Library fees		393,000.00	585,000	(192,000)
Income from Self Financing Course		36,997,783.74	38,722,000	(1,724,216)
Amortization		3,955,400.57	-	3,955,401
Total Income		159,869,521.82	175,815,000	(15,945,478)

EXPENDITURE				
OBJECT	Budget Transfer Note	ACTUAL Rs.	FINAL BUDGET Rs.	VARIANCE Rs.
Personal Emoluments				
Personal Emoluments - Academic Staff				
Salaries & Wages - Academic Staff		13,477,878.71	13,610,760	132,881
U.P.F. 15%,7% - Academic Staff (Non-Pensioners)		2,709,717.32	2,520,252	(189,465)
U.P.F. 8% - Academic Staff (Pensioners)		2,652,090.06	2,880,288	228,198
E.T.F. 3%- Academic Staff		1,072,361.45	1,080,108	7,747
Academic Allowance		21,331,502.52	21,547,000	215,497
35% Research Allowances - Academic Staff		4,730,315.37	4,763,772	33,457
20% Special Salary Allowance (CC NO.07/2014) - Academic Staff		2,749,299.73	2,722,152	(27,148)
Cost of Living Allowance - Academic Staff		936,000.00	936,000	-
Vist. Lecture fees Include.tra. & sub.		1,702,075.00	1,000,000	(702,075)
Other Allowances - Academic Staff- Head allowance		36,806.45	36,000	(806)
Entertainment Allowances-Academic Staff		353,023.99	506,000	152,976
Retirement Benefit Obligations-Gratuity-Current Service Cost		1,055,588.00	-	(2,259,455)
Retirement Benefit Obligations-Gratuity-Interest Cost		1,203,867.00	-	(2,259,455)
Personal Emoluments - Academic		54,010,525.60	51,602,332.00	(2,408,194)
Personal Emoluments - Non Academic Staff				
Salaries & Wages - Non-Academic Staff		12,565,919.18	13,864,240	1,298,321
U.P.F. 15%,7% - Non-Academic Staff (Non-Pensioners)		1,678,528.67	1,774,748	96,219
U.P.F. 8% - Non-Academic Staff (Pensioners)		1,276,803.55	1,662,712	385,908
E.T.F. 3%- Non-Academic Staff		591,066.52	686,892	95,825
35% Research Allowances - Non-Academic Staff		652,306.49	629,228	(23,078)
Monthly Compensatory Allow-2015 (CC NO.02/2015)Non-Aca. Staff		5,387,899.70	6,239,000	851,100
20% Special Salary All. (CC NO.07/2014) Non-Ace. Staff		2,340,898.11	2,772,848	431,950
Cost of Living Allowance - Non-Academic Staff		2,341,347.92	2,808,000	466,652
Acting Pay - Non-Academic Staff		4,200.00	4,000	(200)
Holiday Payments		18,677.99	248,000	229,322
Other Allowances Non-Academic Staff		1,200.00	1,000	(200)
Overtime		431,472.51	3,312,000	2,880,527
Retirement Benefit Obligations-Gratuity-Current Service Cost		444,288.00	1,805,000	493,355
Retirement Benefit Obligations-Gratuity-Interest Cost		867,357.00	-	(867,357)
Personal Emoluments - Non Academic		28,601,965.64	35,807,668	6,712,347
Total Personal Emoluments		82,612,491.24	87,410,000	4,304,154



