

# **Financial Fraud and Accountability in Ancient Sri Lanka: A Forensic Accounting Perspective on the Kings' Period**

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## **Abstract**

World-famous corporate scandals, such as Enron and WorldCom, turned the spotlight on forensic accounting practices, and the need for research studies in forensic accounting became apparent. In both the world context and the Sri Lankan context, most studies have focused on the content, practices, and the skills and competencies needed for forensic professionals and the evolution of forensic accounting education. However, one of the most essential perspectives of this discipline, the history of forensic accounting practice, has been neglected by most scholars except for a few in the Indian context. This study explores forensic accounting practices in the Ancient Kings period in Sri Lanka, with special reference to the Anuradhapura kingdom period. The study found that various types of financial fraud and allegations occurred in this ancient period, which are still visible in the current context. Government officials identified these frauds and allegations and implemented solid strategies to mitigate the opportunities, pressures, and rationalization of financial frauds and allegations. The study has established that there were forensic accounting practices in the Ancient Kings period in Ancient Sri Lanka, and their basic features and principles can be used in contemporary practices for mitigating the increasing levels of financial frauds and allegations.

**Keywords:** Forensic Accounting, Financial Frauds and Allegations, Accounting History, Ancient Sri Lanka

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## **01. Introduction**

Forensic accounting is an evolving domain in the holistic compilation of accounting, auditing, investigating, and handling legal matters (Honigsberg, 2020). Forensic accounting involves applying fundamental accounting principles, theories, and methodologies in legal disputes, and the examination of fraud from its inception.

Currently, forensic accounting is in the spotlight globally due to the increase in various types of financial frauds and allegations. Increasing numbers of studies are being conducted in the field of forensic accounting, most of which focus on content, practices, and the skills required (Abdullahi et al., 2018; Alshurafat et al., 2020; Bhasin, 2007; Botes, 2018). In the Sri Lankan context, forensic accounting research studies have been conducted, but they have been largely focused on forensic education, skills, and competencies needed for forensic professionals (Thilakerathne, 2010; Gunathilake et al., 2017; Priyangika & Bandara, 2017; Rathnasiri & Bandara, 2017; Perera & Undugoda, 2020).

However, as Bhasin (2007) explained, forensic accounting emerged in very early times. Hence, it is essential to understand that forensic accounting did not arise in isolation. Forensic accounting is an amalgamation of different domains in the accounting profession and is intertwined with several accounting concepts. Though the origin of forensic accounting is unclear, this area has been debated for a long time. Very little research has been conducted and there is insufficient understanding of the origins of forensic accounting (Okoye and Akenbor, 2009). Even though forensic accounting is a hot topic in the contemporary business environment, it was practiced in ancient times (Joshi, 2003). Exploring the historical roots of forensic accounting can increase familiarity with concepts such as accountability, transparency, and investigative techniques that have shaped civilizations over time. The history of accounting is also helpful as it provides perspectives that can influence the directions and future trends of the profession (Farag, 2009). This research gap has been addressed by a few studies in different contexts, such as the United Nations (Wilson, 2018), and India (Bhasin, 2007; Shihag, 2004). Shilag (2004) stated that Kautilya's "*Arthashastra*" identified types of embezzlement a thousand years ago. In the Sri Lankan context, which is considered a strategic commercial country not only in the present but also in ancient times, there are clues about the practice of identifying frauds and addressing them via accounting and auditing (Kumarasinghe, 2011; Kumarasinghe & Samkin, 2018; Liyanarachchi, 2009, 2014) but this has not been fully explored.

While prior research conducted in Sri Lanka has explored topics such as proficiency requirements, educational and curriculum aspects, accountants' perceptions, and impacts on fraud detection, this study examines the history of forensic accounting in the Sri Lankan context, which is notably under-researched. This study aims to address this research gap with the following research questions (RQs):

- **RQ1:** What types of financial frauds and allegations were reported during the Ancient Kings period in Sri Lanka (377 BCE–1017 CE)?
- **RQ2:** How were financial frauds and allegations detected and prevented during the Ancient Kings period in Sri Lanka (377 BCE–1017 CE)?
- **RQ3:** How were financial fraud and allegations investigated, documented and addressed during the Ancient Kings period (377 BCE–1017 CE) ?

This research provides valuable insights into the existing literature in scholarly, methodological, and practical ways. In academic terms, first, this is a significant study in terms of exploring historical forensic accounting practices from the Eastern perspective, since most research in this stream has focused on the Western perspective. Second, this study extends interdisciplinary accounting studies in accounting history and forensic accounting. Last, it contributes to the Sri Lankan accounting history literature, which is still evolving. The methodological contribution of this study cannot be ignored as it opens a new direction for future studies. The study extends the use of qualitative methodology and applies archival strategies in historical studies. Further, the study adds value to the use of content analysis by referring to ancient sources such as inscriptions. The knowledge obtained may influence policymaking and managerial practices in developed and developing countries in the East, as the findings of Western studies cannot necessarily be applied to an Eastern context. At the national level, policymakers may then envisage how financial frauds and allegations can be mitigated by using historical values as a guide to their contemporary policy reformulations to align with global standards.

The rest of the paper begins with a review of the prior literature, followed by the research methodology. Then, data analysis and findings are presented, followed by the discussion and conclusions, along with future potential research avenues.

