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பாளி மற்றும் பௌத்தக் கல்விப் பட்டப்
பின்படிப்பு நிறுவகம்
(களனி பல்கலைக்கழகம்)
POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
(UNIVERSITY OF KELANIYA)

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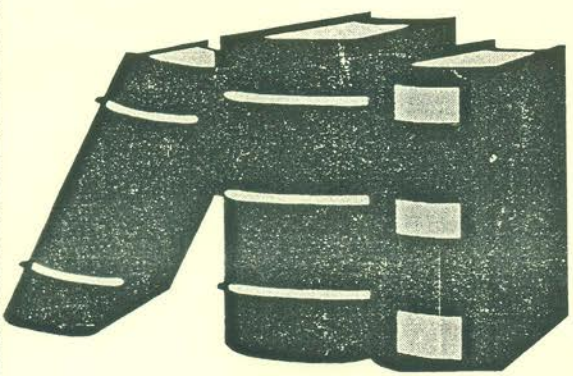
வருடாந்த அறிக்கையும் கணக்கும் - 2012

ANNUAL REPORT-2012



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POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA

ANNUAL REPORT
AND
ACCOUNTS
2012

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01. OUR VISION

To make the Institution as the world's biggest Centre for Study and Research of Buddhism with the fundamental objective of collective Study and Research of the Source Books on Buddhism, Thoughts of Buddhism and Buddhist Culture.

02. COMMITMENT

STATEMENT OF COMMITMENT

To the best of our ability, to make the Institute the leader in providing the best opportunities and facilities to the scholars for promoting efficiency in research and development of the ideals and opinion in the field of Buddhist Studies.

03. ADMINISTRATION OF THE INSTITUTION AND STRATEGY OF STUDY

1.	Chancellor	: Thripeetaka Vageeswaracharya, Mahopadyaya, Panditha, Adhipoojya Welamitiyawe Dhammakeerthi Sri Kusaladhamma Nahimipano, B.A.(Hons) (Vidyalankara)
2.	Vice Chancellor	: Prof. Sarath Amunugama Licence es Lettres (Sorbonne), M.A. (Sorbonne), Ph.D. (Sorbonne), P.G.Dip. (Sorbonne), DESS (Borugogne)
3.	Director	: Senior Prof., G.D.Sumanapala B.A.(Hons), M.A., Ph.D., Praveena Panditha.
4.	Registrar	: Mr.W.M.Karunaratne B.Sc.Pub.Ad.(Sri Jayawardenapura) M.Sc. (Keleniya) SATSL.LICA
5.	Senior Asst. Registrar	: Mrs.Rasika Subasinghe
6.	Senior Asst. Financial Superintendent	: Mr.P.B.Abeysekara, D.P.F.M. (SLIDA)
7.	Senior Asst. Librarian	: Mrs.M.K.Geethani Attanayaka B.A.(Hons), M.A. (Kelaniya) MLSc. (Colombo)
8.	Asst. Registrar	: Mr.W.D.T.Thilakaratne B.Sc.

04. REVIEW BY THE DIRECTOR

(a) Short introduction

The Postgraduate Institute of Pali and Buddhist Studies attached to the University of Kelaniya is the only institute for Pali, Buddhist Vision, Origin of Buddhism and Buddhist Civilization. The undermentioned Courses of Studies and Research Programmes are in operation at present in this Institute :

Course ID	Course Name	Course Sinhala Name	Exam Name
01	Postgraduate Diploma in Buddhist Studies (S/E)		Postgraduate Diploma in Buddhist Studies Exam
02	Master of Arts Degree in Buddhist Studies (S/E)		Master of Arts Degree in Buddhist Studies Exam
03	Postgraduate Diploma in Pali Studies (S)		Postgraduate Diploma in Pali Studies Exam
04	Master of Arts Degree in Pali Studies (S)		Master of Arts Degree in Pali Studies Exam
05	Master of Philosophy (S/E)		Master of Philosophy Exam
06	Doctor of Philosophy (S/E)		Doctor of Philosophy Exam
07	Postgraduate Diploma Course in Buddhist Ayurvedic Counselling (S/E)		Postgraduate Diploma Course in Buddhist Ayurvedic Counselling Exam
08	Master of Arts Degree Course in Buddhist Ayurvedic Counselling (S/E)		Master of Arts Degree Course in Buddhist Ayurvedic Counselling Exam
Extra Course			
09	Basic Pali & Sanskrit Course		
10	English Through Buddhism		
11	Source Studies, Research Methodology and Logical Thinking		

Statistics of Students following the above courses and research programmes are as follows:

Diploma	-	53
Masters	-	396
Philosophy	-	130
Doctor of Philosophy	-	79

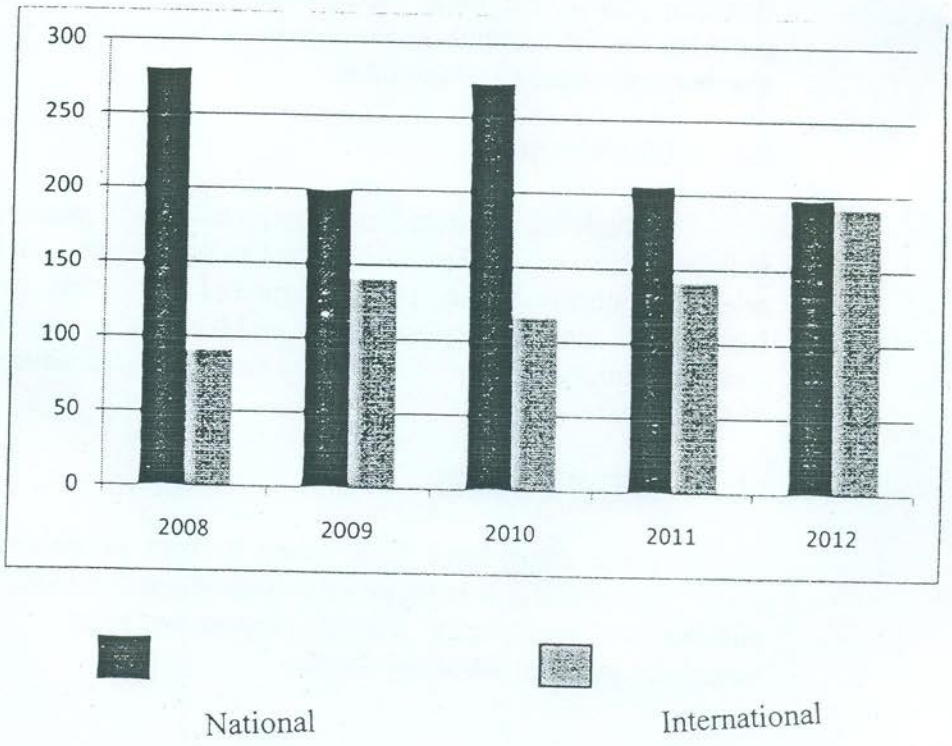
Our target is to raise this Institute to an excellent position at the national and international level.

