



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

ANNUAL REPORT - 2022

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

The visionary guidance and dedication of Directors who led this institute towards development during the period of forty seven (47) years from the inception in the year Nineteen Seventy Five (1975) is mentioned here with great pleasure.

This institute which has been maintained in various places on rental basis could be housed in four-storied building on its own two acre land located at 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya from the year 2022. I would like to express my sincere gratitude to the Government of the Democratic Socialist Republic of Sri Lanka for providing necessary provisions and to all those who helped including foreign monks for this work despite the COVID 19 pandemic and economic crisis.

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

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

Ven.Chair, Senior Professor Medavachchiye Dhammajothi Thero
Director
31.12.2022

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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.

The Academy of Chinese Buddhism, Guandon Buddhist Academy, Buddhist College of JianshuBuddhhist 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.

Vidyacarana Buddhist Resource (Malaysia)
Silendra Buddhist Institute, Malaysia
Sitaya International Buddhist, Malaysia

03. Strenghts

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

The Institute has been able to bring the activities relating to the academic field up to standard levelbydeveloping 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 theLine Ministry for the year 2015, 2018 that, the Institute has become the one with the highest number of international students studying, out of the institutions belonging to the University Grants Commission and the education institution that earns highest foreign exchange.

Activities commenced to house a new building complex in the permanent 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 historical achievement marked in November 2022 by initiating its works in the building located at 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya.

04. Weaknesses

- Inability to provide services through modern facilities including hostels.
- Existence of technical empowerment at proposal level to carry out online education more effectively.
- Inadequate academic and non academic staff to cater to rapidly increasing student community.

It should be mentioned that these issues badly affect the future development of the institute. The loss of a significant number of foreign students due to the absence of 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 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 class rooms technically based on the Smart Class Room concept and the official Website to be suited with online technology.
- ix. Increasing the amount of institutional research and providing facilities for research, taking into account modern social needs.
- x. Seeking opportunities to connect with internationally recognized foreign universities in the field of Pali and Buddhist studies and hold discussion conferences etc.
- xi. Establishment of an Audio - Video center to develop the lecturing skills of local and foreign students.

05.1 Employment opportunities

- i. It should be mentioned that 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 follow postgraduate degrees in this institute for the promotion in their jobs as well as for spiritual development.
- iii. The courses of this institute will provide the required subject knowledge and language knowledge (Sinhala, English, Pali, Sanskrit and Chinese) to local and foreign students. Further, technological knowledge, which is indispensable for modern life, is also developed and skills like expression and writing will also be developed. Accordingly, they will be lectures and writers.
- iv. Further, these courses will impart spiritual discipline to the students. Through that, they will work as moral leaders in economic, political, social and environmental fields.
- v. Graduates will be able to hold the positions of Vice-Chancellor, Director, Professor and Lecturer etc. in Buddhist and other higher education 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,
 977/5, University Drive,
 Bulugaha Junction,
 Kandy Road,
 Kelaniya.
 31.12.2022



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

Heads of Departments of the Institute

4. Prof. W.M. Deshapriya Gunasena - Department of Buddhist Sources
5. Ven. Prof. Wadinagala PannalokaThero - Department of Buddhist Thought
6. Ven.Prof.Miriswatte Wimalaghana Thero - Department of Buddhist Culture

Members appointed by the Council of the University of Kelaniya

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

Members appointed by the University Grants Commission

9. Prof. Praneeth Abheysundara (21.04.2021)
10. Emeritus Prof. (Mrs.) Kusuma Karunaratne
11. i) Emeritus Prof. Oliver Abeynayake - from 01.01.2022 to 01.07.2022
 ii) Rev. (Dr.) Wilegopda Ariyadewa Thero - from 26.07.2022
12. Mr. Michael De Silva

Treasury representative

13. i) Mr. N.K.S Chndrasekara–Assistant Director –the Department of Project Management and Monitoring (from 01.01.2022 to 01.07.2022)
 ii) Mrs. R. Kolambage - Chief Finacial Officer, Ministry of Finance, Economic Stabilization and National Policies

Officials

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

07. Faculty Board

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

Ex officio

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

Heads of the Department of the Institute

2. Prof. W.M. Deshapriya Gunasena - Department of Buddhist Sources
3. Ven. Dr. Wadinagala Pannaloka Thero - Department of Buddhist Thought
4. Prof. Ven. Miriswatte Vimalagnana Thero - Department of Buddhist Culture

The following Heads of Departments of the University of Kelaniya

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

Lecturers of each Department of the Institute

7. Dr. Ashoka Welithota - Department of Buddhist Sources (07.05.2021)
8. Ven. Prof. Raluwe Padmasiri - 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. Senior Prof. AnandaThissa Kumara (from 17.11.2021)
15. Prof. ChandimaWijebandara
16. (Dr.) A.M.N. WasanthaMendis

Officials

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

On invitation

19. Mrs. Geethani Attanayake - Senior Assistant Librarian

08. Audit Committee

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

	Committee Members	
1	Mr. S.K. Siril Suduwella	(Chairman)
2	i) Mr. N.K.S. Chandrasekara ii) Mrs. R. Kolambage	Assistant Director – Department of Project Management and Monitoring Chief Financial Officer, Ministry of Finance, Economic Stabilization and National Policies
3	Mrs. Nimali de Silva	Secretary, Ministry of subject in charge of Higher Education or his nominee
4	Mr. M.M.J.R. Bogamuwa	Chief Internal Auditor – University Grants Commission
Invited observer		
5	Mr. H.N.J. Pathiraja	Assistant Auditor General, Government's Audit Division
6	Mrs. S.M.S. Samaraweera	Senior Assistant Internal Auditor (from 01.01.2022 to 28.02.2022) Deputy Internal Auditor, University of Kelaniya (from 12.09.2022)
Official		
7	Mr. L.A. Sumith Jayasekara	Senior Assistant Registrar - Secretary
8	Mrs. K.D.D.S. Sugathapala	Senior Assistant Bursar
9	Mrs. Geethani Aththanayaka	Senior Assistant Librarian
10	Mrs. M.B.Y.G. Perera	Assistant Registrar

Number of Audit Committees conducted - 04

09. Administrative and Academic Structure of the Institute

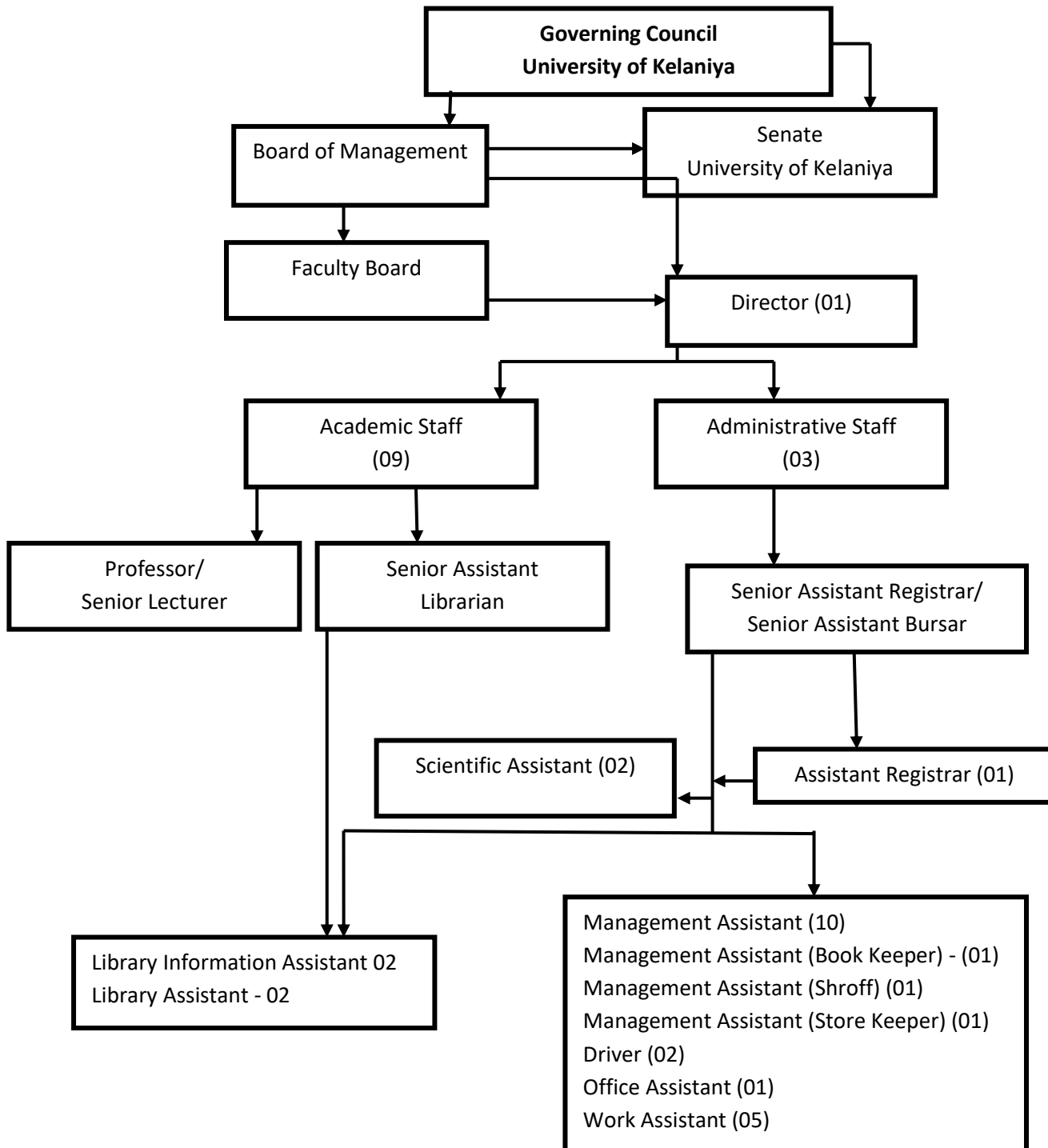
01.	Director	Senior Chair Prof. Rev. Medawachchiye Dhammajothi Thero BA (SJP), MA (PGIPBS), MPhil (PGIPBS), PhD (Nanjing-china), Fulbright Fellow UCIA (USA), Commonwealth Fellow, University of Wales, UK
02.	Senior Assistant Registrar	Mr. L. A. Sumith Jayasekare MHRM (UoC) PGD – LRHRM (UoC) B.A.(SJP) 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. 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) ii (Dr.) W. A. Welithota PhD (University of HongKong) M.B.S. (University of HongKong) (from 01.01.2021 to 06.05.2021)
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. Miriswatte Wimalaghana Thero MPhil. (Peradeniya), BA (Peradeniya)

10. Composition of the staff at 31.12.2022

Post Graduate Institute of Pali and Buddhist Studies Organizational Structure



Category of Employees				
Service	Salary Scale	Approved Cadre	Actual Cadre as at 31/12/2022	Vacancies As at 31/12/2022
Primary Level				
Primary Grade - Unskilled	PL - 1	6	4	2
Primary Grade - Skilled	PL - 1	4	4	-
Secondary Level				
Management Assistant - Non Technical	U-MN 1	15	13	2
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 and Academic Contributions

(1) Prof. W.M. Deshapriya Gunasena - Head of Department, Department of Buddhist Sources Studies (from 07.05.2021)

Research and publications

1. A Study of Disciplinary Controversies in the Recent Era of Sri Lankan Monasticism, Dhammagathasati, Makulawe Sri Wimala Maha Thero Abhivandana Academic Collection, Publication of Mahavihara Vamsika Sri Lanka Ramanya Maha Nikaya, 2012
2. Editor's Note Digha Nikaya Mahavagga Sutra Wimarshanaya, Nuwana Publication, 2022
3. The use of language in the Mahavagga of the Digha Nikaya, An Investigation of the Digha Nikaya Sutras, Nuwana Publications, 2022
4. Commentary on the Maha Parinibbana Sutras, An Investigation of the Digha Nikaya Sutras, Nuwana Publications, 2022

Book editing

1. An Investigation of the Digha Nikaya Sutras (MahaVagga) a Publication of Nuwana Research Institute, 2022
2. *Pela Atuwa Thulanaya*, a Publication of Nuwana Research Institute 2022

Projects

Engaging in research related to the translation of Sihlawattuppakaranaya Edition to Sinhala under the Rare Manuscript Editing Project.

Contribution in 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 Dhamma School Textbook Preparation Committee related to the Department of Buddhist Affairs under the Ministry of Buddhasasana.

- Acting as a member of the Tripitaka Conservation Board functioning under the Presidential Secretariat.
- Acting as a Life Member of the *Prachina Bhashapakara* Society.
- Acting as a Life Member of the World Buddhist Federation.

Contribution towards learning and teaching process

MABS 09:	Buddhist Discipline and Aramika Sanwidawaya
MABS 35:	Theravada Tradition: A study on and Dharma Matters
MABE 72:	Introduction to Pali
MAPL 01:	Recommended books: Tripitaka Pali Literature
MAPL 05:	Pali Chandolankara
MABC 02:	Analysis of Buddhist Personality
PDBC 01:	Explanation on Buddhist Psychological Problems
CPBS 03:	Reading in Pali Texts II
CPBS 01:	Basic Pali Grammar
PDPL 01:	Studying recommended books

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

01. Establishment Matters

Attending the Senate
 Attending the Academic Committee
 Attending the Library Committee
 Attending the Institutional Technical Committees
 Course Co-Ordinator: Master of Arts in Pali (English Medium)
 Course Co-Ordinator: Postgraduate Diploma in Pali (English Medium)
 Course Co-Ordinator: Certificate Course in Pali for Postgraduate Buddhist Studies
 Course Co-Ordinator: Buddha-dharma Centre of Hong Kong
 Co-editor, *Anveṣaṇā*, Journal of the Postgraduate Institute of Pali and Buddhist Studies,
 Postgraduate Institute of Pali and Buddhist Studies, Sri Lanka (in progress)

2. Teaching and Assessments activities:

Carrying out Teaching and Assessments activities relating to the following subjects

MABS 35:	Theravada Tradition: A Historical and Doctrinal Study
MAPL 08:	Theravada Tradition: A Historical and Doctrinal Study
MABS 06:	Origins of Mahayana Buddhism and the Earliest Mahayana Stras
MABS 73:	Pali Language: an Introduction
MABC 01:	Buddhist Psychoanalysis
MABC 01:	Psycho-analysis of Buddhism
PGDP 01:	Prescribed Texts 1
PGDP 06:	Basic Teachings of Early Buddhism

PDBC 07: Principles of Buddhist Meditation - 1
 CPBS 01: Basic Pali Grammar
 CPBS 02: Study of Pali Scriptures - i
 CPBS 03: Study of Pali Scriptures - ii

03. Contribution as a Resource Person

Research Workshop - Two Year MA Degree Course
 Research Workshop - MPhil and PhD Degree Course

04. Supervision activities:

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

05. Research

1. *Saddharma Anthardhanaya: A study based on Pali Attakatha*

06. Academic Contribution for other Universities

Visitin Lecture (Online)
 Malaysian Buddhist Association
 Course unit taught: MABS 05: Buddhological Development: A Study based on pre-Mahayana Buddhist Litreture

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

1. Publications

Peer Reviewed Journals

‘Sacrifice’ in Buddhist ethics and Consequentialism, in Journal of Royal Asiatic Society of Sri Lanka (JRASSL), Colombo, 2022, 64 Volume 64, Issue II

Book Chapters

2022

‘Skanda-gupta (455-467 CE) and Indian Religious Tolerance’ submitted to the Bharatiya Adhyanana Kendra, Benares Hindu University, India

Forthcoming

2022 (E-book)

Deviant Sex and Buddhism, D.K. Printworld, Delhi, Emerging Perceptions of Buddhist Studies

No 24, ISBN-13: 9788124611227, Publishing Date 07 November 2022.

II. Research

Completed the research under the title “Buddhist Kamma Theory: A Framework for Female Empowerment’

Oxford Bibliography 2022

‘**Buddhist Education in Taiwan**’ in Vibhajana, Ed. H.S. Samarasinha and A.M.A. Dilani Aththanayaka, published by the Nagananda International Buddhist University, Kelaniya, **2018** pp.432-444 is Included in the Oxford Bibliography on Taiwan Buddhism edited by Professor Wei-yi Chen.

