

INDEX

Page Number

Vision Statement	01
Mission Statement	02
Administrative and Academic Structure of the Institute	03
Director's Review	04 - 08
Details of Students	09 - 11
Details of Academic & Non - Academic Staff	11 - 12
Details of Programme	13 - 26
Details of Financial Matters	26 - 28
Audited Final Accounts - 2010	29 - 37
Financial Status of the Institute over the last five years	38
Auditor General's Report - 2014	39 - 52

01. Vision

Vision

**To become the Centre of Excellence for
Postgraduate Research in
Pali and Buddhist Studies in the World.**

Mission

To achieve excellence in providing learners with the best possible opportunities and facilities to develop knowledge, attitude and research skills in the field of Pali & Buddhist Studies.

03. Administrative and Academic structure of the Institute

- | | | |
|-----|--|---|
| 01. | Chancellor | Tripitaka Vagisvaracharya, Mahopadyaya, Pandith, the
most Venerable Welamitiyawe Dharmakirthi Sri Kusala
Dhamma Thero
B.A. (Hons.) (Vidyalankara) |
| 02. | vice Chancellor | Prof. Sarath Amunugama
License es Lettres (Sorbonne), M.A. (Sorbonne),
PhD (Sorbonne), P. G. Dip. (Sorbonne),
DESS (Bourgogne)
(Up to 19.03.2014)

Prof. Sunanda Madduma Bandara
BA (Vidyal.) MA (Shiga)
(Since 20.03.2014) |
| 03. | Director | Prof. Ven. Kotapitiye Rahula Thero
B.A. (Hons), M.A., PhD |
| 04. | Registrar | Mr. W. M. Karunaratne
B.Sc. Pub. Ad. (Sri Jayewardenepura) MSSc. (Kelaniya)
SATSL.LICA |
| 05. | Senior Assistant Registrar
leave) | Mrs. Rasika Subasinghe (Sabbatical and Academic
(Up to 08.12.2014) |
| | Senior Assistant Registrar
(Acting) | Mr. W. D. T. Thilakaratne
(Bsc.) |
| 06. | Senior Assistant Bursar | Mrs. A. P. S. M. Dholage
B.Sc. Business Admn (Sp) (SJP) |
| 07. | Senior Assistant Librarian | Mrs. M. K. Geethani Attanayake
B.A. (Hons.), M. A (Kelaniya)
MLSc. (Colombo) |
| 08. | Assistant Registrar | Mr. W. D. T. Thilakaratne
(BSc.) |

04. Review of the Director Ven. Thero:

(a) Short Introduction

The institute has been running in rented buildings since its commencement up to now. Since the premises ought to have claimed on a long term lease from the Manelwaththa temple land to construct a building after purchasing a land for the institute in the years 2012/13, the respective activities were abandoned. After having discussed on the insufficient physical facilities and other facilities and the inapplicability to the relevant standards for the premises of the Sunethra Devi Pirivena where the then institute was located, to reach an international higher education institute level, at an institute progress review meeting held under the patronage of the Minister of Higher Education in November, 2013, on an invitation made by Prof. Ven. Kotapitiye Rahula Thero, who assumed duties as the new Director, the institute was shifted to the premises of no.113, Kohuwala, through a procurement process.

Accordingly, with the entry to the new building, wider and more facilitated space has been provided to the sections of the Board of Directors, Heads of Department, Research unit and Library. More space and facilities have been provided to high standardized lecture halls, student rest rooms, and new computer laboratory and also to the administrative divisions.

A group of delegates including the Dean, Faculty of Humanities and Social Sciences and the staff of the Dongguk University in Korea, arrived to the institute in February and at that instance, a Memorandum of Understanding (MOU) was signed with the institute, with a view to improving the academic work of the two institutes. Moreover, a MoU was entered into by the Centre of Buddha Dharma in Hong Kong in April, with the approval of the Senate of the University of Kelaniya and the University Grants Commission, to carry out the Postgraduate Degree courses for the research and teachings conducted by our institute.

A project proposal was submitted by the Ministry of Higher Education, to the Department of National Budget to purchase a permanent land, which is the main issue of the institute, and construct a building complex with the guidance of the Board of Management of the institute. Having considered the present performance of the institute and its academic plans for the next six (06) years by the relevant sections, took necessary action to approve of these project proposals to be implemented in three (03) phases. As per the contents of the Plan, it consists of the main administrative and hostel buildings in the first phase, Departments, additional lecture halls, other facilities and a scheme of hostels in the second phase and auditoriums, rest rooms, Quarters and other facilities and special housing scheme for the foreign students in the third phase.

It has to be mentioned exceptionally that, an allocation of Rs. 1000 million has been made to our institute for the above proposals by the Budget Estimates – 2015 to be submitted in October, 2014. During the Budget speech, H.E. the President stated that it was a step taken for the improvement of the academic and research activities of the institute as well as the hostel facilities of foreign students. This may be cited as the most special step taken to establish the institute permanently, within the 35 years of history of the institute.

In the year 2014, the academic staff including the Director, frequently received ample opportunities to join local and foreign conferences and several other academic programmes for uplifting and improving the academic activities of the institute. Further, all members of the above academic staff are engaged in continuous research activities.

The Postgraduate Institute of Pali & Buddhist Studies, which is affiliated to the University of Kelaniya is the only institute for the higher studies and research on Pali, Buddhist Philosophy, Buddhist Resource and Buddhist Culture. At present, the following courses and research programmes are conducted in both Sinhala and English medium.

Course ID	Course Name	Course Name (in Sinhala)	Exam Name
01	Postgraduate Diploma in Buddhist Studies	බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Examination of Postgraduate Diploma in Buddhist Studies
02	Master of Arts Degree in Buddhist Studies	බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධිපාඨමාලාව	Examination of Master of Arts Degree in Buddhist Studies
03	Postgraduate Diploma in Pali Studies	පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Examination of Postgraduate Diploma in Pali Studies Examination
04	Master of Arts Degree in Pali Studies	පාලි අධ්‍යයන ශාස්ත්‍රපති උපාධිපාඨමාලාව	Examination of Master of Arts Degree in Pali Studies
05	Master of Philosophy	දර්ශනපති අධ්‍යයන පර්යේෂණ(MPhil.)	Examination of Master of Philosophy
06	Doctor of Philosophy	දර්ශනවිඥාන අධ්‍යයන පර්යේෂණ(PhD)	Examination of Doctor of Philosophy
07	Postgraduate Diploma course in Buddhist Ayurvedic Counseling	බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව	Examination of Postgraduate Diploma course in Buddhist Ayurvedic Counseling
08	Master of Arts Degree Course in Buddhist Ayurvedic Counseling	බෞද්ධායුර්වේද උපදේශන පශ්චාත් ශාස්ත්‍රපති උපාධිපාඨමාලාව	Examination of Master of Arts Degree Course in Buddhist Ayurvedic Counseling
Extra Course			
09	Basic Pali & Sanskrit Course		
10	English through Buddhism		
11	Source Studies, Research Methodology and Logical Thinking		

The following are the number of students who followed the above Courses and Research programmes.

Diploma	-	113
Master	-	337
Master of Philosophy	-	153
Doctor of Philosophy	-	84
		<u>687</u>

Our objective is to place this institute in an excellent place locally and internationally.

(b) **Achievements**

We have succeeded in upgrading the affairs relating to the field of Buddhist studies by increasing the number of Courses and local & international students during the past five (05) years.

		<u>Number of passed students</u>	
		Local	International
1.	2009	200	140
2.	2010	274	116
3.	2011	206	141
4.	2012	164	133
5.	2013	186	134
6.	2014	285	128

(c) **Decline and Justification**

Even though this institute entertains a history of more than 35 years, it has been unable to acquire a permanent land or a building for its existence. This institute has been running in rented buildings up until now. Along with the appointment of the new Director Prof. Ven. Kotapitiye Rahula Thero and as a result of the ceaseless efforts to resolve this matter by the Minister of Higher Education, Department of National Budget, members of the Management Board and the respective authorities of the institute, it has reached to a level of success and it is expected that solutions will be met to most of the issues of physical resources. Lack of modern accommodation has caused the decline in student attraction. It needs to be cited that this issue adversely affects to the future progress of the institute. It is a crucial fact that a considerable number of students are lost to the institute, due to the inadequate hostel facilities thereof where the highest number of international students do their studies.

