

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

ANNUAL REPORT - 2017



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

Message of the Director Ven. Thero



The Postgraduate Institute of Pali and Buddhist Studies is the most prominent institute providing academic facilities for the graduates who show interest in pursuing the Pali and Buddhist studies field, for a period of thirty seven years.

This Institute, having operated in midst of almost lesser facilities, was established in the present building with more space and efforts were taken up by me to implement the education plans through new avenues, subsequent to assumption of duties and responsibilities of the post of Director. Apart from the responsibilities in the education field, the administrative and non-academic responsibilities as well as those of infrastructure development were duly understood and I started my journey towards the excellence with the co-operation of all stakeholders.

As a positive result of the effort, it has been a reason for the utmost delight by now, to make the Institute arranging educational contribution for the largest number of students in the field of Buddhist Studies, in Sri Lanka while providing educational facilities in the field of Buddhist Studies to the local and foreign student community. I consider it as matter to be proud of to have this Institute operated as the world's prominent Postgraduate Degree Awarding Institute which conducts academic studies in the Theravada tradition while contributing to fulfill the academic, social and cultural mission locally.

The local and foreign graduates who received education at this Institute, are engaged in the National and International mission as nourished experts with blooming concepts and have become part of expanding the fame of Buddhism worldwide. Besides, I am entirely pleased to make this Institute a significant one, having its affiliations in countries such as Singapore, Hong Kong and China gifting the Theravada Buddhism as the most sacred inheritance to be offered from Sri Lanka.

I see the commencement of the activities for housing the Institute in a building complex located in a permanent premises highlighting the turning points of the Institute, as an achievement of a foremost institutional goal and realization of the entire effort of the Institute.

May the blessings of the Noble Triple Gem be with you!

Prof. Ven. Kotapitiye Rahula Anunayake Thero
The Director
31-12-2017

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01. Postgraduate Institute of Pali and Buddhist Studies

Postgraduate Institute of Pali and Buddhist Studies was initiated in 1975 and has been maintained as an affiliated institution to the University of Kelaniya in accordance with the Postgraduate Institute of Pali and Buddhist Studies Protocol No.08 of 1979. The Board of Management regulates the academic and administrative structure of the Institute. The Council of the Institute through the Board of Management carries out the development of the Postgraduate degree courses, continuation of the academic courses and conduct of research and examination activities, as approved by the Senate and Faculty Board of the University of Kelaniya. The Departments of Buddhist Source Studies, Buddhist Thought and Buddhist Culture are in operation. The administrative structure as well as the Library and Research Unit are among the important sections of the Institute.

The academic and research activities are conducted both in Sinhalese and English languages and the Institute which is open to local and foreign graduates, takes initiative to propagate Buddhism at national as well as international level, as of now. The Institute has awarded postgraduate degrees to a thousand number of local and foreign graduates under the Pali and Buddhist Studies subject stream. It is a great pride for the Institute and Sri Lanka for the engagement in the national mission by the famous scholars dedicated to the academic world by the Institute, while involving in different sectors of the world.

The performance by the internal and external staff comprising of the famous scholars nationally and internationally acclaimed as resource persons in the institutional courses as well as conduct of the affiliations abroad by the alumni provide better evidence for the institutional academic contribution. The Institute is one which involves in social responsibility by providing contribution to the progress in academic, social and cultural fields locally.

Expanding the core of Buddhism in diverse directions, the Postgraduate Diploma on Buddhist Studies, Master of Arts on Buddhist Studies, Postgraduate Diploma on Buddhist Ayurvedic Counseling, Master of Arts on Buddhist Ayurvedic Counseling, Master of Arts on Pali Studies and Master of Philosophy and Doctor of Philosophy on Buddhist Studies are conducted in the Sinhalese and English medium, during the year. It is with great honor to mention that this Institute has been graded within the universities in the progress report of the Ministry of Higher Education and Highways and categorized under the universities at international level, as the world's most prominent institution providing education to the largest number of foreign students in Sri Lanka, at the moment.

In the journey commenced by (Dr.) Ven. Havanpola Rathanasara Thero (1978-1979) who had been a world acclaimed venerable pundit and carried out his duties as its first Director, the laity and clergy scholars such as Prof. L. P. N. Perera renowned in the Buddhist society (1979-1984); Prof. Jothiya Dheeraseskare (1984-1990); Prof. Y. Karunadasa (1991-2000); Prof. Thilak Kariyawasam (2000-2003); Prof. Asanga Thilakarathne (2003-2007) and Prof. Sumanapala Galmangoda (2007-2013) were involved in the graceful mission by enlightening the pathway of the Institute. The fact that Prof. Ven. Kotapitiye

Rahula Thero while holding the office of the Director, motivates himself to further widen the scope of the Institute through new avenues is one to be appreciated.

The Institute, while building up international relations and maintaining the affiliations with the proper manifestation of the strength of the sustainable base from the past, regulates its education by proving that Buddhism is an immeasurable reward for curing the inner side of those countries, at the same time. The feedback reports have clearly explained that the graduates engaged in the educational activities arrive to the Buddhist Library Graduate School of Singapore, the Buddha-Dharma Centre of Hong Kong Limited of Hong Kong and the China's Buddhist Academy of Mt. Putuo of China, with the anticipation of achieving the core of Buddhism into their lives.

In its entirety, the Postgraduate Institute of Pali and Buddhist Studies has become the most prominent institution providing education to the largest number of foreign students in the world Theravada tradition while being entitled to a 'fair and accurate' audit opinion for the past two consecutive years. From the beginning up to now, the remarks of turning points in the progressive journey of the Institute mark the excitement of a national mission.

It is the wish filled with pride of everyone to further strengthen the mission by the Institute and ensure the institutional well-being locally and internationally by awarding degrees to the Postgraduate degree holders annually.

02. Achievements

The Institute 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 Annual Report of the Ministry of Higher Education and Highways for the year 2015 that, the Institute has become the one with the highest number of international students, out of the institutions belonging to the said Commission.

It is indicated the acquisition of a permanent land by the end of the year 2017 and completion of a new building complex in the year 2018 as a historical turning point of the Institute.