(b) SUCCESS

During the past five years, we have been successful in maintaining the affairs relating to the field of Buddhist Studies at a very high level by increasing the number of courses and the number international students.

Students passed out

	National	International
1. 2008	281	91
2. 2009	200	140
3. 2010	274	116
4. 2011	206	141
5. 2012	164	133



An agreement has been reached between the International Center for Buddhism of Manelwatte, Kelaniya and this Institute that an allotment of land containing 40 perches in extent being a portion of the land belonging to the said Organization, be taken on a lease for an annual rental of Rs.10,000/- and that a building be constructed on the said land for this Institute and that this Institute shall, until such time, be housed in a building belonging to the said Organization on payment of a lease rental as may be determine by the Chief Valuer. The Head of the International Center for Buddhism of Manelwatte has kindly agreed to utilize the rental paid for the said land and the net rental paid for the building after deducting the expenses, together with donations he would collect from national and international donors and complete within two years the constructions of Stage I of the proposed building as may be adequate for housing our Institute. It has also been agreed that the Manelwatte Organization and Pali and Buddhist Organization shall, acting through a Committee representing the Postgraduate Institute, be responsible for all activities relating to the construction of the said building. There has been a delay in resolving a legal issue relating to the transfer of the Manelwatte land to our Institute. Further, steps are being taken by the Commissioner for Buddhist Affairs and the Ministry of Higher Education with a view to resolving the matter.

A motor van of the latest model with the capacity to carry about 15 persons is provided for the Institute in the month of March while another smaller vehicle has also been promised to be provided.

(c) DRAW BACK

Though this Institute has a history of over 30 years, yet it has no land or building on its own. It has been housed so far in rented out buildings. In spite of the relevant authorities having been informed of this problem and all attempts having been continuously made, this problem has not so far been fully resolved. It should be emphasized that this issue has been adversely affecting the progress of the Institute.

(d) FUTURE PLANS

While steps have been taken to start to centres for Buddhist Aurveydic Councelling, it is proposed to start research relating to Master of Philosophy and Doctor of Philosophy. For this purpose it is being proposed to establish a branch for practical Buddhist Studies.

(e) EMPLOYMENT DATA

There are employment opportunities in Sri Lanka in the field of Pali and Buddhist Studies. There are Pali and Buddhist Studies units functioning in universities such as Kelaniya, Sri Jayawardenapura and Ruhunu Universities. Anuradhapura Buddha Shrawaka University and Buddhist and Pali Universities are two universities which have been reserved solely for Pali and Buddhist studies. Pali and Buddhist Studies Postgraduate Institute is also is another Institution engaged in the same field. The subject of Pali and Buddhist studies is the main subject of all the Pirivenas of Sri Lanka numbering approximately 733. The number of students of the Sri Lankan Schools who follow the study of Buddhism and Buddhist Civilization is about 20,000. A large number of Lecturers is required for the aforesaid universities institute and schools for study and research affairs. A number of Priest students and other students who have passed out from our Institution in Postgraduate Diploma, Master of Arts Degree and Doctor of Philosophy are engaged in the aforesaid Institutions in the fields of Studies and Research. It is worthy to note that, to our knowledge, none of those who have completed these courses remain unemployed except those who have opted not to seek employment.

Further a large number of Priests are needed for carrying on Buddhist campaign in the modern world. A considerable number of national and international Buddhist Priests who have completed courses of studies in our Institution are presently engaged in the campaign of Buddhism in foreign countries.

One such Ven. Priest who is the present Director of the Institute of Postgraduate Buddhist Studies of the Hongkong University, is a past student of our Institution. Dr.Kammaidhammasami Himi who is the Registrar of the World Universities Body and who is on the tutorial staffs of the Oxford University, had also been a student of our Institution. Office of the Chief Executive of the University of Cambodia is held by a Ven. Priest who belonged to our Institution. Priest students who have secured Postgraduate degree from our Institution are presently serving in several international Buddhist organizations. Therefore it could be stated that there is ample employment of opportunities both locally and abroad, for all those who complete courses of studies in our Institution.

As our Institution is an institution for postgraduate studies most of our Registered Students are employed. They follow the postgraduate courses in order to secure promotions. Some others of our students follow courses after their retirement from employments in order to study Buddhism. In there case the problem of employment does not arise.

