

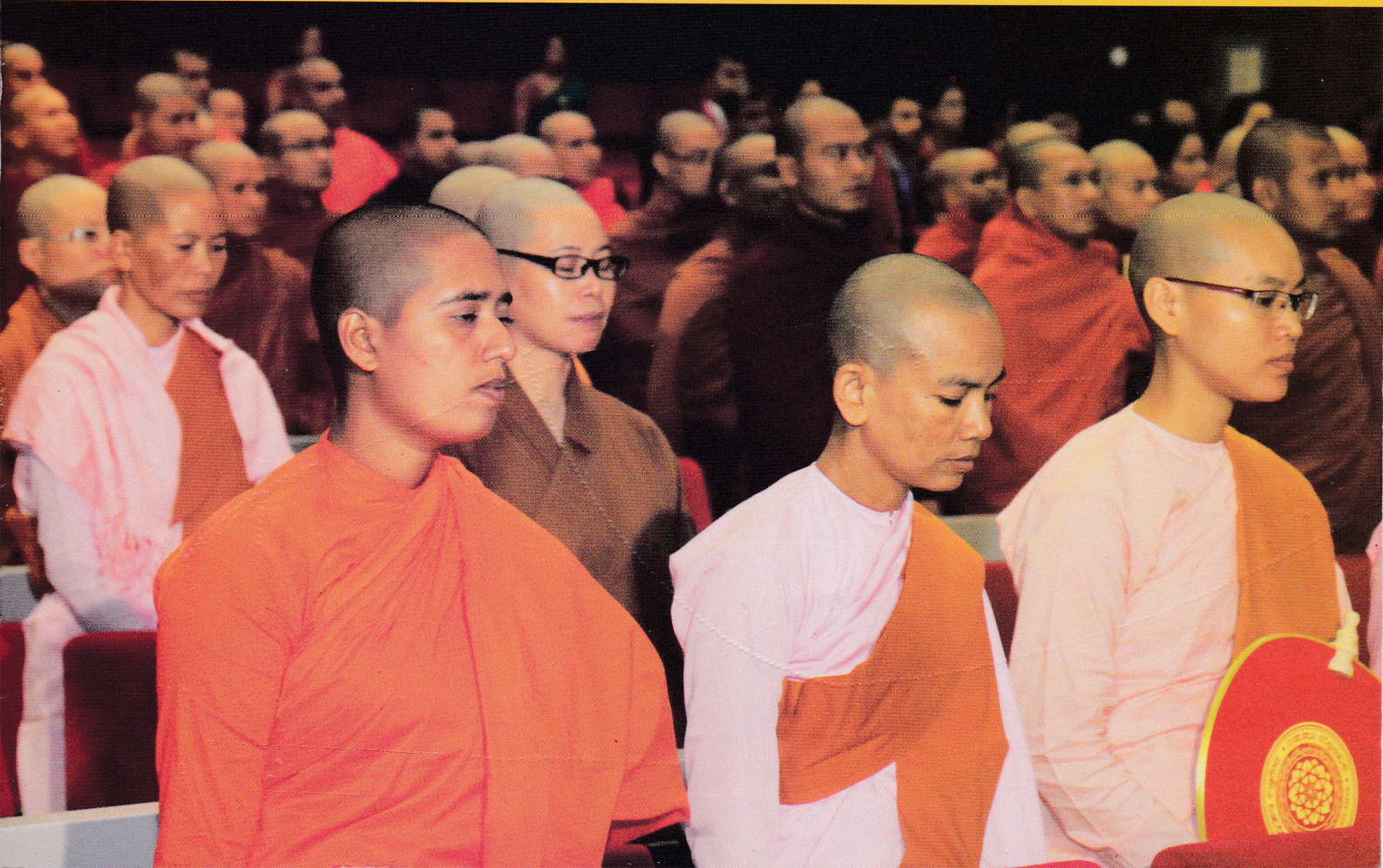


පාලි හා බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ආයතනය

කැලණිය විශ්වවිද්‍යාලය

වාර්ෂික වාර්තාව
வருடாந்த அறிக்கை
Annual Report

2015





**පාලි හා බෞද්ධ අධ්‍යයන
පශ්චාත් උපාධි ආයතනය**
කැලණිය විශ්වවිද්‍යාලය

වාර්ෂික වාර්තාව
වරුදාන්ත අරිකක
Annual Report 2015

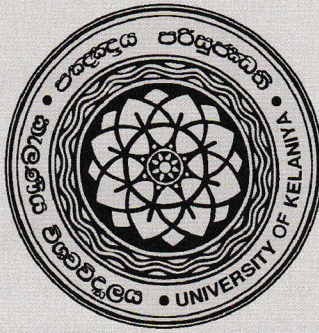
**POSTGRADUATE INSTITUTE OF
PALI AND BUDDHIST STUDIES
(UNIVERSITY OF KELANIYA)**

113, Dutugemunu Street, Kohuwala

ANNUAL REPORT - 2015

Index

Vision and Mission.....	5
Review of the Director Ven. Thero	3
Board of Management.....	11
Council.....	12
Administrative and academic structure of the Institution	13
Staff details	14
Audit Committee	15
Programme details.....	16
Students details.....	17
Gift Grants	21
Academic Staff.....	21
Research, innovations and publications.....	22
Library and Research unit.....	24
Financial activities of the Institution	25
Financial position of the Institution over last 05 years	27
Final Accounts – 2015.....	29



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
Buddhist Studies**

03. Review of the Director Ven. Thero:

(A) Short introduction on the Postgraduate Institute of Pali and Buddhist Studies

Postgraduate Institute of Pali and Buddhist Studies was initiated on 23rd November, 1975 as an affiliated institution to the University of Kelaniya. This institution is in operation under the Postgraduate Institute of Pali and Buddhist Studies Protocol with effect from 01st January, 1980, passed by Parliament. This institution consists of three departments which are as: Department of Buddhist Philosophy, Department of Buddhist Culture and Department of Source Studies. Academic studies are conducted by this institution to award Postgraduate Diplomas, Master of Arts Degrees, Master of Philosophy and Doctorate Degrees under the subject streams of Pali and Buddhist Studies and **this institution has become popular as the foremost institution in the world for Postgraduate studies on Theravada Buddhism.**

I was appointed to the post of Director of this institution, with effect from 2013 10 15. The institution was housed at the premises of Sunethra Devi Pirivena, Pepiliyana on rent, at that time. Thereafter, I considered the structure of the institution and met the Hon. Minister of Higher Education and Highways to resolve the then issues. Then, a special meeting was held on 2013 11 06 at the Ministry of Higher Education and Highways, headed by the Hon. Minister. Since a large number of local and international students had engaged in academic studies and it was revealed that, the physical resources belonging to the institution had been insufficient for the purpose, the institution was moved to the building at No. 113, Dutugemunu Street, Kohuwala, on rent.

Accordingly, with the entry to the new building, wider and more facilitated space could be perceived ever than before, to the sections of the Board of Directors, lecture halls, offices for the Heads of Department, Research unit, Library, computer laboratories, control, student affairs and finance.

It was our intention to improve this institution as far as possible, since year 2015. I will briefly lay out some actions taken by the institution for the purpose, up to now :

01. preparation of a booklet with a basic introduction on the institution, as such a booklet was not available.
02. preparation of a code of criteria to safeguard the quality of degrees, in awarding such degrees to the Research Graduates.
03. the number of scholars who attended for the lectures, seminars at this institution was lesser by then. In consideration of this trend, action was taken to obtain the service of all universities in Sri Lanka and all institutions on Pali and Buddhist Studies, to this institution.

04. looking into the academic studies of the candidates who have not completed their M.Phil and Ph.D by years, convening and instructing them and encouraging them to complete their academic studies.
05. taking action to conduct lectures by external visiting lecturers with expertise knowledge on the subject and improve student knowledge.
06. making arrangements to conduct research seminars, which had not been formally carried out up to now.
07. improving physical resources of the institution, obtaining office equipment and air conditioning the institution.
08. around four permanent lecturers were employed at the institution, by then. All the others were external lecturers. Accordingly, taking action to recruit four more permanent lecturers and to fill in the vacancies of the non academic staff.
09. Holding a meeting of progress review along with the Heads of Department, once a month.
10. obtaining the service of the Departments to the institution productively, by separating same.
11. obtaining an opportunity to meet all institutionalists at the beginning of the year, celebrating the Sinhala and Hindu New Year with all staff members on rituals and conducting staff meetings and providing an opportunity to discuss their issues.
12. Conducting seminars locally and internationally representing the institution and participating as a chief speaker causing the glory of the institution. Thereby, making the institution glorified in the international arena.
13. making arrangements to conduct the degree courses which had been conducted in collaboration with the Buddhist Library Graduate School, Singapore, in a formal way.
14. making the institution an affiliation by signing an Agreement with the Buddha Dharma Center in Hong Kong and taking action to enter into a Memorandum of Understanding with the Donguk University of Korea and sign a Memorandum of Understanding with the Buddhist Academy of Mt. Putuo of China. (this will take place in the near future)
15. taking action to sign a Memorandum of Understanding with the Smaratunga Buddhist College of Indonesia. (this will take place in the near future)
16. taking action to increase the revenue of the institution respectively year by year, and especially taking action to receive foreign currency more and more.
17. Convening the Vice Chancellor of the University of Kelaniya to the meetings of the institution and giving opportunity to resolve the issues prevailed with the staff of institution.

