

வாரீகிவ வாரீகால
ஆண்ட றிக்கை
ANNUAL REPORT
2016



தேகிச வெலுச விடய றாசததை
சுதேச வைத்திய றிறுவகம்
INSTITUTE OF INDIGENOUS MEDICINE
கொலுவி விஸ்வவிடயால
கொழும்பு பல்கலைக் கழகம் இலங்கை
UNIVERSITY OF COLOMBO

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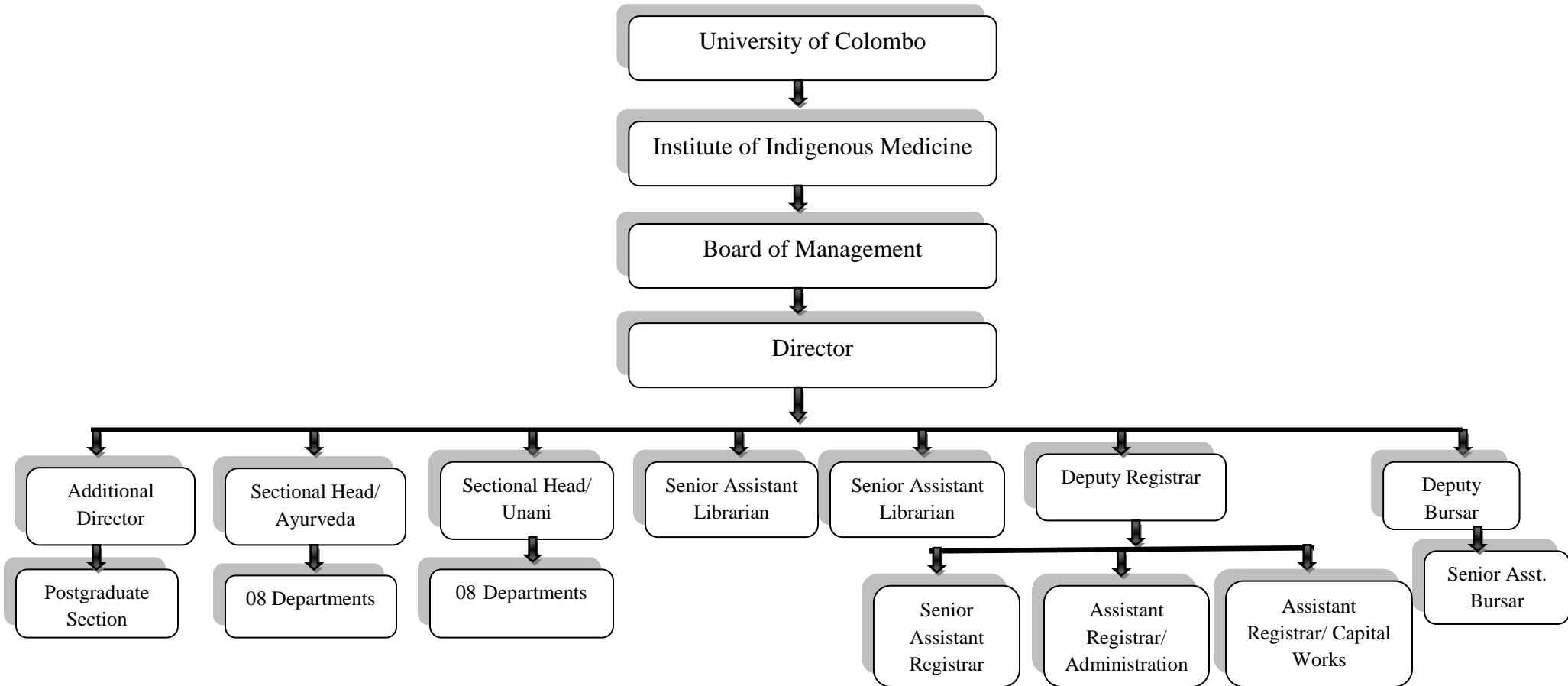
Vision

To become nationally and internationally
acclaimed Centre of Excellence
in Ayurveda, Unani and
Indigenous Systems of Medicine
in Sri Lanka.

Mission

To conduct teaching and
research towards dissemination
and promotion of knowledge in
the enhancement of status of
Ayurveda, Unani and Indigenous Systems of
Medicine in Sri Lanka

Organizational Structure of the Institute



Foreword from Director

With pleasure I submit the Annual Report of the Institute of Indigenous Medicine (IIM), University of Colombo for the year 2016. This Institute, having a history of eighty seven (87) years is affiliated to the University of Colombo (one of the leading Universities in Sri Lanka) since 1977. Presently this Institute offers Undergraduate and Postgraduate Degree programmes in Indigenous Medicine in Sri Lanka. The freshers' enrollment for Bachelor of Ayurveda Medicine & Surgery (B.A.M.S.) is 172 and for Bachelor of Unani Medicine & Surgery (B.U.M.S.) is 43 for the year 2015. Ninety six (96) students graduated in Ayurveda Medicine (BAMS) and twenty two (22) students graduated in Unani Medicine (BUMS) in the year 2016. In the year 2016, Certificate course in Massage Therapy Certificate Course in Ayurveda Pharmacy - 2016 and Diploma Course in Ayurveda Pharmaceuticals were started at the IIM.

Forth International conference on Ayurveda, Unani, Siddha and Traditional Medicine(ICAUST)-2016 was held in 2016 at IIM. A outbound training was organized for the IIM Academic & Non-Academic staff members and held successfully. Sinhala New Year Festival and Vesak Festival of the year 2016 was held.

