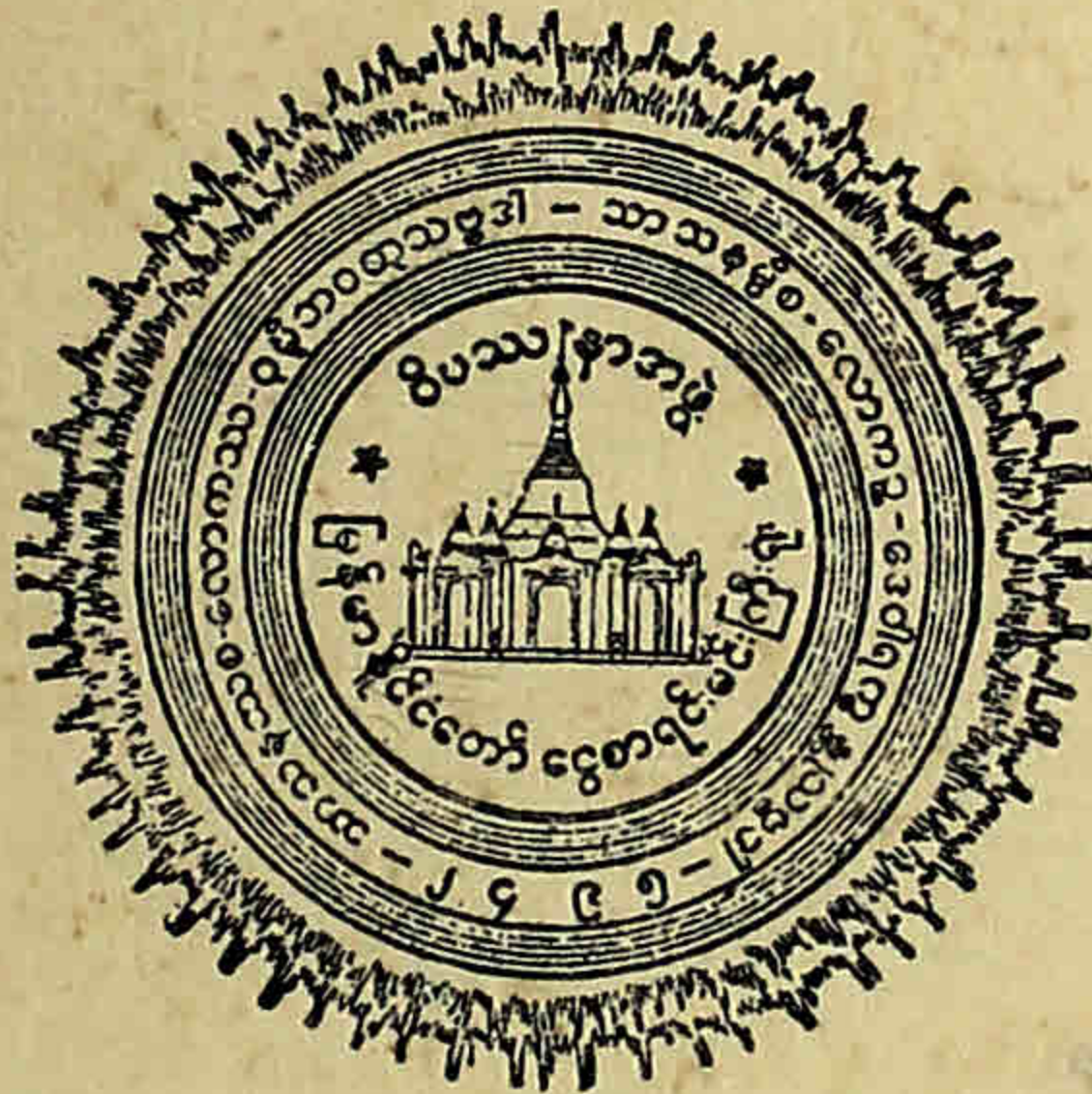


THE  
REAL VALUES  
OF  
TRUE BUDDHIST MEDITATION



*A paper read by Thray Sithu U BA KHIN*

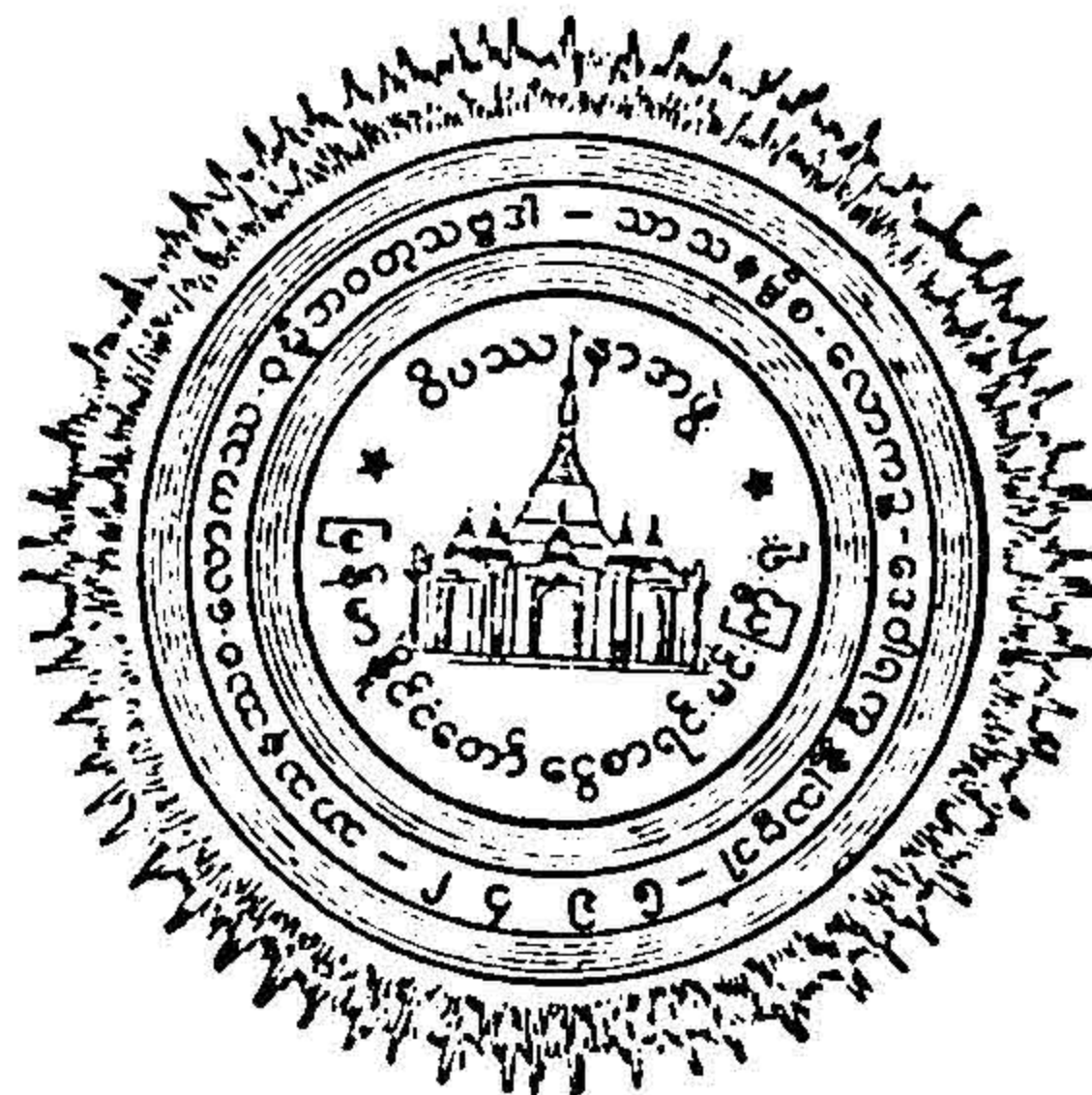


Buddha Sāsana Council Press, Yegu, Rangoon.

1962



THE  
REAL VALUES  
OF  
TRUE BUDDHIST MEDITATION



*A paper read by Thray Sithu U BA KHIN*



Buddha Sāsana Council Press, Yegu, Rangoon.

1962

7392

VIPASSANĀ ASSOCIATION  
31A, INYAMYAING, RANGOON.

## P R E F A C E

Man needs rest and peace of mind, which means and includes living a full life. The best means of attaining the real peace of mind is meditation.

The main object of Buddhist meditation is the realisation of the ultimate goal of life leading to Nirvana; experience, however, proves that the process of meditation inevitably involves the importance of the two aspects of present-day life, namely, acquisition of mental equilibrium and of physical fitness.

A man who has undergone courses of Buddhist meditation is able to make quick decision, correct and sound judgment and concerted effort—mental capabilities which definitely attribute to success in life. And at the same time, by the same process of purification of mind, the physical body becomes automatically cleansed and physical fitness is ensured. To attain these objectives the correct method or technic of meditation is essential.

Herein lies the simple and yet efficient technic of U Ba Khin, who is the founder of the International Meditation Centre, which is, so far as experience goes, one of the best of all meditation centres.

Those who are willing to enjoy full life involving mental bliss of peace and physical well-being without, of course, dedicating themselves to self are well advised to visit the centre and take a course under his guidance.

LUN BAW  
Chairman,  
Public Service Commission  
of the Union of Burma.

*Rangoon, dated the 6th July 1962.*



## FOREWORD

THE accompanying paper was read to the press representatives of Israel who were entertained to tea on the 12th December 1961, at the International Meditation Centre, by arrangement with the Directorate of Information, on the occasion of the visit of their Prime Minister Mr. Ben Gurion to Burma. The press representatives led by Mr. Joseph Lapid of the "Maariv" newspaper, Tel Aviv, were already acquainted with the contents of "What Buddhism is" and "Introduction to the International Meditation Centre", which were published by our Association. They were preceded by Mr. Pundik, a journalist of Tel Aviv who arrived earlier in Rangoon and paid a visit to the Centre on the 3rd December 1961.