The launch of the Prospectus in a new form which has been a long term requirement of the Institute and maintenance of the web site of the Institute with updates are among those significant factors in the year 2017. It is important to activate the Departmental Committees and further expand the academic contribution to the educational activities.

The number of passed students			
	Local	International	Total
2013	186	134	320
2014	285	128	413
2015	146	165	311
2016	154	261	415
2017	152	300	452

03. Drawbacks and justification

The institute entertains a history of more than thirty five years. If it is possible to provide services with the state-of-the art facilities including hostels, 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 in Sri Lanka.

04. Future plans

1. Project proposals are being prepared to seek building facilities for the land to be acquired for the Institute.
2. To connect the Institute with local and international institutions.
3. To introduce new courses.
4. To organize a symposium on the matters of timely importance pertaining to the Bhikku sasana in Sri Lanka, and plan to submit its recommendations to the Government.
5. To update and maintain the web site of the Institute.
6. To further design the Prospectus of the Institute.
7. To organize workshops for the cadre development.
8. To further formalize the organization of student oriented academic programmes.
9. To increase the number of researches of the Institute.

05. 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 is being 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 have 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. Considering these aspects, it is significant fact that many employment opportunities exist for all those who complete courses at this academic Institute, both locally and internationally.

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

Postgraduate Institute of Pali and Buddhist Studies
113, Dutugemunu Street,
Kohuwala.
31-12-2017

06. Board of Management

The Board of Management under section 10 of the Postgraduate Institute of Pali and Buddhist Studies Protocol No.08 of 1979 made under Section 140 of the Universities Act, No.16 of 1978 read with Section 18 of the same, is the Board of Executives of 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 (up to 06-07-2017)
Mr. M. I. A.K. Manthirathne – from 12-10-2017
3. Mrs. Tharani Anoja Gamage - Secretary to the Minister in-charge of Cultural Affairs or his nominee

Heads of Department of the Institute

4. Prof. Ven. Raluwe Padmasiri Thero - Head of Department,
Department of Buddhist Philosophy
5. Ven. Miriswatte Vimalagnana Thero - Head of Department,
Department of Buddhist Culture
6. Prof. W. M. Deshapriya Gunasena - Head of Department,
Department of Source Studies

Members appointed by the Council of the University of Kelaniya

7. Mr. D. B. Wijekoon
8. (Dr.) Nanda Amarasekare

Members appointed by the University Grants Commission

9. Prof. Wimal G. Balagalle
10. Prof. Kusuma Karunaratne
11. Prof. Daya Edirisinghe
12. Mr. C. Maliyadde

Treasury representative

13. Mr. R. M. S. P. S. Bandara - Director – Department of External Resources

Officials

14. Mr. L. A. Sumith Jayasekara - Senior Assistant Registrar
15. Mrs. A. P. S. M. Dolage - Senior Assistant Bursar

07. Council

In terms of section 13 of the Postgraduate Institute of Pali and Buddhist Studies Protocol 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:

Ex-officio

1. Prof. Ven. Kotapitiye Rahula Thero - Director (Chairman)
2. Prof. Ven. Raluwe Padmasiri Thero - Head of Department, Department of Buddhist Philosophy
3. Prof. Ven. Miriswatte Vimalagnana Thero - Head of Department, Department of Buddhist Culture
4. Prof. W. M. Deshapriya Gunasena - Head of Department, Department of Source Studies

The following Heads of Department of the University of Kelaniya

5. Prof. Ven. Kahapola Sugatharathana Thero - (representative - Department of Sanskrit of the University of Kelaniya)
6. 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

7. Prof. P. R. Wasantha Priyadarshana - Department of Buddhist Culture
8. (Dr.) Ven. Wadinagala Pagnaloka Thero - Department of Source Studies
9. (Dr.) Ashoka Welitota - Department of Buddhist Philosophy

Members appointed by the University Grants Commission

10. Prof. Ven. Agalakada Sirisumana Thero
11. (Dr.) Ven. Medagampitiye Vijithadhamma Thero
12. Prof. Rathna Wijetunga
13. (Dr.) Amarasiri Ponnampereuma
14. (Dr.) Praneeth Abayasundara

Official

15. Mr. L. A. Sumith Jayasekara - Senior Assistant Registrar
16. Mrs. M. B. Y. G. Perera - Assistant Registrar

On invitation

17. Mrs. Geethani Attanayake - (Senior Assistant Librarian)

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) - up to
25-05-2017

Mr. M. A. I. K. Manthirathne from 27-10-2017
3. Prof.Wimal G. Balagalle - appointed by the University Grants
Commission
4. Mrs. S.M.S.Samaraweera - Senior Assistant Internal Auditor
5. Mrs. Pathma Athukorale - Audit Supervisor - Government
Audit Division
6. Mr. M.M.J.R.Bogamuwa - Chief Internal Auditor
University Grants Commission
7. Mr. L. A. Sumith Jayasekara - Senior Assistant Registrar -
Secretary

Officials

8. Mrs. A.P.S.M. Dolage - Senior Assistant Bursar
9. Mrs. Geethani Attanayake - Senior Assistant Librarian
10. Miss. M. B. Y. G. Perera - Assistant Registrar

09. 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 Jayasekare
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
03-10-2016)
B.Sc. Business Admin (SP) (SJP)
M.A.(Econ) (Kelaniya) |

Departments and its Heads

- | | | |
|-----|-----------------------------------|---|
| 06. | Department of Buddhist Philosophy | Prof. Ven. Raluwe Padmasiri
Thero
M.A.(National University of
Singapore) |
| 07. | Department of Source Studies | Prof. W. M. Deshapriya
Gunasena
Doctor of Philosophy
M.A.(Linguistics) (SJP) |
| 08. | Department of Buddhist Culture | Prof. Ven. Miriswatte
Vimalagnana Thero
M.Phil (Peradeniya) |