Medical Camps were successfully organized by the Ayurveda and Unani sections of the Institute. Renovation of the Institute play ground was completed and successfully held the opening ceremony of it on 2016. Preparation of the IIM Master Plan was continued in 2016. Academic Staff of the Institute (Ayurveda section and Unani section) participated in the Seminars and Workshops organized locally and internationally.

I take this opportunity to express my sincere thanks to the Academic staff, Administrative staff and Non-Academic staff of the IIM and the student communities who acts with the commitments and gave the fullest support in making all these events a success. Further i convey my gratitude thanks to the Senate of the University of Colombo, Board of Management of the Institute who guided me to the right direction for the development of the Institute and the University Grants Commission, the Ministry including the Hon. Minister of Higher Education and Highways and all other relevant authorities and the officers for the support extended to us in carrying out the functions of the Institute of Indigenous Medicine. I wish the Institute of Indigenous Medicine every success in future!

Dr SD Hapuarachchi

BAMS (S.L), M.D (Ayu) (India), M.Sc. (Plant Sciences) (SL), PhD (Biochemistry) (SL)

01. Authorities of the Institute:

1.1 Ordinance

The Institute of Indigenous Medicine has been affiliated to the University of Colombo under the Ordinance NO. 07 of 1979.

1.2 Board of Management

(a) Ex-officio members

Director (Chairperson)

Dr. S.D. Hapuarachchi

Sectional Head/ Ayurveda

Dr. (Mrs.) P.R. Waratenna

Sectional Head/ Unani

Dr. A.H.M. Mawjood

Additional Secretary/ Ministry of Higher Education

Mr. P.G. Jayasinghe

Additional Secretary/ Ministry of Health, Nutrition & Indigenous Medicine

Mrs. Geethamani Karunaratne (From June 2016)

General Treasury Representative

Mr. M.D.J.C. Murage, Assistant Director, Dept. of Trade & Investment Policy

Director/ Bandaranaike Ayurveda Research Institute

Prof. K. K. D. S. Ranaweera

Director/ Ayurveda Teaching Hospital

Dr. D.H. Tennakoon

Dean / Faculty of Medicine

Prof. Jennifer Perera

Members from Faculty of Medicine

Prof. P.R. Fernando

Prof. S.S.B.D.P. Soysa

Prof. Priyadarshani Galappathy

Member from Ayurveda Medical Council

Dr. S.M.H. Senabanda

(b) Members appointed by the University Grants Commission

Prof. Dilip de Silva
Mr. M.D.D. Peiris
Mr. K.R. Uduwawala
Prof. Sumanaratne Amaratunge
Dr. Malani Amarasinghe Kuruppu
Dr. M.D.J. Abeygunawardena
Dr. T. Prasad Hendawitharana
Dr. H. Chinthaka Nadugala

Secretary/ Deputy Registrar
Mrs. T.M.H.P.K. Gunathillake

1.3 Director

Dr.(Mrs) S.D. Hapuarachchi, the Director of the Institute of Indigenous Medicine, University of Colombo has act as the Director during the year 2015. She has obtained her graduation from IIM securing B.A.M.S. (Hons.) in 1990, M.Sc. in Plant Sciences from PGIS, University of Peradeniya in 2007, Doctor of Medicine from Banaras Hindu University, India in 1998, PhD (Bio-chemistry) from University of Sri Jayawardenepura in 2014. She has worked in the capacity of Senior Lecturer with (1993-2016) years' experience and also served as Head of Ayurveda and Additional Director/ Postgraduate Section. She has taken several steps to uplift the IIM developing infrastructure facilities, student centered learning and international relationship during the time.

1.4 Academic Committees

1.4 (1) Ayurveda Sectional Committee

Sectional Committee is entrusted with the responsibility to make recommendation on all matters connected with the courses of study, teaching programmes and examinations in the relevant branches of Indigenous Medicine.

In terms of section 15(1) of the Institute of Indigenous Medicine ordinance No. 7 of 1979 the Academic Committee 2013 has been constituted as follows.

Chairperson of Ayurveda Sectional Committee – Sectional Head/ Ayurveda
Dr. (Mrs.) P.R. Waratenna

All permanent Lecturers are members of the Ayurveda Sectional Committee.

1.4 (2) Unani Sectional Committee

Chairman of Unani Sectional Committee – Sectional Head/ Unani
Dr. A.H.M. Mawjood

All permanent Lecturers are members of the Unani Sectional Committee.

1.4 (3) Research and Higher Degrees Committee (RHDC)

Director/ Chairperson
Sectional Head/ Ayurveda
Sectional Head/ Unani
All Professors and Assistant Professors of the Institute
Commissioner of Ayurveda
Director/ Bandaranaike Memorial Ayurveda Research Institute
Director / Ayurveda Teaching Hospital
Prof. W.D. Ratnasooriya – Faculty of Science, University of Colombo
Prof. (Mrs.) Swarna Piyasiri/ Dean (Faculty of Graduate Studies, University of Sri Jayawardenapura)
Dr. Chrisantha Weerasinghe/ Faculty of Medicine, University of Colombo
Course Co-ordinator /MD (Ayurveda) 2012/2015
Course Co-ordinator /MD (Ayurveda) 2016/2019
Course Co-ordinator/ MD (Unani) 2016/2019
Course Co-ordinator / Postgraduate Diploma in Ayurveda (2015/2016)
Course Co-ordinator / Postgraduate Diploma in Unani (2015/2016)
Deputy Bursar
Deputy Registrar/ Secretary