Our President, *Thray Sithu U Ba Khin* was able to gather from the discussions with him that the Israelis were materialistic in outlook and were more interested in the present values of Buddhist Meditation than in what one would gain in after-life. Accordingly, the paper was prepared in time for the visit of Mr. Ben Gurion and his entourage, to bring home the real values of True Buddhist Meditation, both in regard to one's own well-being and of mankind, even in this life time. In doing so, U Ba Khin has been forced to draw from the wealth of his own personal experiences the necessary materials which, being supported by facts and figures, will appeal to western minds.

BA PHO  
Secretary,  
Vipassanā Association,  
31A. Inyamyaing, Rangoon.



# THE REAL VALUES OF TRUE BUDDHIST MEDITATION

## I. THE FOUNDATION OF A BUDDHIST

A Buddhist is a person who takes refuge in the Buddha, the Dhamma and the Sangha.

We have four categories of Buddhists, namely.—

- (1) Bhaya = A Buddhist—because of danger;
- (2) Lābha = A Buddhist—because of need for gratification;
- (3) Kula = A Buddhist—because of birth;
- (4) Saddhā = A Buddhist—because of faith.

2. Buddhists may be further divided into two classes, namely,

- (i) Those who intend to make a bid for release in this very life;
- (ii) Those who are just accumulating virtues (Pāramī) with a view to becoming

- (a) Buddha
- (b) Pacceka Buddha
- (c) Agga Sāvaka—Chief Disciples (2)
- (d) Mahā Sāvaka—Leading Disciples (80)
- (e) Arahāt.

3. For the consummation of the vow to become a Buddha, Pacceka Buddha etc., the length of time that is required for the accumulation of the virtues is roughly,

(i) For (a) Viriyādhika Buddha	...	16 Asaṁkhyeyas and 100000 Kappas (World cycles)
(b) Saddhādhika Buddha	...	8 Asaṁkhyeyas and 100000 Kappas (World cycles)
(c) Paññādhika Buddha	...	4 Asaṁkhyeyas and 100000 Kappas (World cycles)
(ii) For a Pacceka Buddha	...	2 Asaṁkhyeyas and 100000 Kappas (World cycles)
(iii) For an Agga Sāvaka	...	1 Asaṁkhyeya and 100000 Kappas (World cycles)
(iv) For a Mahā Sāvaka	...	100000 Kappas (World cycles)
(v) For an Arahāt	...	100—1000 Kappas (World cycles) or thereabouts.

---

Viriyādhika	=	Predominating factor—Effort
Saddhādhika	=	„ „ —Faith
Paññādhika	=	„ „ —Wisdom
Asaṁkhyeya	=	A unit followed by 140 ciphers.



4. Once a person becomes a Buddhist, he acquires the seed of Buddha-Dhamma which he is to develop according to his capacity. Every Buddhist is expected to *walk on* the Noble Eight-fold Path to attain the goal of Nibbāna in his capacity as a Buddha or a Pacceka Buddha, or Agga Sāvaka etc., as he may choose and work out for consummation.

5. Amongst those, who intend to make a bid for release in the same life time, there are four types of individuals, namely,

- (1) Ugghātitaññū;
- (2) Vipañcitaññū;
- (3) Neyya; and
- (4) Padaparama.

An *Ugghātitaññū* is an individual who encounters a Buddha in person and who is capable of attaining the Holy Path and Holy Truth through the mere hearing of a short discourse.

A *Vipañcitaññū* is an individual who can attain the Path and the Fruits only when a discourse is expounded to him at some considerable length.

A *Neyya* is an individual who has not the capability of attaining the Path and the Fruits through the hearing of either a short or a long discourse, but who must make a study of the teachings and practise the provisions contained therein for days, months and years in order that he may attain the Path & the Fruits.

In this connection, to a question raised by Bodhi Rājakumāra, Buddha said, "I cannot say what exactly should be the time for the complete realization

of the Truth. Even assuming that you renounce the world and join the order of my Sanghas, it might take you seven years or six years or five years or four years or three years or two years or one year as the case may be. Nay, it can be six months or three months or two months or one month. On the other-hand, I do not also discount the possibility of attainment of Arahatsip in a fortnight or seven days or in one day or even in a fraction of a day. It depends upon so many factors."

A *Padaparama* is an individual who, though he encounters a Buddha Sāsana, and puts forth the utmost possible effort in both the study and practice of the Dhamma, cannot attain the Paths and the Fruits within this life time. All that he can do is to accumulate habits and potentials. Such a person cannot obtain release from Samsara within his life time. If he dies while practising Samatha for Samādhi (Calm), or Vipassanā for Pañña (Insight), and secures rebirth either as a human being or a Deva in his next existence, he can attain the Path and the Fruits in that existence within the present Buddha Sāsana, which is to last for five thousand years from the date of the passing away of the Buddha into Mahā Pari-nibbāna.

It is therefore to be assumed that only those quite matured in the accumulation of virtues (Pāramī), such as those of the four types of individuals referred to above, will be *inclined* to make that bid for release and take seriously to courses of Buddhist Meditation. As a corollary, we have no doubt that whoever is determined to follow strictly and diligently the Noble Eight-Fold Path through a course of Buddhist



Meditation under the guidance of a *qualified* Teacher, is an individual either of a Neyya or Padaparama type.

## II. THE ESSENCE OF BUDDHA-DHAMMA

The Buddha-Dhamma is subtle, deep, and difficult to understand. It is by strictly and diligently following the Noble Eight-Fold Path that one can

- (1) come to the realisation of the Truth of suffering or ill,
- (2) annihilate the cause of Suffering, and then
- (3) come to the end of it.

Only the accomplished saint, only the Arahāt, can fully understand the Truth of Suffering or ill. As the Truth of Suffering is realised, the causes of Suffering become automatically destroyed, and so, one eventually comes to the end of Suffering or ill. What is most important in the understanding of the Buddha Dhamma is the realisation of the Truth of Suffering or ill through a process of meditation in accordance with the three steps of Sila, Samādhi and Pañña of the Noble Eight-Fold Path. As the Buddha put it, "It is difficult to shoot from a distance arrow after arrow through a narrow key hole, and miss not once. It is more difficult to shoot and penetrate with the tip of a hair split a hundred times a piece of hair similarly split. It is still more difficult to penetrate to the fact that 'All this is suffering or ill'".

He, who has by the practice of Buddha Dhamma passed into the four streams of sanctity and enjoyed the Four Fruitions, can appreciate the six attributes of the Dhamma, namely—

(1) The Dhamma is not the result of conjecture or speculation, but the result of personal attainments, and it is precise in every respect.

(2) The Dhamma produces beneficial results *here and now* for those who practise it in accordance with the techniques evolved by the Buddha.

(3) The effect of Dhamma on the person practising it is immediate in that it has the quality of simultaneously removing the causes of Suffering with the understanding of the Truth of Suffering.

(4) The Dhamma can stand the test of those who are anxious to do so. They can know for themselves what the benefits are.

(5) The Dhamma is part of one's own self, and is therefore susceptible of ready investigation.

(6) The Fruits of Dhamma can be fully experienced by the eight types of Noble Disciples, namely—

- (a) One, who has attained the first Path of Sanctity, called Sotāpatti Magga.
- (b) One, who has attained the first Fruition of Sanctity, called Sotāpatti Phala.
- (c) One, who has attained the second Path of Sanctity, called Sakadāgāmi Magga.
- (d) One, who has attained the second Fruition of Sanctity, called Sakadāgāmi Phala.
- (e) One, who has attained the third Path of Sanctity, called Anāgāmi Magga.
- (f) One, who has attained the third Fruition of Sanctity, called Anāgāmi Phala.



- (g) One, who has attained the fourth Path of Sanctity, called Arahatta Magga.
- (h) One, who has attained the fourth Fruition of Sanctity and thus becomes an Arahāt.

### III. ON THE PATH (Training at the Centre)

Whoever is desirous of undergoing a course of training in Buddhist Meditation must go along the Noble Eight-Fold Path. This Noble Eight-Fold Path was laid down by Buddha in his first sermon to the five Ascetics (Pañca Vaggi) as a means to the end, and all that is necessary for the student is to *follow strictly and diligently* the three steps of *Sīla*, *Samādhi*, *Pañña*, which form the essence of the said Noble Eight-Fold Path.

#### *Sīla* (Precept)

1. Right Speech.
2. Right Action.
3. Right Livelihood.

#### *Samādhi* (Equanimity of Mind)

4. Right Exertion.
5. Right Attentiveness.
6. Right Concentration.

- #### *Pañña* (Wisdom-Insight)
7. Right contemplation.
  8. Right Understanding.

#### **Sīla:**

For the first step, *viz.*, *Sīla*, the student will have to maintain a minimum

standard of morality by way of a promise to refrain from killing sentient beings, stealing others' property, committing sexual misconduct, telling lies and taking intoxicating drinks. This promise is not, I believe, detrimental to any religious faith. As a matter of fact, we noticed good moral qualities in foreigners who came to the centre for courses of meditation and a promise of the kind was of no moment to them.

