

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

REPORT - 2016



01. Vision

Vision

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

02. Mission

Mission

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

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

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

From the inception, seven (07) scholars in the fields of Pali and Buddhist Studies, have held the post of Director up to now. This institution has become popular internationally as the foremost institution in the world for Postgraduate studies in Pali and Buddhist Studies on Theravada Buddhism.

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

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

It was my intention to improve this institution as far as possible, since year 2016. I will briefly lay out some services rendered by myself on behalf of the Institute:

01. preparation of a booklet with a basic introduction on the institution, as such booklet was not available.

02. preparation of a code of criteria to safeguard the quality of degrees, in awarding such degrees to the Research Graduates.
03. the number of scholars who attended for the lectures, seminars at this institution was lesser by then. In consideration of the same, action was taken to obtain the service of all universities in Sri Lanka and institutions on Pali and Buddhist Studies, to the institution.
04. looking into the academic studies of the candidates who have not completed their M.Phil and Ph.D, convening them to the Institute and instructing them and encouraging them to complete their academic studies.
05. taking action to conduct lectures by external visiting lecturers with expertise knowledge on the subject and improve student knowledge.
06. making arrangements to conduct seminars on Research Methodology.
07. improving physical resources of the Institute, obtaining office equipment and air-conditioning the Institute.
08. only four permanent lecturers were employed at the Institute up to the year 2015. Action was taken to recruit two more permanent lecturers in addition since the year 2016 and to fill in the vacancies of the non-academic staff.
09. Holding a meeting with the Director and the Staff Grade Officers once a week and provide the necessary instructions to uplift the image of the Institute.
10. Holding a Progress Review Meeting with the Heads of Departments of the Institute, once a month.
11. obtaining an opportunity to meet all individuals of the Institute at the beginning of the year, celebrating the Sinhala and Hindu New Year with all staff members on rituals and conducting staff meetings and providing an opportunity to discuss their issues.
12. Conducting seminars locally and internationally representing the Institute and participating as a chief speaker leading to its glory, thereby making the Institute glorified in the international arena. In addition, arrangements were made to participate in the lectures, workshops and seminars conducted globally by the other Lecturers.
13. making arrangements to conduct the degree courses which had been conducted in collaboration with the Buddhist Library Graduate School, Singapore, in a formal way. 18 students of the Institute studied there and the total revenue was Rs.1,637,604.42.
14. making the Institute an affiliated Institute by signing a Memorandum of Understanding (MoU) with the Buddha-Dhamma Center in Hong Kong and making it an affiliation. The number of students at the Institute in the year 2016 was 43. Its total revenue was Rs.9,003,220.52.

15. signed a Memorandum of Understanding (MoU) with the Buddhist Academy of Mt.Putuo Institute, China on 2016-10-17. The academics are accordingly to be commenced in January, 2017.
16. taking action to sign a Memorandum of Understanding (MoU) with Smaratunga Buddhist College, Indonesia. (this is due to take place in future)
17. taking action to obtain a permanent land which has been an issue to the Institute. As such, approval was sought from the Ministry of Higher Education and the Council of the University of Kelaniya to acquire an extent of 02 acres of the land at Maturajawela, belonging to the University of Kelaniya, to the Institute. The land in extent of 02 acres is due to be vested in the Institute in the year 2017.
18. taking action to increase the revenue of the Institute year by year respectively, and especially taking action to receive foreign currency more and more. An increase in the number of local and international students has been shown in the year 2016.
19. Conduct of Academic Exchange Programmes with the countries such as China, Hong Kong, Singapore and Myanmar on the subject of Buddhism. If proposals are forwarded on the requirements of the Institute, it was highlighted at the deliberations to provide provisions for the purpose. The Chinese Ambassador in Sri Lanka was met and deliberations were made on the Academic and Cultural Exchange Programmes.
20. Two Anvesana Academic Editions were published in English and Sinhala medium on 2016-11-18.
21. A News Letter inclusive of the current information of the Institute was published in June 2016.
22. A successful study tour was conducted at the premises of the Polonnaruwa and Somawathi religious places with the participation of 122 foreign students on 2016-10-19.
23. conducted a Bhikku Dialogue with the participation of the Scholars of Sri Lanka at the Sri Lanka Foundation on 2016-11-29.

(b) Achievements

The institution has been successful in advancing the affairs relating to the Buddhist Studies by improving the number of courses and local and international students within the past five years. It has been mentioned in the Progress Report of the University Grants Commission for the year 2015 that, the Institute has become the Institute with the highest number of international students, out of the institutions belonging to the said Commission.

The number of passed students		
	Local	International
2012	164	133
2013	186	134
2014	285	128
2015	146	165
2016	154	261

(c) **Drawbacks and justification**

Even though the institute entertains a history of more than thirty five years, it has been unable to acquire a permanent land or a building for its existence. If it is possible to provide services with the state-of-the art facilities, student attraction can be further enhanced. It needs to be mentioned that these issues will make an adverse impact on the future development of the Institute. It is a crucial fact that a considerable number of international students are lost to the institute, due to the inadequate hostel facilities thereof where the highest number of international students pursue their studies.

(d) **Future plans**

1. Project proposals are being prepared to seek building facilities for the land to be acquired for the Institute.
2. To connect with local and international institutions, with a view to taking the Institute to the international level.
3. To introduce new courses.

(e) **Employment opportunities**

Universities such as the University of Kelaniya, University of Sri Jayawardenapura, University of Ruhuna, University of Peradeniya, University of Colombo and the Bhiksu University, Anuradhapura and the Buddhist and Pali University of Sri Lanka, are the institutions which conduct courses on the subject streams of Pali and Buddhist studies. Accordingly, ample professional opportunities in the field of Pali and Buddhist studies exist in Sri Lanka. Action has been taken to provide the assistance of the graduates who have completed Postgraduate Diploma, Master of Arts Degree, Doctorate (Ph.D) and Master of Philosophy (M.Phil) at the Institute, to the above said institutions.

A large number of local and international scholars who completed courses at this Institute, are serving at higher education institutions.

Prof. Ven. K. L. Dhammajothi, the present Director of the Buddha-Dhamma Center in Hong Kong and also Dr. Ven. Kammai Dhammasami, the Registrar of the World Association of Universities and Lecturer at the University of Oxford, are the scholars who have been awarded with Doctorate at this institute. It may be mentioned that there is a large number of persons serving in many higher education institutions in countries such as China, Japan and United Kingdom,

after completing courses at this institute. While considering these aspects, it could be stated that many employment opportunities exist for all those who complete courses at this academic institution, both locally and internationally.

Moreover, many students follow Postgraduate degrees at the Institute for the promotions of their employment. Therefore, any matter with regard to employment in respect of these graduates will not arise.