02. Academic Sections, Departments, Divisions Centers and Units

2.1 Departments under Ayurveda Section

Ayurveda Section consists of eight (08) departments namely,

- I. Moulika Siddhantha
- II. Dravyaguna Vignana
- III. Swasthavritta
- IV. Kaya Chikitsa
- V. Deshiya Chikitsa
- VI. Prasutitantra Kaumarabhritya
- VII. Shalya Shalakya
- VIII. Allied Sciences (Common to both Ayurveda and Unani Sections)

2.2 Departments under Unani Section

Unani Section consists of eight (08) departments namely,

- I. Kulliyat
- II. Ilmul Advia
- III. Moalejat
- IV. Niswan va Quabalat
- V. Ilmul Jarahat

- VI. Hifzane Sehath
- VII. Deshiya Ilaj
- VIII. Allied Sciences (Common to both Ayurveda and Unani Sections)

2.3 IT Centre & English Unit

IT and Language Lab was established on 28th March 2014, under the HETC Project. 39 computers for practical classes and 16 computers with internet facilities have been provided for students.

2.4 Postgraduate Section

Diploma and Postgraduate Programmes - 2016

Name of the Programme	No. of students	Medium
Postgraduate Diploma in Ayurveda 2015/2016	15	English
Postgraduate Diploma in Unani 2015/2016	08	English

2.5 Library

The library of the Institute of Indigenous Medicine was established in 1929 with establishment of Ayurveda College. The main objective of the library is to fulfill the information needs of academic staff and students of the Institute by providing resources required for the educational and research programmes of the Institute. Book collection mainly consists of Ayurveda and Unani medical fields. Current periodical collection consists of 21 subscribed journals of print version.

Details of Library Staff - 2015

Post	Number
Senior Assistant Librarian	02
Staff Assistant	01
Library & Information Assistant (Gr. I)	01
Library & Information Assistant (Gr. II)	01
Library & Information Assistant (Gr. III)	01
Library Attendant (Gr. II)	02
Book Binder (Gr. II)	01
Labourer (Gr. II)	02

Acquisition - Books and periodicals valued Rs. 446,189.75 and US\$ 17500.00 were purchased to the library.

Donations - 31 books have been received as donations.

Technical Services - 11538 lending books and 1951 reference books have been issued during the year 2016.

Special Services - Lending Service, Reference Service, Current Awareness Service, Inter-Library Loan Service, Photocopy Service, Internet facilities

Number of users -	Undergraduate students	- Ayurveda	- 831
		- Unani	- 232
	Postgraduate students	- Diploma	- 23
	Academic staff		- 82
	Non-Academic staff		- 98

2.6 Administrative Divisions

There are seven administrative divisions as follows.

1. Directors' Office
2. Deputy Registrar's Office
3. Finance Division
4. Student Registration and Welfare Division
5. Examination Division
6. Establishment Division
7. General Administration and Capital works Division

While Examination Division and General Administration of the Institute is operating under Deputy Registrar, Senior Assistant Registrar is in charge of the Establishment division. As well as while Assistant Registrar/ Administration is in charge of General Administration Division, Assistant Registrar/ Capital work and Student affairs is in charge of capital work and student affairs. Deputy Bursar is in charge of supply and financial control of the Institute and Senior Assistant Bursar is in charge of salaries and payments.

Two Librarians performing duties as Senior Assistant Librarians who are in charge of library and its sections.

03. An Overview of Institute of Indigenous Medicine

3.1 Meetings and Committees

Names of the Meetings		No. of meetings held during the year
(i)	Board of Management	13
(ii)	Finance Committee	04
(iii)	Exam Sub-Committee	04
(iv)	Planning and Development Committee	04

(v)	HODs' meeting	07
(vi)	Sectional Committee/ Ayurveda	09
(vii)	Sectional Committee/ Unani	11
(viii)	Research & Higher Degrees Committee	08
(ix)	Board of Study in Ayurveda	07
(x)	Audit and Management Committee	04

3.2 Appointments and Staff Information:

Total Appointments:

Academic	-	11
Administrative	-	--
Non-academic	-	06

3.3 Staff Changes in 2016:

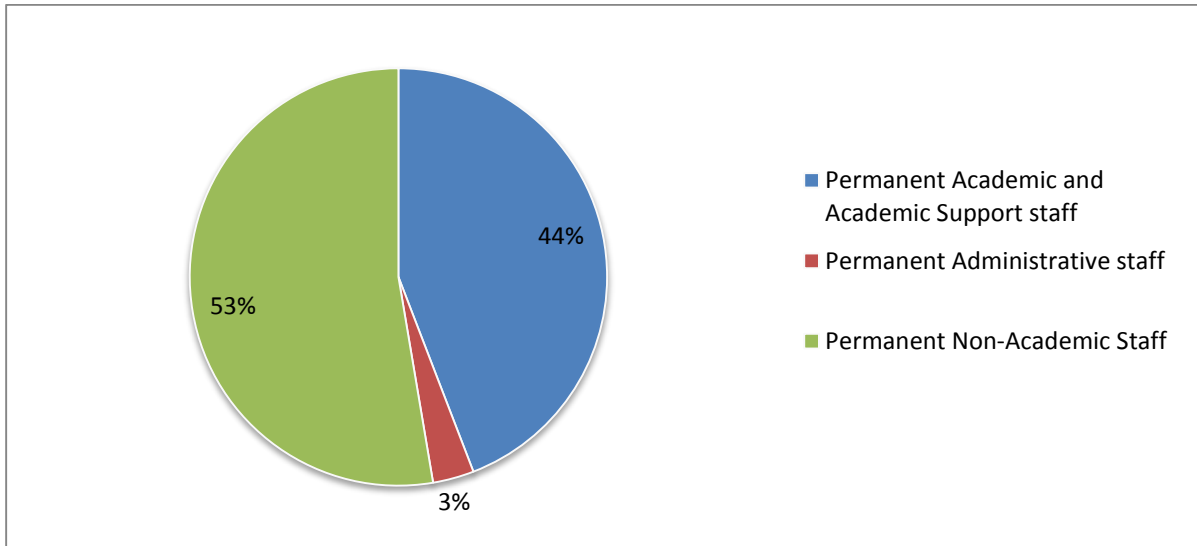
<u>Function</u>	<u>Academic</u>	<u>Admin</u>	<u>Non-Academic</u>	<u>Academic support</u>
Appointments	11	-	06	-
Confirmations	02	-	12	-
Promotions	05	-	10	-
Transfers	-	-	01	-
Extensions of service	-	01	02	-
Retirements	-	-	03	-
Resignations	-	-	-	-
Vacation of post	-	-	-	-
Termination of service	-	-	-	-
Interdictions	-	-	-	-
Sabbatical leave	-	-	-	-
Study leave	-	-	-	-
Vacation leave	-	-	-	-
Conference leave	-	-	-	-
Medical leave	-	-	-	-
Half pay leave	-	-	-	-
No pay leave	-	-	-	-

Return after sabbatical leave	-	-	-	-
Return after study leave	-	-	-	-
Special leave	-	-	-	-
Release for services	-	-	-	-
Deaths	-	-	-	-

Number of staff members - 2016:

- (i) Permanent Academic and Academic Support staff - 83
- (ii) Permanent Administrative staff - 06
- (iii) Permanent Non-Academic Staff - 99

Number of staff members - 2016:



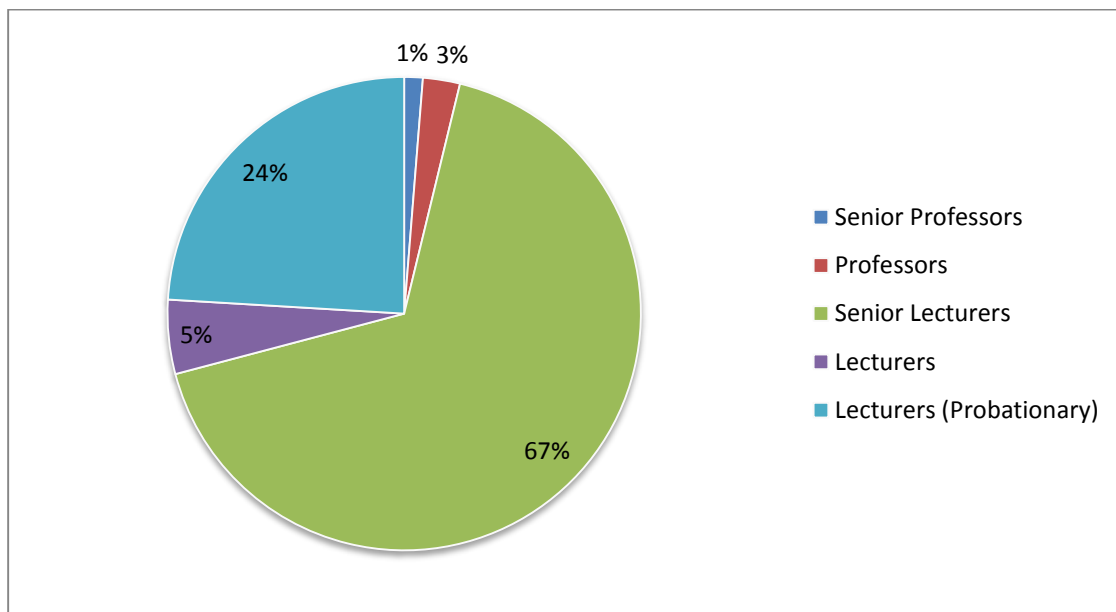
Details of Administrative staff - 2016

Post	Number
Deputy Registrar	01
Deputy Bursar	01
Senior Assistant Registrar	01
Senior Assistant Bursar	01
Assistant Registrar	02
Total	06

Details of Academic Staff of the Institution - 2016

	Medium	Senior Professors	Professors	Senior Lecturers	Lecturers	Lecturers (Probationary)
Ayurveda	Sinhala/English	01	02	33	03	11
Unani	Tamil/English	-	-	20	01	08
Total		01	02	53	04	19

Details of Academic Staff of the Institution - 2016



Details of Non-Academic Staff - 2016

	Senior Staff	Junior Staff	Minor Staff
Director's Office	--	01	01
Deputy Registrar's Office	01	01	01
Administrative Branch	01	07	19
Establishment Branch	01	02	01

Examination Branch	02	04	02
Student Registration and Welfare Division	01	01	01
Finance Division	03	06	01
Ayurveda Section	05	06	16
Unani Section	--	02	01
Postgraduate Section	--	--	--
Library	01	04	05
IT Section	01	--	01
Total	16	34	49

Total number of 99 Non-academic staff is working under Administration Branches, Departments, maintenance and Landscape division as Academic supportive staff, Management Assistants, Technical and Non-technical, Skilled, Semi Skilled and Non-Skilled staff. Their contribution in day today activities of the Institute is very important.