#### **Samādhi :**

It is the second step for the development of the power of concentration to one-pointedness of Mind. It is a way of training the Mind to become tranquil, pure, and strong, and therefore forms the essence of religious life, whether he be a Buddhist, a Jew, a Christian, a Hindu, a Muslim, or a Sikh. It is, in fact, the greatest common denominator of all religions. Unless one can get the Mind freed from the impurities (*Nivarana*) and develop it to a state of purity, he can hardly identify himself with the *Brahmā* or God. Although different methods are used by people of different religions, the goal for the development of Mind is the same, *viz.*, a perfect state of physical and mental calm. The student at the Centre is helped to develop the power of concentration to one-pointedness by encouraging him to focus his attention to a spot on the upper lip at the base of the nose synchronizing the inward and outward motion of respiration with the silent awareness of in-breath and out-breath. Whether the induction of life is from the mental forces (*Saṅkhāra*) of one's own actions as in Buddhism, or from God as in Christianity, the symbol of life is all the



same. It is the rhythm, pulsation, or vibration latent in Man. Respiration is, in fact, a reflection of this symbol of life. In the *Anāpāna* meditation technique (*i.e.*, that of respiration mindfulness) which is followed at the Centre, one great advantage is that the respiration is not only natural, but also available at all times for the purpose of anchoring one's attention to it, to the exclusion of all other thoughts. With a determined effort to narrow down the range of thought waves firstly to the area around the nose with respiration mindfulness and gradually with the wave-length of respiration becoming shorter and shorter to a spot on the upper lip with just the warmth of the breath, there is no reason why a good student in meditation should not be able to secure the one-pointedness of Mind in a few days of training. There are always *pointers* to the progress of this meditation when steered in the right direction, by way of symbols which take the form of something "white" as opposed to anything "black". Rather, they are in the form of clouds or cotton wool, and sometimes in shapes of white as of smoke or cobwebs or flower or disc, but when the attention becomes more concentrated, they appear as flashes or points of light or as a tiny star or moon or sun. If these pointers appear in meditation (of course with eyes closed), then it should be taken for granted that "*Samādhi*" is being established. What is essential, then, for the student is to try after each short spell of relaxation to get back to *Samādhi* with the pointer of "light" as quickly as possible. If he can do this, he is quite ready to be switched on to *Vipassana* meditation to gain insight into the Ultimate Truth and enjoy the

Great Peace of *Nibbāna*. If he is able to focus his attention *to one point* at the base of the nose *with a minute point of light* remaining stationary for some time, it is all the better, because at that time he reaches the "*Upacāra Samādhi*" or "Neighbourhood concentration".

"Mind is intrinsically pure", said Buddha. "It becomes polluted, however, by the absorption of impurities (*Akusala forces*)." "In the same way as salt water can be distilled into pure water, so also a student in *Anāpāna* meditation can eventually get his Mind distilled of impurities and brought to a perfect state of purity."

### Pañña

*Pañña* means insight into what is true of nature and is realised only when one has attained the Paths of Sanctity (*Magga*) and enjoyed the Fruits (*Phala*) of his endeavours in Buddhist Meditation. Meditation is inseparable with the development of the power of mind towards *Samādhi* and the intimate study of what is true of nature towards the realisation of the Truth. When the student has reached a certain level of *Samādhi*, preferably the *Upācāra Samādhi*, the course of training is changed to *Vipassanā* or Insight. This requires the use of the powerful lens of *Samādhi* already developed and involves an examination of the inherent tendencies of all that exists within one's ownself. He is taught to become sensitive to the on-going processes of his own organism, which in other words are atomic reactions ever taking place in all living beings. When the student becomes engrossed with such sensations, which are the products of nature, he



comes to the realisation, physically and mentally, of the Truth that his whole physical being is after all a changing mass. This is the fundamental concept of *Anicca* in Buddhism—the nature of change that is ever taking place in everything, whether animate or inanimate, that exists in this universe. The corollary is the concept of *Dukkha*—the innate nature of suffering or ill—which becomes identified with life. This is true because of the fact that the whole structure of a being is made up of atoms (Kalapas in Buddhism) all in a state of perpetual combustion. The last concept is that of *Anatta*. You call a substance what appears to you to be a substance. In reality there is no substance as such. As the course of meditation progresses, the student comes to the realisation that there is no substantiality in his so-called self, and there is no such thing as the core of a being. Eventually he breaks away the ego-centralism in him—both in respect to mind and body. He then emerges out of meditation with a new outlook—ego-less and self-less—alive to the fact that whatever happens in this Universe is subject to the fundamental laws of cause and effect. He knows with his inward eye the illusory nature of the separate self.

#### IV. THE FRUITS OF MEDITATION

The Fruits of Meditation are innumerable. They are embodied in the discourse on the advantages of a Samana's life (*Samaññaphala Sutta*). The very object of becoming a Samana or Monk is to follow strictly and diligently the Noble Eight-Fold Path and

enjoy not only the fruits (*Phala*) of Sotapatti, Sagadāgāmi, Añagami and Arahatta, but also to develop many kinds of faculties. A layman, who takes to meditation to gain insight into the Ultimate Truth, also has to work in the same way and if his potentials are good he may also enjoy a share of those fruits and faculties.

Only those who take to meditation with good intentions can be assured of success. With the development of the purity and the power of the Mind backed by the Insight into the Ultimate Truth of Nature, one might be able to do a lot of things in the right direction for the benefit of mankind.

*Buddha said:—*

“O monks, develop the power of concentration. He who is developed in the power of concentration sees things in their true perspective”

This is true of a person who is developed in Samādhi. It must be all the more so in the case of a person who is developed not only in Samādhi but also in Pañña (Insight).

It is a common belief that a man, whose power of concentration is good and can secure a perfect balance of mind at will, can achieve better results than a person who is not so developed. There is, therefore, definitely many advantages that accrue to a person who undergoes a successful course of training in meditation, whether he be a religious man, an administrator, a politician, a business man or a student.

My own case may be cited as an example. If I have to say something



here about myself, it is with a sincere desire and with no other motive whatsoever, to illustrate just what practical benefits can accrue to a person practising Buddhist meditation. The events are factual and, of course, one cannot deny the facts.

These are as follows:—

I took up Buddhist meditation seriously from January 1937. My life sketch in "Who is Who" of the Guardian Magazine, December 1961 gives an account of the duties and responsibilities of Government, which I have been discharging from time to time. I retired from the service of Government from 26th March 1953 on attaining the age of 55 years, but was re-employed as from that date *till now* in various capacities, most of the time holding two or more separate posts equivalent to those of Heads of Departments. At a time I was holding three separate sanctioned appointments of the status of Head of a Department for nearly three years, and on another occasion four such sanctioned posts simultaneously for about a year.

In addition, there were also a good number of special assignments either as member of Standing Committees in the Departments of Prime Minister and National Planning or as Chairman or member of Adhoc Committees. (Please see statement "A" attached.)

Dr. Elizabeth K. Nottingham in her paper on "Buddhist Meditation in Burma" asked,

"May it (meditation) not possibly help to create a reservoir of

calm and balanced energy to be used for the building of a "welfare state" and as a bulwark against corruption in public life?"

To this question, in view of statement "A" placed before you, my answer would definitely be "Yes". I can say this with conviction, because the achievements in all spheres of work happened to be most outstanding in spite of the fact that each of the posts *viz.* the Director of Commercial Audit, the Chairman of the State Agricultural Marketing Board, and the Principal, Government Institute for Accounts and Audit, is a challenge to any senior officer of Government.

I was appointed Director of Commercial Audit, *i.e.* as Head of the Directorate of Commercial Audit with effect from 11-6-56 to reorganise the Directorate which was formed on 4-10-55 with a staff of just 50 men including only 3 qualified Accountants. The problem was to re-organise the Directorate and raise the standard of its efficiency to cope with the work of audit of transactions of the developing Boards and Corporations of Burma, the annual receipts and payments of which were roughly 150 and 180 crores of kyats respectively in 1955-56.

Next, I was appointed as Chairman of the State Agricultural Marketing Board on 21-6-56 (just 10 days after appointment as Director of Commercial Audit) to take charge of the affairs of the Board, which were found to be deteriorating with the accounts in arrears for five years, the surplus stock at the end of the preceding year at 1.7



million tons and the market price of rice (S.M.S.) fallen from £ 60/- per ton in 1953 to £ 34/- per ton in 1956. There was also the problem of disunity between the officers and members of the subordinate ranks.

In 1958, acting upon the recommendation of Boards Enquiry Commission (headed by the Prime Minister) in which I was a member, the establishment of a Government Institute for Accounts and Audit was mooted. Burma was extremely short of Accountants and Account clerks. The result was that with the exception of two organisations of pre-war origin, the accounts of Boards and Corporations were badly in arrears, *i.e.* for 2 to 4 years, apart from a large number of irregularities which came to notice. I was accordingly charged, in addition to my own existing duties, with the responsibility of establishing a State Institute of Government Accounts and Audit for the purpose of giving training to the officers and staff of all the Boards and Corporations in Burma. I assumed charge of the post of Principal of the Government Institute for Accounts and Audit with effect from 1-4-58 for spade work, and the Institute was formally opened by the Prime Minister on 11th of July 1958.

The results\* of these undertakings will surely illustrate what "a reservoir of calm and energy" one can create with Buddhist meditation to be used for the building of a "welfare state."

## V. HUMAN RELATIONS

The attitude towards life of a Buddhist, who makes a bid for release during this life time differs from the one who is in the process of accumulation of virtues for consummation of his vow to become a Buddha. For example, Raja Gahara and Sāvathi were the chief seats of the Buddha during his life time. Raja Gahara was the Kingdom of Bimbisara, who had made a bid for release during the same life time and had attained the first Path of Sanctity and become an Ariya. He was very devoted to the Lord Buddha and built a stupendous monastery known as the Veluwunna Monastery for the Buddha and his Disciples. He accorded pardon to all the citizens who had committed crimes, if they join the order of the Buddha's sanghas. He was known as King Abaya or the Harmless King. He would not himself harm anybody and would avoid encouraging others to harm anybody. His power in administration was his love for humanity. On the other hand, Savatthi was the Kingdom of Pasenadi Kosala, who was a king very much devoted to the Lord Buddha. In fact, Buddha stayed at Sāvattthi longer than elsewhere. This king was in the process of accumulation of virtues to become a Buddha and although he would by all possible means try to avoid doing harm to others, where occasion demanded, he would be prepared to suffer himself the consequences of saving those depending upon him. Once he stopped at the Buddha's monastery on

---

\* Please see :—

- (i) Annexure A—State Agricultural Marketing Board.
- (ii) Annexure B—Directorate of Commercial Audit.
- (iii) Annexure C—Government Institute for Training in Accounts and Audit.



his way back to the palace after his conquest of the enemy in a battle which took place at the border of his kingdom. He led the army to fight out the enemies to save his country and his people from the invaders, failing which, his countrymen would have suffered their maltreatment and tortures. When he mentioned to the Buddha his conquest over the enemies the Buddha smiled and told him, "You have made more enemies than you had before the incident." It can therefore, be understood that those who are in the process of accumulation of virtues cannot, at times, avoid committing an offence which would take them to the sub-human planes of existence, and in consequence are prepared to suffer themselves for the offence for the sake of humanity. As to how loving kindness reinforced with the power of Truth could do something tangible in the matter of human relations, let me cite a few of my own experiences.