04. Board of Management

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

Ex-Officio members

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

Heads of Department of the Institute

1. Prof. Ven. Raluwe Padmasiri Thero - Head of Department,
Department of Buddhist Philosophy
2. Ven. Miriswatte Vimalagnana Thero - Head of Department,
Department of Buddhist Culture
3. Prof. W. M. Deshapriya Gunasena - Head of Department,
Department of Source Studies

Members appointed by the Council of the University of Kelaniya

1. Mr. D. B. Wijekoon
2. (Dr.) Nanda Amarasekare

Members appointed by the University Grants Commission

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

Treasury representative

Mr. R. M. S. P. S. Bandara - Director - Public Enterprises Department

Officials

1. Mr. L. A. Sumith Jayasekara - (Senior Assistant Registrar)
2. Mrs. A. P. S. M. Dolage - (Senior Assistant Bursar)

05. Council

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

The following Heads of Department of the University of Kelaniya

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

Lecturers of each Department of the Institute

1. Prof. P. R. Wasantha Priyadarshana - Department of Buddhist Culture
2. (Dr.) Ven. Wadinagala Pagnaloka Thero - Department of Source Studies
3. (Dr.) Ashoka Welitota - Department of Buddhist Philosophy

Members appointed by the University Grants Commission

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

Official

Mr. L. A. Sumith Jayasekara - (Senior Assistant Registrar)

On invitation

Mrs. Geethani Attanayake (Senior Assistant Librarian)

06. Administrative and academic structure of the institute

- | | |
|--------------------------------|--|
| 01. Director | Prof. Ven. Kotapitiye Rahula Thero
B.A. (Hons.), M.A., Ph.D |
| 02. Senior Assistant Registrar | Mr. L. A. Sumith Jayasekara
B.A.(SJP)
PGD (UOC)
Dip. in Advanced English (UOC) |
| 03. Senior Assistant Bursar | Mrs. A .P .S .M .Dolage
B.Sc.Business Admin (SP) (SJP) |
| 04. Senior Assistant Librarian | Mrs. M.K.Geethani Attanayake
B.A.(Special), M.A.(Peradeniya)
MLSc. (Colombo) |
| 05. Assistant Registrar | Miss. M. B. Y. G. Perera (since
2016-10-03)
B.Sc. Business Admin (SP) (SJP)
M.A.(Econ) (Kelaniya) |

Departments and its Heads

Department of Buddhist Philosophy Prof. Ven. Raluwe Padmasiri Thero
M.A.(National University of
Singapore)

Department of Source Studies Prof. W. M. Deshapriya Gunasena
Doctor of Philosophy
M.A.(Linguistics) (SJP)

Department of Buddhist Culture Prof. Ven. Miriswatte Vimalagnana
Thero
M.Phil (University of Peradeniya)

07. Staff details – 2016

Faculty/ Division	Seniority	Staff	Junior Staff	Minor staff
Director	Director - 01	Clerk iii Grade 01	--	
Departments 1. Department of Source Studies 2. Department of Buddhist Philosophy 3. Department of Buddhist Culture	-			
Establishment	Senior Assistant Registrar-01	Senior Staff Assistant (Stenographer - Sinhala) - 01 Clerk iii - Grade 01	Office machine operator - 01	Karyala Karya Sahayaka - 01 Laborer (Special Grade) - 01 Laborer (Grade iii) - 01 Laborer Grade iii - 01
Examinations and Student Affairs		Computer Data Assistant Grade iii - 02		
Control	Assistant Registrar - 01	Trainee Computer Data Assistant - 01	Driver Grade ii – 02 (01 post out of the 02 has fallen vacant and recruitment is to be made from 2017-03-01)	
Accounting	Senior Assistant Bursar - 01	1. Senior Staff Assistant(clerk) - 01 2. Senior Staff Assistant(book keeper) - 01 3. Staff Assistant (Shroff) - 01 Store keeper Grade ii - 01 Trainee Computer Data Assistant - 01		
Library	Senior Assistant Librarian – 01 (Grade i)	Library Assistant Grade iii - 02	Library Staff Grade ii - 02 (01 vacancy exists since 2016-06-15)	

08. Audit Committee

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

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

Officials

- | | | |
|-----------------------------|---|--|
| Mr. L. A. Sumith Jayasekara | - | Senior Assistant Registrar - Secretary |
| Mrs. A.P.S.M. Dolage | - | Senior Assistant Bursar |
| Mrs. Geethani Attanayake | - | Senior Assistant Librarian |
| Miss. M. B. Y. G. Perera | - | Assistant Registrar |

09. Course details

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

Course ID	Course Name (English)	Course Name (Sinhala)
01	Postgraduate Diploma in Buddhist Studies	බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
02	Master of Arts Degree in Buddhist Studies	බෞද්ධ අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව
03	Postgraduate Diploma in Pali Studies	පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
04	Master of Arts Degree in Pali Studies	පාලි අධ්‍යයන ශාස්ත්‍රපති උපාධි පාඨමාලාව
05	Master of Philosophy in Buddhist Studies (MPhil.)	බෞද්ධ අධ්‍යයන දර්ශනපති උපාධිය (MPhil.)
06	Doctor of Philosophy in Buddhist Studies (PhD)	බෞද්ධ අධ්‍යයන දර්ශන විශාරද පර්යේෂණ (PhD)
07	Postgraduate Diploma in Buddhist Ayurvedic Counseling	බෞද්ධායුර්වේද උපදේශන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
08	Master of Arts Degree in Buddhist Ayurvedic Counseling	බෞද්ධායුර්වේද උපදේශන පශ්චාත් ශාස්ත්‍රපති උපාධි පාඨමාලාව
09	Basic Pali & Sanskrit Course - to be commenced in 2017	
10	English Through Buddhism	

10. Students details - 2016 Sinhala medium

Course	Registered number of students	Sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	13	11	11
Master of Arts in Buddhist Studies	91	75	68
Master of Arts in Pali Studies	04	04	04
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	26	22	22
Master of Arts in Buddhist Ayurvedic Counseling	47	43	42

English medium

Course	Registered number of students	Sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	26	24	23
Master of Arts in Buddhist Studies	264	252	221
Postgraduate Diploma in Buddhist Studies (Singapore)	10	10	10
Master of Arts in Buddhist Studies (Singapore)	03	02	02
Master of Arts in Buddhist Studies (Hong Kong)	43	21	12

Number of students following Research degrees

Course	Sinhala Medium	English Medium
Master of Philosophy in Buddhist Studies (MPhil.)	64	71
Doctorate in Buddhist Studies (PhD)	14	34

11. Courses and number of students

12. Number of passed students

	Year	Local	International
01	2012	164	133
02	2013	186	134
03	2014	285	128
04	2015	146	165
05	2016	154	261

13. Human resources and the number of students - 2016

Course	Total number of registered students	Academic staff
Postgraduate Diploma in Buddhist Studies(Sinhala medium)	13	Director Professor - 04 Senior Lecturer - 02 Senior Assitant Librarian Scientific Assistant - 01 External lecturers
Postgraduate Diploma in Buddhist Studies(English medium)	26	
Master of Arts in Buddhist Studies(Sinhala medium)	91	
Master of Arts in Buddhist Studies(English medium)	264	
Master of Arts in Pali Studies(Sinhala medium)	04	
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling(Sinhala medium)	26	
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	47	
Master of Philosophy in Buddhist Studies (Sinhala medium)	64	
Master of Philosophy in Buddhist Studies (English medium)	71	
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	14	
Doctor of Philosophy in Buddhist Studies (English medium)	34	
Master of Arts in Buddhist Studies-external (English medium)	46	
Postgraduate Diploma in Buddhist Studies-external	10	

14. Local students who completed courses - 2016

Course	Medium	Sat for the exam (2015)	Sat for the exam in 2016
Postgraduate Diploma in Buddhist Studies	Sinhala	08	11
Postgraduate Diploma in Buddhist Studies	English	04	02
Master of Arts in Buddhist Studies	Sinhala	56	75
Master of Arts in Buddhist Studies	English	07	09
Master of Arts in Pali Studies	Sinhala	04	04
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	Sinhala	44	22
Master of Arts in Buddhist Ayurvedic Counseling	Sinhala	49	43
Master of Philosophy in Buddhist Studies	Sinhala	01	01
Master of Philosophy in Buddhist Studies	English	--	--
Doctor of Philosophy in Buddhist Studies	Sinhala	03	06
Doctor of Philosophy in Buddhist Studies	English	06	06