## **02. Review of Prior Literature**

### ***2.1 Forensic Accounting via a Border Lens***

Following the Enron and Worldcom fraud scandals, there was discussion of forensic accounting in the Western context (Dreyer, 2014). Also, in the Sri Lankan context, there is an increasing demand for forensic accounting to mitigate financial fraud, as a result of corporate scandals such as the bankruptcy of *Pramuka Bank* and *Golden Key Finance*. These events brought forensic accounting into the limelight (Rathnasiri & Bandara, 2017). There are different definitions of forensic accounting in different contexts. In 1966, the American Accounting Association (AAA) defined accounting as ‘the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by information users.’ Hence, accounting is not a subject that stagnates. As Smith (2015) noted, the contemporary business world experiences changes over time due to expanding globalization and stakeholders' diverse expectations. Therefore, it is vitally important for the accounting profession to adapt and keep a balance between these dynamic shifts in the corporate world. Forensic accounting is a subset of accounting that has emerged as a result of contemporary fast-moving business developments (Kalsom & Rozainun,

2014). The definition of forensic accounting also evolves over time. Bhasin (2007) defined it as a concept that includes accounting theories, principles, and methodologies that can be used to address legal disputes. Howard and Sheetz (2006) interpreted forensic accounting as the process of interpreting, summarizing, presenting, and using complex financial issues briefly and factually, often in a court of law as an expert witness. Similarly, Hegazy et al. (2017) described it as the application of accounting, analytical and report writing skills to conduct any financial investigations, assist in resolving actual or anticipated disputes, and conduct valuations of business and other assets. Similarly, Kumar Sil (2022) stated that it is an amalgamation of branches of accounting including accounting, auditing, and investigative skills. To identify the types of financial frauds and allegations, the fraud tree presented in *Occupational Fraud 2024: A Report to the Nations* is a commonly used guidance system in the contemporary business world. According to the report, there are three main categories with sub-categories: Corruption (conflicts of interest, bribery, illegal gratuities, and economic extortion), Asset Misappropriation (cash and inventory and all other assets), and Financial Statement Fraud (net worth/ net income overstatements and net worth/ net income understatements). In the forensic accounting literature, another prominent aspect is the Fraud Triangle, described by Donald Cressy (1953), which explains the factors that lead individuals to commit fraud. According to the Fraud Triangle, there are three reasons: “opportunity”, “pressure (incentive)”, and “rationalization”. “Opportunity” means the windows created to commit the fraud, which may be due to loopholes in internal control, rules and regulations, culture and auditing. Pressure is motivation to commit fraud, such as financial difficulties, unrealistic performance expectations, or personal debts. The final motivation is “rationalization” which refers to psychological aspects that result in fraudsters justifying their actions as acceptable or harmless.

## ***2.2 History of Forensic Accounting***

Although the definition of forensic accounting has evolved over a long time period, little is known about its historical development. Golden et al. (2006) stated that fraud has been an inseparable part of business life for thousands of years. Hammurabi’s Babylonian code of Laws, which dates back to 1800 BC, mentions the penalty for herdsmen to whose care cattle or sheep have been entrusted or sold in cash. Golden et al. (2006) also noted that frauds have been committed in the United States since the country was colonized. In the Eastern context, 40 types of embezzlement were identified by Kautilya (371-283 B.C, in India) in Arthashastra (Bhasin, 2007). Furthermore, Bhasin (2007) stressed the importance of identifying the historical roots of forensic accounting in different contexts, as financial crimes and fraud persist determined by contextual factors such as culture, history, geographical location, and industry.

## ***2.3 Accounting History in Sri Lanka***

Sri Lanka, with its rich cultural history, also has a distinctive accounting history. The island had historical engagements in trade and diplomacy with other nations such as China, India, and Arabia. Some evidence shows that not only accounting but also principles of accountability and

governance were inherent practices in the Sri Lankan context. Supporting the concept, Somadeva (2009) mentioned that an ancient inscription recovered from *Godavaya Viharaya* in the *Ambalamtota*, Hambantota District (a district in Sri Lanka's coastal area) interprets the imposition of customs duties at ports during the exchange of goods. Liyanarachchi (2009, 2015) also indicated that systematic record-keeping, internal controls, periodic closing of accounts, audits, and accountability, and their relevance to organizational administration, suggest the presence of well-established accounting practices in ancient Sri Lanka. Liyanarachchi's study of record-keeping (accounting) and the public reading of records (auditing) practices in Buddhist monasteries from 815-1017 AD demonstrated the complex organizational structure of Buddhist monasteries, influenced significantly by Buddhism and Indian practices outlined in Kautilya's Arthashastra. A philosophical poem written by Kumarasinghe (2011) underscored the existence of accounting and auditing practices in Ancient Sri Lanka prior to the emergence of double-entry accounting in Europe. Archaeological evidence corroborated that kings during this period were held accountable for their activities. Kumarasinghe and Samkin (2018) conducted a study on the Ancient Kings period in Sri Lanka to explore how stone inscriptions were used by kings for impression management. Their findings revealed detailed accounts of executing kings' orders, administration and control activities, donations, taxes, rents, fines, expenses, revenue, and the protection of monasteries, as depicted in the inscriptions.

### **03. Research Methodology**

#### ***3.1 Research Methodology, Data Collection and Analysis***

The qualitative research approach, which encompasses biography, case studies, historical analysis, discourse analysis, ethnography, grounded theory, and phenomenology, allows researchers to explore fresh perspectives, and helps to understand social phenomena in their natural settings. (Ugwu & Eze, 2023). Hence, the current study used qualitative research methodology with content analysis to conduct an in-depth analysis of forensic accounting practices in Ancient Ceylon. Content analysis has also been used in other historical studies (Badiasih, 2016; Kumarasinghe & Samkin, 2018; Liyanarachchi, 2009, 2015). The data were collected from secondary sources: the translations of inscriptions found in two books (see Annexure 01, the *Epigraphia Zeylonica* and *Inscriptions of Ceylon* in Annexure 02). The *Epigraphia Zeylonica* was published in eight volumes with 315 inscriptions from 377 BCE to CE 1505. The *Epigraphia Zeylonica* is arranged according to the year the site was excavated. The *Inscriptions of Ceylon* series are presented in ten volumes, detailing 1975 inscriptions. The books of *Inscriptions of Ceylon* are arranged according to the order of the kingdoms. To analyse the data, content analysis was adopted. The data were coded thematically (Braun & Clarke, 2013) using a technique for methodically identifying, gathering, and providing an understanding of patterns of meaning (themes) present throughout the data collection. The English translations of ancient inscriptions published were used as data sources (Badiasih, 2016; Kumarasinghe & Samkin, 2018; Liyanarachchi, 2009; Liyanarachchi, 2015; Mouck & Tom, 2004). The relevant codes for content analysis were selected on the basis of the translations by Ranawella (2004). The original inscriptions were reviewed by a *Sinhala* (the

language of Sri Lanka) language scholar and an English language scholar to reduce artificial narrowing (Carnegie & Napier, 2002). This expert archaeological knowledge was used to verify the contents and meanings of inscriptions.