10. Staff details - 2017

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	-	Clerk iii Grade 01		
Establishment and Control Research Unit	Senior Assistant Registrar- 01	Senior Staff Assistant (Stenographer - Sinhala) - 01 Clerk iii - Grade 01 Trainee Computer Data Assistant - 01 Scientific Assistant Grade I - 01 Scientific Assistant - 01	Office machine operator – 01 (Grade ii) Driver Grade ii - 02	Karyala Karya Sahayaka - 01 Laborer (Special Grade) - 01 Laborer (Grade iii) - 01 Laborer Grade iii - 01
Examinations and Student Affairs	Assistant Registrar - 01	Computer Data Assistant Grade iii - 03		
Accounting	Senior Assistant Bursar - 01	Senior Staff Assistant(clerk) - 01 Senior Staff Assistant(book keeper) - 01 Senior Staff Assistant (Shroff) - 01 Store keeper Grade ii - 01 Trainee Computer Data Assistant - 01		Laborer (Grade iii) - 01
Library	Senior Assistant Librarian - 01 (Grade i)	Library Assistant Grade iii - 01	Library Staff Grade ii - 02	

11. 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
06	Doctor of Philosophy in Buddhist Studies (PhD)	බෞද්ධ අධ්‍යයන දර්ශන විභාගද 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	Postgraduate Certificate Course in Pali	පාලි පශ්චාත් උපාධි සහතික පත්‍ර පාඨමාලාව
10	English Through Buddhism	

12. Students details - 2017 Sinhala medium

Course	Registered number of students	Sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	06	06	05
Master of Arts in Buddhist Studies	116	96	84
Master of Arts in Pali Studies	04	04	03
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	18	17	15
Master of Arts in Buddhist Ayurvedic Counseling	39	35	34

English medium

Course	Registered number of students	Sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	28	25	23
Master of Arts in Buddhist Studies	251	250	226
Master of Arts in Pali Studies	06	03	02
Postgraduate Diploma in Buddhist Studies (Singapore)	02	02	02
Master of Arts in Buddhist Studies (Singapore)	07	06	06
Master of Arts in Buddhist Studies (Hong Kong) Full time and Part time	38	16	16
Master of Arts - China	13	13	10

Number of students following Research degrees

Course	Sinhala Medium	English Medium
Master of Philosophy in Buddhist Studies (MPhil.)	66	73
Doctorate in Buddhist Studies (PhD)	16	35

13. Registered number of students – from 2013 to 2017

Name of the course	2013	2014	2015	2016	2017
Postgraduate Diploma in Buddhist Studies (Sinhala medium)	12	11	10	13	06
Postgraduate Diploma in Buddhist Studies (English medium)	12	229	28	26	28
Master of Arts in Buddhist Studies (Sinhala medium)	12	125	73	91	126
Master of Arts in Buddhist Studies (English medium)	194	175	186	264	275
Master of Arts in Pali Studies (Sinhala medium)	15	12	04	04	05
Master of Arts in Pali Studies (English medium)	-	-	-	-	06
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling (Sinhala medium)	11	65	54	26	18

Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	19	25	55	46	41
Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore	05	08	07	10	02
Master of Arts - Singapore – affiliation – The Buddhist Library Graduate School, Singapore	05	-	08	03	07
Master of Arts – Hong Kong – affiliation – Buddhist Dharma of Hong Kong Ltd.	-	-	18	43	10
Master of Arts - affiliation – The China's Buddhist Academy of Mount Putuo	-	-	-	-	13
English through Buddhism Course	115	104	126	174	115
Postgraduate Certificate Course in Pali Studies (English medium)	-	-	-	-	24
Master of Philosophy in Buddhist Studies (Sinhala medium)	96	81	77	64	66
Master of Philosophy in Buddhist Studies (English medium)	46	72	67	71	73
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	35	46	41	14	16
Doctor of Philosophy in Buddhist Studies (English medium)	26	38	30	34	35
Total	603	991	784	883	866

14 . Number of passed students

	Year	Local	International
01	2013	186	134
02	2014	285	128
03	2015	146	165
04	2016	154	261
05	2017	152	300

15. Human resources and the number of students - 2017

Course	Total number of registered students	Academic staff
Postgraduate Diploma in Buddhist Studies (Sinhala medium)	06	Director Professor - 04 Senior Assistant Librarian
Postgraduate Diploma in Buddhist Studies (English medium)	26	
Master of Arts in Buddhist Studies (Sinhala medium)	116	
Master of Arts in Buddhist Studies (English medium)	251	
Master of Arts in Pali Studies (Sinhala medium)	04	
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling (Sinhala medium)	18	
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	39	
Master of Philosophy in Buddhist Studies (Sinhala medium)	66	
Master of Philosophy in Buddhist Studies (English medium)	73	
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	16	
Doctor of Philosophy in Buddhist Studies (English medium)	35	
Master of Arts in Buddhist Studies-external (English medium)	30	
Postgraduate Diploma in Buddhist Studies-external (English medium)	02	

16. Local students who have completed courses - 2017

Course	Medium	Sat for the exam (2016)	Sat for the exam (2017)
Postgraduate Diploma in Buddhist Studies	Sinhala	11	05
Postgraduate Diploma in Buddhist Studies	English	02	24
Master of Arts in Buddhist Studies	Sinhala	75	86
Master of Arts in Buddhist Studies	English	09	265
Master of Arts in Pali Studies	Sinhala	04	03
Master of Arts in Pali Studies	English		02
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	Sinhala	22	15
Master of Arts in Buddhist Ayurvedic Counseling	Sinhala	43	35
Master of Philosophy in Buddhist Studies	Sinhala	01	04
Master of Philosophy in Buddhist Studies	English	--	02
Doctor of Philosophy in Buddhist Studies	Sinhala	06	04
Doctor of Philosophy in Buddhist Studies	English	06	07

15. International students who have completed courses - 2017

Course	Medium	Sat for the exam in 2015	Sat for the exam in 2016
Postgraduate Diploma in Buddhist Studies	English	22	20
Master of Arts in Buddhist Studies	English	212	245
Master of Arts in Pali Studies	English	--	01
Master of Philosophy in Buddhist Studies	English	--	01
Doctor of Philosophy in Buddhist Studies	English	--	04
Postgraduate Diploma in Buddhist Studies-external	English	10	02
Master of Arts in Buddhist Studies external	English	23	05