15. International students who completed courses - 2015

Course	Medium	Sat for the exam in 2015	Sat for the exam in 2016
Postgraduate Diploma in Buddhist Studies	English	20	22
Master of Arts in Buddhist Studies	English	165	212
Master of Philosophy in Buddhist Studies	English	–	--
Doctor of Philosophy in Buddhist Studies	English	05	--
Postgraduate Diploma in Buddhist Studies-external	English	07	10
Master of Arts in Buddhist Studies external	English	24	23
		216	267

16. Grant of awards

Subject	Number of Awards	Granted to
(a) local/international awardees	01	Gold Medal - (The highest scorer in the Master of Arts (Sinhala) in Buddhist Studies) Mrs. Gamage Dona Chintha Ransirini Pamarathna
(b) E. W. Gunathilake Scholarship Fund	01	Silver Medal - (The highest scorer in the Postgraduate Diploma (Sinhala) in Buddhist Studies) Mr. Ekanayake Mudiyansele Samanatha Kumara Seneviratne
(c) Scholarship awarded to the students excel in Mahayana Studies	02	Mr. Ekanayake Mudiyansele Samanatha Kumara Seneviratne 1. Ven. Aluyatawala Wimaladhamma Thero 2. Ven. Khemasiri

17. Academic staff - 2016

Department	Medium	Senior Prof.	Prof.	Senior Lecturer	Lecturer	Scientific Assistant Grade ii
Department of Buddhist Philosophy		-	01	01	-	-
Department of Buddhist Culture		-	02	-	-	-
Department of Source Studies		-	01	01	-	-
Research Unit		-	-	-	-	01



18. Research degrees awarded in the year 2016

Name	Degree	Research Topic	Country of applicant
Miss. Nayana Kumari Ariyaratne	PhD (Sinhala)	A balanced study on the Paramartha Dharma concept in the ancient Buddhism and post periodical Buddhist Philosophy tradition	Sri Lanka
Mrs. G.W. Nisansala Maduhansi	PhD (Sinhala)	A balanced Study on the Buddhist and modern attitude on Human Development	Sri Lanka
Mrs. Miyuri Mallika Daluwatte	PhD (Sinhala)	An explanatory Study on the implementation of the Dharmika concept in the Sri Lankan history (with regard to Anuradhapura and Polonnaruwa era)	Sri Lanka
Mr. N. B. D. N. B. Balalle	PhD (Sinhala)	The mandate imposed by the Roman-Dutch Law and the responsibility explained in Buddhist Philosophy (A balanced Study)	Sri Lanka
Mr. D. N. W. G. Opatha	PhD (Sinhala)	A critical Study on the Buddhist cultural ethics affected to the political usage in Sri Lanka	Sri Lanka
Mrs. A. V. Malini	PhD (Sinhala)	An explanatory Study on Knowledge Management	Sri Lanka
Mrs. Soma Subhashini De Silva	PhD (English)	Counseling for Interpersonal Conflict: A psychological model based on Buddhist Principles	Sri Lanka
Ven. Pang Yahui	PhD (English)	A critical Study of the multicultural elements in Buddhist Social Philosophy and Ethics	China
Ven. Li Xia	PhD (English)	A critical Study of the psychological importance of the Theravada Analysis of mind with reference to the early Buddhism	China

Ven. Da Xing	PhD (English)	A comparative Study of the Buddhist Noble Eightfold Path and the Astānga-Yoga in Yoga system	China
Ven. AshinIndaka	PhD (English)	A critical Study of the development of early Buddhist Psychological concepts in the Pali Commentarial Literature	Myanmar
Ven. Anula	PhD (English)	The relevance of the analysis of Five Aggregates in Buddhist meditation - A critical Study	Korea
Ven. Ekiriye Chulaalankara Thero	M.A (Sinhala)	An explanatory Study on the Vaipulya Sutta representing an intermedairy occasion where Buddhism converting to Mahayana	Sri Lanka

19. Publications

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

20. Library

The primary mission of the Postgraduate Institute of Pali and Buddhist Studies is to create suitable opportunities for Postgraduate studies on Buddhism and assist them, to raise **more productive attitude towards Buddhist Studies and to improve the research proficiency in the Buddhist Studies field.** The library of the Postgraduate Institute of Pali and Buddhist Studies carries out an important scope of work in achieving this mission. Accordingly, it is the main task of the library to provide primary and secondary information sources and other related facilities required for the graduates engaged in academic and research activities and the academic staff of the Institute. In addition, the library provides the necessary reference facilities to the local and international research persons under external library membership.

At the moment, the Library of the Institute possesses around 22,000 books. It is a feature that, 90% of them consists of Buddhist books. Library materials are collected in compliance with Postgraduate Study Courses and Buddhist Research titles.

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

Further, the Theravada Tripitaka printed in seven language medium (Pali, Sinhala, English, Burmese, Cambodian, Devanagari, Thai) and the Taisho print on Chinese religion are available.

The library possesses the Master of Philosophy and Doctor of Philosophy thesis submitted to the Institute by the research graduates.

Library services

The following primary services have been rendered to the readers :

Reference service
Lending books service
Photocopy service
Internet facilities
Computer use and provision of Printouts
Inter Library loan service
Thesis binding

The number of registered readers at the Library

The external readers have been provided with reference facilities only and the other readers have been provided with reference and book lending facilities. As such, the library membership has been obtained in the year 2016 as follows:

Lecturers' staff	-	07
Non-academic staff	-	20
Postgraduate candidates	-	466
Provision of services to the external readers	-	38
Total	-	531

Constitution of the staff

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

Senior Assistant Librarian	-	01
Library Assistant	-	01
Library Staff	-	02
Total	-	04

Purchase of books and receipts as donations in the year 2016

The purchase of books locally and internationally and the receipts as donations out of the annual provisions of the Institute are as follows:

number of books purchased	-	907
number of books received as donations	-	813
Total	-	1720

21. Research Unit

Ven. Madihe Sugathasiri Thero - Scientific Assistant

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

22. Study Tour

The study tour for the international students was made in the historical city of Polonnaruwa on 19th and 20th October 2016. Around 130 students participated in it and the theoretical knowledge was implemented in the form of field study as practical activities. The academic staff, with the participation of the external scholars, contributed as Resource Persons and the study tour was successfully conducted making the expectations of the student community fruitful.



23. Seminars

A national seminar on Bhiksu discipline, dialogues and modern challenges was held on 2016-11-29 at the Sri Lanka Foundation.

The programme with the participation of much standard scholars in the field was conducted through out the day, which consisted of four (04) sessions. At the end of the first programme, attention was paid to the matters to be based for the next programme and it was decided to conduct the second programme in the year 2017.