OBJECT	80	Budget Transfer Note	ACTUAL Rs.	FINAL BUDGET Rs.	VARIANCE Rs.
Traveling & Subsistence					
Travelling Expen.(Domestic)			359,578.49	516,000	156,422
Travelling Expen.(Foreign)	2.8-I		-	400,000	400,000
Total Traveling & Subsistence			359,578.49	916,000	556,422
Supplies					
Stationery & Official Requisites			478,240.11	2,000,000	1,521,760
Fuel & Lubricants			396,593.75	600,000	203,406
Uniforms Including tail.charges.			18,550.00	100,000	81,450
Other supplies			199,035.24	800,000	600,965
Total Supplies			1,092,419.10	3,500,000	2,407,581
Maintenance					
Repairs & maintain. Vehicles			165,601.46	750,000	584,399
Repairs & maint. Plant,Mach. & Equip.			581,693.66	1,000,000	418,306
Repairs & maint. Buildings and Equipment			9,500.00	300,000	290,500
Repairs & maint. Furniture			-	200,000	200,000
Repairs & maint. Others			85,166.66	400,000	314,833
Total Maintenance			841,961.78	2,650,000	1,808,038
Contractual Services					
Transport			-	300,000	300,000
Telecommunication			722,332.00	1,000,000	277,668
Postal charges			80,929.76	446,000	365,070
Electricity			941,316.36	2,362,000	1,420,684
Security Services			1,756,959.50	2,300,000	543,041
Water			39,344.27	400,000	360,656
Cleaning Services			894,660.50	1,000,000	105,340
Rentals & hire charges			11,601,265.97	12,000,000	398,734
Rates & Local Taxes			6,150.00	1,056,000	1,049,850
Printing, Advertising ect.			56,505.20	3,700,000	3,643,495
Other Contractual Services.			-	100,000	100,000
Total Contractual Services			16,099,463.56	24,664,000	8,564,536
Other Expenses					
Travel grants to University Teachers			-	2,500,000	2,500,000
Special service.-Council & Committees			551,060.00	1,200,000	648,940
Special service.-Professional & Other Fees			917,160.00	1,757,000	839,840
Workshops, Seminars			123,000.00	1,050,000	927,000
Academic Research & Publication			-	200,000	200,000
Staff Development(Training for Teachers, Admin. & Others)			21,000.00	1,500,000	1,479,000
Postgraduate Reaserch & Publication			-	100,000	100,000
Holiday warrants & Season Tickets			78,840.00	125,000	46,160
Entertainment expense.			162,036.38	801,000	638,964
Bank Charges			8,407.80	60,000	51,592
Awards & Indemnities			-	60,000	60,000
Contributions & Membership Fees			-	50,000	50,000
Convocations			-	300,000	300,000
Examination Expenses	2.8-I		2,082,661.00	2,100,000	17,339
Others - Newspapers, magazines, Etc.			95,965.96	1,200,000	1,104,034
Course Materials for Students & Quality Improvement			50,099.21	300,000	249,901
Student Welfare,Employee Welfare, Student Councils & Social Harmony			-	4,200,000	4,200,000
Expenditure on Self Financing Courses			36,997,783.74	38,722,000	1,724,216
Interests subsidy on property loan			176,361.00	450,000	273,639
Total Other Expenses			41,264,375.09	56,675,000	15,410,625
Strengthening Research-Recurrent nature					
Human Capital Developments-Recurrent nature			959,178.88		
Depreciation of library books & Periodicals			80,000.00		
Depreciation of furniture & fittings			1,058,209.13		
Depreciation of lab & teaching equipment			346,549.86		
Depreciation of motor vehicles			256,264.00		
Depreciation of office equipment			9,600.00		
Depreciation of intangible assets			2,153,109.90		
			131,667.67		
			4,994,579.44		
Total Expenditure			147,264,868.70	175,815,000	33,051,356



POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES**Trail Balance for the year ended 31st December 2021**

<u>Account No:</u>	<u>Page no. of the ledger</u>	<u>Name of the Account</u>	<u>Balance as at 31.12.2021</u>	
			<u>Debit</u>	<u>Credit</u>
11001-1	1	Library Books and Periodicals	13,724,268.90	-
11002-1	2	Furniture & Fittings	5,566,983.19	-
11003-1	3	ICT Developments	-	-
11004-1	4	Motor Vehicles	9,148,000.00	-
11005-1	5	Office Equipment	26,894,556.15	-
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	324,600,854.82	-
11009 - 1	9	Ven. M.W. Mahaviharaya	-	-
11009 - 2	10	Ven. Direc. M.D - pali/sanskrit/chinees	-	-
11009 - 3	11	Ms. Iromi - Sri Dalanda Maligawa	-	-
11010	12	Human Capital Development	-	-
11011-1	13	Intangible Assets	425,000.00	-
11901-2	14	Provision for dep. Library Books & Periodicals	-	12,086,160.30
11902-2	15	Provision for dep. Furniture & Fittings	-	3,965,122.86
11904-2	16	Provision for dep. Motor vehicles	-	9,140,556.71
11905-2	17	Provision for dep. Office Equipment	-	21,142,438.63
11906-2	18	Provision for dep. Lab & Teaching Equipment	-	2,607,789.51
11907-2	19	Provisions for dep.Intangible Assets	-	313,893.93
12001	20	FD-Devolpment Fund -086-60-01-000010304	13,036,721.77	-
12002	21	FD-Devolpment Fund-2/0115/02/54185	3,235,823.12	-
12003	22	FD-Devolpment Fund -2/0115/02/54193	3,235,823.12	-
12004	23	FD -Devolpment Fund -2/0115/02/54207	3,235,823.12	-
12005	24	FD-Building Fund-086-60-01-00003281-7	10,691,666.64	-
12006	25	FD-Foreign Scholarship-078-60-01-00008630-4	760,488.13	-
12010	26	FD welfare Fund-China-086-60-01-00013527-0	650,000.00	-
12011	27	Savings Account-078-2-001-2-2285341	408,471.76	-
12012	28	FD-Violation/bond-086-60-01-00003282-6	1,578,227.59	-
12013	29	Store Keeper Bond-Savings-10061-04-91551	10,328.43	-
12015	30	C/A Balance FD 086-60-01-00012910-7	20,000,000.00	-
12016	31	C/A Balance FD 086-60-01-00012909-0	20,000,000.00	-
12017	32	Bond Violation- 086-60-01-00012962-4	147,659.38	-
12018	33	Vehicle Fund-I-086-60-01-00013088-1	500,647.50	-
12019	34	E.W.Gunathilaka- 086-60-01-00013087-2	350,000.00	-
12020	35	Savings E.W.G-086-2-001-6-1189664	57,195.21	-
12021	36	Director Fund- FD 086-60-01-00013175-5	600,000.00	-
12022	37	Director Fund- SV 086-2-002-5-1189664	88,909.71	-
12024	38	Rec.Int FD-086-60-01-00012909-0	-	-
12025	39	Rec.Int FD-086-60-01-00012910-7	-	-
12026	40	Savings-Welfare Fund-China-086-2-004-3-1189664	28,254.30	-
12027	41	FD.Development Fund -086-60-01-00014223-5	3,913,787.01	-
12028	42	FD-Veh. Fund-II-086-60-01-00014156-6	1,113,633.22	-
12029	43	FD.Develop.Fund -086-60-01-00015111-7	5,000,000.00	-
13001	44	Stores Advances	391,321.83	-
13002	46	Stock Account of Research & Publication	896,089.60	-
13003	47	Stock Account of Vijinipath	235,300.00	-
13004	48	Debtors - University of Kelaniya	4,403.98	-
13006	49	Sundry Receivables	1,730.00	-
13007-1	50	Computer Loans	15,000.00	-