I was required by the Prime Minister to investigate into the many irregularities suspected in the State Agricultural Marketing Board, and was accordingly appointed on 15-8-55 as Chairman of the S.A.M.B. Special Enquiry Committee. The Reports made by me to the Government led to further enquiries by the Bureau of Special Investigations, and their enquiries led to the arrest of four Officers of the Board including the General Manager during the time of the annual conference of the Board's Officers. This was so much resented by the Officers in conference that they submitted resignations *en masse* from their appointments under the Board. This action by the officers created an impasse and the situation became

aggravated when the Union of Employees of the Board gave support to their cause through the medium of their all Burma annual conference being held at Pegu. The Government decided to accept their resignations, and this decision upset most of the officers, who half-heartedly had taken that course of action. Eventually, after some negotiations by third parties, they withdrew their resignations and surrendered themselves to the Government for a token penalty. It was in this atmosphere that I had to join the State Agricultural Marketing Board as its Chairman before I could forget their slogans denouncing the Special Enquiry Committee and the Bureau of Special Investigations. However, I had no grudge against anybody, because I had worked for the best interests of the country and was sure that I could prevail upon them my point of view that my acceptance of the offer of the post of Chairman of the Board was to save the situation of the Board and the country, at that critical juncture and to work for the efficiency and welfare of the employees, as well as other people connected with the business of the Board. In point of fact, after a few meetings with the representatives of these bodies, I should say I had really turned the tide. There was re-union between the officers and the staff, co-ordination between the Board and the Millers and other traders. New plans were drawn up and improved techniques introduced. The results happened to be what nobody would have dared even to think of. They have been already pointed out in the section "The Fruits of Meditation." For the whole-hearted co-operation and unrelenting effort made for the success of



the undertaking I recommended very strongly, and the Government was very kind to grant the title of "Wunna Kyawhtin" to the two officers of the Board, one of whom was the Deputy-General Manager (Administration) and the other, President of the State Agricultural Marketing Board Employees' Union. Employees' Unions normally run counter to Government, and I presume such a case in which the President of an Employees' Union was awarded a title must be rare.

For the Directorate of Commercial Audit, the case is not at all difficult. There is a Buddhist Society, many of the members of which are my disciples in meditation, and there is also a Social Club, where there is brotherly feeling between all the officers and staff of the Directorate. Religious functions are held annually where one and all join hands for the common objective, and twice a year they pay homage to the Director, both as a Teacher and as the Head of the Organisation. The Social Club arranges annual trips in a chartered launch or other means to outstations for relaxation where members of the employees' families also join, and a pleasant atmosphere is created for all. All these help to promote understanding between each other and pave the way for efficiency in the Directorate.

For the Institute of Accounts & Audit where teachers with extra-ordinary patience and goodwill are required apart from their qualifications and teaching experience, the Vice-Principal and the lecturers are mostly those who have taken courses of meditation at the Centre. To whatever types the students

may belong, the good intentions of the teachers prevail upon them and the response of the students in all the classes has been consistently excellent. From the date of the inception of the Institute, there was not a single complaint from the students. On the other hand, at the close of each course of study there are parties held by the students in honour of the Principal and the teachers, where they invariably expressed their gratitude for the kindness shown to them and the pains taken to help them understand their lessons thoroughly.

I have no doubt, therefore, that meditation plays a very important role in the development of the mind to enable one to have the best in human relations.

## VI. BY-PRODUCTS

In the section "Fruits of Meditation", I have explained what the advantages of meditation can be. Particularly, I would refer to the advantages of meditation as mentioned in the *Samañña Phala Sutta* (Discourse on the Advantages of a Samana's Life), and the records of appreciation by Foreigners in the "Introduction to the International Meditation Centre." What I am going to state here is about the very minor by-products of meditation relating to physical and mental ills. This is not the age for showing miracles, such as rising into the air, and walking on the surface of water, which would be of no direct benefit to the people in general. But, if the physical and mental ills of men could be removed through meditation it should be something for one to ponder over,



According to the Buddhist way of thinking, each action, whether by deed word or thought, produces or leaves behind a force of action (Saṅkhāra) which goes to the credit or debit account of the individual according to its good or bad objective. This invisible something which we call "Saṅkhāra" or forces of action is the product of the Mind with which each action is related. It has no element of extension. The whole universe is permeated with the forces of action of all living beings. The inductive theory of life has the origin, we believe, in these forces, each individual absorbing continually the forces of his own actions, at the same time releasing new forces of actions by deeds, words and thoughts creating, so to say, an un-ending cycle of life with pulsation, rhythm and vibration as its symbol. Let us take the forces of good actions as positive and the forces of bad actions as negative. Then, we get what we may call the positive and negative reaction, which is ever taking place everywhere in the Universe. It is taking place in all animate and inanimate objects, in my body, in your body and in the bodies of all living beings. When one can understand these concepts through a proper course of meditation, he knows nature as it truly is. With the awareness of the Truth of Anicca and or Dukkha and or Anatta, he develops in him what we may call the sparkling illumination of "Nibbāna Dhātu", a power that dispels all impuri-

ties or poisons, the products of bad actions, which are the sources of his physical and mental ills. In the same way as fuel is burnt away by ignition, the negative forces (impurities or poisons) within are eliminated by the "Nibbāna Dhātu", which he generates with the true awareness of Anicca in the course of meditation. This process of elimination should go on until such time as both the Mind and Body are completely cleansed of such impurities or poisons.

Among, those who have taken courses of meditation at the Centre, were some, who were suffering from complaints such as Hypertension, T.B., Migraine, Thrombosis, etc. They became relieved of these even in the initial course of ten days. If they maintain the awareness of Anicca and take longer courses of meditation at this Centre, there is every likelihood of the diseases being rooted out in course of time. Since anything which is the root cause of one's own physical and mental ills is "Samudaya" and this "Samudaya" can be removed by the "Nibbāna Dhātu", which one generates in true Buddhist Meditation, we make no distinction between this or that disease. One aspect of meditation is "Samudaya Pahātabba", which literally means "for the removal of the causes of suffering".

A note of caution is necessary here. When one develops "Nibbāna Dhātu",



the impact of this "Nibbāna Dhātu" upon the impurities and poisons within his own system will create a sort of upheaval, which must be endured. This upheaval tends to increase the sensitivity of the radiation, friction, and vibration of the atomic units within. This will grow in intensity, so much so that one might feel as though his body were just electricity and a mass of suffering. In the case of those who have diseases such as those mentioned above, the impact will be all the stronger and, at times, almost explosive. Nevertheless, enduring it, he becomes alive to the fact that a change

is taking place within himself for the better, and that the impurities are gradually diminishing, and that he is slowly but surely getting rid of the disease.

Mankind, today, is facing the danger of radio active poisons. If such poisons absorbed by a man exceeds the maximum permissible concentration (m.p.c.), he enters the danger zone.

I have a firm belief that the "Nibbāna Dhātu", which a person in true Buddhist Meditation develops, is *Power*, which will be strong enough to eradicate the radio active poisons, if any, in him.



## STATEMENT ( A )

## POSTS HELD BY THRAY SITHU U BA KHIN

*During the period 15-8-55 to 28-2-56.*

Name of Post held		Name of Post held	
O.S.D., Auditor-General's Office. Sanctioned Pay ... K 1600. Officers ... 1 Staff ... 10		Chairman, S.A.M.B., Special Enquiry Committee. Pay ... No pay sanctioned. Officers ... 1 Secretary, 3 Officers. Staff ... 19	
During the period 1-3-56 to 10-6-56.			
Name of Post held		Name of Post held	
O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9		Chairman, S.A.M.B., Special Enquiry Committee. Pay ... No pay sanctioned. Officers ... 1 Secretary, 3 Officers. Staff ... 19	
During the period 11-6-56 to 20-6-56.			
Name of Post held		Name of Post held	
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 9 Staff ... 151		O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	
		Chairman, S.A.M.B., Special Enquiry Committee. Pay ... No pay sanctioned. Officers ... 1 Secretary, 3 Officers. Staff ... 19	



*During the period 21-6-56 to 18-9-56.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 9 Staff ... 151	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Chairman, S.A.M.B., Special Enquiry Committee. Pay ... No pay sanctioned Officers ... 1 Secretary, 3 Officers. Staff ... 19
		Chairman, S.A.M.B. Sanctioned Pay ... K 1600. Officers ... 141 Staff ... 3454

*During the period 19-9-56 to 3-10-56.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 9 Staff ... 151	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Chairman, S.A.M.B. Sanctioned Pay ... K 1600. Officers ... 141 Staff ... 3454

*During the period 4-10-56 to 7-10-56.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 9 Staff ... 151	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Chairman, S.A.M.B. Sanctioned Pay ... K 1600. Officers ... 141 Staff ... 3454
		Deputy Chairman, S.A.M.B. Sanctioned Pay ... K 1400. Officers ... Staff ...