Editorial Work

Co-Editor of the Anvesana Peer Reviewed Journal, 2021,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya,
Sri Lanka, Volume 11 Issue II (English)
Co-Editor: Dr. Asoka Welitota (**forthcoming**)

III. Conference/Webinar Papers

I. Presented the paper on “Practicing **Loving-Kindnes (mettā): A Path for Peace**” at the 09th International Conference on Pali and Buddhism on the theme: Samatha and Vipassana: Practice and Application” organized by Mahabodhi Society of India in Collaboration with Anagarika Dharmapala International Institute for Pali and Buddhist Studies, India

Date: 06 November 2022

II. Presented the topic on “**Interdependence: Buddhist principal of practicing Forgiveness**’ at the Virtual Conference organized by Clairmont Theological Collge in Collaboration with Jain Society

Date: 04 November 2022

III. **The Abstract on the Value of Human Life was published in the Conference Proceedings** edited by Nandini Batista, India (March-2022), Interdisciplinary Institute Indian Institute of Human Security & Governance, India

Theme: Human Security and Good Governance

Topic: **Understanding Value of Human Security: A Buddhist Reading**

(Special Address) Website Reference: <https://iihsg.com/Blog.aspx>

Three-day IIHSG International Conference 2022 on Human Security & Governance during February 23-25

IV. A presentation was done on Concept of tolerance at the Pakistan Hotel, Pakistan

V. Presentation was conducted online for the conference organized by the Claremont Theological School, United States of America, Coordinator Professor Venu Mehta

Topic: “Cognition and Non-violence (ahimsa): An Early Buddhist Analysis”

Date: on February 18-19, 2022

V. Television Presentation

A dhamma talk was telecast on 18th May 2022 in the Jatika Rupavahini

VI. Guest Lectures

- I. “Forgiveness in Daily Life: A Buddhist Analysis “delivered for Khyunhla Buddhist University, Myanmar (online).
Date: 12th November 2022
- II. “Thai Upasampada in Sri Lanka: An Appraisal” was delivered at the Symposium on “Buddhist Diplomacy: Sri Lanka Thailand Relations organized by the Royal Thai embassy in Colombo: Coordinated by Dr, George H.I, Cooke, Awarelogue International, at Buddhist Cultural Centre, Thummulla, Colombo
07th June 2022.

VII. Resource Person

I.Topic: ‘Plagiarism’ delivered at the Research Methodology Workshop for MPhil and PhD Candidates organized by the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya
Date: 09th December 2022.

II.Topic: “Development of Buddhism in Sri Lanka from the Introduction to 13th Century,” delivered for Refresh Course on Buddhism, organized by Department of Philosophy, Jadavpur University, Kolkata with University Grants Commission, India
Date: 14th November 2022 (Online)

III.Topic“Literature Review and Formulating a Research Problem” delivered for the Workshop on research methodology conducted for Master of Arts Degree Students at the PGIPBS
Date: 26/06/2022

VIII.Administration

Head of Department, Department of Buddhist Thought, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya (from 2019 Up to date)

Academic Co-ordinator of the Master of Arts Degree in Buddhist Studies (One Year -English Medium)- (2019 upto date)
Chairman, Academic Committee

IX. Supervisions

Mphil/PhD Supervisions
One Year Master of Arts Degree Programme, extended essay supervisions
Two Year Master of Arts Degree Programme - Dissertation Supervisions

X. Thesis Examiner

1. Name of the Candidate: REV. SHI DAOXIN (Registration Number: PGIHS/PhD/17/18/017),

Doctor of Philosophy. Thesis title: Venerable Fa Fang, A Modern Buddhist Visionary- A Critical Study of His Thoughts and Their Influence on Buddhism in Modern Era

XI. Coordinating: International Programmes 2022

Coordinator, Series of Guest Lectures organized by the Department for Buddhist Thought PGIPBS (four lectures were completed)

Coordinator ‘Buddhist-Jewish Dialogue’, Series of presentations, with Professor Nathan Katz and PGIPBS (two sessions were completed)

XII. Teaching Subjects Postgraduate Teachings

Early Buddhist Thought, Chinese Buddhist Tripitaka, Buddhist Ethics, Research Methodology, Personality Analysis of Buddhism, Philosophical Trends in Buddhism, Pali Language

XIII. Other Activities

Provided funding through the Yuan Kuan Buddhist College in Taiwan for publishing the Biography of Most Venerable Amabagahawatte Indasabhavara Gnanasami, the founder of Sri Lanka Ramanna Sect

XIV. Social Welfare 2022

**On 12th June 2022- Donatiion of Dru food and money for five hundered familes at the Siri Sunadna Mahaviharaya, Beliatta, Sri Lanka
Sponsor: PJ Kwan Inn Teng Temple, Malaysia**

On 05th June 2022, dry food and money were donated to 500 families at the Jetawanarama

Temple in Colombo-14, Sri Lanka

Sponsor: Madam Huang Ye-hua and Taiwan Group

On the 19th March 2022, Adana ceremony was conducted with the participation of 75 Myanmar Buddhist monks and nuns with 40 Sri Lankan Budhdist monks at Yahanagala Anceitn Royal Temple, Bandagirya, Hambantota

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

01. Academic Contribution Books

Co-editor with Ven. Aparekke Sirisudhamma, Ambagahawatte Indasabhawara Gnanaswami Mahanayaka Swamindra Caritaya by Ven. Kotmale Sirisaddhammawamsa, Wadinagala Pannaloka Thera published: Smart Print Solution, 2022.

Co-editor with AsangaTilakaratne, Dhammagatasati- Makulewe Sri Wimala Mahanayaka Felicitation Volume, Borella: State Press, 2022.

Co-editor with S. Ganganath and others, Rahulaprabha- Birthday Celebratory Felicitation

Volume, Colombo 14: Jetavanarama Maha Viharaya, 2022.

02. Supervision of MPhil/PhD

I. Completed

Ven. Varanyana, (Reg: 2015/Ph.D./E/3747) A Critical Study of Concept of Motivation in Jātaka Stories.

II. Ongoing

16 MPhil Thesis

13 PhD Thesis

03. Administrative Contribution to Other Universities

i. Member of Faculty Board of Buddhist Studies, Nagananda International Buddhist University

ii. Member, Institutional Research Committee

04. Reviewer of Journal Articles, Abstracts and Syllabi

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, 2022

iv. Abstract Reviewer, International Online Conference, 7th International Buddhist Conference (2nd Online Conference), Buddhist education: Past Present & Future, on 16th November 2022

v. An Evaluator, MA in Buddhist Studies Postgraduate Degree Programms, Department of Pali & Buddhist Studies, University of Sri Jayawardhenepura, 2022.

vi. A Reviewer, BA in Buddhism and Jurisprudence, Faculty of Buddhist Studies,

Nagananda International Buddhist University]

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. President, Prospectus Editorial Committee, (English medium)
- vii. Member, Prospectus Editorial Committee, (Sinhala medium)
- viii. Member, MPhil/PhD Research Presentations
- ix. Member, Minor Procurement Committee, PGIPBS

06. Associations & Societies

- i. Co-Secretary of Sri Lanka Association of Buddhist Studies.
- ii. Coordinator, Online Reading Session of “How Theravada Is Theravada... ed. Skilling, Peter, Once fortnight, From August 2021 - March 2022.
- iii. 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, Master of Arts in Sociology, University of Kelaniya, 2022.
- ii. Visiting Lecturer, Master of Arts in Buddhist Studies Programme, University of Colombo, 2022.

08. Conferences and Vebina

Session Chair of the “Buddhist Education for Layman”, 7th International Buddhist Conference (2nd Online Conference), Buddhist education: Past Present & Future, on 16th November 2022.

09. Institutional Development

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

- a. A Committee of Constructing Buddha Image House
- b. A Committee of Enhancing Landscape

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

Annual Report of Work - 2022 for Ministry of Higher Education

Dr. R. M. Rathnasiri

Senior Lecturer (Gr. II), Department of Buddhist Thought

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

- 1. Lectures (30 hours) – MABS 40–Buddhist Philosophy of Education and Communication, Postgraduate Institute of Pali and Buddhist Studies –PGIPBS.
- 2. Lectures (50 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 (10 hours) – MABC 02 Buddhist Personality Analysis –PGIPBS.
6. Coordinating Workshop on MABS 72 –Research Methodology and Extended Essay – PGIPBS.
7. Conducting lectures at Workshop on MABS 72 –Research Methodology and Extended Essay –PGIPBS.
8. Coordinating Workshop on MPhil & PhD –Research Methodology–PGIPBS.
9. Conducting lectures at Workshop on MPhil & PhD –Research Methodology–PGIPBS.
10. Coordinating EBS –English for Buddhist Studies –PGIPBS
11. Marking – MA Research Proposals –PGIPBS
12. Marking – MA Extended Essays –PGIPBS
13. Supervising – more than 10 MPhil Research –PGIPBS.
14. Supervising – 04 PhD Research –PGIPBS.
15. Supervising & editing MA, MPhil & PhD Abstracts and Proposals
16. Evaluation as examiner two PhD dissertations – PGIPBS
17. Evaluation as examiner one MA -2yr thesis – Buddhist and Pali University of Sri Lanka
18. Lecture Series – Fundamental Teaching of Buddhism – Diploma in English, Buddhist and Pali University of Sri Lanka.
19. Lecture Series – Buddhist Principles and Contemporary Social Issues – Higher Diploma in English, Buddhist and Pali University of Sri Lanka.
20. Supervising – 02 PhD Research, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya.
21. Participating as an Examiner at MPhil and PhD presentation sessions –PGIPBS.
22. Coordinating – (PGIPBS affiliation) the Buddhist Library Graduate School – Buddhist Research Society, Singapore.
23. Coordinating – (PGIPBS affiliation) (MyBA) Malaysian Buddhist Academy, Malaysia.
24. Lectures (30 hours) (MyBA) Malaysian Buddhist Academy – MA MABS 72 –Research Methodology and Extended Essay.
25. Participating as Member – Faculty of Humanities and Social Sciences, Nāgānanda International Institute for Buddhist Studies (NIIBS), Manelwatta, Bollegala, Kelaniya
26. Participating as Member of the Academic Committee and Faculty Board –PGIPBS.
27. Participating as Member of the Exam Board –PGIPBS.
28. Participating as a Member of the Viva Board – PGIPBS.
29. Paper setting & Assignments
(i) MABS 40, (ii) MABS 71, (iii) MABC 02 and (iv) EBS – PGIPBS.
30. Marking MABS 40 / MABS 71/ MABC 02 / PDBS 01 Answer Scripts – PGIPBS
31. Marking MABS 40 / PDBS 01 Assignments – PGIPBS.
32. Second marking MABS & MABC 2022– PGIPBS.
33. Paper Moderation – MABS & MABC 2022 PGIPBS.
34. An Editor – ‘**Anveṣaṇā**’, the peer-reviewed Journal of PGIPBS.

35. Editing Prospectus 2023-2024 (English medium) – new edition as secretary to the Prospectus Editorial Committee – PGIPBS
36. Coordinating – Two-year MA in Buddhist Studies – English Medium – PGIPBS
37. Translation into English – Buddhist Civilization–G.C.E. A/Level Examination 2022, Department of Examination, Sri Lanka.
38. Translation into English – Buddhism – G.C.E. A/L Examination (New & Old) 2022, Department of Examination, Sri Lanka.
39. Performing as Chief Examiner, Moderator and Control Marker to Open Competitive Exams at Department of Examination, Sri Lanka 2022.
40. Participation in institutional meetings convened on miscellaneous matters at PGIPBS throughout the year 2022.
41. A research article for ICBS Academic Journal with Sri Lanka Foundation in USA (“Surmounting of Fear and Other Impediments to Mind Development”).
42. A research article for Vietnam Journal For Indian And Asian Studies (“An Irrefutable Semblances of Buddhist Heritage in Sri Lanka and Vietnam through Fundamental Tenets & Religious-cultural Relations”)
43. A research article for Journal Buddhist and Pali University of Sri Lanka (“Inspirations from Environment for a Flourishing Meditative Life: A Buddhist Perspective”)
44. A research article for Buddha Sanghamitra, Theravada Buddhist Magazine edited by Samana Ariya Braham, India (“Surmounting the Impact of Five Hindrances on Mind Development”)
45. A research article for a Journal – Bhiksu University of Sri Lanka (“Pre-awareness of Right View (*SammāDiṭṭhi*) as a Pre-requisite for Mind Development”)
46. A research article for Felicitation Journal in memory of late Ven. Murungasyaye Gnanissara Nayaka Thera in France (“Role of Morality in the Buddhist Path of Liberation as Exposed in the Discourses”)
47. A research article for AMITABHA 1st International Conference (AIC 2022) in Chattogram, Bangladesh (“Enhancement of Mental Peace for Refurbishment of World Peace”)
48. A research article for the International Seminar on Buddhism and its Contemporary relevance on the 27th and 28th of July 2022 at the Pachaiyappas College Campus, Chennai (“Relevance of Ethics in Buddhism to Conciliatory Existence in the Contemporary World”)
49. Dhamma Discussion at Dhammasarana Buddhist Temple, Keys borough, Victoria 317, Australia from 7.30 – 9.30 am on 5th November, 2022
50. Presentation Online at the Launching Ceremony of the Special Issue On “Sri Lanka-Vietnam Buddhist and Historical Relations”- 29th December, 2022.
51. Guest Speaker at the International Seminar on Buddhism and its Contemporary relevance held on the 27th and 28th of July 2022 at the Pachaiyappas College Campus, Chennai.
52. Reviewed – two abstracts for IRCHSS 2023 Abstracts for the 8th International Research Conference on Humanities and Social Sciences Faculty of Humanities and Social Sciences,

University of Sri Jayewardenepura

53. Reviewed – two research articles (January & April) for SOSHUM Jurnal Sosial dan Humaniora, [Journal of Social Sciences and Humanities], POLITEKNIK NEGERI BALI : Jl. Kampus Bukit Jimbaran, Kuta Selatan, Badung, Bali-Indonesia
54. Speaker - A series of Dhamma lectures and a meditation programme at the religious event and cultural program organized by the Sri Lanka Embassy in Riyadh from 12th to 16th May, 2022.

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

Academic

Research Paper Presentation

- "The Middle Way: Buddhist Approach towards Interreligious Dialogue" Presented to the 5th International Conference on World Religions held on October 29-30 at Minhaj University Lahore.

Research Articles published

- "Aesthetics of the Canon: A Study of Canonical Narratives" Rethinking Buddhism, Text, Context, Condensation (ed. Anand Singh), Primus Books, Delhi, 2022.
- "An Inquiry into the Parable of the Converted Husband: A Buddhist Perspective: An Inquiry into the Commentarial Parable of the Converted Husband", Christian Witness in a Multi-Religious World (ed. Indunil Kodithuwakku K.). Libreria Vaticana, Vatican, 2022.
- නිකාය බේදය ඇතිවීම සම්බන්ධයෙන් රාජගුරු මොරතොට ශ්‍රී ධම්මකිංචන්ඨ මහ නාහිමියන්ගේ වගකීම (The Responsibility of Rājaguru Moratota Srī Dhammakhandha Maha Nāyaka Thera), ධම්මගතාසනි (මකුලුවේ ශ්‍රී විමල මහාස්වාමීන්ද්‍ර අභිවන්දන ශාස්ත්‍රීය සංග්‍රහය, සංස්. රචවේ පද්මසිරි හිමි, අසංග නිලකරන්න), ශ්‍රී ලංකා රාමඤ්ඤ මහ නිකාය, 2022. New Courses Introduced
- Short Course of Sri Lankan Heritage and Field Research

Dissemination of Knowledge: Seminars, Talks and Workshops

- Main Lecture of the Launch of five Research Journals by the Department of Humanities of the Rajarata University of Sri Lanka held on the January 02, 2023.
- Dhamma Talk on 'Truthfulness' at YMBA, Borella, Sri Lanka on October 16, 2023
- Dhamma Talk on 'Renunciation' at YMBA, Borella, Sri Lanka on June 19, 2022
- Guest Lecture on "Some Statement of the Buddha in the Light of Abhidhamma" for the

Departmental Webinar Series of the Postgraduate Institute of Pali and Buddhist Studies on February 15, 2022.

- A lecture in Pali on "Āṅgala-Pālana-samaye Laṅkāyaṃ Vibudhā Bhikkhū: Tiṇṇam Bhikkhūnam Carita-kathā Saṅkhepato (Erudite Monks in Sri Lanka under the British Rule: Biographies of Three Monks in Brief)" for the 6th Anniversary of the Shan State Buddhist University on February 07, 2022.
- Talks for the International Dhamma Talk Series organized by International Buddhist Confederation on January 07, 2022
- 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

Academic and other positions

- Research Evaluation Committee Member to evaluate Internal Academic and Administrative Staff of the Postgraduate Institute of Pali and Buddhist Studies (2020, 2021)
- Coordinator for the Master of Arts in Buddhist Āyurvedic Counseling (English Medium) for 2021
- Member of Senate of Sri Lanka Bhiksu University, Anuradhapura (August 27, 2018-up-to-date)
- Member of the Postgraduate Committee of Sri Lanka Bhiksu University, Anuradhapura (August 27, 2018-up-to-date)
- Member of the Senate of the University of Kelaniya with effect from May 06, 2015, up-to-date
- Member of the Management Board of the Postgraduate Institute of Pali and Buddhist Studies, the University of Kelaniya with effect from May 06, 2015
- Head of the Department of Buddhist Culture of the Postgraduate Institute of Pali and Buddhist Studies, the University of Kelaniya with effect from May 07, 2015

(7) 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 Assessment work

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

3. Supervision Activities

- Participating in seminars of PhD and Mphil students

4. Publications

- Dharma Therapy in Buddhism Rethinking Buddhism Text, Context, Contestation, ed, Anand Singh, 2022*

5. Research

- Therapy with Non Self: A Buddhist Psychological Analysis. Institute of Pali and Buddhist Studies University of Kelaniya, 2022

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 Dammaduta University Myanmar Singapore Buddhist College and Universities and Institutes pertaining to Buddhist Psychology and Buddhist Psychotherapy.