(d) **Future plans**

1. A project report, which was required to obtain a permanent land and building facilities to the institute, made with the contribution of the Heads of Department including the Director of the institute and the entire staff, was submitted and it has been approved by the Department of National Budget for Rs.1000 million in the Budget estimates – 2014 and the approval has already been granted in the first instance, to carry out the activities by the Urban Development Authority (UDA) to obtain a land for the institute and necessary action has already been taken to acquire an identified land by the respective claim.

In order to commence the Research courses on Buddhist studies in Hong Kong for promoting the Theravada Buddhist studies more, the approval is to be received from the academic department thereof as per the MoU. A new MoU is to be entered into for the purpose of carrying out the courses in a more formal manner, which are presently conducted in Singapore.

2. Necessary action has already been taken to introduce two courses on Buddhist Communication, Buddhism and Law in the meantime, of which the affairs are at the final stage.

(e) **Employment Opportunities**

Ample employment opportunities relating to Pali and Buddhist studies exist in Sri Lanka. Department of Pali and Buddhist studies is operated in the universities of Kelaniya, Sri Jayewardenepura and Ruhuna. Buddhasravaka Bhiksu University, Anuradhapura and Buddhist and Pali University are two universities, which are exclusively provided for Pali and Buddhist studies. The Postgraduate Institute of Pali and Buddhist Studies is too dedicated for the same subject area. Moreover, Pali and Buddhist studies is the major subject stream at the Pirivenas in Sri Lanka. Approximately twenty thousand school students study Buddhism and Buddhist culture in Sri Lanka. A large number of lecturers are required for the academic and research activities at the above mentioned universities, institutes and schools. Many monks and students who have completed the Postgraduate Diploma, Master, Master of Philosophy and Doctor of Philosophy at our institute, are involved in academic and research activities at the above cited institutes.

Apart from this, plenty of monks are required to propagate Dhamma in the modern world. A large number of local and foreign monks, who completed courses at our institute, are involved in teaching and research activities abroad and at higher education institutes as well as propagating Dhamma on Threvadha Buddhism.

The posts of the Head of Department of Buddhist studies at the University of Hong Kong and the Director at the present Institute of Buddha Dharma are held by a monk, who followed the Doctorate at this institute and acted as the Head of Department of Buddhist Resource. Dr. Ven. Kammaidhammasami, who is the Registrar of the World Association of Universities and Lecturer at the University of Oxford, too has followed his Doctorate at this institute. A monk who did his academics at our institute, holds a Chief Executive post at a university in Cambodia. Furthermore, many scholar monks who received

Postgraduate degrees at our institute, serves in numerous world Buddhist Institutes. In this context, it may be mentioned that many employment opportunities are generated locally and internationally to all those who complete courses at our education institute.

Since this institute is a Postgraduate degree institute, many of the registered students are employed most of the time. They follow the Postgraduate degrees for their promotions. And, certain students follow higher degree courses at our institute, after retirement, on the interest and enthusiasm towards Buddhist studies, with a view to improving their knowledge on this area. Hence, it needs to be indicated that the issue of employment does not arise in respect of these graduates.

05. Statistics of Resources and Students – 2014

Course	Total number of registered students	Academic staff
Postgraduate Diploma in Buddhist Studies(Sinhala medium)	11	Permanent staff Senior Lecturer ii – 04 Scientific Assistant - 02
Postgraduate Diploma in Buddhist Studies(English medium)	29	
Master of Arts Degree in Buddhist Studies(Sinhala medium)	125	
Master of Arts Degree in Buddhist Studies(English medium)	175	
Master of Arts Degree in Pali Studies(Sinhala medium)	12	
Postgraduate Diploma course in Buddhist Ayurvedic Counseling(Sinhala medium)	65	
Master of Arts Degree course in Buddhist Ayurvedic Counseling(Sinhala medium)	25	
Master of Philosophy in Buddhist Studies(Sinhala medium)	81	
Master of Philosophy in Buddhist Studies(English medium)	72	
Doctor of Philosophy in Buddhist Studies(Sinhala medium)	46	
Doctor of Philosophy in Buddhist Studies(English medium)	38	
Master of Arts in Buddhist Studies-external(English medium)	08	
Postgraduate Diploma in Buddhist Studies-external		
Total	687	

06. Local students who completed the course – 2014

Course	Medium	Sat for the exam (2013)	Sat for the exam in 2014 (2014)
Postgraduate Diploma in Buddhist Studies	Sinhala	09	08
Postgraduate Diploma in Buddhist Studies	English	02	06
Master of Arts Degree in Buddhist Studies	Sinhala	134	91
Master of Arts Degree in Buddhist Studies	English	10	07
Master of Arts Degree in Pali Studies	Sinhala	10	10
Postgraduate Diploma course in Buddhist Ayurvedic Counseling	Sinhala	10	50
Master of Arts Degree course in Buddhist Ayurvedic Counseling	Sinhala	19	20
Master of Philosophy in Buddhist Studies	Sinhala	02	--
Master of Philosophy in Buddhist Studies	English	--	--
Doctor of Philosophy in Buddhist Studies	Sinhala	05	--
Doctor of Philosophy in Buddhist Studies	English	06	03
		207	195

07. International students who completed the Course – 2014

Course	Medium	Sat for the exam(2013)	Sat for the exam in 2014 (2014)
Postgraduate Diploma in Buddhist Studies	English	08	19
Master of Arts Degree in Buddhist Studies	English	167	152
Master of Philosophy in Buddhist Studies	English	--	--
Doctor of Philosophy in Buddhist Studies	English	06	01
Postgraduate Diploma course in Buddhist Studies-external	English	03	08
Master of Arts Degree in Buddhist Studies-external	English	05	--
		205	172

08. Academic staff – 2014

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

09. Details of the Administrative staff – 2014

Faculty/Department	Department Head	Staff	Minor staff
Director	Director - 01	Clerk Grade iii - 01	--
Control	*Senior Assistant Registrar - 01(academic leave)	*Stenographer(Sinhala) Grade i - 01 *Clerk Grade iii - 02	*Driver Grade ii - 02 *Laborer(Special Grade) - 02 Laborer(Grade iii) - 01 *Office machine operator - 01
Accounting	*Senior Assistant Bursar – 01	*Senior Staff Assistant(clerk) - 01 * Senior Staff Assistant(book keeper) - 01 *Shroff Staff Assistant - 01 Store keeper Grade iii - 01	
Library	*Senior Assistant Librarian - 01	*Library Assistant Grade iii - 02	*Library Staff Grade ii - 02
Examinations and Student affairs	*Assistant Registrar - 01	*Computer Support Assistant Grade iii - 02	
Total	04	12	07

10. Research, new preparations and publications:

Research Degrees awarded in the year 2014

Doctor of Philosophy Degree (Sinhala medium)

Name	Degree	Graduate Research Topic	Country of applicant
Mr. Russell Bowden	Doctor of Philosophy	The Dhamma's Transmission and the Pali Theravada Canon: An Examination of the Processes and Supporting Literature – from the Third Buddhist Council to King Parakramabahu's Unification of the Sri Lanka Sangha.	United Kingdom
Rev. Kotavila Sri Pemaloka	Doctor of Philosophy	Duties and Responsibilities of Early Buddhist Monastic Order.	Sri Lanka
Mr. P. D. Sumith De Silva	Doctor of Philosophy	An Analytical Study of the Buddhist Critique of the Attachment to Concepts.	Sri Lanka
Mrs. Geethi Karunarathna	Doctor of Philosophy	A Critical Study of the Psychological, Ethical and Social Basis of the Buddhist Theory of Karma	Sri Lanka

