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

වාර්ෂික වාර්තාව සහ ගිණුම් - 2013

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ANNUAL REPORT-2013



Recommended

14. 7. 2014

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01. Vision Statement

Vision statement

PGIPBS will become a Centre of Excellence for Buddhist Studies and research in the world, and a major focus for the co-ordination of collaborative study and research in Buddhist texts, vision and culture throughout the ages.

02. Mission Statement

Mission Statement

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. Administrative and Academic Structure of the Institute

- | | |
|--|--|
| 01. Chancellor - | Tripitaka Vagiswaracharya
Mahopadyaya Pandit Most venerable
Welemityawe Dharmmakeerthi Sri
Kusaladhamma Thero (B.A. Hons) |
| 02. Vice Chancellor - | Prof. Sarath Amunugama
Licences es Lettres (Sorbonne)
M.A (Sorbonne), PhD (Sorbonne)
P.G Diploma (Sorbonne)
DESS (Bourgogne) |
| 03. Director - | Senior Professor G.D. Sumanapala
B.A. (Hons) M.A., PhD
Pracheena Pandith
(from 2007-10-15 to 2013-10-14)

Ven. (Prof) Kotapitiye Rahula Thera
B.A. (Hons) M.A., PhD
(from 2013-10-15) |
| 04. Registrar - | Mr. W.M Karunarathne
B.S.P. Pub. Ad. (Sri Jayawardhanapura)
MSSc. (Kelaniya), SATSL. LICA |
| 05. Senior Assistant Registrar - | Mrs. Rasika Subasinghe (on seven year and
study leave) |
| Senior Assistant Registrar -
(Acting) | Mr. W.T. Thilakaratne (BSc.) |
| 06. Senior Assistant Bursar - | Mr. P.B Abeysekara (until 2013-04-12)

Mrs. A.P.S.M. Dolage
Bsc. Business Admin (Sp) (SJP)
(from 2013-05-02) |
| 07. Senior Assistant Librarian - | Mrs. M.K Geethani Attanayake
B.A. (Hons) M.A. (Kelaniya),
MLSc. (Colombo) |
| 08. Assistant Registrar - | Mr. W.D.T Thilakarathna (BSc.) |

04. Director's Review

a) Brief Introduction :

The enrolment of students for the Academic year 2013 of The Postgraduate Institute of Pali and Buddhist Studies was carried out since 21st January 2013 and the new academic year 2013 commenced on 15th February 2013. 414 local and foreign students have enrolled themselves for the study courses of one year duration. These study courses are lectured by 04 Senior Lectures of the permanent carder of the Institute, 07 visiting lectures and the Director of the Institute. In pursuance of a request made by the candidates who have attained the Bachelor's Degree in Ayurveda to grant them an opportunity to join the Master of Art Degree Course in Buddhist Ayurvedic Counseling, the Senate of the University of Kelaniya granted approval for the candidates who have attained Bachelor's Degree in Ayurveda with 05 years' work experience to join the above study course on the recommendation of the Council of Faculties. The result of the final examination held in December 22 were released on 11th April 2013 and the yearend examination of the study courses of 01 year duration which were commenced in the year 2013, were held in December same year.

Actions were taken on the advice of the Board of Management to acquire a land and to construct a building thereon, however it was not possible to accomplish the task during the year 2013.

Recruitment to the vacant posts of 02 Clerks, 01 Computer Data Entry Assistance and 01 Library Assistant was made during the year under review.

The term of office of the Director who is also the Chief Executive Officer of the Institute was to expire on 2013-10-15 and as such, applications were duly called for and Ven. Prof. Kotapitiye Rahula Thero was appointed as the Director with effect from 2013-10-15 on the recommendation of the University Grant Commission.

The Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya is the sole educational and research institute dedicated to higher studies in Pali Buddhist Philosophy, Buddhist Sources and Buddhist Culture. The following courses and research programmes are conducted here at present.

Course ID	Name of the Course	Name in Sinhala of the Course	Name of the Exam
01	Postgraduate Diploma in Buddhist studies (S/E)	බෞද්ධ අධ්‍යයන පශ්චාත් ඩිප්ලෝමා පාඨමාලාව	බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පරීක්ෂණය
02	Master of Arts degree in Buddhist Studies (S/E)	බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පරීක්ෂණය
03	Postgraduate Diploma in Pali studies (S)	පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පරීක්ෂණය
04	Master of Arts degree in Pali Studies	පාලි අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව	පාලි අධ්‍යයන ශාස්ත්‍රපති උපාධි පරීක්ෂණය
05	Master of Philosophy (S/E)	දර්ශනපති අධ්‍යයන පර්යේෂණ	දර්ශනපති උපාධි පරීක්ෂණය
06	Doctor of Philosophy (S/E)	දර්ශන විඝාරක අධ්‍යයන පර්යේෂණ	දර්ශන විඝාරක උපාධි පරීක්ෂණය
07	Postgraduate Diploma course in Buddhist Ayurvedic Counselling (S/E)	බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පරීක්ෂණය
08	Master of Arts Degree Course in Buddhist Ayurvedic Counselling (S/E)	බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති උපාධි පාඨමාලාව	බෞද්ධායුර්වේද උපදේශන ශාස්ත්‍රපති උපාධි පරීක්ෂණය
Extra Courses			
09	Basic Pali & Sanskrit Course		
10	English Through Buddhism		
11	Source Studies, Research Methodology and Logical Thinking		

The number of student who followed the above courses and research programmes is as follows:

Diploma	-	53
Bachelor of Arts	-	396
Master of Philosophy	-	130
Doctor of Philosophy	-	79
		<hr/>
		669

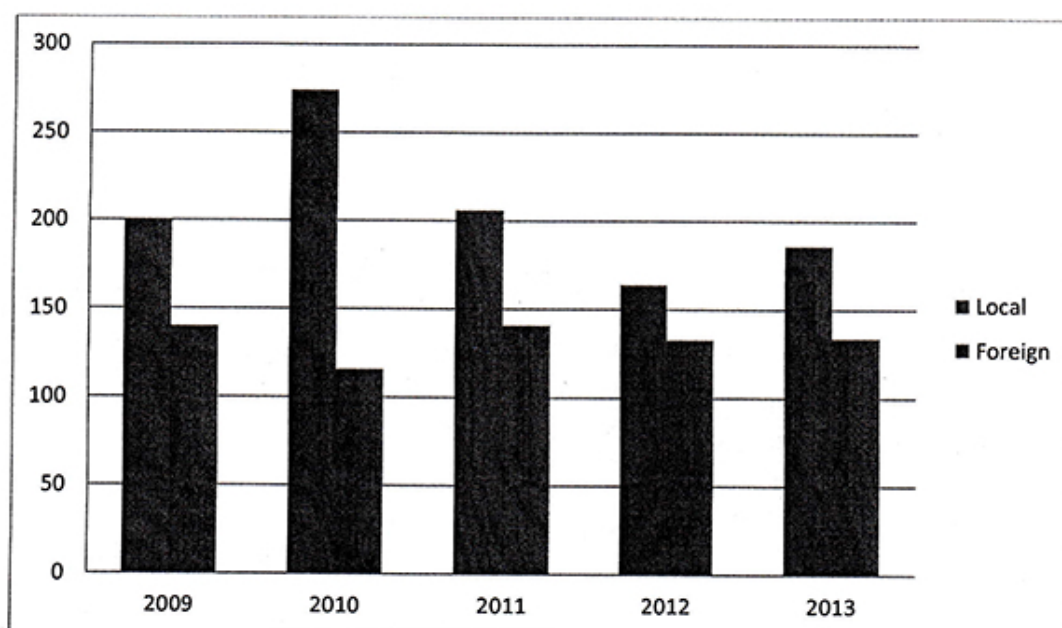
Our objective is to elevate the Institute to be the excellent both nationally and internationally.