05. RESOURCE AND STUDENT STATISTICS - 2012

COURSE	TOTAL NUMBER OF REGISTERED STUDENTS	TUTORIAL STAFF	NON-TUTORIAL STAFF
Postgraduate Diploma in Buddhist Studies (Sinhala)	09	Permanent Staff Senior Professors 1 Senior Lectures (i) 2 Senior Lectures (ii) 2 (From 31.7.2012) Science Assistants 2	
Postgraduate Diploma in Buddhist Studies (English)	29		
Masters Degree in Buddhist Studies (Sinhala)	189		
Masters Degree in Buddhist Studies (English)	207		
Masters Degree in Pali (Sinhala)	20		
Postgraduate Diploma in Buddhist Aurvedic Counselling (Sinhala)	14		
Masters Degree in Buddhist Aurvedic Counselling (Sinhala)	21		
Master of Philosophy in Buddhist Studies (Sinhala)	90		
Master of Philosophy in Buddhist Studies (English)	40		
Doctor of Philosophy in Buddhist Studies (Sinhala)	29		
Doctor of Philosophy in Buddhist Studies (English)	40		
Masters Degree in Buddhist Studies – External (English)	05		
Postgraduate Diploma – External	08		
	701	07	18

06. NATIONAL STUDENTS WHO HAVE COMPLETED COURSES - 2012

COURSE	MEDIUM	SAT FOR EXAM - 2012	SAT FOR EXAM – 2011
Postgraduate Diploma in Buddhist Studies	Sinhala	09	10
Postgraduate Diploma in Buddhist Studies	English	05	06
Masters Degree in Buddhist Studies	Sinhala	132	166
Masters Degree in Buddhist Studies	English	07	16
Masters Degree in Pali	Sinhala	16	16
Postgraduate Diploma in Buddhist Aurvedic Counselling	Sinhala	08	20
Masters Degree in Buddhist Aurvedic Counselling	Sinhala	16	11
Master of Philosophy in Buddhist Studies	Sinhala	01	--
Master of Philosophy in Buddhist Studies	English	--	--
Doctor of Philosophy in Buddhist Studies	Sinhala	01	--
Doctor of Philosophy in Buddhist Studies	English	01	03
		198	248

07. FOREIGN STUDENTS WHO HAVE COMPLETED COURSES - 2012

COURSE	MEDIUM	SAT FOR EXAM - 2012	SAT FOR EXAM – 2011
Postgraduate Diploma in Buddhist Studies	English	16	04
Masters Degree in Buddhist Studies	English	174	149
Master of Philosophy in Buddhist Studies	English	--	02
Doctor of Philosophy in Buddhist Studies	English	02	07
Postgraduate Diploma in Buddhist Studies – External	English	08	05
Masters Degree in Buddhist Studies – External	English	05	05
		205	172

08. TUTORIAL STAFF

DEPARTMENT	SUBJECT	MEDIUM	SENIOR PROFESSORS	PROFESSORS	SENIOR LECTURES	LECTURES	LECTURES
Buddhist Philosophy Studies Br.			1				
Buddhist Civilizations Studies Br.			--		2		
Buddhist Source Studies Br.			--		2		
Total			1		4		

09. PARTICULARS OF NON-TUTORIAL STAFF

FACULTY / DIV.	MORE SENIORITY	SENIOR STAFF	UNIOR STAFF	TOTAL STAFF
Administration Division	Senior Asst. Registrar 01	Clerk Gr.I 01 Steno Sinhala Gr.I 01 Clerk Gr.III 02	Driver Gr.II 02	Labourers Spl.Gr.02 Gr.III 01
Accounts Division	Snr.Asst. Financial Supdt. 01	Senior Staff Asst. (Clerk) 01 Senior Staff Asst. (Bookkeeper) 01 Shroff Staff Asst. 01 Storekeeper Gr.III 01		
Library	Snr.Asst. Librarian 01	Library Asst. Gr.II 02	Library Aide Gr.II 01	
Exams & Student Affairs Div.	Asst. Registrar 01	Computer Operator Asst. Gr.III 01		
Total	04	11	03	03

10. RESEARCH, NEW CREATIONS AND PUBLICATIONS

Degree For Research Awarded in the Year 212

Name	Degree	Subject of Research and Instructor	Country of candidate
Mr. L.H. Chandrasena	Doctor of Philosophy	Analysis of the Religio-Philosophical Views of "Devas" as embodied in Pali Canon and Commentaries	Sri Lanka
Mr. Nanayakkaravasam Thelikada Pallyakuruge Mohan Nandana	Master of Philosophy	Study of the Specialty of Ancient Buddhist Art of Lanka	Sri Lanka
Miss.Kustiani	Doctor of Philosophy	An-Analytical Study of the Psychological Basis of Buddhist Ethics	Indonesia
Ven.Ayanuttara	Doctor of Philosophy	A historical and cultural study of the influence of Buddhism on inhabitants of Arakan State	Myanmar

11. PROGRAMMES, LECTURES AND WORKSHOPS

(a) Number of Postgraduate Programmes

Dr. P.R.Vasantha Priyadarshana

Sinhala 03
English 03

Ven. Poojya Madige Sugathasiri

While a journal has been released by the Institution, a number of research workshops with the participation of Lecturers of the Institution and external lecturers have also been conduct successfully conducted. Further, several other journals and articles of research have been supplied by researchers of the Research Division of this Institution.

(b) The number of Postgraduate Diploma Programmes

Dr. P.R.Vasantha Priyadarshana

Sinhala 02
English 02

Date	Lecturer	Medium	Subject
9.6.2012	Dr. D.D.Sanadheera	Sinhala	Data collection from source material and its analytical methods in Postgraduate Research Work
2.8.2012	Prof. Sumanapala Galmangoda Prof. Ratna Wijeytunge	English English	The Pontential Goals to be expected from a Postgraduate Research Data collection from source material and its analytical methods in Postgraduate Research Work
8.9.2012	Prof. Sumanapala Galmangoda	Sinhala	Utilization of sources for Postgraduate Research
8.9.2012	Dr. P.R.Vasantha Priyadarshana	Sinhala	Method of maintaining the mind to focus enthusiastically on Postgraduate Research

Research Paper

Dr. P.R.Vasantha Priyadarshana

1. Mental Disorder, Nivan Manga Journal
2. Feminine Psychology, Sarada Journal
3. Psychotherapeutic value of the Visuddhimagga, Thailand Conference.
4. Kalukumara Syndrome, India
5. Feminism and Buddhism, Buddhist and Pali University Conference.
6. Buddhist Analysis of Mental Disorders, I.B.C.