(b) Achievements

The institution has been successful in advancing the affairs relating to the Buddhist Studies by improving the number of courses and local and international students within the past five years. In accordance with the Progress Report of the Ministry of Higher Education and Highways for the year 2015, this institution has become the foremost institution for the international students by providing contribution to a large number of international students in Sri Lanka.

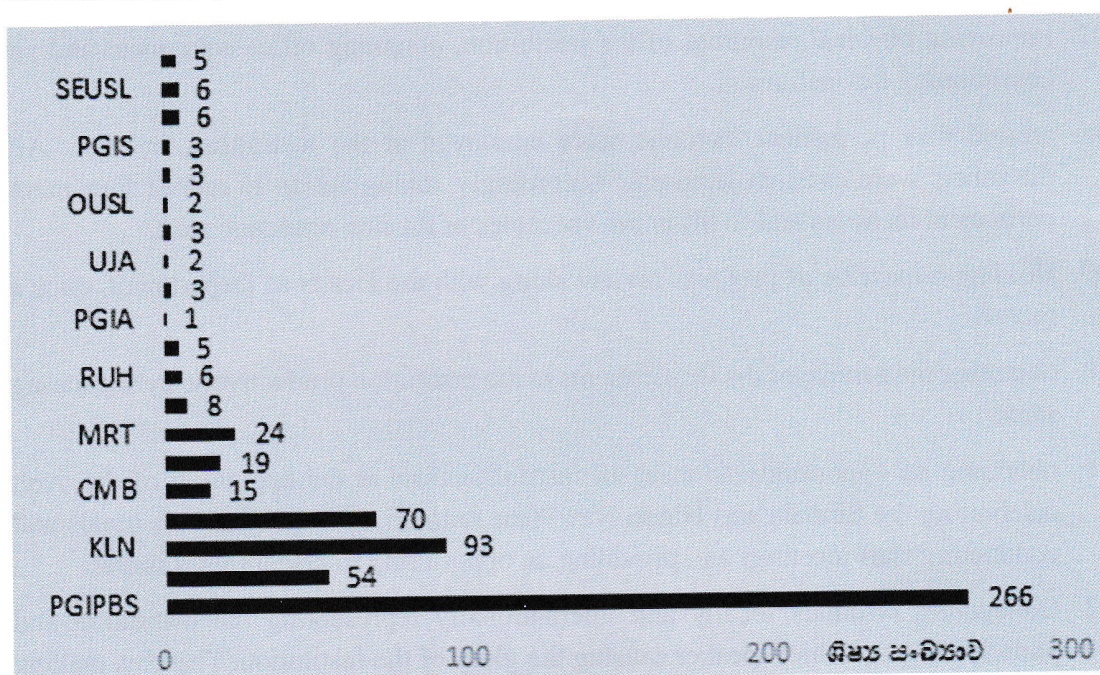


Image 8.2 - International students - by university

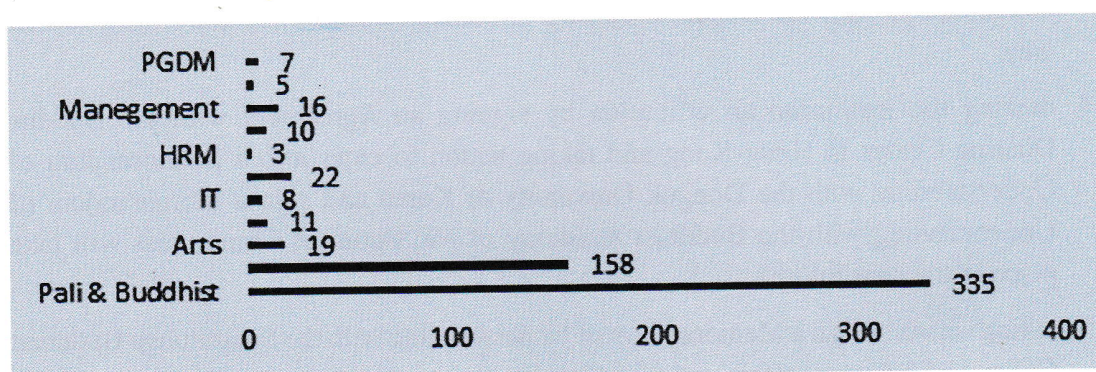


Image 8.2 - International students - by course

The extracts of images 8.2 and 8.3 from the Progress Report of the Ministry of Higher Education and Highways - 2015

This institution, which is engaged in earning foreign currency as well by providing education to the international student community annually, has succeeded in earning an income of US\$ 193,749, showing a gradual growth.

Universities such as the University of Kelaniya, University of Sri Jayawardenapura, University of Ruhuna, University of Peradeniya, University of Colombo and the Bhiksu University, Anuradhapura and the Buddhist and Pali University of Sri Lanka, are the teaching institutions of the subject streams of Pali and Buddhist studies. Accordingly, ample professional opportunities in the field of Pali and Buddhist studies exist in Sri Lanka. Action has been taken to provide the assistance of the graduates who have completed Postgraduate Diploma, Master of Arts Degree, Doctorate (Ph.D) and Master of Philosophy (M.Phil) at this institution, to the above said institutions. A large number of local and international scholars who completed courses at this institution, are serving at different global higher education institutions.

Prof. Ven. K. L. Dhammajothi, the present Director of the Buddha-Dhamma Center in Hong Kong and Dr. Ven. Kammai Dhammasami, the Registrar of the World Association of Universities and Lecturer at the University of Oxford, are the scholars who have been awarded with Doctorate at this institution. It may be mentioned that there is a large number of persons serving in higher education institutions in countries such as China, Japan, United States of America (U.S.A) and England, after completing courses at this institution.

It is a specialty that many persons including world renowned scholars on Buddhism such as Prof. T. Endho of the University of Hong Kong, Prof. Gonshon, Dr. Russel Borden of the U. S. A, Prof. Kapila Abayawansa and Public Administration and Diplomatic designatories such as Prof. Carlo Fonseka, High Court judge Namal Bandara Balalle, (Dr.) Mrs. Soma Subashini De Silva and Dr. Wijayadasa Rajapaksha, Hon. Minister of Justice and Buddhasasana as well as several journalists, have been awarded with Research Degrees from this institution. While considering these aspects, it could be stated that many employment opportunities exist for all those who complete courses at this academic institution, both locally and internationally.

(c) Decline and Justification

Even though this institute entertains a history of more than thirty five years, it has been unable to acquire a permanent land or a building for its existence. Lack of modern accommodation has caused decline in student attraction. It needs to be mentioned that this issue will make an adverse impact on the future development of the institution. It is a crucial fact that a considerable number of international students are lost to the institute, due to the inadequate hostel facilities thereof where the highest number of international students pursue their studies.

(d) Future plans

1. action is being taken to obtain a permanent land and building facilities to the institution.
2. connecting with other local and international institutions, with a view to further taking the institution into the international level.
3. taking action to fill in the vacancies of academic and non academic staff.
4. taking action to introduce new courses to be appropriate to modern time.
5. organizing programmes and workshops on Buddhism and its practicability.
6. promoting Buddhism as the most precious gift from Sri Lanka to the world, theoretically and practically, by way of local resource persons through internationally affiliated institutions.
7. transmitting the practical aspect of Buddhism to the public, through National and International workshops.
8. introducing special new courses and subject streams to the local and international groups, who entertain a special interest in studies on Buddhism.