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

Institutional Contribution

• Lecturing

MABS 23 Buddhist Art and Architecture II (Sri Lanka) (S)	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
MABS 72 Research Methodology and Extended Essay (E)	02 hrs
PDBS 06 Fundamentals of Buddhist Ethics	30 hrs
MABC 09 Research Methodology and Extended Essay (E)	18 hrs

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

**Thesis Supervision (Ongoing)
At PGIPBS**

2020- Up to now:	MPhil Thesis Supervisor of Ven. Teyzavnta (2020/MPhil/E/001). Topic: A Critical Study of Kathina Ceremony in Theravada Tradition, Postgraduate Institute of Pali and Buddhist Studies. University of Kelaniya.
2020- Up to now:	M. Phil Thesis Supervisor of Ven. Koptawagama Dhammajothi (2019/Mphil/S/6229) Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
2020- Up to now:	M.Phil Thesis Supervisor of Ven. Wutong Shi, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
2021- Up to now:	M.Phil Thesis Supervisor of Ven. Khemacara (2020/M.Phil/E/020) Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

- 2021-Up to now:** M.Phil Thesis Supervisor of Ms. H. Sandamali Nisansala Fernando (2020/Mphil/S/002), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2021- Up to now:** M.Phil Thesis Supervisor of Ven. Gonadeniyagamadheerananda. Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2021- Up to now:** M.Phil Thesis Supervisor of Suramya Ranjani Mapitiya (2021/MPhil/S/004), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
- 2021- Up to now:** M.Phil 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 Bhikkhuni Order in Vietnam at Sri Lanka International Buddhist Academy.
- 2019- Up to now:** **M.Phil Thesis Supervisor** of Ven. Dhammarakkhita (M.Phil/19/20/002), **Topic: Buddhist Ethical Principles Conducive the Preservation of Social Harmony**, Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.
- 2019- Up to now:** **M.Phil Thesis Supervisor** of Ven. WiLar 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.
- 2019- Up to now:** **M.Phil Thesis Supervisor** of Rev. Sunanda (PGIHS/M.Phil/17/18/114). Postgraduate Institute of Humanities and Social Sciences, University of Peradeniya.

Board Memberships

2018- 2021: **Board Member**, Culture and Religious Studies Board, Postgraduate Institute of Humanities and Social Sciences (PGIHS), University of Peradeniya.

2018- Up to Date: **Member, Board of Management**, Buddhist Publication Society

Contribution to Other Local Institutes

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

Research and Publications

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

දුට්ඨුල්ලවාචා විනය ශික්ෂා පදය පිළිබඳ විවාරාත්මක අධ්‍යනයක් (A Critical Study of the Duṭṭhullavācā Disciplinary Rule) - An unpublished article

ශ්‍රී දළදා මාළිගාවේ සතර මහා මංගල්ලය ආශ්‍රිතව මෑතකාලීන ඉතිහාසයේ සිදුවූ වෙනස්කම් පිළිබඳ අධ්‍යනයක් (An ongoing research project which is conducted under the research grant)

Knowledge Dissemination

Guest Lectures

2022: A Guest Lecture on “**Women in the Sri Lankan Society**” at the National Savings Bank, Kandy Main Branch on 11. 03. 2022.

2022: A guest Lecture on “**පර්යේෂණයක සංගතභාවය පවත්වා ගැනීම (Maintaining the Consistency of a Research)**”, PhD Workshop Conducted by PGIPBS, University of Kelaniya on 09. 12. 2022.

2022: A guest Lecture on “**Components of a Research Proposal**”, PhD Workshop Conducted by PGIPBS, University of Kelaniya on 10. 12. 2022.

2022: A power point presentation on “The Counselling Method Introduced in the Donapākasutta” at the Nissaranavana Meditation Centre in the annual meditation programme of the Buddhist Āyurvedic Counselling students of the Department of Buddhist Culture’, PGIPBS.

TV and Radio Programmes

- 2021:** **Resource Person of the Poyaday Dhamma discussion** of Sri Lanka Rupavahini Cooperation on 26th January 2022.
- 2022:** **Resource Person of Yathra Poyaday Radio Programme** at Kandurata Sevaya of Sri Lanka Broadcasting Cooperation on 17th January 2022.
- 2022:** **Resource Person of Premathatake Radio Programme** at Lakhanda Radio on 8th March 2022 on Yashodhara.
- 2022:** **Resource Person of the PoyadayDhamma discussion** of Sri Lanka Rupavahini Cooperation on 07th December 2022.
- 2022:** **Resource Person of the Poyaday Dhamma discussion** of Caraṇa TV on 07th December 2022

12. Course Details

Sinhala medium

Course	Registered number of students	Number of students sat for the examination
Master of Arts in Buddhist Studies	38	28
Master of Arts in Buddhist Studies (Two Years)	20	16
Certificate Course on Pali for Postgraduate Buddhist Studies	6	4
Postgraduate Diploma in Pali	4	3
Master of Arts in Pali (one year)	3	3
Master of Arts in Pali (two years)	3	2
Postgraduate Diploma in Buddhist Ayurvedic Counseling	79	75
Master of Arts Degree in Buddhist Ayurvedic Counseling	104	101
Master of Philosophy in Buddhist Studies	153	Not applicable
Doctor of Philosophy in Buddhist Studies	29	Not applicable
Total	439	232

13 Students Details - 2022**English medium**

Course	Registered number of students	Number of students sat for the exam
Certificate Course in Pali for Postgraduate Buddhist Studies	47	18
Postgraduate Diploma in Buddhist Studies	12	11
Master of Arts in Buddhist Studies	210	198
Master of Arts in Buddhist Studies (Two Years)	15	13
Postgraduate Diploma in Pali	7	6
Master of Arts in Pali	6	5
Master of Arts in Pali (two years)	3	3
Master of Arts in Buddhist Ayurvedic Counseling	33	32
Master of Arts in Buddhist Studies Affiliated Institute the Buddhist Dharma Centre of Kong Kong Ltd.	72	40
Master of Philosophy in Buddhist Studies	165	-
Doctor of Philosophy in Buddhist Studies	55	-
English for Buddhist Studies	45	12
Total	670	338

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

Name of the Course	2018	2019	2020	2021	2022
Postgraduate Diploma in Buddhist Studies (English medium)	08	22	23	4	12
Master of Arts in Buddhist Studies (Sinhala medium)	69	68	81	96	38
Master of Arts in Buddhist Studies (Sinhala medium) Two years	-	-	-	36	20
Master of Arts in Buddhist Studies (English medium)	289	318	273	162	210
Master of Arts in Buddhist Studies (English medium) Two years	-	-	-	06	15
Postgraduate Diploma in Pali (Sinhala medium)	03	-	-	-	4
Postgraduate Diploma in Pali (English medium)	-	02	-	2	7
Master of Arts in Pali (Sinhala medium)	02	02	03	8	3
Master of Arts in Pali (English medium)	-	00	05	8	6
Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala medium)	29	24	53	80	79
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	60	79	84	111	104
Master of Arts in Buddhist Ayurvedic Counseling (English medium)	-	-	-	65	33
Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore	-	-	06	4	-
Master of Arts – Hong Kong – affiliation – Buddhist Dharma Centre of Hong Kong Ltd.	23	39	43	55	72
English Through Buddhism Course	152*	123*	66	58	45
Certificate Course in Pali for Postgraduate Buddhist Studies (English medium)	41	47	77	70	47

Certificate Course in Pali for Postgraduate Buddhist Studies (Sinhala medium)	-	-	-	07	06
Certificate Course in Chinese for Postgraduate Buddhist Studies (English)	-	-	-	21	-
Master of Philosophy in Buddhist Studies (Sinhala medium)	73	90	132	136	153
Master of Philosophy in Buddhist Studies (English medium)	73	113	129	149	165
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	21	24	25	27	29
Doctor of Philosophy in Buddhist Studies (English medium)	45	49	52	54	55
Total	904	1000	1052	1159	1103

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

15. Human Resources and the Number of Students – 2022

Course	Medium	Total Number of Registered Students
Certificate Course in Pali for Postgraduate Buddhist Studies	English	47
පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව	Sinhala	6
Postgraduate Diploma in Buddhist Studies	English	12
Master of Arts in Buddhist Studies	English	210
Master of Arts in Buddhist Studies (Two Years)	English	15
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	38
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දෑ අවුරුදු)	English	20
Postgraduate Diploma in Pali	English	7

පාලි පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	4
Master of Arts in Pali	English	6
Master of Arts in Pali (Two Years)	English	3
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	3
පාලි ශාස්ත්‍රපති පාඨමාලාව(දෑ අවුරුදු)	Sinhala	3
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	79
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	104
Master of Arts in Buddhist Ayurvedic Counseling	English	33
Master of Arts in Buddhist Studies	English	21
Affiliated Institute The Buddha Dharma Centre of Hong Kong Ltd'	Chinese	19
Master of Philosophy in Buddhist Studies	English	165
බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය	Sinhala	153
Doctor of Philosophy in Buddhist Studies	English	55
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	29
English for Buddhist Studies	English	45
Total		1077

16. Local students who have completed courses – 2022

Course	Medium	Total Number of registered students 2021	Passed 2021	Total Number of registered students 2022	Passed 2022
Certificate Course in Pali for Postgraduate Buddhist Studies	English	70	14	47	-
පශ්චාත් උපාධි බෞද්ධ අධ්‍යයන සඳහා පාලි සහතික පත්‍ර පාඨමාලාව	Sinhala	07	05	06	-
Certificate Course in Chinese for Postgraduate Buddhist Studies	English	21	09	-	-
Postgraduate Diploma in Buddhist Studies	English	4	3	12	10
Master of Arts in Buddhist Studies	English	162	142	210	-
Master of Arts in Buddhist Studies (Two Years)	English	06	-	15	-
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	Sinhala	96	64	38	-
බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව (දැ අවුරුදු)	Sinhala	36	-	20	-
Postgraduate Diploma in Pali		02	02	12	-
Master of Arts in Pali	English	08	08	06	-
Master of Arts in Pali (Two Years)		-	-	03	-
පාලි ශාස්ත්‍රපති පාඨමාලාව	Sinhala	08	06	03	-
පාලි ශාස්ත්‍රපති පාඨමාලාව (දැ අවුරුදු)		-	-	02	-
බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Sinhala	80	70	79	-
බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති පාඨමාලාව	Sinhala	111	103	104	-
Master of Arts in Buddhist Ayurvedic Counseling	English	65	50	33	-
Master of Philosophy in Buddhist Studies	English	149	-	165	-
බෞද්ධ අධ්‍යයනදර්ශනපති උපාධිය	Sinhala	136	-	153	-

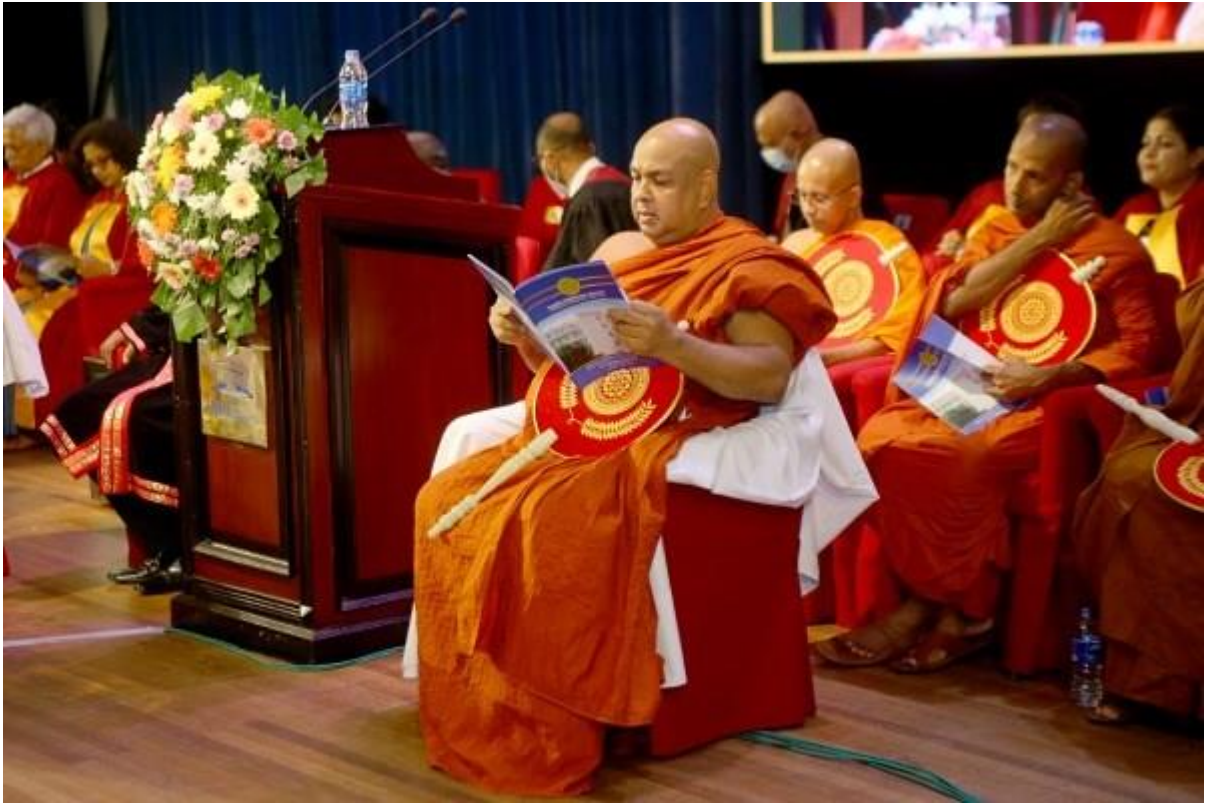
Doctor of Philosophy in Buddhist Studies	English	54	2	55	-
බෞද්ධ අධ්‍යයන දර්ශන විශාරද උපාධිය	Sinhala	27	3	29	-
English for Buddhist Studies	English	59	26	45	-
Total		1101	507	1037	10

Two year course of Master of Arts in Buddhist Ayurvedic Counseling 2021 is scheduled to end in the year 2023.

17. Foreign students who have completed courses – 2022

Course	Medium	Number of Students who have passed Examinations in the year 2020	Number of Students who have passed Examinations in the year 2021
Certificate Course in Pali for Postgraduate Buddhist Studies	English	11	-
Postgraduate Diploma in Pali	English	2	-
Postgraduate Diploma in Buddhist Studies	English	2	10
Master of Arts in Buddhist Studies (One Year)	English	122	-
Master of Arts in Buddhist Studies (Two Year)	English	-	-
Master of Arts in Pali	English	5	-
Master of Arts in Buddhist Ayurvedic Counseling	English	17	-
Postgraduate Diploma in Buddhist Studies Affiliated Institute The Buddhist Library Graduate School Singapore	English	3	-
Master of Arts in Buddhist Studies Affiliated Institute the Buddha Dharma Centre of Hong Kong Ltd	English	12	-
	Chinese	16	
Master of Philosophy in Buddhist Studies	English	-	-
Doctor of Philosophy in Buddhist Studies	English	7	-
English for Buddhist Studies	English	12	-
Total		209	10

Two year course of Master of Arts in Buddhist Studies 2021 is scheduled to end in the year 2023.