(b) **Achievements**

Over the last five years we were able to promote higher studies related to the field of Buddhism by increasing the number of courses and student enrollments both at national and international levels.

Number of students passed out

	National	International
1. 2009	200	140
2. 2010	274	116
3. 2011	206	141
4. 2012	164	133
5. 2013	186	134



c) Failures & Justification

Even though the Institute has a proud history of over 30 years it still has no permanent land or building of its own to conduct its activities which has compelled the Institute to rent buildings to house the Institute over the past years. We have made continuous efforts to resolve this problem in consultations with all relevant Departments and Authorities which has not been a success until at present. It is noteworthy that this situation has immense adverse effects on the future development of the Institute.

d) Future plan

Actions have been taken to commission two counseling centres for Buddhist Ayurvedic Counselling and it is intended to commence courses in Doctor of Philosophy and Master of Philosophy to be in line therewith. Moreover a proposal has been made to establish an 'Applied Buddhist Study Department' in this connection.

Necessary actions are underway to introduce 02 new courses in Buddhist Communication and Buddhist Law in due course.

The Director of the Institute together with all Heads of Departments and the staff are in the process of formulating a Project Report for the purpose of acquiring a land on permanent basis and building facilities to the Institute.

A Memorandum of Understanding is to be signed in connection with the commencement of Buddhist Study Courses in Hong Kong with a view to propagating Theravada Buddhist Studies more effectively. It is expected to enter into a new Memorandum of Understanding (MOU) in order to regularize the courses conducted at present in Singapore.

e) Employment opportunities

There are ample employment opportunities available in Sri Lanka in the field of Pali and Buddhist studies. Pali and Buddhist Studies Departments are now operating in the University of Kelaniya, University of Sri Jayawardanapura and the University of Ruhuna. The Buddhashravaka University in Anuradhapura and the Buddhist and Pali University are the two Universities dedicated to Pali and Buddhist Studies. Postgraduate Institute of Pali and Buddhist Studies is another Institute dedicated for these subjects. Further, it is the Pali and Buddhist studies which are the main subjects taught in about 733 Pirivenas throughout the country. There are about 20,000 students in Sri Lanka schools following Buddha Dharma and the Buddhist Culture. There is an acute need for a large number of teachers to teach and conduct research work in the above mentioned Universities, Institutions and the schools. A large number of students and Bhikkhus who have completed Postgraduate Diplomas, Master of Arts Degrees, Master of Philosophy Degrees and Doctor of Philosophy, are engaged in educational and research activities in the above mentioned institutions. It should be stated here that according to our knowledge no one who has successfully completed these courses has become unemployed unless he wishes to remain unemployed at his will.

In addition thereto, in the present context the services of a large number of Bhikkhus are required for the propagation of Dharma throughout the world. Many local and foreign Bhikkhus who have completed courses of studies at our Institute are engaged in propagating Buddhism world over.

The Ven. Bhikkhu, who holds the post of Director of Postgraduate Institute of Buddhist Studies of Hong Kong University, is one of the Bhikkhus who followed the Degree course of Doctor of Philosophy in this Institute. The post of Deputy Vice Chancellor in Kampuchea University is another Bhikku who obtained his Degree from the Institute. The Registrar of World Universities Association, Dr. Karmmavidhamma who is engaged in educational activities at the University of Oxford is also one Bhikku who obtained his Degrees from this Institute. Another Bhikku who pursued studies at our Institute now holds a Chief Executive post in a University in Kampuchea. Some student Bhikkus who have pursued post graduate studies at the Institute are serving in many Buddhist Institutions around the world. In this context we have no hesitation whatsoever to state here that there are ample job opportunities available locally as well as internationally for those who successfully completed their courses of studies at our educational institute.

The Institute is a Postgraduate Institute and as such, most of the students who enroll themselves with the Institute, are mostly employed and therefore, they follow these postgraduate courses basically for their career advancement. And at the same time there are those who venture into Buddhist studies after their retirement. Hence, as far as these degree holders are concerned there is no serious concern about getting an employment for them.

05. Statistics of Resources & Students - 2013

Course	Total No. of Registered Students	Academic Staffs
Postgraduate Diploma in Buddhist Studies (Sinhala)	12	Permanent Staff Senior Professor - 01 Senior Lecturer ii – 02 Senior Lecturer ii – 02 (from 2012-07-31) Scientific Assistant - 01
Postgraduate Diploma in Buddhist studies (English)	15	
Master of Arts degree in Buddhist Studies (Sinhala)	188	
Master of Arts degree in Buddhist Studies (English)	195	
Master of Arts in Pali Studies (Sinhala)	16	
Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala)	11	
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala)	19	
(M. Phil) Master of Philosophy in Buddhist Studies (Sinhala)	113	
(M. Phil) Master of Philosophy in Buddhist Studies (English)	31	
Doctor of Philosophy in Buddhist Studies (Sinhala)	36	
Doctor of Philosophy in Buddhist Studies (English)	25	
Master of Arts in Buddhist Studies – External (English)	05	
Postgraduate Diploma in Buddhist Studies - External	05	
Total	669	

06. Local students who completed the Courses – 2013

Course	Medium	No. Appeared for exam - 2013	No. Appeared for exam - 2012
Postgraduate Diploma in Buddhist studies	Sinhala	09	09
Postgraduate Diploma in Buddhist studies	English	02	05
Master of Arts degree in Buddhist Studies	Sinhala	134	132
Master of Arts degree in Buddhist Studies	English	10	07
Master of Arts degree in Pali Studies	Sinhala	10	16
Postgraduate Diploma in Buddhist Ayurvedic Counseling	Sinhala	10	08
Master of Arts degree Course in Buddhist Ayurvedic Counseling	Sinhala	19	16
(M. phil) Master of Philosophy in Buddhist studies	Sinhala	02	01
(M. phil) Master of Philosophy in Buddhist studies	English	-	-
(M. phil) Philosophy of Doctor	Sinhala	05	01
(M. phil) Philosophy of Doctor	English	06	01
Total		207	196

07. Foreign students who completed the Courses in 2013

Course	Medium	No. Appeared for exam 2013	No. Appeared for exam 2012
Postgraduate Diploma in Buddhist studies	English	08	16
Master of Arts degree in Buddhist Studies	English	167	174
(M. phil) Master of Philosophy in Buddhist studies	English	-	-
M. phil) Philosophy of Doctor	English	06	02
Postgraduate Diploma Course in Buddhist Studies – External	English	03	08
Master of Arts Course in Buddhist Studies – External	English	05	05
Total		205	127