04. Board of Management

The Board of Management appointed under Section 10 of the Postgraduate Institute of Pali and Buddhist Studies Protocol bearing No. 08 of 1979 made under Section 140 of the Universities Act, No. 16 of 1978 read with Section 18 of the same, is the Board of Executives of this institution. The Board of Members is as follows :

Ex Officio members

1. Prof. Ven. Kotapitiye Rahula Thero - Director (Chairman)
2. Mr. P. G. Jayasinghe - Secretary to the Minister in charge of Higher Education or his nominee
3. Mrs. Tharani Anoja Gamage - Secretary to the Minister in charge of Cultural Affairs or his nominee

Heads of Department of the institution

1. Ven. Raluwe Padmasiri Thero - Head of Department, Department of Buddhist Philosophy
2. Head of Department, Department of Buddhist Culture
3. (Dr.) P. R. Wasantha Priyadarshana- up to 2015 05 06
Ven. Miriswatte Vimalagnana Thero - up to 2015 06 04
4. (Dr.) W. M. D. Deshapriya Gunasena, Head of Department, Department of Source Studies

Members appointed by the Council of the University of Kelaniya

1. Prof. Tissa Jayawardane
2. Mr. D. B. Wijekoon

Members appointed by the University Grants Commission

1. Prof. Wimal G. Balagalle
2. Prof. Kusuma Karunarathne
3. Prof. Daya Edirisinghe
4. Mr. C. Maliyadde

Treasury representatives

1. Mrs. Darshana Senanayake - Director General (up to 2015 03 12)
2. Mr. R. M. S. P. S. Bandara - Director (since 2015 11 05)

Assistance

1. Mr. W. D. T. Thilakaratne -
(Acting Senior Assistant Registrar - up to 2015 11 15)
Mr. L. A. Sumith Jayasekara -
(Senior Assistant Registrar - since Secretary 2015 11 16)
 2. Mrs. A. P. S. M. Dolage - (Senior Assistant Bursar)
- } Secretary

05. Faculty Board

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

Ex Officio members

1. Prof. Ven. Kotapitiye Rahula Thero - Director (Chairman)
2. Ven. Raluwe Padmasiri Thero - Head of Department - Department of Buddhist Philosophy
3. (Dr.) P. R. Wasantha Priyadarshana - Head of Department - Department of Buddhist Culture - up to 2015 05 05
Ven. Miriswatte Vimalagnana Thero - Head of Department, Department of Buddhist Culture - since 2015 05 29
4. (Dr.) W. M. Deshapriya Gunasena, Head of Department, Department of Source Studies

Undermentioned Heads of Department of the University of Kelaniya

1. Prof. Ven. Kahapola Sugatharathana Thero - (representative - Department of Sanskrit of the University of Kelaniya)
2. Prof. Ven. Thareale Dhammarathana Thero (Head of Department of Pali and Buddhist Studies of the University of Kelaniya)

Lecturers of each Department of the institution

1. Ven. Miriswatte Vimalagnana Thero - up to 2015 05 05
2. (Dr.) Mr. P. R. Wasantha Priyadarshana – since 2015 05 29

Members appointed by the University Grants Commission

1. Ven. Prof. Agalakada Sirisumana Thero
2. Ven. Dr. Medagampitiye Vijithadhamma Thero
3. Dr. Amarasiri Ponnampereuma
4. Prof. Rathna Wijetunga
5. (Dr.) Praneeth Abeysundara

Assistance

- | | | |
|--|---|-----------|
| 1. Mr. W. D. T. Thilakaratne -
(Acting Senior Assistant Registrar - up to 2015 11 15) | } | Secretary |
| 2. Mr. L. A. Sumith Jayasekara -
(Senior Assistant Registrar - since 2015 11 16) | | |

06. Administrative and academic structure of the institution

- | | |
|--|--|
| 01. Director | Prof. Ven. Kotapitiye Rahula Thero
B.A. (Hons.), M.A., Ph.D |
| 02. Senior Assistant Registrar
(Acting) | Mr. W. D. T. Thilakaratne (up to
2015 11 15) (B.Sc.) |
| 03. Senior Assistant Registrar | Mr. L. A. Sumith Jayasekara (since 2015 11 16)
B.A.(SJP)
PGD (UOC)
Dip. in Advanced English (UOC) |
| 04. Senior Assistant Bursar | Mrs. A .P .S .M .Dolage
B.Sc.Business Admin (SP) (SJP) |
| 05. Senior Assistant Librarian | Mrs. M.K.Geethani Attanayake
B.A.(Special), M.A.(Peradeniya)
MLSc. (Colombo) |
| 06. Assistant Registrar | Mr. W. D. T. Thilakaratne (up to
2016 01 04) (Bsc.) |

Departments and its Heads

- | | |
|-----------------------------------|---|
| Department of Buddhist Philosophy | Ven. Raluwe Padmasiri Thero
M.A.(National University of Singapore) |
| Department of Source Studies | (Dr.) W. M. Deshapriya Gunasena
Doctor of Philosophy
M.A.(Linguistics) (SJP)
Grantavisarada |
| Department of Buddhist Culture | (Dr.) P. R.Wasantha Priyadarshana
Doctor of Philosophy (Kln)
PGD (Counseling)

Ven. Miriswatte Vimalagnana Thero
(since 2015 05 07)
M.Phil (University of Peradeniya) |

07. Staff details - 2015

Division	Seniority	Staff	Junior Staff	Minor staff
Director's office	Director - 01	Clerk Grade iii - 01	-	-
Control	Senior Assistant Registrar - 01	Staff Assistant (Stenographer - Sinhala) Clerk Grade iii - 02 (01 vacancy exists since 2014 10 01) Computer Data Assistant Grade iii - 01 (vacancy exists since 2014 09 15)	Driver Grade ii - 02 Office machine operator - 01	Laborer (Special Grade) - 02 Laborer (Grade iii) - 03 (02 vacancies exist since 2014 09 15)
Accounting	Senior Assistant Bursar - 01	Senior Staff Assistant (clerk) - 01 Senior Staff Assistant (book keeper) - 01 Staff Assistant (Shroff) - 01 Store keeper Grade iii - 01 Computer Data Assistant Grade iii - 01 (01 vacancy exists since 2014 09 15)		
Library	Senior Assistant Librarian - 01	Library Assistant Grade iii - 02	Library Staff Grade ii - 02 (01 vacancy exists since 2015 02 01)	
Examinations and Student affairs	Assistant Registrar - 01 (vacancy exists since 2015 11 16)	Computer Support Assistant Grade iii - 03 (01 vacancy exists since 2014 09 15)		
Total	05	15	05	05

08. Audit Committee

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

- | | | | |
|----|-------------------------|---|---|
| 1. | Mrs. C. Wijewardane | - | Director (Chairman) (since 2015 11 03) –
General Treasury representative |
| | Mr. R.M.S.P.S. Bandara | - | Director (Chairman) (since 2015 11 03) –
General Treasury representative |
| 2. | Mr.P.G.Jayasinghe | - | Additional Secretary
Ministry of Higher Education |
| 3. | Prof.Wimal G. Balagalle | - | appointed by the University Grants
Commission |
| 4. | Mrs. S.M.S.Samaraweera | - | Assistant Internal Auditor |
| 5. | Mrs. H.A.D.Chandani | - | Audit Supervisor – Government
Audit Division |
| 6. | Mr. M.M.J.R.Bogamuwa | - | Chief Internal Auditor
University Grants Commission |

Assistance

Mr. W. D. T. Thilakaratne -
(Acting Senior Assistant Registrar - up to 2015 11 15)

Mr. L. A. Sumith Jayasekara -
(Senior Assistant Registrar - since 2015 11 16)

} Secretary

Mrs. A.P.S.M. Dolage - Senior Assistant Bursar

Mrs. Geethani Attanayake - Senior Assistant Librarian

09. Course details

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

Course ID	Course Name (English)	Course Name (Sinhala)
01	Postgraduate Diploma in Buddhist Studies	බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
02	Master of Arts Degree in Buddhist Studies	බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව
03	Postgraduate Diploma in Pali Studies	පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
04	Master of Arts Degree in Pali Studies	පාලි අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව
05	Master of Philosophy	දර්ශනපති අධ්‍යයන පර්යේෂණ (එෂයසක.)
06	Doctor of Philosophy	දර්ශන විශාරද අධ්‍යයන පර්යේෂණ (ජයා)
07	Postgraduate Diploma Course in Buddhist Ayurvedic Counselling	බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
08	Master of Arts Degree Course in Buddhist Ayurvedic Counselling	බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති උපාධි පාඨමාලාව
09	Basic Pali & Sanskrit Course	
10	English Through Buddhism	
11	Source Studies, Research Methodology and Logical Thinking	

10. Students details - 2015

Sinhala medium

Course	Registered number of students	Sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	10	08	07
Master of Arts Degree in Buddhist Studies	73	56	48
Master of Arts Degree in Pali Studies	04	04	02
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	54	44	39
Master of Arts Degree in Buddhist Ayurvedic Counseling	55	49	47