24. Recurrent Expenditure

Subject	2015 Rs. Cents	2016 Rs. Cents	Difference
(a) salaries & wages	32,457,600	40,629,392	8,171,792
(b) travel expenses	159,458	1,184,729	1,025,291
(c) supplies	1,474,586	1,280,809	-193,777
(d) maintenance	888,180	1,138,048	249,868
(e) connected services	13,407,246	15,123,678	1,716,432
(f) other	15,887,083	27,903,405	12,016,322
Total	64,274,133	87,260,061	22,985,928

25. Capital Expenditure

Subject	2015 (Rs. Cents)	2016 (Rs. Cents)	Difference
(a) purchase of furniture and office equipment	3,829,292	1,167,683	-2,661,609
(b) purchase of machinery	0	0	0
(c) buildings	0	0	0
(d) other	691,431	1,118,489	427,058
Total	4,520,723	2,286,172	-2,234,551

26. Financial Progress (Expenditure)

Subject	Budgetary allocations		Expenditure		Surplus/deficiency (Rs. Cents)	
	2015	2016	2015	2016	2015	2016
(a) recurrent (except projects)	60,526,200	57,200,000	55,448,860	70,327,036	5,077,340	-13,127,036
(b) capital (except projects)	2,750,000	2,750,000	4,520,723	2,286,172	-1,770,723	463,828
(c) projects - local investment	6,200,000	12,800,000	8,825,274	16,933,025	-2,625,274	-4,133,025
(d) projects - foreign investment	0	0	0	0	0	0
Total	69,476,200	72,750,000	68,794,857	89,546,233	681,343	-16,796,233

27. Financial Progress Detail (earned income)

Sources of Income	Allocations (Rs. Cents)		Total (Rs. Cents) Income		Allocation s (Rs. Cents)	Total (Rs. Cents) Income
	2015	2016	2015	2016	2015	2016
(a) undergraduate	0	0	0	0	0	0
(b) postgraduate	31,070,000	57,200,000	25,789,893	36,830,886	5,280,107	20,369,114
(c) consultancy services	0	0	0	0	0	0
(d) other	6,160,000	12,800,000	14,134,102	19,156,064	-7,974,102	-6,356,064
total	37,230,000	70,000,000	39,923,995	55,986,950	-2,693,995	14,013,050

28. Financial Progress Review - 2016

Subject	Method	Cost per student	
		2015	2016
(a) recurrent expenditure per student	recurrent expenditure	92,348	110,456
	number of students		
(b) capital expenditure per student	capital expenditure	6,477	2,894
	number of students		
total		98,825	113,350

29. The other details relevant to the Report

01. Final Accounts – 2016
02. Financial status of the Institute from 2012 to 2016
03. The Auditor - General's Report and answers on the financial statements of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya for the year ending on 31-12-2016, as per section 108 (02) of the Universities Act, No.16 of 1978

30. Financial status of the Institute from 2012 to 2016

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
2012	6,500,000	1,600,000	--	25,864,163	32,364,163	35,074,132	-2,709,969
2013	11,417,000	2,550,000	--	26,474,565	37,891,565	41,359,197	-3,467,632
2014	24,150,000	2,000,000	--	30,109,778	54,259,778	55,041,448	(781,671)
2015	12,000,000	2,750,000	--	45,303,098	57,303,098	64,274,134	(6,971,036)
2016	23,400,000	6,400,000	--	61,874,729	85,274,729	87,260,061	(1,985,332)

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



Financial Statement 2016

REPORT ON THE FINACIAL ACTIVITIES
FOR THE YEAR 2016

Postgraduate Institute of Pali and Buddhist
Studies-University of Kelaniya

Reporting Entity

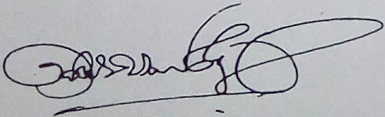
Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya has been incorporated under the Universities Act. No.16 of 1978 and Postgraduate Institute of Pali and Buddhist Studies Ordinance No. 08 of 1979.

The Thirty Seven (37) reports on financial activities of the Institute for the year ending 31st December 2016 have been prepared.

The allocation obtained for the year 2015 is shown below.

Recurrent Allocation	Rs. 23,400,000.00
102 Capital Allocation	Rs. 6,400,000.00

The total recurrent income of this year, including government grants amounted to Rs.85,274,729/- and the recurrent expenditure amount was Rs. 87,260,061/-. Accordingly the results of the recurrent financial activities was a deficit of Rs.1,985,332/-.



Professor Ven. Kotapitiye Rahula Thero

Director

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2016

ASSET	Notes	2016	2015
		Rs.	Rs.
NON CURRENT ASSETS (Schedule II)			
Property, Plant and equipment	01	10,691,163	13,036,753
Investment	02	12,241,876	11,307,256
Other financial Assets	03	1,031,858	953,046
		23,964,897	25,297,055
CURRENT ASSETS			
Stores Advance Account	04	534,370	519,159
Stock Account (Pub. Books)	05	1,611,049	1,054,635
Sundry Debtors	06	589,946	402,027
Loans and Advance to Staff	07	3,125,867	3,930,904
Miscellaneous Advances	08	3,509	1,011
Pre-Payments	09	55,471	78,720
Cash and cash equivalents	10	27,351,484	8,012,202
Others	11	65,000	65,000
Total Assets		57,301,593	39,360,713
LIABILITIES			
CURRENT LIABILITIES			
Deposits	12	896,689	43,189
Sundry Creditors	13	3,934	367,909
Accrued Expenses	14	6,567,548	1,667,962
Others	15	3,748,194	1,208,030
NON CURRENT LIABILITIES		11,216,365	3,287,090
Capital Grant Spent	16	15,598,252	15,555,041
Unspent Capital Grant	17	6,598,635	957,000
RESTRICTED FUNDS		22,196,887	16,512,041
Special Funds	18	7,368,961	6,835,041
Research Grants	19	1,120,032	1,046,545
Gifts and Donations	20	8,460,187	10,401,003
Others	21	11,302,526	5,684,607
Provision for the Gratuity	22	10,085,124	8,130,310
		38,336,831	32,097,507
Total Liabilities		71,750,083	51,896,637
Net Assets		(14,448,490)	(12,535,924)
NET ASSEST /EQUITY			
CAPITAL RECEIPTS			
REVALUATION RESERVE ACCOUNT			
General Reserve of the Institutions	23	1,846,372 (16,294,861)	1,846,372 (14,382,296)
		(14,448,490)	(12,535,924)
Total Net Assets/ Equity		(14,448,490)	(12,535,924)

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 V en. Kotapitiye Rahula Thero
Director
Postgraduate Institute of
Pali and Buddhist Studies

Member of Board of Management
Postgraduate Institute of
Pali and Buddhist Studies

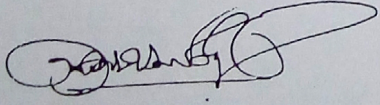
Mrs. A.P.S.M. Dolage
Senior Assistant Bursar
Postgraduate Institute of
Pali and Buddhist Studies

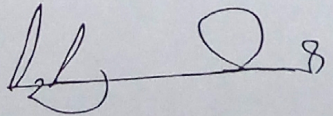
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE FOR
THE YEAR ENDED 31st DECEMBER 2016

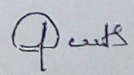
REVENUE	Notes	2016	2015
		Rs.	Rs.
Government Grant - Recurrent		23,400,000	12,000,000
Other Income			
Interest from Loans		138,381	156,796
Miscellaneous Receipts	24	2,063,788	1,251,376
Registration Fees		798,000	641,000
Tuition Fees		35,193,386	24,621,393
Examination Fees		306,500	101,500
Library Fees		533,000	426,000
Sale of Publications		14,872	9,910
Library Fines		5,999	7,147
Income on Extension Projects		16,933,025	12,708,874
Amortization	25	5,580,693	4,244,470
Other Operating revenue	25	307,086	1,134,633
Total Revenue		85,274,729	57,303,098
EXPENSES			
Personal Emoluments - Academic	25	16,452,206	16,320,780
Personal Emoluments - Non Academic	25	24,177,186	16,136,820
Travelling		1,184,729	159,438
Supplies		1,280,809	1,474,586
Maintenance		1,138,048	888,180
Contractual Service		15,123,678	13,407,246
Depreciation and Amortization Expenses		4,996,061	4,330,877
Other Expenses		22,907,344	11,556,206
Total Expenses		87,260,061	64,274,134
Surplus/(Deficit) from Operating Activities		(1,985,332)	(6,971,036)
Finance Cost			
Gain on Sales of Property Plant and Equipment		-	-
Total Non Operating Revenue (Expenses)		(1,985,332)	(6,971,036)
Surplus/(Deficit) Before Extra Ordinary Items			
Extra Ordinary Items		-	-
Surplus/(Deficit) for the Period		(1,985,332)	(6,971,036)