18. Grant of awards

Subject	Number of Awards	Granted to
(a) local/international awardees	01	Gold Medal - (The highest scorer in the Master of Arts (English) in Buddhist Studies) Ven. Panna Theri
(b) E. W. Gunathilake Scholarship Fund	01	Silver Medal - (The highest scorer in the Postgraduate Diploma (Sinhala) in Buddhist Studies) Ven. Kelaniya Sudheera Dhammachari Theri
	01	The highest scorer in the Postgraduate Diploma (Sinhala) in Buddhist Studies (exemption from the course fee of the Master of Arts) Ven. Kelaniya Sudheera Dhammachari Theri
(c) Scholarship awarded to the students excel in Mahayana Studies	02	

19. Academic staff - 2017

Department	Medium	Senior Prof.	Prof.	Senior Lecturer	Lecturer
Department of Buddhist Philosophy		-	01	01	-
Department of Buddhist Culture		-	02	-	-
Department of Source Studies		-	01	01	-

20. Research degrees awarded in the year 2017

Name	Degree	Research Topic	Country of applicant
Ven. Urapelewwe Hemarama Thero	PhD (Sinhala)	An analytical study on the rehabilitation concept in the Buddhist discipline and its use	Sri Lanka
Mr. P. H. G. Dharmasiri	PhD (Sinhala)	An explanatory study on the institutional organization concept revealed in the disciplinary Literature	Sri Lanka
Mr. Ranasinghe Archhige Rohana Priya Susantha	PhD (Sinhala)	An analytical study on Buddhist Ayurvedic treatment to be used in curing the psycho-physical issues of women	Sri Lanka
Ms. S. W. Samarawickrama	PhD (English)	A Comparative study of the concept of Attendant (Nursing) in Buddhist Ayurvedic and Western medical tradition	Sri Lanka
Ms. Nalika Mallawathanthri	PhD (English)	An analytical study of psychological dimensions reflected in the biographies of the Pali canon	Sri Lanka
Ven. Chung Kawanyoo	PhD (English)	An analytical study of the dynamics of Craving (Tanhā) and Ignorance (avijjā) in the process of generating suffering (dukkha)	Korea
Rev. Fr. Kolamba Modara Paranapatabendige Priyalal Perera	MPhil(Sinhala)	Buddhist and Christian teachings related to Community Service : a comparative study	Sri Lanka

21. Publications

Publication of the Anvesana- 2016

Publication of the News letter of the Institute.

22. 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 significant 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 also been brought to the reference of the readers.

Further, the Theravadha Tripitaka printed in seven language medium (Pali, Sinhalese, English, Burmese, Cambodian, Devanagari, Thai) and the Thaiso 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 2017 as follows:

Lecturers' staff	-	07
Non-academic staff	-	22
Postgraduate candidates	-	471
Provision of services to the external readers	-	42
Total	-	542

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 2017

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

number of books purchased	-	622
number of books received as donations	-	945
Total	-	1567

23. Research Unit

(Dr.) Ven. Madihe Sugathasiri Thero - Scientific Assistant
Mr. Dilshan Manoj Rajapakse - 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.

24. Study Tour

The two day study tour for the international students was made in the proximity of the historical cities of Anuradhapura and Mihinthale on 08th and 09th August 2017. Around 155 students participated in it and the theoretical knowledge in the classroom 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 for two days making the expectations of the student community fruitful.

25. Seminars

The second phase of the national seminar on the current theme of Bhiksu discipline, dialogues and modern challenges was held on 14-03-2017 at the Institute.

The programme with the participation of highly standard scholars in the field was conducted through out the day, which consisted of four (04) sessions. At the end of the programme, attention was paid to the matters to be based for the next programme and it was decided to organize the next programme also within this year.

Accordingly, the third seminar Kathikawatha was conducted on 16-10-2017. The final seminar was held in the year 2018 and it was decided to refer the series of proposals to the relevant parties within the year 2019.

26. Recurrent Expenditure

Subject	2016 Rs. Cents	2017 Rs. Cents	Difference
(a) salaries & wages	40,629,392	48,910,105	8,280,713
(b) travel expenses	1,184,729	1,352,953	168,224
(c) supplies	1,280,809	2,207,817	927,008
(d) maintenance	1,138,048	1,168,338	30,290
(e) connected services	15,123,678	16,830,032	1,706,354
(f) other	27,903,405	29,134,694	1,231,289
Total	87,260,061	99,603,939	12,343,878

27. Capital Expenditure

Subject	2016 (Rs. Cents)	2017 (Rs. Cents)	Difference
(a) land	-	148,634,464	148,634,464
(b) purchase of furniture and office equipment	1,167,683	5,124,431	3,956,748
(c) purchase of machinery	-	-	-
(d) buildings	-	-	-
(e) other	1,118,489	2,950,432	1,831,942
Total	2,286,172	156,709,327	154,423,155

28. Financial Progress (Expenditure)

Subject	Budgetary allocations		Expenditure		Surplus/deficiency (Rs. Cents)	
	2016	2017	2016	2017	2016	2017
(a) recurrent (except projects)	57,200,000	67,742,000	70,327,036	81,376,235	(13,127,036)	(13,634,235)
(b) capital (except projects)	10,000,000	158,634,000	2,286,172	156,709,327	7,713,828	1,924,673S
(c) projects - local investment	12,800,000	12,850,000	16,933,025	18,228,087	(4,133,025)	(5,378,087)
(d) projects - foreign investment	-	-	-	-	-	-
Total	80,000,000		89,546,233	256,313,649	(9,546,233)	(17,087,649)

29. Financial Progress Detail (earned income)

Sources of Income	Allocations (Rs. Cents)		Total (Rs. Cents) Income		Allocations (Rs. Cents)		Total (Rs. Cents) Income	
	2016	2017	2016	2017	2016	2017	2016	2017
(a) undergraduate	-	-	-	-	-	-	-	-
(b) postgraduate	57,200,000	34,150,000	36,830,886	44,572,877	20,369,114	(10,422,877)		
(c) consultancy services	-	-	-	-	-	-	-	-
(d) other	12,800,000	12,850,000	19,156,064	23,856,473	(6,356,064)	(11,006,473)		
total	70,000,000	47,000,000	55,986,950	68,429,350	14,013,050	(21,429,350)		

30. Financial Progress Review - 2017

Subject	Method	Cost per student	
		2016	2017
(a) recurrent expenditure per student	recurrent expenditure/ number of students	110,456	144,354
(b) capital expenditure per student	capital expenditure/ number of students	2,894	227,115 **
total		113,350	371,469

** There is a significant growth in the cost per student when compared with 2016 on the account of purchase of a land in the year 2017.