08. Academic Staff

Department	Medium	Senior Professor	Professor	Senior Lecturer	Lecturer	Scientific Assistant Grade ii
Department of Philosophy in Buddhist Studies	Sinhala English	-	-	01	-	-
Department of Buddhist Culture	Sinhala English	-	-	02	-	-
Department of Buddhist Sources	Sinhala English	-	-	01	-	-
Research Department	Sinhala English	-	-		-	01
Total				04		01

09. Particulars of the Administrative Staff

Faculty / Division	Head of Division	Staff	Junior Staff	Minor Employees
Administration Division	* Senior Assistant Registrar – 01	* Steno (Sin) Grade i - 01 * Clerk Grade iii - 03	* Driver Grade ii - 02	* Laborer (Special Grade) – 02 * Laborer Grade iii – 01
Accounts Division	* Senior Assistant Bursar – 01	* Senior Staff Assistant (Clerk) – 01 * Senior Staff Assistant (Book Keeper) – 01 * Staff Assistant (Shroff) – 01 * Store Keeper Grade iii - 01		
Library	* Senior Assistant Librarian – 01	* Library Assistant Grade iii – 02	* Library Helper Grade ii – 02	
Examination and Student Affairs Division	* Assistant Registrar – 01	* Computer Application Assistant Grade iii - 02		
Total	04	12	04	03

10. Details of Research, Innovation and Publications – 2013

Research Degrees conferred in the year 2013

Doctor of Philosophy (Sinhala Medium)

Name	Degree	Topic of Thesis	Country of the Candidate
Ven. (Dr.) Harispattuwe Ariyawansalankara Thera	PhD	ථෙරවාද බුද්ධ සම්ප්‍රදාය Theravada Buddhist Tradition- An Updated Revision up to the present day from the Kandian Era	Sri Lanka
Dr. Wijayadasa Rajapaksa	PhD	The Buddhist Concept of Righteousness and a Study on Modern Technics of Administration of Justice	Sri Lanka
Dr. Hasantha Sri Lal Hettiarachchi	PhD	A Critical Study on Buddhist Communication Concept as demonstrated in Chathupatisambhida and Thasanugatha Teachings	
Dr. W.A. Gamini Wijayasinghe	PhD	An Analytical Study on The Contribution of Creations of Arts for the Inculcation of Buddhist Cultural Concept in the Sri Lanka Society	Sri Lanka

Master of Philosophy (Sinhala Medium)

Name	Degree	Topic of Thesis	Country of the Candidate
Ven. Ampare Ananda Thera	M. Phil	An Analytical Study of the Buddhist Concept of Food (<i>Ahara</i>) with Reference to Bothe Theravada and Mahayana Traditions	Sri Lanka
Mr. T.H. Nilantha Indika	M. Phil	An Analytical Study on Ola Leaf copies of Scriptures which represent the Buddhist Tradition and are preserved at Colombo Museum	Sri Lanka

Doctor of Philosophy (English Medium)

Name	Degree	Topic of Thesis	Country of the Candidate
Dr. Kim Han Sang	PhD	An Analytical Study of the Buddhist Concept of Food (<i>Ahara</i>) with Reference to Both Theravada and Mahayana Traditions	South Korea
Ven. K. Dhammadinna Thera	PhD	A Critical Study of the Cultural Background of the Ancient Suvaranabhumi with special reference to Malaysia	Malaysia
Rev. Sasmino Thera	PhD	A Comparative Study of the Psychological Process of Sense Experience with reference to the Pali Dīkscourses and Exegetical Literature	Indonesia
Rev. Sentot Thera	PhD	An Analytical Study of the Buddhist Concept of Nivāraṇa	Indonesia
Rev. An Chong Ae Thera	PhD	A Analytical Study of the Concept of Purification (<i>Visuddhi</i>) in Early Buddhism and Theravada with special reference to Sattavissuddhi	Korea
Ven. Li Hui Xia	PhD	A Comparative Study of the Social Ethics in Buddhism and Confucianism	China
Ms. D.K.S. Bhagya	PhD	A Analytical Study of Debates and Dialogues: A Cultural Approach	Sri Lanka
Mrs. C.I. Jinadasa	PhD	Buddhist Critiques of the Modern Concept of Material Development: An Analytical Study	Sri Lanka
Ven. Kaccayana	PhD	A Critical Study of the History of Theravada Buddhism in Burma from the Pagan Period to the Konbaung Period (10 th Century AD – 19 th Century AD)	Myanmar
Ven. Eindasara	PhD	A Critical Study of the Historical Development of the Subject Matter Related to Dhammanupassana in Theravada Buddhist Tradition	Myanmar
Ven. Chen Shiyong (Qin Dao)	PhD	Application of the Concept of Brahma in Buddhist Contexts: A Critical Study	China

11. Programs, Seminars and Workshops

Dr. P.R. Wasantha Priyadarshana

(Senior Lecturer, Head of Department – Department of Buddhist Cultural Studies)

Academic Papers

01. අපේක්ෂාහිමිකාව හමුවේ බුද්ධභාවය (Buddhism vis a vis Frustration) – ‘Nivanmaga’ Magazine, Buddhist Association of the Government Press – 2013
- (02) මහලු විය පිළිබඳ බෞද්ධ දැක්ම හෙවත් බෞද්ධ වෘද්ධ මනෝවිචික්ෂාව (Buddhist Perception of Old Age or Buddhist Psychotherapy in Senescence, Department of Counselling and Social Services 2013
- (03) ස්ත්‍රී මනෝවිද්‍යාව, බෞද්ධ ප්‍රවේශයන්, අනුපද (Feminine Psychology, Buddhist Approach) – 2013

Special Lecturer Conducted

- (01) Psychological foundation of Buddhism – Sri Lanka Bhikku University, 2013
- (02) Counselling Psychology for prevention of crime and management of emotions – Workshop to trained Policy Officers, Divisional Secretariat, Madurawala, Anguruwatota
- (03) Buddhist Psychotherapy – Bhukku Attitude promotion Programme, Sri Lanka Buddhist and Pali University, 2013.
- (04) Buddhist Psychotherapy –Training Programme for Bhukkus and Bhukku Attitude promotion Programme, Sri Lanka Buddhist and Pali University, 2013.

Research Papers

- (01) Applicability of Mettabhavana for the elimination of Problematic behaviours and Psychological disorders in the global context, International Conference on Buddhist Heritage in Orissa Department of Tourism and Culture’ Government of Orissa 2013:
- (02) Geopsychiatric Aspects in Early Buddhist Teachings – Sri Lanka Association of Buddhist Studies (SLABS) – 2013.
- (03) Adoption of Early Buddhist Teachings for Counselling Purposes : Sri Lanka Association of Buddhist Studies (SLABS) – 2013.