11. Programmes, Lectures and Workshops:

Dr. P. R. Wasantha Priyadarshana

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

(01) **Research Articles**

- i. Elements of Buddhist psychiatric therapy, edited by Dr. Ven. Godagama Mangala Thero, N. Godage & Brothers, 2014
- ii. Alms giving described in Dasa Raja Dharma, Nivan Maga State Publications Bureau, 2014
- iii. Cultural bound Syndrome – Anveshana – 2014
- iv. Psychiatric therapy downs and Buddhism - Anveshana – 2014

(02) **Vidyodaya Graduate dissertations supervised within the year 2014**

- i. Counseling for Interpersonal conflict, A Psychological model Based on Buddhsit Principles :- Soma de Silva
- ii. A Critical Study of Buddhist Methods of Meditation with reference to the planning for Human Capacity Building :- Mallika Karunarathna
- iii. An Analyticity Study of the pre-requisites for Buddhist Meditation :- Rathnasiri Rathnayaka
- iv. An Analytical Study on the Buddhist Cultural Ethics which affected to the Political Usage in Sri Lanka :- D. N. D. G. Opatha
- v. The manner in which the Pointed Responsibility is described, which goes away from the Roman-Dutch Law of Delicts :- Namal Balalle

(03) **Administrative Support – 2014**

- i. Discharging duties as an Acting Director
- ii. Head of Department, Department of Buddhist Culture
- iii. Member of the Faculty - Postgraduate Institute of Pali and Buddhist Studies
- iv. Member of the Management Board - Postgraduate Institute of Pali and Buddhist Studies
- v. Member of the Senate - University of Kelaniya
- vi. The Presidential Programme for the international students - Coordinator, Postgraduate Institute of Pali and Buddhist Studies
- vii. Coordinator - Postgraduate Diploma course in Buddhist Ayurveda
- viii. Coordinator – Master of Arts Degree Course in Buddhist Ayurveda
- ix. Member - Curriculum Learning and Teaching Evaluation Committee(CULTEC)
- x. Member – Postgraduate Studies Committee Meeting, University of Kelaniya

(04) Guest Lectures – 2014

- i. Guest Lecturer on Buddhist Culture – Department of Pali and Buddhist Studies, University of Kelaniya
- ii. Guest Lecturer on Buddhist Counseling – Department of Pali and Buddhist Studies, University of Sri Jayewardenepura
- iii. Guest Lecturer on Buddhist Psychology – Department of Buddhist Philosophy, Buddhist and Pali University
- iv. Guest Lecture on Buddhist Management – Sri Lanka Bhikku University

(05) Introduction of the new Curriculum

- i. Certificate Course in Buddhist Counseling Buddhist Library – Singapore

(06) Conducting Lectures – Postgraduate Institute of Pali and Buddhist Studies-2014**Master Course**

- i. Buddhist Psychotherapy – ME 26
- ii. Buddhist Psychotherapy – ME 26
- iii. Social Dimension of Buddhism – ME 27
- iv. Social Dimension of Buddhism – ME 27

(07) Conducting Lectures – Postgraduate Institute of Pali and Buddhist Studies-2014**Postgraduate Diploma**

- i. A review Study on Buddhist Culture – DE 04
- ii. Buddhist Culture A Historical Study – DE 04

(08) Diploma in Buddhist Counseling

- i. Buddhist Counseling method for Psycho-Physical issues – PDBC

(09) Diploma in Buddhist Ayurvedic Counseling

- i. Buddhist Psychotherapy – ME 03

Mr. W. M. Deshapriya Gunasena

(Senior Lecturer/ Head of Department - Department of Buddhist Resource)

Academic Research papers:

1. The origin of Pali language/the conservative and critical review on birth land
Buddhist and Pali studies, academic compilation for the 100th birth anniversary
commemoration of the most Ven. Palipana Sri Chandananda Maha Thero,
publication of S. Godage, 2014
2. Most Ven. Henpitagedara Gnanaseeha Maha Thero: the intra chapter and intra
lingual wisdom gap in the time of Buddhism
Nanopayini, 150th anniversary academic compilation of the Sri Lanka Ramanna
Chapter, publication of the Sri Lanka Department of Government Printing, 2014
3. The medium language of the Theravada tradition, Nanopayini,
Publication of the Sri Lanka Department of Government Printing, 2014
4. The international network during the time of Buddhism in Bharath,
Buddhist culture in Asia, publication of Sri Dhamraja Pirivena, 2014
5. The stance expressions in the Tripitaka Pali
Buddhi Prabha, ahisthuthi academic compilation of Ven. Watagedara
Vimalabuddhi Anunayake Thero, publication of the pagnodhaya students'
society, 2014
6. The origin of interpretation, Gnanakiththi classical academic compilation,
2014
7. Buddhist Perahera linked with Buddhist disciples characters. Lakdiwa
Bouddha Perahera, publication of the Vaishakha Themagul Maha Perahera
meeting, Gampaha, 2014
8. Katina Almsgiving Nivan Maga academic compilation, publication of the
Buddhist Society of the Sri Lanka Department of Government Printing, 2014
9. The Six Contemporary Teachers of the Buddhist; Pravacana, 2014
10. Cultural influence on verbs in Pali Language, Nenasa annual academic
compilation, Mahavihara Maha Piriven publication, 2014
11. Pali Literature in the post Petaka pre Atta Katha eras, Gnanavilasi academic
compilation, 2014

Research degrees supervised in the year 2014

Master of Philosophy degree

1. A review study on the Ola manuscripts representing the Theravada Buddhist philosophy at the Colombo National Museum Library, Mr. Nilantha Indika Hettige
2. Theravada and modern teachings on world review: a comparative study, Mr. Thilina Ranasinghe

PhD

1. A study on how the concept of Dharma was operated in the past Sri Lanka (in relation to the Anuradhapura - Polonnaruwa era) Mrs. Mallika Daluwatta

Contribution for the administration of the Institute

1. functioning as the Acting Director.
2. acting as the Head of the Department of Buddhist Resource.
3. acting as a member of the Faculty Board.
4. acting as a member of the Management Board.
5. functioning as the supervisor of the PhD and Master of Philosophy degrees.
6. functioning as the Coordinator of the Master of Arts degree in Pali studies.
7. functioning as an editor of Anveshana academic compilation.

Conducting lectures of the degree courses

1. Master of Arts degree in Buddhist Studies.
 - i. ME:01 - Buddhist concept, explanation and commentary of the Pali Chapter
 - ii. ME:06 - The origin of the Mahayana Buddhist era and the Mahayana Sutra literature
 - iii. ME:09 - Discipline and monastic organization
 - iv. ME:35 - A study on Theravada tradition, history and dharma teachings

2. Master of Arts degree in Pali studies
 - i. MPS:01 - Recommended books 01 - Tripitaka Pali Literature
 - ii. MPS:04 - Pali Literature History
3. Master of Arts Degree Course in Buddhist Ayurvedic Counseling
 - i. CM 02 - Buddhist Personality Analysis

Contribution provided to the other institutes

1. acting as a member of the Senate of the University of Kelaniya.
2. acting as a life time member of the Pracheena Bashopakaara Samagama.
3. acting as a member of the Board of Editors of the Dhamma school books at the Department of Buddhist Affairs.
4. acting as a resource provider in preparing and standardizing the examination papers of the Department of Examinations.
5. acting as a supervisor of the Vidyodaya Graduate thesis at the University of Sri Jayewardenepura.
6. acting as a supervisor of the PhD and Master degree at the Buddhist and Pali University.