18. Research Degrees awarded in the year 2022

Name	Degree	Title of Research Degree	Country of the Graduate
Mr. G.G. Gayan Pushpakumar	PhD (Sinhala)	<i>Abidharma Sahithyaye Athulath Paghghaththi ha sabadimanasikakriyawaliya pilibada wimarshanathmaka adhyanayak</i>	Sri lanka
Mr. N.H.P.R.S. Nawarathna	PhD (Sinhala)	Impact of enviornment towards mental development: A study based on Temples located close by forests in Sri Lanka	Sri Lanka
Mrs. R.H. Neelakanthi Gunasekara	PhD (Sinhala)	Shihya Kusalatha Wardhanayehila Jathaka Sahithyayen Gathahaki Adarsha Pilibada Adhyanayak.	Sri lanka
Ven. Mankadawala NandarathanaThero	PhD (Sinhala)	Abhidhammika ha praghgha (Paramaththa ha Paghgha) sankalpayahi bhawithaya pilbada thulanathmaka adhyanayak: Therawada ha sarwasthiwada Abhidharma sampradhaya asurin	Sri lanka
Mr. Song Choo Beng	PhD (English)	Papafica and Nippafica: A Psychological Analysis	China
Ven. Huang Jinating	PhD (English)	A Comparative Study of the Buddhist Cobcept of Prapafica with Special Reference to Kant's Pholosophy of Antinimies and Wittgenstein's Philosophy of Language-game	China
Ven. Tejobhasa	PhD (English)	A Critical Study of the Tatiyaparajiakaanda of the Samantapasasika with an Annotated Translation	Myanmar



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 25,200 books as of now. It is a significant feature that, 90% of them consists of Buddhist books. Library materials are collected in compliance with Postgraduate Study Courses and Buddhist Research titles.

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

Further, the Theravada Tripitaka printed in seven language medium (Pali, Sinhalese, English, Burmese, Cambodian, Devanagari, Thai) and the 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 - 215
- donations - 742

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.
- Book lending service

122 students have become members of the Library in the year 2022 and they have been provided with books lending facility.

- Number of registered users of the Library
Book lending and reference facilities will be provided for internal users. External users are provided reference facilities only. Accordingly, membership of the library have been obtained as follows for the year 2022.

Academic Staff	-	08
Non Academic Staff	-	26
Postgraduate Candidates	-	122
Provision of services to the	-	05
External readers		
Total	-	161

Composition of the Staff

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

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

20. Research Unit

- Contrubuting for preparing students handbook 2023 in Sinhala medium.
- Examining Thesis and providing Reports
- Organizing two research workshops for PhD and Mphil undergraduates.
- Supporting to the academic documents of Director Thero.

- v. Supporting to the academic work of Dr. Ashoka Welithota
- vi. Making arrangements for preparing Smart Classroom of the New Building
- vii. Making arrangements for preparing Auditorium and Stage of the New Building
- viii. Inventory on equipment required for the new lecture hall of the New Building.

22. Financial Activities of the Institute

Capital Expenditure

Subject	2022 (Rs.)	2021(Rs.)
(a) furniture and office equipment	1,973,028.00	2,901,033
(b) buildings	181,389,856.00	97,427,916
(c) Library books and Periodicals	292,776.00	212,909
Total	183,655,660.00	100,541,858

23. Financial Progress (Expenditure)

Subject	Estimated Cost		Actual Expenditure (Rs.)	
	2021	2022	2021	2022
(a) recurrent (except projects)	137,093,000	170,108,000	110,267,085	125,144,317
(b) capital (except projects)	52,500,000	70,000,000	98,755,083	70,000,000
(c) Self-financing courses	35,665,000	50,160,000	36,997,784	51,400,424.49
Total	275,815,000	260,268,000	246,019,952	342,793,112.3

24. Details of Financial Progress (income earned)

Sources of Income	Estimated amount (Rs.)		Actual Income(Rs.)	
	2021	2022	2021	2022
(a) Postgraduate	62,093,000	75,859,000	122,871,738	89,398,086
(b) Self-financing courses	38,722,000	50,160,000	36,997,784	51,400,424
total	100,815,000	126,019,000	159,869,522	140,798,510

25. Financial Progress Review – 2021/2022

Subject	Method of Calculation	Cost per student (Rs.)	
		2021	2022
(a) recurrent expenditure per student	recurrent expenditure/ number of students	119,473	164,687
(b) capital expenditure per student	capital expenditure/ number of students	88,416	65,299

26. Financial Condition of the Institution from 2018 – 2022

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.)
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
2022	74,033,000	70,000,000	140,798,510	214,831,510		173,168,762	41,662,748

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

Year	revenue (US\$)
2016	216,235
2017	258,405
2018	293,335
2019	293,075
2020	263,690
2021	229,105
2022	375,338

28. Other information pertaining to the Report

1. Final Accounts – 2022

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 31.12.2022, 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 2022

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



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කැලණිය විශ්වවිද්‍යාලය - ශ්‍රී ලංකාව
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA - SRI LANKA

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

මගේ අංකය :

My No :

977/5, යුනිවර්සිටි ඩ්‍රයිව්,

බුලුගහ හන්දිය, නුවර පාර, කැලණිය

ඔබේ අංකය :

Your No

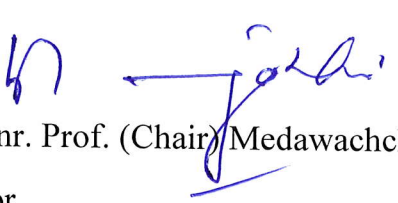


**CERTIFICATE OF THE ACCOUNTING OFFICER ON FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

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

The Financial Statements of accounts of the Postgraduate Institute of Pali and Buddhist Studies for the Financial year ending 31st December 2022 have been prepared in the form and manner specified by the University Grant Commission and in terms of the Finance Act No. 38 of 1971 and has been rendered to the Auditor General together with the schedules referred to in the Statement of Financial Performance and the Statement of Financial Position.

These financial Statements have been prepared and presented in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the Institute of Chartered Accountants of Sri Lanka. Financial rules procedures prescribed by the University Grant Commission have been complied with, and the systems of controls have been maintained as far as practicable to ensure propriety of transactions and efficiency in expenditure. To the best of my knowledge, the statement in respect of the year 2022 have been prepared satisfactorily and exhibits a true and fair view of the financial position of the Institute.


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

Director

07.03.2023

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Director
011 2809320

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Senior Assistant Registrar
011 2809322

ප්‍රධාන සහකාර මූල්‍යාධිකාරී
Senior Assistant Bursar
011 2809324



POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA

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POSTGRADUATE INSTITUTE OF PALEO AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2022

	NOTES	2022	2021 (Restated)
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipment	01	Rs. 649,298,590	Rs. 158,098,500
Work in Progress-WIP	02	11,593,127	324,600,855
Investments	03	164,080,850	88,643,460
Total Non-Current Assets		824,972,568	571,342,815
CURRENT ASSETS			
Inventories - Goods	04	830,550	391,322
Inventories - Publications & Fans	05	1,366,645	1,131,390
Sundry Debtors	06	8,554	6,134
Loans and Advances to the Staff	07	2,271,166	2,527,542
Pre-Payments	08	256,438	850,722
Other Deposits & Advance Payments	09	4,681,671	12,441,074
Cash and Cash Equivalents	10	101,513,827	56,744,042
Total Current Assets		110,928,851	74,092,226
TOTAL ASSETS		935,901,419	645,435,040
LIABILITIES			
CURRENT LIABILITIES			
Deposits	11	4,194,810	4,583,310
Creditors & Other Liabilities	12	89,522,235	40,917,751
Accrued Expenses	13	7,936,382	5,326,477
Other Payables	14	10,078,767	13,222,160
Retention on Construction Works	15	20,038,025	-
Total Current Liabilities		131,770,218	64,049,698
NON CURRENT LIABILITIES			
Defined Benefit Obligations-Retirement Gratuity	16	18,916,050	17,232,625
Retention on Construction Works	15	567,150	19,673,825
Total Non-Current Liabilities		19,483,200	36,906,450
TOTAL LIABILITIES		151,253,418	100,956,148
NET ASSETS		784,648,001	544,478,893
ACCUMULATED FUNDS & RESERVES			
Accumulated Fund-Current	17	74,011,634	31,414,685
Accumulated Fund-Capital	18	627,268,083	447,338,038
Revaluation Reserves	19	1,846,372	1,846,372
Special Funds	20	13,804,821	12,369,348
Research Grants	21	1,555,071	1,475,867
Other Restricted Funds	22	66,162,020	50,034,582
TOTAL NET ASSETS/EQUITY		784,648,001	544,478,893

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


Mrs.K.D.D.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.(Chair) M.Dhammajothi **Ven.Prof.M.Wimalagnana**

Director

Member/Board of Management


Mr.S.K.Siril Suduwella

Member/Board of Management



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POSTGRADUATE INSTITUTE OF PALEO AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>Notes</u>	<u>2022</u> Rs.	<u>2021</u> Rs. (Restated)
REVENUE			
Revenue from non Exchange Transactions-Current			
Government Grants for Recurrent Expenditure		74,033,000.00	75,000,000.00
Capital Grant -Recurrent Nature		500,000.00	2,380,000.00
Actuarial Gain		2,265,474.00	10,423,470.00
Total Revenue from Non Exchange Transactions-Current		76,798,474.00	87,803,470.00
Revenue from Exchange Transactions-Current			
Income from Students	23-I	63,852,677.44	34,050,549.59
Income from Self-financing Courses		51,400,424.49	36,997,783.74
Income from Investments	23-II	14,529,314.39	3,967,860.82
Interest from Staff Loans		103,943.21	107,487.34
Miscellaneous Income	23-III	8,146,676.56	4,751,260.88
Total Revenue from Exchange Transactions-Current		138,033,036.09	79,874,942.37
Total Revenue-Current		214,831,510.09	167,678,412.37
Revenue from Non Exchange Transactions-Capital			
Government Grants-Capital		70,000,000.00	97,620,000.00
Gifts and Donations-Cash	18-a	104,901,402.00	1,000,000.00
Gifts and Donations-Library Books	01	205,156.50	75,079.00
Capital Grant from Self-Financing Courses-for fixed assets		7,977,401.23	1,799,361.11
Capital Grant from Self-Financing Courses-for library books		385,642.07	319,916.53
Total Revenue from Non Exchange Transactions-Capital		183,469,601.80	100,814,356.64
Total Revenue		398,301,111.89	268,492,769.01
EXPENSES	23		
Operating Expenses-Current			
Personal Emoluments - Academic		55,578,177.42	54,010,525.60
Personal Emoluments - Non Academic		33,509,746.50	28,601,965.65
Travelling		442,119.63	359,578.49
Supplies & Consumables		2,364,073.47	1,092,419.10
Maintenance		2,028,332.37	841,961.78
Contractual Services		19,811,033.86	16,099,463.56
Other Expenses		6,700,457.26	4,266,591.35
Strengthening Research -Recurrent nature		1,334,396.61	959,178.88
Human Capital Development-Recurrent nature		-	80,000.00
Expenditure on Self-financing Courses		51,400,424.49	36,997,783.74
Total Operating Expenditure-Current		173,168,761.61	143,309,468.15
Non Operating Expenditure			
Depreciation and Amortization	23	3,375,979.68	3,955,400.56
Total Non Operating Expenditure		3,375,979.68	3,955,400.56
Total Expenditure		176,544,741.29	147,264,868.71
Total Surplus /(Deficit) for the Period		221,756,370.60	121,227,900.30
Total surplus/ (deficit) for the period comprises of both current and capital surplus/ (deficit) for the period, as given below.			
Current Surplus / (Deficit) for the Period		41,662,748.48	24,368,944.22
Capital Surplus/ (Deficit) for the Period		180,093,622.12	96,858,956.08



POSTGRADUATE INSTITUTE OF HINDI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
CASH FLOW STATEMENT
THE YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	Rs. s.	Rs.
Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	221,756,371	121,227,900
Adjustments for items not involving movement of cash		
Gratuity	1,683,425	(6,852,370)
Depreciation	3,375,980	3,955,401
Gratuity Paid	-	(1,805,304)
Loss on sale of publications	-	164,675
Exchange loss	803,580	-
Donations Received in Previous Years	(2,045,000)	
Donations capital nature-Library books	(205,157)	(75,079)
Fund transfers from self financing courses to P & L	8,363,043	
Fund trf for recurrent nature expenses	(500,000)	-
Adjustments as as per SLIPSAS	1,340,821	(1,340,821)
Other Adjustments	1,619	19,507
Operating surplus before changes in items of working capital	234,574,682	115,293,909
Changes in items of working capital		
Inventories- Goods/Publications/fans	(674,483)	(185,499)
Sundry debtors	(2,420)	945,235
Staff advances	256,376	489,821
Payments in advance	594,283	(729,425)
Other Deposits	7,759,403	32,033,826
Sundry Creditors	(388,500)	444,700
Other liabilities	48,604,484	22,201,694
Accrued and other Libilities	397,862	4,146,081
Net cash generated from operating activities	291,121,687	174,640,342
Cash Flows from Investing Activities		
Purchase of fixed assets	(181,389,856)	(160,614,757)
Additions to the Money market savings account	-	2,052,434
Retention on Constructions		4,405,646
Other investments	(66,445,634)	(6,941,723)
Net cash used in investing activities	(247,835,490)	(161,098,400)
Cash Flows from Financing Activities		
Changes to the Accumulated Fund -Current		
Other Restricted funds	1,483,587	9,896,823
Cash generated from financing activities	1,483,587	9,896,823
Net increase in cash and cash equivalents	44,769,784	23,438,765
Balance of cash and cash equivalents at beginning of the year	56,744,042	33,305,277
Balance of cash and cash equivalents at end of the year	101,513,827	56,744,042
Cash & Cash Equivalents as at 31.12.2022		
Balance as at 31.12.2022	101,513,827	56,744,042

NOTE-10



POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES

UNIVERSITY OF KELANIYA

STATEMENT OF CHANGES IN NET ASSET/EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2022

In Rs.

Description	General Reserve	Revaluation Reserve	Capital Grant Spent	Capital Grant Unspent	Gifts and Donations	Accumulated Fund-Current	Accumulated Fund-Capital	Restricted Funds	Total
Balance as at 01.01.2021	6,072,418	1,846,372	343,600,107	6,100,874	776,488	-	-	54,057,391	412,453,650
Fixed Assets Purchases during the Year				(100,541,858)					
Adjustments made during the year	973,323	-							973,323
Amortization for the period			(3,827,136)		(128,264)				(3,955,400)
Capital Fund additions				101,081,710	1,075,079			9,817,406	102,156,789
Net Additions/ withdrew during the year									9,817,406
Surplus/ (Deficit) for the year	23,028,123	-							23,028,123
Balance as at 31.12.2021	30,073,864	1,846,372	440,314,829	6,640,726	1,723,303	-	-	63,874,797	544,473,891
Fund transfers as per SLIPSAS-11	(30,073,864)	-	(440,314,829)	(6,640,726)	(1,723,303)	30,073,864	448,678,858		-
Adjustments made as per SLIPSAS-11						1,340,821	(1,340,821)		(0)
Adjustments made during the year						934,200			934,200
Prior year corrections							(134,472)		(134,472)
Library books -lost							(29,105)		(29,105)
Net Additions/ withdrew during the year								17,647,116	17,647,116
Surplus/Deficit for the period						41,662,748	180,093,622		221,756,371
Balance as at 31.12.2022	-	1,846,372	-	(0.00)	-	74,011,634	627,268,083	81,521,913	784,648,001



Postgraduate Institute of Pali and Buddhist Studies
University of Kelaniya
Statement of Accounting Policies
As at 31.12.2022

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 2022 to 31st December 2022

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 has been capitalized under building as at 31.12.2022 and other work in progress of construction works at the new office premises is disclosed in Note-02, Capital Work in Progress.

a) Basis of Recognition

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

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



b) Depreciation

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

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

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

c) Office Premises & its Maintenance

As at 31.12.2022, the Institute is located in its newly constructed office building at Bulugaha Junction, Kelaniya.

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 to remove the difference between the fixed assets register and the fixed assets ledger accounts by conducting a new fixed assets verification by the staff members of the Accounts branch of the Institute.

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. 2,265,474.00 which is fully recognized, adjusted and disclosed in the Statement of Financial Performance in this year. Further the past service cost, the interest cost and current service cost on retirement benefit obligations (retirement gratuity) is Rs. 416,758.00, 1,981,752.00 and Rs. 1,550,389.00 respectively and recognized, adjusted and disclosed under the statement of financial performance for the financial year 2022.

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. Further, foreign currency balance as at 31.12.2022 has been adjusted at the exchange rate for United State Dollars as at 30.12.2022 as per the records of Central Bank of Sri Lanka. Accordingly, an exchange loss of Rs.803,579.70 is recognized in financial statements.

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 68th Audit Committee and with the approval of 424th Board of Management of the Institute.

2.9 Cash Flow Statement

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



**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER 2022**

NOTE-01

Property Plant & Equipments as at 31st December 2022.

Rs.