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


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 2016

	2016	2015
	Rs.	Rs.
Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	(1,985,332)	(6,971,036)
Adjustments for items not involving movement of cash		
Gratutities	1,954,814	1,146,237
Depreciation	4,660,944	4,244,470
Other Operating expenses	333,102	86,408
Other Operating revenue	(307,086)	(1,134,633)
Amortization	(5,580,693)	(4,244,471)
	(924,251)	(6,873,025)
Prior period items	-	-
<i>Operating surplus before changes in items of working capital</i>	<i>(924,251)</i>	<i>(6,873,025)</i>
Changes in items of working capital		
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	(571,625)	23,371
Decrease/(Increase) in sundry debtors	(187,918)	(109,326)
Decrease/(increase) in staff advances	805,037	92,760
Decrease/(Increase) in services and supplies advances	(2,498)	45,875
Decrease/(Increase) decrease in payments in advance	23,249	726,691
Decrease/(Increase) in other deposits	-	-
Decrease/(Increase) in interest on investments receivable	-	-
Increase (decrease) in deposits and sundry creditors	489,525	361,904
Increase (decrease) in accrued expenses and other liabilities	7,439,750	7,995,519
	7,995,519	336,994
<i>Net cash generated from operating activities</i>	<i>7,071,268</i>	<i>(5,394,756)</i>
Cash Flows from Investing Activities		
Purchase of fixed assets	(2,284,057)	(3,370,723)
Other investments	(1,013,432)	(3,787,302)
<i>Net cash used in investing activities</i>	<i>(3,297,489)</i>	<i>(7,158,025)</i>
Cash Flows from Financing Activities		
Government grant for capital expenditure	6,400,000	2,750,000
Gifts and Donations	2,893,426	1,112,293
Other funds	6,272,077	3,869,790
<i>Cash generated from financing activities</i>	<i>15,565,502</i>	<i>7,732,082</i>
<i>Net increase in cash and cash equivalents</i>	<i>19,339,281</i>	<i>(4,820,698)</i>
Balance of cash and cash equivalents at beginning of the year	8,012,202	12,832,901
<i>Balance of cash and cash equivalents at end of the year (Note 1)</i>	<i>27,351,484</i>	<i>8,012,202</i>
Note 1	2016	2015
	Rs.	Rs.
Bank balance	27,351,484	8,012,202
Other bank balance	27,351,484	8,012,202

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KILANIYA
STATEMENT OF CHANGES IN NET ASSET/EQUITY OF FOR
THE YEAR ENDED 31st DECEMBER 2016

	General Reserve of the Institutions Rs.	Revaluation Reserve Account Rs.	Total Rs.
Balance as at 01-01-2014	(7,267,547)	798,276	(6,469,270)
Transfer of value of the disposal Donated Items.	637,957		637,957
Surplus/(defecit) for the 2014	(781,671)	-	(781,671)
Balance as at 01-01-2015	(7,411,260)	798,276	(6,612,984)
Transfer of value of the disposal Donated	-		-
Surplus/(defecit) for the 2015	(6,971,036)	1,048,095	(5,922,941)
Balance as at 31-12-2015	(14,382,297)	1,846,372	(12,535,925)
Balance as at 01-01-2016	(14,382,296)	1,846,372	(12,535,924)
Transfer of Kim Grant balance to reserve	4,529		4,529
Transfer of Buddhist Ayurvedic balance to reser	50,000		50,000
Adjustments for Stores advance acc	18,238		18,238
Surplus/(defecit) for the 2016	(1,985,332)		(1,985,332)
Balance as at 31-12-2016	(16,294,861)	1,846,372	(14,448,490)

Notes to the Financial Statements

1. General Policies

1.1. Principal Activities and nature of Preparations

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

1.2. Basis of preparation

The Financial statements comprise of the Statements of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets and Equity, Cash Flow Statement and Notes to the financial statements.

These Financial Statements of the Institute have been prepared in accordance with the Sri Lanka Public Sector Accounting standard (SLPSAS) issued by the Chartered Accountants of Sri Lanka and adopted by the University Grants Commission by its Financial Circular Letter No.03/2011

2. Significant Accounting Policies

2.1. Property, Plant & Equipment

Furniture & Fittings, Office equipment, Teaching Equipment, Library Books and Periodicals, Motor Vehicles, and Other Assets and items acquired out of government grant, internally generated funds, and donations.

a) Basis of Recognition

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

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

b) Depreciation

Depreciation is recognized in the Statement of Financial Performance on a Straight –Line Method spread over the estimated useful life of Property, Plant and Equipment from the date they were made available for use.

The estimated useful lives of the assets are as follows.

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

d) Office Premises & Its Maintenance

Currently the Institute located in Rented out Building and it has agreed to pay minor repair which does not exceeded Rs.25,000/- by the Institute. The cost of maintenance is charged to the income and Expenditure Account as incurred.

c) Fixes Assets Register

Fixed assets register has completed for the year end 31st December. Reconciliation of fixed assets with final accounts as at 31.12.2015 completed and special committee was observed that task and issued a report. The Committee report presented to 47th audit committee held on 27th 02.2017, necessary action will be taken on the Audit committee instructions.

3. Current Assets

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

3.1. Inventories & Stocks

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

b)There was a difference in Stores Advance account and Stock Balances for a long period (before 2005) and it has reconciled, passed error correction journal entries with Audit & Management committee approval (45.14) , Board of Managemnt approval (355.07) in the year 2016.

4. Current Liabilities

Liabilities classified as Current Liabilities in the Statement of Financial Position are those that fall due for payment within one year from the date of Financial Statement. All known liabilities have been accounted in preparing the Financial Statements.

5. Provision for Gratuity

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

6. Interest Income

Interest income received and receivable for the period is recorded as revenue received in the Financial Statements other than the investment income earned on externally restricted endowments. The interest income due on such funds has been recorded as direct increase of fund during the year.

7. Recognition of Expenses

All expenses incurred in respect of education and research have been charged as recurrent expenditure and all expenditure incurred in the acquisition, or improvement of assets of a permanent nature has been treated as capital expenditure.

8. Foreign Currencies

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

9. Below mention budget transfers have been made several times in relation incurring expenses from additional votes to deficits vote with the relevant approvals.