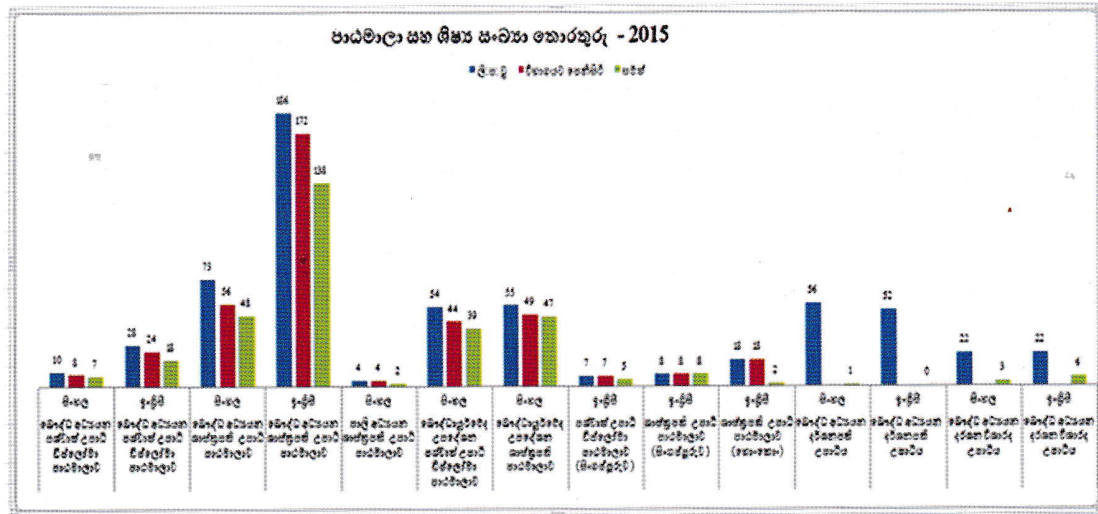
English medium

Course	Registered number of students	Sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	28	24	18
Master of Arts Degree in Buddhist Studies	186	172	138
Postgraduate Diploma (Singapore)	07	07	05
Master of Arts Degree (Singapore)	08	08	08
Master of Arts Degree (Singapore)	18	18	02

Number of students following Research degrees

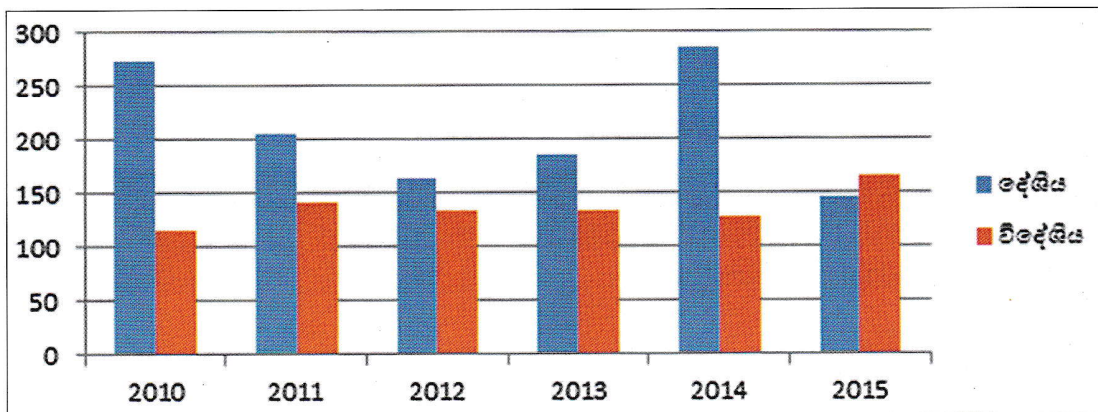
Course	Sinhala Medium	English Medium
Master of Philosophy in Buddhist Studies (MPhil.)	56	52
Doctorate in Buddhist Studies (PhD)	22	22

11. Courses and number of students



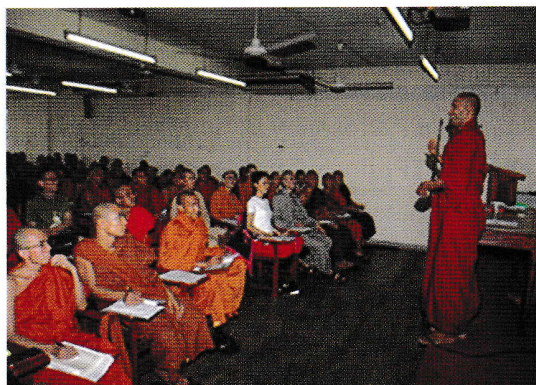
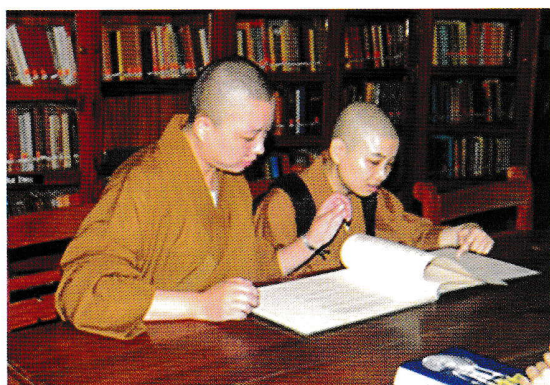
12. Number of passed students

	Year	Local	International
01	2010	274	116
02	2011	206	141
03	2012	164	133
04	2013	186	134
05	2014	285	128
06	2015	146	165



13. Human resources and the number of students - 2015

Course	Total number of registered students	Academic staff
Postgraduate Diploma in Buddhist Studies (Sinhala medium)	10	Director
Postgraduate Diploma in Buddhist Studies (English medium)	28	
Master of Arts Degree in Buddhist Studies (Sinhala medium)	73	
Master of Arts Degree in Buddhist Studies (English medium)	186	
Master of Arts Degree in Pali Studies (Sinhala medium)	04	
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling (Sinhala medium)	54	
Master of Arts Degree course in Buddhist Ayurvedic Counseling (Sinhala medium)	55	
Master of Philosophy in Buddhist Studies(Sinhala medium)	56	
Master of Philosophy in Buddhist Studies(English medium)	52	
Doctor of Philosophy in Buddhist Studies(Sinhala medium)	22	
Doctor of Philosophy in Buddhist Studies(English medium)	22	Senior Lecturer ii – 04
		Senior Assitant Librarian
		Scientific Assistant - 02
		External lecturers
Master of Arts in Buddhist Studies-external (English medium)	26	
Postgraduate Diploma in Buddhist Studies-external	07	
Total	595	



14. Local students who completed courses - 2015

Course	Medium	Sat for the exam (2014)	Sat for the exam in 2015 (2015)
Postgraduate Diploma in Buddhist Studies	Sinhala	08	08
Postgraduate Diploma in Buddhist Studies	English	06	04
Master of Arts Degree in Buddhist Studies	Sinhala	91	56
Master of Arts Degree in Buddhist Studies	English	07	07
Master of Arts Degree in Pali Studies	Sinhala	10	04
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	Sinhala	50	44
Master of Arts Degree in Buddhist Ayurvedic Counseling	Sinhala	20	49
Master of Philosophy in Buddhist Studies	Sinhala	02	01
Master of Philosophy in Buddhist Studies	English	01	--
Doctor of Philosophy in Buddhist Studies	Sinhala	02	03
Doctor of Philosophy in Buddhist Studies	English	03	06
		195	172

15. International students who completed courses - 2015

Course	Medium	Sat for the exam (2014)	Sat for the exam in 2015 (2015)
Postgraduate Diploma in Buddhist Studies	English	19	20
Master of Arts Degree in Buddhist Studies	English	152	165
Master of Philosophy in Buddhist Studies	English	--	--
Doctor of Philosophy in Buddhist Studies	English	01	05
Postgraduate Diploma in Buddhist Studies-external	English	08	07
Master of Arts Degree in Buddhist Studies - external	English	--	24
		172	216

16. Grant of awards

Subject	Number of Awards	Granted to
(a) local/international awardees	01	Gold Medal - (The highest scorer in the Master of Arts Degree (Sinhala) in Buddhist Studies) Miss. Liyanapedige Sulakshi Virajini
	01	Silver Medal - (The highest scorer in the Postgraduate Diploma (English) in Buddhist Studies) Mr. Jayasekara Arachchige Panduka Mahendra Jayasekara
Total	02	

17. Academic staff - 2015

Department	Medium	Senior Prof.	Prof.	Senior Lecturer	Lecturer	Scientific Assistant Grade ii
Department of Buddhist Philosophy		-	01	01	-	-
Department of Buddhist Culture		-	-	02	-	-
Department of Source Studies		-	-	01	-	-
Research Unit		-	-	-	-	02
				02 (action has been taken to fill in this since 2016 01 01)		
Total		-	-	06	-	02