Net value	Fixed Assets	Cost of assets	Purchases/ Transfers 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 2022.12.31	Net value 2022.12.31
2021		2022.01.01				2022.12.31	2022.01.01			2022.12.31	2022.12.31
148,634,464	(a) Lands	148,634,464				148,634,464	-			-	148,634,464
-	(b) Building	-	492,131,779			492,131,779	-			-	492,131,779
5,752,118	(b) Office Equipment	26,894,556	1,427,934			28,322,491	21,142,439	1,892,994		23,035,433	5,287,058
353,399	Equipment	2,961,189				2,961,189	2,607,790	207,204		2,814,993	146,195
1,601,860	(d) Furniture & Fittings	5,566,983	545,094			6,112,077	3,965,123	348,414		4,313,537	1,798,540
1,638,109	Periodicals	13,724,269	292,776	205,157	29,105	14,193,097	12,086,160	808,818	2,436	12,892,543	1,300,554
7,443	(f) Motor Vehicles	9,148,000				9,148,000	9,140,557	7,443		9,148,000	-
111,106	(g) Intangible Assets	425,000				425,000	313,894	111,106		425,000	-
158,098,499		207,354,461	494,397,584	205,157	29,105	701,928,096	49,255,962	3,375,980	2,436	52,629,506	649,298,590

NOTE-02

Rs.

Capital Work in Progress

Description	Balance as at 1/1/2022	Additions during the year	Transfers/ Disposals during the year	Balance as at 31/12/2022
Four Storied Building for PGIPBS Proposed Conference hall	324,600,855	167,530,924	492,131,779	-
	-	11,593,127	-	11,593,127
	324,600,855	179,124,052	492,131,779	11,593,127

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE-03**2022****2021****INVESTMENTS****SECURITY DEPOSITS**

Shroff Bond Deposit	20,000.00	-
Store Keeper Bond Deposit A/C -10061-04-91551	10,664.06	10,328.43
	30,664.06	10,328.43

SPECIAL FUNDS

Savings acc.- Foreign Scholarship - 078-2-001-2-2285341	450,298.61	408,471.76
Fixed dep. Acc. -Foreign scholarship-078-60-01-00008630-4	760,488.13	760,488.13
Fixed dep. Ac. -Building Fund-086-60-01-00003281-7	11,802,704.70	10,691,666.64
Fixed dep. Ac. -Devolpment Fund -086-60-01-000110304	14,391,448.67	13,036,721.77
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54185	3,413,793.39	3,235,823.12
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54193	3,413,793.39	3,235,823.12
Fixed dep. Ac. -Devolpment Fund -2/0115/02/54207	3,413,793.39	3,235,823.12
Fixed dep. Ac. -Devolpment Fund -086-60-01-00014223-5	4,047,548.23	3,913,787.01
Fixed dep. Ac. -Devolpment Fund -086-60-01-00015111-7	5,387,500.00	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	62,868.50	28,254.30
Fixed dep. Account -Vehicle Fund-I-086-60-01-00013088-1	555,279.51	500,647.50
Fixed dep. Account -Vehicle Fund-II-086-60-01-00013262-9	1,229,357.78	1,113,633.22
Savings Account-Director's Fund-086-2-002-5-1189664	193,142.40	88,909.71
Fixed Diposit Account- Director's Fund 086-60-01-00013175-5	600,000.00	600,000.00
FD Director Fund ii- 086-60-01-00015914-6	1,291,943.58	-
FD-Donations-086-60-01-00016586-1	10,975,618.03	-
FD-Develop.Fund 086-60-01-00016681-5	4,206,684.93	-
FD-Donations-086-60-01-00016788-7	6,374,467.81	-
	73,220,731.05	46,500,049.40

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
Short Term Fixed Deposit Investments	48,600,176.57	-
	88,600,176.57	40,000,000.00

RESEARCH GRANTS

Savings Account-E.W. Gunatilake Fund-086-2-001-6-1189664	78,809.73	57,195.21
FD Account -E.W. Gunatilake Fund-086-60-01-00013087-2	350,000.00	350,000.00
	428,809.73	407,195.21

BOND VIOLATION INCOME

FD Account -Violation of bond income-086-60-01-00012962-4	155,042.35	147,659.38
FD Account -Violation of bond income-086-60-01-00003282-6	-	1,578,227.59
FD Account -Violation of bond income-086-60-01-00016498-8	1,645,426.63	-
	1,800,468.98	1,725,886.97
	164,080,850.39	88,643,460.01

Total

NOTE-04**INVENTORIES-GOODS**

Stock as at 31 December	830,550.15	391,321.83
	830,550.15	391,321.83



POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE-05**INVENTORIES-PUBLICATIONS AND FANS**

	2022			2021		
	Value Rs.	Qty	Amount Rs.	Value Rs.	Qty	Amount Rs.
Syntax of the cases in the Pali Nikayas.	230.00	1	230.00	230.00	1	230.00
Sexuality in ancient India.. Vinayapitaka of the Pali Canon	213.00	118	25,134.00	213.00	125	26,625.00
Early Buddhism and it's Intellectual Milieu	276.00	35	9,660.00	276.00	51	14,076.00
The Chinese Version of the Dhammapada	450.00	114	51,300.00	450.00	118	53,100.00
Nagarjuna's Moral Philosophy and Sinhala Buddhism	216.00	84	18,144.00	216.00	126	27,216.00
පොළොන්නරු දඹදෙණි කතිකාවන් විමර්ශනය	225.00	251	56,475.00	225.00	285	64,125.00
ගුම්මානුවෙල් කාන්ට්ගේ ඥාන විභාගය	200.00	433	86,600.00	200.00	465	93,000.00
අන්වේෂණ සහරාව -1 වළම 1999	125.00	70	8,750.00	125.00	72	9,000.00
Journal of PIPBS... 1 Vol.-1999	125.00	21	2,625.00	125.00	21	2,625.00
අන්වේෂණ සහරාව -2 වළම 2007	205.00	199	40,795.00	205.00	203	41,615.00
Journal of PIPBS... -2 Vol-2007	205.00	40	8,200.00	205.00	44	9,020.00
අන්වේෂණ සහරාව -3	199.20	25	4,980.00	199.20	25	4,980.00
අන්වේෂණ සහරාව -4	350.50	86	30,143.00	350.50	86	30,143.00
අන්වේෂණ සහරාව -5	900.16	98	88,215.68	900.16	100	90,017.00
Journal of PIPBS... -6 Vol-2016	900.16	18	16,202.88	900.16	18	16,202.88
අන්වේෂණ සහරාව -7	359.50	165	59,317.50	359.50	180	64,710.00
Journal of PIPBS... -7 Vol-2017	359.50	150	53,925.00	359.50	157	56,441.50
අන්වේෂණ සහරාව -2018/sinhala	731.58	74	54,136.92	731.58	79	57,794.82
අන්වේෂණ සහරාව -2019/sinhala	527.08	80	42,166.40	527.08	84	44,274.72
Mahadukkahandha Sutta	374.00	85	31,790.00	374.00	253	94,622.00
අන්වේෂණ සහරාව -2018/English	511.17	78	39,871.26	511.17	88	44,982.96
අන්වේෂණ සහරාව -2019/English	610.58	74	45,182.90	610.58	84	51,288.72
Total stock of Publications		2299	773,844.54	Total	2665	896,089.60
STOCK ACCOUNT VIJINIPATH	2,600.00	228	592,800.00		1,300	235,300.00
Total Stock Value-Publications & Fans			1,366,644.54	Total		1,131,389.60

NOTE-06**SUNDRY DEBTORS**

Debtors - University of Kelaniya	4,403.98	4,403.98
Receivable Miscellaneous/Sundry	4,150.00	1,730.00
	8,553.98	6,133.98

NOTE-07**LOANS AND ADVANCES TO THE STAFF**

Distress Loans	2,268,166.00	2,482,542.00
Computer Loans	3,000.00	15,000.00
	2,271,166.00	2,497,542.00

NOTE-08**PRE-PAYMENTS**

Sri Lanka Insurance Corporation Ltd	24,589.34	27,742.51
Gestetner of Ceylon Plc.	-	30,677.90
Pack Software Point (Pvt) Ltd	59,087.67	59,250.00
Purna Information Services	8,583.33	2,166.67
Wijaya News papers Ltd	-	36,741.60
Ceylon Business Appliances (pvt) Ltd	810.00	810.00
Upali News papers Pvt Ltd	-	338,580.00
Metropolitan Technologies Pvt Ltd	160,679.25	130,699.00
Metropolitan Office Pvt Ltd	-	24,339.93
Co-operative Insurance Company Limited	-	1,717.51
The Associated Newspapers of Ceylon Ltd	-	197,996.40
People's Insurance PLC	1,264.61	-
Western Provincial Council	1,423.98	-
	256,438.18	850,721.52

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POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE-09

OTHER DEPOSITS AND RECEIVABLES

	<u>2022</u>	<u>2021</u>
Fuel deposits	50,000.00	60,000.00
Mobilization Advance (Sathuta Builders Pvt Limited)	-	10,898,410.95
Receivables-Miscellaneous (Note - 09-a)	144,500.00	797,250.00
Fuel Advances	-	1,000.00
Telephone deposits	5,000.00	5,000.00
Receivable interest on fixed deposits	3,851,102.45	679,413.45
Refundable deposit on Electricity	75,000.00	-
Refundable deposit on container-MSC Shipping	100,000.00	-
PAYE Tax over payment-December/22	12,593.81	-
Deposit - Water Board	443,475.00	-
	<u>4,681,671.26</u>	<u>12,441,074.40</u>

NOTE - 09(a)

MABC/S/2020	-	52,500.00
MABC/S/2021	-	245,000.00
CPBS/2021	-	15,000.00
PDBC/2021	-	355,000.00
MABC/E/2021	-	129,750.00
PDBC/2022	15,000.00	-
Mahayana scholarship payment-2019/2020	50,000.00	-
Miscellaneous Advance	242.00	-
Certificate Courier fees	10,958.00	-
Receivable from staff welfare fund, China	55,000.00	-
Other receivables	13,300.00	-
	<u>144,500.00</u>	<u>797,250.00</u>

NOTE-10

CASH AND CASH EQUIVALENTS

People's Bank - Account No : 078-1-001-7-2268401	21,583,219.68	5,084,655.93
People's Bank - Account No : 086-1-001-8-1189664	31,613,354.69	46,045,065.19
Money Market Savings Ac. 086-2-003-4-1189664	11,796,767.66	5,614,321.37
Saving Account Bank of China- Ac.100002800013093	6,499,787.80	-
USD BFCA-People's Bank-Ac.086-402-181189664	30,020,697.03	-
	<u>101,513,826.86</u>	<u>56,744,042.49</u>

NOTE-11

REFUNDABLE DEPOSITS

Library Deposits	3,950,310.00	4,286,810.00
Tender deposit	244,500.00	294,500.00
Canteen-deposit	-	2,000.00
	<u>4,194,810.00</u>	<u>4,583,310.00</u>

NOTE - 12

CREDITORS AND OTHER LIABILITIES

University Grants Commission-0.01%	8,616.79	3,561.17
Sathuta Builders (Pvt) Ltd-Main Building	87,151,765.99	40,527,163.97
Staff welfare Society-PGIPBS	445,616.86	350,366.53
Unsettled Scrap Sales	-	36,659.00
Sathuta Builders (Pvt) Ltd-Fence and security hut	1,916,234.99	-
	<u>89,522,234.63</u>	<u>40,917,750.67</u>



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NOTE-13	2022	2021
ACCRUED EXPENSES		
Salaries & Wages - Acedamic Staff	-	5,040.00
U.P.F. 15%,7% - Acedamic Staff (Non-Pensioners)	-	924.34
U.P.F. 8% - Acedamic Staff (Pensioners)	-	1,056.38
E.T.F. 3%- Acedamic Staff	-	396.14
Academic Allowance	-	8,164.80
Research Allowances-35% - Acedamic Staff	-	1,764.00
20% Additional Monthly Allowance (CC NO.07/2014) - Acedamic Staff	-	1,008.00
Entertainment Allowances-Acedamic Staff	-	
Salaries & Wages - Non-Acedamic Staff	28,499.20	
U.P.F. 15%,7% - Non-Acedamic Staff (Non-Pensioners)	113,000.00	132,139.14
U.P.F. 8% - Non-Acedamic Staff (Pensioners)	-	4,212.19
E.T.F. 3% - Non-Acedamic Staff	-	4,513.89
35% Research Allowances - Non-Acedamic Staff	-	1,745.22
45% Monthly clearing allowance-2015 (CC NO.02/2015)Non-Ace. Staff	-	241.16
20% Additional Monthly Allowance (CC NO.07/2014) - Non- Acedamic Staff	-	15,711.36
Cost of Living allowance	-	6,982.84
Travelling domestic	-	7,548.38
Transport	-	4,628.00
Overtime	415,450.75	
Fuel & Lubricants	216,502.70	
Maintainance- Vehicles	-	15,138.00
Maintainance- Plant and machinary	40,000.00	
Minor Repairs & maintenane of Plant,Machinary & equipment	132,029.20	
Telecommunication	-	3,500.00
Electricity	136,444.68	33,288.62
Security services	185,979.92	153,626.95
Water	-	156,340.50
Drinking Water	22,114.30	23,749.96
Cleaning services	-	1,663.20
Payment for Research Assistant of Dr.I.Ariyaratna	136,300.00	109,029.00
Printing, advertising ect.	-	30,000.00
Special services-council & committees		
Special service.-professional & other fees-Audit fee	6,100.00	
Special services-	600,000.00	575,000.00
Accrued Expenditure-2021	-	4,600.00
Examination expenses/2021	1,797,779.43	
Others - newspapers, magazines, Etc.	-	1,885,600.00
Visiting Lecture fee	5,810.00	10,390.00
E.W.Gunatilaka scholarship - payable	367,000.00	269,975.00
Accrued expenditure/2020		
Workshops, Seminars	627,900.00	1,858,500.00
Research projeccts	96,000.00	
Postage	470,000.00	
Examination expenses/2022	59,171.35	
	2,480,300.00	
	7,936,381.53	
		5,326,477.07



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NOTE-14

OTHER PAYABLES

	<u>2022</u>	<u>2021</u>
Pre - Receipts	230,500.00	252,000.00
Accrued Exp. of Master of Arts In Budd. Stu.(BDCHK)-2021	886,000.00	4,872,089.99
Accrued Exp. Pali Certificate Course-2020	-	71,550.00
Accrued Exp. Pali Certificate Course-2021	216,600.00	1,185,475.00
Accrued Exp. of English Through Buddhism-2020	-	37,700.00
Accrued Exp. of English for Buddhist Studies-2021	-	143,310.00
Accrued Exp. Master of Arts in Buddhist Ayurvedic Coun.-2021/S	460,000.00	2,245,135.00
Accrued Exp. Master of Arts in Buddhist Ayurvedic Coun.-2021/E	275,600.00	1,489,321.00
Accrued Exp. Master of Arts in Buddhist Ayurvedic Coun.-2020/S	-	515,700.00
Stamp Duty Payable	-	975.00
Accrued Exp. of Postg. Dip. in Buddhist Ayurvedic Coun.-2020	-	318,150.00
Accrued Exp. of Postg. Dip. in Buddhist Ayurvedic Coun.-2021	200,200.00	1,194,630.00
Accrued Exp. of Certificate Course in Chinese-2021	1,250.00	873,624.00
Sundry Payables	5,000.00	22,500.00
Accrued exp. Singapore-2022	101,832.85	
Accrued exp. BAC DIP-2022	687,105.09	
Accrued exp. BAC MA/S-2022	1,323,825.00	
Accrued exp. CPBS/E-2022	641,116.74	
Accrued exp. BAC MA/E-2022	1,125,670.09	
Accrued exp. CPBS/S-2022	16,650.00	
Accrued exp. EBS-2022	187,000.00	
Accrued exp. BDCHK-2022	3,720,417.59	
	<u>10,078,767.36</u>	<u>13,222,159.99</u>

NOTE-15

RETENTION ON CONSTRUCTIONS

CURRENT LIABILITIES

Retention on new building for PGIPBS-Sathuta Builders Pvt Ltd	19,673,824.90	19,673,824.90
Retention on Transformer House-3S Constructions	364,200.00	-
	<u>20,038,024.90</u>	<u>19,673,824.90</u>

NON CURRENT LIABILITIES

Retention on boundry wall and security hut	567,149.73	-
	<u>567,149.73</u>	<u>-</u>
Total Retention on Construction works	<u>20,605,174.63</u>	<u>19,673,824.90</u>



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	<u>2022</u>	<u>2021</u>
NOTE-16		
DEFINED BENEFIT OBLIGATIONS-RETIREMENT GRATUITY		
Provision for Gratuity as at 1st January 2022	17,232,625.00	25,890,299.00
(+)-Provision for the year	Note-16- I & II 1,683,425.00	(6,852,370.00)
(-) Payments & Transfers during the year	18,916,050.00	19,037,929.00
Provision for Gratuity as at 31st December 2022	-	(1,805,304.00)
	<u>18,916,050.00</u>	<u>17,232,625.00</u>