Lectures conducted locally

- (01) Buddhism and Psychotherapy I.B.C. Thailand, 2013
- (02) Buddhist Counselling – Kvalalampure, Malaysia – 2013
- (03) Buddhist Counselling – Penang, Malaysia – 2013

New Syllabi Introduced

- (01) Buddhist Psychotherapy, Counselling, I.B.C. Affiliated College, Malaysia, 2013

Mr. W.M. Deshapriya Gunasena

(Senior Lecturer/ Head of Department – Department of Buddhist Sources Studies)

Academic Papers

1. ඉඳුරන් පිනවීම : බුද්ධයාගේ විග්‍රහය- (Satisfaction of Senses: Buddhist Analysis) – A Publication of the Government Press, 2013.
2. ශ්‍රාවක-ශ්‍රාවිකා චරිත කුළින් ප්‍රකට වන කුසලාකුසල සංකල්පය - (Kusalakusala Concept demonstrated in the Characters of Buddhist Disciples) – ‘Nethra’ Magazine 2013
3. භාෂා භාවිතය පිළිබඳ බෞද්ධ විග්‍රහය - (Buddhist Analysis of Language Usage) – ‘Sarathi’ Buddhist Magazine, 2013
4. නෙත්තිප්පකරණ විවරණ සම්ප්‍රදාය -(The School of Nettippakarana Exposition) – Sara Sangrahaya – 2013
5. ධර්මාර්ථ විවරණයෙහිලා අවධානපාඨාර්ථය බුද්ධසෝභා පාදයන් වහන්සේගේ අනන්‍යතාව හඳුනාගැනීම- (To Identify the Uniqueness of Attakathacharya, Ven. Buddhagosha Thera in the Exposition of Meanings of Damma) ‘Prathiba’ Magazine -2013
6. Buddhist Meditation, its significance in relation to Nibbana. ‘Sammananee’ Magazine – 2013

Books

බුද්ධයාගේ පෞරුෂත්ව විශ්ලේෂණය, S. Godage & Brothers Publications – 2013

Ven. Miriswatte Wimalaghana Thera
(Senior Lecturer – Department of Buddhist Cultural Studies)

Research Papers Presented (Seminars and Workshop) (in English)

‘Search for Foundations of Buddhist Culture by Redefining Kalamasutta for justification of Emergence of Mahayana’ presented to the 5th International Buddhist Conference Sri Lanka Association of Buddhist Studies, held in September 2013, in Colombo’

Tapassu and Bhallika’s Meeting of the Buddha represented by Classical Buddhist Artists of Ancient Sri Lanka’ presented to the International Conference on Buddhist Heritage of Odisha organized by Department of Tourism and Culture, Government of Odisha held in February 2013 at Udayagiri’ Odisha’

Early Buddhist Terminology to Express Existence’ presented to the 6th Research Conference of the Royal Asiatic Society of Sri Lanka held in March, 2013 at royal Asiatic Society, Colombo.

Publications

Book Review

Theravada Buddhism : The view of the Elders by Professor Asanga Thilakaratne (Book Review for Vijjavimutti, Academic Volume of Buddhist and Pali College -2013 (Chief Editor – Ven. Dr. Chandawimala Thera)

Ven. Raluwe Padmasiri Thera

(Senior Lecturer – Department of Buddhist Philosophical Studies)

Sinahal Medium

- i. A Need of Timely and Monastic Educational System for Sri Lankan Buddhist Monks, Abhivandana (ශ්‍රී ලාංකේය භික්ෂූන් වහන්සේ උදෙසා කාලීන හා ආරාමීය අධ්‍යාපන ක්‍රමයක අවශ්‍යතාව) : A felicitation to Ven. Makulewe Vimala Thero, Ministry of Mass Communication : Sri Lanka, 2013. Pp 74-80
- ii. The Path to Liberation : Theravada Buddhist Aspect in Great Compassion : (විමුක්ති මාර්ගය මහා කරුණාව පිළිබඳ ථෙරවාද විවරණය) a felicitation to Ven. Bootawatte Saranankara, edited by Wimalabuddhi, U. & Dhamminda, G., Nittambuwa: Samadhi Graphics, Sri Lanka, 2013, Pp. 71 – 91.
- iii. Forward to Buddhist Teachings for a Successful Life, (සාර්ථක ගෘහ ජීවිතයක් සඳහා බෞද්ධ ඉගැන්වීම්වල පෙරවදන - පෙරවදන) Jinaratana, M. Kurunegala: Asliya Printers, 2013, Pp. 3 - 4.
- iv. Forward to Modern Trands of Sri Lankan Buddhism, (ලාංකේය බුදුසමයේ නූතන ප්‍රවණතා කෘතියෙහි පෙරවදන), Dhammaransi, M. Colombo: Godage Publishers, 2013, Pp.vii-xii.
- v. A Critique on the Third of the Seven Aparihaniya dhamma taught to Vajjins (සප්ත අපරිහානීය ධර්මයෙහි ප්‍රකට තෙවැනි අපරිහානීය ධර්මය පිළිබඳ විවරණයක්) Ven. Eswatte, et al., Pariyatti Samvaddhana Sabha of Sri Lanka Ramanna Maha Nikaya, 2013' Pp. 38-44.

Translations of Articles from English to Sinhalese:

1. Translation of "Memories of Ceylon "(ලංකාව පිළිබඳ මතක), by Geheimrath Dr. W. Geiger, in Abhiprasada: Essays in Honour of Udugampola Piyananda Thero, edited Dhammapala Ven. Akmeemana et al., Diwulapitiya: Saraswati Publication, 2013. Pp. 48-57

Articles in English

- i. Shared Moral Responsibility : A comparative Study between Mellama's Buddhist Account in the Felicitation Volume: The Most Ven. Napane Pemasiri Maha Thero, the Chief Prelate of Sri Lanka Ramanna Maha Nikaya, edited by Anand, Ven. Prof. Kongastenne at el. Cplombo 08: State Printing Department, 2013. Pp. 538-549

Conferences: Local and International

- i. Holding Two Opposite Positions on One Issue : Theravada Buddhist Positions on the Social Hierarchy, National Conferences of Bhiksu University of Sri Lanka, Anurachapura, December, 2013.
- ii. Buddhism for Anger Management : a Study on Buddhist Rationale, 5th Bi-Annual International Conferences of SLABS, September, 2013.
- iii. The Buddha beside the Roads: A Study on the New Trend of Erecting Buddha Statues and its utility, 5th Bi-Annual International conferences of SLABS, September 2013.

News Paper Articles in Sinhalese Medium:

(විවර පාර්ශ්වය පළිබඳ මතවාද), Debate on Wearing Robe: over one Shoulder and around both Shoulders, Sasana: official News Paper of Ramanna Sector in Sri Lanka, December, 2013.

Anusasanawa (අනුසාසනාව) Sasauna: Official News Paper of Ramanna Sector in Sri Lanka, September, 2013.

International Work Experiences:

- i. Director of the Novitiate Programme of Buddhist Maha Wihara, Kualalumpore, Malaysia, from 15th November, 2013. (Dhamma talks, Dhamma classes, Directing the entire programme)

Research Unit**Ven. Madihe Sugathasiri Thera****Scientific Assistant**

The Research Unit of the Institute has taken action to collect articles for the "Anweshana Magazine (2013) and to get them edited by a panel of competent Professors and Lectures in each field. Nearly 16 such Articles have now been edited and actions are being taken to print those Articles following the approved procedure of the Institute. Ten workshops for the prospective graduates who read for their PhD in both English and Sinhala medium have been conducted in the year 2013. This Unit provides services for the candidates who follow Master of Art Degree or Diploma courses in preparing their Theses as required. Moreover, the Unit also undertakes to provide guidance for the students who register themselves for the Doctor and Master of Philosophy courses to form an idea of the topic of their Theses whether such topic they selected is research based or not and also to formulate their synopses on the research they propose to undertake.