<u>Account no. of</u>		<u>Name of the Account</u>	<u>Balance as at 31.12.2021</u>	
<u>No:</u>	<u>the ledger</u>		<u>Debit</u>	<u>Credit</u>
13007-2	51	Distress Loans	2,482,542.00	-
13007-3	52	Festival Advances	-	-
13007-5	53	Vehicle Loans	30,000.00	-
13007-6	0	Salary Advances	-	-
13007-7	54	Special Advances	-	-
13008	55	Pre - Payments	850,721.52	-
1300901	0	Cash Account - Borella	5,084,655.93	-
1300902	0	Cash Account - Thimbirigasyaya	46,045,065.19	-
13012	56	Fuel Advances	1,000.00	-
13013	57	Fuel Deposits	60,000.00	-
13014	58	Miscellaneous Advances	-	-
13015	65	Telephone Deposits	5,000.00	-
13019	66	Fund Transfer from Thimbirigasyaya A/C	-	-
13020	0	Fund Transfer from Borella A/C	-	-
13021	67	Petty cash	-	-
13023	68	Receivables-Miscellaneous	797,250.00	-
13025	69	Money MKT SAV -086-2-003-4-1189664	5,614,321.37	-
13026	70	Mobilization Advance on Building	10,898,410.95	-
13027	71	Receivable interest on Fixed deposits	679,413.45	-
24001	0	Suspense Account	-	-
24002	72	Store Keeper- Bond	-	5,000.00
24005	73	Canteen Deposit	-	2,000.00
24008	74	Library Deposits	-	4,286,810.00
24010	82	Creditor-UGC-0.01%	-	3,561.17
24011-1	83	Paye Tax Payable	-	-
24012-13	85	Pre - Receipts	-	252,000.00
24012-15	88	Pre- Receipts P/DIP in BAC	-	-
24012-16	89	Pre- Receipts- MA in BAC	-	-
24013	90	Tender Deposits	-	294,500.00
24015	91	UPF Payable,20%/17%	-	-
24016	92	ETF 3% Payable	-	-
24017	93	Pension Payable 8%	-	-
24018	94	UPF Loan Payable-UGC	-	-
24020	95	Salary Payable	-	-
24021	97	Stamp Duty Payables	-	975.00
24023	102	Sundry Payable	-	22,500.00
24024	103	Creditor-Sathuta Builders Pvt Ltd	-	40,527,163.97
24025	104	Creditors-Staff Welfare Society	-	350,366.53
24026	105	Retention on Building	-	19,673,824.90
24030	106	Accrued Expenditure-2020	-	1,858,500.00
24031	107	Accrued Exp.-BAC/MA 2020	-	515,700.00
24032	108	Accrued Exp-BAC/DIP 2020	-	318,150.00
24033	109	Accrued Exp-EBS 2020	-	37,700.00
24034	110	Accrued Exp -CPBS 2020	-	71,550.00
24035	111	Accrued Exp -BLGC Singapore 2020	-	-
24036	112	Accrued Exp -BDCHK 2020	-	-
24037	113	Accrued Expenditure 2021	-	3,467,977.07
24038	114	Allocation for convocation 20/21	-	500,000.00
24039	115	Accrued Exp - BAC MA/S - 2021	-	2,245,135.00