NOTE-16-I

Disclosures as per SLPSAS - 19

a. Changes in the Present Value of Obligation

Present value of obligation as at 01 January	17,232,625.00	25,890,299.00
Interest cost for the period	1,981,752.00	2,071,224.00
Current service cost for the period	1,550,389.00	1,499,876.00
Past service cost	416,758.00	
Benefits paid / payable for those who left during the period	-	(1,805,304.00)
Actuarial (Gain)/ Loss	(2,265,474.00)	(10,423,470.00)
Provision for PVDBO* as at 31 December	<u>18,916,050.00</u>	<u>17,232,625.00</u>

Amount Recognized in the balance sheet and Income Statement

Liability recognized in the Balance Sheet

Present Value of Obligation as at 31 December	18,916,050.00	17,232,625.00
Un recognised actuarial (Gain)/Loss	-	-
Net liability in the balance sheet	18,916,050.00	17,232,625.00

c. Expenses Recognized in the Income Statement

Interest Cost	1,981,752.00	2,071,224.00
Current Service Cost	1,550,389.00	1,499,876.00
Past service cost	416,758.00	
Net Actuarial (Gain)/Loss recognized immediately	(2,265,474.00)	(10,423,470.00)
Expenses/(gain) Recognized in the Income Statement	<u>1,683,425.00</u>	<u>(6,852,370.00)</u>

NOTE- 16 - II

Detailed Accounting Disclosures as per SLPSAS - 19

Sensitivity Analysis

In order to illustrate the significance of the discount rate and salary escalation rate assumed in the

Variable changed (while all other assumptions remain unchanged)	Present Value of Defined Benefit Obligation Rs.	Present Value of Defined Benefit Obligation Rs.
One Percentage Point Increase (+1%) in Discount Rate	17,186,741.00	15,360,797.00
One Percentage Point Decrease (-1%) in Discount Rate	20,894,347.00	19,410,701.00
One Percentage Point Increase (+1%) in Salary Escalation Rate	20,923,496.00	18,239,258.00
One Percentage Point Decrease (-1%) in Salary Escalation Rate	17,136,374.00	16,353,911.00
Break up of Actuarial Gain/Loss on Defined Benefit Obligation (Rs.)		
Experience adjustment (Financial and Demographic)	(1,528,516.00)	(2,012,893.00)



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	<u>2022</u>	<u>2021</u>
Due to changes in financial assumptions	(736,958.00)	(8,414,585.00)
Due to changes in Demographic assumptions	-	4,008.00
Total	(2,265,474.00)	(10,423,470.00)

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	305,862.00	267,198.00
Between 2-5 years	4,186,598.00	1,320,422.00
Between 6-10 years	3,625,119.00	4,781,131.00
Above 10 years	10,798,471.00	10,863,874.00
Total	18,916,050.00	17,232,625.00

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

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



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NOTE-17

ACCUMULATED FUND-RECURRENT

	<u>2022</u>	<u>2021</u>
Balance as at 01st January	31,414,685.00	6,072,417.37
Surplus/ (Deficit) of the year	41,662,748.48	24,368,944.22
Adjustments made during the year	934,200.47	973,323.41
Balance as at 31st December	<u>74,011,633.95</u>	<u>31,414,685.00</u>

NOTE-18

ACCUMULATED FUND-CAPITAL

Balance as at 01st January	447,338,038.24	350,477,469.66
<u>Non exchange revenue-Capital</u>		
Capital grants from the Government	70,000,000.00	97,620,000.00
Donations Received-Cash	104,901,402.00	1,000,000.00
Donations Received-Library Books	205,156.50	75,079.00
Contribution to the Capital Expenditure for-Fixed assets	7,977,401.23	2,119,277.64
Contribution to the Capital Expenditure for-Library books	385,642.07	
Total Non exchange revenue-Capital	<u>183,469,601.80</u>	<u>100,814,356.64</u>
Less:Non Operating Expenditure-Amortization	(3,375,979.68)	(3,955,400.56)
Capital Surplus for the period	<u>180,093,622.12</u>	<u>96,858,956.08</u>
Adjustments for lost items-library books	(29,104.89)	1,612.50
Prior year adjustments	(134,472.05)	-
Balance as at 31st December	<u>627,268,083.42</u>	<u>447,338,038.24</u>

NOTE-18-a

Donations for the New Building	102,595,752.00	-
Donations for the Smart Class Rooms	2,000,000.00	1,000,000.00
Donations for the Buddhist Shrine Room	305,650.00	-
	<u>104,901,402.00</u>	<u>1,000,000.00</u>

NOTE-19

REVALUATION RESERVES

Balance as at 31.12.2021	1,846,371.64	1,846,372.00
Surplus/ (Deficit) during the year	-	-
Balance as at 31.12.2022	<u>1,846,371.64</u>	<u>1,846,372.00</u>



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NOTE-20**SPECIAL FUNDS****SECURITY FUNDS**

	<u>2022</u>	<u>2021</u>
Store Keeper- Bond	5,000.00	5,000.00
Interest of Store Keeper- Deposits-10061-04-91551	5,664.06	5,328.43
Shroff - Bond	20,000.00	-
Rec.Int.Shroff Bond-086-60-01-00015915-5	3,112.88	
	33,776.94	10,328.43

SPECIAL FUNDS

The Building Fund	2,900,000.00	2,900,000.00
Int. on FD Account -Building Fund-086-60-01-00003281-7	8,902,704.70	7,791,666.64
Rec. Int. FD Account -Building Fund-086-60-01-00003281-7	155,213.65	44,548.61
The Vehicle Fund-1	26,027.95	26,027.95
The Vehicle Fund-2	1,064,235.03	1,064,235.03
Int. on FD Ac. -Vehicle Fund-1 086-60-01-00013088-1	529,251.56	474,619.55
Rec. Int.of FD-Vehicle Fund-1 086-60-01-00013088-1	5,248.53	1,581.72
Int. on FD Ac. -Vehicle Fund-2 086-60-01-00014156-6	165,122.75	49,398.19
Rec. Int. of FD -Vehicle Fund-2 086-60-01-00014156-6	23,239.91	6,941.96
	13,771,044.08	12,359,019.65
	13,804,821.02	12,369,348.08

NOTE-21**RESEARCH GRANTS**

Research Grants E.W.Gunatilaka	15,000.00	15,000.00
Int. of FD -E.W. Gunatilake Fund-086-60-01-00013087-2	411,445.21	392,195.21
Rec. Int. of FD-E.W. Gunatilake Fund-086-60-01-00013087-2	6,065.07	6,012.33
Int. Sav. Ac E.W. Gunathilaka Fund.-086-2-001-6-1189664	2,364.52	-
Foreign scholarship grant	133,148.82	133,148.82
Int. Sav. Ac Foreign scholarship - 078-2-001-2-2285341	673,515.71	673,515.71
Int. FD -Foreign scholarship-078-60-01-00008630-4	297,822.21	255,995.36
Rec.Int. FD -Foreign scholarship-078-60-01-00008630-4	15,709.81	
	1,555,071.35	1,475,867.43

NOTE-22**OTHER RESTRICTED FUNDS**

The Director's Fund	2,649,642.25	1,851,249.15
Rec. Int. of Fixed deposit- Director's Fund i-086-60-01-00013175-5	17,260.27	5,854.17
Int. Sav. Ac Director's Fund-i 086-2-002-5-1189664	141,893.35	76,725.71
Int.FD.Director's Fund-ii-08660-01-00015914-6	91,943.58	-
Rec.Int.FD.Director's Fund-ii-08660-01-00015914-7	33,979.88	-
Fund of-Violation Bond Income-Mr.Ariyasena	453,812.12	427,019.12
Int. Fixed dep. Acc. -Violation bond-Mr.Ariyasena	1,191,614.51	1,151,208.47
Rec. Int. Fixed deposit-Violation bond income-086-60-01-00003282-6	-	6,907.10
Rec. Int. Fixed deposit-Violation bond income-086-60-01-00016498-8	152,483.71	-
Breach of Contract - Mr B.G. Vishwanath	127,102.24	127,102.24
Int. Fixed dep. Acc. -Violation bond inc.-086-60-01-00012962-4	27,940.11	20,557.14
Rec. Int. Fixed dep. Acc. Violation bond inc.-086-60-01-00012962-4	10,039.52	3,276.82
Devlopement Fund of Institute	45,072,499.16	36,601,431.17
Int. Fixed deposit Ac. -Devolp. Fund of Inst.-086-60-01-000110304	5,860,943.69	4,506,216.79
Rec. Int. Fixed deposit -Devolp. Fund of Inst.-086-60-01-000110304	266,143.23	81,479.51
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185	913,793.39	735,823.12
Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54185	16,835.15	7,313.85
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54207	913,793.39	735,823.12
Rec. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54207	16,835.15	7,313.85



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	<u>2022</u>	<u>2021</u>
Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193	913,793.39	735,823.12
Rec. Int. Fixed dep. Ac. -Devolp. Fund of Inst.-2/0115/02/54193	16,835.15	7,313.85
Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5	19,627.84	5,271.93
Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00014223-5	547,548.23	172,691.12
Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00015111-7	387,500.00	-
Rec. Int. Fixed dep.-Devolp. Fund of Inst.-086-60-01-00015111-7	6,420.72	2,123.29
Int.FD.Dev.Fund-086-60-01-00016681-5	206,684.93	-
Rec.Int.FD.Dev.Fund-086-60-01-00016681-5	129,658.10	-
Staff Welfare Fund - China	671,623.53	671,623.53
Int. Savings welfare fund, China-086-2-004-3-1189664	41,244.97	6,630.77
Rec.Int. of FD welfare fund, China-086-60-01-00013527-0	27,602.74	27,513.70
The Scholarship grant from Self financing projects	1,284,729.57	938,024.97
Allocation for Convocation Expenses	548,185.00	500,000.00
Bond Vialation bal.of Mr.H.V.S.Ariyasinghe	-	26,793.00
Glorious Sun Scholarship Grant	1,793,200.05	595,471.50
Collection for the Meditation Program	240,000.00	-
Donations-FD-086-60-01-00016586-1-INT	717,915.32	-
Donations-FD-086-60-01-00016586-1-REC.INT	36,084.22	-
Donations-FD-086-60-01-00016788-7-INT	452,394.17	-
Donations-FD-086-60-01-00016788-7-REC.INT	162,417.95	-
Total	<u>66,162,020.00</u>	<u>50,034,582.11</u>



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NOTE-23

<u>OBJECT</u>	<u>Sub Note No:</u>		<u>ACTUAL</u> <u>Rs.</u>	<u>FINAL BUDGET</u> <u>Rs.</u>	<u>VARIANCE</u> <u>Rs.</u>
INCOME					
Government Grants- Recurrent					
Income from Students	23-I		74,033,000.00	80,000,000.00	
Application fee		412,000.00			
Registration fees		451,500.00			
Tuition fees		62,166,257.90			
Examination fees		342,718.91			
Library fees		304,000.00			
Library Fines		16,643.00			
Certificate Fee		119,260.00			
Photocopy fee		12,589.00			
Visa Income		26,568.63			
Printing charges		790.00			
External Students fee		350.00			
Total income from students			63,852,677.44		
Income from self financing courses			51,400,424.49		
Fund transfer recurrent nature expenses- from Development fund			500,000.00		
Interest from staff loans			103,943.21		
Actuarial Gain			2,265,474.00		
Income from Investments	23-II				
Interest on Money Market savings account		6,182,446.29			
Interest from investments -Fixed Assets		8,346,868.10			
Total Income from Investments			14,529,314.39		
Miscelanious Income	23-III				
Direct Income from self financing courses		7,633,142.78			
Sale of Publications		1,668.78			
Sale of Vijinipath		227,800.00			
Sale of old papers		7,565.00			
Sale of scrap sales		176,500.00			
Tender fee		41,500.00			
Other Income		58,500.00			
Total Miscelanious Income			-		
Total Income			8,146,676.56	110,268,000.00	
			214,831,510.09	190,268,000.00	24,563,510

EXPENDITURE

Personal Emoluments					
Personal Emoluments - Academic Staff					
Salaries & Wages - Academic Staff			13,713,077.25	13,750,000.00	36,923
U.P.F. 15%, 7% - Academic Staff (Non-Pensioners)			2,751,608.42	2,760,000.00	8,392
U.P.F. 8% - Academic Staff (Pensioners)			2,702,047.12	2,710,000.00	7,953
E.T.F. 3%- Academic Staff			1,090,731.13	1,091,000.00	269
Academic Allowance			21,708,626.11	21,750,000.00	41,374
35% Research Allowances - Academic Staff			4,799,577.05	4,800,000.00	423
20% Special Salary Allowance (CC NO.07/2014) - Academic Staff			2,742,615.44	2,743,000.00	385
Cost of Living Allowance - Academic Staff			936,000.00	936,000.00	-
Vist. Lecture fees Include.tra. & sub.			1,590,950.00	2,800,000.00	1,209,050
Other Allowances - Acedamic Staff- Head allowance			36,000.00	36,000.00	-



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NOTE-23

<u>OBJECT</u>	<u>Sub Note No:</u>	<u>ACTUAL</u> <u>Rs.</u>	<u>FINAL BUDGET</u> <u>Rs.</u>	<u>VARIANCE</u> <u>Rs.</u>
Entertainment Allowances-Academic Staff		607,265.90	650,000.00	42,734
Special Allowance Rs.5000/-		600,000.00	600,000.00	-
Defined benefit obligations-gratuity- Interest cost		1,218,560.00	-	(1,218,560)
Defined benefit obligations- Current Service cost		1,081,119.00	-	(1,081,119)
Defined benefit obligations- Past Service cost		-	-	-
Personal Emoluments - Academic		55,578,177.42	54,626,000.00	(952,177)
Personal Emoluments - Non Academic Staff				
Salaries & Wages - Non-Academic Staff		14,041,630.63	15,010,000.00	968,369
U.P.F. 15%,7% - Non-Academic Staff (Non-Pensioners)		1,747,580.63	1,750,000.00	2,419
U.P.F. 8% - Non-Academic Staff (Pensioners)		1,370,396.07	1,371,000.00	604
E.T.F. 3%- Non-Academic Staff		623,595.50	625,000.00	1,405
35% Research Allowances - Non-Academic Staff		629,745.04	640,000.00	10,255
Monthly Compensatory Allow-2015 (CC NO.02/2015)		5,685,030.88	5,800,000.00	114,969
20% Special Salary All. (CC NO.07/2014)		2,526,680.42	3,225,000.00	698,320
Staff		2,468,070.96	2,808,000.00	339,929
Acting Pay - Non-Academic Staff		4,200.00	5,000.00	800
Holiday Payments		93,658.41	279,000.00	185,342
Other Allowances Non-Academic Staff		1,200.00	3,000.00	1,800
Overtime		1,091,479.90	1,800,000.00	708,520
Special Allowance Rs.5000/-		1,577,258.06	1,600,000.00	22,742
cost		763,192.00	-	(763,192)
cost		469,270.00	-	(469,270)
Defined benefit obligations- Past Service cost		416,758.00	-	(416,758)
Personal Emoluments - Non Academic		33,509,746.50	34,916,000.00	1,406,254
Total Personal Emoluments - Academic and Non Academic		89,087,923.92	89,542,000.00	454,076
Traveling & Subsistence				
Travelling Expen.(Domestic)		442,119.63	650,000.00	207,880
Travelling Expen.(Foreign)		-	-	-
Total Traveling & Subsistence		442,119.63	650,000.00	207,880
Supplies				
Stationery & Official Requisites		972,392.97	3,000,000.00	2,027,607
Fuel & Lubricants		921,358.00	1,000,000.00	78,642
Uniforms Including tail.charges.		161,770.50	200,000.00	38,230
Other supplies		308,552.00	1,950,000.00	1,641,448
Total Supplies		2,364,073.47	6,150,000.00	3,785,927
Maintenance				
Repairs & maintain. Vehicles		583,595.29	1,000,000.00	416,405
Repairs & maint. Plant,Mach. & Equip.		965,488.90	1,800,000.00	834,511
Repairs & maint. Buildings and Equipment		16,560.00	800,000.00	783,440
Repairs & maint. Furniture		295,440.00	500,000.00	204,560
Repairs & maint. Others		167,248.18	500,000.00	332,752
Total Maintenance		2,028,332.37	4,600,000.00	2,571,668
Contractual Services				
Transport		982,937.08	1,000,000.00	17,063