Ven. Raluwe Padmasiri Thero

(Senior Lecturer - Department of Buddhist Philosophy studies)

- i. Reviewer, 2nd International Buddhist Conference on International Exchange of Buddhism in the Global Context, SIBA, Kandy, Sri Lanka. 04th September 2014,
- ii. Research Person of Review Panel, International Research Conference on Humanities & Social Sciences, Faculty of Humanities & Social Sciences, University of Sri Jayewardhanapura, Sri Lanka, 2014.
- iii. Visiting Lecturer, Department of Pali & Buddhist Studies, University of Kelaniya, Sri Lanka, 2014.
- iv. Visiting Lecturer, Postgraduate Course of Sociology, University of Kelaniya, Sri Lanka, 2014.
- v. Visiting Lecturer, Dept. of Buddhist Philosophy, Buddhist & Pali University of Sri Lanka, Homagama, Sri Lanka, 2014.
- vi. Head, Department of Buddhist Philosophy, Postgraduate Institute of Pali & Buddhist Studies, University of Kelaniya, Sri Lanka, since 07th May 2014 to now

Academic Performances

a. Sinhala Medium

Book

- i. Nanopayini: Symposium in Celebration of 150th Anniversary of Sri Lanka Ramanna Maha Nikaya, co-editor with Ariyawimala, Taldena, Colombo 08: Department of Government Printing. 2014.
- ii. Patipada: 69th Anniversary Article Collection of Ramanna Maha Nikaya, Assistant Editor, Colombo 08: Department of Government Printing. 2014.

Academic Articles:

In Sinhala Medium

- i. *Malaysian Vesak Procession (Perahera)*, Lakdiwa Bouddha Perahera: Article Collection, Mahinda Ven, Unuwaturabubule & others (ed), Gampaha: Jatyantara Sama Viharaya, 2014. Pp.129-142
- ii. *Sanghika Dana*, Nivan Maga: Article Collection of Buddhist Society of State Press, Gunatilake, H. M. (ed), Colombo 08: Government Printing Department, 2014. Pp. 10-20
- iii. An Investigation of Four Buddhist Indicators (mahapadesa) as a Sufficient Criteria to Understand Dhamma-Vinaya, Bauddha Adyana ha Pali Adhyana: Birth Centenary Commemorative Academic Volume of Ven. Palipane Chandananda, Madipola Wimalajoti (ed), Colombo 10: S. GODAGE & Brothers (pvt) Ltd, 2014.

Translations of Articles from English to Sinhalese:

- i. Translations of "The Buddhist Attitudes to Other Religions", by K. N. Jayatilleke, in Viduruwana: 45th Academic Volume of Vidyaratna Pirivena, Sobhita, Madurawlala et al., Colombo 10: S. Godage & Brothers, 2014. Pp. 255-275

Articles in English

- i. Possibility and Logicality of Having "hitacchanda" in an emancipated personality, Anveshana: Journal Of PGIPBS, Postgraduate Institute of Pali & Buddhist Studies, 2014.
- ii. "'Hitacchanda' as a Possible Drive to Alter Negative Attitudes towards Others", International Council for the Day of Vesak : 10th UNITED NATIONS DAY OF VESAK - 2014, Tu, Thich Nhat and Thien, Thic Duc (ed), Vietnam Buddhist University Series, 2014
- iii. A Reflection on Theravada Position of Minor & Least Significant Precepts (Khuddhanukhuddaka), National Conference, Sri Lanka Bhiksu University, Anuradhapura, on the 08th November 2014.

- iv. “‘*Hitacchanda*’ as a Possible Drive to Alter Negative Attitudes towards Others”, International Council for the Day of Vesak : 10th UNITED NATIONS DAY OF VESAK - 2014, Vietnam
(<http://www.iabu.org/node/224>)
- v. An Investigation on Ethical and Philosophical Issues of the Dialogue between the Buddha and Vassakara, Seventh Research Conference, The Royal Asiatic Society of Sri Lanka, Sri Lanka, 2014.

News Paper Articles in Sinhalese Medium:

Is Driving License of Bhikkhu a Luxurious Item? Divaina (A daily News Paper in Sri Lanka), 29th Wednesday, May 2014.

Driving License of Buddhist Monks and ultra-traditionalist Backwardness, Divaina (A daily News Paper in Sri Lanka), 30th Wednesday, April 2014.
(<http://www.divaina.com/2014/04/30/badada01.html>)

PROFESSIONAL AFFILIATIONS

- i. Acting Director, Postgraduate Institute of Pali & Buddhist Studies of University of Kelaniya, Sri Lanka, (12.11.2014 – 19.11.2014, 23.11.2014 – 27.11.2014)
- ii. Coordinator of syllabus Preparation Committee of Postgraduate Diploma Course in Buddhism and Jurisprudence, Postgraduate Institute of Pali & Buddhist Studies, of University of Kelaniya, 2014.
- iii. Coordinator of Postgraduate Courses in Buddhist Studies (Sinhala Medium), Postgraduate Institute of Pali & Buddhist Studies, of University of Kelaniya, 2014.
- iv. Member of the Faculty Board, Postgraduate Institute of Pali & Buddhist Studies, of University of Kelaniya,
- v. Member of Management Board, Postgraduate Institute of Pali & Buddhist Studies, of University of Kelaniya, May 2014 to now
- vi. Member of Senate, University of Kelaniya, May 2014 to now
Chief Examiner for Buddhist Civilization, A/L Paper Marking, Examination Department of Sri Lanka, Colombo. Examining Center at Royal College, Kurunegala, 2013, Lakdas College Kurunegala-2014.

Ven. Miriswatte Vimalagnana Thero
 (Senior Lecturer - Department of Buddhist Culture Studies)

Research Papers Presented

(in English)

- ✓ 'What Did Dhammasaṅgaṇī Mean?', at National Conference on Multy Disciplinary Approaches for the Enhancement of Buddhism in Sri Lanka organized by Sri Lanka Bhiksu University, Sri Lanka in 2014.

(In Pali)

- ✓ 'Vijjodaya Pariveṇe Paṭhamārambhako Siri Sumaṅgala Yatissaro' in the First International Pali conference (in Pali) in the Shan State Myanmar organized by Shan State Sangha Council at Veluwan Monastery, Taunggyi, Shan State Myanmar in 2014.
- ✓ 'Desantara-Pālibhāsā-sammantaṇāni: Ito kuttha', at the International Buddhist Conference on International Exchange of Buddhism in the Global Contexts organized by Sri Lanka International Buddhist Academi in 2014 (September).

Research Paper Moderating in Academic Seminars

1. Chairing an Academic Session in Pali Medium in the International Buddhist Conference on International Exchange of Buddhism in the Global Contexts organized by Sri Lanka International Buddhist Academi in 2014 (September).
2. Chairing an Academic Session in Pali Medium in the Sāmatthiyadīpaḥ-Peradeniya University Pali Day Conference organised by the Department of Pali and Buddhist Studies on July 14, 2014

Article Published

(In Sinhala)

- ✓ 'Tibet Buddhist Literature', Buddhist Culture in Asia: Essays in Honour of Most Venerabl Warayaye Athula Thero (Ed. Ven. Dr.Panahaduwe Yasassī and K.A. Weerasena), Sri Damaraja Pirivena, 2014.
- ✓ 'Mahiyangana Perahera and Religious Co-existence Manifested in the Vädi Perahära', Lakdiva Bauddha Perahera (Ed. Ven. Dr. Unuwaturabubule Mahinda et al), International Sama Mahavihara, 2014.
- ✓ 'A Brief Explanation of the Development of Sarvastivada Abhidharma', Buddhist and Pali Studies: Symposium of 100th Year Birth Anniersary of Most Venerable Palipana Sri Chandananda Mahanayaka Thera (Ed. Ven. Dr. Godagama Mangala), Godage International (Pvt) Ltd, Maradana, 2014.
- ✓ 'Dāna: Approach of Christian and Islamic Religions', Nivanmaga (Dānaya), Department of Printing of Government of Sri Lanka, 2014

(In Pali)

- ✓ 'Vijjodaya Pariveṇe Paṭhamārambhako Siri Sumaṅgala Yatissaro', Theravāda Buddhasāsanasobhanā: Pali Papers Presented at the First International Pali Conference in the Shan State Myanmar organized by Shan State Sangha Council at Veluwan Monastery, Taunggyi, Shan State Myanmar in 2014.