			<u>Balance as at 31.12.2021</u>	
<u>Account No:</u>	<u>Page no. of the ledger</u>	<u>Name of the Account</u>	<u>Debit</u>	<u>Credit</u>
24040	116	Accrued Exp - BAC MA/E - 2021	-	1,489,321.00
24041	117	Accrued Exp - BAC Dip - 2021	-	1,194,630.00
24042	118	Accrued Exp - CPBS - 2021	-	1,185,475.00
24043	119	Accrued Exp - BDCHK - 2021	-	4,872,089.99
24044	120	Accrued Exp - PGCC - 2021	-	873,624.00
24045	121	Accrued Exp - EBS - 2021	-	143,310.00
24107	122	Accrued Expenses-2019 BAC MA	-	-
24110	123	Accrued Expenses-2019 Cer.in Pali	-	-
24111	124	Accrued Exp -2019 BDCHK	-	-
25001	125	Spent Capital Grants - 101	-	134,472.05
25002	126	Spent Capital Grants - 102	-	160,587,615.70
25003	127	Spent Capital Grants - 103	-	275,298,276.90
25004	128	Spent Grant for Library Books	-	86,117.92
25005	129	Spent Grant From Extension Prejects (Postgraduate)	-	4,208,347.19
25006	130	Unspent Capital Grants - 102	-	3,283,358.98
25007	131	Unspent Grant for Library Books	-	568,238.53
25008	132	Unspent Grant From Extension Prejects (Postgraduate)	-	2,617,405.40
25009	133	Unspent Capital Grants - 103	-	171,723.10
26002	134	Vehicle Fund-I	-	26,027.95
26003	135	Int.FD-Building Fund-086-60-01-00003281-7	-	7,791,666.64
26004	136	Int.FD-Vehicle Fund-086-60-01-00013088-1	-	474,619.55
26005	137	The Building Fund	-	2,900,000.00
26006	138	Foreign Scholarship Grant	-	133,148.82
26010	139	Int.of Savings Account-078-2-001-2-2285341	-	673,515.71
26011	140	Rec.Int.Inv E.W.Gunatilaka-086-60-01-00013087-2	-	6,012.33
26012	141	Rec.Int FD-Dev Fund-2/0115/02/54207	-	7,313.85
26013	142	Rec.Int.FD-Building Fund-086-60-01-00003281-7	-	44,548.61
26014	143	Rec.Int.FD-Vehicle Fund-086-60-01-00013088-1	-	1,581.72
26015-2	144	Gifts of Books & Others	-	723,303.08
26016	145	Breach of Contract - Mr B.G.Vishwanath	-	127,102.24
26017	146	Devlopement Fund of the Institute	-	36,601,431.17
26018	147	Violation of Bond Income-Fund	-	427,019.12
26019	148	Int.FD-Dev.Fund of Institute-086-60-01-000010304	-	4,506,216.79
26020	149	Int.FD-Foreign Scholarship-078-60-01-00008630-4	-	255,995.36
26021	150	Int.FD Violation Bond -086-60-01-00003282-6	-	3,276.82
26023	151	Interest of Store Keeper- Deposit-10061-04-91551	-	5,328.43
26024	152	Rec.Int.FD-Dev Fund-086-60-01-000010304	-	81,479.51
26025	153	Rec.Int FD-Dev Fund-2/0115/02/54185	-	7,313.85
26026	154	Rec.Int FD-Dev Fund-2/0115/02/54193	-	7,313.85
26029	155	The Director's Funds	-	1,851,249.15
26030	156	Provision for the Gratuities	-	17,232,625.00
26031	157	General Reserves	-	7,045,740.78
26032	158	Research Grants E.W.Gunatilaka	-	15,000.00
26033	159	Revaluation of vehicle	-	1,846,371.64
26035	160	Rec.Int.FD.Dev.Fund 086-60-01-00014223-5	-	5,271.93
26036	161	Int.FD-Vehicle Fund II-086-60-01-00014156-6	-	49,398.19
26037	162	Vehicle Fund-II	-	1,064,235.03
26038	163	Int.Sav.E.W.Gunathilaka-086-2-001-6-1189664	-	-
26039	164	Staff Welfare Fund- China	-	671,623.53