31. Financial status of the Institute from 2013 to 2017

Year	Government aid for recurrent expenses A	102 - Government aid for Capital B	Institutional Revenue C	Total Recurrent income D (A+C)	Total Recurrent expenditure E	output of the recurrent financial activities F (D-E)
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)
2017	33,592,000	152,934,464	68,429,350	102,021,350	99,603,937	2,417,412

The Financial Position Report on receivable income of the Postgraduate Institute of Pali and Buddhist Studies

Foreign exchange revenue of the Institute during the past years

the details in this regard are as follows;

Year	Foreign exchange revenue (US\$)
2012	137,555
2013	117,730
2014	132,300
2015	193,748
2016	216,235
2017	258,405

Foreign exchange revenue of the Institute during the past years (diagram portrait)

Revenue of the Institute during the past few years

Year	Revenue (Rs.)
2013	23,806,012
2014	27,638,270
2015	39,923,995
2016	55,986,950
2017	62,800,964

Revenue of the Institute during the past years
(diagram portrait)

Aid received to the Institute of Pali and Buddhist Studies from the Government

The aid received annually for the recurrent expenditure of the Institute is as follows:

Year	Recurrent aid (Rs.)
2013	11,417,000
2014	24,150,000
2015	12,000,000
2016	23,400,000
2017	33,592,000

Aid received to the Institute of Pali and Buddhist Studies from the Government
(diagram portrait)

Financial progress of the Institute

The surplus/deficit during the past few years in terms of the Financial Statements of the Institute

Year	Surplus/deficit (Rs.)
2013	(3,467,632)
2014	(781,671)
2015	(6,971,036)
2016	(1,985,332)
2017	2,417,412

31. The other details relevant to the Report

01. Final Accounts – 2017

02. 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 at 31-12-2017, as per section 108 (02) of the Universities Act, No.16 of 1978

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



**FINAL ACCOUNTS
2017**

113
Dutugamunu Street
Kohuwala.

REPORT ON THE FINACIAL ACTIVITIES
FOR THE YEAR 2017

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 Eight (38) reports on financial activities of the Institute for the year ending 31st December 2017 have been prepared.

The allocation obtained for the year 2017 is shown below.

Recurrent Allocation	Rs. 33,592,000.00
102 Capital Allocation	Rs. 152,934,464.00

The total recurrent income of this year, including government grants amounted to Rs. 102,021,350/- and the recurrent expenditure amount was Rs. 99,603,937/-. Accordingly the results of the recurrent financial activities was a surplus of Rs. 2,417,412/-.

Professor Ven. Kotapitiye Rahula Thero
Director

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2017

<u>ASSET</u>	<u>Notes</u>	<u>2017</u>		<u>2016</u>	
<u>NON CURRENT ASSETS (Schedule H)</u>		<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Property, Plant and equipment	01	163,199,504		10,691,163	
Investment	02	18,864,650		12,241,876	
Other financial Assests	03	1,163,549		1,031,858	
			183,227,702		23,964,897
 <u>CURRENT ASSETS</u>					
Stores Advance Account	04	509,553		534,370	
Stock Account (Pub. Books)	05	1,397,829		1,611,049	
Sundry Debtors	06	51,860		589,946	
Loans and Advance to Staff	07	3,113,277		3,125,867	
Miscellaneous Advances	08	1,000		3,509	
Pre-Payments	09	732,192		55,471	
Cash and cash equivalents	10	36,780,693		27,351,484	
Others	11	65,000	42,651,402	65,000	33,336,696
Total Assets			225,879,105		57,301,593
 <u>LIABILITIES</u>					
<u>CURRENT LIABILITIES</u>					
Deposits	12	1,789,089		896,689	
Sundry Creditors	13	6,699		3,934	
Accrued Expenses	14	4,302,081		6,567,548	
Others	15	11,460,052		3,748,194	
			17,557,921		11,216,365
 <u>NON CURRENT LIABILITIES</u>					
Capital Grant Spent	16	168,742,953		15,598,252	
Unspent Capital Grant	17	2,703,670		6,598,635	
			171,446,623		22,196,887
 <u>RESTRICTED FUNDS</u>					
Special Funds	18	8,058,453		7,368,961	
Research Grants	19	1,170,353		1,120,032	
Gifts and Donations	20	7,823,826		8,460,187	
Others	21	19,803,458		11,302,526	
Provision for the Gratuity	22	9,456,536		10,085,124	
			46,312,626		38,336,831
Total Liabilities			235,317,169		71,750,082
Net Assets			(9,438,064)		(14,448,489)
 <u>NET ASSEST /EQUITY</u>					
<u>CAPITAL RECEIPTS</u>					
<u>REVALUATION RESERVE ACCOUNT</u>					
		1,846,372		1,846,372	
General Reserve of the Institutions	23	(11,284,436)	(9,438,064)	(16,294,861)	(14,448,490)
Total Net Assets/ Equity			(9,438,064)		(14,448,490)

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
STATEMENT OF FINANCIAL PERFORMANCE FOR
THE YEAR ENDED 31st DECEMBER 2017**