Book Reviews

1. Arahant Mahinda: Redactor of Buddhapūjāva in Sinhala Buddhism (With Pali Text, Translation and Analysis)', Nāṇopāyinī: Symposium Celebrating 150th Anniversary of Sri Lanka Rāmañña Mahā Nikāya (Ed. Ven. Taldena Ariyawimala and Ven. Raluwe Padmasiri), Sri Lanka Rāmañña Mahā Nikāya, 2014.

Dissemination of Knowledge

(Presentation/ Talks)

- ✓ Key-note Speach in the First International Pali conference (in Pali) in the Shan State Myanmar organized by Shan State Sangha Council at Veluwan Monastery, Taunggyi, Shan State Myanmar in 2014

Other

- ✓ Abstract Reviewer for the International Research Conference on Humanities and Social Sciences - 2014 organized by the Faculty of Humanities and Social Sciences of the University of Sri Jayewardenepura, Sri Lanka.

Research Unit

Ven. Madihe Sugathasiri Thero Scientific Assistant

01. Examine whether the candidates have rectified accurately the proposed amendments by the examiners to the Research thesis of Master of Philosophy and PhD degrees.
02. Conduct lectures in the Master of Arts degree Courses in Buddhist Studies and Pali.
03. Conduct lectures of Pali Course for the students of Master of Arts and Research studies.
04. Organize a special series of seminars on research methodology for the students engaged in research studies.
05. Participation of the candidates of Master of Arts and PhD in the Presentations to fulfill their course requirements and control them as and when required.
06. Engage in the editing activities of the Fourth Edition of the academic compilation 'Anveshana' issued by the Institute, take necessary action to print it and engage in proof reading thereof.
07. Set papers for the respective subjects relating to the examinations of Postgraduate Diploma and Master of Arts Degrees and assess its answer sheets.
08. Supervise the exams conducted by the Institute.
09. Assist the research students in common, in carrying out their research activities, on the instructions of the Director Ven. Thero, as and when required.
10. Participate in the Committee for the revision of synopsis.
11. Participate in the Committee for the revision of students' index.
12. Participate in the progress review meeting.
13. Organize guest lectures.
14. Cover the lectures in the absence of the respective lecturers for the courses.
15. Engage in the other activities assigned by the Director Ven. Thero, from time to time.

12. Grant of Awards

Subject	Number of Awards	Granted to
(a) Local Awardees	01	Gold Medal - (The highest scorer in the Master of Arts Degree in Buddhist Studies) Ven. Julia Surya
	01	Silver Medal - (The highest scorer in the Postgraduate Diploma in Buddhist Studies) Mrs. Sewwandi Lanka Wijesooriya
Total	02	

13. Recurrent Expenses

Subject	2013 Rs. Cents	2014 Rs. Cents	Difference
(a) salaries & wages	23,051,791	27,351,260	4,299,469
(b) travel expenses	90,469	162,293	71,824
(c) supply	1,986,845	2,466,255	479,410
(d) maintenance	789,693	1,052,452	262,759
(e) connected services	7,479,607	13,105,701	5,626,094
(f) other	7,960,793	10,903,488	2,942,695
Total	41,359,198	55,041,449	13,682,251

14. Capital Expenditure -

Subject	2013(Rs. Cents)	2014(Rs. Cents)	Difference
(a) purchase of furniture and office equipment	853,185	3,140,306	-2,287,121
(b) purchase of machinery	0	0	0
(c) buildings	0	0	0
(d) other	333,397	534,837	-201,440
Total	1,186,582	3,675,143	-2,488,561

15. Financial Progress (expenses) -

Subject	Allocations		Expenditure		Surplus/deficiency (Rs. Cents)	
	2013	2014	2013	2014	2013	2014
(a) recurrent (except projects)	40,790,000	50,886,000	39,206,998	51,113,361	1,583,002	227,361
(b) capital (except projects)	2,550,000	2,500,000	1,186,582	3,675,143	1,363,418	-1,175,143
(c) projects - local investment	3,660,000	4,995,000	2,152,199	3,928,087	1,507,801	1,066,913
(d) projects - foreign investment	0	0	0	0	0	0
Total	47,000,000	58,381,000	42,545,779	58,716,591	4,454,221	1,044,409

16. Financial Progress Detail (earned income) -

Sources of Income	Allocations (Rs. Cents)		Total (Rs. Cents) Income		Allocatio ns (Rs. Cents)	Total (Rs. Cents) Income
	2013	2014	2013	2014	2013	2014
(a) undergraduat es	0	0	0	0	0	0
(b) postgraduate	28,613,000	25,850,000	18,946,997	21,030,408	9,666,003	4,819,592
(c) consultancy services	0	0	0	0	0	0
(d) other	4,420,000	5,795,000	4,119,759	6,607,862	300,241	(812,862)
Total	33,033,000	31,645,000	23,066,756	27,638,270	9,966,324	4,006,730

17. Financial Progress Review - 2014

Subject	Method	Cost per student	
		2013	2014
(a) recurrent expenses per student	recurrent expenses number of students	65,976	64,247
(b) capital expenditure per student	capital expenditure number of students	5,493	5,350
Total		71,470	69,597

18. The other details relevant for the Report

01. Final Accounts – 2014
02. Financial status of the Institute from 2010 to 2014
03. The Auditor - General's Report and answers as per the Section 108 (02) of the Universities Act no.16 of 1978 on the financial statements for the year ending on 31-12-2014 of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya.

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



Final Accounts 2014

No.113,
Dutugamunu Street
Kohuwala.

REPORT ON THE FINANCIAL ACTIVITIES
FOR THE YEAR 2014

The Thirty Six (36) year report on the financial activities of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya under university Act. No. 16 of 1978.

The allocation obtained for the year 2014 is shown below.

Recurrent Allocation	Rs. 24,150,000.00
102 Capital Allocation	Rs. 2,000,000.00

The total recurrent income for this year, including allocation obtained from the government amounted to Rs. 54,259,778 and the recurrent expenditure amount as Rs. 55,041,448. Accordingly the results of the recurrent financial activities was a Deficit of Rs. 781,671.



Professor Ven. Kotapitiye Rahula Thero
Director

REPORT OF THE BURSAR AS THE ANNUAL ACCOUNTS
FOR THE YEAR 2014

The report on accounts of this institution with regard to the year referred to above had been prepared in accordance with the books & registers maintained at the office and are true and correct according to my knowledge and belief.



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

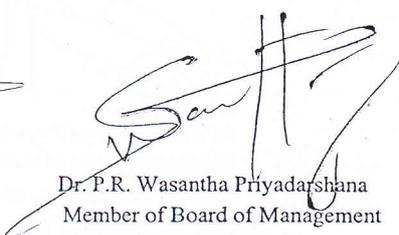
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2014

ASSEST	Notes	<u>2014</u>		<u>2013</u>	
NON CURRENT ASSETS (Schedule H)		Rs.	Rs.	Rs.	Rs.
Property, Plant and equipment	01	12,817,598		9,542,898	
Investment	02	7,570,617		7,043,706	
Other financial Assests	03	902,382		837,881	
			<u>21,290,598</u>		<u>17,424,485</u>
CURRENT ASSETS					
Stores Advance Account	04	527,512		456,629	
Stock Account (Pub. Books)	05	1,069,653		1,142,616	
Sundry Debtors	06	292,702		188,688	
Loans and Advance to Staff	07	4,023,664		2,697,539	
Miscellaneous Advances	08	46,885		1,012	
Pre-Payments	09	805,410		821,985	
Cash and cash equivalents	10	12,832,901		6,614,438	
Others	11	65,000	<u>19,663,728</u>	4,652,500	<u>16,575,407</u>
Total Assets			<u>40,954,325</u>		<u>33,999,892</u>
LIABILITIES					
CURRENT LIABILITIES					
Deposits	12	49,144		53,144	
Sundry Creditors	13	50		50	
Accrued Expenses	14	1,928,943		1,949,358	
Others	15	610,055		509,408	
NON CURRENT LIABILITIES			<u>2,588,192</u>		<u>2,511,960</u>
Capital Grant Spent	16	14,013,297		11,745,940	
Unspent Capital Grant	17	465,537		2,140,681	
RESTRICTED FUNDS			<u>14,478,834</u>		<u>13,886,621</u>
Special Funds	18	6,491,812		6,054,844	
Research Grants	19	1,020,796		961,310	
Gifts and Donations	20	12,771,712		10,549,982	
Others	21	3,231,891		2,324,571	
Provision for the Gratuity	22	6,984,073		4,179,875	
			<u>30,500,284</u>		<u>24,070,583</u>
Total Liabilities			<u>47,567,309</u>		<u>40,469,163</u>
Net Assets			<u>(6,612,984)</u>		<u>(6,469,270)</u>
NET ASSEST /EQUITY					
CAPITAL RECEIPTS					
REVALUATION RESERVE ACCOUNT					
General Reserve of the Institutions	23	798,276	(6,612,984)	798,276	(7,267,547)
		<u>(7,411,260)</u>		<u>(7,267,547)</u>	<u>(6,469,270)</u>
Total Net Assets/ Equity			<u>(6,612,984)</u>		<u>(6,469,270)</u>

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.