### ***3.2 Research Site and Period selection***

Foreign trade has been considered the most prominent contribution to the Sri Lankan economy and history. Ancient Sri Lanka was considered a central hub for traders. According to some historical pieces of evidence, Sri Lanka actively engaged in trade with nations including Greece, Rome, and Persia, as well as India. Sri Lanka was a pivotal landmark in the Indian Ocean. Historically Sri Lanka acted as the main meeting point for traders converging from the East or West, via routes through the Persian Bay and the Red Sea (Sudharmawathie, 2018). Sri Lanka's cultural legacy has tangible evidence of human evolution spanning 125,000 years. The recorded history of Sri Lanka commenced in the 3<sup>rd</sup> to 4<sup>th</sup> century AD with the *Deepawamsa* followed by the *Mahawamsa* in the 6<sup>th</sup> century AD. Apart from these fundamental texts, many other historical chronicles representing different eras and narratives have emerged (Wanigasooriya, 2021). The commencement of Buddhism marked a significant point in Sri Lanka's accounting practices. Eighteen years after King Asoka's coronation, with the help of the venerable Mahinda, who is believed in the Theravada tradition to be King Asoka's son, Sri Lanka was enlightened by Buddhism (Seneviratna, 1994). According to Liyannarachchi (2009) there were accounting and auditing practices in Ancient Sri Lanka in the Kings period. Evidence from rock inscriptions supports this concept and emphasizes the role of Buddhist monasteries as the administrative part of the system. These rock inscriptions provide hints about not only accounting but also about auditing. As a trade hub for ancient traders, there is no doubt that ancient Sri Lanka assimilated knowledge, along with cultural and trade ideas, from its trading partners. Moreover, Liyanaarachchi (2015) mentioned that there was a significant influence from India, via Kautilya's *Arthashastra*, on ancient accounting practices in Sri Lanka.

The current study focused on the Anuradhapura kingdom during the period 377 BCE–1017 CE. The Anuradhapura kingdom was selected as it has a long history of dynastic rule (Kumarasinghe & Samkin, 2018). Sudharmawathi (2018) described three eras in Sri Lanka (formerly known as Ceylon): the Rajarata Civilization, the medieval epoch, and the modern era. The Rajarata Civilization was the most ancient epoch and the Anuradhapura Kingdom was the principal and the longest-lived kingdom of that era. As Kumarasinghe and Samkin (2018) mention, the majority of the stone inscriptions were produced during the Anuradhapura period, and they emphasize it as a central dominion period in ancient Sri Lanka. In light of the pivotal role of the Anuradhapura kingdom, it was the most fitting epoch for this study. The administration and society of ancient Sri Lanka were influenced by various nations as it was a strategic geographical location (Liyannarachchi, 2015) (on the Silk Road), which connected trade between East and West. 300 BCE was selected as the start of the period as the earliest inscription dates to 300 BCE. Although Sri Lanka has a long history dating back to the Stone Age, no written evidence has been found for the period prior to 300 BCE.

## 04. Data Analysis and Presentation

### 4.1 Financial fraud and allegations were reported during the Ancient Kings period in Sri Lanka (377 BCE–1017 CE)

Exploring the inscriptions in ancient Sri Lanka, they mainly present information on the agricultural economy, irrigation systems, activities relating to Buddhism and the institutions of kingship. Hence, examining financial frauds and allegations is inseparable from these domains. Specially, the *Badulla (Hopitigama)* inscription is significant evidence of financial activities in ancient Sri Lanka as it is a fiscal constitution developed for a merchant city called “Hopitigama” by King Udaya IV<sup>th</sup> as a result of protest and petition by villagers against financial malpractices. Hence, it mentions the operating mechanisms of merchant cities in ancient Sri Lanka, the possible financial frauds and allegations that can occur, and how they can be addressed.

*“Sorabarahi aayu hopi gamu **padiya** weparayan kudeen”*

*Translation: There was a merchant city near the Sorbara water reserve.*

The word “**Padiya**” in the Bargmiya language used to mean “merchant city”

(Epigraphia Zeylanica, Vol 111)

There is another inscription, known as the “*Tonigala Rock Inscription*”, written in the period of King Keerthi Sri Megahawarna (4th Century), which stated that there was a bank of different cereals that provided cereal loans and charged fixed interest. The interest calculation is mentioned in the inscription. (Epigraphia Zeylanica, Vol 111)

When frauds and financial allegations in ancient Sri Lanka were examined, it was found that similar frauds were mentioned in the fraud tree presented in Occupational Fraud 2024: A Report to the Nations. Hence, the same fraud tree framework was used to investigate frauds in ancient Sri Lanka to understand and link the historical findings with contemporary practices.

#### 4.1.1 Corruption

There is evidence that corruption occurred due to conflict of interest. In two tablets of inscriptions in the time period of *King Mahinda 5<sup>th</sup>*, it is stated that

*“Tax officers appointed to collect taxes for the maintenance of temples are prohibited from using the funds for personal purposes. Upon retirement from state service, they are not permitted to collect any resources on behalf of the government except for the allocations designated for their service. Any violation of this regulation is considered a punishable offence”.*

(Epigraphia Zeylanica Vol 1 p.g 189)

Similarly, the slab inscription of *King Kassapa V* states that state officials should refrain from accepting bribes. It specifies that *tax collectors are prohibited from accepting any land or gifts,*



*except for the portion equivalent to one-tenth of their income, which villages provide as tax for the use of water tanks.* (Epigraphia Zeylanica Vol 1 p.g 56)

Two tablets of inscriptions from the period of King Mahinda 5<sup>th</sup> provide a notable example relating to illegal gratuities as it mentioned that

*“Furthermore, these officers are prohibited from accepting any materials or equipment from farmers and using the land for their cultivation.* (Epigraphia Zeylanica Vol 1 p.g 189)

A description in the *Tamgoda Vihara Pillar-Inscription* indicated that economic distortions occurred at the state level, as it noted that *“Mahanaga (a king) took the kingship from Kittisirimegha (a king) within 19 days due to his corrupted behaviour”*.