			<u>Balance as at 31.12.2021</u>	
<u>Account No:</u>	<u>Page no. of the ledger</u>	<u>Name of the Account</u>	<u>Debit</u>	<u>Credit</u>
26040	165	Int.FD.Dev.Fund-2/0115/02/54185	-	735,823.12
26041	166	Int.FD.Dev.Fund-2/0115/02/54193	-	735,823.12
26042	167	Int.FD.Dev.Fund-2/0115/02/54207	-	735,823.12
26043	168	Int.Sav.Directors Fund-086-2-002-5-1189664	-	76,725.71
26044	169	Rec.Int.FD.Director's Fund-086-60-01-00013175-5	-	5,854.17
26045	170	Rec.Int.FD.Bond V -086-60-01-00003282-6	-	6,907.10
26047	171	Rec.Int.FD.Vehicle Fund-II - 086-60-01-00014156-6	-	6,941.96
26048	172	Int-Welfare Fund China-SAV/FD	-	6,630.77
26049	173	Int-FD/Sav E.W. Gunathilaka-086-60-01-00013087-2	-	392,195.21
26050	174	Scholarship Grant from self-financing Projects	-	938,024.97
26051	175	Glorious Sun Scholarship grant	-	595,471.50
26052	176	Int.FD.Bond Violation-086-060-01-00012962-4	-	20,557.14
26053	177	Rec.Int.FD Welfare Fund -China	-	27,513.70
26054	178	Int.FD.Bond Violation-086-60-01-00003282-6	-	1,151,208.47
26055	179	Donation by China student	-	1,000,000.00
26056	180	Int.on FD. Dev/fund 086-60-01-00014223-5	-	172,691.12
26058	181	Rec.int on FD.Dev fund 086-60-01-00015111-7	-	2,123.29
26059	182	Fund of Bond Volation Bal of Mr. Ariyasinghe	-	26,793.00
31011	183	Government Grants-Recurrent	-	75,000,000.00
31012	184	Interest from Loans	-	107,487.34
31013	185	Registration Fee	-	589,500.00
31014	199	Tuition Fee	-	32,461,033.74
31015	219	Examination Fee	-	603,790.85
31016	229	Library Fee	-	393,000.00
31017	240	Sale of Publications	-	-
31018	241	Library Fines	-	3,225.00
31020	242	Miscellaneous Receipts	-	-
31021	243	Certificate Fee	-	57,155.00
310211	247	Sale of Fans (Vijinipath)	-	2,100.00
310212	248	Repo Interest	-	2,052,433.80
310213	249	Others-Income from Extention Projects-7%	-	4,328,263.88
310214	250	Amortization	-	3,955,400.57
31022	251	Photocopy Fee	-	2,227.00
31023	252	Application Fee	-	302,500.00
31025	260	Sale of old papers	-	3,360.00
31026	261	Tender / Supplier Registration Fees	-	55,500.00
31027	262	Visa Income	-	-
31028	263	Printing charges	-	155.00
31030	264	Fixed Deposit Investment Investment Income	-	1,915,427.02
31031	265	Cancelled Cheques Income	-	-
31032	266	Srap sales account	-	36,659.00
31033	267	Income from Self Financing Courses	-	36,997,783.74
31034	268	Human Capital Dev - Capital Grant	-	80,000.00
31035	269	Strengthening Research - Capital Grant	-	959,178.88
400011	270	Personal Emoluments - Academic	-	-
400012	275	Personal Emoluments - Non Academic	-	-
40002	282	Travelling & Subsistance	-	-
40003	284	Supplies	-	-
40004	286	Maintanance	-	-



<u>Account No:</u>	<u>Page no. of the ledger</u>	<u>Name of the Account</u>	<u>Balance as at 31.12.2021</u>	
			<u>Debit</u>	<u>Credit</u>
40005	288	Contractual Services	-	-
40006	294	Other Recurrent Expenses	-	-
500001	305	MABC/S - 2021	-	-
500002	330	MABC/E - 2021	-	-
500003	341	PDBC - 2021	-	-
500004	360	EBS - 2021	-	-
500005	363	CPBS - 2021	-	-
500006	376	MA IN BS (BDCHK) - 2021	-	-
500010	378	MA in BAC-2020	-	-
500011	380	P/G dip in BAC-2020	-	-
500012	382	English for Buddhist Studies-2020	-	-
500013	383	Certificate Course in Pali-2020	-	-
500014	384	MA in Buddhist Studies(BDCHK)-2020	-	-
500015	388	Buddhist Library Graduate School- Singapore 2020	-	-
500016	389	PGCC - 2021	-	-
11011	391	Salaries & Wages - Acedamic staff	13,477,878.71	-
11021	392	U.P.F. 15%,7% - Acedamic Staff	2,709,717.32	-
11031	393	U.P.F. 8% - Acedamic Staff	2,652,090.06	-
11041	394	E.T.F. 3%- Acedamic Staff	1,072,361.45	-
11051	395	Academic Allowance	21,331,502.52	-
11061	396	Research Allowances-35% - Academic staff	4,730,315.37	-
11091	397	Special Allowance - Acedamic	2,749,299.73	-
11101	398	Cost of Living Allowance -Academic	936,000.00	-
11121	399	Visiting Lecture fees	1,702,075.00	-
11131	400	Head Allowance-Academic	36,806.45	-
11181	401	Entertainment Allowances-Academic	353,023.99	-
11201	402	Retirement Benefits: -Acedamic	1,055,588.00	-
12012	403	Salaries & Wages-Non-Academic	12,565,919.18	-
12022	405	U.P.F. 15%,7% - Non-Acedamic	1,678,528.67	-
12032	406	U.P.F. 8% - Non-Acedamic Staff	1,276,803.55	-
12042	407	E.T.F. 3% - Non-Acedamic Staff	591,066.52	-
12062	408	Research Allowances - 35%-Non-Academic	652,306.49	-
12072	409	Monthly Compensatory Allowances	5,387,899.70	-
12092	410	Special Allowances-20% -Non-Academic	2,340,898.11	-
12102	411	Cost of Living Allowance -Non-Academic	2,341,347.92	-
12112	412	Acting Pay - Non-Acedamic Staff	4,200.00	-
12132	413	Holiday Payments	18,677.99	-
12172	414	Other Allowances Non-Acedamic	1,200.00	-
12201	415	Overtime	431,472.51	-
12202	416	Retirement Benefits: - Non-Academic	444,288.00	-
2011	417	Travelling Expen.(Domestic)	359,578.49	-
2022	0	Travelling Expen.(Foreign)	-	-
3011	418	Stationery & Official Requisitions	478,240.11	-
3021	419	Fuel & Lubricants	396,593.75	-
3031	420	Uniforms	18,550.00	-
3071	421	Other supplies	199,035.24	-
4011	422	Maintainance- Vehicles	165,601.46	-
4021	423	Maintainance-plant,machinery	581,693.66	-
4031	424	Maintainance-building & structures	9,500.00	-