18. Research, new preparations and publications

Master of Philosophy and Doctor of Philosophy degrees awarded in the year 2015

Name	Degree	Graduate Research Topic	Country of applicant
Mr. Thilina Ranasinghe	MPhil. (Sinhala)	Theravadha and modern commentry on global examination	Sri Lanka
Mr. R.P. Dilshan Manoj Rajapaksha	MPhil. (Sinhala)	Ideology review and Buddhist Philosophy - balanced study	Sri Lanka
Mr. Thanappa Hettige Nilantha Indika	MPhil. (Sinhala)	An Analytical Study on the ola leaves representing the Buddhist tradition in the Colombo National Museum	Sri Lanka
Ven. Illukewela Dhammarathana	MPhil. (English)	A Critical Study of the Evolution of Cittaviprayiktamskaras with reference to Theravadha and Sarvastivada Sources of Abhidhamma	Sri Lanka
Mr. R.M. Rathnasiri	PhD (English)	An Analytical Study of the Pre requisites for Buddhist Meditation	Sri Lanka
Ven. Ngo Thanh Thanh	PhD (English)	An analytical Study of the Forty Subjects of Samatha Meditation in Theravadha Buddhism	Vietnam
Mrs. Soma Mallika Karunaratne	PhD (English)	An Critical Study of the Buddhist Methods of Meditation in Theravadha Buddhism	Sri Lanka
Mrs. Kalyani Ruwan Pathirana	PhD (Sinhala)	An Analytical Study on the utility of behavioural treatments in curing physical and mental ailments	Sri Lanka
Ven. Madihe Sugathasiri Thero	PhD (Sinhala)	An Analytical Study, Editing and Sinhala Translation on Palimuththaka Vinayavinichchaya	Sri Lanka

Publications

The Anvesana Classical Magazine which comes into limelight as an annual publication, was publicised as two versions in Sinhala and Tamil medium in the year 2015 as well. In addition, the News letter was publicised.

	Name	Degree	Title	Country of researcher
1	Mrs. Soma Subhashini De Silva	Doctor of Philosophy (PhD)	Counselling for Interpersonal Conflict : A Model Based on Buddhist Principles	Sri Lanka
2	Ven. Pang Yahui	Doctor of Philosophy (PhD)	A critical Study of the Multicultural Elements in Buddhist Social Philosophy and Ethics	China
3	Ven. Li Xia	Doctor of Philosophy (PhD)	A critical Study of the Psychological Importance of the Theravada Analysis of mind with reference to the Early Buddhism	China
4	Ven. Da Xing	Doctor of Philosophy (PhD)	A comparative Study of the Buddhist Noble Eightfold path and the Astanga - Yoga in Yoga system	China
5	Ven. Anula	Doctor of Philosophy (PhD)	The Relevance of the Analysis of five Aggregates in Buddhist Meditation - A Critical Study	Korea
6	Ven. Ashin Indaka	Doctor of Philosophy (PhD)	A critical Study of the Development of Early Buddhist Psychological Concepts in the Pali Commentarial Literature	Myanmar
7	Miss. Nayana Kumari Ariyaratne	Doctor of Philosophy (PhD)	A Comparative Analysis on Paramartha Buddhist Concept in ancient Buddhism and Post Buddhist Philosophies	Sri Lanka
8	Mrs. G. W. Nisansala Maduhansi	Doctor of Philosophy (PhD)	A Comparative Analysis - Buddhist and modern concepts on Human Development	Sri Lanka
9	Mrs. Miyuri Mallika Daluwatte	Doctor of Philosophy (PhD)	A Critical Study on the operation of Dharmika concept in Sri Lankan history (based on Anuradhapura and Polonnaruwa era)	Sri Lanka
10	Mr. N.B.D.N.B. Balalle	Doctor of Philosophy (PhD)	The manner in which the Pointed Responsibility is described, which goes away from the Roman-Dutch Law of Delicts	Sri Lanka
11	Mr. D.N.W.P. Opatha	Doctor of Philosophy (PhD)	An Analytical Study on the Buddhist Cultural Ethics which affected to the Political Usage in Sri Lanka	Sri Lanka
12	Ven. Hekiriye Chulaalankara Thero	Master of Philosophy (M.Phil)	An Analytical Study on Vaipulya Sutra representing a intermediary stage of Buddhism converting to Mahayana	Sri Lanka

19. Library

The mission of the Postgraduate Institute of Pali and Buddhist Studies is to **become a centre of Excellence for Buddhist Studies and research in the world**. 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 institution. In addition, the library provides reference facilities to the local and international researchers under external library membership.

This is a premier library which possesses a collection of around 20,000 fabulous books including rare books in the field of Buddhist Studies at the moment and it is a specialty that 90% of them consists of Buddhist books. Moreover, 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 categories 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 with Buddhism have been brought to the reference of the readers.

Further, the Theravada Tripitaka printed in seven language medium (Pali, Sinhala, English, Burmese, Cambodian, Devanagari, Thai) and the Taisho print on Chinese religion are available. Additionally, the library possesses an electronic copy of the Pali Tripitaka for reader reference.

The library possesses a collection of Master of Philosophy and Doctor of Philosophy thesis submitted by the research graduates and an Index of thesis submitted for Postgraduate Diploma and Master of Arts Degree, for reader reference.

20. Research Unit

Ven. Madihe Sugathasiri Thero - Scientific Assistant

Dr. Mr. Ashoka Welithota - Scientific Assistant

This unit examines and reports whether the candidates have made the amendments proposed by the examiners on Master of Philosophy and Doctor of Philosophy thesis and organizes special seminar series for the students who are engaged in research studies and guides the research students in common, to continue with their respective research activities.

21. Recurrent Expenditure

Subject	2014 Rs. Cents	2015 Rs. Cents	Difference
(a) salaries & wages	27,351,260	32,457,600	5,106,340
(b) travel expenses	162,293	159,458	-2,855
(c) supplies	2,466,255	1,474,586	-991,669
(d) maintenance	1,052,452	888,180	-164,272
(e) connected services	13,105,701	13,407,246	301,545
(f) other	10,903,488	15,887,083	4,983,595
Total	55,041,449	64,274,133	9,232,684

22. Capital Expenditure

Subject	2014 (Rs. Cents)	2015 (Rs. Cents)	Difference
(a) purchase of furniture and office equipment	3,140,306	3,829,292	-688,986
(b) purchase of machinery	0	0	0
(c) buildings	0	0	0
(d) other	534,837	691,431	-156,594
Total	3,675,143	4,520,723	-845,580

23. Financial Progress (Expenditure)

Subject	Budgetary allocations		Expenditure		Surplus/deficiency (Rs. Cents)	
	2014	2015	2014	2015	2014	2015
(a) recurrent (except projects)	50,886,000	60,526,200	51,113,361	55,448,860	-227,361	5,077,340
(b) capital (except projects)	2,500,000	2,750,000	3,675,143	4,520,723	-1,175,143	-1,770,723
(c) projects - local investment	4,995,000	6,200,000	3,928,087	8,825,274	1,066,913	-2,625,274
(d) projects - foreign investment	0	0	0	0	0	0
Total	58,381,000	69,476,200	58,716,591	68,794,857	-335,591	681,343

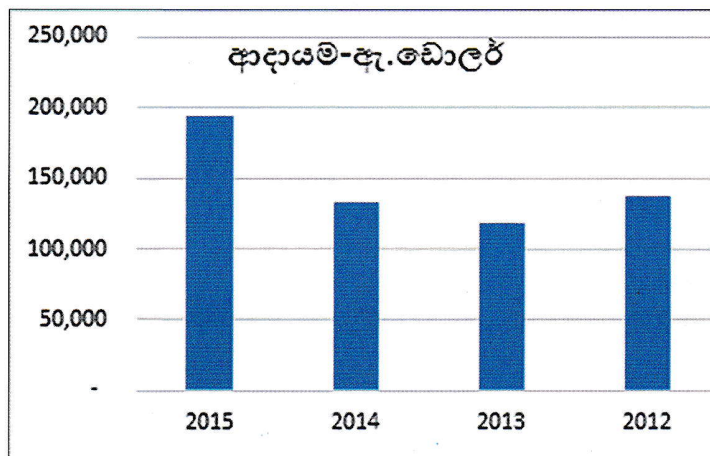
24. Financial Progress Detail (earned income)