12. Awards received

Subject	No. of awards	Awards
(a) Local awards 2	01	Best Performance in Master of Arts in Buddhist Studies – Miss. Pindeniya Dona Suvimali Ragini Gunasekera– (Silver Medal)
	01	• Best performance in Postgraduate Diploma in Buddhist Studies – Ven. Julia Surya – (Gold medal)
Total	02	

13. Courses newly commenced : None

14. Recurrent expenditure

Subject	2012	2013	Difference
	Rs.	Rs.	Rs.
(a) Personal emoluments	18,595,187	23,051,791	4,456,604
(b) Travelling	469,260	90,469	-378,791
(c) Supplies	1,681,806	1,986,845	305,039
(d) Maintenance	512,393	789,693	277,300
(e) Contractual services	7,741,277	7,479,607	-261,670
(f) Others	6,074,209	7,960,793	1,886,584
Total	35,074,132	41,359,198	6,385,066

15. Capital expenditure

Subject	2012	2013	Difference
	Rs.	Rs.	Rs.
a. Acquisition furniture & office equipment	813,167	853,185	-40,018
b. Acquisition machineries	0	0	0
c. Acquisition building & structure	0	0	0
d. Others	442,294	333,397	108,897
Total	1,255,461	1,186,582	68,879

16. Financial progress (expenditure)

Subject	Allocation		Expenditure		Excess/Shortage	
	2012	2013	2012	2013	2012	2013
(a) Recurrent (except project)	35,785,000	40,790,000	35,074,132	39,206,998	710,868	1,583,002
(b) Capital (except project)	1,600,000	2,550,000	1,255,460	1,186,582	344,540	1,363,418
(c) Project – Local funded	0	3,660,000	0	2,152,199	0	0
(d) Project – Foreign funded	0	0	0	0	0	0
Total	37,385,000	47,000,000	36,329,592	42,545,779	1,055,408	2,946,420

17. Financial Progress (Income Generated)

Sources of revenue	Allocation		Total		Allocation Rs.	Total Rs.
	2012	2013	2012	2013	2012	2013
a. Undergraduate studies	0	0	0	0	0	0
b. Postgraduate	20,250,000	28,613,000	21,826,219	18,946,997	-1,576,219	9,666,003
c. Consultancies	0	0	0	0	0	0
e. Other	5,535,000	4,420,000	2,238,483	4,119,759	3,296,517	300,241
Total	25,785,000	33,033,000	24,064,702	23,066,756	1,720,298	9,966,324

18. Analysis of financial progress – 2011

Subject	Formula	Exp. Per student	
		2012	2013
a. Recurrent expenditures per student	Recurrent expenditures No. of student strength	50,034	61,822
b. Capital expenditures per student	Capital expenditures No. of student strength	1,791	1,774
Total		51,825	63,596

19. Any other information relevant to this report

01. Final Accounts - 2013

02. Financial position of the institute - 2009 - 2013

03. 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 31st December 2013 in terms of Section 108(2) of the Universities Act, No. 16 of 1978

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

Final Accounts 2011

N0. 113,
Dutugemunu Street,
Kohuwala.

Statement of Accounts for the year 2013

The statement of Accounts of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya under University Act, No 16 of 1978 for the 2013 the Thirty Fifth (35) year of the Institute.

The allocations made available for the year 2013 is as follows:

Recurrent allocation Rs. 11,417,000.00

102 - Capital allocation Rs. 2,250,000.00

The total recurrent income, including the allocation made by the Government for the year 2013 amounts to Rs. 37,891,565 and the recurrent expenditure stood at Rs. 41,359,197. Accordingly a deficit of Rs. 3,467,632 has resulted from the recurrent financial activities in the year under review.

Ven.(Prof.) Kotapitiye Rahula Thera
Director

**Report of the Bursar on the Annual Accounts for the year
2013**

The Report by the Bursar to the Chairman of the University Grant Commission in terms of paragraph 63 (8) of the Commission Circular.

I, the Senior Assistant Bursar, Postgraduate Institute of Pali & Buddhist Studies do hereby certify that the Statement of Accounts of the Institute for the financial year referred to above is in compliance with the books & registers maintained at the office and is true and correct to the best of my knowledge and belief.

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

Postgraduate Institute of Pali & Buddhist Studies
University of Kelaniya
Financial Statement for the year ended 31st December, 2013

Assets	Notes	2013		2012	
Non-current assets		Rs.	Rs.	Rs.	
Property, machinery and equipment	01	9,542,898		11,340,717	
Investment	02	7,043,706		6,297,806	
Other financial assets	03	837,881	17,424,485	740,949	18,379,473
Current assets					
Stores advances	04	456,629		338,602	
Research and publication stock	05	1,142,616		1,184,437	
Miscellaneous debtors	06	188,688		292,021	
Advances to the Staff	07	2,697,539		3,083,704	
Advances to Services and supplies	08	1,012		47,962	
Payments in Advance	09	821,985		33,756	
Money and equivalence	10	6,614,438		6,477,454	
Other deposits	11	4,652,500	16,575,407	4,760,000	
Total assets			33,999,892		34,597,409
Liabilities					
Current liabilities					
Deposits	12	53,144		35,204	
Miscellaneous creditors	13	50		50	
Accumulated expenses	14	1,949,357		1,730,293	
Other liabilities	15	509,408	2,511,960	217,621	1,983,168
Non-current Liabilities					
Capital expenditure incurred	16	11,745,940		11,751,062	
Balance capital provisions	17	2,140,681	13,886,621	777,262	12,528,325
Restricted funds					
Special funds	18	6,054,844		5,366,719	
Research fund	19	961,310		904,789	
Donations and grants	20	10,549,982		10,496,042	
Other funds	21	2,324,571		1,815,621	
Gratuity allocation	22	4,179,875	24,070,583	4,504,383	23,087,555
Total liabilities			40,469,163		37,599,047
Total Net assets			6,469,271		3,001,638
Net Assets/ Equity					
Capital provisions received					
Revaluation Account		798,276		798,276	
Institute's General Reserve	23	7,267,547	6,469,271	3,799,915	3,001,638
Net assets/Total Equity			6,469,271		3,001,638

Ven. (Prof.) Kotapitiye Rahula Thera
Director

Postgraduate Institute of Pali and
andBuddhist Studies

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

Postgraduate Institute of Pali
Buddhist Studies

Postgraduate Institute of Pali & Buddhist Studies University of Kelaniya
Statements of Financial Performance for the year ended 31st December, 2013

