

**POSTGRADUATE INSTITUTE OF PALI AND
BUDDHIST STUDIES**

UNIVERSITY OF KELANIYA

Annual Report - 2018

Vision

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

Mission

To achieve excellence in providing learners with the best possible opportunities and facilities to develop knowledge, attitude and research skills in the field of Pali and 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 forty 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 local and foreign students in the field of Buddhist Studies in 2017 and 2018 as well as previous years, and this institution has become the highest foreign exchange earning educational institution in Sri Lanka. 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 being the year 2018 the historical year of the institution. Accordingly, as the first stage, the preliminary plan for four storied building was designed. Further, organization of foundation stone laying ceremony in line with the procurement tasks is a fulfillment of the expectations of the Institution. It is noted with great pleasure that the year 2018 was another successful year which contributed towards the development 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 2018

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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 Sinhala 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 Sinhala 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 Dheerasekare (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 and the China's Buddhist Academy of Mt. Putuo of China, with the anticipation of achieving the core of Buddhism into their lives. In view of expanding these activities, preliminary level was reached to enter into MoU between Zen Institute of United State of America and the Ming Zing Culture Center of China.

In its entirety, the Postgraduate Institute of Pali and Buddhist Studies of the University of Kelaniya has become the most prominent institution providing education to the largest number of foreign students in the world Theravada tradition.

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 Reports of the Line Ministry for the year 2015, 2018 that, the Institute has become the one with the highest number of international students studying, out of the institutions belonging to the University Grants Commission and the education institution that earns highest foreign exchange.

Activities were commenced to house a new building complex on the permanent premises of the Institute in the year 2018 being the historical year of the institute. Accordingly, as the first step of this process, the preliminary plan was designed for a four storey building. Further, organization of the foundation stone laying ceremony in line with the procurement process is a fulfillment of the expectations of the Institution

The launch of the Prospectus in a new form which has been a long term requirement of the Institute and publication of its Sinhala version and maintenance of the web site of the Institute with updates uploading the information of research students and publication of the result of the year 2017 in the web site of the institution are among those significant factors in the year 2018. It is important to activate the Departmental Committees and further expand the academic contribution to the educational activities. It is one another achievement of the institution in the year 2018 that taking action to collect data focusing each and every department of the institution and appoint Technical Evaluation Committee for the management of the database of the institution and thereby obtaining their recommendations.

The number of passed students				
		Local	International	Total
1.	2014	285	128	413
2.	2015	146	165	311
3.	2016	154	261	415
4.	2017	152	300	452
5.	2018	150	305	455

03. Drawbacks and justification

This institute entertains a history of more than forty 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 minimum facilities thereof where the highest number of international students pursues their studies in Sri Lanka.

04. Future plans

1. Procurement process is in progress to obtain building facilities for the land acquired to the Institution.
2. Connecting the Institute with local and international institutions.
3. Introducing new courses.
4. Organizing a symposium on the matters of timely importance pertaining to the Bhikkusāsana in Sri Lanka, and planning to submit its recommendations to the Government.
5. Publishing the results of annual examinations in the website of the Institute as well.
6. Publishing the Prospectus of the Institute both in English and Sinhala medium.
7. Organizing workshops for the cadre development.
8. Organizing the student oriented academic programmes with maximum time duration in both Sinhala and English medium.

9. Increasing the number of researches of the Institute and providing allocations to encourage the staff for research
10. Taking measures to obtain maximum service from the scholars who render their service to various academic tasks of the Institution by providing them with an attractive remuneration.
11. Obtaining provisions for two posts of Senior Lecturer by increasing the cadre of academic staff.

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 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 this Institute for the promotion of their employment and for their spiritual development. Therefore, this institution, engaging in local and international mission has enhanced its popularity day by day.

Postgraduate Institute of Pali and Buddhist Studies,
University of Kelaniya,
113, Dutugemunu Street,
Kohuwala.
31 12 2018

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 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. M. A. I.K. Manthirathne - Secretary to the Minister in charge of subject of Higher Education or his nominee
3. Mrs. Tharani Anoja Gamage - Secretary to the Minister in charge of subject Cultural Affairs or his nominee

Heads of Department of the Institute

4. Prof. Ven. Raluwe Padmasiri Thero -the Head of Department, the Department of Buddhist Thought
5. Prof. Ven. Miriswatte Vimalagnana Thero - the Head of Department, the Department of Buddhist Culture
6. Prof. W. M. Deshapriya Gunasena -the Head of Department, the Department of Buddhist Sources, up to 03.05.2018

Dr. Ashoka Welithota - the Head of Department, the Department of Buddhist Sources, from 07.06.2018

Members appointed by the Council of the University of Kelaniya

7. Mr. D. B. Wijekoon (from 03.05.2018)
8. (Dr.) Nanda Amarasekare (from 03.05.2018)
9. Rev. Abanwala Ghanaloka Thero (from 07.06.2018)
10. Mr. P.M.P. Perera (from 07.06.2018)

Members appointed by the University Grants Commission

11. Prof. Wimal G. Balagalle
12. Prof. (Mrs.) Kusuma Karunarathne

13. Prof. Daya Edirisinghe (from 03.05.2018)
14. Mr. C. Maliyadde
15. Prof. Oliver Abeynayake (from 07.06.2018)

Treasury representative

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

Officials

17. Mr. L. A. Sumith Jayasekara - Senior Assistant Registrar
18. Mrs. A. P. S. M. Dolage - Senior Assistant Bursar (from 30.09.2018)
19. Mrs. K.D.D.S. Sugathapala - Senior Assistant Bursar (from 05.11.2018)

07. Faculty Board

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 -the Head of Department, the Department of Buddhist Thought
3. Prof. Ven. Miriswatte Vimalagnana Thero –the Head of Department, the Department of Buddhist Culture
4. Prof. W. M. Deshapriya Gunasena –the Head of Department, the Department of Buddhist Sources (up to 04.05.2018)

Dr. Ashoka Welithota - the Head of Department, the Department of Buddhist Sources (from 20.07.2018)

The following Heads of Department of the University of Kelaniya

5. Rev. Walapane Ghanasena Thero – the Head of Department of Sanskrit of the University of Kelaniya
6. Prof. Ven. Thareale Dhammarathana Thero (the Head of Department of Pali and Buddhist Studies of the University of Kelaniya)

Lecturers of each Department of the Institute

7. Prof. W.M. Deshapriya Gunasena – the Department of Buddhist Sources (from 20.07.2018)
8. Prof. P. R. Wasantha Priyadarshana - Department of Buddhist Culture
9. (Dr.) Ven. Wadinagala Pagnaloka Thero - Department of Buddhist Thought
10. (Dr.) Ashoka Welitota - the Department of Buddhist Sources (up to 04.05.2018)

Members appointed by the University Grants Commission

11. Prof .Ven. Agalakada Sirisumana Thero (up to 04.05.2018)
12. (Dr.) Ven. Medagampitiye Vijithadhamma Thero
13. Prof. Rathna Wijetunga
14. (Dr.) Amarasiri Ponnampereuma (up to 04.05.2018)
15. (Dr.) Praneeth Abayasundara
16. Prof. Chandima Wijebandara (from 20.07.2018)
17. (Dr.) Wimal Hewamanage (from 20.07.2018)

Official

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

On invitation

20. 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)
2. Mr. M.A.I.K. Maithirathna - Senior Assistant Secretary-
Ministry of Higher Education and
Highways (Higher Education
Division)