(Epigraphia Zeylanica Vol V)

Furthermore, the ancient kings in Sri Lanka have taken precautionary actions to mitigate tax evasion. *The Nalanda Pillar inscription* stated:

*“kot isa dasa kara”*

*Translation – “Any monastic official who has received more than a tenth of the grain tax or has misappropriated monastic property shall be expelled”*

(Inscription of Ceylon Volume V Part 03, p.g. 110)

In addition to the above corruptions, there is evidence of the production of counterfeit money. In the *Badulla (Hopitigama)* inscription, *“ Kulumasu”* means counterfeit money. :

*“kulumasu puwawath wi mise wetena masuusu kota nagana isa”*

*Translation: Activities such as using fraudulent money and selling goods that are not fit for sale*

#### *4.1.2 Asset Misappropriation*

There is also evidence that asset misappropriation occurred in ancient times in Sri Lanka. The slab inscription of *King Kassapa V* states:

*“ vadant viyo-kala himiyan-ud e avashi no vasavanu isa karval-hala bad gon annat dun kami-“*

*Translation- Officials who have either allocated cattle from the 'Karval stall' to others or appropriated them for personal use shall be dismissed from their positions.*

(Epigraphia Zeylanica Vol 1 p.g 56)

Further, the *Badulla (Hopitigama)* inscription states that when taxes are collected from commodities, a standard scale should be used for measurement and unapproved scales are prohibited.

*“nowetu madadiyen nokiranu isa”*

“Translation: *It is against the law to use scales that are not in use*”

#### **4.1.3 Financial Statement Fraud**

Even though they were recorded a thousand years ago, there are examples of preparing financial statements and presenting them to stakeholders. In the *Jetavanarama Sankrit Inscription*, it is stated that:

*“The appointed officers responsible for collecting income in each village were required to publicly disclose their income and expenses. Failure to do so was considered an offense. Furthermore, at the end of the year, taxes paid to the temples had to be audited with the assistance of the state accountant, while the monks were responsible for overseeing income and expenditures. In cases of tax misuse or misappropriation of resources, dishonest individuals were required to return any wrongfully acquired property. Additionally, the elders were expected to investigate those who failed to comply with the established regulations”*

#### **4.2 The mechanisms used to detect and prevent financial fraud and allegations in ancient Sri Lanka during the Kings period (377 BCE–1017 CE)**

As the ancient kings and state officials identified that financial frauds and allegations could occur, they implemented systematic and well-planned mechanisms to detect and prevent them. When these mechanisms are explored, the fraud triangle developed by Cressey (1953) is used as a framework for analysis. It assists in combining the findings from ancient history with the contemporary business world to mitigate financial frauds and allegations.

##### **4.2.1 Controlling the opportunities for committing for financial frauds and allegations**

###### ***Imposed Rules and Regulations***

There were proper rules and regulations imposed for conducting commercial activities, to mitigate shortcomings in practices:

The *Kondavattavan Pillar-Inscription*, from the period of King Dappula V<sup>th</sup>, mentioned a treatment for a property usage agreement similar to today’s lease agreements:

*“An arrangement where the lessee gains access to a building or asset without needing to make an immediate payment. Instead, the lessee agrees to pay at a later date, typically after generating revenue or benefiting from the leased property. This structure allows the lessee to use the asset without an upfront financial commitment, with payment being made once the debt is collected.”*

(Epigraphia Zeylanica Vol 5 p.g 128)

The best example of rules and regulations is the *Badulla (Hopitigama)* Inscription as it presents the fiscal constitution for a merchant city. It imposed the following rules for the merchants in the city.

- *Trading by showing first*
- *Recruiting only suitable people for trading*
- *Selecting only suitable places for trading*
- *Banning of false trading methods*
- *Using only specific weighing and measuring methods*

#### *Enhancing accountable culture through transparency*

Several steps were taken to enhance transparency in society to improve accountability and discourage financial malpractices. In an inscription from the period of King Kassapa V<sup>th</sup>, it is mentioned that:

*“All levies collected for the Atvehera building should be allocated exclusively for that purpose. Additionally, it specifies that if fines have already been imposed by previous officials, no further fines will be levied, thereby reducing the possibility of double taxation”*

#### *Proper Record-keeping Mechanisms*

In the Slab inscription of Kassapa V<sup>th</sup>, it is mentioned that

*“-sa bat-gehi isa atul kot me tuvak tan de muls sanga-tanin sa avasin illa havurudu nimiyata lekam-“*

*Translation: A record shall be kept, detailing the income and expenditure obtained from the six monasteries and the properties belonging to the monks of the two fraternities (or chapters). This record shall be documented and read aloud at the end of each year before the assembly of senior monks*

(Epigraphia Zeylanica Vol 1 p.g 55)

The same inscription elaborates further regarding rules on taxation as follows:

*“In cases where disputes arise over a fine imposed by a former governor, the princes and judges shall convene to investigate the matter and subsequently remit any amount deemed necessary.”*

#### *Strengthening the Internal Control System*

The *Badulla (Hopitigama)* inscription explained the sequential order of imposing penalties and punishments, which showed the proper arrangement of internal control systems:

*“A system of rules has been established, inspectors have been appointed, and the punishments for offenders have been defined. In addition to taxes, fines serve as the primary means of enforcement. It also appears that a range of punitive measures—including injunctions, arrests, and deportation—have been implemented. Accordingly, transparency in political and judicial systems seems crucial for rural development”*

The following points mentioned in the same inscription confirmed further strengthening actions implemented in internal control systems in the country.