Mr. W.M.Desapriya Gunasena

Classical Letters

1. Lokothara Chitha and Nirvana Nivan Maga, Publication of the Government Press, 2012

2. Classical Journal on Cultural Abasaya Anudeepana based on Pali Kavya Vichara Principles, 2012

3. Pali and Buddhist Studies : Noothana Pravanatha and future necessities – Classical Journal 2012

4. Sri Lanka's contribution in affirming Theravada Principles, Classical Journal 2012.

5. Nibbana : Ideal aim of the Buddhist's Teaching, Sinhala Bauddhaya, Centenary Commemorative Volume, 2012

6. Loka Samaggiyassa Uddisaya Metta Bhavana, Theravada Buddhism : Origin, Identity and Development Conference Volume, Myanmar, 2102

Classical Books

1. Historical background and Identity of Buddhism, Classical Journal 2012.

12. PRESENTATION OF AWARDS

Subject	Number of Awards	Award
(a) National Award Winners	2	Gold (Master in Buddhist Philosophy) Ven. Derungala Kusalakna Himi
		Rajatha Mudrikawa (Postgraduate Studies of Buddhism) Mrs. Nalanie Jayanthi Vithanake
Total	2	

13. COURSES NEWLY STARTED : NIL

14. RECURRENT EXPENDITURE –

Subject	2011 Rs.	2012 Rs.	Difference
(a) Salaries and Wages	15,839,479	18,595,187	2,755,708
(b) Travelling expenses	286,507	469,260	182,753
(c) Supplies	1,186,764	1,681,806	495,042,
(d) Maintenance	443,957	512,393	68,436
(e) Allied Services	6,579,979	7,741,277	1,161,298
(f) Others	4,103,935	6,074,209	1,970,274
Total	28,440,621	35,074,132	6,633,511

15. CAPITAL EXPENDITURE

Subject	2011 Rs.	2012 Rs.	Difference
(a) Purchase of furniture and office equipments	799,814	813,167	(13,353)
(b) Purchase of Plant and Machinery	0	0	0
(c) Buildings	0	0	0
(d) Others	225,691	442,294	(216,603)
Total	1,025,505	1,255,461	(229,956)

16. FINANCIAL PROGRESS (EXPENDITURE)

Subject	Allocation		Expenditure		Excess / Shortfall	
	2011	2012	2011	2012	2011	2012
(a) Recurrent (other than project)	33,559,000	35,785,000	28,440,621	35,074,132	5,118,379	710,868
(b) Capital (other than project)	1,000,000	1,600,000	997,056	1,255,460	2,944	344,540
(c) Projects – National Investment	0	0	0	0	0	0
(d) Projects – International Investment	0	0	0	0	0	0
Total	34,559,000	37,385,000	29,437,677	36,329,592	5,121,323	1,055,408

17. Details of Financial Progress (Revenue earned)

Source of Revenue	Allocation Rs.		Total Rs.		Allocation	Total
	2011	2012	2011	2012		
(a) Graduate Candidates	0	0	0	0	0	0
(b) Postgraduate	19,650,000	20,250,000	19,756,133	21,826,219	(106,133)	(1,576,219)
(c) Counselling Services	0	0	0	0	0	0
(d) Others	1,800,000	5,535,000	2,051,000	2,238,483	(251,000)	3,296,517
Total	21,450,000	25,785,000	21,807,133	24,064,702	(357,133)	1,720,298

18. ANALYSIS OF FINANCIAL PROGRESS

Subject	System	Expense per student	
		2011	2012
(a) Recurrent expenditure per student	Recurrent expenditure Number of students	47,322	50,034
(b) Capital Expenditure per student	Capital expenditure Number of student	1,706	1,791
Total		49,028	51,825

19. OTHER INFORMATION RELATING TO THE REPORT

01. Financial Status of the Institution 2008 – 2012
02. Final Accounts – 2012
03. Report of the Auditor-General and Answers thereto, in terms of Section 108 (2) of the Universities Act No.16 of 1978 on the Financial Statement for the year ended 31st December 2012, of the Postgraduate Institute of Pali and Buddhist Studies attached to the Kelaniya University,

Postgraduate Institute of Pali and Buddhist Studies

(University of Kelaniya)

Final Accounts

2012

Sunethra Mahadevi Piriven

Vidyayathana Premises

Pepiliyana, Boralesgamuwa.

REPORT ON THE FINANCIAL ACTIVITIES FOR THE YEAR 2012

The Thirty Four (34) year report on the financial activities of the Postgraduate Institute of Pali & Buddhist Studies affiliated to the University of Kelaniya under university Act. No. 16 of 1978.

The allocation obtained for the year 2012 is shown below.

Recurrent Allocation	Rs. 6,500,000.00
102 Capital Allocation	Rs. 1,600,000.00

The total recurrent income for this year, including allocation obtained from the government amounted to Rs. 32,364,163 and the recurrent expenditure amount as Rs. 35,074,132. Accordingly the results of the recurrent financial activities was a Deficit of Rs. 2,709,969.

G.D. Sumanapala

Senior Professor G.D. Sumanapala
Director

REPORT OF THE BURSAR AS THE ANNUAL ACCOUNTS FOR THE YEAR 2012

The report to be furnished to the Chairman of the Commission by the Bursar in terms of paragraph 63(8) of the Commission Circular.