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


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


Dr. P.R. Wasantha Priyadarshana
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 2014

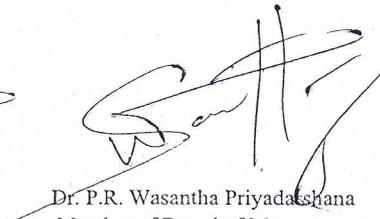
REVENUE	Notes	2014		2013	
		Rs.	Rs.	Rs.	Rs.
Government Grant - Recurrent		24,150,000		11,417,000	
Other Income					
Interest from Loans		136,078		107,830	
Sale of Old Stores		-		-	
Miscellaneous Receipts	24	804,449		611,625	
Registration Fees		678,500		575,000	
Tuition Fees		19,785,908		17,368,279	
Examination Fees		125,000		474,718	
Library Fees		441,000		529,000	
Sale of Publications		7,670		13,087	
Library Fines		4,665		6,714	
Income on Extension Projects		5,655,000		4,119,759	
Amortization	25	1,407,787		1,191,704	
Other Operating revenue	25	1,063,721		1,476,849	
Total Revenue			54,259,778		37,891,565
EXPENSES					
Personal Emoluments - Academic	25	11,751,294		10,999,449	
Personal Emoluments - Non Academic	25	15,599,966		12,052,342	
Travelling		162,293		90,469	
Supplies		2,466,255		1,986,845	
Maintenance		1,052,452		789,693	
Contractual Service		13,105,701		7,479,607	
Depreciation and Amortization Expenses		3,356,267		3,047,842	
Other Expenses		7,547,221		4,912,951	
Total Expenses			55,041,448		41,359,197
Surplus/(Deficit) from Operating Activities			(781,671)		(3,467,632)
Finance Cost					
Gain on Sales o Property Plant and Equipment		-		-	
Total Non Operating Revenue (Expenses)			(781,671)		(3,467,632)
Surplus/(Deficit) Beore Extra Ordinary Items					
Extra Ordinary Items		-		-	
Surplus/(Deficit) for the Period			(781,671)		(3,467,632)

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.

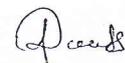
This financial statements are in compliance with the requirements of the Universities act no 16 of 1978 and statutory Provisions.



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



Dr. P.R. Wasantha Priyadasana
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
CASH FLOW STATEMENT FOR
THE YEAR ENDED 31st DECEMBER 2014

	2014		2013	
	Rs.	Rs.	Rs.	Rs.
Cash Flows from Operating Activities				
Surplus/(Deficit) for the year		(781,671)		(3,467,632)
Adjustments for items not involving movement of cash				
Gratutities		2,804,198		(324,508)
Depreciation		3,260,130		3,038,341
Amortization		(1,407,787)		(1,191,704)
		3,874,870		(1,945,502)
Prior period items		-		-
Operating surplus before changes in items of working capital		3,874,870		(1,945,502)
Changes in items of working capital				
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	2,080		(76,206)	
Decrease/(Increase) in sundry debtors	(104,014)		103,333	
Decrease/(increase) in staff advances	(1,326,125)		386,165	
Decrease/(Increase) in services and supplies advances	(45,873)		46,950	
Decrease/(Increase) decrease in payments in advance	16,575		(788,229)	
Decrease/(Increase) in other deposits	4,587,500		107,500	
Decrease/(Increase) in interest on investments receivable	-		-	
Increase (decrease) in deposits and sundry creditors	(4,000)		17,940	
Increase (decrease) in accrued expenses and other liabilities	80,232	3,206,374	510,851	308,304
Net cash generated from operating activities		7,081,244		(1,637,198)
Cash Flows from Investing Activities				
Purchase of fixed assets	(3,675,143)		(1,186,582)	
Other investments	(591,412)		(842,832)	
Net cash used in investing activities		(4,266,555)		(2,029,413)
Cash Flows from Financing Activities				
Government grant for capital expenditure	2,000,000		2,550,000	
Gifts and Donations	-		-	
Other funds	1,403,774		1,253,596	
Cash generated from financing activities		3,403,774		3,803,596
Net increase in cash and cash equivalents		6,218,463		136,984
Balance of cash and cash equivalents at beginning of the year		6,614,438		6,477,454
Balance of cash and cash equivalents at end of the year (Note 1)		12,832,901		6,614,438
Note 1		2014		2013
		Rs.		Rs.
Bank balance		12,832,901		6,614,438
Other bank balance		-		-
		12,832,901		6,614,438

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
 UNIVERSITY OF KELANIYA
 STATEMENT OF CHANGES IN NET ASSET/EQUITY OF FOR
 THE YEAR ENDED 31st DECEMBER 2014

	General Reserve of the Institutions Rs.	Revaluatio n Reserve Account Rs.	Total Rs.
Balance as at 01-01-2012	(1,089,945)	798,276	(291,669)
Surplus/(defecit) for the 2012	(2,709,969)	-	(2,709,969)
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 31-12-2014	(7,411,260)	798,276	(6,612,984)

Notes to the Financial Statements

1. Significant Accounting Policies

1.1. General Policies

1.1.1. Postgraduate of Pali and Buddhist Studies (PGIPBS) affiliated to the University of Kelaniya Was incorporate Under the University Act No. 16 of 1978 and Postgraduate Institute of Pali and Buddhist Studies Ordinance No 08 of 1979.

1.1.2 *Principal Activities and nature of operations*

Institute is provide postgraduate Instructions training and research for students who are Specialist in Pali and Buddhist and offer Postgraduate diploma and degree.

2. Statement of Compliance

The Financial Statement Comprise the Statement of Financial Position, Statement of Financial Performance, Statement of Charges in Net Asset/ Equity, Cash Flow Statement and Nofes to the Financial Statements.

These Statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) issued by the institute of chartered Accountants of Sri Lanka and adopted by the university Grant Commission by its Financial Circular Letter No. 03/2011.

3. Assets and the basis of their valuation.

3.1. Property plant and Equipment.

3.1.1. *Recognition and measurement.*

Property Plant equipment are recorded at cost less accumulated depreciation. The cost of property plant and equipment is the cost of purchases with any incidental expenses which directly contributed to bring the assets to intended use.

3.1.2. *Depreciation*

Depreciation is charged to the income Statement on the straight line basis of the following rates per annum in order to write off the cost of such assets over their estimated useful lives.

102 - Furniture and Fittings	10%
102 - Office Furniture and Equipment	20%
102 - Lab and Teaching Equipment	20%
102 - Library Books and Periodicals	20%
102 - Motor Vehicles	20%

3.2. *Inventories*

Inventories are valued at cost based on FIFO basis

3.3. *Debtors / Receivable*

Debtors consist of loan and advances given to staff. No provision has been made for bad debtors. As loan and advances are granted by keeping their provident as surety.

4. *Liabilities*

4.1. *Retirement Gratuity*

The Institute has adopted the benefit plan as required under the payment of gratuity get No. 12 of 1983 for eligible employees.