Sources of Income	Allocations (Rs. Cents)		Total (Rs. Cents) Income		Allocations (Rs. Cents)		Total (Rs. Cents) Income	
	2014	2015	2014	2015	2014	2015	2014	2015
(a) undergraduates	0	0	0	0	0	0	0	0
(b) postgraduate	25,850,000	31,070,000	21,030,408	25,789,893	4,819,592	5,280,107		
(c) consultancy services	0	0	0	0	0	0		
(d) other	5,795,000	6,160,000	6,607,862	14,134,102	(812,862)	-7,974,102		
total	31,645,000	37,230,000	27,638,270	39,923,995	4,006,730	-2,693,995		

25. Financial Progress Review - 2015

Subject	Method	Cost per student	
		2014	2015
(a) recurrent expenditure per student	recurrent expenditure number of students	80,119	92,348
(b) capital expenditure per student	capital expenditure number of students	5,350	6,477
total		85,468	98,825

Year	Income - US\$
2015	193,749
2014	132,300
2013	117,730
2012	137,555



26. The other details relevant to the Report

01. Financial status of the Institute from 2011 to 2015
02. Final Accounts - 2015
03. The Auditor - General's Report and answers on the financial statements for the year ending on 31 12 2015 of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya, as per Section 108 (02) of the Universities Act, No.16 of 1978

27. Financial status of the Institute from 2010 to 2014

Year	Government aid for recurrent expenses	102 - Government aid for Capital	Government aid for IT	Institutional Revenue	Total Recurrent income	Total Recurrent expenditure	output of the recurrent financial activities
2011	7,314,146	750,000	--	29,121,279	29,121,279	28,440,621	680,658
2012	6,500,000	1,600,000	--	25,864,163	32,364,163	35,074,132	-2,709,969
2013	11,417,000	2,550,000	--	26,474,565	37,891,565	41,359,197	-3,467,632
2014	24,150,000	2,000,000	--	30,109,778	54,259,778	55,041,448	(781,671)
2015	12,000,000	2,750,000	--	45,303,098	57,292,098	64,274,134	(6,982,036)

**FINANCIAL
STATEMENT
2015**

REPORT ON THE FINACIAL ACTIVITIES
FOR THE YEAR 2015

Postgraduate Institute of Pali and Buddhist
Studies-University of Kelaniya

Reporting Entity

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

The Thirty Seven (37) reports on financial activities of the Institute for the year ending 31st December 2015 have been prepared.

The allocation obtained for the year 2015 is shown below.

Recurrent Allocation	Rs. 12,000,000.00
102 Capital Allocation	Rs. 2,750,000.00

The total recurrent income of this year, including government grants amounted to Rs.57,303,098/- and the recurrent expenditure amount was Rs.64,274,134/-. Accordingly the results of the recurrent financial activities was a deficit of Rs.6,971,036/-



Professor Ven. Kotapitiye Rahula Thero
Director


POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2015


ASSEST	Notes	2015	2014
		Rs.	Rs.
NON CURRENT ASSETS (Schedule H)			
Property, Plant and equipment	01	13,036,753	12,817,598
Investment	02	11,307,256	7,570,617
Other financial Assests	03	953,046	902,382
		25,297,055	21,290,597
CURRENT ASSETS			
Stores Advance Account	04	519,159	527,512
Stock Account (Pub. Books)	05	1,054,635	1,069,653
Sundry Debtors	06	402,027	292,702
Loans and Advance to Staff	07	3,930,904	4,023,664
Miscellaneous Advances	08	1,011	46,885
Pre-Payments	09	78,720	805,410
Cash and cash equivalents	10	8,012,202	12,832,901
Others	11	65,000	65,000
Total Assets		39,360,713	40,954,324
LIABILITIES			
CURRENT LIABILITIES			
Deposits	12	43,189	49,144
Sundry Creditors	13	367,909	50
Accrued Expenses	14	1,667,962	1,928,943
Others	15	1,208,030	610,055
		3,287,090	2,588,192
NON CURRENT LIABILITIES			
Capital Grant Spent	16	15,555,041	14,013,297
Unspent Capital Grant	17	957,000	465,537
		16,512,041	14,478,834
RESTRICTED FUNDS			
Special Funds	18	6,835,041	6,491,812
Research Grants	19	1,046,545	1,020,796
Gifts and Donations	20	10,401,003	12,771,712
Others	21	5,684,607	3,231,891
Provision for the Gratuity	22	8,130,310	6,984,073
		32,097,506	30,500,284
Total Liabilities		51,896,637	47,567,310
Net Assets		(12,535,924)	(6,612,984)
NET ASSEST /EQUITY			
CAPITAL RECEIPTS			
REVALUATION RESERVE ACCOUNT			
General Reserve of the Institutions	23	1,846,372 (14,382,296)	798,276 (7,411,260)
		(12,535,924)	(6,612,984)
Total Net Assets/ Equity		(12,535,924)	(6,612,984)

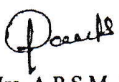
NB. The Amounts have been Corrected to the nearest Rupee.

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.

These Financial Statements are in compliance with the requirements of Sri Lanka Public Sector Accounting Standard (SLPSAS), Universities act no 16 of 1978 and statutory Provisions.


Professor Ven. Kotapitiye Rahula Thero
Director
Postgraduate Institute of
Pali and Buddhist Studies


Ven. Miriswatthe Wimalagnana
Member of Board of Management
Postgraduate Institute of
Pali and Buddhist Studies

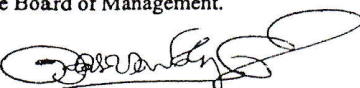

Mrs. A.P.S.M. Dolage
Senior Assistant Bursar
Postgraduate Institute of
Pali and Buddhist Studies

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE FOR
THE YEAR ENDED 31st DECEMBER 2015

	Notes	2015	2014
REVENUE		Rs.	Rs.
Government Grant - Recurrent		12,000,000	24,150,000
Other Income			
Interest from Loans		156,796	136,078
Sale of Old Stores		-	-
Miscellaneous Receipts	24	1,251,376	804,449
Registration Fees		641,000	678,500
Tuition Fees		24,621,393	19,785,908
Examination Fees		101,500	125,000
Library Fees		426,000	441,000
Sale of Publications		9,910	7,670
Sale of Old Stocks/Sale of Discarded		-	-
Library Fines		7,147	4,665
Income on Extension Projects		12,708,874	5,655,000
Amortization	25	4,244,470	1,407,787
Other Operating revenue	25	1,134,633	1,063,721
Total Revenue		57,303,098	54,259,778
EXPENSES			
Personal Emoluments - Academic	25	16,320,780	11,751,294
Personal Emoluments - Non Academic	25	16,136,820	15,599,966
Travelling		159,438	162,293
Supplies		1,474,586	2,466,255
Maintenance		888,180	1,052,452
Contractual Service		13,407,246	13,105,701
Depreciation and Other Operating Expenses		4,330,877	3,356,267
Other Expenses		11,556,206	7,547,221
Total Expenses		64,274,134	55,041,448
Surplus/(Deficit) from Operating Activities		(6,971,036)	(781,671)
Finance Cost			
Gain on Sales o Property Plant and Equipment		-	-
Total Non Operating Revenue (Expenses)		(6,971,036)	(781,671)
Surplus/(Deficit) Beore Extra Ordinary Items			
Extra Ordinary Items		-	-
Surplus/(Deficit) for the Period		(6,971,036)	(781,671)

NB. The Amounts have been Corrected to the nearest Rupee.

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.

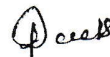


Professor Ven. Kotapitiye Rahula Thero
Director
Postgraduate Institute of
Pali and Buddhist Studies



Ven. Miriswathe Wimalagnana
Member of Board of Management
Postgraduate Institute of
Pali and Buddhist Studies

These Financial Statements are in compliance with the requirements of Sri Lanka Public Sector Accounting Standard (SLPSAS), Universities act no 16 of 1978 and statutory Provisions.