<u>Account No:</u>		<u>Page no. of the ledger</u>	<u>Name of the Account</u>	<u>Balance as at 31.12.2021</u>	
				<u>Debit</u>	<u>Credit</u>
4041	0		Maintainance-furniture	-	-
4051	425		Maintainance-others	85,166.66	-
5011	0		Transport	-	-
5021	426		Telecommunication	722,332.00	-
5022	428		Postal charges	80,929.76	-
5031	429		Electricity	941,316.36	-
5032	431		Water	39,344.27	-
5041	432		Rates & Local Taxes	6,150.00	-
5051	433		Rentals & hire charges	11,601,265.97	-
5061	434		Security Services	1,756,959.50	-
5071	435		Cleaning Services	894,660.50	-
5091	436		Printing, Advertising ect.	56,505.20	-
5101	0		Other Contractual Services	-	-
6011	0		Travel grants to University Teachers	-	-
6021	437		Special service.-council & Committees	551,060.00	-
6022	438		Special service.-Professional & Others	917,160.00	-
6031	439		Workshops, Seminars	123,000.00	-
6041	0		Acedamic reserch & publication	-	-
6051	440		Staff Development(Training for Teachers, Administrators & Other employees)	21,000.00	-
6071	441		Course Materials for Students & Learning Quality Improvements	50,099.21	-
6111	0		Student welfare, Employee welfare	-	-
6151	442		Interests subsidy on property loans	176,361.00	-
6161	443		Holiday warrants & Season Tickets	78,840.00	-
6171	0		Convocations	-	-
6181	444		Entertainment expenscs	162,036.38	-
6191	445		Bank Charges	8,407.80	-
6211	0		Contributions & membership fees	-	-
6221	446		Examination Expenses	2,082,661.00	-
6231	447		Other expenses	95,965.96	-
6233	448		Welfare fund, China- Payments	-	-
6234	449		Depreciation-Library Books	1,058,209.13	-
6235	450		Depreciation-Furniture & Fittings	346,549.86	-
6236	451		Depreciation-Motor Vehicle	9,600.00	-
6237	452		Depreciation-Office equipments	2,153,109.90	-
6238	453		Depreciation-Lab & Teaching Equipments	256,264.00	-
6239	454		Depreciation-Intangible Assets	131,667.67	-
6240	455		Agrahara Ran insurance	-	-
6241	456		Anweshana/sinhala-2018	-	-
6242	457		Anweshana/sinhala-2019	-	-
6243	458		Anweshana/English-2018	-	-
6244	459		Anweshana/English-2019	-	-
6245	460		Academic Reserch expenses	959,178.88	-
6246	461		Human Capital Development/Recurent	80,000.00	-
6247	462		Expenditure of Self Financing	36,997,783.74	-
6248	463		Interest cost on defined benefit	2,071,224.00	-
6249	464		Actuarial gain/loss on gratuity	-	10,423,470.00
Total				841,955,870.28	841,955,870.28



BANK RECONCILIATION STATEMENT FOR THE MONTH OF December 2021

Bank Code :1300901 - Cash Account - BORELLA A/c No: 018-1-01-7-2268401

CASH BOOK BALANCE AS AT 01/12/21	4,738,298.05
ADD : RECEIPTS FOR THE MONTH OF DECEMBER 2021	37,945,979.12

	42,684,277.17
LESS : PAYMENT FOR THE MONTH OF December 2021	37,599,621.24

CASH BOOK BALANCE AS AT 31/12/21	5,084,655.93
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BANK RECONCILIATION STATEMENT FOR THE MONTH OF December 2021