*During the period 8-10-56 to 14-10-56.*

Name of Post held	Name of Post held	Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 9 Staff ... 151	Additional Director of Commercial Audit. Sanctioned Pay ... K 1300. Officers ... Staff ...	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Chairman, S.A.M.B. Sanctioned Pay ... K 1600. Officers ... 141 Staff ... 3454	Deputy Chairman, S.A.M.B. Sanctioned Pay ... K 1400. Officers ... Staff ...

*During the period 15-10-56 to 16-11-56.*

Name of Post held	Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 11 Staff ... 167	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Chairman, S.A.M.B. Sanctioned Pay ... K 1600. Officers ... 141 Staff ... 3454	Deputy Chairman, S.A.M.B. Sanctioned Pay ... K 1400. Officers ... Staff ...

*During the period 17-11-56 to 10-2-57.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 11 Staff ... 167	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Chairman, S.A.M.B. Sanctioned Pay ... K 1600. Officers ... 141 Staff ... 3454



*During the period 11-2-57 to 6-3-57.*

Name of Post held	Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit.	O.S.D., Ministry of Trade Development.	Chairman, S.A.M.B.	Deputy Chairman, S.A.M.B.
Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1400.
Officers ... 11	Officers ... 2	Officers ... 141	Officers ... ..
Staff ... 167	Staff ... 9	Staff ... 3454	Staff ... ..

*During the period 7-3-57 to 31-12-57.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit.	O.S.D., Ministry of Trade Development.	Chairman, S.A.M.B.
Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1600.
Officers ... 16	Officers ... 2	Officers ... 141
Staff ... 243	Staff ... 9	Staff ... 3454

*During the period 1-1-58 to 31-3-58.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit.	O.S.D., Ministry of Trade Development.	Deputy Chairman S.A.M.B.
Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1600.	Sanctioned Pay ... K 1600.
Officers ... 16	Officers ... 2	Officers ... 141
Staff ... 243	Staff ... 9	Staff ... 3454
		Deputy Chief Executive (F & A) S.A.M.B.
		Sanctioned Pay ... K 1600.
		Officers ... 13
		Staff ... 377



*During the period 1-4-58 to 16-3-59.*

Name of Post held	Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K-1600. Officers ... 16 Staff ... 243	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K 1600. Officers ... 2 Staff ... 9	Deputy Chairman, S.A.M.B. (Finance & Accounts) Sanctioned Pay ... K 1600. Officers ... 13 Staff ... 377	Principal, Government Institute for Training in Accounts and Audit. Sanctioned Pay ... K 1600.

*During the period 17-3-59 to 31-8-59.*

Name of Post held	Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600. Officers ... 16 Staff ... 243	O.S.D., Ministry of Trade Development. Sanctioned Pay ... K. 1600. Officers ... 2 Staff ... 9	Principal, Government Institute for Training in Accounts and Audit. Sanctioned Pay ... K 1600.

*During the period 1-9-59 to date.*

Name of Post held	Name of Post held
Director of Commercial Audit. Sanctioned Pay ... K 1600.	Principal, Government Institute for Training in Accounts and Audit. Sanctioned Pay ... K 1600.



## SPECIAL ASSIGNMENTS

*Under A.F.P.F.L. Government***(a) Standing Committees**

1. Member, Committee of Advisors to the Planning Commission.
2. Member, Standing Committee for Supervision & Coordination (Prime Minister's Department)
3. Member, Transport Coordination Committee.
4. (i) Member, Executive Committee, Buddha Sasana Council
- (ii) Chairman, Sub-Committee for practical Buddhist Meditation
- (iii) Member, Chatha Sangayana Advisory Committee

for  
three  
years

**(b) Adhoc Committees**

1. Member, State Agricultural Marketing Board Commission.
2. Member, Civil Supplies Enquiry Committee.
3. Member, Imports Enquiry Committee.
4. Member, Boards Enquiry Commission (Chairman—Prime Minister)

*Under Care-Taker Government*

1. Introduction of Commercial Budgeting Systems in all Boards & Corporations.

2. Review of the financial position of B.O.C. (1954) Ltd.
3. Review of the financial position of Mawchi Mines (Burma) Ltd.
4. Review of the financial position of Anglo Burma Tins Co. Ltd.
5. Investigation into affairs of Evans Medical Supplies Limited (London) and Burma Pharmaceutical Industry.

*Under Union Government***(a) Standing Committees**

1. Member, Committee of Advisors to the Planning Commission.
2. Member, Development Projects & Operations Supervision Commission (Chairman—Prime Minister).
3. Member, Government Contracts Screening Committee in the Ministry of National Planning.

**(b) Adhoc Committees**

1. Chairman, Committee for Valuation of Assets of B.O.C. (B.T) Ltd.
2. Chairman, Committee for Valuation of the Ships of the Union of Burma Shipping Board.



## STATE AGRICULTURAL MARKETING BOARD.

I assumed charge of the duties and responsibilities of the Chairman of the S.A.M.B. with effect from 21-6-1956, under orders of the Hon'ble Prime Minister, who gave it to me through the Secretary of the Ministry of Trade Development at about 10.45 p.m. on an earlier date in the third week of June (which I cannot now recollect exactly) at the close of a meeting of the Prime Minister with the representatives of the Trade and Commerce, held at his residence, where I was present as member of the Standing Committee for Co-ordination and Supervision. This order was received just a few days after my appointment as the Director of Commercial Audit, and the situation was such that I could not refuse these assignments. Although the assignment was intended to be a temporary measure, I could not be relieved of the Chairmanship of the Board for some considerable period, for reasons best known to the Government. In consideration of the need for paying greater attention to the Directorate of Commercial Audit, a request was made of the Prime Minister to relieve me of these duties. This resulted in the review of the constitution of the S.A.M.B. which was revised by an Act of Parliament. From 1-1-1958, the Minister for Trade Development became the Chairman of the Board with five Deputy Chairmen to assist him. As the Finance and Accounts Departments of the Board still required straightening out, I had to remain as Deputy Chairman (Finance and Accounts), in the new set-up. It was only after the Care-taker Government assumed office, that I

was relieved of the duties of the Deputy Chairman (Finance and Accounts) on 16-3-1959.

As soon as I assumed charge of the Board as its Chairman, my first consideration was to boost up the sales and increase the shipments so as to earn as much more foreign exchange for Burma as might be possible. Other matters for priority were to be decided in consultation with the Heads of Departments. There was co-ordination between the Departments and also between the officers and staff throughout the tenure of my office as Chairman, and the astounding achievements recorded herein were the result of the good team work of the officers and the whole hearted co-operation of the entire staff, which I shall never forget.

## 2. Shipments and Foreign Exchange:

The monsoon was raging in Burma when I took charge of the Board as Chairman on the 21st of June, 1956. The shipments for the last quarters (July, August, September) of the fiscal years 1952-53, 1953-54, and 1954-55, were 2,14,818; 3,09,516 and 2,75,255 tons respectively. The most optimistic estimate that could be made for shipment during July to September 1956, was 3.5 lakhs tons. Therefore, we were able to include in the revised estimates a figure of Kyats 82.76 crores only in lieu of Kyats 79.72 crores in the original estimates for foreign shipments of rice. At the end of the year, however, the actuals showed that the shipment for the period July to September 1956, amounted to 5,17,705 tons (over 2,00,000 tons more



than the record figure of 3,09,516 in 1954) and that the total earnings of foreign exchange for the year was raised to Kyats 89.06 crores (*i.e.* 9.34 crores more than the original estimate). In the following year of 1956-57, the shipment for the corresponding period rose further to 5,24,679 tons. In the following two years during which I was no longer Chairman, the shipments fell miserably and the foreign exchange earnings for those years, on account of rice shipments, also went down to Kyats 73.38 and 68.99. crores respectively.

(Please see statements 'B' and 'C').

### 3. Rice Stocks:

According to the accounts of the Board, the carry-over stock of rice and rice produce on 30-9-55, *i.e.* end of the financial year 1954-55, was 17,27,662 tons. This formidable surplus stock was reduced to 10,60,944 tons on 30-11-56, and then to 4,54,000 tons on 30-11-57. This shows that the sales drive of old stock had been excellent. It should be placed on record also that the surplus stock of rice which were one year old, were sold through trade channels at prices which were on the average £.2/- more than the contracted price for the new crop of the season.

(Please see Statement 'D').

### 4. Demurrages:

#### (a) Foreign Shipping.

The Rangoon Port was notorious for the inordinate delay in the handling of cargoes of rice. For this reason the freight of cargo from Bangkok to London was said to be less than that from Rangoon to London. This was the subject meticulously discussed in the Board's Enquiry Commission.

When I took charge as the Chairman of the S.A.M.B., there was a ship s.s. "Tomini" which was in port for nearly a month and could not move out, because the right type of cargo could not be made available. There was the difficulty of transport from the interior to port, because at that time the Burma Railways were wanting about one thousand seven hundred wagons and the Inland Water Transport Board forty barges of (200) tons. (They were made available from 1957 onwards). There was also difficulty of getting the specified quality of rice in time for the loading of ships which had come into port in bunches. The position was reviewed and necessary adjustments made. The result was that even in the later part of 1956, Despatch Money was earned. The position was completely reversed from then onwards and the Despatch Money earned was Kyats 11.05 lakhs in 1957, and Kyats 10.78 lakhs in 1958, as against a Demurrage Money of Kyats 5.78 lakhs in 1957, and Kyats 0.8 lakhs in 1958.

(Please see Statement 'E').

#### (b) Railways:

Demurrage charges are payable after (24) hours at the unloading point if the goods are not discharged. Railway demurrage charges are normally high during the rainy season. For the period July to September 1955, the demurrage charges amounted to Kyats 2,29,804. For the three months of July to September 1956, soon after my assumption of charge of S.A.M.B., they fell to Kyats 62,678. The charges were further reduced to Kyats 54,425 for the corresponding period in 1957.