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

(P.B. Abeysekara)
Senior Assistant Bursar

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2012

ASSEST	2012-12-31		2011-12-31	
NON CURRENT ASSETS (Schedule H)	Rs.	Rs.	Rs.	Rs.
Property,Plant and equipment	11,340,717		4,157,237	
Investment (Schedule J,J-1,J-2)	6,297,806		5,512,045	
Other financial Assests (Schedule J-3)	740,949		662,365	
		18,379,473		10,331,646
CURRENT ASSETS				
Stores Advance Account (Schedule K)	338,602		456,250	
Stock Account (Pub. Books) (Sch. L-1)	1,184,437		1,146,946	
Sundry Debtors (Schedule L)	292,021		174,827	
Loans and Advance to Staff (Sched. M)	3,083,704		2,971,558	
Advance for Supplies and Services (Sch. O)	47,962		47,950	
Miscellaneous Advances (Schdule P)	-		-	
Pre-Payments (Schedule S)	33,756		11,070	
Cash and cash equivalents (Sch. T-1)	6,477,454		5,449,932	
Others (Schedule T-4)	4,760,000	16,217,936	4,710,000	14,968,532
Total Assets		34,597,409		25,300,178
LIABILITIES				
CURRENT LIABILITIES				
Deposits (Schedule U)	35,204		35,204	
Sundry Creditors (Schedule V)	50		50	
Accrued Expenses (Schedule W)	1,730,293		549,236	
Others (Schedule Z)	217,621		132,749	
Suspent Account	-		-	
NON CURRENT LIABILITIES		1,983,168		717,239
Capital Grant Spent	11,751,062		11,669,444	
Unspent Capital Grant (Schedule A)	777,262		432,723	
RESTRICTED FUNDS		12,528,325		12,102,166
Special Funds (Schedule D)	5,366,719		4,623,555	
Research Grants (Schedule E)	904,789		863,412	
Gifts and Donations (Schedule F)	10,496,042		1,827,160	
Others (Schedule G)	1,815,621		1,436,415	
Provision for the Gratuity (Schedule B)	4,504,383		4,021,900	
		23,087,555		12,772,442
Total Liabilities		37,599,047		25,591,847
Net Assets		(3,001,638)		(291,669)
NET ASSEST /EQUITY				
CAPITAL RECEIPTS (Schedule H)				
REVALUATION RESERVE ACCOUNT	798,276		798,276	
General Reserve of the Institutions (Schedule B-1)	(3,799,915)	(3,001,638)	(1,089,946)	(291,669)
Total Net Assets/ Equity		(3,001,638)		(291,669)

G.D. Sumanapala

Senior Prof. G.D. Sumanapala
Director
Postgraduate Institute of Pali and Buddhist Studies

P.B. Abesekara
Senior Assistant Bursar
Postgraduate Institute of Pali and Buddhist Studies

POSTGRADUATE INSTITUTE OF PALI AND BUDDHIST STUDIES
UNIVERSITY OF KELANIYA
STATEMENT OF FINANCIAL PERFORMANCE FOR
THE YEAR ENDED 31st DECEMBER 2012

	2012-12-31		2011-12-31	
REVENUE	Rs.	Rs.	Rs.	Rs.
Recurrent Grant	6,500,000		7,314,146	
Interest from Loans	127,271		126,145	
Sale of Old Stores	-		-	
Miscellaneous Receipts (Schedule - 1)	500,090		499,931	
Registration Fees (Postgraduate)	618,000		577,000	
Tuition Fees (Postgraduate)	19,837,441		15,711,930	
Examination Fees (Postgraduate)	161,000		237,500	
Library Fees (Postgraduate)	570,000		555,750	
Sale of Publications	8,643		1,864	
Library Fines	3,775		6,960	
Expenditure on Extension Projects	2,238,483		2,051,000	
Amortization	1,158,314		1,317,208	
Other Operating revenue	641,147		721,846	
Total Revenue		**32,364,163**		**29,121,279**
EXPENSES				
Personal Emoluments				
General Administ. and Staff Services (Schedule - 2)	9,487,571		9,727,685	
Academic Services (Schedule - 2)	9,107,616		6,111,794	
Travelling	469,260		286,507	
Suplies	1,681,866		1,186,764	
Maintenance	512,393		443,957	
Contractual Service	7,741,277		6,579,979	
Depreciation and Amortization Expenses	3,054,273		1,481,641	
Other Expenses	3,019,876		2,622,294	
Total Expenses		**35,074,132**		**28,440,621**
Surplus/(Deficit) from Operating Activities		**(2,709,969)**		**680,658**
Finance Cost				
Gain on Sales o Property Plant and Equipment	-	-		
Total Non Operating Revenue (Expenses)		(2,709,969)		680,658
Surplus/(Deficit) Beore Extra Ordinary Items				
Extra Ordinary Items		-		-
Surplus/(Deficit) for the Period		(2,709,969)		680,658
Balance end of last year		(1,089,946)		(1,770,603)
Surplus/(Deficit) for the Period		(2,709,969)		680,658
General Reserve of the Institutions		(3,799,915)		(1,089,946)

G.D. Sumanapala

Senior Prof. G.D. Sumanapala
Director
Postgraduate Institute of Pali and Buddhist Studies

P.B. Abesekara
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 2012

	2012-12-31		2011-12-31	
Cash Flows from Operating Activities	Rs.	Rs.	Rs.	Rs.
Surplus/(Deficit) for the year		(2,709,969)		680,658
Adjustments for items not involving movement of cash		-		-
Gratutities		482,483		(486,965)
Depreciation		2,551,362		1,481,051
Amortization		(1,158,314)		(1,317,208)
		(834,439)		357,536
Prior period items		-		-
Operating surplus before changes in items of working capital		*(834,439)*		*357,536*
Changes in items of working capital				
Decrease/(Increase) decrease in stores advances and stocks of researches and publications	80,157		43,872	
Decrease/(Increase) in sundry debtors	(117,194)		42,685	
Decrease/(increase) in staff advances	(112,146)		7,591	
Decrease/(Increase) in services and supplies advances	(12)		(46,950)	
Decrease/(Increase) decrease in payments in advance	(22,686)		29,064	
Decrease/(Increase) in other deposits	(50,000)		-	
Decrease/(Increase) in interest on investments receivable	-		-	
Increase (decrease) in deposits and sundry creditors	-		11,125	
Increase (decrease) in accrued expenses and other liabilities	1,265,929	1,044,048	(1,343,670)	(1,256,283)
Net cash generated from operating activities		*209,609*		*(898,747)*
Cash Flows from Investing Activities				
Purchase of fixed assets	(1,081,489)		(996,376)	
Other investments	(864,346)		(347,302)	
Net cash used in investing activities		*(1,945,835)*		*(1,343,678)*
Cash Flows from Financing Activities				
Government grant for capital expenditure	1,600,000		750,000	
Gifts and Donations	-		-	
Other funds	1,163,748		551,502	
Cash generated from financing activities		2,763,748		1,301,502
Net increase in cash and cash equivalents		*1,027,523*		*(940,923)*
Balance of cash and cash equivalents at beginning of the year		5,449,932		6,390,855
Balance of cash and cash equivalents at end of the year (Note 1)		6,477,454		5,449,932