	Notes	2013 Rs.	Rs.	2012 Rs.	Rs.
Operational Revenue					
Recurrent grant from Government		11,417,000		6,500,000	
Interest from loans		107,830		127,271	
Sale on old stores		-		-	
Miscellaneous receipts	24	611,625		500,090	
Registration fees(Postgraduate)		575,000		618,000	
Course fees (Postgraduate)		17,368,279		19,837,441	
Examination fees (Postgraduate)		474,718		161,000	
Library fees (Postgraduate)		529,000		570,000	
Sale of publications		13,087		8,643	
Library fines		6,714		3,775	
Other project income		4,119,759		2,238,483	
Amortization		1,191,704		1,158,314	
Other operational income		1,476,849		641,147	
Total Operational Income			37,891,565		32,364,163
Operational expenditure					
Administration and Staff Services	25	10,999,449		9,487,571	
Academic Services	25	12,052,342		9,107,616	
Travelling expenses		90,469		469,260	
Supplies		1,986,845		1,681,866	
Repairs and maintenance		789,693		512,393	
Transport, communication and essential services		7,479,607		7,741,277	
Depreciation and Amortization expenses		3,047,842		3,054,273	
Other operational expenses		4,912,951		3,019,879	
Total operational expenditure			41,359,197		35,074,132
Operational Surplus/Deficit			3,467,632		2,709,969
Finance cost					
Proceeds of sale of property equipment			-		-
Net Surplus/Deficit for period			3,467,632		2,709,969

Ven.(Prof.) Kotapitiye Rahula Thera
Director
Postgraduate Institute of Pali and
Buddhist Studies

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

Postgraduate Institute of Pali & Buddhist Studies University of Kelaniya
Statement of Cash Flow for the year ended 31st December, 2013

	2013 Rs.	Rs.	2012 Rs.	Rs.
Cash flows from operations				
Surplus (Deficit) for the year under review		3,467,632		2,709,969
<u>Adjustment to items not involving cash movement</u>	-			-
Gratuity		324,508		482,483
Depreciation		3,038,341		2,551,362
Write offs		1,191,704		1,158,314
		1,945,502		834,439
Items from the previous period		-		-
Operational surplus before changes in items of working capital		1,945,502		(834,439)
<u>Changes in items of working capital</u>				
Increase/decrease in stores advances and stocks of researches and publications	76,206		80,157	
Increase/decrease in sundry debtors	103,333		(117,194)	
Increase/decrease in advances to staff	386,165		(112,146)	
Increase/decrease in advances for services and supplies	46,950		(12)	
Increase/decrease in payments in advance	(788,230)		(22,686)	
Increase/decrease in payments in advance	107,500		(50,000)	
Increase/decrease in other deposits	-		-	
Increase/decrease in deposits and sundry debtors	17,940		-	
Increase/decrease in Accrued Expenses & other liabilities	510,851	308,304	1,265,929	1,044,048
		(1,637,199)		209,609
<u>Net cash generated from operations</u>				
Purchase of fixed assets	(1,186,582)		(1,081,489)	
Other investments	(842,832)		(864,346)	
<u>Net cash used in investing activities</u>		(2,029,413)		(1,945,835)
Cash flows from financing activities				
Government grant for capital expenditure	2,550,000		1,600,000	
Gifts and donations	-		-	
Other funds	1,253,596		1,63,748	
Cash generated from financing activities		3,803,596		2,763,748
Net increase in cash and cash equivalents		136,984		1,027,523
Balance of cash and cash equivalents at start of the year		6,477,454		5,449,932
Balance of cash and cash equivalents at end of the year (Note 1)		6,614,438		6,477,454
Note 1		2013		2012
		Rs.		Rs.
Bank balance		6,614,438		6,477,454
Other bank balance		-		-
		6,614,438		6,477,454

Postgraduate Institute of Pali & Buddhist Studies University of Kelaniya
Movement of Net Assets for the year ended 31st December, 2013

	General Reserves Rs.	Revaluation Rs.	Total Rs.
Balance as at 2011-01-01	(1,770,603)	798,276	(972,327)
Surplus/(deficit) in the year 2011	680,658	-	680,658
Balance as at 2012-01-01	(1,089,946)	798,276	
Surplus/(deficit) in the year 2012	(2,709,969)	-	(2,709,969)
Balance as at 2013-01-01	(3,799,915)	798,276	(3,002,638)
Surplus/(deficit) in the year 2013	(3,467,632)	-	(3,467,632)
Balance as at 2013-12-31	(7,267,547)	798,276	(6,469,271)

Accounting Policies and Notes

01. Accounting Principle adopted

01. Introduction

- 1.1.1 Postgraduate Institute of Pali & Buddhist Studies has been established affiliated to the University of Kelaniya under the Regulations for Postgraduate Institutes of Pali & Buddhist Studies, No. 08 of 1979 in terms of the Universities Act, No. 16 of 1978.
- 1.1.2 The main function of the Institute is to provide for the teaching, training and research leading to Postgraduate Degrees and Diplomas in the field of Pali and Buddhist Studies.

02. Financial Statements

Financial Statements of the Institute consist of the Statement of Financial Position, Statement of Financial Performance, Statement of Variation of Fixed Assets, Statement of Financial Trends and Notes on Accountings. The above Financial Statements have in conformity with the Accounting Principles applicable to the public sector issued by the Institute of Chartered Accountants of Sri Lanka in terms of the Circular Letter No. 03/2011 of the University Grant Commission.

03. Fixed Assets and Revaluation

3.1 Properties, Plants and Equipment

3.1.1 Identification and Valuation of Assets

Properties, Plants and Equipment are shown to reflect the net value at cost less accumulated depreciation.

3.1.2 Depreciation

Provisions for depreciation are calculated following the simple method as follows:

Furniture fittings	10%
Office furniture and equipment	20%
Lab and teaching equipment	20%
Library books and periodicals	20%
Motor vehicles	20%

3.2 Stocks

Stocks at the stores have been computed at the purchase price using the FIFO system

3.3 Debtors

Debtors consist of loans and advances granted to the staff. No provision has been made for bad and doubtful debtors, as loans and advances are granted with the surety of the University Provident Fund balance and there is no risk of non-recovery. Accordingly no provision was made for bad and doubtful debtors.

04. Liabilities

4.1. Gratuity allowance

Provision for Gratuity is made in terms of the Payment of Gratuity Act, No. 12 of 1983.

21. Financial Position of the Institution 2009 – 2013

Year	Government Recurrent grants	Government Capital grants - 102	Information Technology grants	Internal revenue	The Total Recurrent income	Total Recurrent expenditure	The Result of the recurrent financial activities
2009	6,000,000	85,000	-	17,955,534	23,955,534	23,245,122	710,412
2010	7,900,000	400,000	-	28,878,711	28,878,711	25,070,959	3,807,753
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

- 22. 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 2013.12.31, in terms of Section 108(02) of the Universities Act, No. 16 of 1978 and the Answers thereto.**



பீரகனாபீரீ டேபார்தமேந்து
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



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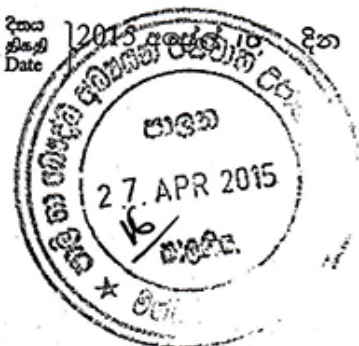
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පාලි හා බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ආයතනය



කැලණිය විශ්වවිද්‍යාලයට අනුබද්ධිත පාලි හා බෞද්ධ අධ්‍යයන පඨවෘත් උපාධි ආයතනයේ 2013 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳ 1978 අංක 16 දරන විශ්වවිද්‍යාල පනතේ 108(1) උපවගන්තිය ප්‍රකාර විගණකාධිපති වාර්තාව

මාගේ සමාංක හා 2015 පෙබරවාරි 10 දිනැති ලිපියට යොමුවේ.