- | | | | |
|----|----------------------------|---|--|
| 3. | Prof. Vimal G. Balagalle | - | Appointed by the University Grants Commission |
| 4. | Mrs. S.M.S. Samaraweera | - | Senior Assistant Internal Auditor |
| 5. | Mrs. Pathma Athukorala | - | 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 (up to 30.09.2018) |
| | Mrs. K.D.D.S. Sugathapala | - | Senior Assistant Bursar (from 05.11.2018) |
| 9. | Mrs. Geethani Attanayake | - | Senior Assistant Librarian |
| 10. | Mrs. 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) (up to 30.09.2018) Mrs. K.D.D.S. Sugathapala B.B.A. (Accounting) – Special (from 05.11.2018)
04.	Senior Assistant Librarian	Mrs. M.K.Geethani Attanayake BA. (Special), M.A. (Peradeniya) MLSc. (Colombo)
05.	Assistant Registrar	Mrs. M.B.Y.G. Perera B.Sc.Business Admn (Sp) (SJP) M.A. (Econ) (Kelaniya)

Departments and its Heads

06.	Department of Buddhist Thought	Prof.Ven. Raluwe Padmasiri Thero M.A.(National University of Singapore
07	Department of Source	(Dr.) W. A. Welithota PhD (University of HongKong) M.B.S. (University of HongKong)
08.	Department of Buddhist Culture	Prof. Rev. Miriswatte Wimalaghana Thero MPhil. (Peradeniya)

10. Staff details - 2018

Faculty/ Division	Seniority	Staff	Junior Staff	Minor Staff
Director	Director- 01	Management Assistant iii Grade - 01		
Departments 1. Department of Buddhist Sources 2. Department of Buddhist Thought 3. Department of Buddhist Culture	-	Management Assistant iii Grade - 01		
Establishment and Control Research Unit	Senior Assistant Registrar - 01	Senior Staff Management Assistant -01 Management Assistant iiiGrade -02 Scientific Assistant i Grade -01	Office machine operator – 01 (Grade ii) Driver ii Grade - 02	K.K.S- 01 Laborer (Special Grade)– 01 Laborer (Grade iii) 01

		Scientific Assistant - 01		
Examinations and Student Affairs	Assistant Registrar - 01	Management Assistant iii Grade - 02		
Accounting	Senior Assistant Bursar 01	Senior Staff Management Assistant -01 Senior Staff Management Assistant(book keeper) - 01 Senior Staff Management Assistant (Shroff) - 01 Management Assistant (Store keeper) Grade ii 01 Management Assistant iii Grade - 01		Laborer (Grade iii) - 01
Library	Senior Assistant Librarian 01 (Grade i)	Library Information Assistant iii Grade - 02	Library Staff ii Grade - 02	

11. Cadre Structure of the Institute as at 31.12.2018

	Approved	Actual	Vacant
Departmental Executive	03	03	-
Executive	04	04	-
Academic	06	04	02
Academic Assistant	02	-	02
Grades equivalent to Clarks	15	14	01
Minor	10	09	01

12. Academic articles and Publications

(1) Prof. W.M. Dheshapriya Gunasena – Department of Buddhist Sources

1. Preface, Northern Buddhism, (Dr.) Madihe Sugathasiri Thero, S.Godage Publications, December, 2017

03 Role Models depicted the duty of modern Bhikku, Role of Bhikku, a publication of the Department of Buddhist Affairs, 2018

Therawadha Explanation on Mindfulness, Path to Nirwana (*Niwan maga*) a publication of the Buddhist Society of the Department of Government Printing, December, 2017

Preface, Knowledge of Dhamma (*Dhaham Dhanuma*), Balummahara Indrananda Thero, a publication of Agara Printers, December, 2017

Historical Evolution of Pali Language, *Wibhajana*, a publication of Nagananda International Buddhist University, 2018.

Preface, Sri Lankan History, Chandradasa Kahadawa Archchi, a Samayawardhana Publication, 2018.

A study on the commentaries methods used in the Pali Mukthaka Attakatha

Anveshana a publication of the Postgraduate Institute of Pali and Buddhist Studies, 2018

An analytical study on Grammatical Sources of information indicated in Pali Mukthaka Attakatha, *Sambasha*, a publication of the Pirivena Branch of the Ministry of Education, 2018

A study on Terminological Idioms of Grammer used in Pali Mukthaka Attakatha, Rev. Akiriye Nandha Thero *Abhinandhana Shasthriya Sangrahaya*, a publication of the Buddhist and Pali University of Sri Lanka, 2018

Present trends and future needs of the Pali and Buddhist Education, *Shasthriya Sangrahaya, Prachina Bhashopakara Sangamaya*, 2018

Geographical Expansion of the Pali Language, *Medhawi*, a publication of the Department of Pali and Buddhist, University of Ruhuna, 2018

The Historical Value of Conducting Vesak Ceromany, *Baudhdhalokanaya*, a publication of All Ceylon Buddhist Congress, May, 2018

Arrya Research, Baudhdhaloka, May, 2018

Old Ceylon Buddhist Education, Silaknda Nahimi Shasthriya Sangrahaya, Biku University of Sri Lanka, Anuradhapuraya

Marriage and My Mind after Marriage, *Sihawalokana Shasthriya Sangrahaya*, Isuru Printers, 2018, *Uposatha, Samadhanaya* – a publication of Nuwana Rearch Center, 2018

(2) **Prof. Rev. Miriswatte Wimalaghana Thero – the Head of Department-Department of Buddhist Culture**

Projects

1. Second year of the Sadhdhammasagghaththi Web Project
2. Initiating the Research Project of the Architectural Incline of *Abayagiriya* and *Mahawiharaya*

Articles

“Review on the Practical usages of *Abhidhammika Dhamma Wiwarana* by the use of Mindfulness” Miriswatte Wimalaghana Thero“*Silakkandhabidhana*” Prof. Thubulle Silakkandha Thero Abhinandhana Shasthiya Sangrahaya, Biku University of Sri Lanka, 2018

Keynote Speech

- Under the theme of Buddhist Studies : Future Challenges in Sri lankan Setting, at the First Graduate Research Conference held at the Nagananda International Institute for Buddhist Studies on 16 December 2018
- Under the theme of Dharma without Abhidhamma held at International Abhidhamma Conference of Biku University of Sri Lanka on 15,16 June, 2018.

Foreign work shop

- Conducting work shop under the theme of Buddhist Art, Architecture, and Buddhist Aesthetic of Buddha- Dhamma Center, Hong kong (from 22.02.2018-27.04.2018)

Academic Contribution

Member of Senate, BIKSU University of Sri Lanka, Anuradhapura- for a period of three years with effect from 27.08.2018

A member of the Post Graduate Committee, BIKSU University of Sri Lanka, Anuradhapura- for a period of three years with effect from 27.08.2018

(4) **(Dr) Ashoka Welithota, the Head of Department, Department of Buddhist Sources Studies**

01. **Teaching and Evaluation**

Sha 04- Dhamma Based Ideology on Abhidhamma Tradition

Sha 33 – Buddhist Economic Philosophy

ME 04 – Controversial Doctrines in the *Abhidhamma* Tradition

ME 06- Origins of Mahayana and Earliest Mahayana Sutras

ME 33- Buddhist Economic Philosophy

MPS 04 – History of Pali Literature

PGDP 01 –Books recommended

PDBC – Buddhist Meditation / use of principles

MABC 01- Buddhist Psychological Analysis

Carrying out evaluations on the above subjects.

02. Acting as the course coordinator of the Master of Arts Degree in Pali

03. Acting as the course coordinator of the Postgraduate Diploma in Pali

04. Supervision of the students of Master of Philosophy and Doctor of Philosophy

05. Attending to the seminars conducted for the students of Master of Philosophy and Doctor of Philosophy

06. Conducting lectures of research workshops organized by the Research Unit

07. **Establishments matters**

1. Serving as the Head of the Department of Buddhist Sources Studies

2. Serving as the Chairman of the Committee of Institutional Studies

3. Serving as the Chairman of the Technical Committee for the new building complex of the Institute
4. Working as a member of the Students' Hand Book Editing Committee
5. Working as a Co- Editor of the *Anveshana Shasthriya Sangrahaya*

08. Publications

“The role of the Bhikku which depicts from the commentaries of the source of the Shasanaya” the Role of the Bikkhu : Rev. Aththangane Sasamarathana Swamindra Abhinandhana Sangrahaya, Editing. Surakkulame Premarathana Thero and Prof. Rev. Raluwe Padhmasiri Thero (Colombo : Department of Buddhist Affairs, Ministry of Budhdhasasana, 2018)

09. Work Shops

Conducting one day work shop under the theme of “Present trends and future needs of Pali Language Education” in view of promoting the subject of Pali language.