3.4 Skill Development Training for Staff - 2016

	No. of Training Programmes	No. of Participants
Academic Staff and Administrative Staff	01	57
Non-Academic Staff	01	34

3.5 Special Activities

- * Outbound Training
- * ICAUST
- * Interpersonal Skill Development programme - 2016 December

Religious activities - 2016



**Opening of Moragasmulla Hostel
in 2016**



**International Conference on
Ayurveda, Unani, Siddha and
Traditional Medicine (ICAUST) -
2016**



**Pirith Ceremony organized by
the Students Union in 2016**



Opening ceremony of the Playground in 2016



4th National Symposium on Traditional Medicine- 2016



3.6 Research, Innovation and Publications

There were 118 and 150 National and International Research and Publications presented by Ayurveda and Unani respectively

3.7 Contribution of Academic Staff at National and International Levels

01. A Mobile Ayurveda Clinic was successfully conducted by the Institute for Poison Festival at Anuradhapura from 18th - 20th July 2016.
02. A mobile Ayurveda Clinic was successfully conducted for Esala Festival at Katharagama.
03. 4th National Symposium on Traditional Medicine was held on 03rd June 2016.
04. One day first aid medical camp was conducted during the year at Kolonnawa, Wellampitiya, Kaduwela, Dompe etc.
05. 4th International Conference on Ayurveda, Unani, Siddha and Traditional Medicine (ICAUST) was held from 08th - 10th December 2016.

3.8 Rehabilitation and Constructions - 2016

Contract Name, Number, Contractor	Contract Sum - Rs	Progress
Improvements of Garage Building – AA1/3/2016/01 – Linus Electricals	1,648,275/= + VAT	Completed
Improvements of Unani Pharmacy (Preparation Room) – AA1/3/2016/02 – Linus Electricals	1,164,000/= + VAT	Completed
Rewiring Power Distribution in the Moragasmulla Girls Hostel AA1/3/2016/03 – Linus Electricals	1,012,300/= + VAT	Completed
Construction of Rain Water Drain and Manhole Moragasmulla Girls Hostel AA1/3/2016/04 Ruwan Trade Center	1,245,000/= + VAT	Completed
Supply and Insulation of Lighting Protection Systems Moragasmulla Girls Hostel AA1/3/2016/05 – Empire Trading Agency (pvt)ltd	552,000/= + VAT	Completed
Power Supply for Air Conditioners in to the Various Departments AA1/3/2016/06 – Dulanga Association	366,300/=	Completed
Improvement of Animal Keeping House AA1/3/2016/07 – Linus Electricals	886,760/= + VAT	Completed
Improvement of Girls Hostel (Block C&D) AA1/3/2016/08 S&R Builders	333,000/=	Completed
Improvement of Moullijat Department AA1/3/2016/09 – Linus Electricals	1,014,760/= + VAT	Completed
Improvement of Nidana Chikitsa and Library AA1/3/2016/10 – Linus Electricals	472,300/= + VAT	Completed
Improvement of No: 12 Building AA1/3/2016/11 – Linus Electricals	1,326,510/= + VAT	Completed
Improvement of Moragasmulla Female Hostel (Boundary wall and Security Rest Room) 2016/12 – S &R Builders	2,905,650/= + VAT	Completed
Improvement of Moragasmulla Female Hostel (Sub Warden Quarters) AA1/3/2016/13 – S&R Builders	1,496,050/= + VAT	Completed
Improvement of Kuliyaat office and Meteriya Medica office AA1/3/2016/14 – Lakdhage Construction	1,884,600/= + VAT	Completed
Wiring & Installation of Plug Point & Light Fittings, Ayurveda Lecture Halls, Laboratory AA1/3/2016/15 – Linus Electricals	2,324,100/= + VAT	Completed

04. Students Profile:

4.1 Details of BAMS and BUMS Degree Programmes

- (i) Bachelor of Ayurveda Medicine and Surgery (BAMS)
- (ii) Bachelor of Unani Medicine and Surgery (BUMS)

These programmes consist of 05 year institutional academic training and one year internship doctor training. Main lectures of the new programme are carried out in English Medium. Lectures are conducted in the Institute and the clinical studies are basically carried out with related to Ayurveda Teaching Hospital.

New study course is carried out according to the semester system. Each year consists of two semesters. One semester consists of 15 weeks. An examination is carried out at the end of each semester.

4.2 Goals & Objectives of Ayurveda & Unani Degree Programmes

GOAL 01: To enhance the quality and standard of the undergraduate and postgraduate programs of indigenous medicine to achieve international recognition

- Objectives:**
- (i) Upgraded undergraduate study programs meeting international standards (for admission to postgraduate programs of international Universities) are in effective use at the Institute of indigenous medicine
 - (ii) Increased numbers of quality enhanced undergraduate and postgraduate study programs in effective use at the Institute of indigenous medicine
 - (iii) Motivated students performing to their best of abilities in all aspects of university life available at the Institute
 - (iv) High quality staff attracted, maintained and retained by the Institute

GOAL 2: To develop resources in relation to research in the indigenous medicine to on part with the national and international standards

- Objectives:**
- (i) Conducive environment for high quality research established
 - (ii) International cooperation for research, student training and exchange of staff promoted