	<u>Notes</u>	<u>2017</u>	<u>2016</u>		
REVENUE				Rs.	Rs.
Government Grant - Recurrent	25	33,592,000		23,400,000	
Other Income					
Interest from Loans		130,881		138,381	
Miscellaneous Receipts	24	3,129,836		2,063,788	
Registration Fees		880,500		798,000	
Tuition Fees		39,481,072		35,193,386	
Examination Fees		348,000		306,500	
Library Fees		587,000		533,000	
Sale of Publications		12,950		14,872	
Library Fines		2,639		5,999	
Income on Extension Projects		18,228,087		16,933,025	
Amortization	25	5,355,215		5,580,693	
Other Operating revenue	25	273,171		307,086	
Total Revenue			102,021,350		85,274,729
EXPENSES					
Personal Emoluments - Academic	25	24,582,181		16,452,206	
Personal Emoluments - Non Academic	25	24,327,924		24,177,186	
Travelling		1,352,953		1,184,729	
Supplies		2,207,817		1,280,809	
Maintenance		1,168,338		1,138,048	
Contractual Service		16,830,032		15,123,678	
Depreciation and Amortization Expenses	25	4,319,898		4,996,061	
Other Expenses	25	24,814,796		22,907,344	
Total Expenses			99,603,937		87,260,061
Surplus/(Deficit) from Operating Activities			2,417,412		(1,985,332)
Finance Cost					
Gain on Sales of Property Plant and Equipment			-		
Total Non Operating Revenue (Expenses)			2,417,412		(1,985,332)
Surplus/(Deficit) Before Extra Ordinary Items					
Extra Ordinary Items			-		-
Surplus/(Deficit) for the Period			2,417,412		(1,985,332)

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 S

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
CASH FLOW STATEMENT FOR
THE YEAR ENDED 31st DECEMBER 2017

	Rs.	Rs.	Rs.	Rs.
<u>Cash Flows from Operating Activities</u>				
Surplus/(Deficit) for the year		2,417,412		(6,971,036)
<u>Adjustments for items not involving movement of cash</u>				
Gratutities			1,983,474	1,146,237
Depreciation	4,149,599		4,244,470	
Other Operating expenses	170,299		86,408	
Other Operating revenue	(273,171)		(1,134,633)	
Amortization	(5,355,215)		(4,244,471)	
	3,092,398		(6,873,025)	
Prior period items	-		-	
<i>Operating surplus before changes in items of working capital</i>		3,092,398		(6,873,025)
<u>Changes in items of working capital</u>				
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	238,038		23,371	
Decrease/(Increase) in sundry debtors	538,086		(109,326)	
Decrease/(increase) in staff advances	12,590		92,760	
Decrease/(Increase) in services and supplies advances	2,509	45,875		
Decrease/(Increase) decrease in payments in advance	(676,721)		726,691	
Decrease/(Increase) in other deposits	-		-	
Decrease/(Increase) in interest on investments receivable	-		-	
Increase (decrease) in deposits and sundry creditors	895,165		361,904	
Increase (decrease) in accrued expenses and other liabilities		5,446,391	6,456,058	336,994
				1,478,269
<i>Net cash generated from operating activities</i>		9,548,456		(5,394,756)
<u>Cash Flows from Investing Activities</u>				
Purchase of fixed assets	(156,364,437)		(3,370,723)	
Other investments	(6,754,465)		(3,787,302)	
<i>Net cash used in investing activities</i>		(163,118,901)		(7,158,025)
<u>Cash Flows from Financing Activities</u>				
Government grant for capital expenditure	152,934,464		2,750,000	
Gifts and Donations	795,676		1,112,293	
Other funds	9,269,514		3,869,790	
Cash generated from financing activities		162,999,654		7,732,082
<i>Net increase in cash and cash equivalents</i>		9,429,209		(4,820,698)
Balance of cash and cash equivalents at beginning of the year		27,351,484		8,012,202
Balance of cash and cash equivalents at end of the year (Note 1)		36,780,693		3,191,503
<u>Note 1</u>		<u>2017</u>		<u>2,016</u>
		Rs.		Rs.
Bank balance		36,780,693		27,351,484
Other bank balance		-		-
		36,780,693		27,351,484

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF CHANGES IN NET ASSET/EQUITY OF FOR
THE YEAR ENDED 31st DECEMBER 2017

	General Reserve of the Institutions Rs.	Revaluation Reserve Account Rs.	Total Rs.
Balance as at 01-01-2015	(7,411,260)	798,276	(6,612,984)
Transfer of value of the disposal Donated Items.	-		-
Surplus/(defecit) for the 2015	(6,971,036)	1,048,095	(5,922,941)
Balance as at 31-12-2015	(14,382,297)	1,846,372	(12,535,925)
Balance as at 01-01-2016	(14,382,297)	1,846,372	(12,535,925)
Transfer of Kim Grant balance to reserve	4,529		4,529
Transfer of Buddhist Ayurvedic balance to reserve	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	(16,294,862)	1,846,372	(14,448,490)
Balance as at 01-01-2017	(16,294,862)	1,846,372	(14,448,490)
Transfer Increase of Depreciation for the Reception Tables to reserve	37,888		37,888
Adjustments for Budry scale to Office equipment acc.	13,500		13,500
	35		35
Transfer Increase of Depreciation for the Budry scale to reserve	13,500		13,500
Transfer Decrease of Provision for the Gratuities to reserve	2,612,062		2,612,062
Amortize of Depreciation for the Reception Tables	(37,888)		(37,888)
Amortize of Depreciation for the Budry scale	(13,500)		(13,500)
	(32,211)		(32,211)
Adjustments for Stores advance acc	(423)		(423)
Surplus/(defecit) for the 2017	2,417,412		2,417,412
Balance as at 31-12-2017	(11,284,486)	1,846,372	(9,438,114)

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 Management 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.150,000/- from Fuel & Lubricants (3.02) & to Travelling Expen.(Domestic)-2.01
- II. Transfer Rs.220,000/- from Fuel & Lubricants (3.02) to Stationery & Official Requisites (3.01)

- III. Transfer Rs.30,000/- from Fuel & Lubricants (3.02) to 5.09-Rates & Local Taxes (5.09)
- IV. Transfer Rs.300,000/- from -Security Services (5.05) to Telecommunication (5.02)
- V. Transfer Rs.400,000/- from Travel grants to University Teachers (06.01) to special service professional and other fess (6.03)
- VI. Transfer Rs.50,000/- from Academic research and Publication (6.05) to Entertainment expense.(6.09)
- VII. Transfer Rs.100,000/- from Minor repairs & maintain. Vehicles (4.01) & Rs.135,000/- Minor repairs & maintain. Others (4.05) to Minor Repa. & maint. Plant, Mach. & Equip. (4.02)
- VIII. Transfer Rs.200,000/- from Postal charges(5.03) to Electricity(5.04)
- IX. Transfer Rs.450,000/- from Water (5.06) to Rentals & hire charges (5.08)
- X. Transfer Rs. 1,205,615.67/- from strengthening Research (102) to Student Welfare, Employee Welfare, Student Councils & Social Harmony (6.17)

10. Personal Emoluments

Following points were identified for significant vacancies in personal Emoluments.