10. Guest Lectures

Conducting a lecture under the theme of Theravadha Analysis of Meritorious Deeds on the invitation of Royal Asiatic Society (Sri Lankan Branch)

(5) Prof. P.R. Wasantha Priyadarashana – Department of Buddhist Culture

1. Participating as a resource person at the workshop conducted in association with the field of Buddhist Psychotherapy and Buddhist Society held at Buddha Dhamma Centre, Hong Kong
2. Conducting a public lecture on Grief Management in Buddhist Psychotherapy at the Buddha Dhamma Centre, Hong Kong
3. Participating as a resource person on Buddhist Psychotherapy at the workshop held at the Sitagu Ketumathi University, Myanmar
4. Submitting a research leaflet on Shock Management at the Vesak conference held in Thailand on 25th to 27th May, 2018
5. Rendering service as an external lecturer on Indian Psychology and Buddhist Psychology at Special Degree Course on Psychology of the Department of Philosophy of the University of Kelaniya.
6. Serving as a monitoring officer at the workshop on Psychology at the Nagananda International Institute for Buddhist Studies in June, 2018.

7. Working as a course coordinator of the Master of Arts Degree in Buddhist Ayurvedic Counseling.
8. Working as a course coordinator of the Postgraduate Diploma in Buddhist Ayurvedic Counseling.
9. Organizing a workshop on Cognitive Psychotherapy and Meditation Training for the students of the Master of Arts Degree in Buddhist Ayurvedic Counseling.
10. Conducting six lectures on Spiritual Management at the Programme for Training of Managers of the Lanka Tile Company.
11. Publishing an article under the theme of Dhamma Treatment (*Dharma Prathikaraya*) in *Sudassana Academic Magazine*.

(6) **(Dr.) Rev. Wadinagala Paghghnaloka Thero – Senior Lecturer - Department of Buddhist Thought**

1. Administrative Positions/ Committee Memberships.
 - I. Member, Research Council, University of Kelaniya, Sri Lanka.
 - II. Secretary, Academic Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka.
 - III. Academic Coordinator, Buddhist Studies in Master of Arts Degree Programme (Sinhala Medium), Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka.
 - IV. Coordinator for Research Unit, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka.
 - V. Member, Faculty Board, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri Lanka.
 - VI. Member, Technical Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
 - VII. Member, Library Development Committee, Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.
 - VIII. Member, Committee of Prospectus Preparation 2019/2020
 - IX. Member, Progress Review Committee of Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya.

2. Publications:

Peer Reviewed Journals

01.

‘Chastity: An Early Buddhist Analysis’ in *The Mahabodhi Journal*, Ed. Bimalendra Kumar, and Hemendu Bikash Chowdhuri, Mahabodhi Society of India: Kolkata, India, pp.13-25 ISSN 00250406 Volume 125 (April 2018)

02.

‘Sensuality: Early Buddhist Philosophical Analysis’ in the Peer Reviewed Journal *Vibhanga*, Wijitha, Koggalle (ed). Human and Social Development Foundation: Matara (ISSN 2613-8646 Volume I Issue III), pp.27-36.

03. Book Chapters

01

‘Buddhist Thought in Tripitaka: In the Light of Patteccasamuppada Doctrine’ (Tripitakayehi Bauddha Chintanaya: Patteccasamupada Iganvima Asurin) in Sudassana, ed. Padmasiri, Raluwe et al., Ministry of Buddha Sasana: Colombo. 2019, pp.276-286.

02

‘Buddhist Education in Taiwan’ in *Vibhajana*, Ed. H.S. Samarasingha and A.M.A. Dilani Aththanayaka, published by the Nagananda International Buddhist University, Kelaniya, pp.432-444

03.

‘Social Contribution of Monks/Nuns in Taiwan’ in Bhiksu Bhumikawa (In Sinhala), Eds. Soorakkulame Pamarathana and Raluwe Padmasiri, Department of Buddhist Affairs, Ministry of Buddhism, Colombo, pp.175-182

04. Feature Article

Putting Blood over Water: Appreciating Humanity in *The Light of Buddhism*,
Editor-in-Chief: Chandima Wijebandara, Vol. 1 No. 1 October – December 2018
(B.E. 2562) All Ceylon Buddhist Congress, Sri Lanka, pp.35-36 ISSN 2651-0049

05. Editorial Works

01.

Co-Editor of the *Anvesana* Peer Reviewed Journal,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri
Lanka, Volume 8 Part I (English)

02.

Co-Editor of the *Anvesana* Peer Reviewed Journal,
Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya, Sri
Lanka, Volume 8 Part II (Sinhala)

06. International Conference

01.

The paper titled: **Light in the Buddhist Philosophical Tradition**
Presented at the International Symposium on *Light in Life*, Orthodox Academy of
Crete, Greece, Dates: 06-09/06/2018

02.

The Abstract submitted with the title “Lessons **from Buddhist Emperor Ashoka for
Peace building: Appraisal**” published for the International Conference on
‘Buddhism and Globalization’ organized by the Mahabodhi Society of India.
30/01-01/02, 2018.

03.

Paper Titled: The Role of Bhikkhuni Sangha in Taiwan Buddhism
The abstract of the paper is published in the proceeding of the Second Global
Conference on Buddhism and Women’s Liberation Organized by the Mahabodhi
Society India
Dates: 30-31/ 01/2019

04.

Paper titled: Buddhism as Bridge to Cross-cultural relationships: A Case Study

The presentation was delivered at the Nagananda 2nd International Research Conclave held at Nagananda International Institute for Buddhist Studies, Manelwatta, Kelaniya

Date: January 26/2019

07. Guest Lectures

01

‘Buddhist Ethics and Virtue Ethics’, talk was delivered at Sitagu Ketumathi Buddhist Academy, Tuangoo, Myanmar

Date: 21/08/2018

02.

‘Buddhism and Peace building’, talk was delivered at Sitagu Ketumathi Buddhist Academy, Tuangoo, Myanmar

Date: 22/08/2018

08. Resource Person

01.

Talk titled ‘Pali Studies within the Global Education’ (*Goliya adhyapanaya thula Pali Adhyanaya*) given to the Pali Teachers from Pirivena at the programme conducted to promote Pali Studies among Pirivena Teachers

Workshop held at Postgraduate Institute of Pali and Buddhist Studies,
University of Kelaniya

Date:04.11.2018

02.