Note 1	2,012	2,011
	Rs.	Rs.
Bank balance	6,477,454	5,449,932
Other bank balance	-	-
	6,477,454	5,449,932

Accounting Notes

01. **Accounting Principals**

The financial statements of the institute are prepared in conformity with the Sri Lanka Public Sector Accounting Standards.

02. **Depreciation**

Provision for depreciation for Non Current Assets is calculated in accordance with straight line method.

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

03. **Stocks**

Stocks are valued at purchased prize.

04. **Debtors**

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

05. **Fixed Assets (non current assets)**

Fixed assets values are stated at cost less accumulated depreciation.

06. **Retirement Gratuity**

Provision for gratuity is made in accordance with Sri Lanka Public Sector Accounting Standards.

07 Revaluation of Vehicles

The two vehicles bearing number 16-5044 and 53-3103 has been revalued on 2010.02.11 and 2010.09.06 as Rs. 625000/-, Rs. 800,000/- respectively. The depreciation on the two vehicle has been calculated from date 2010.02.28 and 2010.09.30 respectively.

24. FINANCIAL STATUS OF THE INSTITUTE FROM 2008 TO 2012

Year	State grant for recurrent	State grant for 102-capital	State grant for Information Technology	Earnings of the Institute	Total recurrent revenue	Total recurrent expenditure	Outcome of the recurrent financial activities
2008	8,000,000	--	--	12,948,436	20,948,436	21,787,873	(839,437)
2009	6,000,000	85,000	--	17,955,534	23,955,534	23,245,122	710,412
2010	7,900,000	400,000	--	28,878,711	28,878,711	25,070,959	3,807,753
2011	7,314,146	750,000	--	29,121,279	29,121,279	28,440,621	680,658
2012	6,500,000	1,600,000	--	25,864,163	32,364,163	35,074,132	-2,709,969

25. Report of the Auditor-General and Answers thereto, in terms of Section 108 (2) of the Universities Act No.16 of 1978 on the Financial Statement for the year ended 31st December 2012, of the Postgraduate Institute of Pali and Buddhist Studies attached to the Kelaniya University,

විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அதிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT

මගේ අංකය / எனது இல / My No: EC/F/PIPB/FA/2012
ඔබේ අංකය / உமது இல / Your No.:
දිනය / திகதி / Date: 08 January 2014

The Director
Postgraduate Institute of Pali and Buddhist Studies

Report of the Auditor General on the Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya for the year ended 31 December 2012 in terms of Sub - section 108(1) of the University Act. No. 16 of 1978.

Reference to my letter of even number dated 31 October 2013 on the above subject.

02. The English version of the above mentioned report is sent herewith.

① SAR / BurSar
For the necessities.
21.01.2014

H.A.S.Samaraweera
Auditor General.

② Mrs Sunathra
f n a pl.
2014/01/21

Copies to:
01. Vice Chancellor, University of Kelaniya
02. Chairman, University of Grant Commission
03. Secretary , Ministry of Higher Education
04. Secretary, Ministry of Finance and Planning

අංක 306/72 පොල්දූව පාර, බත්තරමුල්ල , ශ්‍රී ලංකාව
இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை இலங்கை
No.306/72, Polduwa Road, Battaramulla , Sri Lanka
දුරකථනය / தொலைபேசி / Telephone: 2887028 -34
ෆැක්ස් අංකය / பக்ஸ் இல / Fax No: 2887223
ඉලෙක්ට්‍රොනික් තැපැල් / ஈ- மெயில் / Email: oaggov@sltnet.lk

විගණකාධිපති දෙපාර්තමේන්තුව
கணக்காய்வாளர் தலைமை அதிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT

මගේ අංකය
எனது இல
My No EC/F/PIPB/FA/2012

මගේ අංකය
உமது இல
Your No.

දිනය
திகதி
Date 31 October 2013

The Director
Postgraduate Institute of Pali and Buddhist Studies

Report of the Auditor General on the Financial Statements of the Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya for the year ended 31 December 2012 in terms of Sub - section 108(1) of the University Act. No. 16 of 1978.

The audit of financial statements of Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya for the year ended 31 December 2012 comprising the statement of financial position as at 31 December 2012 and the statement of financial performance for the year then ended , cash flow statement, significant accounting policies and a summary of other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 of the Postgraduate Institute of Pali and Buddhist Studies Ordinance No. 08 of 1979 assigned under the Section 18 of the University Act No.16 of 1978 and Sub - section 107(5) of the University Act. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Sub-section 108(1) of the University Act appear in this report. A detailed Report in terms of Section 108(2) of the University Act was furnished to the Director of the Institute on 12 August 2013.