Mrs. A.P.S.M. Dolage
Senior Assistant Bursar
Postgraduate Institute of
Pali and Buddhist Studies

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
CASH FLOW STATEMENT FOR
THE YEAR ENDED 31st DECEMBER 2015

	<u>2015</u>		<u>2014</u>	
	Rs.	Rs.	Rs.	Rs.
Cash Flows from Operating Activities				
Surplus/(Deficit) for the year		(6,971,036)		(781,671)
Adjustments for items not involving movement of cash		-		-
Gratutities		1,146,237		2,804,198
Depreciation		4,244,470		3,260,130
Other Operating expenses		86,408		
Other Operating revenue		(1,134,633)		
Amortization		(4,244,470)		(1,407,787)
		(6,873,025)		3,874,870
Prior period items		-		-
Operating surplus before changes in items of working capital		(6,873,025)		3,874,870
Changes in items of working capital				
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	23,371		2,080	
Decrease/(Increase) in sundry debtors	(109,326)		(104,014)	
Decrease/(increase) in staff advances	92,760		(1,326,125)	
Decrease/(Increase) in services and supplies advances	45,875		(45,873)	
Decrease/(Increase) decrease in payments in advance	726,691		16,575	
Decrease/(Increase) in other deposits	-		4,587,500	
Decrease/(Increase) in interest on investments receivable	-		-	
Increase (decrease) in deposits and sundry creditors	361,904		(4,000)	
Increase (decrease) in accrued expenses and other liabilities	336,994	1,478,270	80,232	3,206,374
Net cash generated from operating activities		(5,394,756)		7,081,244
Cash Flows from Investing Activities				
Purchase of fixed assets	(3,370,723)		(3,675,143)	
Other investments	(3,787,302)		(591,412)	
Net cash used in investing activities		(7,158,025)		(4,266,555)
Cash Flows from Financing Activities				
Government grant for capital expenditure	2,750,000		2,000,000	
Extension Projects Funds for Capital expenditure	1,112,293		-	
Other funds	3,869,790		1,403,774	
Cash generated from financing activities		7,732,083		3,403,774
Net increase in cash and cash equivalents		(4,820,698)		6,218,463
Balance of cash and cash equivalents at beginning of the year		12,832,901		6,614,438
Balance of cash and cash equivalents at end of the year (Note 1)		8,012,202		12,832,901
Note 1		<u>2,015</u>		<u>2014</u>
		Rs.		Rs.
Bank balance		8,012,202		12,832,901
Other bank balance		-		-
		<u>8,012,202</u>		<u>12,832,901</u>

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
 UNIVERSITY OF KELANIYA
 STATEMENT OF CHANGES IN NET ASSET/EQUITY OF FOR
 THE YEAR ENDED 31st DECEMBER 2015

	General Reserve of the Institutions Rs.	Revaluation Reserve Account Rs.	Total Rs.
Balance as at 01-01-2013	(3,799,915)	798,276	(3,001,638)
Surplus/(defecit) for the 2013	(3,467,632)	-	(3,467,632)
Balance as at 01-01-2014	(7,267,547)	798,276	(6,469,270)
Transfer of value of the disposal Donated Items.	637,957		637,957
Surplus/(defecit) for the 2014	(781,671)	-	(781,671)
Balance as at 01-01-2015	(7,411,260)	798,276	(6,612,984)
Transfer of value of the disposal Donated Items.	-		-
Surplus/(defecit) for the 2015	(6,971,036)	1,048,095	(5,922,941)
Balance as at 31-12-2015	(14,382,297)	1,846,372	(12,535,925)

Notes to the Financial Statements

1. General Policies

1.1. Principal Activities and nature of Preparations

The Institute Provide postgraduate Instructions, training and research for students who are specialist in Pali and Buddhist studies and offer degree and diplomas.

1.2. Basis of preparation

The Financial statements comprise of the Statements 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 Letter No.03/2011

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 acquired out of government grant, internally generated funds, and donations.

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 asset is dependent on the respective category within each of the 5 categories, whose economic ranging from 5 to 10 years.

b) Revaluation of the Fixed Assets

The Motor Vehicle bearing No. 53-3103 of the Institute has been revalued as at 11.02.2015 for insurance purposes by the Chief Valuer of the Department of Valuation for Rs.1,150,000/-

c) Depreciation

Depreciation is recognized in the Statement of Financial Performance on a 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 lives of the assets are as follows.

Asset	Estimated useful life
Furniture & Fittings	10 years
Laboratory and Teaching Equipment	05 years
Office Equipment	05 years
Library Books and Periodicals	05 years
Motor Vehicles	05 years

3. Current Assets

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

3.1. Inventories& Stocks

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

4. 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 Statement. All known liabilities have been accounted in preparing the Financial Statements.

5. Provision for Gratuity

Provision has been made in the Financial Statements for retiring gratuities payable under the Gratuity Act. No. 12 of 1983, assuming the amount payable if all employees retire within the year.

6. Interest Income

Interest income received and receivable for the period is recorded as revenue received 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.

7. 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.

8. Foreign Currencies

Transactions denominated in foreign currencies are recorded at the exchange rate prevail at the date of deposits.

AUDITOR GENERAL'S DEPARTMENT

My No. } HED/E/PIPBS/1/15/38

Your No. }

Date } 17th October 2016

The Director,
Postgraduate Institute of Pali and Buddhist Studies

The Auditor General's Report on the Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya, for the year ended as at 2015-12-31, in terms of Section 108 (1) of the Universities Act, No. 16 of 1978

The above Report is sent herewith.

H. M. Gamini Wijesinghe
Auditor General

- Copies :-
1. Secretary, Ministry of Higher Education and Highways
 2. Secretary, Ministry of Finance
 3. Vice Chancellor, University of Kelaniya
 4. Chairman, University Grants Commission



විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

} HED/E/PIPBS/1/15/38

මගේ අංකය
உமது இல.
Your No.

}

දිනය
திகதி
Date

}

17 October 2016

The Director

Postgraduate Institute of Pali and Buddhist Studies

Report of the Auditor General on the Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya for the year ended 31 December 2015 in terms of Sub-section 108 (1) of the Universities Act, No.16 of 1978

The audit of financial statements of the Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya for the year ended 31 December 2015, comprising the statement of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information 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 Section 23 of the Postgraduate Institute of Pali and Buddhist Studies Ordinance, No.8 of 1979 and Sub-section 107(5) of the Universities Act enacted in terms of Section 18 of the Universities Act, No.16 of 1978. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Sub-section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108(2) of the Universities Act was issued to the Director of the Institute on 02 August 2016.

1.2 Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.





1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements 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 Institute's internal control*. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Section 111 of the Universities Act, No. 16 of 1978 gives discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

2. Financial Statements

2.1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya as at 31st December 2015 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.



2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

The assets donated should be amortized in terms of Public Sector Accounting Standard 07. Even though a van valued at Rs.9,100,000 received as donations in the year 2012, had been properly depreciated, amortization had been done only for the year 2015. Even though the carrying amount of the asset as at the end of the year under review was Rs.2,123,334, the balance of the Donations Account represented by it, was Rs.7,280,000.

2.2.2 Accounting Deficiencies

The interest of Rs.44,824 receivable for the fixed deposits as at the end of the year under review, had not been brought to account.

2.2.3 Unreconciled Control Accounts

A difference of Rs.2,896,803 was observed between the value of office equipment and furniture books and magazines as per the financial statements and the Register of Fixed Assets.

2.3 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances with laws, rules, regulations and management decisions were observed.

<u>Reference to laws, rules and regulations</u>	<u>Non-compliances</u>
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 757(2) (a)	Reports of Survey on library books carried out in the year under review had not been submitted to audit even by 30 June 2016.
(b) Section 3(1) of Chapter XX and Section 1.6.1 of Chapter X of the Establishments Code for the University Grants Commission and Institutions of Higher Education	A sum of Rs. 14,347,377 had been paid to the academic staff as salaries and allowances during the year under review without establishing their arrival, departure and leave.

(c) Public Enterprises Department
Circular No.95 of 14 June 1994

According to the Establishment Circular No.06/2014 of 26 March 2014 of the University Grants Commission, a sum of Rs.178,955 had been paid as entertainment allowances on salaries instead of being reimbursed the entertainment expenses without an approval of the Treasury.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial result of the year under review had been a deficit of Rs.6,971,036 as compared with the corresponding deficit of Rs.781,671 for the preceding year thus indicating an increase in the deficit by Rs.6,189,365 in the year under review as compared with the preceding year. Even though the income of the year under review had increased by Rs.3,043,320 as compared with the preceding year, increase in the employees' remuneration by Rs.5,106,340 and other expenditure by Rs.4,008,985 had specifically attributed to the increase in the above deficit.

In the analysis of financial results of the year under review and 4 preceding years, even though there had been a surplus in the financial result of the Institute in the year 2011, consequently, it had become a deficit which continuously and gradually improved. However, after adjusting the employees remuneration and depreciation for non-current assets, the contribution had taken a positive value and it was Rs.29,817,441 as at the end of the year under review.



4. Operating Review

4.1 Performance

The main objectives of the Institute was admission of students, providing for the postgraduate instructions, training and researches in the field of Pali and Buddhist studies, determining the postgraduate degrees, diplomas, certifications and academic distinctions and recommendation to the University, of qualified persons to be awarded and recommendation of creation, suspension and abolition of posts to the University.

The following observations in respect of the performance are made.