Talk titled ‘Research Problem’ given to the Mphil and PhD candidates of the Postgraduate Institute of Pali and Buddhist Studies,
University of Kelaniya (Sinhala and English medium)

09. Extra- Curricular Activities:

Coordinator, Research Methodology Programme for Mphil and PhD candidates of the Postgraduate Institute of Pali and Buddhist Studies, University of Kelaniya

13. Vice Chancellors' Award -2018

Excellent Senior Researcher

Prof. W.M. Dheshapriya Gunasena – Professor/ Department of Buddhist Sources Studies

Long Service (35 years)

Ms. M. Nandhani Pieris – Senior Staff Management Assistant (book keeper) Accounts Division

Long Service (25 years)

Mr. B. Sadis Kumar – Labour (Special) – Administrative Branch

Obtaining leaves less than 12 within the year 2018

Director's Office

Mr. M.M.P.M. Kumara – Management Assistant (Grade iii)

Administration Branch

Mrs. I.T. Lekange – Management Assistant (Grade iii)

Mr. K.R.M.D. Rathnayaka – Driver (Grade ii)

Accounts Division

Ms. A.W.T.N.G. Wanigasekara – Management Assistant (Grade iii)

14. Course details

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

Course ID	Course Name (English)	Course Name (Sinhala)
01	Postgraduate Diploma in Buddhist Studies	බෞද්ධ අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
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	පාලි අධ්‍යයන පශ්චාත් උපාධි ඩිප්ලෝමා පාඨමාලාව
04	Master of Arts Degree in Pali	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 විභාග ද උපාධිය
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	Certificate Course in Pali for Postgraduate Buddhist Studies	පාලි පශ්චාත් උපාධි සහතික පත්‍ර පාඨමාලාව
10	English Through Buddhism	

15. Students details - 2018

Sinhala medium

Course	Registered number of students	number of students sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	00	00	00
Master of Arts in Buddhist Studies	69	53	57
Master of Arts in Pali Studies	02	02	02
Postgraduate Diploma in Pali	03	03	03
Postgraduate Diploma in Buddhist Ayurvedic Counseling	29	26	25
Master of Arts Degree in Buddhist Ayurvedic Counseling	60	54	54

English medium

Course	Registered number of students	Number of students sat for the exam	Number of passed students
Postgraduate Diploma in Buddhist Studies	08	08	09
Master of Arts in Buddhist Studies	289	283	285
Master of Arts in Buddhist Studies (Honk Kong) Full time and Part time	23	14	14

Number of students following Research degrees

Degree	Sinhala Medium	English Medium
Master of Philosophy in	73	89

Buddhist Studies (MPhil.)		
Doctorate in Buddhist Studies (PhD)	21	45

16. Registered number of students – from 2014 to 2018

Registered number of students – from 2014 to 2018

Name of the course	2014	2015	2016	2017	2018
Postgraduate Diploma in Buddhist Studies (Sinhala medium)	11	10	13	06	-
Postgraduate Diploma in Buddhist Studies (English medium)	29	28	26	28	08
Master of Arts in Buddhist Studies (Sinhala medium)	125	73	91	126	69
Master of Arts in Buddhist Studies (English medium)	175	186	264	275	289
Postgraduate Diploma in Pali (Sinhala medium)	-	-	-	-	03
Master of Arts in Pali (Sinhala medium)	12	04	04	05	02
Master of Arts in Pali (English medium)	-	-	-	06	-
Postgraduate Diploma in Buddhist Ayurvedic Counseling (Sinhala medium)	65	54	26	18	29
Master of Arts in Buddhist Ayurvedic Counseling (Sinhala medium)	25	55	46	41	60
Postgraduate Diploma – Singapore – affiliation – The Buddhist Library Graduate School, Singapore	08	07	10	02	-
Master of Arts - Singapore – affiliation – The Buddhist Library Graduate School, Singapore	-	08	03	07	-
Master of Arts – Hong Kong – affiliation – Buddhist Dharma Centre of Hong Kong Ltd.	-	18	43	10	23
Master of Arts - affiliation – The China's Buddhist Academy of Mount Putuo	-	-	-	13	-
English through Buddhism Course	104	126	174	115	152
Certificate Course in Pali for Postgraduate Buddhist Studies	-	-	-	24	41
Master of Philosophy in Buddhist Studies (Sinhala medium)	81	77	64	66	73

Master of Philosophy in Buddhist Studies (English medium)	72	67	71	73	89
Doctor of Philosophy in Buddhist Studies (Sinhala medium)	46	41	14	16	21
Doctor of Philosophy in Buddhist Studies (English medium)	38	30	34	35	45
Total	791	784	883	866	904

Local Foreign

17 . Number of passed students

	Year	Local	Foreign
01	2014	285	128
02	2015	146	165
03	2016	154	261
04	2017	152	300
05	2018	149	289

18. Human resources and the number of students - 2018

Course	Total number of registered students	Academic staff
Postgraduate Diploma in Buddhist Studies (English medium)	08	
Master of Arts in Buddhist Studies (Sinhala medium)	69	

Master of Arts in Buddhist Studies (English medium)	289	<p>Director</p> <p>Professor – 04</p> <p>Senior Lecturer - 02</p> <p>Senior Assistant Librarian - 01</p>
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19. Local students who have completed courses – 2018

Course	Medium	Number of passed Students (2017)	Number of passed Students (2018)
Postgraduate Diploma in Buddhist Studies	Sinhala	05	-
Postgraduate Diploma in Buddhist Studies	English	24	09
Master of Arts in Buddhist Studies	Sinhala	86	57

Master of Arts in Buddhist Studies	English	265	285
Master of Arts in Pali	Sinhala	03	02
Master of Arts in Pali	English	02	01
Postgraduate Diploma Course in Buddhist Ayurvedic Counseling	Sinhala	15	25
Master of Arts in Buddhist Ayurvedic Counseling	Sinhala	35	54
Master of Philosophy in Buddhist Studies	Sinhala	04	01
Master of Philosophy in Buddhist Studies	English	02	04
Doctor of Philosophy in Buddhist Studies	Sinhala	04	04
Doctor of Philosophy in Buddhist Studies	English	07	01

20. Foreign students who have completed courses - 2018

Course	Medium	Sat for the exam in 2017	Sat for the exam in 2018
Postgraduate Diploma in Buddhist Studies	English	20	08
Master of Arts in Buddhist Studies	English	245	283
Master of Arts in Pali	English	01	--
Master of Philosophy in Buddhist Studies	English	01	01
Doctor of Philosophy in Buddhist Studies	English	04	07
Postgraduate Diploma in Buddhist Studies - external	English	02	-
Master of Arts in Buddhist Studies - external	English	35	24

21. 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) Ms. Marasinghe Arachchige Radika Sewwandi
(b) Scholarship awarded to the students excel in Mahayana Studies	02	02 Highest scorers for the subject of Evolution of Mahayana Buddhism and Mahayana <i>Sutra Sahithya</i> (Sinhala and English) of Master of Arts in Buddhist Studies in the year 2018. 1.Mr. Rasika Udena Perera (Sinhala medium) 2. Ms. Ms. Marasinghe Arachchige Radika Sewwandi (English medium)

22. Academic Staff – 2018

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

23. Research degrees awarded in the year 2018

Name	Degree	Research Topic	Country of applicant
Ven. Muruddheniye Dhammarathana Thero	PhD (Sinhala)	An explanatory study on the significance of instructions in Vinaya Pitaka towards the future safety of Sri Lanka Bikku Society.	Sri Lanka
Mr. W.S.U. Kumara	PhD (Sinhala)	An explanatory study on equal differences of the concept of eastern and western counseling .	Sri Lanka
Rev. Thalgampala Padhuma Thero	PhD (Sinhala)	An explanatory study on the beginning and expansion of the Pali Koshakarana Tradition	Sri Lanka
Rev. Mullegama Sumana Thero	PhD (Sinhala)	An analytical study on Thrividha Chaithya and the evolution and expansion architecture.	Sri Lanka

Ven. Kevala	PhD (English)	An Annotated Translation of the Commentary on Ekala Nipata Vannana of Manorathapurani together with a Critical Introduction	Myanmar
Ven. Acinna	PhD (English)	Impact of current socio-political movements in Myanmar on Burmese Buddhism	Myanmar
Ms. Lee Kyoung Hee Paranapatabendige Priyalal Perera	PhD (English)	Buddhist Psychosomatic Therapy for successful Ageing	Sri Lanka Korea
Ven. Hoang Thi My Loan	PhD (English)	Mind and Liberation in Buddhism: A study of Psychological and Stereological Significance of Adhimutti/ Adhimukti and Adhimikkha/Adhimokksa	Vietnam
Ven. Li Dong Jun	PhD (English)	An analytical study of Buddhist Approach towards Psychopathology with special reference to Character Type (personality)	China
Ven. Chhun Sophal	PhD (English)	A Critical and Comparative study of the Monastic Education System Adopted by the Theravada Buddhist Countries	Cambodia
Ven. Li Run Qiang	PhD (English)	Transmission of Buddhism to Tibet: An Analytical study of its Literary Basic	China
Ven. Thamjamthanne Dhammaransi Thero	MPhil (Sinhala)	An explanatory study on Sri Lankan contribution towards traditional Pali Grammar	Sri Lanka

Ven. Liyangahawela Ananda Thero	MPhil (Sinhala)	An analytical study on sub cultural aspects used in Sri Lankan Buddhist Culture	Sri Lanka
Ven. Balangoda Ananda Chandrakirithi Thero	MPhil (Sinhala)	Strategies of controlling laziness: a study on Buddhist Teachings	Sri Lanka
Ven. Yorn Kosal	MPhil (Sinhala)	A Critical Study of Democratic and Political Teachings in early Buddhism	Cambodia
Ven. Pussellayaye Chandima	MPhil (Sinhala)	A Critical of the Intrinsic Nature and Classification Methods of the Doctrines discussed in the Pali Nikayas	Sri Lanka

24. 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.