After relinquishment of my charge as Chairman of the Board, the demur-



rage charges for the corresponding period rose to K 1,75,672 in 1958, K 78,568 in 1959, and K 2,52,048 in 1960.

(Please see Statement 'F').

### 5. Survey Cuts:

These were the nightmares of the S.A.M.B. Just as the cargo was loaded into the ships, there were disputes as to the quality of the rice sold. If the rice loaded for shipment is below specification, a survey cut is made on the advice of the Panel of Surveyors. The survey cut for the fiscal year 1955-56 was Kyats 288.17 lakhs. With better arrangements for internal checks and survey, storage and transport, the survey cut came down to Kyats 163.01 lakhs in 1956-57, paving the way for further reductions in the following years.

(Please see Statement 'G').

### 6. Outstandings on Foreign Sales.

The outstandings on foreign sales were round about Kyats 7.5 crores. The cause of the running outstanding of such a heavy sum was investigated. As the Government of the Union of Burma had to take very heavy loans from foreign governments and organisations on payment of interest to finance its Budget, the reduction of these outstandings would result in the saving of several lakhs of kyats as interest on loans. The causes of the heavy outstandings were traced to:—

- (a) the very high percentage of retention money (ten per cent); and
- (b) the undue delay in the preparation of invoices.

With the approval of the Planning Commission, the retention money was

reduced to three per cent, and the consent of the Buyer Governments was taken. Remedial measures were also taken to expedite the preparation of invoices. The arrangements worked well and the outstandings, which amounted to Kyats 7.45 crores on 30-9-56, were reduced to Kyats 5.79 crores on 30-9-57, and Kyats 2.57 crores on 30-9-58. This should give the Government an annual saving of something like Kyats Twenty-five lakhs if the checks and controls can be meticulously maintained.

(Please see Statement 'H').

### 7. Accounts.

The Accounts Department of the Board was in chaos when I took charge of the Board. The Chief Accounts Officer was weak, and the officers and staff below the required standard of efficiency. The Accounts of the Board were then closed upto the year 1949-50. It was a formidable task to reorganise the Department, to give training to both officers and their staff, and to get the accounts shaped into the required form. The Chief Accounts Officer was replaced and under strict supervision over all the sections of the Department and proper co-ordination, it was possible to bring the accounts almost up-to-date before I left the S.A.M.B. on 16-3-59. The accounts to end of May, 1959, were closed by the end of September, 1959.

All these achievements in the S.A.M.B. are nothing short of a miracle and I attribute them to the purity of mind backed by the Truth of Buddha Dhamma which I have been developing in accordance with the technique evolved by the Buddha.



## STATEMENT ( B )

STATEMENT SHOWING SHIPMENT OF RICE AND RICE PRODUCTS IN THE LAST QUARTER OF EACH FINANCIAL YEAR.

Months	1952-53		1953-54		1954-55		1955-56		1956-57		1957-58	
	Rain- Fall	Quantity Shipped	Rain- Fall	Quantity Shipped	Rain- Fall	Quantity Shipped	Rain- Fall	Quantity Shipped	Rain- Fall	Quantity Shipped	Rain- Fall	Quantity Shipped
July	15.60	57430	14.54	102874	19.42	95664	28.73	138014	19.51	160869	17.90	136770
August	31.54	88270	20.69	101870	18.61	74770	14.88	211300	26.21	182485	12.55	136186
September	12.69	69118	13.18	104772	21.39	104821	8.98	168391	16.16	181325	15.74	70077
	—	—	—	—	—	—	—	—	—	—	—	—
Total ...	59.83	214818	48.41	309516	59.42	275255	52.59	517705	61.88	524679	46.19	343033

Chairman : Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.



## STATEMENT ( C )

### EXTRACT FROM THE REVIEW OF THE FINANCIAL AND OPERATIONAL RESULTS OF BOARDS AND CORPORATIONS.

#### The State Agricultural Marketing Board.

#### Foreign Exchange Earnings.

*Comparative Statement showing the Estimates and actual sale proceeds of rice and rice produce  
in foreign currency for the year 1955-56 to 1960-61.*

Financial Year.	Original Estimates.	Revised Estimates.	Actuals.	Variation be- tween Original Estimates and actuals. Increase (+) or Decrease (—)
1955-56	<u>7,972.00</u>	<u>8,276.20</u>	<u>8,906.11</u>	(+) <u>934.11</u>
1956-57	<u>8,318.00</u>	<u>8,486.32</u>	<u>8,726.14</u>	(+) <u>408.14</u>
1957-58	8,014.64	7,374.75	7,338.34	(—) 676.30
1958-59	8,806.92	7,182.85	6,899.17	(—) 1,907.75
1959-60	7,958.57	8,100.00	7,989.44	(+) 30.87
1960-61	7,119.35	7,507.48	7,019.62	(—) 99.73

*Chairman : Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.*



## STATEMENT ( D )

EXTRACT FROM THE REVIEW OF THE FINANCIAL AND OPERATIONAL  
RESULTS OF BOARDS AND CORPORATIONS.

The State Agricultural Marketing Board.

*Statement showing stock of Rice and Rice produce at  
the end of the financial year.*

<i>Financial Year of the Board</i>	<i>Stock of Rice and Rice Produce Tons</i>	<i>Remarks.</i>
30- 9-55	1,727,662	The Board's financial year has been fixed as 1st December to 30th November instead of 1st October to 30th September, with effect from 1955-56.
30-11-56	<u>1,060,944</u>	
30-11-57	<u>454,000</u>	
30-11-58	506,837	
30-11-59	651,099	
30-11-60	250,164	

*Chairman :* Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.



## STATEMENT ( E )

EXTRACT FROM THE REVIEW OF THE FINANCIAL AND OPERATIONAL RESULTS OF BOARDS  
AND CORPORATIONS.

## The State Agricultural Marketing Board.

*Statement showing the Demurrage incurred and Despatch money earned on foreign  
shipments of rice and rice produce.*

Calendar Year.	Demurrage Money. K	Despatch Money K	Net Payable K	Net Receivable. K
1955	5,74,763	1,66,994	4,07,769	...
1956	13,12,002	5,33,139	7,78,863	...
1957	5,78,969	11,05,744	...	5,26,775
1958	80,522	10,78,393	...	9,97,871
1959	38,137	11,657	26,480	...
1960	...	47,609	...	47,609
	—	—	—	—
Total ...	25,84,393	29,43,536	12,13,112	15,72,255

Chairman: Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.



STATEMENT ( F ) .  
BURMA RAILWAYS

S.A.M.B. Demurrage Charges 1954-55		S.A.M.B. Demurrage Charges 1955-56		S.A.M.B. Demurrage Charges 1956-57 1957-58		S.A.M.B. Demurrage Charges 1958-59 1959-60	
Amount K		Amount K		Amount K	Amount K	Amount K	Amount K
Oct.	4206	54487	4523	29527	203609	52524	
Nov.	59530	25317	16947	15654	20123	254	
Dec.	173105	48551	57981	77411	52850	40250	
Jan.	49144	20073	67069	56033	2800	23440	
Feb.	56878	51967	10000	3700	1790	34906	
Mar.	20196	38769	17761	17000	16037	26836	
April	63431	32523	82564	34269	27450	71414	
May	41773	71879	26952	9137	26522	10362	
June	53650	72445	29193	78012	16467	97132	
July	92882	24499	28067	42300	11000	36705	
Aug.	87563	17159	14426	48854	64737	96298	
Sept.	69359	21020	11932	94518	2831	119045	
Total	751717	Total 478689	Total 367415	496415	446216	608166	

*For the last quarters of 1954-55, 1955-56, 1956-57, 1957-58, 1958-59 & 1959-60.*

1954-55		1955-56		1956-57		1957-58		1958-59		1959-60	
July	92882	July	24499	July	28067	July	42300	July	11000	July	36705
Aug.	67563	Aug.	17159	Aug.	14426	Aug.	48854	Aug.	64737	Aug.	96298
Sept.	69359	Sept.	21020	Sept.	11932	Sept.	84518	Sept.	2831	Sept.	119045
Total	229804		62678		54425		175672		78568		252048

*Chairman: Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.*



# STATEMENT ( G )

EXTRACT FROM THE REVIEW OF THE FINANCIAL AND OPERATIONAL RESULTS OF BOARDS  
AND CORPORATIONS.

## The State Agricultural Marketing Board.

*Statement showing survey cuts sustained by the board.*

<i>Government Financial Year</i>	<i>( In Lakhs )</i>			
	<i>Exported Tons.</i>	<i>Amount K</i>	<i>Survey Cut K</i>	<i>Percentage. %.</i>
1955-56	19.30	8763.51	288.17	3.29
1956-57	<u>20.05</u>	<u>8951.08</u>	<u>163.01</u>	<u>1.82</u>
1957-58	14.63	6630.46	108.89	1.64
1958-59	16.14	7164.93	62.59	.87
1959-60	20.80	8347.56	83.17	1.00

*Chairman :* Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.



## STATEMENT ( H )

EXTRACT FROM THE REVIEW OF THE FINANCIAL AND OPERATIONAL RESULTS OF BOARDS  
AND CORPORATIONS.

**The State Agricultural Marketing Board.**

*Statement showing outstanding collections in respect of the Foreign Sales.*

<i>Date of the end of the Government Financial Year.</i>	<i>Kyats (In Lakh)</i>
30-9-56 (55-56)	745.77
30-9-57 (56-57)	<u>579.29</u>
30-9-58 (57-58)	<u>257.51</u>
30-9-59 (58-59)	521.10
30-9-60 (59-60)	801.88

*Chairman:* Thray Sithu U Ba Khin from 21-6-56 to 31-12-57.

*Deputy Chairman (Finance):* Do from 1-1-58 to 16-3-59.