- The trading cities being under the supervision of the king  
*“wathimiyan wahanse wediya epa rad daruwan wediya peri sirith paduru denu isa”*  
*Translation: The king and other state officials were said to have had direct observation of the trading cities*
- Petitions go directly to the king  
*“wathimiyan wahanse miyugunu maha wehera wedi kala...gamin wiyeisi weditene danu thenin”*  
*Translation: The King himself considered public requests such as petitions*
- The king issues decrees to alter the constitution.  
*“saba wiwasthawak liyawa tabannehi wadalen sabawe lekam gehi sami daruwan hinde”*  
*Translation : The king had the authority to impose changes and amendments.*
- Various officers were appointed and given the necessary powers for that purpose.  
The following mentioned officers were appointed by the king to address a range of duties and tasks relating to financial frauds and allegations:  
*“Dhada adadena” - Fine collector*  
*“Mandradin” - Determines the appropriate fine after deliberation*  
*“Ulwadu” - Investigates crimes*  
*“Kanakkan” - Systematically prepares the collected money and fines and controls the elements of financial fraud*  
*“Samdaruwan” - Makes laws and monitors crimes committed by royalty*

#### 4.2.2 Mitigating the pressures for financial frauds and allegations

Even in ancient times, state officers and other responsible parties realised that financial fraud and allegations occurred as a result of individuals' economic and non-financial personal responsibilities. Hence, the government took action to mitigate the pressures that burdened individuals.

##### *Providing relief to citizens in financial difficulties*

The Kirigallava pillar inscription, Noccipotana pillar inscription, Timbirivava pillar inscription, and Madirigiriya pillar inscription mention that the government granted subsidies.

*When reviewing these inscriptions, most are inscribed with the name of the donor who granted the immunity and the recipient of the immunity. However, a common feature across all these inscriptions is the prohibition of individuals who have committed crimes, including murder or robbery, from entering lands granted as immunity.*

Similarly, just as access to immunities was regulated, the granting of immunity also followed a structured process. According to the Viyaulpata pillar inscription, *when granting immunity, the King was required to convene various chiefs and officials before making a decision. This ensured that individuals with a history of crime or fraud, as well as those deemed capable of committing such acts, were prevented from entering the land. At the same time, the King himself was subject to certain restrictions, preventing him from granting immunities solely at his discretion*

(Epigraphia Zeylanica volume II)

#### *Ensuring fairness and equity in Taxation*

In the Badulla (Hopitigama) inscription: *The constitution prohibits the collection of unnecessary taxes.*

*“In cases where disputes arise over a fine imposed by a former governor, the princes and judges shall convene to investigate the matter and determine any necessary remissions”*

(Slab inscription of Kassapa V - Epigraphia Zeylanica Vol 1)

#### *4.2.3 Correcting misleading rationalizations*

Not only in the modern context but also in the ancient context, most individuals who commit fraud rationalize their actions and never accept their status as fraudsters. In ancient times, actions were taken to create a better understanding among citizens of life and the consequences of their actions. There was a prominent influence from Buddhism, which considers that an individual's actions become “karma” for them and they should suffer for misdeeds in this life or in future lives.

#### *Fear of Karma*

In ancient Sri Lanka, Buddhism played a crucial role in shaping government, cultural practices, and social conventions. Monastic institutions served as both spiritual and educational centers, fostering literacy and moral instruction. The Buddhist concept of reincarnation, centered on karma and the cycle of death and rebirth, profoundly influenced societal values and behaviors. Reflecting this belief, some inscriptions warn that *those who violate established decrees will be reborn as crows, dogs, or other animals.*(Kirigallava pillar inscription, Timbirivava pillar inscription, and Kukurumahan-damana pillar inscription)

#### *Impartial Justice*

As mentioned in the Jetavanarama slab inscription of King Mahinda IV<sup>th</sup>, punishment for royals was equal to that for the general public, and there was no favoritism.

*“The Jetavanarama slab inscription of Mahinda IV (I) records a significant uprising against King Udaya II and his ministers due to their violation of the right of refuge in Tapovana and allegations of corruption. In response, the ascendants of Ratanaprasada instilled fear in the king and removed the ministers involved in the unlawful act”*

The *Badulla (Hopitigama)* inscription ensures equity in the following rules for all citizens:

- *Only exacting fines were imposed*
- *No fines were imposed outside the village, except by raiding the village and imprisoning the villagers*
- *No fines were imposed outside the village, except within the village*
- *No restrictions were placed on unspecified fines*
- *No influence was exerted on the princes*
- *No unnecessary gifts and rewards were accepted*
- *Only the fines prescribed for the village were imposed*

#### ***4.3 Investigation, Documentation, and Addressing of Financial Fraud and Allegations by Ancient Sri Lankan Kings (377 BCE–1017 CE)***

The final section of the study tried to link ancient forensic accounting practices with current practices as forensic accounting involves a combination of analytical and report writing skills to conduct financial investigations, assist in resolving actual or anticipated disputes, and carry out valuations of businesses and other assets (Hegazy et al., 2017). Hence, the study identified the main features of forensic accounting by exploring the investigation, documentation and addressing of financial frauds in ancient Sri Lanka to compare the findings with current practices. The analysis was carried out by referring to *Investigative Mechanisms, Documentation and Evidence, Punitive Measures and Accountability, Transparency and Financial Controls*, and the *Role of Officers*, which can be considered the main pillars in forensic accounting.

##### ***4.3.1 Investigative Mechanisms***

When any financial fraud or allegation took place, it was investigated in a sequential order with a systematic approach. There is evidence of how these processes were designed. As an example: the Anuradhapura Slab Inscription from the King Mahinda IV period mentioned that

*“-sa ekolos... Himiyan-vahanse*

*Pasvanu pa... kabali-lad keneku-*

*-n vicara kot... tyaga karanu kot liya-*

*-va Dalada-ge... li-karma no ikma va-*

*-tenu sand-ha... tabanu ladi satar pas-hi”*

*Translation – The eleven ..... Lord ..... fifth ..... having made inquiries from a recipient of allotments and having caused to be written to the effect that the gift*

*is made ..... to observe without transgression of duties of ..... the Toth-relic house ..... this is established.*

#### 4.3.2 Documentation and Evidence

Proper documentation and security of the evidence vital to ensure better practices in investigating and mitigating financial fraud and allegations. Hence, officials were given relevant directions.