The Library of the Institute possesses around 23,000 books as of now. 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 Thaisho 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

Provision of necessary academic articles for MPhil./PhD students (by data base)

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 2018 as follows:

Lecturers' staff	- 08
Non academic staff	- 26
Postgraduate candidates	- 481
Provision of services to the	- 60
External readers	
Total	- 575

Constitution of the staff

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

Senior Assistant Librarian	- 01
Library Assistant	- 02
Library Staff	- 02
Total	- 05

Purchase of books and those received as donations in the year 2018

The purchase of books locally and internationally from the provisions of the Institute and those received as donations are as follows:

number of books purchased	- 1590
number of books received as donations	- 122
Total	- 1712

25. 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.

26. Study Tour

The three day study tour for the international students was made in the proximity of Dematamal Viharaya, Mangala Viharaya, Rajagala Archeological land which is the only historical proof of Mihindu Thero's arrival in Sri Lanka and Muhudu Maha Viharaya of Maligavila, Buduruwagala and Yudhaganawa on 07th, 08th and 09th August 2018. Around 226 persons including 200 monks (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 three days making the expectations of the student community fruitful.

27. Recurrent Expenditure

Subject	2017 (Rs.)	2018(Rs.)	Difference (Rs.)
(a) salaries & wages	48,910,105	55,023,656	6,113,551
(b) travel expenses	1,352,953	1,005,989	-346,964
(c) supplies	2,207,817	2,043,965	-163,852
(d) maintenance	1,168,338	1,317,219	148,881
(e) connected services	16,830,032	16,337,706	-492,326
(f) other	29,134,694	36,130,984	6,996,290
Total	99,603,939	111,859,519	12,255,580

28. Capital Expenditure

Subject	2017 (Rs.)	2018 (Rs.)
(a) land	148,634,464	-
(b) purchase of furniture and office equipment	5,124,431	1,770,891
(c) buildings	-	855,950
(e) Library books and magazines		856,278
Total	153,758,895	3,483,119

29. Financial Progress (Expenditure)

Subject	Budgetary allocations		Expenditure		Surplus/deficiency (Rs.)	
	2017	2018	2017	2018	2017	2018
(a) recurrent (except projects)	67,742,000	94,183,000	81,376,235	88,039,014	(13,634,235)	(6,143,986)
(b) capital (except projects)	158,634,000	5,500,000	156,709,327	3,483,119	1,924,673	2,016,881
(c) Self financing courses	12,850,000	19,000,000	18,228,087	23,820,505	(5,378,087)	(4,820,505)
Total	239,226,000	118,683,000	256,313,649	115,342,638	(17,087,649)	(3,340,362)

30. Details of Financial Progress (income earned)

Sources of Income	Estimated amount (Rs.)		Total (Rs.) Actual Income		Surplus (deficiency) (Rs.)	
	2017	2018	2017	2018	2017	2018
(a) Postgraduate	34,150,000	49,183,000	44,572,877	53,891,063	10,422,877	4,708,063
(b) Self financing courses	12,850,000	19,000,000	18,228,087	23,820,505	5,378,087	4,820,505
Total	47,000,000	68,183,000	62,800,964	77,711,568	15,800,964	9,528,568

Total Recurrent Revenue/Total Recurrent Expenditure

Financial Progress
(2014/2018)

Analysis of Recurrent Revenue (2014-2018)

Government Revenue, Institutional Earnings

31. Financial Progress Review – 2017/2018

Subject	Method of Calculation	Cost per student (Rs.)	
		2017	2018
(a) recurrent expenditure per student	recurrent expenditure/ number of students	144,354	123,738
(b) capital expenditure per student	capital expenditure/ number of students	*227,115	3,853
Total		371,469	127,591

*Rs. 148 million has been incurred for the purchase of the land located at Mudun Ela, Manelgama in the year 2017 accordingly capital expenditure has increased in the year 2017.

32. Financial status of the Institute from 2014 to 2018

Year	Government aid for recurrent expenses	102 - Government aid for Capital	Institutional Revenue	Total Recurrent income	Total Recurrent expenditure	output of the recurrent financial activities
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
2018	45,000,000	5,500,000	77,711,568	122,711,568	111,859,519	10,852,049

33. Foreign exchange revenue of the Institute during the past years (US\$)

Year	revenue (US\$)
2014	132,300
2015	193,748
2016	216,235
2017	258,405
2018	293,335

Foreign exchange revenue (US\$) 2014-2018

(diagram portrait)

34. The other details relevant to the Report

01. Final Accounts – 2018

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 2018, 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 2018

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Dutugamunu Street

Kohuwala

REPORT ON THE FINACIAL ACTIVITIES

FOR THE YEAR 2018

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 Nine (39) reports on financial activities of the Institute for the year ending 31st December 2018 have been prepared.

The allocation obtained for the year 2018 is shown below.

Recurrent Allocation	Rs. 45,000,000.00
102 Capital Allocation	Rs. 5,500,000.00

The total recurrent income of this year, including government grants amounted to Rs. 122,711,568/- and the recurrent expenditure amount was Rs. 111,859,519/-. Accordingly the results of the recurrent financial activities was a surplus of Rs. 10,852,049/-.

Professor Ven. Kotapitiye Rahula Thero
Director

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2018

<u>ASSEST</u>	<u>Notes</u>	<u>2018</u>	<u>2017</u>
<u>NON CURRENT ASSETS</u>		<u>Rs.</u>	<u>Rs.</u>
Property, Plant and equipment	01	161,266,471	163,199,504
 <u>CAPITAL WORK IN PROGRESS</u>			
Four Storied Building for PGIPBS	02	855,950	.
Investment	03	28,980,731	18,864,650
Other financial Assests	04	1,286,596	1,163,549
		192,389,748	183,227,702
 <u>CURRENT ASSETS</u>			
Stores Advance Account	05	798,667	509,553
Stock Account (Pub. Books)	06	1,322,187	1,397,829
Sundry Debtors	07	572,840	51,860
Loans and Advance to Staff	08	3,170,770	3,113,277
Pre-Payments	09	351,879	732,192
Cash and cash equivalents	10	55,057,292	36,780,692
Others	11	66,000	66,000
		61,339,635	42,651,401
Total Assets		253,729,383	225,879,104
 <u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Deposits	12	3,643,989	1,789,089
Sundry Creditors	13	360,591	6,699
Accrued Expenses	14	2,957,107	4,302,081
Others	15	16,286,772	11,460,052
		23,248,460	17,557,921
 <u>NON CURRENT LIABILITIES</u>			
Capital Grant Spent	16	168,304,515	168,742,953
Unspent Capital Grant	17	4,417,306	2,703,670
		172,721,821	171,446,623
 <u>RESTRICTED FUNDS</u>			
Special Funds	18	9,125,538	8,058,453
Research Grants	19	1,371,400	1,170,353
Gifts and Donations	20	1,778,096	7,823,826
Others	21	24,118,298	19,803,458
Provision for the Gratuity	22	9,663,455	9,456,535
		46,056,787	46,312,625
Total Liabilities		242,027,068	235,317,168
Net Assets		11,702,316	(9,438,064)
 <u>NET ASSEST /EQUITY</u>			
<u>CAPITAL RECEIPTS</u>			
Revaluation Reserve Account		1,846,372	1,846,372
General Reserve of the Institutions	23	9,855,944	(11,284,436)
		11,702,316	(9,438,064)
Total Net Assets/ Equity		11,702,316	(9,438,064)

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.