1.2 Management's Responsibility for the Financial Statements

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

1.3 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

අංක 306/72 පොල්දූව පාර,
බත්තරමුල්ල , ශ්‍රී ලංකාව
இல. 306/72, பொல்துவ வீதி,
பத்தரமுல்லை இலங்கை
No.306/72, Polduwa Road,
Battaramulla , Sri Lanka
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தொலைபேசி
Telephone 2887028 -34
පැක්ස් අංකය
பக்ஸ் இல
Fax No. 2887223
ඉලෙක්ට්‍රොනික් තැපෑල්
ஈ- மெயில்
E-mail. oaggov@sltnet.lk

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sub - sections (3) and (4) of Section 13 of the Finance Act, No. 38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

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

1.4 Basis for Qualified Audit Opinion

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

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of Postgraduate Institute of Pali and Buddhist Studies Affiliated to the University of Kelaniya of as at 31 December 2012 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards

A Statement of Changes in Equity had not been presented with Financial Statements as per Sri Lanka Public Sector Accounting Standard No. 01.

2.2.2 Accounting Deficiencies

Receivable interest of Rs.71,170 as at 31 December 2012 relevant to the investment of E.W.Gunathilake Fund and 03 other investments had not been accounted.

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

Following non compliances were observed.

Reference to Laws,Rules and Regulations	Non – compliance
(a) Establishments Code for University Grants Commission and Higher Educational Institute (i) Sentence 3(1) of Paragraph XX and Sentence 1.6.1 of Paragraph X	Salaries and Allowances amounting to Rs.8,425,286 had been paid for Academic Staff in the year under review. However, relevant books and documents had not been maintained for the prudence of arrival and departure and prudence of leave as per the Establishments Code.
(b) Financial Regulations of Democratic Socialist Republic of Sri Lanka. (i) F.R.104(2)	Preliminary investigation report relevant to a vehicle accident occurred during the year 2012, had not been presented even by 31 August 2013.
(ii) F.R.371	Five advances amounting to Rs.81,627 which had been issued during the year 2012, had not been settled even by 06 June 2013.
(iii) F.R.756	Annual Board of Survey Reports for the year under review had not been rendered.
(c) Treasury Circular No.842 dated 19 December 1978.	A fixed assets register had not been maintained for the fixed assets costing Rs.26,332,811 as at 31 December 2012.
(d) Public Administration Circular No.41/90 dated 10 October 1990.	Fuel combustion of a vehicle had not been examined.

3. Financial Review

3:1 Financial Results

According to the financial statements presented, the results of operating activities of the Institute for the year under review, before taking into account the Government grant had resulted in a deficit of 9,209,969 as compared with the deficit of Rs.6,633,488 for the preceding year. Financial results of the year under review after taking into account the Government grant of Rs.6,500,000 for recurrent expenditure, had been reduced to a deficit of 2,709,969 as compared with the surplus of Rs.680,658 in the financial results for the preceding year after taking into account the Government grant of Rs.7,314,146. As such, the decrease in the financial results for the year under review by Rs.3,390,627 as compared with the preceding year was specially affected by increasing of salary and allowances of academic staff by Rs.2,995,822 and increasing of contractual services expenditure by Rs.1,161,298 .

4. Operating Review

4.1 Performance

Summarized information on 07 One Year Courses held by the Institute relevant to 03 academic years are given below.

Academic Year	No.of Students Registered	No.of Students sat for the Final Examiantion	No.of Students Passed	No.of Students Failed	No.of Students Failed
					Percent
2009/2010	404	389	357	32	8.23
2010/2011	469	408	336	72	17.65
2011/2012	464	393	311	82	20.87

Following observations are made.

(a) Registration of students

(i) Although a considerable variance had not been shown in the registration of students as a whole than the preceding year, registration of students for Master of Pali Studies Course (Sinhala) and Post Graduate Diploma Course in Buddhist Ayurvedic Advisory (Sinhala) had been decreased by 33 per cent and 59 per cent respectively.

(ii) Seven one year courses had been held by the Institute in the year under review. Thereon more contribution of students was to the Master of Buddhist Studies Course (Sinhala) and Master of Buddhist Studies (English) Course and registration of students on those two courses was 80 per cent from the total registration of students of the year under review.

(iii) Two Courses on Master of Buddhist Studies are held by the Institute and thereon registration of students for the English Course had been increased by 7.2 per cent compared with the preceding year, however registration of students for Sinhala Course had been decreased by 10.5 per cent.

(b) Sitting for Examinations and Examinations Results

(i) Although the total students registered for the year 2012 was 464, the number of students sat for examinations was 393 only. Thereon the number who did not sit was 71.

(ii) Number of students passed was 311 from total No of students 393 who sat for examinations during the year under review, and the percentage thereon was 79 per cent.

4.2 Management Inefficiencies

Following observations are made.

(a) E.W.Gunathilake Fund which was established in the year 1984 for research activities, had not been utilized for any research activity and the value of the Fund as at 31 December 2012 was Rs.206,166.

(b) The foreign scholarships aids amounting to Rs.133,149 received in the year 1991 had been deposited in a savings account and its value as at 31 December 2012 was Rs.700,394. However, these funds had not been utilized for the objective function of donation of foreign scholarships aids.

4.3 Staff Administration

The details on the staff of the Institute and vacancies are given below.

Type of Cadre	Approved Cadre	Actual Cadre	No of Vacancies
Academic Section			
Professor/ Senior Lecturer	04	04	-
Librarian / Assistant Librarian and Scientific Assistant	04	03	01
Non-academic Section			
Executive	05	05	-
Clerks and Parallel Grades	15	15	-
Junior	08	07	01
	36	34	02

Following observations are made.

Two Senior Lecturers had been recruited instead of 02 Professor Vacancies.

4.4 Building a Fund for Provision for Gratuity of Employees

An amount of Rs.4,504,383 had been provisioned for Gratuity of employees as at 31 December 2012 and action had not been taken to build a fund and invest that money.

4.5 Control Over Vehicles

Obtaining Vehicles on Rent

Although the vehicles only could be obtained on monthly rent limited to Rs.40,000 as per Public Finance Circular No.353(5) dated 31 August 2004, contrary to the provisions of this Circular a vehicle had been obtained on a basis of payment of Rs.36 per kilometer from 05 January 2012 to 05 April 2012. Further, an amount of Rs.24,065 had been over paid due to the recommendation of a Mechanical Engineer through an inspection of fuel combustion to pay Rs.41 per kilometer.