## DIRECTORATE OF COMMERCIAL AUDIT

### Origin of the Commercial Audit

#### Department:

Before the second world war there existed only a few commercial undertakings sponsored by the Government of Burma, such as, the Boot Factory at Insein Jail, Dawbon Dockyard, P.W.D. Stores Division, Port Trust, etc., and their accounts were audited by the Commercial Audit Branch under the control of the Accountant General, Burma.

Since the independence of Burma, many Boards and Corporations were formed in rapid succession in implementation of the policy envisaged in Sections 23 and 44 of the Constitution of the Union of Burma to operate public utility undertakings and other major economic activities by the State.

As the investment of capital by the Union Government in these Boards and Corporations runs into crores of Kyats, it is of vital importance to audit their accounts effectively, and for that purpose a separate Directorate was formed with effect from the 4th October, 1955, with a skeleton staff of 54 personnel transferred from the Accountant General's Office. Of these personnel only 3 were fully qualified in commercial auditing.

### Scope of work and its progress:

There are now 38 Boards (25 major Boards and 13 sub-Boards), which are audited by this Directorate, and owing to the scarcity of personnel possessing the requisite standard of knowledge in auditing and accounting, it has been found difficult to recruit the minimum number required to conduct an effective audit of their accounts. Even when the required personnel have been recruited, it is still necessary for them to attain the requisite practical efficiency and quality. Arrangements have been, therefore, made to train the existing staff, as well as the available recruits at the Government Institute for Training in Accounts and Audit, which has been functioning since July 1958. Practical training has also been given by Mr. G. Ronson, who has been attached to this Directorate as United Nations Commercial Audit Adviser since March, 1959. As a result of such intensive training, this Directorate is now in a much better position to conduct an effective audit of the Boards and Corporations with its 272 audit staff who are now quite well qualified in commercial auditing. The progress of audit achieved can be seen in the following table, which shows the number of audit reports submitted to the Public Accounts Committee in increasing numbers year by year.



<i>Serial No. of Audit Reports submitted to P.A.C.</i>	<i>No. of Pages</i>	<i>Date of Submission.</i>	<i>Month in which P.A.C. examined the Audit Reports</i>	<i>No. of Boaras</i>	<i>No. of Accounts included in the Audit Report.</i>
1st	135	2-8-54	August, 1954	14	14
2nd	82	20-6-55	January, 1956	8	8
3rd	163	15-1-57	August, 1957	13	15
4th	123	8-7-58	January, 1959	14	16
5th	209	9-7-59	June, 1960	16	25
6th	629	28-6-60	December, 1960 } January, 1961 }	28	58
7th	...	1961	... ..	33	66

With a view to removing the disparities in the rules adopted by the Boards and Corporations, regulating the Provident Fund, Gratuity, Travelling Allowance, Leave etc., this Directorate has prepared the following draft Model Bye-laws to bring them into uniformity:

- |  |                                  |
|--|----------------------------------|
| (a) Model draft Provident Fund Byelaw      | for the employees of the Boards. |
| (b) Model draft Gratuity Byelaw            |                                  |
| (c) Model draft Service Rules              |                                  |
| (d) Model draft Leave Rules                |                                  |
| (e) Model draft Travelling Allowance Rules |                                  |
| (f) Regulations for Transport Facilities   |                                  |
| (g) Regulations for Entertainment Charges  |                                  |

#### Increasing Scope of duties:

During the time of Bogyoke's Government, the Burma Companies (Amendment) Act, 1959, was enacted by the Parliament, by virtue of which this Directorate on behalf of the Auditor General, Burma, becomes responsible for reviewing the workings of the Joint Venture Corporations and other Joint Venture enterprises, such as, the B.O.C. (1954) Ltd., Burma Corporation (1951) Ltd., etc., in which the Union Government has shares, and submit reports to the Union Government.

Arrangements are in hand to give more emphasis in Management Audit in auditing the accounts of the Boards and Corporations with a view to providing assistance to the Managements for better and more effective control in their organisations.

[ As appeared in the Independence Day Publication "BURMA" 1962. ]



## GOVERNMENT INSTITUTE FOR TRAINING IN ACCOUNTS AND AUDIT

### Aims and Objects of the Institute:

The Government Institute for Training in Accounts and Audit was officially opened by the Hon'ble Prime Minister U Nu on 11th July, 1958. Reasons leading to the opening of this Institute were that, at the time of attaining Independence, there was a dearth of trained and qualified personnel in accountancy and yet, in pursuance of the objectives of the Union Constitution, there arose numerous Government sponsored Boards and Corporations with annual expenditures running into crores of Kyats, with the result that accurate accounts could not be rendered in time. As a remedial measure, therefore, this Institute was opened and charged with the duty of training the staff of the Directorate of Commercial Audit and the accounts staff of the various Government sponsored Boards, Corporations and Banks, with a view to improving their knowledge in various aspects of Commercial Accountancy and Audit.

Later, when defects in Budgetary and Financial Control by the various Government Departments were brought to the notice of the Public Accounts Committee, this Institute, at the Committee's desire, provided additional and separate training classes for the accounts staff of all the Ministries and Government Departments.

### Training Classes:

There are, in this Institute, two separate Courses; one for the Government sponsored Boards, Corporations

and Banks which are run on Commercial Systems, and the other, for Ministries and purely Governmental Departments. In each course, there are different Grades of classes to cater for the trainees of different ranks, viz., Grade I for the Clerical Staff, Grade II for the Supervisory Staff, such as, Superintendents and Branch Assistants, and Grade III which is meant for the Gazetted Officers. The Grade I Class is run full time and lasts for (6) weeks, while in the case of Grade II and III classes, trainees attend only (2) days in a week, each course lasting for six and a half months. At present, the training of the twentieth batch of the Grade I class, and the fourth batch of the Grade II and III classes are in attendance.

In the classes meant for the staff of the Boards and Corporations, rules and regulations prescribed by Government, such as, Service Regulations and Financial Regulations are also taught, in addition to such commercial subjects as Commercial Accountancy and Auditing, thereby affording the trainees the opportunity to fully equip themselves for successful discharge of their duties.

A knowledge of certain aspects of Accountancy and Financial Control is an essential equipment for the Managerial Staff, and accordingly, special classes for them were also conducted and, with the co-operation of the Ministry of National Planning, six Seminars were held, and the response was very enthusiastic. Chairmen, Chief Executive Officers, and Chief



Accountants were amongst the many officers who participated in these Seminars.

The number of staff who have completed the courses in this Institute are as follows:—

<i>Serial No.</i>	<i>Boards/Departments.</i>	<i>Grade I.</i>	<i>Grade II.</i>	<i>Grade III.</i>	<i>Total</i>
1.	Boards and Corporations.	1,192	138	39	1,369
2.	Directorate of Commercial Audit.	202	109	20	311
3.	Defence Services.	127	74	4	470
4.	Ministries & Government Departments.	245			
Total ...		1,766	321	63	2,150

Out of the above trainees, those who have passed the examinations held by the Institute are—Grade I (519); Grade II—either Part I or Part II (13); both Parts (11); and in Grade III—either Part I or Part II (1); both Parts (12).

#### Encouragements for the Institute:

The Asia Foundation has provided much needed help to this Institute. It has donated many valuable text books prescribed for the various courses in this Institute at a time when these were not available in the market, and more recently, it has donated a complete equipment for a Public Address System to enable the Lecturers to overcome the considerable noise of the busy traffic around the vicinity of the Institute.

The Public Accounts Committee, in ascribing the improvements achieved in the accounts of the Boards and Corporations to the training given by the Institute, has the following to say in their Report submitted to Parliament during September, 1961:—

“This report deals with (56) Annual Accounts of (28) Boards and the Committee is glad to notice the improvement in accounts and audit

as in some Boards Annual Accounts for (5) years have been included. This improvement is the result of the opening of the Government Institute for Training in Accounts and Audit, and the training given there to the staff of the Boards and the Audit Department. It is hoped that the remaining Annual Accounts of the Boards will be submitted to the Committee in the near future.”

For the future, with a view to enabling the Senior Officials from the Accounts and the Managerial Staff of Boards and Corporations to acquire modern techniques in their respective spheres of duties, the Institute is in the process of acquiring the services of an expert with the help of either the U.N.T.A.B. or the Colombo Plan. When these experts become available, it is the intention to expand the activities of this Institute and to hold classes on Accountancy and Management activities, based on accounts for the benefit of the senior officials of Boards and Corporations.



**Notes of Appreciation by Foreigners who took courses of Meditation at the Centre.**  
 (Extracts from the "Introduction to the International Meditation Centre")

**Mr. J. Van Amersfoort,**  
 President of the Netherlands Buddhist  
 Association, 38, Adelheidstraat, The  
 Hague, Holland.

"I was out of Dukkha and felt a refreshing coolness and delight, which words cannot describe. It is an escape and a refuge from all daily troubles, too great to be understood, when not experienced. And the great bliss is that every one can achieve this state, provided he has a pure mind at least for the time of concentration, has the right intentions, attentiveness and concentration, and anyhow tries to live as pure as possible.

Another necessity is, that he has *no fear whatsoever* and a *complete faith in his Guru*. I hope with all my heart that Guru U Ba Khin will have many followers and disciples in the near future, who can be helped by him as much as I have been."

**Dr. Huston Smith, Ph. D.,**  
 Massachusetts Institute  
 of Technology,  
 Cambridge 39, Mass., U.S.A.

"This has been, I believe, the most interesting and revealing part of our world trip. It is most refreshing to find persons interested not merely in theory but also in practice—U Ba Khin is the

first person I have met on this trip who said not merely "Let's talk", but "Let's do something." We have met with great kindness here and we are grateful."

**Dr. Leon E. Wright, Ph. D.,**  
 Professor of Religion,  
 Howard University, Washington,  
 American University, Washington.

"Vipassanā Meditation so convinced and so communicated at this Center has a role to play unique in the religious evolution of world experience, and Thray Sithu U Ba Khin, our illustrious and honored Gurugi, is its most effective prophet. It would be difficult for me personally to return thanks for the incalculable benefits received both in this setting and from this relationship."