Ven. Prof. Kotapitiye Rahula Director,	Ven. Prof. M. Wimalagnana Member of Board of Management	Mrs. T.A. Gamage Member of Board of Management	Mrs. K.D.D.S. Sugathapala Senior Assistant Bursar
Postgraduate Institute of Institute of Postgraduate Institute of Pali and Buddhist Studies	Postgraduate Postgraduate Institute of Pali and Buddhist Studies	Pali and Buddhist Studies	Pali and Buddhist Studies

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31st DECEMBER 2018

	<u>Notes</u>	<u>2018</u>		<u>2017</u>
REVENUE		Rs.	Rs.	Rs.
Government Grant - Recurrent	25	45,000,000		33,592,000
Other Income				
Interest from Loans		131,856		130,881
Miscellaneous Receipts	24	4,697,992		3,129,836
Registration Fees		777,000		880,500
Tuition Fees		42,046,296		39,481,072
Examination Fees		238,500		348,000
Library Fees		514,000		587,000
Sale of Publications		4,161		12,950
Library Fines		20,165		2,639
Income on Extension Projects		23,820,505		18,228,087
Amortization	25	5,210,902		5,355,215
Other Operating revenue	25	250,193		273,171
Total Revenue		122,711,568		102,021,350
EXPENSES				
Personal Emoluments - Academic	25	28,510,354		24,582,181
Personal Emoluments - Non Academic	25	26,513,303		24,327,924
Travelling		1,005,989		1,352,953
Supplies		2,043,965		2,207,817
Maintenance		1,317,219		1,168,338
Contractual Service		16,337,706		16,830,032
Depreciation and Amortization Expenses	25	4,701,575		4,319,898
Other Expenses	25	31,429,409		24,814,796
Total Expenses		111,859,519		99,603,937
Surplus/(Deficit) from Operating Activities		10,852,049		2,417,412
Finance Cost				
Finance Cost		-		-
Total Non Operating Revenue (Expenses)		10,852,049		2,417,412
Surplus/(Deficit) Before Extra Ordinary Items		10,852,049		2,417,412
Extra Ordinary Items		-		-
Surplus/(Deficit) for the Period		10,852,049		2,417,412

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.

Ven. Prof. Kotapitiye Rahula
Wimalagnana
Mrs. K.D.D.S. Sugathapala

Ven. Prof. M.
Mrs. T.A. Gamage

Director
Postgraduate Institute of
Pali and Buddhist Studies

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

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

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 2018

	<u>2018</u>		<u>2017</u>
	Rs.	Rs.	Rs.
<u>Cash Flows from Operating Activities</u>			
Surplus/(Deficit) for the year	10,852,049		2,417,412
<u>Adjustments for items not involving movement of cash</u>			
Gratutities	1,927,739		1,983,474
Depreciation	4,500,444		4,200,873
Other Operating expenses	201,130		170,299
Other Operating revenue	(1,687,048)		(273,171)
Amortization	(5,210,902)		(5,355,215)
	<u>10,583,413</u>		<u>3,143,673</u>
Prior period items	4,590,448.69		19,049
<i>Operating surplus before changes in items of working capital</i>	15,173,862		3,162,721
<u>Changes in items of working capital</u>			
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	(213,473)	238,038	
Decrease/(Increase) in sundry debtors	(520,980)	538,086	
Decrease/(increase) in staff advances	(57,493)	12,590	
Decrease/(Increase) in services and supplies advances	-	2,509	
Decrease/(Increase) decrease in payments in advance	380,313	(676,721)	
Decrease/(Increase) in other deposits	-	-	
Decrease/(Increase) in interest on investments receivable	-	-	
Increase (decrease) in deposits and sundry creditors	2,208,792	895,165	
Increase (decrease) in accrued expenses and other liabilities	3,481,746	<u>5,278,905</u>	<u>5,446,391</u>
<i>Net cash generated from operating activities</i>		20,452,767	9,618,779
<u>Cash Flows from Investing Activities</u>			
Purchase of fixed assets	(3,206,627)	(156,405,990)	
Other investments	<u>(7,500,000)</u>	<u>(6,754,465)</u>	
<i>Net cash used in investing activities</i>		(10,706,627)	(163,160,455)
<u>Cash Flows from Financing Activities</u>			
Government grant for capital expenditure	5,500,000	152,934,464	
Gifts and Donations	405,974	795,676	
Other funds	<u>2,870,704</u>	<u>9,240,744</u>	
Cash generated from financing activities	<u>8,776,678</u>		<u>162,970,884</u>
<i>Net increase in cash and cash equivalents</i>		18,522,818	9,429,209
Balance of cash and cash equivalents at beginning of the year	<u>36,780,693</u>		<u>27,351,484</u>
Balance of cash and cash equivalents at end of the year (Note 1)		<u>55,303,511</u>	<u>36,780,693</u>

Note 1

	<u>2018</u>	<u>2,017</u>
	Rs.	Rs.
Bank balance	55,057,292	36,780,693
Other bank balance	<u>-</u>	<u>-</u>
	<u>55,057,292</u>	<u>36,780,693</u>

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF CHANGES IN NET ASSET/EQUITY OF FOR
THE YEAR ENDED 31st DECEMBER 2018

	General Reserve of the Institutions Rs.	Revaluation Reserve Account Rs.	General Reserve of the Institutions Rs.
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)	1,846,372	(12,463,158)
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
2014 Cheque realization difference	85		85
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)
Adjustments for cancelled salary cheque	(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	(11,284,436)	1,846,372	(9,438,064)
Balance as at 01-01-2018	(11,284,436)	1,846,372	(9,438,064)
Amortize of assets received from Gifts & Donations	5,440,682		5,440,682
Adjustments for no-pay salary amounts	15,288		15,288
Gratuities over Provisions	1,720,819		1,720,819
Cancelled cheques-2017	7,472		7,472
Scraps Sales-2011 stores items	100		100
Over Provisions-2016/2017	3,180,014		3,180,014
Recordings of Publications given to Visitors at Anveshana Vol.III Launch ceremony.	(5,179)		(5,179)
Adjustments for Stores advance acc.	(70,866)		(70,866)
Surplus/(defecit) for the 2018	10,852,049		10,852,049
Balance as at 31-12-2018	9,855,944	1,846,372	11,702,316

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) 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.90,000/- from Minor repairs & maintain. Vehicles (4.01) & to Minor Repa. & maint. Plant, Mach. & Equip. (4.02)
- II. Transfer Rs.410,000/- from Special service.-council & Committees (6.02) Special service.-Professional & Other Fees to (6.03)
- III. Transfer Rs. 710,457.48/- from strengthening Research (102) to Student Welfare, Employee Welfare, Student Councils & Social Harmony (6.17)
- IV. Transfer Rs.350,000/- from Workshops, Seminars (6.04) 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. Two members (02) Non-academic staff were resigned during the year 2018.
2. 10% salary increment to Non-academic staff from 15th April 2018 as per the Commission Circular No.
3. All allowances paid as a percentage of the salary of/and based on the salary, computed on the basis of the present salary, with effect from 01st June 2018 as per the Commission Circular No. 17/2016 (vi)
4. However 18% 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.