*Any official found making false entries in an account will be dismissed. It mandates that account sheets be securely stored in a locked casket and made available monthly, along with any updates. Additionally, a yearly balance sheet, shared with the monastic communities, summarizes the twelve monthly reports. Workers who fail to comply with these instructions face immediate termination and a levy. The instructions not only establish a structured accounting system but also outline procedures for evaluation, accountability, and transparency. These elements collectively contribute to detecting, reducing, and addressing financial fraud and its implications*

(Tamgoda Vihara Pillar-Inscription-Epigraphia Zeylanica Vol 5)

Another example of proper documentation and evidence is the description mentioned in the Kudara-Ratmale Rock Inscription:

*An individual named Sidhatha was freed for a payment of one hundred kahapanas (name of the currency used in Ancient Sri Lanka). Upon reviewing the inscription, it becomes apparent that the average amount paid for the manumission of a friar ranged between 50 and 100 kahapanas, and it was crucial to document such manumission transactions as they occurred.*

(Epigraphia Zeylanica - Vol. 5)

The Jetavanarama Sanskrit Inscription also stipulated that

*Householders from the three villages are required to bring all earnings to the Vihara. By the end of the year, the workers at the Vihara, along with the accountant, must collaborate to review the financial documents, including earnings, expenditures, and savings. Additionally, a detailed record must be maintained, listing the names, occupations, and assigned responsibilities of each employee. Following a fair distribution of tasks, each member of the five castes will be assigned specific duties to complete within two months and five days, with individual accountability for the accuracy of their work. Supervisors are held accountable for any errors made by the workers under their supervision.*

#### 4.3.3 Punitive Measures and Accountability

Punitive measures and accountability were clearly imposed on royalty, officials and citizens, and even monks. The *Jetavanarama Sankrit Inscription* stated:

*“The Sangha should not accept property restored after being wrongfully appropriated, nor should they neglect their responsibility to investigate irregularities. Failure to fulfil these duties would result in culpability for the misconduct and leading an improper life. Additionally, individuals who commit offenses against society or Buddhism, those who have been expelled from other monasteries, those who refuse to undertake duties as required, and those who misuse or destroy offerings are deemed ineligible for residence”*

#### 4.3.4 Transparency and Financial Controls

To ensure transparency and financial controls, there were several mechanisms, including imposing rules and regulations, implementing internal control systems, enhancing best practices to ensure transparency, and communicating financial information to stakeholders, as mentioned earlier. As an example, in the Nalanda Pillar inscription:

*“kot isa dasa kara”*

*Translation – “Any monastic officials who have received more than a tenth of the grain tax, or those who have misappropriated monastic property, shall be expelled”.*

(Inscription of Ceylon Volume V Part III)

The Badulla (Hopitigama) inscription mentions that

*“all laws added to the constitution should be posted in a public place so that everyone in the country can see them and citizens can question on them”.*

The following points were included in the fiscal constitution, which was displayed in the village and is currently stored in an archeology museum in Badulla:

- *The collection should be done after a review.*
- *Taxes should not be collected by locking people in houses.*
- *Taxes should be collected within the village itself.*
- *Injunctions cannot be issued for unconfirmed taxes.*
- *Bribery of royalty is prohibited.*
- *Members of families should not be harassed.*
- *Taxes due should not be collected from other areas.*
- *Taxes should not be levied on transportation.*
- *Gifts should only be received with the permission of royalty.*
- *Illegal trading should not be allowed.*
- *Trading on Poya days is prohibited.*
- *Bullock carts should not be stolen.*
- *Trading on the roads leading from the market should be prohibited.*



- *Weights and measures should be accurate.*
- *Correct currency should be used.*
- *Goods should be displayed in a manner that does not violate the order.*
- *Others should not be attacked.*
- *The privileges of Tamil officials should be enhanced.*
- *Murderers should be arrested, and villagers should be checked.*

#### 4.3.5 Role of Officers

Sufficient authority and empowerment was given to officials working on financial matters and financial frauds to enable them to address the issues. As an example:

The *Badulla (Hopitigama)* inscription mentioned the powers granted to officials as follows:

- *Specific provision of accommodation*
- *Separation of powers so that decisions can be made directly*
- *Written authorization to arrest for certain acts*
- *Acceptance of gifts from nobles who visit the village according to previous customs*

## 05. Discussion and Conclusion

On exploring the occurrence of financial frauds and allegations in ancient Sri Lanka, the same financial frauds and allegations visible in today's context can be found in ancient times, the differences being in the nature and complexity of the frauds. There are also similarities in the financial frauds found in ancient Sri Lanka compared with other historical studies conducted in forensic accounting in other locations. The *Badulla (Hopitigama)* inscription, which is a fiscal constitution developed for a merchant city, is similar to Hammurabi's Babylonian code of Laws (Golden et al., 2006). Hammurabi's Babylonian code of Laws mentioned the penalty for herdsmen to whose care cattle or sheep have been entrusted or sold in cash. A similar kind of clause is mentioned in the slab inscription of *King Kassapa V*, (Epigraphia Zeylanica Vol 1 p. 56), which states that officers who misuse cattle will be dismissed from their positions as a penalty.

According to Bhasin (2007), 40 types of embezzlement were identified by Kautilya (371-283 B.C, in India) in *Arthashastra*. When compared to the *Badulla (Hopitigama)* inscription in the fiscal constitution, the following frauds/embezzlement were similar.