\* \* \* \*

"I am firmly convinced that you were destined to show me the intimacies of Buddhist meditation at its very best. If I brought something to the encounter in terms of "Pāramī" you gave it direction and most meaningful engagement in your inspirationally challenging and genuinely productive method. I shall be with Anicca as long as I live, and as often as I do, my spirit shall gratefully acknowledge the Gurugi who made it possible. You are that Gurugi and have always my deepest respect and my purest love."



**Dr. Elizabeth K. Nottingham, Ph. D.,**  
Professor of Sociology,  
No. 1, Ascon Avenue, Forest Hills,  
New York.

"It was a lovely and rewarding experience that I have had with you and your disciples. Each time I came I felt surrounded and borne up by loving kindness. Your fellowship has meant more to me than any other single thing during my happy months in Burma.

Though I may not have been able to learn very deeply about the Dhamma, I have learned from you and from your Center how to find a deep pool of quiet in the midst of the activities of a busy life. Thanks to your patient teaching. I can now enter such a state at will."

**Mr. Walter Nagel, (West-Germany)**

Rice Marketing Expert,  
Ness 7-9, Post Abfertigung,  
Hamburg, W. Germany.

"The world is facing serious problems and may see chaos threatening mankind.

You are showing a way out, teaching the individual how to find peace and complacency and how to lead himself and others to a better life. You, yourself, are the best example how religious belief and deep understanding of fellow beings can well be combined with the strenuous duties and responsibilities of a high position in outer life.

As a foreigner in Burma, one cannot get acquainted with Burma, its life and notions without also studying this side of the Burmese character."

**Mr. Richard Kelly, (with Mrs. Kelly),**  
British Civil Servant,  
Commercial Counsellor,  
C/o Trade Division,  
Kualalumpur, Malaya.

"Guruji has shown us the way and has given us the power to follow it. There has been no greater experience in this life."

**Mr. John E. Coleman of S.E.A.,**

Supply Corporation, Advisers to  
Government of Thailand, (Specialist  
in Criminology).

"The Karmic forces that led me to you and your inspiring guidance have made on me an indelible impression of the light of the Dhamma.

The Center, the people associated with the Center, and Guruji U Ba Khin can only command first place among my memories.

With the light of the Dhamma as our guide, may we all soon win the Deathless."

**Miss Marion Dix,**

Director, World in Focus Films—  
Lecturer, No. 1131, Atlee Drive, La  
Canada, California.

"Taking the course under Sayagyi at the International Meditation Center has been a wonderful, enlightening experience which will remain with me always. Through my films, and my own experiences, I hope to make this clearer, too, to my American lecture audiences. I shall miss the whole cheerful group at the Center. I hope to return."



**Mrs. K.A. Stutes,**  
Route I. Box 103,  
Fairbanks, Texas, U.S.A.

I cannot find words to express my thanks for what you have done for me. I know I shall never forget you and the wonderful people at the Centre.

**Dr. John Smith Hislop, M.A., D.Ed.,**  
President, Board of Trustees,  
Spiritual Regeneration Movement  
Foundation, California.  
Vice President, California City Development Co., 5512 Hollywood Blvd.  
California, U.S.A.

What an amazing and extraordinary life is yours!

At the very top, the noblest task possible in life is that of guiding men to the Path of liberation and illumination. And this you do. How few men can truly help others—and of those and of all the world what a mere handful do.

To you, Guruji, for your action in life goes all reverence and all honor. I hold you to be one of the truly great men of the world.

\* \* \* \*

At the moment, the dominant treasure I carry from your Island of Lingt is the growing perception of Anicca in all formations.

\* \* \* \*

As I contemplated Anicca, I gave thanks to yourself, to Buddha, and to the devas and brahmas who implement His protection. And each day I salute the genius that points out the freeing fact of Anicca.

**His Excellency Mr. Eliashiv Ben-Horin,**  
Ambassador Extraordinary and  
Plenipotentiary for Israel, Burma.

I doubt whether an ordinary being can point to so many periods in his lifetime that further his inner development as much as these ten brief days under your guidance. No doubt due to my insufficient Pārami, my achievement here may have fallen somewhat short of what it could have been. By perseverance I hope, however, to improve. And I already take back with me considerable added strength and composure.

You yourself are the finest example of what you set out to obtain in your pupils. Your wisdom, your tolerance and patience, and your deep, loving devotion leave a profound impact on the personality of those who come and sit at your feet. To yourself and to your dedicated helpers goes my true gratefulness.

**Dr. P. S. Jaini,**

**TRIPITAKĀCRYA,**  
Lecturer in Pāli and Sanskrit Buddhism,  
School of Oriental and African Studies,  
University of London, U.K.

Words are not adequate to express my gratitude for the great blessings I have received from you. It was some good destiny that guided me to your feet, for I had not planned this visit. Perhaps it was your own loving kindness that brought me here! In the endless cycles of birth and death a week or two in the search of Nibbana is not even a drop in the ocean! And yet, sir, when the Saṁkhāras of this body fail, I shall have only these few moments, the most noble ones of my



life, to sustain me till I reach the final goal! May this seed grow within me in the form of bodhi!

It is very painful to depart from this blessed place after living under your loving care and constant guidance. I shall be carrying with me many many sweet memories, but Gurugyi, I shall forever be praying for your unfailing noble presence which alone gives strength and confidence to my feeble mind.

**Mr. Robert H. Hover,**  
Mechanical Engineer and Research Specialist,  
(Missile and Space Craft Industry)  
14713, So La Mesa Drive, La Mirada,  
California, U.S.A.

Guruji Ba Khin is a giant in the world today—remarkable and singular. He is a master teacher, a master of his subject, a master in direct practical day-by-day application of his enormous power in National Government. His great gift, to those who will listen and do, is what man needs most—control of the mind and of the mental forces. This great gift is made all the greater because it is *truly given*. He has single handedly seeded, and is nurturing that long-sought annal between religion and science—the development of the Natural Human.

To the technically trained: listen to Guruji as you would to a Poet, for meaning—do not dissect his words. They are the language of *his* specialty.

For your priceless gift to me of Anicca, Guruji, for your continual example of great kindness and inspiration of steadfastness, I am indebted to you for the rest of my lives.

May the skies henceforth be fair and bright over your Island of Peace.

**Mrs. Beulah C. Smith,**  
475, A.Avenue, Coronado, California,  
U.S.A.

Sayagyi's gift or power and his utter devotion to its dispensation—together with the tireless efforts of the entire group in behalf of the comfort, well being and development of the aspirant give the word "dedication" new meaning. For the privilege of taking the course and the many blessings received, I shall always be deeply grateful.

**Mrs. Hislop,**  
C/o Dr. J. S. Hislop, M.A., D.Ed.,  
1803½ N. Van Ness, Hollywood 28, L.A.  
California, U.S.A.

How will it be possible to thank you for what you have done - for your tolerance, patience and kindness.

If my case had not been so complicated and I not so unprepared for your guidance, it could have been easier for you. Even so, in the few weeks of my stay here, I have been able to experience:—the steadiness of Anapana, the constant coming into being and disintegration of Rūpa(Anicca), the intense (*almost* life taking) pain of Dukkha, the indescribable refreshing coolness of Peace.

The essence, the living part of Buddhism, I have lived and for this I owe to you, Guruji, the only one in the world who can teach it.

All these have to be experienced, to be appreciated—otherwise it will fall into the category of words.



**Miss Evelyn Sedlachek.**

2072, Makiki Place,  
Honolulu,  
Hawaii.

After travelling to so many countries and seeing the condition of their natures and the religions they do embrace, *You are the great column of light, strength and purity on this universe.*

I want to thank you and yours for your loving-kindness and deep compassion you have given to us.

**Mrs. Allysén Preston.**

3761, Round Top, Qr.,  
Honolulu, 14,  
Hawaii.

Words cannot express, Sayaji, what you have done for me. The deep longing I have had all of my life to know, it has been satisfied.

You are doing the highest work that one can do, that of releasing his fellowmen from suffering.

May all who aid you be blessed.

**Mr. Anthony Brooke,**

Rajah Muda of the former  
independent state of Sarawak.

For the past 3 years my pattern of life has been to meet and talk with individuals and small groups of sincere and concerned people all over the world in the search for insight into the problem of the ordinary person's ineffectiveness—of his need to find a quality of power, which would be his source of inspired activity and which would make him not only an effective force in day to day affairs but which would equip him to make a notable contribution to human welfare and world peace. Since the individual can communicate nothing that

he has not first discovered for himself, I was attracted by the international character and reputation of your Centre to come to obtain a discipline of meditation.

Here, Sayagi, you have in this short time awakened me dramatically to a consciousness of that very "Power Within", which some religions speak about but generally fail to communicate. You have convinced me that this Power is a Natural Power, stemming from ever present awareness of the truth of the atomic forces operating in the body and mind of man. You have also convinced me—or perhaps I should say that my own experience has convinced me—that deliberately endured suffering can lead to the acquisition of a powerful and radiant energy in which disease can find no resting place and which is capable of dispelling even the dreaded effect of atomic radiation, such as Strontium 90. As one of your grateful students, I would like to help verify this claim.

Your indefatigable work here, and your own supremely dedicated and inspiring example, is a challenge not only to orthodox religionists and medical scientists (by reason of the variety of different diseases which vanish as if miraculously during the course of meditation) but to all who recognise that our major ills in personal and international life stem from ignorance, wrong morality, and the misdirection of power.

Finally, I leave with a firm resolve to keep Anicca as the dominant force in my life: to apply it to all thoughts, sensations and situations—and to return for more training as soon as possible.



B.S.C.P.—No. 227—3-8-62—3,000.



VIPASSANĀ ASSOCIATION  
INTERNATIONAL MEDITATION CENTRE  
31A, INYAMYAING, RANGOON.