The Director

Postgraduate Institute of Pali and Buddhist Studies

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended 31 December 2018 in terms of Section 12 of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Postgraduate Institute of Pali and Buddhist Studies for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 provisions of the National Audit Act No. 19 of 2018 and Sub-section 108 (1) of the Universities Act, No. 16 of 1978. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) Since useful life of the non-current assets had not been reviewed annually as required by Sri Lanka Public Sector Accounting Standard 07, office equipment and laboratory and teaching equipment costing Rs.6,730,056 were further in use despite being fully depreciated.
- (b) Overprovision of Rs.1,476,564 allocated in the preceding year had been added and shown under the non-financial adjustments in the financial statements and again that allocation of overprovision of the preceding years amounting to Rs.1,476,564 had been shown under the increase in other funds under the financial activities. As a result, cash and cash equivalents of the year had been overstated by Rs.2,953,128. Similarly, this balance had not been adjusted in the statement of changes in net assets/equity.
- (c) Although acquisition of fixed assets under the investment activities had been stated as Rs.3,206,627 in the cash flow statement, according to the computation, acquisition of fixed assets during the year had been Rs.3,483,119. Accordingly, funds outflow of the year had been understated by Rs.276,491.
- (d) Having been established a Fund with a sum of Rs.200,000 received from the sale of a vehicle of the Institute in the year 2010, it had been invested in the fixed deposits. Subsequently, owing to debiting expenditure of Rs.173,972 incurred on vehicle repairs to this Fund, balance of that Fund account had been shown as Rs.26,028, whereas only the value of the fixed deposit of the vehicle fund had been stated as Rs.200,000.
- (e) The revaluation value amounting Rs.581,800 relating to 159 items revalued in the year 2016 had not been brought to account up to the current
- (f) Even though the balance exists in a suspense account should be immediately settled, there was a balance of Rs.5,120 in the suspense account at the beginning of the year under review which had been continued to exist from the year 2011. Proceeds of Rs.15,300 received from the sale of unidentified assets had been credited to this account during the year under review and as such, the balance thereof had further increased up to Rs.20,420 by the end of the year.

- (g) According to the financial statements as at 31 December of the year under review, the value of 3,550 research and publications amounted to Rs.1,074,187, whereas according to the physical stock verification reports, value of 3,234 research and publications amounted to Rs.947,867. Accordingly, difference of 316 research and publications and value of Rs.126,320 was observed.
- (h) According to the Register of Fixed Assets as at 31 December 2018, value of 03 classes of assets stood at Rs.23,869,763, whereas the value of the above 03 classes of assets stood at Rs.27,691,432 as per the financial statements. Accordingly, a difference of Rs.3,821,669 was observed.
- (i) Although accrued expenditure relating to the year 2016 and 2017 amounting to Rs.2,892,866 and Rs.287,149 respectively had been stated under the prior year adjustments in the statement of changes in equity, the schedules relevant to those values had not been furnished to Audit.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

As per Sub-section 16 (1) of the National Audit Act No. 19 of 2018, the Institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Institute.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Institute as per the requirement of Section 12 (a) of the National Audit Act, No. 19 of 2018.
- The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

2.1 to state that any member of the governing body of the Institute has any direct or indirect interest in any contract entered into by the Institute which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018.

2.2 to state that the Institute has not complied with any applicable written law, general and special directions issued by the governing body of the Institute as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018.

Reference to laws, rules/ direction

Description

- | | |
|---|--|
| a) Section 11 (5) of the Postgraduate Institute of Pali and Buddhist Studies Ordinance No.08 of 1979 Published in the Gazette (Extraordinary) dated 24 December 1979 of the Democratic Socialist Republic of Sri Lanka. | The Head of the Department of Pali and Buddhist of the University of Kelaniya, who is an ex-officio member appointed to the Faculty Board in terms of Section 13 (2) (c) of the Ordinance had not attended any meeting session during the year under review and the preceding year. |
| b) Treasury Circular No.IAI/2002/02 dated 02 November 2002. | A Register of Fixed Assets had not been maintained in respect of computer, accessories and software. |
| c) Section 06.05.1 of the Public Enterprises Circular No.PED/12 dated 02 June 2003. | A copy of the draft annual report had not been furnished to the Auditor General along with the annual financial statements. |
| d) Paragraph 04 of Management Services Circular No.2/2014 dated 11 February 2014.
Section (iii) | (i) In the payment of research allowances to the staff, the Committee should approve the Interim Research Reports within 06 months form the commencement of the research and the final reports ,as well, should be presented to the Committee. Nevertheless, without being taken action accordingly, research allowances of Rs.2,700,598 had been paid to 10 members of the academic and non-academic staff for the year 2018. |

Section (i)

(ii) *Although the maximum period of a research should be 03 years depending on the nature and the scope of the research, there observed some instances that the lecturers had presented the same research over a number of years and the period of research had been extended irrespective of the nature of the research.*

e) Circular No.02/2017 dated 04 May 2017 of the Director General of Combined Services. *Although a survey on library books should be conducted annually, the institute had last conducted the survey in the year 2015.*

2.3 to state that the Institute has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018.

2.4 to state that the resources of the Institute had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018.

2.4.1 Action Plan.

The Institute had prepared an Action Plan containing 03 main targets and 12 activities and the following matters were observed in that connection.

- (a) Activities relating to the target, To Promote Efficiency, included in the Corporate Plan had not been recognized in the Action Plan.
- (b) Activities had been recognized only for the construction of buildings and purchase of equipment and vehicles in order to increase opportunities and access to the higher education as the first target of the Corporate Plan and activities had not been recognized for the matters such as improvement of quality of the courses and introduction of new courses, admission of more number of students.

- (c) The Budget (Government contribution, total income and expenditure of the Institute) had not been included in the Action Plan.
- (d) Financial and physical progress of the activities included in the Action Plan had not been prepared quarterly.

2.4.2 Research Activities

The following matters were observed.

- (a) Although the provisions made for the research and development expenditure of the year 2018 amounted to Rs.1,500,000, the expenditure as at 31 December 2018 amounted to Rs.710,457.
- (b) Out of advances amounting to Rs.800,000 granted to a lecturer in respect of one research project in the year 2018, a sum of Rs.407,935 only had been spent and the balance of Rs.392,065 had been settled at the end of the year.
- (c) The above expenditure included an allowance of Rs.360,000 paid to a Research Assistant from January to December 2018 at Rs.30,000 per month. Nevertheless, as the appointment letter of this Research Assistant had been issued from 18 July 2018, allowances of Rs.180,000 had been paid to him for a period of 06 months without having a formal appointment.

2.4.3 Utilization of Funds

The following matters were observed.

- (a) Even though a sum of Rs.221,452 received for the purchase of books under the Ayurvedic Course during the past 05 years had not been utilized, a sum of Rs.32,000 had been allocated for that purpose even during the year under review. Accordingly, there was a balance of Rs.253,452 therein by the end of year.
- (b) A sum of Rs.527,911 allocated from the course income for the development of infrastructure facilities of the Institute had not been utilized for the relevant purpose. The balance of the accumulated fund established for that purpose stood at Rs.1,585,350 by the end of the year under review.

- (c) Although sums totalling Rs.450,000 comprising Rs.250,000 of the Kalutara Bodi Trust and Rs.200,000 of the Dalada Maligawa Fund had been granted for the *Bikhsu Kathikawa* Programme in the year 2016, it had not been utilized up to date.

2.4.4 Uneconomic Transactions

Although a sum of Rs.56,925 had been spent in order to publish a newspaper advertisement relating to the purchase of an electric generator, relevant purchase had not taken place.

2.4.5 Library Activities

One hundred and sixty seven library books issued to 06 lecturers and 71 students during the period from 16 February 2005 to 31 December 2018 had not been returned even by 20 February 2019, the date of audit.

2.4.6 Idle and Underutilized Assets

Since books had been printed for sale without being recognized the requirement, there were slowly moving 3,234 stock of books worth Rs.947,867 older than 10 years as at 31 December of the year under review.

2.4.7 Postgraduate Courses

Particulars were as follows.