- (iii) Cooperation for research, student training and exchange of staff within Sri Lanka enhanced
- (iv) Multidisciplinary research programs facilitated

GOAL 3: To enhance the administrative and financial efficiency within the framework of corporate governance

- Objectives:**
- (i) Existing administrative framework enhanced for improved efficiency and productivity
 - (ii) Monitoring and evaluation system improved
 - (iii) Efficiency and accountability of financial administration improved

GOAL 4: To execute the socialization, diagnosis and treatment through the indigenous medical modalities among the public

- (i) Scope and quality of distance and continuing educational and training programs and services to meet national & regional needs promoted and enhance
- (ii) High quality staff attracted, maintained and retained by the Institute

GOAL 5: To setup conducive and adhesive environment among the academic to enhance physical and human resources

- Objectives:**
- (i) Welfare services and programs for students and staff strengthened and upgraded
 - (ii) Increased numbers of quality enhanced undergraduate and postgraduate study programs in effective use at the Institute of indigenous medicine
 - (iii) Opportunities available to participate in Sports, music, art & drama broadened and greater interaction within the university community promoted
 - (iv) Interaction with the wider community by offering available facilities of the Institute mooted
 - (v) A safe, aesthetically appealing and culturally enriching environment maintained and improved

4.3 Undergraduate Student Enrollment (as at 24.03.2016)

Intake	Ayurveda			Unani		
	Male	Female	Total	Male	Female	Total
2014/15 (1st year)	37	115	152	10	32	42
2013/14 (1st year)	30	113	143	9	39	48
2012/13 (2nd year)	25	133	158	14	35	49
2011/12 (3rd year)	16	79	95	5	43	48
2010/11 (4th year)	31	97	128	2	19	21
2009/10 (Final year)	23	84	107	10	19	29
Total	162	621	783	50	187	237

Total No. of students: 1020

4.4 Student Welfare

4.4.1 Financial Assistance

Financial assistance is given to students as Bursary and Mahapola scholarships.

(i) Mahapola Scholarship

Monthly allowance of Rs. 2550/- or 2500/- is granted to a student on Merit or Ordinary basis with the contribution of Mahapola Scholarship fund.

<u>Year</u>	<u>Number of Mahapola Scholarships</u>
1 st Year	-
2 nd Year	83
3 rd Year	74
4 th Year	38
Final Year	38

Total	233
	=====

(ii) **Bursary**

Monthly allowance of Rs. 2000/- or Rs. 1900/- as full or semi scholarship is paid to a student.

<u>Year</u>	<u>Bursary</u>
First Year	-
Second Year	78
Third Year	45
Fourth Year	86
Final Year	67

Total	276
	=====

4.4.2 Student Hostels

Two main hostels are maintaining for the purpose of providing hostel facilities for the students of the Institute.

Girls Hostel

Year	Moragasmulla Hostel	
	Ayurveda	Unani
1st Year	84	34
2nd Year	00	00
3rd Year	35	13
4th Year	41	16
5th Year	89	19
Total	249	82

Boys Hostel

Year	No. 330 Hostel	
	Ayurveda	Unani
1st Year	11	09
2nd Year	12	04

3rd Year	10	11
4th Year	06	03
5th Year	17	02
Total	56	29

4.5 Student Associations of the Institute

Student Association of this Institute is functioning as Indigenous Medical Students Committee. It consists of a Board of Officers including, chairman, secretary and treasurer. There are three main sub committees functioning under this Students' Committee.

i. Arts Sub-Committee

Arts and cultural affairs, organization of Art festival and providing facilities required to improve art skills of the students is come under this.

ii. Ayurveda Extension Sub-Committee

Activities such as conducting programmes on Ayurveda at schools, conducting Mobile clinics and community development programmes, a conversational programme known as Kukusa are carried out under this.

iii. Sports Sub-Committee

Organization of Annual Sports meet and New Year Festival, Conducting of Sports Festival of new students, encouraging students to take part in various sports and maintaining gymnasium are carried out by it.

4.6 Ayurveda Teaching Hospital

Ayurveda Teaching Hospital is functioning under Ministry of Indigenous Medicine and it gives clinical training to undergraduates and treatment services to patients. This is functioning under a Director of Hospital and situated in Kotte Road approximately 100m away from the institution.

Staff of the Institute of Indigenous Medicine is also participating in these clinical activities and therefore their contribution for the enhancement of the practical knowledge of the students and to treat the patients who come to Ayurveda Teaching Hospital is immense.

4.7 Convocation:

102 students were graduated at the convocation which was held on 16th August 2016.

	1st Class	2nd Class (upper Division)	2nd Class (Lower division)
Number of students	06	06	21

4.8 Prizes and Gold medals:

Inter Faculty Sports Meet

Event	Recipient
Elle (Men) - 3rd Place	
Cricket (Women) - 2nd Place	
Volley Ball (Women) - 3rd Place	
Taekwondo - 3rd Place	Y.T.B. Harasgama - 2013/A/2844 (56 kg)

Inter University Sports Meet - 2016

Event	Recipient
Rugby	W.P.R. Senevirathne - 2014/A/3082
Volley Ball	K.M. Dilshan
Base Ball	H.N.D.S. Nandasiri - 2014/A/3040