Table 01: Comparison of Badulla (Hopitigama) Inscription and Embezzlement identified by Kaytilya

<b><i>Badulla (Hopitigama) inscription-Fiscal Constitution</i></b>	<b>Embezzlement identified by Kautilya</b>
<i>The collection should be done after a review.</i>	01. Realizing afterwards what has occurred earlier 02. Realizing earlier what is to accrue later
<i>Taxes should be collected within the village itself.</i>	12. Payment is not made is time
<i>Injunctions cannot be issued for unconfirmed taxes.</i>	11. What is not to be paid is paid
<i>Bribery of royalty is prohibited.</i>	19. What is delivered into treasury is made out as not delivered
<i>Taxes due should not be collected from other areas.</i>	14. Payment is made ahead of the time
<i>Gifts should only be received with the permission of royalty.</i>	20. What is not delivered into treasury is made out as delivered.
<i>Illegal trading should not be allowed.</i>	31,32,33,34,35,36,37. Discrepancy in source, head, labour, performance, sum total, quality, price,
<i>Trading on Poya days is prohibited.</i>	29. The year is made discrepant as to months 30. Month is made discrepant as to days
<i>Weights and measures should be accurate.</i>	25. An object of high value is replaced with low value 26. An object of low value is replaced with that of high value 38,39,40. Discrepancy in weighing measuring/ of containers
<i>Goods should be displayed in a manner that does not violate the order.</i>	27/28. The price is raised or reduced (while delivery/buying inventory)

In the present day, occupational fraud and abuse are classified according to the fraud tree suggested in Occupational Fraud 2024: A Report to the Nations as: Corruption (conflicts of interest, bribery, illegal gratuities, and economic extortion), Asset Misappropriation (cash and inventory and all other assets), and Financial Statement Fraud (net worth/ net income overstatements and net worth/ net income understatements). The current study was able to identify similar financial frauds and allegations that occurred in Ancient Sri Lanka. Corruption occurred due to conflicts of interest of state officials such as tax collectors. Additionally, in inscriptions, it was mentioned that accepting commodities, equipment, and cash by state officers as bribes and illegal gratuities was prohibited.

There was also evidence that economic distortions arose at the state level. With regard to the corruption identified in *Occupational Fraud 2024: A Report to the Nations*, in ancient Sri Lanka, it was determined that tax evasion and producing counterfeit money could occur. The inscriptions established that Asset Misappropriation took place in the form of animals, commodities, and taxes. Although financial statements were not visible as they are today, ancient Sri Lanka had record-keeping mechanisms for transactions (Liyanarachchi, 2009, 2015). Hence, there are indications of financial statement frauds that occurred in this time period, as in the inscriptions, instructions were given for correct practices relating to the preparation of financial statements and the penalties for misconduct.

In the Ancient Kings period in Sri Lanka, detailed mechanisms were used to detect and prevent financial frauds and allegations. These mechanisms were examined according to the Fraud Triangle (Cressy, 1953). Opportunities for conducting financial frauds and allegations were controlled in ancient Sri Lanka by imposing rules and regulations for enhancing an accountable culture through transparency, proper record-keeping mechanisms, and strengthening internal control systems. The government also provided financial support for lower-income citizens and ensured fairness and equity in taxation to mitigate pressures that could encourage committing financial fraud. According to the fraud triangle, fraudsters attempt to justify their actions. Hence, the government used the Buddhist beliefs about Karma to make individuals afraid to conduct financial frauds and allegations, as Buddhism had a significant influence in commercial activities in ancient Sri Lanka (Liyanarachchi (2009, 2015)). It was also made clear to all citizens that the rules and regulations against financial frauds and allegations were impartial.

The third research question explored the investigation, documentation, and addressing of financial fraud and allegations by ancient Sri Lankan Kings, which attempted to link the findings in this study with current forensic accounting practices. In summary, it is clear that financial fraud occurred in ancient Sri Lanka; however, fraud was well managed through well-planned systems that can be applied to the current context via the implementation of investigative mechanisms, encouraging documentation and evidence keeping, initiating punitive measures and accountability, practicing transparency and financial controls, and, clearly assigning duties and responsibilities to relevant officers.

The current study explored forensic accounting practices in the Ancient Kings period in Sri Lanka, with special reference to the Anuradhapura era, which is considered the most prosperous and commercially strong period in Sri Lanka's history. The main motivation for conducting this study was that little is known about the historical roots of forensic practices, especially in Eastern contexts. The studies that have been conducted in this discipline have largely focused on current practice and professionals. However, knowing the historical roots is important for the proper and effective implementation of policies and actions to mitigate financial frauds and allegations not only at the country level but also at the company and individual level. The current study found that various types of financial frauds and allegations occurred in ancient times that relate to the *Fraud Tree of Occupational Fraud 2024: A Report to the Nations*. The study examined the mechanisms used in ancient Sri Lanka to detect and prevent financial fraud, using the Fraud

Triangle (Cressy, 1953). Finally, the study was able to develop a link between ancient forensic accounting practices and contemporary forensic accounting practices by referring to the main features of current forensic accounting practice.

Every research study has limitations, and the current study is no exception. One of the difficulties faced in the study was finding relevant literature on the history of forensic accounting as few studies have been conducted. Further, the current study only focused on one era (Anuradhapura) of the Ancient Kings period, and future studies could explore how invasion by foreign countries such as Britain, Portugal and Poland impacted the practices. In addition, the study only referred to two series of books published by the Archeology Department, Sri Lanka. Future studies could include additional data sources.

Note: As the authors are non-native English speakers, during the preparation of this work, they used ChatGPT to improve readability and English language of the paper suitably. After using this tool, all authors reviewed and edited the content as needed and took full responsibility for the content of the publication.