- (a) The Institute had prepared an Action Plan with 26 objectives intended to be fulfilled in the year 2015 and out of those, 18 could have been completely fulfilled during the year. Five activities are being completed by now and 03 activities could not be implemented during the year. However, particulars in respect of physical and financial progress of the activities intended to be fulfilled through this Action Plan had not been shown.
- (b) In considering the academic performance, the following matters were observed at the examination of summarized information in 03 years relating to 07 courses conducted by the Institute.
 - (i) As compared with two preceding years, a significant decrease had not been shown in the overall registration of students and as compared with the registration of students according to the courses, more students had been registered for the Course for Master's Degree in Buddhist Studies.
 - (ii) Out of the total students of 215 who had read for the Master of Philosophy Degree in Buddhist Studies (M.Phil.) and the Doctor of Philosophy Degree in Buddhist Studies (Ph.D.), the number of students who had completed the degree programme in the year under review stood at only 06. Moreover, the Institute had informed the audit that the full occupation in employment of most of the candidates, had attributed to that position.



- (c) Even though provisions amounting to Rs.650,000 had been made by the Annual Budget for research aid, the Lecturers had not requested for research aid during the year. A sum of Rs.1,341,406 had been paid as research allowances to 06 officers in the academic and non-academic staff during the year and research symposiums had not been held.

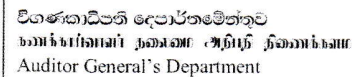
4.2 Management Activities

The following observations are made.

- (a) This Institute had been operated on rented buildings for over a period of 37 years from its inception and attention had not been paid on the construction of a permanent building for the Institute. A sum of Rs.8,410,413 had been paid as building rentals in the year under review.
- (b) It was observed that a sum of Rs.2,356,049 had been transferred to the Development Fund of the Institute with the approval of the Board of Management on various rates from the income received for 05 additional courses conducted by the Postgraduate Institute of Pali and Buddhist Studies. However, out of the income from courses, a sum of Rs.441,000 had been credited to a Welfare Fund in the year under review for the personal welfare of the employees.
- (c) The difference between the balance of the Stores Advance Account and the stock balance according to the Stores Ledger as at 31 December 2015 was Rs.69,347. This was shown as a Stock Adjustment Account in the accounts continuously and action had not been taken up to now to make necessary adjustments in the stock on proper approvals.

4.3 Operating Activities

The Institute had printed 300 copies of the Academic Scholarly Collection by spending Rs.350.50 per copy on 01 September 2015. Even though action had been taken to sell a copy at a cost of Rs.500 on the approval of the Director, only 38 copies had been sold even by 09 March 2016, the date of audit. A proper arrangement had not been made in respect of selling the remaining 217 publications.



5.1 Budgetary Control

6. Systems and Controls

Observation

- | | |
|-------------------------------|---|
| (a) Stores Control | Existence of differences between the balances of stocks shown in the financial statements and the subsidiary books. |
| (b) Control of Fixed Assets | Existence of differences between the value in the financial statements and the value in the Register of Fixed Assets.

Not indicated the date of acquisition of certain assets in the Register of Fixed Assets. |
| (c) Library Control | Library books had not been surveyed and reports had not been presented.

Existence of expired and unreturned books |
| (d) Control of Motor Vehicles | Failure in testing the fuel consumption. |

Auditor General

**POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA – SRI LANKA**

No. 113, Dutugemunu Street, Kohuwala

My No. : PIPBS/ST/03/2016-01

2016.12.14

Registered Post

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

Dear Sir,

The Auditor General's Report on the Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya, for the year ended as at 2015-12-31, in terms of Section 108 (1) of the Universities Act, No. 16 of 1978

The relevant answer draft, in terms of the letter no. HED/E/PIPBŚ/1/15/38 dated 2016-10-17 sent by the Auditor General on the above matter, was submitted to the 45th Audit Committee held on 2016-11-10 and the same was recommended to the Board of Management. Accordingly, the following answers were approved to be forwarded to the Auditor General by the Board of Management on 2016-12-09.

2.2 Opinion on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards (SLPSAS)

The respective officers were instructed to record amortization in the accounts as being relevant, in preparing the Final Accounts for the year 2016.

2.2.2 Accounting Deficiencies

Only the balances for the Fixed Deposits indicated by you, which have been certified up to 2015-12-31 by the Bank, have been taken in for the Final Accounts.

Necessary instructions have been provided to carry out book keeping, in accordance with the relevant rectifications on the balance to be received from the year 2016.

2.2.3 Unbalanced Control Accounts

The causes for these changes have almost been identified and necessary adjustments will be made in future.

2.3 Non-compliance with laws, rules, regulations and Management decisions

- (a) a summary report of the details on the census of library books carried out in the year 2015 has been forwarded to the University of Kelaniya on 2016-09-30.
- (b) they have been informed to keep all records on attendance of the lecturers of the academic staff and conducting lectures, as per the instructions provided by the Committee on Public Enterprises (COPE) of Parliament, at its meeting held in the year 2013. It has also been thoroughly pointed out to them on the liability to provide the required information pertaining to the dates and time allocated to the lecturers for the Research students as well as leave obtained, to the institution. Therefore, the attendance of the academic staff and their service are calculated on diverse methodologies.
- (c) since refreshment allowance has been indicated under Personal Emoluments (PE) by the University Grants Commission Finance Circular No. 2014/05 issued on 2014-06-30, the Budget and Accounts have accordingly been prepared.

I mention that, however, although this Rs. 178,988/- has been indicated under the annual budget, the same has been paid out of the revenue earned by the institution and not by the allocation of the General Treasury. (only 12 million has been sought from the General Treasury for the total cost of Personal Emoluments for the year 2015 amounting to Rs. 32 million)

Nevertheless, it was instructed to further study your observations along with the circular and Budget circular and keep the required notes, in future.

4. Operation review

4.1 Performance

- (a) the institution is satisfied in this regard.
It is expected to calculate the financial contribution for the activities anticipated to be reached through the Action Plan.

It is anticipated to follow an advertising criterion for the sale of these publications, in future.

- (b)(i) Postgraduate Degree Courses on this subject are being conducted at several competitive institutions by now. However, the institution has been successful in maintaining the number of students in an exact number by maintaining the quality and standard in a stable way. The field of Buddhist Studies has received a higher value, as it is the major subject stream.
- (ii) This status is shown, since the candidates, who have got registered for the M.Phil and Ph.D Courses are totally busy and occupied with employment.
- (c) action is being taken to conduct Research Symposia, in future.

4.2 Management activities

- (a) The Government has allocated Rs. 500 million in its Budget Speech for the purpose in the year 2016 and arrangements are being made by now, to purchase the suitable plot of land identified by the Ministry of Higher Education and Highways.
- (b) Although all employees provide their collective contribution for the conduct of external courses, payments have not been made to all of them on that behalf by budget. Therefore, the amount of money has been allocated for the welfare of the staff, on approval of the Board of Management.
- (c) Necessary action has already been taken to record the adjustments required for the above stock. The relevant adjustments will be made along with the Final Accounts 2016.

4.3 Operation activities

The Anvesana magazine is not created with profit purposes and it is aimed at transmitting the research and subject related knowledge to the scholars and academics. This is a gradual process and it is expected to provide these magazines to the university libraries, on concessionary prices.

5. Accounting and good governance

5.1 Budget Documentary Control

Revenue increase

Registration of students has taken a higher value than expected. The number of students have improved, since the Buddha Dhamma Center in Hong Kong too has been associated in the conduct of courses. Accordingly, the budget revenue has thus increased than actual income.

Budget document has been utilized as a source of control on expenditure, within the year and the quantitative variations which have been mentioned by you, have been pointed out only in respect of some expenditure items beyond control.

However, necessary action will be taken to utilize the Budget document as a source of control on expenditure at its maximum level, in future.

6. System and control

(a) Store control

necessary action is being taken to rectify the difference in the stock balance.

(b) Fixed Assets control

the difference in the Fixed Assets Register has been identified and the accounts are to be recorded on the decision to be provided by the relevant stakeholders for the purpose, in future.

(c) **Library control**

a summary report of the details on the census of library books carried out in the year 2015 has been forwarded to the University of Kelaniya on 2016-09-30.

the existence of expired books which have not been resubmitted – correct.

(d) **Vehicle control**

sufficient vehicle facilities are not available for duty purposes at the institution. The vehicle bearing no. WPNB 2659 is employed at frequent service for duty purposes. Fuel inspection has thus been carrying out once in year, on this atmosphere.

the engine of the vehicle bearing no. 53-3103 had been under renovation.

I hereby certify that I will be personally responsible for the clarifications provided on the matters referred to in the above Report.

Yours,

Prof. Ven. Kotapitiye Rahula Thero

Director

- Copies :-
01. Secretary, Ministry of Higher Education and Highways
 02. Secretary, Ministry of Finance
 03. Vice Chancellor, University of Kelaniya
 04. Chairman, University Grants Commission