BALANCE AS PER CASH BOOK AS AT 31/12/21	5,084,655.93
ADD : DIRECT CREDITS	0.00
UNPRESENTED CHEQUES	1,378,844.99

	6,463,500.92
LESS : DIRECT DEBITS	0.00
UNREALISED DEPOSIT	0.00

BALANCE AS PER BANK STATEMENT	6,463,500.92
	=====

① _____
13/01/2022
S/A Bursar

Prepared By ① _____

Checked By ① _____



POSTGRADUATE INSTITUTE OF PALI & BUDDHIST STUDIES

DETAIL OF UNPRESENTED CHEQUES FOR THE MONTH OF December 2021

Bank Code :1300901

- Cash Account - BORELLA

Jul	2021	15/07/21	021569	1,500.00	1,500.00
Oct	2021	05/10/21	021656	3,000.00	
		05/10/21	021670	1,500.00	
		21/10/21	021695	875.00	5,375.00
Nov	2021	06/11/21	021847	125,825.00	
		11/11/21	021731	2,000.00	
		17/11/21	021742	42,000.00	
		17/11/21	021746	5,000.00	
		24/11/21	021756	875.00	
		24/11/21	021762	2,655.60	178,355.60
Dec	2021	06/12/21	021794	2,000.00	
		06/12/21	021798	2,400.00	
		06/12/21	021799	7,560.00	
		06/12/21	021800	1,525.00	
		13/12/21	021816	10,000.00	
		14/12/21	021819	21,900.00	
		14/12/21	021821	14,000.00	
		14/12/21	021822	7,000.00	
		14/12/21	021823	76,975.00	
		14/12/21	021829	2,500.00	
		14/12/21	021825	2,500.00	
		14/12/21	021827	2,500.00	
		17/12/21	021826	5,000.00	
		17/12/21	021832	2,350.00	
		21/12/21	021836	119,975.00	
		21/12/21	021837	44,975.00	
		21/12/21	021838	24,000.00	
		22/12/21	021842	136,801.22	
		22/12/21	021843	100.00	
		22/12/21	021844	1,715.00	
		22/12/21	021845	217,917.53	
		22/12/21	021846	850.00	
		31/12/21	021850	119,975.00	
		31/12/21	021851	179,975.00	
		31/12/21	021852	36,716.60	
		31/12/21	021853	14,580.00	
		31/12/21	021854	14,580.00	
		31/12/21	021855	4,599.04	
		31/12/21	021856	89,975.00	
		31/12/21	021857	25,000.00	
		31/12/21	021858	1,150.00	
		31/12/21	021859	2,520.00	1,193,614.39

1,378,844.99
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BANK RECONCILIATION STATEMENT FOR THE MONTH OF December 2021

Bank Code :1300902 - Cash Account - THIMBIRIGASYAYA 086-1-001-8-1189664

CASH BOOK BALANCE AS AT 01/12/21	37,069,930.64
ADD : RECEIPTS FOR THE MONTH OF DECEMBER 2021	21,975,134.55
	59,045,065.19
LESS : PAYMENT FOR THE MONTH OF December 2021	13,000,000.00
CASH BOOK BALANCE AS AT 31/12/21	46,045,065.19

BANK RECONCILIATION STATEMENT FOR THE MONTH OF December 2021

BALANCE AS PER CASH BOOK AS AT 31/12/21	46,045,065.19
ADD : DIRECT CREDITS	0.00
UNPRESENTED CHEQUES	0.00
	0.00
	46,045,065.19
LESS : DIRECT DEBITS	0.00
UNREALISED DEPOSIT	0.00
	0.00
BALANCE AS PER BANK STATEMENT	46,045,065.19

22/02/2022
S/A Bursar

Prepared By



Checked By




Director
Postgraduate Institute of Pali and Buddhist Studies

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended as at 31.12.2021, in terms of section 12 of the National Audit Act, No. 19 of 2018.

The above Report has been forwarded herewith.

W.P.C. Wikramaratna
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
Postgraduate Institute of Pali and Buddhist Studies

The Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended as at 31.12.2021, 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 31.12.2021 comprising of the Statement of Financial Status as at 31.12.2021 , the Financial Performance Statement, the Statement of changes in Net Assets, the Cash Flow Statement for the year ended as at 31.12.2021 and notes relating to the financial statements, summarized important accounting policies were audited under my order in terms of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read with Schedule 107(5) of the Universities Act No. 16 of 1978 and the provisions of the National Audit Act No. 19 of 2018. This Report includes my comments and observations which i intended to be declared along with the Annual Report of the University in terms of Schedule 108(1) of the Universities Act. As per Article 154 (6) of the Constitution, my report will be tabled in Parliament in future. I am of the view that financial status as at 31.12.2021 and financial performance and cash flow for the year ended as at 31.12.2021 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)	As per paragraph 65 of Sri Lanka Public Sector Accounting Standards 7, since the effective life time of non-current assets had not been reviewed annually, the fixed assets costing Rs.9,387,358 were fully depreciated but continued to be utilized. Accordingly, the estimated error which had occurred so, had not been revised in accordance with Sri Lanka Public Sector Accounting Standards 3.
	(b)	Recognition and measurement in the Financial Statements was not done in relation to the capital grants of Rs.100,000,000 received during the year under review in accordance with Sri Lanka Public Sector Accounting Standards 11.
	(c)	According to the Statement of Financial Position as at 31 December 2021, there was a difference of Rs.3,821,669 when comparing the cost of 03 types of assets shown under property, plant and equipment with the cost according to the fixed asset register. Even during the year under review, no action had been taken to rectify the long-standing deference.

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 2021

The information included in the Annual Report of the Institute for the year 2021 which was obtained by me before the date of this Audit Report, but not included in the financial statements and my Audit Report thereon refers to other information. The management is responsible for these other information.

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

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

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

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

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

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

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

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

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

My purpose is to provide reasonable evidence to the effect that financial statements are free from quantitative misrepresentations that may result from fraud and errors, and to issue an audit report containing my opinion. Although, fair certification is an advanced certification, it will not always be a guarantee that quantitative discrepancies will be detected when auditing in accordance with Sri Lanka Auditing Standards. Due to the effect of fraud and errors, individually or collectively, can lead to quantitative discrepancies and are expected to affect the economic decisions made by users based on these financial statements.

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

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

Administration parties were made aware of important audit findings, main internal 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 are consistent with the previous year.
- 2.1.3 As per the requirement referred to in section 6 (1) (d) (iv) of the National Audit Act No. 19 of 2018, the recommendations made by me in the previous year except the observations indicated under (a) and (c) of the section of basis for qualified opinion are included in the financial statements submitted.
- 2.2 Upon followed action and evidence obtained and limitations to the quantitative matters, nothing caught my attention to make following statements.
- 2.2.1 As per the requirement referred to in section 12 (d) of the National Audit Act No. 19 of 2018, that there is a certain relationship relating to an agreement by a member of the Board of Administration of Institute directly or any other way deviating from the general business level.
- 2.2.2 as per the requirement referred to in section 12 (e) of the National Audit Act No. 19 of 2018, that action has been taken non-compliance with relevant written law or other common or special provisions issued by the Board of Administration of the Institute other than the following observations.

	Reference to rules/regulations	Observations
(a)	University Grants Commission Circular No. 15/2015 dated 17th November 2015	Although the results should be released within three months from the date of the examinations conducted, the results of the examinations held in January 2021 were not released by April 30, 2022, the audit date.
(b)	Guideline 8.9.1 (b) of the Government Procurement Guidelines	A formal agreement was not signed as per the procurement guidelines when purchasing computers and accessories costing Rs.2,780,480.

(c)	FR - 395 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	At the end of each month, bank reconciliation statements on transaction status were to be prepared before the 15th day of the following month, but the bank reconciliation statements of two bank accounts had been prepared with a delay of 1 month to 5 1/2 months. Further, the Financial Officer himself had prepared and approved the bank reconciliations for 11 months from January to November 2021.
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2.2.3 As per the requirement referred to in section 12 (g) of the National Audit Act No. 19 of 2018, that action has been taken non-compliance with powers, duties and functions of the Institute.

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

2.3 Other matters

- (a) Due to the fact that publications and periodicals were printed without proper evaluation regarding sales, 900 publications and periodicals costing Rs.469,650 in the year 2021, 851 publications and periodicals costing Rs.242,964 and 1,759 publications and periodicals which had been printed many years ago at a cost of Rs.516,849 la jQ which had been printed since 31 December 2021 had remained unsold by 31st December 2021.
- (b) The work on the four-storied building, which was started in the year 2019, was supposed to be completed by May 13, 2021, but the work was not completed by April 30, 2022. Due to that, the rental building currently running the institution had to continue to be used and during the period from June 2021 to April 2022, rent of Rs. 10,176,604 had to be paid.

W.P.C. Wickramarathna
Auditor General

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 at final stage at present.

Drainage system of the Institute has been designed so as to purify the waste water and release to the environment enabling to use the rainwater.

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

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 accept such equipment when they are disposed.

Official web site is mostly used for communicating information, issuing results, uploading time tables and notices, in order to minimize the use of papers during the office activities.

Requests made to the institution for student needs and institutional responses have been organized through online communication technology.

Even before entering the new building premises belonging to the institute, tree planting activities have been organized to provide environmentally friendly shade and protect the humidity of the environment. Accordingly, arrangements have been made to implement the sustainable development objectives further by entering the new building.

L.A. Sumith Jayasekara
Senior Assistant Registrar