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
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
2014	24,150,000	2,000,000	--	27,638,270	54,259,778	55,041,448	(781,671)



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்

AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

39
පී/ප/ප/ පීඅයිපීබී/1/1-4/70

ඔබේ අංකය
உமது இல.
Your No.

}

දිනය
திகதி
Date

} 2016 මෙහෙයුමේ දින.

අධ්‍යක්ෂ,

පාලි හා බෙදේම් අධ්‍යයන පශ්චාත් උපාධි ආයතනය.

කැලණිය විශ්වවිද්‍යාලයට අනුබද්ධිත පාලි හා බෙදේම් අධ්‍යයන පශ්චාත් උපාධි ආයතනයේ 2014 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 1978 අංක 16 දරන විශ්ව විද්‍යාල පනතේ 108 (1) උපවගන්තිය ප්‍රකාර විගණකාධිපති වාර්තාව.

මාගේ සමාංක හා 2015 ඔක්තෝබර් 07 දිනැති ලිපියට යොමුවේ.

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

එච්.එම්.ගාමිණී විජේසිංහ

විගණකාධිපති

පිටපත් :-

1. ලේකම් - උසස් අධ්‍යාපන හා මහාමාර්ග අමාත්‍යාංශය
2. ලේකම් - මුදල් අමාත්‍යාංශය
3. සහායක - විශ්වවිද්‍යාල ප්‍රතිපාදන කොමිෂන් සභාව
4. උපකුලපති - කැලණිය විශ්වවිද්‍යාලය



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විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல. }
My No. }

EC/F/PIPBS/1/14/70

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

07 October 2015

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 2014 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 2014, comprising the statement of financial position as at 31 December 2014 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 13 (1) of the Finance Act, No. 38 of 1971 , Section 23 of the Postgraduate Institute of Pali and Buddhist Studies Ordinance, No.8 of 1979 enacted as per 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 107(5) 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 11 August 2015.

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 judgement, 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. Sub-sections (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 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 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 Postgraduate Institute of Pali and Buddhist Studies as at 31 December 2014 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

Assets costing Rs. 12,771,712 received under donations and aids had not been amortized during the year under review in terms of Public Sector Accounting Standard No. 07.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) A sum of Rs. 591,412 received during the year as interest from the investments, had been credited to the fund accounts instead of being accounted as an income of the year.
- (b) Overprovisions of depreciation amounting to Rs. 53,906 for the assets relating to 2013 had inappropriately been deducted in the cash flow statement by the value of depreciation of the year under review

2.2.3 Unreconciled Control Accounts

The following observations are made.

- (a) The value of the stock of publications shown in the financial statements as at 31 December of the year under review amounted to Rs. 1,069,652, but according to the stocks register this value was Rs. 951,405. Hence, a difference of Rs. 118,247 was observed.

- (b) According to the schedule presented together with the financial statements as at 31 December of the year under review, the value of donations and purchases of library books amounted to Rs. 641,724 whereas a difference of Rs. 19,853 was observed in comparison with the schedule presented by the library.

2.3 Accounts Receivable and Payable

The following observations are made.

- (a) Action had not been taken to identify and adjust the balance of the suspense account amounting to Rs. 11,075 which had been shown under deposits since the year 2011, in the financial statements.
- (b) A sum of Rs. 50,000 shown in the financial statements since 2013 which should have been settled in respect of consultancy service of Postgraduate Institute of Pali and Buddhist Studies course had not been settled even by August 2015.
- (c) A sum of Rs. 30,068 receivable in connection with library books lent to various parties from 1994 to 31 December 2014, had not been recovered up to 30 July 2015.

2.4 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-compliance</u>
(a) Section 1.6.1 of Chapter X and Section 3(1) of Chapter XX of the Establishments Code for the University Grants Commission and the higher education institutes.	A sum of Rs. 14,738,127 had been paid to the academic staff as salaries and allowances during the year under review without maintaining books and registers for verifying the arrivals, departure and leave.

- (b) Paragraph 3 of the National Budget Circular No. 87(i) dated 14 June 2000
- Overtime pay should be limited to 20 hours, and although the authority should be obtained from the Secretary to the Ministry in order to exceed that limit, it was observed that the institute had made overtime payments every month for more than 20 hours.
- (c) Public Finance Circular No. 438 dated 13 November 2009
- In the physical verification 07 stores premises, the space of the stores had been blocked due to the existence many of unused , disposable goods. Despite the previous audit reports had revealed this issue, action had not been taken even up to 30 July 2015 to dispose those goods.
- (d) Treasury Circular No. 842 dated 19 December 1978.
- Register of fixed assets had not properly been maintained.
- (e) Paragraph 2.4 of Public Enterprises Circular, No. PED 58(2) dated 15 September 2011.
- In case, transport facilities are not provided for the officers taking part in the board of management/ audit and management committee meetings, transport allowances could be paid on reasonable basis. However, it was observed that this institute had paid transport charges exceeding that of the taxis by using a formula not stated in any of the Circulars.
- (f) Public Administration Circular, No. 21/2013 dated 07 October 2013.
- In case of a necessity to work for more than 02 days in weekends and public holidays in a calendar month, prior approval of the Secretary to the relevant Ministry should be obtained. Irrespective of that instruction allowances had been paid for duties performed on holidays.
- (g) Public Enterprises Circular, No. 95 dated 14 June 1994
- Only the allowances which had been approved by the Cabinet of ministers, Ministry of Public Administration , or the Treasury should be paid with the approval of the



Board of Management. However, sundry allowances amounting to Rs. 271,948 had been paid only with the approval of the Board of Management to the officers in connection with 3 additional project courses conducted by the institute.

- (h) Sections 7.4.5 of the Public Enterprises Circular No.PED/12 dated 02 June 2003. The annual survey on books had not been conducted even by 30 July 2015.

3. Financial Review

3.1 Financial Results

The deficit of the year under review was Rs. 781,671 as compared with the deficit of Rs.3,467,632 for the preceding year. Hence, the deficit of the year under review had decreased by Rs. 2,685,961 as compared with the previous year. The decrease in the deficit had specifically been caused by the increase of course income by Rs. 2,417,629 and the Government grants by Rs. 12,733,000.

4. Operating Review

4.1 Academic Performance

The following observations are made.

- (a) Of the one year Seven courses, held by the Institute in the year under review, the registration of students for the Post Graduate Diploma in Buddhist Studies, Master of Pali Studies Course, and Master of Buddhist Ayurvedic Advisory Course, had been only 17.11 per cent from the overall registration of students.

- (b) As compared with the overall registration of students, more contribution of students had been made to the Master of Buddhist Studies Course. Only 8 students had registered for the Post Graduate Diploma (Singapore) , whereas none of the students had registered for the Master's Degree (Singapore)course.
- (c) The overall number of student registered for the year 2014 was 450. However, only 371 of them had sat the examinations, out of which only 307 students had passed the examinations.
- (d) In addition to the one year courses conducted by the institute, only 08 students had completed the degree in the year under review out of 237 students 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.)
- (e) Out of the total of 104 students who registered for the English through Buddhism course, 71 had sat for the examination, out of which only 32 had passed , whereas 33 students had not applied for the examination.

4.2 Management Inefficiencies

The following observations are made.

- (a) The institute had been operated on rented buildings over a duration of 36 years and a new building had been obtained on rent with effect from February 2014 at an annual rental of Rs. 9,174,999. Even though the Director General of the Department of National Planning had approved a project proposal with amendments presented by the institute in June, 2014 to construct a building by acquiring a land, activities relating to the construction of a building by acquiring a land, had not succeeded up to July , 2015.
- (b) The balance of the Foreign Fund Account amounting to Rs. 760,488 received for granting scholarships, had not been utilized for several years on the relevant purpose as at 31 December of the year under review.

4.3 Personnel Administration

The post of Senior Assistant Registrar remained vacant for a period of over 2 years since December 2012 had functioned on acting basis. The management had not taken action to fill 09 vacancies existed in both academic and non-academic staff.