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE-23

<u>OBJECT</u>	<u>Sub Note No:</u>	<u>ACTUAL</u> <u>Rs.</u>	<u>FINAL BUDGET</u> <u>Rs.</u>	<u>VARIANCE</u> <u>Rs.</u>
Telecommunication		604,578.72	1,512,000.00	907,421
Postal charges		164,467.75	471,000.00	306,532
Electricity		1,413,212.18	2,863,000.00	1,449,788
Security Services		2,124,971.93	2,997,000.00	872,028
Water		148,421.40	396,000.00	247,579
Cleaning Services		1,067,373.00	1,543,000.00	475,627
Rentals & hire charges		11,701,749.84	11,777,000.00	75,250
Rates & Local Taxes		-	500,000.00	500,000
Printing, Advertising ect.		1,603,321.96	2,817,000.00	1,213,678
Other Contractual Services.		-	-	-
Total Contractual Services		19,811,033.86	25,876,000.00	6,064,966
Other Expenses				
Travel grants to University Teachers		-	-	-
Special service.-Council & Committees		745,100.00	2,190,000.00	1,444,900
Special service.-Professional & Other Fees		700,022.50	1,500,000.00	799,978
Workshops, Seminars		96,000.00	1,300,000.00	1,204,000
Academic Research & Publication		-	300,000.00	300,000
Staff Development(Training for Teachers, Admin. & Others)		27,000.00	500,000.00	473,000
Postgraduate Reaserch & Publication		-	200,000.00	200,000
Holiday Warrants & Season Tickets		243,070.00	250,000.00	6,930
Entertainment expense.		699,439.68	800,000.00	100,560
Bank Charges		888.26	200,000.00	199,112
Awards & Indemnities		-	-	-
Contributions & Membership Fees		1,500.00	50,000.00	48,500
Convocations		-	300,000.00	300,000
Examination Expenses		2,883,850.00	3,000,000.00	116,150
Others - Newspapers, magazines, Etc.		95,793.85	100,000.00	4,206
Course Materials for Students & Quality		245,816.59	1,400,000.00	1,154,183
Student Welfare,Employee Welfare, Student Exchange Loss		-	900,000.00	900,000
Expenditure on Self Financing Courses		803,579.70	-	(803,580)
Interests subsidy on property loan		51,400,424.49	50,160,000.00	(1,240,424)
		158,396.68	300,000.00	141,603
Total Other Expenses		58,100,881.75	63,450,000.00	5,349,118
Strengthening Research-Recurrent nature		1,334,396.61	-	-
Human Capital Developments-Recurrent		-	-	-
Total Expenditure		173,168,761.61	190,268,000.00	17,099,238



POSTGRADUATE INSTITUTE OF HINDI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
TRIAL BALANCE
AS AT 31ST DECEMBER 2022

GL Code	Description	In Rs.	
		DR	CR
11001-1	Library Books and Periodicals	14,193,096.72	-
11002-1	Furniture & Fittings	6,112,077.17	-
11004-1	Motor Vehicles	9,148,000.00	-
11005-1	Office Equipment	28,322,490.62	-
11006-1	Lab & Teaching Equipment	2,961,188.69	-
11007	Land	148,634,464.00	-
11008	Construction of Four Storied Building-WIP	-	-
11011	Building	492,131,779.02	-
11011-1	Intangible Assets	425,000.00	-
11012	WIP- Conference Hall	11,593,127.34	-
12001	FD-Devolp. Fund -086-60-01-000010304	14,391,448.67	-
12002	FD-Devolp. Fund-2/0115/02/54185	3,413,793.39	-
12003	FD-Devolp. Fund -2/0115/02/54193	3,413,793.39	-
12004	FD -Devolp. Fund -2/0115/02/54207	3,413,793.39	-
12005	FD-Building Fund-086-60-01-00003281-7	11,802,704.70	-
12006	FD-Foreign scholarship-078-60-01-00008630-4	760,488.13	-
12010	FD welfare fund, China-086-60-01-00013527-0	650,000.00	-
12011	Savings account 078-2-001-2-2285341	450,298.61	-
12012	FD-Violation/bond-086-60-01-00003282-6	-	-
12013	Store Keeper Bond-Savings-10061-04-91551	10,664.06	-
12014	Shroff Bond deposit A/C-086-60-01-00015915-5	20,000.00	-
12015	C/A Bal FD 086-60-01-00012910-7	20,000,000.00	-
12016	C/A Bal FD 086-60-01-00012909-0	20,000,000.00	-
12017	Bond Violation 086-60-01-00012962-4	155,042.35	-
12018	Vehicle Fund-I-086-60-01-00013088-1	555,279.51	-
12019	E.W.Gunathilaka 086-60-01-00013087-2	350,000.00	-
12020	Savings E.W.G.086-2-001-6-1189664	78,809.73	-
12021	Director Fund FD 086-60-01-00013175-5	600,000.00	-
12022	Director Fund SV 086-2-002-5-1189664	193,142.40	-
12026	Savings Welfare Fund,China-086-2-004-3-1189664	62,868.50	-
12027	FD.Development Fund -086-60-01-00014223-5	4,047,548.23	-
12028	FD-Vehicle Fund ii-086-60-01-00014156-6	1,229,357.78	-
12029	FD. Development Fund -086-60-01-00015111-7	5,387,500.00	-
12030	FD Director Fund ii- 086-60-01-00015914-6	1,291,943.58	-
12031	Short term FD Investments	48,600,176.57	-
12032	FD-Bond Vio.-Mr.Ariyasena 086-60-01-00016498-8	1,645,426.63	-
12033	FD-Donations-086-60-01-00016586-1	10,975,618.03	-
12034	fd-Develop.Fund 086-60-01-00016681-5	4,206,684.93	-
12035	FD-Donations/086-60-01-00016788-7	6,374,467.81	-
13001	Inventories-Goods	830,550.15	-
13002	Inventories-Publications	773,845.54	-
13003	Inventories-Fans	592,800.00	-
13004	Debtors - University of Kelaniya	4,403.98	-
13006	Sundry Receivables	4,150.00	-
13008	Pre - Payments	256,438.18	-
13012	Fuel Advances	-	-
13013	Fuel deposits	50,000.00	-
13014	Miscellaneous Advances	-	-
13015	Telephone Deposits	5,000.00	-



13016	Fefundable Deposit on Electricity 70	75,000.00	-
13017	Mahayana scholarship grant	-	-
13019	Fund Transfer from Thimbirigasyaya A/C	-	-
13021	Petty cash	-	-
13022	Cancelled Receipts	-	-
13023	Receivables-Miscellaneous	144,500.00	-
13025	Money Market Savings-086-2-003-4-1189664	11,796,767.66	-
13026	Mobilization Advance Account-on Building	-	-
13027	Receivable interest on fixed deposits	3,851,102.45	-
13028	Refundable deposit on Container/MSC Lanka	100,000.00	-
13029	Deposit-Water board	443,475.00	-
24002	Store Keeper- Bond	-	5,000.00
24004	Shroff - Bond	-	20,000.00
24005	Canteen deposit	-	-
24008	Library Deposits	-	3,950,310.00
24010	Creditor-UGC-0.01%	-	8,616.79
24013	Tender Deposits	-	244,500.00
24015	UPF Payable 20%,17%	-	-
24016	ETF 3% Payable	-	-
24017	Pention Payable 8%	-	-
24018	UPF Loan Payable-UGC	-	-
24020	Salary Payable	-	-
24021	Stamp Duty Payable	-	-
24023	Sundry Payable	-	5,000.00
24024	Cre-Sathuta Builders-Buiding	-	87,151,765.99
24025	Creditor Welsfare Fund-PGIPBS	-	445,616.86
24026	Retention on Buiding	-	20,605,174.63
24030	Accrued Expenditure-2020	-	627,900.00
24031	Accrued exp-BAC/MA 2020	-	-
24032	Accrued exp-BAC/DIP 2020	-	-
24033	Acrued exp-EBS 2020	-	-
24034	Accrued exp-CPBS 2020	-	-
24037	Accrued expenditure-2021	-	-
24038	Allocation for Convocation Expenses	-	1,797,779.43
24039	Accrued exp-BAC MA/S-2021	-	548,185.00
24040	Accrued exp-BAC MA/E-2021	-	460,000.00
24041	Accrued exp-BAC DIP-2021	-	275,600.00
24042	Accrued exp-CPBS-2021	-	200,200.00
24043	Accrued exp-BDCHK-2021	-	216,600.00
24044	Accrued exp-PGCC-2021	-	886,000.00
24045	Accrued exp-EBS-2021	-	1,250.00
24046	Collection for Meditation Program-2022	-	-
24047	Creditor-Sathuta Builders-Fence & security hut	-	240,000.00
24048	Accrued exp-Singapore/2022	-	1,916,234.99
24049	Accrued exp-BAC Dip 2022	-	101,832.85
24050	Accrued exp-BAC MA/S-2022	-	687,105.09
24051	Accrued exp-BAC MA/E/2022	-	1,323,825.00
24052	Accrued exp-CPBS/E-2022	-	1,125,670.09
24053	Accrued exp-CPBS/S-2022	-	641,116.74
24054	Accrued exp-EBS/2022	-	16,650.00
24055	Accrued exp-BDCHK/2022	-	187,000.00
24112	Creditor-3S Construction	-	3,720,417.59
24113	Accrued Expenses-2022	-	-
25001	Spent Capital Grants - 101	-	5,510,702.10
25002	Spent Capital Grants - 102	-	-



25003	Spent Capital Grants - 103	71	-	-
25004	Spent Grant for Buddhist Ayurvedic Counselling		-	-
25005	Spent Grant From Extension Projects		-	-
25006	Unspent Capital Grants - 102		-	-
25007	Unspent Grant for Buddhist Ayurvedic Counselling		-	-
25008	Unspent Grant From Extension Projects		-	-
25009	Unspent Capital Grants - 103		-	-
25010	Spent Grant from Donations		-	-
25011	Spent Capital Expenditure from Dev.Fund		-	500,000.00
25012	Accumulated Funds-Capital		-	627,268,083.42
26002	Vehicle Fund-I		-	26,027.95
26003	Int.FD-Building Fund-086-60-01-00003281-7		-	8,902,704.70
26004	Int.FD-Vehicle Fund-086-60-01-00013088-1		-	529,251.56
26005	The Building Fund		-	2,900,000.00
26006	Foreign scholarship grant		-	133,148.82
26010	Int.of Savings Account-265060643-9		-	673,515.71
26011	Rec.Int.Inv EW.Gunatilk-086-60-01-00013087-2	□	-	6,065.07
26012	Rec.Int FD-Dev Fund-2/0115/02/54207		-	16,835.15
26013	Rec.Int.FD-Building Fund-086-60-01-00003281-7		-	155,213.65
26014	Rec.Int.FD-Vehicle Fund-086-60-01-00013088-1		-	5,248.53
26016	Breach of Contract - Mr B.G. Vishwanath		-	127,102.24
26017	Devlopement Fund of Institute		-	45,072,499.16
26018	Violation Bond Income-MR. Ariyasena		-	453,812.12
26019	Int.FD-Dev.Fund of Inst.-086-60-01-000010304		-	5,860,943.69
26020	Int.FD-Foreign scholarship-078-60-01-00008630-4		-	297,822.21
26023	Int. of Store Keeper- Deposits-10061-04-91551		-	5,664.06
26024	Rec.Int.FD-Dev Fund-086-60-01-000010304		-	266,143.23
26025	Rec.Int FD-Dev Fund-2/0115/02/54185		-	16,835.15
26026	Rec.Int FD-Dev Fund-2/0115/02/54193		-	16,835.15
26029	The Director's Funds		-	2,649,642.25
26030	Provision for the Gratuities		-	18,916,050.00
26031	Accumulated Fund-recurrent		-	32,348,885.37
26032	Research Grants E.W.Gunatilaka		-	15,000.00
26033	Revaluation of vehicle		-	1,846,371.64
26034	Mahayana Scholarship Payments		-	-
26035	REC.INT.FD.DEV.Fund 086-60-01-00014223-5		-	19,627.84
26036	INT.FD-Vehicle Fund ii-086-60-01-00014156-6		-	165,122.75
26037	Vehicle Fund-II		-	1,064,235.03
26038	Int. Sav.E.W.Guna. Fund.-086-2-001-6-1189664		-	2,364.52
26039	Staff Welfare Fund-China		-	671,623.53
26040	INT.FD.Development Fund-2/0115/02/54185		-	913,793.39
26041	INT.FD.Development Fund-2/0115/02/54193		-	913,793.39
26042	INT.FD.Development Fund-2/0115/02/54207		-	913,793.39
26043	INT.SAV.Director's Fund-086-2-002-5-1189664		-	141,893.35
26044	Rec.int.FD.Director's FND-086-60-01-00013175-5		-	17,260.27
26045	REC.INT.FD.B/Violation-086-60-01-00003282-6		-	-
26047	REC.INT.FD.Vehicle Fund-II		-	23,239.91
26048	INT-Welfare Fund China-SAV/FD		-	41,244.97
26049	INT-INV EW Gunathilaka-086-60-01-00013087-2		-	411,445.21
26050	Scholarship grant from self-financing projects		-	1,284,729.57
26051	Glorious Sun Scholarship grant		-	1,793,200.05
26052	INT.FD.BOND/V-086-060-01-00012962-4		-	27,940.11
26053	REC.INT.FD.Welfare Fund China		-	27,602.74
26054	INT.FD.Bond Violation-Mr.Ariyasena		-	1,191,614.51
26055	Donations for the smart class room		-	-



26056	Int.on FD Dev/Fund 086-60-01-0007223-5	-	547,548.23
26058	Rec.int on FD.Dev Fund 086-60-01-00015111-7	-	6,420.72
26059	Bond violation-Mr.Ariyasinghe	-	-
26060	Donations for the new building	-	-
26061	Donations for the Buddhist Shrine Room	-	-
26063	REC.INT.ON FD 086-60-01-00016498-8	-	152,483.71
26066	REC.INT.ON FD 086-60-01-00015914-6	-	33,979.88
26067	INT.ON FD 086-60-01-00015914-6	-	91,943.58
26068	Rec.int.FD 078-600100008630-4	-	15,709.81
26069	Rec.Int FD 086-60-01-100012962-4	-	10,039.52
26070	INT.FD.-086-60-01-00015111-7	-	387,500.00
26071	Rec.Int.Shroff-086-60-01-00015915-5	-	3,112.88
26072	Int.FD-086-60-01-00016586-1	-	717,915.32
26073	Rec.Int.FD-086-60-01-00016586-1	-	36,084.22
26074	Int.FD-086-60-01-00016788-7	-	452,394.17
26075	Rec.int.FD-086-60-01-00016788-7	-	162,417.95
26076	Int.FD-086-60-01-00016681-5	-	206,684.93
26077	Rec.Int.FD-086-60-01-00016681-5	-	129,658.10
31011	Government Grants-recurrent	-	74,033,000.00
31012	Interest from Loans	-	103,943.21
31013	Registration fee	-	451,500.00
31014	Tuition fee	-	62,166,257.90
31015	Examination fee	-	342,718.91
31016	Library fee	-	304,000.00
31017	Sale of Publications	-	1,668.78
31018	Library fines	-	16,643.00
31020	Miscellaneous Receipts	-	58,500.00
31021	Certificate fee	-	119,260.00
31022	Photocopy fee	-	12,589.00
31023	Application fee	-	412,000.00
31025	Sale of old papers	-	7,565.00
31026	Tender fee	-	41,500.00
31027	Visa income	-	26,568.63
31028	Printing charges	-	790.00
31029	External student fee	-	350.00
31030	Interest from Investment Income	-	8,346,868.10
31032	Scrap sales account	-	176,500.00
31033	Income from self financing courses	-	51,400,424.49
31036	Actuarial gain/loss on retire.	-	2,265,474.00
310211	Sale of fans(vijinipath)	-	227,800.00
310212	Repo/money Market Savings Interest Income	-	6,182,446.29
310213	Others-Income from extention projects-7%	-	7,633,142.78
500001	MABC/S-2021	-	-
500002	MABC/E-2021	-	-
500003	PDBC-2021	-	-
500004	EBS-2021	-	-
500005	CPBS-2021	-	-
500006	MA IN BS(BDCHK)-2021	-	-
500010	MA in BAC-2020	-	-
500011	P/G dip in BAC-2020	-	-
500013	Certificate Course in Pali-2020	-	-
500016	PGCC-2021	-	-
500020	MABC/S-2022	-	-
500021	MABC/E-2022	-	-
500022	BAC Dip-2022	-	-