- (a) Although 244 and 300 graduate students had been registered for the postgraduate courses in the year 2017 and 2018 respectively, the number of students who had completed the postgraduate courses during those years stood at 13 and 17 respectively.
- (b) The total number of students registered for the Master of Philosophy in Buddhist Study from the year 2014 to 2017 was 615 and the number of students who had completed the degree during that period remained at a low level as 10 or 1.6 per cent.

- (c) The total number of students registered for the Doctor of Philosophy in Buddhist Study from the year 2014 to 2017 was 259 and the number of students who had completed the degree during that period remained at 19 or 1.6 per cent.
- (d) Due to the reasons such as delays occurred in the presentation of theses by the students, pending more time by the lecturers to examine such theses, delays occurred in the issue of results. As observed at the audit test check, out of 35 theses handed over within a period of three years from the year 2015 to 2017, seventeen theses had been retained by the examiners for a period of nearly one year.

2.4.8 Budgetary Control

Variations ranging from 15 to 100 per cent were observed in the examination of budgeted and actual income and expenditure, thus indicating that the budget had not been made use of as an effective instrument of management control.

2.4.9 Sustainable Development

Every Government Institution should act in terms of the Circular No.NP/SP/SGD/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. Even though the Institute had identified the targets relating to the activities under its scope, inclusion of goals and targets required for the regulation of relevant activities in reaching such targets in the plans of the Institute, preparation of indicators, maintenance of data and recognition of milestones had not been carried out.

W.P.C. Wickramaratne
Auditor General

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

113, Dutugemunu Street, Kohuwala

My No. : PIPBS/ST/03/2019

2019.05.25

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 and other Legal and Regulatory Requirements of the Postgraduate Institute of Pali and Buddhist Studies affiliated to the University of Kelaniya, for the year ended as at 2018 12 31, in terms of section 12 of the National Audit Act, No. 19 of 2018

The following answers pertaining to the report numbered as HED/E/PIPB/2018/08 and dated 2019. 04. 29 on the above subject are hereby forwarded.

1.		
1.2	(a)	observations are correct
	(b),(c)	observations are correct. Action will be taken to rectify the shortcomings pointed out by the audit and to submit an accurate cash flow statement when the Financial Statement - 2019 is prepared.
	(d)	<p>Money received by selling vehicles of this institution was deposited into a savings account on 05.08.2005 and until Rs.200,000/- out of which was withdrawn for the purchase of a vehicle for the institution, it was invested in a Fix Deposit.</p> <p>It was the view of the Board of the Management to recover the repairing cost incurred by the Institution for the vehicle No. 16 Sri 5044 donated by the Ministry of Higher Education to this institution in the year 2010, from Non incurred Capital donation 101 and the rest from Vehicle Funds Investment Account before certifying its market value. Accordingly, the repairing cost which is 189,500/- had been written off as Rs. 15,527.95 from the balance of Non incurred Capital donation 101 and the rest of Rs. 173,972.05 from Vehicle Funds Investment Account.</p>
	(e)	The observation is correct. Action would be taken to account in the future.
	(f)	The observation is correct. Action would be taken to minimize this undecided balance as much as possible, further examining the inventory of auction -2015 in the year 2019 as well.
	(g)	Necessary action is being taken to appoint a committee to examine the deference between the research and publications and submit its recommendation as per the financial statements. Accordingly, arrangements are made to rectify the financial statements in the future.
	(h)	This balance exists due to not accounting the fixed assets reevaluate deference carried out in 2015/2016 with a view to preparing fixed assets registry of the Institution.
	(i)	Action would be taken to submit the relevant schedules pertaining to the Audit in the next year.

2. Report on the other legal and regulatory requirements

2.2

Non compliance with the rules regulations and provisions

(a)		Section 11(5) The member concerned was made aware of this and then it was reported to the Registrar as well.
(b)		started since 2019
(c)		since the Report-2018 was being prepared when submitting the Annual Financial Statements, a copy could not be submitted. It was instructed to forward the draft to Auditor General.
(d)	(i)	It is scheduled to submit the progress of semester to the Research Committee in the year 2019.
	(i)	It was instructed to make the Lecturers aware of this
(e)		a Board of Examination has been appointed for the year 2019.

2.4.1 Action Plan

(a)	Action to be taken to include the particulars for the next year
(b)	It is scheduled to include activities pertaining to the development of individuals towards opportunities and access with Higher Education and activities.
(c)	The observation is correct. Instructions were given to rectify.
(d)	do

2.4.2 Research Activities

(a)	Measures have been taken to encourage the Academic and Administrative Staff to engage in research activities
(b)	Observations are correct.
(c)	The service of the Research Assistant has been obtained since 2018 as revealed. The Letter of Appointment had been issued in July, 2018. The observation also is correct.

2.4.3 Utilization of Funds

(a)	Action is to be taken in this regard in future.
(b)	The allocation pertaining to this is not for upgrading courses but for the development of the infrastructure facilities of the Institution which means purchase fixed assets. They will be utilized for necessary purchases for which the General Treasury does not allocate provisions.
(c)	This amount of money to be utilized for the review programme scheduled to be held in the year 2019.

2.4.4 Non-economical Transactions

A provision of Rs. 800,000 had been allocated for a generator as per the procurement plan in the year 2018 and quotations had been received from Rs.3.1 million to Rs.4.5 during the calling for quotations. Accordingly, After detailed discussion on advantages and disadvantages in this regard at 382nd meeting of the Board of Management, it was decided stop the purchase with a view to avoiding any possible serious loss that may cause in future even though a sum of Rs. 56,925 had been spent for paper advertisement.

2.4.5 Library works

It has been informed the Lecturers to renew their library books by sending them reminders and those are being received to the Library.

Reminders had been sent in respect of those taken away by students in every year since the commencement of the library in the instance where returning of those books was delay. Nevertheless, no such issue at the moment, since a refundable deposit is charged from the students using the library from 2016. Necessary arrangements are being made to refer the fact that taking decisions pertaining to the delayed books in the previous years to the Library Committee and the Board of Management.

2.4.6 Passive and underutilized assets

Observations are correct. Action is being taken to appoint a committee in this regard chaired by a member of the Board of Management up on the recommendation of the same.

2.4.7 Postgraduate Courses

(a)	Observation is incorrect.
(b)	Statistical information is incorrect. A large number of students are registered for Research Degree courses based on the attraction of the subject and obtaining knowledge in that field. It is a special matter that most of them being elder community who do not expect employment opportunities. The institution also observed that the number of students who need to complete the course takes low percentage. The Institution has taken measures to encourage the students to complete the courses. Those observations are correct.
(c)	Statistical information is incorrect.
(d)	It has been started to remind over the phone to avoid this situation. Further the Institution has recognized that busy schedule of those lecturers and the shortage of the competent have been caused for this situation.

2.4.8 Budgetary control

The relevant officers were provided with instructions to rectify this.

2.4.9 relevant parties were informed to include objectives / targets for the years of 2019/2020.

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
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Copied to :-

01. Vice Chancellor- University of Kelaniya
02. Chairman- University Grants Commission
03. Secretary- Ministry of City Planning, Water Supply & Higher Education
04. Secretary- Ministry of Finance and Mass Media

Future Report based on the Sustainable Development

This Institution presently maintains at a building rented out on lease basis with very limited space. It is expected to move the Institution to new building premises located at Manelgama, Kelaniya at the last quarter of the year 2021. Constructions of the said building have now been commenced and structures and constructions of the building have been designed in an environmentally friendly manner.

Arrangements have been made to continue the activities carried out within the building in which the Institution maintains at present in an environmentally friendly manner.

Similarly, garbage and waste are separated into degradable and non- degradable elements and the items such as plastic, polythene, glass, paper, foods etc are sorted into bins and removed.

In view of minimizing the use of paper at the official tasks, the Web Site of the Office is used for delivering information, issuance of results, displaying time tables and notifications and it is expected to further develop the same in future.

Arrangements have been made to implement the sustainable development goals immediately after moving into the new building premises of the Institution.