University of Colombo - Colours Awarding

Event	Recipient
Rugby	W.P.R. Senevirathne - 2014/A/3082
Volley Ball	K.M. Dilshan

5. Details of Finance and Accounting

5.1 Financial Overview

1. Details of Recurrent Expenditure

Subject	2016 Rs.	2015 Rs.
1. Personal Emoluments	243,775,453	222,760,673
2. Traveling	501,714	569,742
3. Supplies	8,992,230	7,893,378
4. Maintenance	3,162,105	3,136,297
5. Contractual Services	32,025,501	35,266,893
6. Others	13,226,950	11,656,232
Total	301,684,053	281,283,215

11. Details of Capital Expenditure

Subject	2016	2015
a. Rehabilitation & Improvement	24,820,409	13,799,675
b. Acquisition of Fixed Assets	14,477,976	39,227,661
c. Human Capital Development Project	1,664,888	2,206,610
d. Strengthening & Research	5,138,820	2,026,276
Total	46,102,093	57,260,222

111. Details of Financial Progress (Expenditure)

Subject	Provision in 2016 Rs.	Exp in 2016 Rs.	Savings/Excess Rs.
a. Recurrent except Project	304,890,000	301,684,053	3,205,947
b. Capital except Project	157,000,000	46,102,093	110,897,907
c. Project – Local funded	-	-	-
d. Project – Foreign funded	-	-	-
Total	461,890,000	347,786,146	114,103,854

IV. Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2016 Rs.	Collection in 2015 Rs.	Deficit/Surplus Rs.
a. Undergraduate Studies	-	-	-
b. Postgraduate Studies PG/MID	2,487,439	2,794,061	-
c. Consultancies	-	-	-
d. Other Diploma in Ayurveda Pharmacology(Masaj Therapy, Bhaisajjaka)	976,750	830,500	-
Total	3,464,189	3,624,561	-

V. Financial Performance Analysis – 2016

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	301,684,053	343,604
b. Capital Expenditure per Student (CE)	46,102,093	52,508
Total	347,786,146	396,112

*** Correction of previous deficiencies**

Special Efforts were taken in 2016 to correct most of the deficiencies pointed out by the Government Audit Division previously.

Especially the problems of

- Considerable number of students who leave study courses
- Higher Rate of not passing the examination according to the results published by the study sections.
- Not enough job security for the graduates of this Institution
- Less Postgraduate Degree programmes

have all been answered in 2016.

1. All the audit queries presented in 2016 have been answered.
2. Leaving the Institute in the middle of a study course to follow other courses by students who selected for study courses in this Institute have completely been stopped in 2016.

This is supported by introduction of new courses, implementation of courses in English Medium, Establishment of a Career Guidance Unit, generating job opportunities to attract Institute of Indigenous Medicine, signing of MOU between government and private sector institutions and starting of Ayurveda Visharada programme for the first time in country.

Rate of passing final examination of Unani has exceeded 80% and using of internationally acclaimed method of “Grade Point Average” to give marks has further confirmed the quality of the examinations.



**Institute of Indigenous
Medicine
University of Colombo**

**Financial Statements for the
Year ended
31-12-2016**

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INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2016

	Notes	2016 Rs.	2016 Rs.	Rs.	2015 Rs.	2015 Rs.
Current Assets						
Cash and cash Equivalents	1	121,324,125			10,601,535	
Receivables	2	22,784,344			22,465,700	
Inventories		1,786,559			1,610,394	
Prepayments	3	330,290			1,178,400	
			146,225,318			35,856,029
<u>ASSETS</u>						
Non -Current Assets						
Investments	4	21,778,805			20,146,570	
Infrastructure, plant and equipment	5	121,037,111			109,609,085	
Land and buildings	6	2,716,493,527			1,405,284,808	
Books, Periodicals and Sports Goods	7	6,423,172	2,865,732,615		6,407,264	1,541,447,727
Work in Progress	8	6,956,591	6,956,591		2,452,169	2,452,169
			2,872,689,206		2,452,169	2,452,169
Total Assets			3,018,914,524			1,579,755,925
<u>LIABILITIES</u>						
Current Liabilities						
Payables	9	4,711,376			5,956,903	
Deferred Income	10	110,598			70,598	
Accrued Expenses	11	11,064,287			17,339,939	
Accrued Expenses - Capital	12	1,868,319			1,867,918	
			17,754,580			25,235,358
Non -Current Liabilities						
Provision for Gratuity		70,381,663			51,147,880	
			70,381,663			51,147,880
Total Liabilities			88,136,243			76,383,238
Total Net Assets			2,930,778,281			1,503,372,687
NET ASSETS / EQUITY						
Capital Grant - Spent	13	399,912,640			312,998,777	
Capital Grant - Unspent		115,991,414			4,814,679	
General Reserve	14	-129,842,562			-116,370,492	
Accumulated Fund	15	2,544,716,789			1,301,929,723	
			2,930,778,281			1,503,372,687
Total Net Assets / Equity			2,930,778,281			1,503,372,687

The accounting policies on pages 35 to 37 and Notes on pages 08 to 32 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf.