500023	CPBS-E-2022	-	-
500024	BDCHK-2022	-	-
500025	EBS-2022	-	-
500026	BLGS-SINGAPORE 2022	-	-
500027	CPBS/S-2022	-	-
1300901	Cash Account - BORELLA	21,583,219.68	-
1300902	Cash Account - THIMBIRIGASYAYA	31,613,354.69	-
1300903	Savings Account Bank of China-Rs.	6,499,787.80	-
1300904	USD BFCA-PB Thim	30,020,697.03	-
11009-1	Ven.M.W.-Mahaviharaya	-	-
11009-3	Ms.Iromi-Sri Dalanda Maligawa...	-	-
11009-4	Prof.Deshapriya-seehalawattupakaranaya	-	-
11901-2	Provision for dep. Lib.books & periodicals	-	12,892,542.89
11902-2	Provision for dep. Furniture & fittings	-	4,313,536.95
11904-2	Provision for dep. Motor vehicles	-	9,148,000.00
11905-2	Provision for dep. office equipment	-	23,035,432.80
11906-2	Provision for dep. Lab,teaching equipment	-	2,814,993.27
11907-2	Provisions for dep.Intangible Assets	-	425,000.00
13007-1	Computer Loans	3,000.00	-
13007-2	Distress Loans	2,268,166.00	-
13007-5	Vehicle Loans	-	-
13007-7	Special Advances	-	-
24011-1	Paye Tax payable	12,593.81	-
24012-13	Pre - Receipts	-	230,500.00
26015-2	Gifts of Books Others	-	-
11011	Salaries & Wages - Acedamic S	13,713,077.25	-
11021	U.P.F. 15%,7% - Acedamic Staff	2,751,608.42	-
11031	U.P.F. 8% - Acedamic Staff (Pension)	2,702,047.12	-
11041	E.T.F. 3%- Acedamic Staff	1,090,731.13	-
11051	Academic Allowance	21,708,626.11	-
11061	Research Allowances-35% - Academic staff	4,799,577.05	-
11071	Equalization Allowance-Acedamic Staff	-	-
11091	Special Allowance-20% -Academic	2,742,615.44	-
11101	Cost of Living Allowance - Academic Staff	936,000.00	-
11111	Acting Pay - Acedamic Staff	-	-
11121	Vist. Lecture fees Include.travelling	1,590,950.00	-
11131	Head Allowance -Academic	36,000.00	-
11141	Adjustment Allowances	-	-
11171	Other Allowances - Acedamic Staff	-	-
11181	Entertainment Allowances-Acedamic staff	607,265.90	-
11191	5000/- Special Monthly Allowance Staff	600,000.00	-
11201	Retirement Benefits: -Academic Staff	-	-
11204	Retire.Benefits-AC/Past service	-	-
11205	Retire.Benefits-AC-Current Service	1,081,119.00	-
11206	Retire.Benefits-AC/Interest	1,218,560.00	-
12012	Salaries and Wages-Non Academic	14,041,630.63	-
12022	U.P.F. 15%,7% - Non-Academic Staff	1,747,580.63	-
12032	U.P.F. 8% - Non-Academic Staff	1,370,396.07	-
12042	E.T.F. 3% - Non-Academic Staff	623,595.50	-
12062	Research Allowances - 35%-Non-Academic	629,745.04	-
12072	Monthly Compensatory Allowance-45%	5,685,030.88	-
12092	Special Allowance-20% -Non Academic	2,526,680.42	-
12102	Cost of Living Allowance - Non Academic	2,468,070.96	-
12112	Acting Pay - Non-Academic Staff	4,200.00	-
12132	Holiday Payments	93,658.41	-



12142	Adjustment Allowances	74	-	-
12172	Other Allowances Non-Academic Staff		1,200.00	-
12201	Overtime		1,091,479.90	-
12202	Retirement Benefits: - Non-Academic Staff		-	-
12203	5000/- Special Monthly Allowances		1,577,258.06	-
12204	Retire.Benefits-Non Ac-Past Service		416,758.00	-
12205	Retire.Benefits-Non AC-Current Service		469,270.00	-
12206	Retire.Benefit-Non AC-Interest		763,192.00	-
12207	Actuarial gain/loss on Retirement		-	-
2011	Travelling Expen.(Domestic)		442,119.63	-
2022	Travelling Expen.(Foreign)		-	-
3011	Stationery & Official Requisit		972,392.97	-
3021	Fuel & Lubricants		921,358.00	-
3031	Uniforms		161,770.50	-
3041	Mechanicl & Elecrical goods		-	-
3051	Chemical & Glassware		-	-
3061	Medical supplies		-	-
3071	Other supplies		308,552.00	-
4011	Maintainance- Vehicles		583,595.29	-
4021	Maintainance-plant,machinery,e		965,488.90	-
4031	Maintainance-building & struct		16,560.00	-
4041	Maintainance-furniture		295,440.00	-
4051	Maintainance-others		167,248.18	-
5011	Transport		982,937.08	-
5021	Telecommunication		604,578.72	-
5022	Postal charges		164,467.75	-
5031	Electricity		1,413,212.18	-
5032	Water		148,421.40	-
5041	Rates & Local Taxes		-	-
5051	Rentals & hire charges		11,701,749.84	-
5061	Security Services		2,124,971.93	-
5071	Cleaning Services		1,067,373.00	-
5091	Printing, Advertising ect.		1,603,321.96	-
5101	Other contractual services		-	-
6011	Travel grants to University Te		-	-
6021	Special service.-council & Com		745,100.00	-
6022	Special service.-Professional		700,022.50	-
6031	Workshops, Seminars		96,000.00	-
6041	Acedamic research & publicatio		-	-
6051	Staff Development(Training for		27,000.00	-
6061	Postgraduate Reserch & scholar		-	-
6071	Course Materials for Students		245,816.59	-
6081	Industry internships,practical		-	-
6091	Students' developments initiat		-	-
6101	University sports activities		-	-
6111	Student Welfare,Employee Welfa		-	-
6121	Employee welfare & medical ins		-	-
6131	Corporate planning, governance		-	-
6141	Grants to other organizations		-	-
6151	Interests subsidy on prooerty		158,396.68	-
6161	Holiday warrants & Season Tick		243,070.00	-
6171	Convocations		-	-
6181	Entertainment expense.		699,439.68	-
6191	Bank Charges		888.26	-
6201	Awards & Indemnities		-	-



6211	Contributions & membership fee	75	1,500.00	-
6221	Examination Expenses		2,883,850.00	-
6231	Other expenses		95,793.85	-
6232	Exp. for Lib. survey		-	-
6233	welfare fund, China- Payments		-	-
6234	Depreciation-Library Books		-	-
6235	Depreciation-Furniture & Fitti		-	-
6236	Depreciation-Motor Vehicle		-	-
6237	Depreciation-Office equipments		-	-
6238	Depreciation-Lab & Teaching eu		-	-
6239	Depreciation-Intangible Assets		-	-
6240	Agrahara Ran Insurance expense		-	-
6241	ANWESHANA/SINHALA-2020		-	-
6242	ANWESHANA/ENGLISH-2020		-	-
6243	Anweshana/english-2018		-	-
6244	Anweshana/english-2019		-	-
6245	Academic Research exp/Recurren		1,334,396.61	-
6246	Human Capital develop./Recurre		-	-
6247	Exchange gain/loss		803,579.70	-
6248	Self financing courses-expenditure		51,400,424.49	-
			-	-
	GRAND TOTAL		1,161,699,687.53	1,161,699,687.53



Bank Reconciliation Statement - Current Account with Borella P/B
As at 30.12.2022 AC NO. 018 - 1 - 01 - T - 2268401

Cash Book Balance as at 30.12.2022	Rs.	Rs.
		21,583,219.68
<u>Add:</u>		
Cheques Issued but not presented to the Bank January (Annex: 01)	4,628,884.80	
Cancelled Cheques not Debited to the cash book		
Extra Depoist	500.00	
	-	4,629,384.80
		<u>26,212,604.48</u>
<u>Less:</u>		
Income not credited to the bank (undeposited/unrealised)		
Bank Charges, commission & other charges		
Other		0.00
		<u>0.00</u>
Bank balance as at 30.12.2022		<u><u>26,212,604.48</u></u>
Cash book Balance as at 01.12.2022		11,597,326.55
<u>Add:</u> Total Receipts		32,619,938.24
		<u>44,217,264.79</u>
<u>Less:</u> Total Payments		22,634,045.11
Cash Book Balance as at 30.12.2022		<u><u>21,583,219.68</u></u>

Prepared by; 

Approved by; 

Date: 13.01.2023



POSTGRADUATE INSTITUTE OF PALI & BUDDHIST STUDIES
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 DETAIL OF UNPRESENTED CHEQUES FOR THE MONTH OF December 2022

Bank Code :1300901 - Cash Account - BORELLA						Annex: 01
Aug	2022	18/08/22	022307	713	358,615.00	358,615.00
Sep	2022	28/09/22	022378	713	2,400.00	2,400.00
Nov	2022	24/11/22	022519	713	25,000.00	25,000.00
Dec	2022	05/12/22	022530	713	570,000.00	
		08/12/22	022537	713	44,975.00	
		08/12/22	022538	713	173,975.00	
		08/12/22	022539	713	1,500.00	
		09/12/22	022541	713	84,775.00	
		14/12/22	022561	713	2,134,995.13	
		14/12/22	022562	713	14,127.71	
		14/12/22	022568	713	10,000.00	
		22/12/22	022577	713	142,946.56	
		22/12/22	022578	713	100.00	
		22/12/22	022579	713	14,265.00	
		28/12/22	022581	713	6,503.49	
		30/12/22	022586	713	384,875.00	
		30/12/22	022587	713	57,920.00	
		30/12/22	022588	713	29,975.00	
		30/12/22	022589	713	99,975.00	
		30/12/22	022590	713	22,900.00	
		30/12/22	022591	713	10,000.00	
		30/12/22	022592	713	25,000.00	
		30/12/22	022593	713	406,911.91	
		30/12/22	022594	713	7,150.00	
						4,242,869.80

						4,628,884.80
						=====



Bank Reconciliation Statement - Current Account with Thimbirigasyaya P/B
Current Account No: 086-1-001-8-1189664
As at 31.12.2022

Cash Book Balance as at 31.12.2022	Rs.	Rs.
		31,613,354.69

Add:

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

	31,613,354.69
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Less:

Income not credited to the bank (undeposited/unrealised) Annex : 01	2,000.00
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Other	-
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Bank balance as at 31.12.2022	<u>31,611,354.69</u>
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Cash book Balance as at 01.12.2022	23,863,626.24
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<u>Add:</u> Total Receipts	7,749,728.45
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	<u>31,613,354.69</u>
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<u>Less:</u> Total Payments	-
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Cash Book Balance as at 31.12.2022	<u>31,613,354.69</u>
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Prepared by: 

Approved by: 

Date: 20.01.2023



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POSTGRADUATE INSTITUTE OF PALI & BUDDHIST STUDIES
DETAIL OF UNREALISED CHEQUES FOR THE MONTH OF December 2022

Bank Code :1300902

- Cash Account - THIMBIRIGASYAYA

Annex:01

Dec 2022	30/12/22	T02146 VEN.S	500.00	
	30/12/22	T02147 K.A.D	500.00	
	30/12/22	T02148 VEN.G	500.00	
	30/12/22	T02152 VEN.N	500.00	
				2,000.00

				2,000.00
				=====



Post Graduate Institute of Pali and Buddhist Studies - 2022

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the of Post Graduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the Section 23 of the Postgraduate Institute of Pali and Buddhist Studies Ordinance No. 8 of 1979, enacted under Section 18 of the Universities Act No. 16 of 1978 and Subsection 107 (5) of the Universities Act and the provisions of the National Audit Act No. 19 of 2018. My comments and observations which I consider should be tabled in Parliament appear in this report.

In my opinion, except for the effects of the matters described in Paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the Institute as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.5 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the institute ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the institute's financial reporting process.

As per Sub-section 16 (1) of the National Audit Act No. 19 of 2018, the institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the institute.

1.4 Auditor's Responsibilities on the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The scope of the audit also extended to examine as far as possible, and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the institute, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the institute has complied with applicable written law, or other general or special directions issued by the governing body of the institute;
- Whether the institute has performed according to its powers, functions and duties; and
- Whether the resources of the institute had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Audit Observations on Preparation of Financial Statements

1.5.1 Internal Control over the preparation of financial statements.

The Institute is required to “devise and maintain” a system of internal accounting controls sufficient to provide reasonable assurance that , transactions are executed in accordance with management’s general or specific authorization, transactions are recorded as necessary to permit preparation of financial statements in conformity with the applicable reporting standards , and to maintain accountability for assets, access to assets is permitted only in accordance with management’s general or specific authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences

1.5.2 Non-Compliance with Sri Lanka Public Sector Accounting Statements

The following observation is made.

Non-compliance with reference to the Particular Standard	Comments of the Management	Recommendation
Since useful life time of the non-current assets had not been reviewed annually in terms of Paragraph 65 of the Sri Lanka Public Sector Accounting Standard 07, fixed assets costed for Rs.7,523,753 were further in use despite being fully depreciated. As such, action had not been taken to revise the said estimated error in the financial statements in terms of Sri Lanka Public Sector Accounting Standard 03.	Action will be taken to rectify this by re-preparing a fixed asset register in the year 2023 with the recommendation of the Audit Committee and the approval of the Management Committee.	Sri Lanka Public Sector Accounting Standards should be complied.

1.5.3 Accounting Deficiencies

The following observation is made.

Audit Observation	Comments of the Management	Recommendation
Although the accrual values for seven types of expenditure can be accurately identified, due to non-recognize so, the accrual expenses of the year under review were under stated by Rs. 869,802.	Sufficient provisions had been made for the expenses reported to the accounts department at the time of preparation of the final accounts and if the expenses related to the year 2022 are identified in the year 2023, it is expected to be accounted as prior year adjustments for the previous year.	Efforts should be made to identify the accrued expenses related to the year under review as accurately as possible.

1.5.4 Un-reconciled Control Accounts or Records

The following observation is made.

Item	Value as per Financial Statements	Value as per the Corresponding Record	Difference	Comment of the Management	Recommendation
Fixed Assets	37,395,757	33,574,087	3,821,669	That due to the problems in accounting of the difference identified in the review of fixed assets in 2015, the preparation of a fixed assets register had been implemented again in the year 2023 with the recommendation of the audit committee and the approval of the management committee.	Appropriate corrections should be made.

2. Financial Review

2.1 Financial Result

The operating result of the year under review had been a surplus of Rs.221,756,371 as compared with the corresponding surplus of Rs.121,227,900 for the preceding year, thus observing an improvement of Rs.100,528,471 in the financial result. Increase in receipt of prizes and grants, revenue from self-financing program and increase in income on investment were mainly attributed to this improvement.

3. Operational Review

3.1 Management Inefficiencies

The following observations are made.

Audit Observation	Comments of the Management	Recommendation
(a) Due to non-completion of the four storied building, which was to be completed on 19 May 2021, an additional cost of Rs. 17,577,755 had to be paid as building rent for the maintain of the institute in a rental building during the period from June 2021 to 31 December 2022.	This situation arose due to delay in settlement of related bills to the contractor.	Action should be taken to complete the construction within the stipulated period.
(b) Due to printing without proper evaluation regarding the sale of publications and periodicals, 2299 publications and periodicals costing for Rs.773,845 for the period from 1999 to 2021 remained unsold even on 31 December 2022.	About 366 publication books have been removed from stock as sales and donations at various times in the year 2022. Action will be taken to reduce the book stock in the future as well.	Publications and periodicals should be printed with proper evaluation related to sales and distribution.

3.2 Procurement Management

The following observation is made.

Audit Observation	Comments of the Management	Recommendation
A sum of Rs.2,265,804 had been spent for procurement of furniture and fixtures, office equipment and library books, which were not included in the procurement plan of the year 2022.	The office located in Kohuwala has been shifted to the Manelgama premises at the end of the year 2022, as such, procurements have been made using various corporate funds for the new needs identified at that time.	Necessary procurements should be made within the procurement plan.

4. Accountability and Good Governance
4.1 Annual Action Plan

The following observation is made.

Audit Observation	Comments of the Management	Recommendation
Out of the 16 activities in the action plan of the year 2022, 05 activities had not been implemented and progress of completion in 7 activities related to constructions was remained less than 50 percent.	Some activities were not implemented due to the practical conditions of the year and some plans were decided to be implemented after occupying in the new premises.	Actions should be taken to implement the functions in the action plan.

4.2 Budgetary Control

The following observation is made.

Audit Observation	Comments of the Management	Recommendation
In the checking of budgeted income & expenditure information with actual income and expenditure information it was revealed that, variations from 04 percent to 707 percent were observed in 14 occasions. As such, the Budget had not been used as a successful management control tool.	Due to the increase in the foreign currency exchange rate and the increase in the bank interest rate, it was able to earn more income than expected. Further, expenses had been saved as the expenditure of the institute had been covered from the income of the self-financing courses and due to control of the expenditure.	The budget should be used as an effective control tool.

Future Prospective Report based on Sustainable Development

This Institute was established at No. 977/5, University Drive, Bulugaha Junction, Kandy Road, Kelaniya, on 01.12.2022.

Its design and constructions have been organized in an environmentally friendly manner and are being further developed. The preliminary work has been started at the end of year 2022 in relation to the project which is related to the use of solar power sources implemented under the India Credit Line.

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

2 classrooms have been technologically enabled to provide both local and foreign students with a live classroom experience through online communication technology whereby consumption of power and water could be minimized by reducing physical attendance to the classroom.

Garbage and waste are separated as degradable and non-degradable.

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.

The Institute has largely contributed to implement sustainable development goals by entering to the new building.

L.A. Sumith Jayasekara
Senior Assistant Registrar