4.6 Identified Losses

According to the survey reports on library books for the year 2012, the 122 books valued at Rs.33,211 had been lost from the date of establishment of the library up to 31 December 2012.

4.7 Slow Moving Balances

Twenty Three books had been sold as at 14 December 2012 and a stock of 4,438 books had been remained on that date out of 4,462 books relating to 15 publications held at the beginning of the year 2012.

5. Accountability and Good Governance

5.1 Action Plan

Following observations are made.

(a) The Action Plan for the year 2012 had not been prepared according to a specific format mentioning the details on time period, assignment of responsibilities and financing.

(b) As per the Action Plan, there were 05 activities to be functioned in the year under review. But, one of those activities could not be performed and there was a progress of 50 per cent on the other activities.

5.2 Budgetary Control

There were variances from 10 per cent to 120 per cent when comparing the budgetary expenditure and actual expenditure in the year under review. Thereon the budget estimate had not been utilized as a financial management control instrument.

5.3 Observations on Unresolved Audit Paragraphs

Obtaining a Land for the Postgraduate Institute of Pali and Buddhist Studies

An amount of Rs.5,031,984 had been credited to the buildings fund account and an equal sum had been invested in a fixed deposit which had been given by the International Buddhist Foundation to purchase a land for the Postgraduate Institute of Pali and Buddhist Studies in the year 1996. But, action had not been taken to purchase a land even by 31 December 2012 and the Institute is functioning in a rented out building thereon a rent of Rs.4,695,000 had been paid only for the year 2012.

6. Systems and Controls

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

(a) Accounting
(b) Miscellaneous Advances
(c) Fixed Assets
(d) Library Administration
(e) Research Aids
(f) Examinations Administration

W.P.C. Wickramarathne
Acting Auditor General.

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

Sunethra Mahadevi Piriven Vidyayathana Premises
Pepiliyana, Boralesgamuwa

My No. PIPBS/ST/03/2013 – 10

Dated: 11.12.2013

Registered Post

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

Dear Sir,

Auditor-General's Report in terms of Section 108(1) of Universities Act No.16 of 1978 relating to the Financial Statements for the year ended 31st December 2012, of the Postgraduate Institute of Pali and Buddhist Studies, attached to the University of Kelaniya.

I am forwarding herewith the Answers in terms of your letter No.EC/F/PIPB/FA/2012 dated 31st October 2013 in respect of the above matter:

2.2. Observations on the Financial Statements

2.2.1. Accounting Standards of Government of Sri Lanka

Steps have been taken to furnish Statement of Change of Ownership when the statement of account for 2013 is forwarded.

2.2.2. Defects in Accounting

This has already been accounted for.

2.2.3 Inconsistency with rules and regulations and management decisions

(a) Establishments Code for University Grants Commission and the Ministry of Higher Education.

(i) Section 3(1) of Chapter XX and Section 1.6.1 of Chapter X

Such a system is not presently in operation in the Universities structure in respect of the tutorial staff.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka.

(i) F.R. 104 (2)

Action has already been taken in this connection.

(ii) F.R. 371

No delay has occurred as pointed out. Dates of settlement of advances are given below.

The name Raina Private Limited should be corrected to read as Mrs. Rasika Subasinghe in Voucher No.184/1. It is a payment Voucher drawn for a supplementary payment in completion of an advance. This has been erroneously shown in the Register of Advances.

Vouchers bearing Nos.435 and 466 were prepared for the final payment. It was due to an error that it had been shown in the Register of Advances.

The amount of advance paid on Voucher No.467 had later been set off against the payment made to her on Voucher No.485. I would therefore request you not to treat the advances shown by you as advances unrecovered.

(iii) F.R.756

Steps are being taken to furnish this report.

(c) Treasury Circular No.842 dated 19th December 1978

A committee has been named for the purpose of preparing a register of fixed assets and action has already been commenced in that regard while the committee's report will be forwarded at the time of submitting the statements of accounts for the year 2013.

(d) Public Administration Circular No.41/90 dated 10th October 1990

The necessary steps are being taken in this regard.

4. Review of activities

4.1. Achievement

(a) Student Registration

(i) True. The number of students applying for the relevant courses is at a lower level.

(ii) True.

(iii) True. Action is being taken to have the number of applicants increased in the future years.

(b) Sitting for examinations and examination results.

(i) True. Reasons out-side the activities of the Institute may have been the cause.

(ii) True. Steps are being taken to prevent such situation in the future.

4.2. Inefficient management

Steps are taken to identify the objectives of the establishment of a fund, as pointed out in (a) and (b) and to utilize the funds efficiently.

4.3. Administration of the Staff

The relevant particulars are true. Necessary steps will be taken to fill the existing vacancies.

4.4. Building up a fund to provide for gratuity

It has been noted to act in this connection in the future with the approval and instructions of the parties concerned.

4.5. Supervision of Vehicles

To take vehicles on rental

As a vacancy is existing for a driver and as the institute has an un-roadworthy vehicle in its possession, a hired vehicle with a driver has been engaged with a view to meeting the need for a vehicle. Upon a request made in consequence to the increase in the price of fuel, the amount has been increased.

4.6. Losses indentified

Correct

4.7. Slow moving balance

The practical solution in this regard is limited.

5. Nature and management of accounts

5.1. Action Plan

(a) Steps will be taken to correct this in the future years.

(b) Action has already been commenced to secure a land to facilitate the anticipated efficiency.

5.2. Control of Budget

It has been sometimes found difficult at certain instances to exercise control over budget and Finance Management.

5.3. **Observations regarding audit paragraphs not resolved**

Action has already been taken for securing a land for the institute.

6. Systems and controls

Relevant officers have been instructed to act in such a manner so as to avoid shortcomings in systems and controls.

I do hereby certify that I shall be personally responsible for the explanations supplied with regard to matters contained in the above report.

Ven. Prof. Kotapitiye Rahula Himi Director

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