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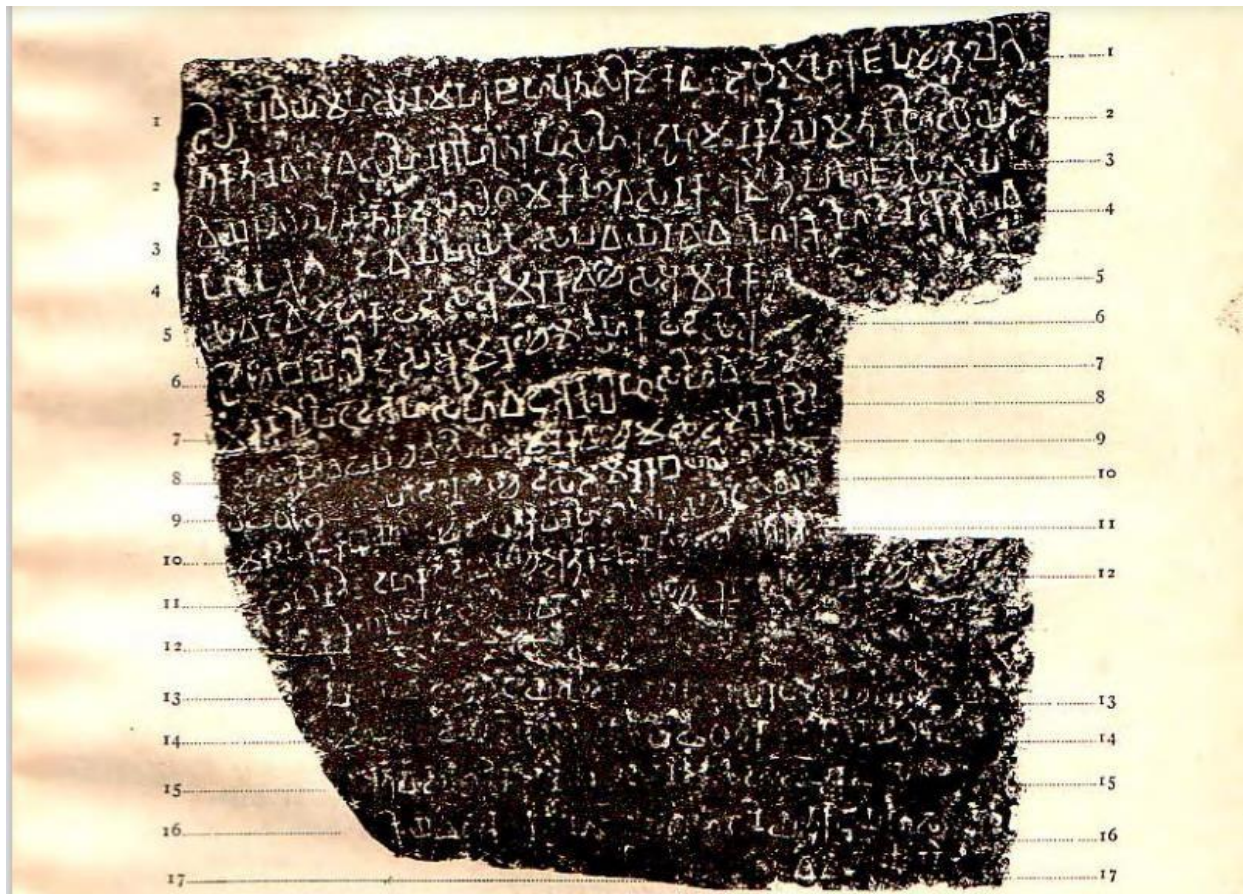


***Annexure 01- Example of an inscription*** (Tonigala Rock Inscription from the Period of King Keerthi Sri Megahavarna , 4<sup>th</sup> Century)

*Physical Location – Vauniya District, Sri Lanka*



*Printed copy in Inscription of Ceylon Book Series*





TEXT.		
1.	Si [u*] Puviya <b>Mahasena</b> -maharajaha puta <b>Sarimekavaṇa-Aba</b> -maha-rajaha cata legi-	
2.	-taka tiṇavanaka-vasahi[u*] Nakarahi utarapasahi <b>Kaḷahumanaka</b> -niya-matanahi siya a-	
3.	-viya = kiṇiyeni nikata <b>Kaḍubalagamakehi</b> vasanaka - Ameti-paheja- <b>Sivaya</b> -	
4.	<b>-ha</b> puta- <b>Devayaha</b> <b>Yahisapavaya</b> -nava-vaherakehi dina ariyava-	
5.	-sa vaṭavi de hakaḍa dasa amaṇaka vi ica sa amaṇaka	
6.	udi ica bayali dasa amaṇa ica [u*] Me de hakaḍa dasa a-	
7.	-maṇaka vi piṭadaḍa-hasahi veḍa akala-hasahi veḍha ma-	
8.	-de-hasahi veḍha pacavisiya amaṇaka vi ica me sa amaṇaka udihi	
9.	veḍha eka amaṇa de pekaḍaka udi ica dasa amaṇaka bayalihi veḍha de a-	
10.	-maṇa de pekaḍaka bayali ica [u*] Me vataka-vaṇahi gahe kiṇiya ciṭa-vaya ve-	
11.	-ḍha geṇa tiṇaḍa hakaṭa dana-vaṭa ica atarakajaka-vaṭa ica atarakaja-	
12.	(pari)kara-yapeni ica di <sup>1</sup> miya-vaṭa peṇi tila ica bunatela <sup>2</sup> ica loṇa ica	
13.	palaha-vaṭa ica veṭayala ica vahera . . ga sara pa . . pacanahi	
14.	miliya padiya ica [u*] Meva [taka] veḍhavataka geṇa vanaya va[na]ya	
15.	atovasahi Nikamaniya-cada puṇamasa doḷasa-paka-divasa	
16.	[a]riyavasa karana maha-bikusagahaṭa niyata koṭu <b>Yahisapava</b> [ta-na]-	
17.	-va-vaherakahi dini [u*]	

## Annexure 02

Data collection method - Epigraphia Zeylanica

Table 2:Epigraphia Zeylanica

Volume	Editor	Year Published
Volume i	Don Martino de Silva Wickremasinghe	1912
Volume ii	Don Martino de Silva Wickremasinghe	1912
Volume iii	Senarath Pranavithana	1933
Volume iv	Senarath Pranavithana	1943
Volume v- Part 1	Senarath Pranavithana	1955
Volume v- Part 2	Senarath Pranavithana with C.E.Godakambura	1963
Volume v- Part 3	Senarath Pranavithana with C.E.Godakambura	1965
Volume vi – Part 1	Senarath Pranavithana	1973

Volume vi – Part 2 & 3	Jayani Uduwara	1991
Volume vii	Saddhamangala Karunaratne	1984
Volume viii	Malini Dias	2001

Data collection method - Inscriptions of Ceylon

**Table 3: Inscriptions of Ceylon**

<b>Volume</b>	<b>Editor</b>	<b>Year Published</b>
Volume ii – Part 1	Senarath Pranavithana	2001
Volume ii – Part 2	Malini Dias	2001
Volume v – Part 1	Sirimal Ranawella	2004
Volume v - Part 2	Sirimal Ranawella	2005
Volume v – Part 3	Sirimal Ranawella	2014