02. ඉහත සඳහන් ලිපිය සමඟ එවන ලද මාගේ වාර්තාවේ ඉංග්‍රීසි අනුවාදය මේ සමඟ එවා ඇත.

ඩබ්ලිව්.පී.සී. වික්‍රමරත්න

විගණකාධිපති (වැඩබලන)

SAR

2015.4.27

At
9.25.25.
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4/25

8වපත් : 01. උපකුලපති - කැලණිය විශ්වවිද්‍යාලය

02. සභාපති - විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව

03. ලේකම් - මහාමාර්ග, උසස් අධ්‍යාපන හා ආයෝජන ප්‍රවර්ධන අමාත්‍යාංශය

04. ලේකම් - මුදල් අමාත්‍යාංශය



විගණකාධිපති දෙපාර්තමේන්තුව

கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்

AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය / F/PIPBS/1/13/14
எனது இல. }
My No. }

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி } 10 February 2015
Date }

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 2013 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 2013 comprising the statement of financial position as at 31 December 2013 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 notes 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 13(1) of the Finance Act, No. 38 of 1971 and Section 23 of the Postgraduate Institute of Pali and Buddhist Studies Ordinance No. 08 of 1979 enacted in terms of Section 18 of the Universities Act, No. 16 of 1978 and Sub-section 107(5) of the Universities Act. 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 furnished to the Director of the Institute on 31 December 2014.

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 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 judgements, including the assessment of the risks of material misstatements 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. Subsections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and the 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.

1.4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, 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 31 December 2013 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 Accounting Deficiencies

The following observations are made.

- (a) Instead of showing the stock of Rs.385,676 shown in the stock verification report as the closing stock as at that date in the financial statement as at 31 December of the year under review, a sum of Rs.70,953 had been overstated in financial statements due to showing the book balance of Rs.456,629.



- (b) Even though 03 computers, a printer and a van valued at Rs.637,957 received under donations and aid had been sold in the previous years, action had not been taken to adjust those to the Donations and Aid Account even by 31 December 2013.

2.2.2 Unreconciled Control Accounts

"Stock of Publications" shown in financial statements as at 31 December 2013 amounted to Rs.1,142,616. However, according to the stock registers, the balance as at that date amounted to Rs.1,024,368 thus a difference of Rs.118,248 between those balances existed.

2.3 Accounts Receivable and Payable

The following observations are made.

- (a) Action had not been taken even as at 31 December 2013 to recover the loans older than 5 years totalling Rs.179,521 included in the financial statements.
- (b) Action had not been taken even as at 31 December 2013 to settle the two liabilities totalling Rs.18,249 for older than 05 years shown under other current liabilities in financial statements and refundable library deposits payable amounting to Rs.4,000 shown in accounts for more than 02 years .

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

Non-compliances with the following laws, rules, regulations and management decisions were observed during the course of audit.

Reference to Laws, Rules, Regulations and Management Decisions

Non-compliance

- | | |
|--|--|
| (a) Financial Regulation 757 of the Democratic Socialist Republic of Sri Lanka | According to the Board of Survey Report of the year under review, the shortages of the inventory goods as at 31 December had been 83 units and the excess had been 342. Appropriate action had not been taken relating to those excesses and shortages . |
| (b) Establishments Code for University Grants Commission and Institution of Higher Educational
Section 3(1) of Chapter XX and
Section 1.6.1 of Chapter X | The Attendance Register and Leave Register of the academic staff had not been presented to the audit for examination of the accuracy of the salary and allowances totalling Rs.5,389,165 paid for the academic staff in the year under review. |



- | | | |
|-----|--|--|
| (c) | Public Finance Circular No.438 dated 13 November 2009. | Action had not been taken to dispose of damaged goods in the stores and other sections. |
| (d) | Treasury Circular No.842 dated 19 December 1978 | Register of Fixed Assets had not been updated and a difference of Rs.4,019,813 between the Register of Fixed Assets and the Schedule of Financial Statements was observed. |

2.5 Transactions Not Supported by Adequate Authority

Action had been taken to pay the monthly allowance of Rs.60,000 for the retired Senior Assistant Bursar who was appointed only on the approval of the Board of Management for the period of six months since 17 April 2013. Approval of the Secretary to the Ministry of Higher Education had been obtained to get the service of that officer again for the maximum period of six months from the date of 17 October 2013. That appointment had been made without the approval of the Cabinet of Ministers based on exigencies of service and allowances amounting to Rs.718,064 had been paid from 17 April 2013 to 12 April 2014 and Rs.30,607 had been reimbursed for mobile and direct telephone bills.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the deficit for the year under review amounted Rs.3,467,632 as compared with the deficit of Rs. 2,709,969 for the preceding year. Thus, the increase in the deficit for the year under review as compared with the preceding year amounted to Rs.757,663 and it had been mainly due to the decrease of course income by Rs.2,469,162 and increase of the salaries and wages of the academic service by Rs.2,944,726.

4. Operating Review

4.1 Academic Performance

The following observations are made.

- (a) - Out of the 07 one year courses conducted by the Institute in the year under review, registration of students for the Postgraduate Degree in Buddhist Studies, Master of Arts Degree in Pali Studies, Postgraduate Diploma Course in Buddhist Ayurvedic Counselling Studies and Masters of Arts Degree in Buddhist Ayurvedic Counselling Course had been only about 16 per cent of the overall registration of students.



- (b) As compared with the overall registration of students, the contribution for the Masters of Arts Degree in Buddhist Studies Course represented an excessive 82 percent the total registration of students and the contribution for the Postgraduate Diploma (Singapore) and Master of Arts Degree Course (Singapore) represented the lowest 2 per cent of the overall registration of students.

(c) **Sitting Examinations and Examination Results**

The following observations are made.

- (i) The overall registration of students in the year 2013 had been 456 and students who sat the examinations had been 373 and the number of students passed had been 298.
- (ii) Out of the total of 203 students who followed the Master of Philosophy in Buddhist Studies and the Doctor of Philosophy in Buddhist Studies conducted by the Institute, number of students who completed the Degree in the year under review had been only 17.

4.2 Management Inefficiencies

The following observations are made

- (a) The balance as at 31 December 2013 amounting to Rs.226,987 of the E.W. Gunatilake Fund established since the year 1984 and aid for foreign scholarships amounting to Rs.736,094 had not been utilized for the relevant objective over several years.
- (b) The recovery of 170 library books valued at Rs.38,212 borrowed had not returned as at 31 December 2013 was observed as uncertain as the borrowers had either left the institution or deceased.

4.3 Staff Administration

Reconciliation of the information on the approved cadre as at 31 December 2013 furnished to audit revealed the existence of only 02 vacancies.