1. Four (04) Senior lectures became professors from beginning of the year of 2017.
2. Five members (05) Non-academic staff joined to staff in the year of 2017.
3. In preparation of Budget 2017, it has included only existing staff (have ignored vacancies) since it was needed to present agreed budget for estimated income.
4. 15% salary increment to Non-academic staff from 2017.

However 31% of the total Personnel Emoluments cost have been covered by the institute generated income.

11. Cash Flow Statement

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

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

113, Dutugemunu Street, Kohuwala

My No. : PIPBS/ST/03/2018-01

Your No. :

2018.08.017

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 2017-12-31, in terms of Section 108 (1) of the Universities Act, No. 16 of 1978

The following answers pertaining to the draft report numbered as HED/E/PIPB/1/17 dated 2018-08-09 on the above subject matter are hereby forwarded.

2.2.1 Accounting Deficiencies

- (a) Observations are correct.

The relevant Savings Account has been updated and recording of the accounts has been neglected. The relevant records have been kept in the year 2018.

- (b) As pointed out in the audit of the Final Accounts for the year 2016, the accrued interest has been recorded in addition to the Balance Confirmation Certificate of the Account No.086-6001-00032808/086-6001-00032826/086-6001-00001208.

Even though action has been taken as stated above in respect of the Account No. 086-6001-00032817/086-6001-000110304/-086-6001-000002680, use of inaccurate Balance Confirmation paper for calculation has caused in decline of the Fixed Deposit value.

Instructions have been provided to keep accurate records in the year 2018.

- (c) Observations are correct.

At the time of preparation of answers for the draft report, the rectifications had been kept in the year 2018. A copy of the relevant journal entry was submitted.

- (d) Since it is unable to compare the value of these disclaimed assets with the information at the Accounts Division to make adjustments in the books, recording the same has been difficult.

3. Financial review

3.1 Financial outcome

Observations are accurate.

4. Operational review

4.1 Performance

4.1.1 Planning

A plan also incorporating the matters pointed out, has been submitted for the year 2018.

4.1.2 Action and review

- (a) The prerequisites for enrollment to the Master of Arts Programme were revised in the year 2018. This has thus provided the opportunity for a large number of students who were supposed to enroll to the Postgraduate Diploma, to join the Master of Arts Programme directly. The number was accordingly revised.
- (b) The Institute too adopts the procedure followed within the University system in this regard.

4.2 Management activities

The necessary action is being taken through a Committee appointed on the approval of the Board of Management.

4.3 Passive and under utilized assets

Money received in the form of recurrent and capital from the General Treasury to the Institute is remitted this Bank Account. And also, an aggregate of around Rupees 7 million is incurred in the Institute as monthly expenditure. The value of the cheques not forwarded to the Account is indicated as an aggregate sum of around Rupees one million. In terms of Financial Regulation 387, it is mandatory to have a sufficient balance in the Account when writing cheques via Public Accounts.



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය
எனது இல. }
My No. }

HED/E/PIPB/1/17

ඔබේ අංකය
உமது இல. }
Your No. }

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திகதி }
Date }

09 August 2018

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 2017 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 2017, comprising the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 of the Postgraduate Institute of Pali and Buddhist Studies Ordinance, No.08 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 108(1) of the Universities Act appear in this report.

1.2 Management's Responsibility for the Financial Statements

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



1.3 Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material 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.

1.4 Basis for Qualified Opinion

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



2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of matters described in paragraph 2.2. of this report the financial statements give a true and fair view of the financial position of the Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya as at 31 December 2017 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Accounting Deficiencies

The following observations are made.

- (a) Interest income of Rs.83,654 received from the investments of foreign scholarship funds in the year under review had omitted from accounts.
- (b) According to the confirmation of bank balances, even though the value of 06 fixed deposits amounted to Rs.19,147,006 , the value of investments totalled Rs.18,915,063 as per the financial statements. Thus, the value of fixed deposits had been understated by Rs.231,943 as at 31 December of the year under review.
- (c) Even though assets costing Rs.1,116,040 received to the Institute as grants during the period from the year 1997 to 2006 had been fully depreciated, the relevant funds thereof had not been written off on a regular basis.
- (d) Even though the value of 159 assets of which the cost was not identified, had been revalued as Rs. 581,800 in the year 2016, that value had not been brought to account.



(e) The cost and accumulated depreciation pertaining to the assets auctioned in the year under review had not been eliminated from accounts and a sales price of Rs.15,400 had been credited to the Suspense Account.

2.2.2 Suspense Accounts

Even though the credit balance of the Suspense Account brought forward from the year 2011 amounted to Rs. 5,120, action had not been taken to identify and settle the said balance.

2.2.3 Unexplained Differences

According to the Register of Fixed Assets, even though the value of 03 categories of assets amounted to Rs.43,953,197, that value was Rs.47,774,866 as per the financial statements. Thus, an unexplained difference of Rs.3,821,669 was observed.

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

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

Reference to Laws, Rules and Regulations	Non-compliance
(a) Section 11(5) of the Postgraduate Institute of Pali and Buddhist Studies Ordinance, No.08 of 1979 published by the Gazette Extraordinary dated 24 December 1979	Even though the absence from 03 consecutive meetings without obtaining leave should be considered as Vacation of Post, the Dean of the Department of Buddhist Studies of the University of Kelaniya who was appointed to the Faculty Board had not participated in any meeting during the year under review while each member of Faculty Boards representing the Department of Cultural Studies and University Grants Commission had not participated in 04 consecutive meetings. Nevertheless, action had not been taken accordingly.