- I. Transfer Rs.300,000/- from travel grants to university teachers (6.01) & Rs. 500,000/-from Convocations (6.13) to Travelling Expenses (Foreign)-2.02
- II. Transfer Rs.25,000/- from Rentals & hire charges (5.08) to Rates & Local Taxes (5.09)
- III. Transfer Rs.600, 000/- from stationery & official requisites (3.01) to special service professional and other fess (6.03)
- IV. Transfer Rs.400,000/- from Fuel & Lubricant (3.02) to special service professional and other fess (6.03)
- V. Transfer Rs.400,000/- from Minor repair Maintenance & Others (04.05) to special service professional and other fess (6.03)
- VI. Transfer Rs.380, 000/- from strengthening Research (102) to Academic research and Publication (6.05)
- VII. Transfer Rs.254,659/- from strengthening Research (102) to Student Welfare, Employee Welfare, Student Councils & Social Harmony (6.17)
- VIII. Transfer Rs.200,000/- from Course Materials for Students & Quality Improvement (6.16) to Student Welfare, Employee Welfare, Student Councils & Social Harmony (6.17)

10. Cash Flow Statement

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



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

එවර්ඩ්/ඊ/පීඅයිසීඑස්/1/16/05

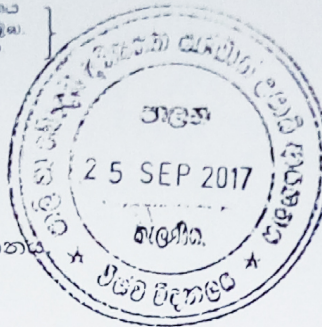
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உமது இல.
Your No.

දිනය
திகதி
Date

2017 සැප්තැම්බර් 11 දින

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පාලි හා බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ආයතනය




22 SEP 2017

කැලණිය විශ්වවිද්‍යාලයට අනුබද්ධිත පාලි හා බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ආයතනයේ 2016 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 1978 අංක 16 දරන විශ්වවිද්‍යාල පනතේ 108(1) උපවගන්තිය ප්‍රකාර විගණකාධිපති වාර්තාව

මාගේ සමාංක හා 2017 ජුනි 06 දිනැති ලිපියට යොමුවේ.

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


ඩබ්ලිව්.ප්‍රේමනන්ද

අතිරේක විගණකාධිපති

විගණකාධිපති වෙනුවට.

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



විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அதிகபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல.
My No.

HED/E/PIPBS/1/16/05

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

06 June 2017

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 2016 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 Pail and Buddhist Studies affiliated to the University of Kelaniya for the year ended 31 December 2016, comprising the statement of financial position as at 31 December 2016 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 of the Postgraduate Institute of Pail 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 of the sub-section 108(2) of the Universities Act was issued to the Director to the Institute by the 20 of 2017.

1.2 Management's Responsibility for the Financial Statements

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

1.3 Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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. Section 111 of the Universities Act, No.16 of 1978 gives discretionary powers to the Auditor General to determine the scope and extent of the audit.

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

2. Financial Statements

2.1 Opinion

In my opinion, the financial statements give a true and fair view of the financial position of Postgraduate Institute of Pail and Buddhist Studies Affiliated to the University of Kelaniya as at 31 December 2016 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 Policies

The Institute had not been identified a policy for amortisation of grants therefore, books, goods and tools valued at Rs.248, 016 had been accounted and depreciated. However, action had not been taken to amortise the relevant funds.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) Although, according to the financial statements, the stock value as at 31 December 2016 had been a sum of Rs. 534,370 and according to the Stores Board of Survey Report, this balance amounted to Rs. 420,520. At the end of the year these differences had not been brought into the accounts, identifying stock excesses and shortages.
- (b) A stock shortage value of research and publication amounted to Rs.113, 272 had been observed in between financial and physical balance. Action had not been taken to recover from the relevant parties or to write off as a shortage, identifying the reason for the differences.
- (c) The receivable interest income on fixed deposits as at 31 December 2016 amounted to Rs. 60,062 had not been accounted and therefore, the value of fixed deposits and interest income were understated in the accounts from the same interest value.

2.2.3 Unexplained Differences

The following observations are made.

- (a) According to the Register of Fixed Assets the value of total assets amounted to Rs.36,040,387 whereas, according to the financial statements this value had been Rs. 39,700,003 As such, a difference of Rs. 3,659,616 was observed.
- (b) According to the financial statements the value of books and magazines amounted to Rs.1, 118,489 whereas, according to the information provided by



the library this value had been a sum of Rs. 1,265,973. As such, a difference of Rs. 147,484 was observed.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the deficit year ended 31 December 2016 was Rs. 1,985,332 as compared with the deficit of Rs. 6,971,036 for the preceding year. As such, the deficit of the year under review had decreased by Rs. 4,985,704 as compared with the preceding year. Even though expenses amounting to Rs. 22,997,327 had been decreased during the year under review, the decrease in the deficit had specifically been caused by the increase of other income by Rs. 5,771,331 and the Government Grants by Rs. 11,400,000.

Even though, last five years had been recorded losses, after adjusting personnel emoluments and other adjustments, it was observed that there was a trend of an increase of the added value. The deficit had been decreased by 71 per cent and the added value had been increased by 51 per cent in 2016 compared with the same in 2015 due to the increase of the Government Grants by a sum of Rs. 11 million.

4. Operating Review

4.1 Performance

Providing post graduate status teaching, training and conducting research on the subject areas of Pali and Buddhist studies after the intake of students, deciding the Post Graduate Degrees, Chapters, Certificates and other academic excellence while recommending the individuals, qualified to grant and recommending the University about the establishment and suspension of the designations were the key objectives by the University.

The following observations are made with regard to the achievements of the University.

b) Depreciation

Depreciation is recognized in the Statement of Financial Performance on a Straight –Line Method spread over the estimated useful life of Property, Plant and Equipment from the date they were made available for use.

The estimated useful lives of the assets are as follows.

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

d) Office Premises & Its Maintenance

Currently the Institute located in Rented out Building and it has agreed to pay minor repair which does not exceeded Rs.25,000/- by the Institute. The cost of maintenance is charged to the income and Expenditure Account as incurred.

c) Fixes Assets Register

Fixed assets register has completed for the year end 31st December. Reconciliation of fixed assets with final accounts as at 31.12.2015 completed and special committee was observed that task and issued a report. The Committee report presented to 47th audit committee held on 27th 02.2017, necessary action will be taken on the Audit committee instructions.

3. Current Assets

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



(d) Utilization of Earned Income

A sum of Rs. 137,452 had not been utilized over the past 4 years allocated for the Ayurvedic Course out of the total income earned by the Postgraduate Institute. A sum of Rs. 67,000 had been allocated during the year under review and the balance at the end of the year had been a sum of Rs. 204,452. Further, a sum of Rs. 3,488,586 had been collected for the long-term courses in the years 2015 and 2016. Out of that, a sum of Rs. 878,624 were spent and the balance amounted to Rs. 2,609,962. It was observed that balances were not used for the development of the Institution.

(e) Library Control

Even though, Books have been included in the list of libraries, 693 books were missing. Out of them, 156 books belonged to the period of the years from 1977 to 2012 and its value had been a sum of Rs. 30,725.

- (f) The Institute has been in operation for 38 years since the commencement and it had been maintained in rented buildings 38 years since its commencement and it had paid a sum of Rs. 776,583 per month and a sum of Rs. 174,996 for the year under review. A major Item of the Action Plan was the construction of the Institution of buying a new land and a sum of Rs. 500,000 had been allocated. However, Treasury had not given the money during the year under review and this work had not been carried out as at the audit date, 31 March 2017.
- (g) Unidentified Revenue amounting to Rs. 109,389 was observed for a period over six months while checking bank reconciliation as at 31 December of the year under review.

5. Accountability and Good Governance

5.1 Acton Plan

The Institute had mentioned 16 expected tasks under the students promotion activities out of which, only 04 had not been achieved.



Even though the Institute had decided to introduce two new courses during the year 2016, it had introduced none.