5. Accountability and Good Governance

5.1 Action Plan

The Action Plan prepared by the Institution for the year 2013 had not been prepared according to a specific format and in a manner to enable separate identification of progress by indicating the details on activities, expected time period, budgetary provisions, financing of expenditure and officer assigned with responsibilities. Construction of permanent building and establishment of new section for the practical studies for Buddhist Ayurvedic Counselling Courses and new courses indicated in the Action Plan had not been fulfilled in the year under review.

5.2 Budgetary Control

Variances ranging from 10 per cent to 161 per cent were observed at a reconciliation of the budgeted provisions and the actual expenditure in the year under review. As such, it was observed that the budget had not been made use of as an effective instrument of management control.

6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director of the Institute from time to time. Special attention is needed in respect of the following areas of control.

- (a) Accounting
- (b) Stores Control
- (c) Fixed Assets Control
- (d) Library Administration
- (e) Motor Vehicles Control

2015.02.26

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

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

Dear Sir,

Report of the Auditor General on the Financial Statement of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya for the year ended 31st December 2013 in terms of Sub-section 108(1) of the University Act No. 16 of 1978.

I enclose herewith the answer to your Letter No. EC/F/PIBS/1/13/14 dated 2015-02-10 on the above subject.

2. Financial Statement

2.2 Comments on Financial Statement

2.2.1 Accounting Deficiencies

(a) Action has already been taken to include the value of the stock verification report in the Financial Statements at the time of preparation of final accounts for the year 2014 and the reasons discovered for the difference which has been continuing since 2005 and years previous to that have been submitted to the Internal Auditor of the Kelaniya University. Steps to rectify same will be taken in the future.

(b) Steps have already taken to effect rectifications in the final accounts for the year 2014.

2.2.2 Unreconciled Control Accounts

The difference in the stocks shown in the financial statements has been caused due to following reasons:

This Institution commenced its publications in the year 1996 at which time the Institution was at No. 09, Gower Street, Colombo 05, where separate space was not available for storing the said publications. The said publications therefore, had to be stored in a section of the Library of the Institution and at available spaces in the

office building. Damages have been caused to those publications due to the rain water drained into the building during the torrential rains prevailed at that time.

Furthermore, the Institution lacks a permanent building and adequate stores facilities which has prompted the institution to shift from place to place causing damages to the said publications in the course of shifting.

Accordingly, the difference of units 304 in the stocks indicated in the draft Audit Report is the publications lost during the period from 1996 to 2013 due to various reasons as aforesaid and it is intended to refer same to the authorities concerned and make a decision thereon.

2.3 Accounts Receivable and Payable

(a) Action has been taken with regard to the debtor balance of Rs.179,521 as follows:

1. Miscellaneous debtors - 855 – to be settled in future when the royalty is paid
2. Education Employees Cooperative Thrift and Credit Society (EDCS) -4694- action has been taken to settle same in 2015
3. Expenses for vehicle repairs – $\frac{173972}{179521}$ - action has been taken to settle same in the year 2014 and onwards

(b) Steps have already taken to effect rectifications in the final accounts for the year 2014.

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

(a) This deficiency is a result of the failure on the part of the relevant Divisions to update inventories relating to goods identified in the Board of Survey Report. The Institution has now been established in a new building and as such, the distribution of these goods among Divisions will be done through the Fixed Assets Register which is being updated for the year 2014 and the new inventories prepared in line therewith. Action will be taken to carry out the Board of Survey expeditiously for the year 2014 and submit a detailed report. The issues pertaining to shortages and excesses disclosed in the Board of Survey in the year 2013 will be resolved when separate inventories are prepared for each Division.

(b) It has been intimated that all records pertaining to attendance and conduct of lectures by the lecturers of the academic staff are maintained in the personal diaries as per the instructions given at the Parliamentary Committee on Public Enterprises meeting held in 2013.

- (c) Steps will be taken to dispose of the identified damaged goods once the Board of Survey for the year 2014 is completed.
- (d) The Register of Fixed Assets is being updated and being reconciled with the final accounts and it is planned to finalize all these activities within the first 6 months of the year 2015.

2.5 Transactions not supported by Adequate Authority

The Board of Management has made this appointment to avoid the accounting activities of the Institution becoming crippled due to the vacancy in the post of Senior Assistant Bursar which is the only post in the Institute to handle accounting activities and to circumvent the imminent obstacles which would have arisen in the execution of other essential duties of the said post and the Board has taken action to intimate same to the Ministry of Higher Education. The appointment had to be made on the basis of executing the assignment of work and essential duties of the post and the payments have been made based on his last drawn earnings from and other privileges entitled to the post.

4. Operating Review

Academic Performance

- (a) This is determined by the demand of the students for each study course in year concerned.
- (b) When the relevant data of several years in the past are taken into consideration, it appears that there is a higher demand for the Master of Arts Degree in Buddhist Studies Course and this remains a regular fact concerning the registration of students of the Institute. Action will be taken to promote other study courses as well.

(c) Sitting for and Results of Examinations

The percentage of students for each study course depends on the demand of both local and international students and the location and the surrounding of the relevant institution.

- (d) (i) certain number of students out of the total number registered with the Institute in 2013 had left the Institute for reasons beyond our control.

Certain number of students out of the total number who sat for the examination becoming unsuccessful is not something usual which is something directly linked to their potential.

- (ii) Students who register themselves for the Master of Philosophy in Buddhist Studies and Doctor of Philosophy in Buddhist Studies courses have to engage in their researches for a period of two to three years and at times the said period may extend up to five years. The students who engage in researches do not complete their respective researches as full-time students and they engage in such researches while under going various difficulties and hardships and as such 17 students completing their research in the year 2013 can be seen as favourable tendency.

4.2 Management Inefficiencies

- (a) This scholarship is awarded from 2015 in pursuance to a decision made on this matter.
- (b) The number of 170 library books unreturned is for the period from the year 1994 to 2013 (a period of 9 years). A decision has been made with the approval of the Board of Management of the Institute to pursue action in this regard.

4.3 Staff Administration

The observation is accurate.

These vacancies have been filled in the year 2014. Accordingly, the staff requirement approved for the year 2013 is met.

5. Accounting and Good Governance

5.1 Action Plan

The Action Plan has been properly formulated in the year 2014 in compliance with the instructions pertaining to the shortcomings pointed out.

Due to the problematic situation pertaining to the lawful acquisition of the land for the purpose of constructing the buildings referred to in the said Action Plan, relevant action to acquire the said land had to be halted. Accordingly, I wish to further inform that action pertaining to acquiring a permanent building for the Institute including the course of action aforesaid was being constantly pursued in the year under review. This fact has been recorded in the minutes of the meetings of the Board of Management.

5.2 Budgetary Control

It is noted to draw more attention to in this regard in future.

6. Systems and Controls

- (a) Accounting, (b) Stores Control, (c) Fixed Assets Control, (d) Library Administration, (e) Motor Vehicles Control

Steps are taken with effect from the year 2014 to mitigate shortcomings in future.

I do hereby certify that I personally undertake the responsibility for the clarifications made with regard to the matters highlighted in the above Report.

Yours truly,

Ven. (Professor) Kotapitiye Rahula Thero,

The Director.

Copied to: 01. Vice Chancellor- University of Kelaniya

02. Chairman-University Grant Commission

03. Secretary-Ministry of Highways, Higher Education and Investment promotion

04. Secretary-Ministry of Finance