5. Accountability and Good Governance

5.1 Action Plan

The institute had prepared an Action Plan including 10 objectives expected to be achieved during the year 2014, out of which, only 04 had been fully achieved during the year. Five activities were in progress, whereas one activity had not been carried out during the year.

5.2 Budgetary Control

There were material ranging from variances 51 per cent to 72 per cent and from 51 per cent to 1718 per cent as compared with the budgeted income and expenditure, and actual income and expenditure respectively in the year under review. Accordingly, 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 control 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) Stores Control
- (b) Control of Fixed Assets
- (c) Financial Control
- (d) Control of Vehicles

W.P.C. Wickramaratne
Acting Auditor General

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

No. 113, Dutugemunu Street, Kohuwala.

My No : PIPBS/ST/03/2015 - 02

Your No :

2015.12.10

REGISTERED POST

Auditor - General (Acting),
Auditor - General's Department,
No. 306/72, Polduwa Road,
Battaramulla.

Dear Sir,

The Auditor - General's Report and answers as per the Subsection 108 (01) of the Universities Act no.16 of 1978 on the Financial Statements for the year ending at 31.12.2014 of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya.

As per the Letter numbered EC/F/PIPBS/1/14/70 and dated 2015.10.07 on the above matter, the reply draft was submitted to the 42nd Auditing Committee held on 2015.12.09 and approved to be sent to the Auditor - General, subject to the Covering approval of the Management Board.

2.2 Expression of views on the Financial Statements

2.2.1 Accounting standards of the Public Sector in Sri Lanka

In accordance with the Financial Statements, the balance of the Gifts and Donations account was Rs. 12,771,712/- by 2014.12.31. Only Rs. 2,859,687/- is relevant out of this amount for the year 2014. However, it is noted that the adjustments should be adopted as Public Accounting Standards 07 in preparing the Final Accounts - 2015.

2.2.2 Accounting defects

- (a) Since the Buildings, Vehicles Fund and Violation of Bonds are established for a specific purpose, the interest income received from the said investments have been maintained separately to be utilized for the relevant specific purpose.

It has been recommended as accurate by the 41st Auditing Committee who paid attention to this matter, to credit the respective Funds Account without taking the interest income to the annual income.

- (b) Even though the depreciation charged amount of Rs. 53,906/- for the year 2013 has to be deducted from the operating surplus before working capital changes in preparing the cash flow statements, the same has been shown as deducted from the depreciation cost. This has not caused any impact either on the figures of the cash flow or the operating statement and it is merely a change in the submission.

2.2.3 Untallied Control Accounts

- (a) No impact on this figure has been caused by the transactions in the year 2014 and the issuance of the statements in 2014 has duly taken place.

Nevertheless, the below reasons have caused the Stock difference.

The Publication of the statements by this institute has commenced since 1996 and the damages to the books while transferring the institute to diverse locations and the non receipt of the books given to various persons/institutes for sale have been occurred due to the non-existence of a permanent building to the institute since then.

A decision is to be taken in the future after the stock difference and the causes thereto being studied and reported to the respective authorities.

- (b) It has been identified that the said difference has been arisen due to a shortcoming in calculating the respective values.

2.3 Receivable and Payable Accounts

- (a) The Uncertainty Accounts have been structured with the amount of Rs. 11,075/-, out of the moneys received by auctioning the scrap items in the year 2011. It has been unable to adopt the profits/losses accurately by removing these assets from the respective Assets Accounts due to the absence of the relevant details on the so auctioned items.
- (b) This amount of Rs. 50,000/- has been paid by the students for the Buddhist Ayurvedic Counseling Course since 2010 and this amount has been shown as accrued in the accounts as this money has to be repaid to them.

After having inquired into from the respective sections as to whether this amount of money would be paid back or not, I noted to make the required adjustments to the accounts of 2015.

- (c) The details presented are correct.

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

- (a) On the instructions provided by the COPE at Parliament meeting held in the year 2013, it has been informed to keep records of all the reports on the attendance of the lecturers of the academic staff and holding lectures, in personal day books. Besides, the institute has been provided with the date and time where lecturers are available for the research students as well as the required information for leave. Therefore, I inform that the service of the academic staff is calculated in accordance with other methodologies.
- (b) All Courses of the institute will have to be conducted deviating from normal working hours as most of the students who follow postgraduate degrees are employed and engaged in various services.

It has thus been mandatory to assign the employees on Over Time and have the work done due to this reason and permission was sought from the Secretary of the Ministry of Higher Education to get the Over Time limits increased, on the instructions of the Management Board of the institute in this regard. Accordingly, the said Ministry has informed to take action in view of the provisions on Over Time, as indicated in the Hand Book 'Improving Governance' of the Department of Public Enterprises. Consequently, the Over Time has been approved only in respect of the required employees and have them employed on the approval of the Head of the Department.

- (c) Necessary arrangements have been made to commence the activities on this disposal of items expeditiously.
- (d) Fixed Assets Register has been updated up to 2014.12.31.

The issuance of Departmental numbers for each fixed asset and pasting them on the assets have been finished, with a view to categorizing, identifying, entering the accounts and controlling of the assets accordingly.

Written notice has already been sent to the Government Valuation Department to obtain the required service to substitute the values for the assets of which the value can be identified anymore and aftermath they are supposed to be compared with the accounts books. Yet, since 2014, the Fixed Assets Register will be continued along with the accounts books.

- (e) These payments have been made on the basis of the requirement to have the participation of the respective officers in the meetings, based on the payment made to the external representatives of the Council and Faculties of the University of Kelaniya.
- (f) These payments have been made so on the provisions of a budget prepared as per the university guidelines and approved by the Management Board on the basis that the attendance allowance payment and respective services need to have done compulsorily for the service supervision of the Self Finance Courses held only in weekends.
- (g) These payments have been made on the relevant guidelines relating to the allowances to encourage obtaining the respective services for the Courses on the Policy of the University Grants Commission (UGC) and the Ministry of Higher Education for the promotion of the Self Finance Courses at the Postgraduate institutes.
- (h) Necessary activities are already being carried out for the Survey of books.

4. **Mission Review**

4.1 **Academic Performance**

- (a) This is a normal situation.
- (b) The above observations are true. The respective number of students is determined on the demand for the respective Courses.

- (c) Sitting for the exam will be determined on numerous reasons personal to the respective students and passing the same will be decided on the personal competence of the students.
- (d) The duration of the Research degrees may differ on respective students requirement and the recommendations of the instructors with the approval of the Council, on the professional, personal and health reasons of the students in which many adult students as well as international students are included, who follow Courses on half-time basis.
- (e) True.

4.2 Management inefficiencies

- (a) Necessary action is being taken to have a land acquired which was identified by the institute through Urban Development Authority (UDA) and the Ministry of Lands out of Rs.500 million relevant to the year 2015, allocated by the Budget proposals - 2015 in this regard and requests have been made to the relevant sectors to obtain the respective provisions for the purpose through Budget proposals - 2016.
- (b) Arrangements are being made to award these scholarships to the students who passed the degree since 2014, on a recommended methodology by the Council of the institute in this regard.

4.3 Staff administration

True.

Since the Officer, who functioned as the Senior Assistant Registrar, has obtained the academic and sabbatical leave entitled to her, only an Acting Officer could be appointed to the post until she would report to work. Accordingly, the respective post had been vacant only for seven (07) months, until the auditing date.

The University Grants Commission (UGC), who is the relevant appointing authority, has been notified to fill in the vacancy, after 09th December, 2014 on which date the vacancy occurred.

5. Accounting Activities and Good Governance

5.1 Action Plan

Action is being taken to have the affairs accomplished which could not be attended.

5.2 Budget Control

Although the Budget is used as a source of control in controlling the expenses of the institute, differences occur due to certain unavoidable causes.

E.g.: the Circular with the instructions to pay research allowances to the non-academic staff was issued in mid-2014.

Nevertheless, I noted to use the Budget as a source of finance control to the maximum in 2015, after a prior observation in this regard.

I hereby certify that I am liable to the explanations personally provided with regard to the matters in the above Report.

Yours faithfully,

Prof. Kotapitiye Rahula Thero
Director

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