5.2 Budgetary Control

In considering the budgeted and the actual income, the increase of the income amounted to Rs.14, 967,643 during the year under review owing to the increase of the lecture fee and the course income. Further, in considering the budgeted and the actual expenditure, operational expenditure had been over budgeted. As such, the budget had not been used 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.

Areas of Systems and Controls

Observations

(a) Stores Control	The account had not been rectified adjusting Stock shortages and excesses.
(b) Budgetary Control	Expenses had been over budgeted as compared with the requirement.
(c) Library Control	Return of library books, Books verification, Misplacements of books.

H.M.Gamini Wijesinghe
Auditor General

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

No. 113, Dutugemunu Street, Kohuwala

My No. : PIPBS/ST/03/2017-02

2017.07.06

Registered Post

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

Dear Sir,

The Auditor General's Report on the Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya, for the year ended as at 2016-12-31, in terms of Section 108 (1) of the Universities Act, No. 16 of 1978

The following answers on the above matter, in terms of the letter no. HED/E/PIPBS/1/16/05 dated 2017-06-06, were approved by the Board of Management on 2017-07-06 to be forwarded to the Auditor General, subject to the covering approval of the Audit Committee.

2.2 Opinion on Financial Statements

2.2.1 Accounting policies

Instructions were given to rectify in the year 2017.

2.2.2 Accounting Deficiencies

- (a) Approval has been sought to make relevant adjustments in the year 2016, subsequent to the identification of the difference between the balance as per the stocks and the financial statements. After the presentation of a Report in this regard to the 45th Audit Committee held on 2016-11-10, approval has been granted to make adjustments in the final accounts. It has not thereby been possible to adjust one entry which caused the difference and to make adjustments to the written and abandoned balance of Rs.42,000, in preparing the financial accounts for the year 2016. Instructions were given to complete the relevant entries in the year 2017.
- (b) The necessary documents are now being prepared for the purpose. The relevant Divisions have already been advised to make essential adjustments in the year 2017.

- (c) The Renewal Notices for the Fixed Deposits which you have mentioned, had not been received from the relevant Financial Institutions even at the time of preparing the final accounts. Written requests were made from those institutions for its copy and up to then, final accounts have been entered for the value in the Renewal Notice as to 2016-12-31.

The relevant parties were instructed to take action to keep accurate investment accounts in the year 2017.

2.2.3 Unexplained differences

(a)

1. The reasons uncovered for the difference between the Fixed Assets Register and the financial statements were submitted to the 44th Audit Committee held on 2016-08-25.
2. The reasons for the difference before 07 years since the year 2015 have been uncovered. Taking note of the matters submitted accordingly, the 44th Audit Committee instructed to appoint a Committee comprising the Ministry of Higher Education and the members of the Internal Audit Division of the University Grants Commission and to take a decision in this regard. (44th Audit Committee decision has been annexed) - Annex No.01
3. As such, the Report of the Committee chaired by the Senior Assistant Internal Auditor of the University Grants Commission received dated 2016-02-13 was submitted to the Audit Committee of the Institute held on 2017-02-27. (copy of the relevant Report annexed) - Annex No.01
4. The 47th Audit Committee instructed to examine the contents in the Report from the Government Audit Division and to determine future action and accordingly, we have been informed by the Government Audit Division that, action would be necessary for the above difference in the year 2017.

The Report of the Committee and the decision of the 47th Audit Committee are attached herewith. - Annex No.01

4. Operation review

4.1 Performance

(a) **Academic performance**

The rate of the number of students have gone up as anticipated by the Institute and the percentage of the number of passed students at the examinations too has shown the anticipated rate of the Institute.

(b) **Research Grant**

The progress of this Research Grant allowance as at 2016-12-31 has been submitted. Since this is a one year research project, it is due to be completed in June 2017.

(c) **Capital Grant**

The unspent Capital Grant as at 2016-12-31 is Rs.3,784,220/-. Out of the same, Rs.1,800,000/- has been remitted to the Institute on 2016-12-20. This amount has been utilized for the following tasks in the first quarter of the year 2017 as follows:

(1. Office equipment - Rs.2,284,444.65/-, 2. Library books - Rs.254,547.10/-)

- ⑩ The General Treasury Remittance has not been used as short term investments while the fees charged from the students by the Institute which have been kept in the Current Account, Thimbirigasyaya have been utilized for the purpose. This money is used for the recurrent expenditure of the Institute throughout the year. As no interest is received from the Current Account, it is mentioned that such investment is another further avenue of income. Moreover, this was carried out on the audit instructions of the University Grants Commission in the year 2015.

(d) **Utilization of the income generated**

The relevant divisions have been informed to utilize the money of the Ayurvedic Course in the year 2017 as and when necessary.

It is difficult to carry out expenses within the relevant year, since the course fees (foreign) are received within the last few months of the year. Out of this, Rs.1,475,000/- has been spent in the first quarter of the year 2017. It was instructed to spend the rest as per the requirement, in future.

- (e) The relevant observations need to amended as follows:

The number of books recorded in the Library Archives, yet misplaced (from 1977 to 2016) is 671. In addition, the number of books moved out and not returned by the students is 154. This is applicable to the period between 1977 and 2012 and its value amounts to Rs.31,181.75.

- (f) Even though a suitable plot of land was identified by calling for prices through paper advertisements in association with the Ministry of Higher Education for the purpose of purchasing a plot of land in the year 2016, the proprietor was unwilling to give away the land at the estimated value of the Government. By now, action is being taken with the intervention of the Ministry, to provide a plot of land 02 acres in extent from the land to be given away to the Faculty of Technology of the University of Kelaniya, to the Institute.

5. Accounting and good governance

5.1 Action Plan

In accordance with the plans formulated in the year 2016, Courses have been introduced to the Foreign affiliated Institutions and a Pali Diploma Certificate Course has been introduced locally. In addition, recommendations have been made on Postgraduate Diploma on Buddhism and Legal Philosophy. Criterion has been revised for the year 2018 on the timely requirements of the Courses, as well.

5.2 Budgetary control

The high number of registration of the students in the courses specially conducted abroad caused the increase of revenue.

Eg: Courses in Singapore/Hong kong

It is our view that, the budget control took place in an optimal manner rather than in the previous year. The operational expenditure has almost been forecast specially in respect of the student related activities. It is my point of view that, these activities need more attention in furthering as an income generating institute. However, it is noted to take necessary action to control this condition further in an optimistic way in the year 2017.

6. Systems and control

(a) Stores control

it is my opinion that, the essential rectifying measures can be finalized in the year 2017.

(b) Budgetary control

instructions will be given to utilize as optimal as possible, from the year 2017 onwards.

(c) Library control

instructions were given to take note of the matters pointed out, make the relevant rectifications and pursue action.

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

Prof. Ven. Kotapitiye Rahula Thero
Director

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

Annex-01

13th February 2016

The Chairman

Audit Committee

Postgraduate Institute of Pali and Buddhist Studies

University of Kelaniya

Preparation of the Fixed Assets Register/reconciliation with the final accounts

In accordance with the inquiry made on 2016-11-08 at your institute by the Committee appointed as per a decision taken at the 44th Audit Committee held on 2016-08-25, for obtaining recommendations on the irreconcilable balances in the Fixed Assets revaluation and accounts, the following disparities were shown up in reconciling the Assets Register and the Fixed Assets Register :

Office equipment	13,974,472.66	11,013,318.66	2,961,154.00
Laboratory equipment	1,458,579.00	643,878.25	814,700.75
Furniture and fittings	3,510,830.52	3,516,491.19	5,660.67
			3,781,515.42

The following observations were made as the reasons for the above difference of Rs.3,784,515.42.