(b) Treasury No.IAI/2002/02 November 2002	Circular of 28	A Register of Fixed Assets on computer accessories and software had not been maintained.
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3. Financial Review

3.1 Financial Results

According to the financial statements presented, the operating surplus of the Institute for the year ended 31 December 2017 had been Rs.2,417,412 as against the deficit of Rs.1,985,332 for the preceding year thus indicating an improvement of Rs.4,402,744 in the financial result of the year under review as compared with the preceding year. Even though the expenditure of the year under review had increased by Rs.12,343,876 the increase in the Government recurrent grants and other income by Rs.10,192,000 and Rs.6,554,621 respectively had been the main reasons for the improvement in the financial result.

In the analysis of the financial results of the year under review and 04 preceding years, a deficit in the financial result was observed from the year 2013 to 2016 while a surplus was observed in the year 2017. However, after readjusting the employees' remuneration to the financial result, the contribution of the year 2013 amounting to Rs.19,584,159 had improved up to Rs.51,327,517 by the year 2017.

4. Operating Review

4.1 Performance

4.1.1 Planning

Even though the Institute had prepared an Action Plan for the year under review, the organization structure, particulars of approved and actual cadre, budget, activity plan and the imprest plan of the Institute which should be included therein in terms of Paragraph 4 of the Public Finance Circular No.01/2014 of 17 February 2014 had not been included in the Action Plan.

4.1.2 Performance and Review

The following observations are made.

- (a) Even though 296 students had registered in the preceding year for Diploma Courses for which most of the foreign students are registered , the number of students registered in the year under review stood at 93, thus a decrease of 68 per cent observed.
- (b) Even though a sum of Rs.2,226,043 had been paid as research allowances to 10 officers in the academic and non-academic staff during the year under review, no evidence that they were engaged in researches and the progress thereof were reviewed by the Research Committee, had not been observed and the final reports of completed researches had also not been submitted.

4.2 Management Activities

Even though the balance of research and publication books stood at 3,947 according to the schedules as at 31 December of the year under review, it was only 3,605 as per the Physical Stock Verification Reports, thus a shortage of 342 publications valued at Rs.123,188 was observed. Nevertheless, the Management had not paid attention to identify the said shortage.

4.3 Idle and Underutilized Assets

The following observations are made.

- (a) A balance of Rs. 6,653,361 existed in a Bank Account of the Institute as at 31 December 2017 and it was observed that funds of the Institute were being underutilized as an average balance of Rs.5,367,521 existed in the said Account throughout the year.
- (b) A balance of 3,258 books which were older than 10 years and slow moving as at 31 December of the year under review existed due to the printing of books and publications for sale without identifying the requirement. Out of that, the number of books sold and donated in the year had been only 347.



5. Sustainable Development

5.1 Sustainable Development Goals and Achievement of Targets

Every Government Institution should act in terms of the Circular No.NP/SP/SDG/17 of 14 August 2017 issued by the Secretary to the Ministry of National Policies and Economic Affairs and the 2030 "Agenda" for Sustainable Development of the United Nations. However, the Postgraduate Institute of Pali and Buddhist Studies had not been aware of the manner in implementing the functions that come under its scope relating to the year under review.

6. Accountability and Good Governance

6.1 Budgetary Control

According to the Budget prepared for the year 2017, variances ranging from 58 per cent to 100 per cent were observed between the budgeted values and the actual values, thus it was observed in audit that the budget had not been made use of as an effective instrument of management control.

7. 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.



<u>Areas of Systems and Controls</u>	<u>Observations</u>
(a) Control of Fixed Assets	Failure to update the Register of Fixed Assets and to dispose the dilapidated motor vehicle older than 25 years without delay.
(b) Stores Control	Failure to rectify accounts by adjusting stock shortages and excesses.
(c) Budgetary Control	Estimation of expenditure over the requirement.

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

H.M. Gamini Wijesinghe

Auditor General

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

113, Dutugemunu Street, Kohuwala

My No. : PIPBS/ST/03/2018-01

Your No. :

2018.08.017

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 2017-12-31, in terms of Section 108 (1) of the Universities Act, No. 16 of 1978

The following answers pertaining to the draft report numbered as HED/E/PIPB/1/17 dated 2018-08-09 on the above subject matter are hereby forwarded.

2.2.1 Accounting Deficiencies

- (a) Observations are correct.

The relevant Savings Account has been updated and recording of the accounts has been neglected. The relevant records have been kept in the year 2018.

- (b) As pointed out in the audit of the Final Accounts for the year 2016, the accrued interest has been recorded in addition to the Balance Confirmation Certificate of the Account No.086-6001-00032808/086-6001-00032826/086-6001-00001208.

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Instructions have been provided to keep accurate records in the year 2018.

- (c) Observations are correct.

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- (d) Since it is unable to compare the value of these disclaimed assets with the information at the Accounts Division to make adjustments in the books, recording the same has been difficult.

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3.1 Financial outcome

Observations are accurate.

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4.1 Performance

4.1.1 Planning

A plan also incorporating the matters pointed out, has been submitted for the year 2018.

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5. Sustainable Development

5.1 Achievement of the Sustainable Development Objectives

- (a) It has been started to publicize the examination results, vacancies, notices and other information in the upgraded institutional website, as an initiative of reaching the above objectives.

6. Accounting and good governance

6.1 Budgetary control

The relevant officers were provided with instructions to manage and maintain the Budget document in an optimal efficient manner.

7. Systems and control

- (a) Fixed Assets control - the Fixed Assets Register has been updated.
- (b) Stores control - necessary adjustments will be made in future.
- (c) Budgetary control - action has already been taken to inform the relevant divisions thoroughly on the budgetary control at the Budget forecast discussions, based on prevention of this situation.

It is hereby certified that I am personally accountable for the clarifications pertaining to the matters referred to in the above report.

Prof. Ven. Kotapitiye Rahula Thero
Director
Postgraduate Institute of Pali and Buddhist Studies
(University of Kelaniya)
113, Dutugemunu Street,
Kohuwala.

- Copied to :-
01. Vice Chancellor, University of Kelaniya
 02. Chairman, University Grants Commission
 03. Secretary, Ministry of Higher Education & Cultural Affairs
 04. Secretary, Ministry of Finance and Mass Media