Office equipment difference Rs.2,961,154.00	(189,385.82)	Removal of assets revaluation cost
	(1,392,235.66)	Removal of assets
	173,867.75	Difference between the vote of expenditure
	(345,540.80)	
	(1,469,950.47)	Unidentified assets (before 2013)
	262,100.00	Adjustment of the revaluation value of assets to the account
Laboratory equipment difference Rs.814,700.75	(27,726.00)	Removal of assets revaluation cost
	(615,500.00)	Removal of assets
	349,542.00	Difference between the vote of expenditure
	(99,115.00)	
	(441,251.75)	Unidentified assets (before 2004)
	19,000.00	Adjustment of the revaluation value of assets to the account
Furniture and fittings difference Rs.5,660.67	(435,873.74)	Removal of assets revaluation cost
	(20,886.56)	Removal of assets and cost
	(85,011.75)	Difference between the Vote of expenditure
	(20,565.00)	Unidentified assets (before 2002)
	556,675.50	Adjustment of the revaluation value of assets to the account

1. Out of the disposed assets in the year 2011, the adjustments in the books only of a share of Rs.489,019/72 and the cost of a share of assets of which the cost details can not be discovered are still recorded in the book values.
2. Due to the absence of the resources of details on the historical value of the items revalued in the year 2015, the values have been revalued to the current value in the Fixed Assets Register and no sufficient details is available to identify the non-removal of the cost from the ledger accounts and the respective cost.
3. The cost of some items recognized as scrap items up to 2015 subsequent to 2011, to be disposed by way of an auction, too has been in records and the same has not been recorded in the Fixed Assets Register. (no sufficient information is available to identify the cost value of some disposed items)

Recommendations

1. The Committee recommends to record the following entries pertaining to the revaluation of assets, removal of unidentified assets and assets:
 - i. Removal of unidentified assets;
 - ii. Removal of depreciation;
 - iii. Incorporation of revaluation to the Fixed Assets Register;
 - iv. Adjustment to revaluation Surplus/Deficit.

Cost	
Debit	Revaluation A/C
Credit	Assets A/C
Depreciation	
Debit	Accumulated Depreciation
Credit	Revaluation A/C
Revaluation amount	
Debit	Assets A/C
Credit	Revaluation A/C
Revaluation Surplus/Loss	
Surplus	
Debit	Revaluation A/C
Credit	Revaluation Surplus
Loss	
Debit	Revaluation Loss
Credit	Revaluation A/C
Cost	
Debit	Disposal A/C

Credit	Assets A/C
Depreciation	
Debit	Accumulated Depreciation
Credit	Disposal A/C
Sale amount	
Debit	Cash
Credit	Disposal A/C
Disposal Surplus (Profit/Loss)	
Profit	
Debit	Disposal A/C
Credit	Income Statement
Loss	
Debit	Income Statement
Credit	Disposal A/C

2. Adjustments relating to the disparities between the Votes of Expenditure should be made and the incompatibilities in the accounts should be rectified.

Useful Life of the Asset

- ❧ Estimation of the useful life of an asset, as indicated in paragraph 71 of the Sri Lanka Public Sector Accounting Standard No.7:

The asset management policy of an entity may involve the disposal of assets after a specified time or after consumption of a specified portion of the future economic benefits or service potential embodied in the asset. Therefore, the useful life of an asset may be shorter than its economic life. The estimation of the useful life of the asset is a matter of judgment based on the experience of the entity with similar assets. Accordingly, the useful life of the assets should be ignored in revaluation and the depreciation of the revalued asset should be made in terms of the depreciation percentage.

Submitted to the Audit Committee of the Postgraduate Institute of Pali and Buddhist Studies for necessary action.

.....
Chairman
Geeth Dissanayake
Senior Assistant Internal Auditor

.....
Committee member
Rasika Rishanthi
Audit Assistant

.....
Committee member
Sumith Jayaweera
Audit Assistant

.....
Committee member
Sanjeeva Dissanayake
Audit Assistant

Copy : Ven. Director/Postgraduate Institute of Pali and Buddhist Studies

The decisions of the 47th Audit Committee held on 2017-02-27

Board Paper No.02

Preparation of the Fixed Assets Register/reconciliation with the final accounts

The recommendations made on the revaluation of the Fixed Assets and the incompatible balances in the accounts in terms of the inquiry conducted in 2016, were brought to the notice of the Audit Committee. The Audit Committee recommended to submit the recommendation given by the Government Audit Unit on this matter after preparing the final accounts for the year 2016, to the Board of Management and to forward the recommendation of the Board of Management to the Secretary, Ministry of Higher Education and to obtain approval for the same.

In preparing the final accounts, it was informed to rectify the transfer between the Vote of Expenditure and record it clearly. It was too informed to present the papers required for the purpose.

<p><u>Board Paper No.05</u> <u>Reconciliation of the Fixed Assets Register and the final accounts</u> The Fixed Assets Register prepared in view of the information discoverable at the Institute in accordance with the assets of the Institute as at 2015-12-31, were reconciled in terms of the assets with the final accounts as to the date. The reasons for the difference only in respect of the closest 07 years before the year 2015 could be uncovered and even though there had been a difference in the balances before, no clear reason could be found out in this regard. It had been informed that the following reasons might also have caused for the difference in the above balances at its entirety:</p> <ol style="list-style-type: none"> 1. The cost of revalued assets; 2. The cost of scrap items not removed from the accounts within 05 years from the year 2011; 3. Unidentified donations. <p>Accordingly, a disparity of Rs.4.4 million is shown between the Fixed Assets Register and the final accounts.</p> <p>The recommendation of the Audit Committee had been submitted for advice and further action in this regard.</p> <p>The summary of the information of the Fixed Assets Register Reconciliation Statement as at 2015-12-31 is as shown as follows:</p>	<p>It was informed that it would be appropriate to appoint a Committee in this regard, to point out the reasonable causes and to take a decision on the disparity of the said balances. For the purpose, it was agreed upon to appoint a representative each of the Internal Audit Unit of the University of Kelaniya, Ministry of Higher Education and the Internal Audit Unit of the University Grants Commission and it was instructed to appoint a representative from the Department.</p>	<p>Senior Assistant Bursar</p>	
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	Fixed Assets Register (Rs. Cents)	Final accounts (Rs. Cents)			
Office and Teaching Equipment (OE)	11,339,930	15,433,051			
Furniture and Fittings (FF)	3,192,214	3,516,492			
Motor Vehicles (MV)	10,250,000	10,250,000			
Library books and Periodicals	8,185,105	8,185,105			
	32,967,249	37,384,648			
4,417,340					
<p><u>Other matters No.01</u> <u>The cost estimates for the Self-Finance Courses conducted in the academic year 2016</u></p> <p>The Senior Assistant Registrar was inquired as to the issues pertaining to the payments out of the above self-finance courses.</p>			<p>The Audit Committee which made discussions in this regard, had submitted the Budget Document for the Self-Finance Courses conducted in the year 2016 prepared in terms of the University Grants Commission Circular No.04/2016, to the Audit Committee held on 2016-08-25. Even though instructions had been given to make the payments at the end of the relevant courses, since it is practically difficult to implement the same,</p>	<p>Senior Assistant Registrar</p>	

	the Audit Committee recommended that it would be potential to make all payments (inclusive of employees' allowances) in respect of the money received up to the moment, on proportional basis.	Senior Assistant Bursar	
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