Dr. S.D. Hapuarachchi
 Director

Dr. M.I. Manuha
 Ex-officio Member
 Board of Management

T.P. Liyanaarachchi
 Deputy Bursar

P.H. Ariyaratne
 Deputy Registrar

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31st DECEMBER 2016

<u>Operating Revenue</u>	Note	2016 Rs.	2015 Rs.
Recurrent Grant		299,000,000	274,000,000
Capital Expenditure Recurrent Nature		4,724,359	4,232,886
Govt: Grant - Mahapola Trust Fund		7,871,650	6,353,200
Govt: Grant - Mahapola- UGC		5,903,500	4,757,650
Govt: Grant - Bursary- UGC		17,634,200	8,893,800
Other Income	16	8,448,831	6,550,916
Conference Income	17	725,851	0
Amortization		29,793,113	36,262,273
		374,101,504	341,050,725
 <u>Operating Expenses</u>			
General Administration	18	115,198,897	102,287,806
Academic Services	19	195,761,536	173,211,734
Library Services	20	15,615,513	15,737,745
Hostels	21	5,105,856	10,050,830
Bhaisajja Expenses-14/16		275,554	585,000
Postgraduate Expenses-Ayurveda		1,706,277	750,000
Postgraduate Expenses-Unani		955,873	415,000
Depreciation and Amortizations Expenses		43,777,355	49,492,402
Increase in Provision for Gratuity		20,565,861	3,319,350
Audit Fees		500,000	500,000
M.D. Expenses		0	1,443,643
Capital Expenditure Recurrent Nature		4,724,359	4,232,886
Masaj Therapy Expences-2016		728,000	243,000
Hijama Therapy Expences -I		240,000	
cupping therapy -Expences		130,000	
Total Operating Expenses		405,285,081	362,269,396
 Surplus / (Deficit) from Operating Activities		-31,183,577	-21,218,671

Deputy Bursar
Institute of Indigenous Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF CHANGES IN NET ASSETS FOR THE
YEAR ENDED 31st DECEMBER 2016

	Notes	General	Capital Grant	Capital	Revaluation	Accumulated	Total
		Reserve	Spent	Unspent	Reserve	Fund	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at 31st December 2014		-108,771,168	281,029,509	796,091	1,294,023,340	27,190,754	1,494,268,526
Amortization			-32,990,004		-13,230,128	-3,272,269	-49,492,401
Acquisition of Assets			66,142,212			316,771	66,458,983
					-48,796		-48,796
Receipts				70,160,800			70,160,800
Expenses				-66,142,212			-66,142,212
Previous year Adjustment			3,049,949			-3,049,949	
Net gains and losses not recognized in the statement of financial performance		13,619,347					13,619,347
Surplus / (deficit) for the period		-21,218,671					-21,218,671
Capital Expenditure Recurrent Nature			- 4,232,889				-4,232,889
Balance as at 31st December 2015		-116,370,492	312,998,777	4,814,679	1,280,744,416	21,185,307	1,503,372,687
Amortization			- 28,702,013		- 13,984,242	- 1,091,100	- 43,777,355
Acquisition of Assets			45,823,265			34,770	45,858,035
Moragasmulla New Hostel			74,516,971				74,516,971
Receipts				157,000,000	1,272,861,970	306866	1,430,168,836
Expenses				45,823,265	- 15,341,199		- 61,164,464
Net gains and losses not recognized in the statement of financial performance		17,711,507					17,711,507
Surplus / (deficit) for the period		- 31,183,577					- 31,183,577
Capital Expenditure Recurrent Nature			- 4,724,360				- 4,724,360
Balance as at 31st December 2016		- 129,842,562	399,912,640	115,991,414	2,524,280,945	20,435,843	2,930,778,280

Deputy Bursar
Institute of Indigenous Medicine

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
CASH FLOW STATEMENT FOR THE YEAR ENDED
31st DECEMBER 2016

	Notes	2016		2015	
		Rs.	Rs.	Rs.	Rs.
<u>Cash Flow from Operating</u>					
<u>Activities</u>					
Surplus / (deficit) from ordinary activities		-31,183,577		-21,218,671	
Intrest From Fixed Deposit & Savings A/C		-1,632,235		-978,484	
Sales of fixed assets				-49,870	
Operational surplus / Deficit		-32,815,812		-22,247,025	
<u>Non-cash movements</u>					
Other Adjustments	22	-11,604		4,233,144	
Depreciation		43,777,355		49,492,402	
Amortization		-29,793,113		-36,262,273	
Provision for Gratuity		20,565,861		3,319,350	
<u>Increase/Decrease in Working Capital</u>					
Increase /Decrease in Receivables	23	-494,809		4,000,506	
Increase /Decrease in Deferred Income		40,000		-40,000	
Increase in Payables	24	-1,245,527		-1,495,444	
Increase in Accrued Expenses	25	-6,275,252		599,025	
Increase/ Decrease in prepayments		848,110		1,124,361	
Paid Gratuity		-1,332,077		-1,120,310	
Net cash flow from operating activities			- 6,736,868		1,603,736
<u>Cash flow from Investing</u>					
<u>Activities</u>					
Acquisition of Fixed Assets		-45,984,065		-53,531,412	
Intrest From Fixed Deposit & Savings A/C		1,632,235		978,484	
Investment in Fixed Deposit				-969,400	
Investment in Savings A/C				-9,085	
sales of fixed assets				1,074	
working progress		4,504,422	- 39,847,408	1,207,719	
Net cash flow from investing activities					-52,322,620
<u>Cash flow from financing</u>					
<u>activities</u>					
Capital Grant		157,000,000		50,000,000	
Increase in Restricted funds		21,867		16,991	
Withdrawal of Fixed Deposit				7,550,000	
Increase internal funds		284,999			
Net cash flows from financing activities			157,306,866		57,566,991
Net increase / (decrease) in cash and cash equivalent			110,722,590		6,848,107
Cash and cash equivalent at the beginning of period			10,601,535		3,753,428
Cash and cash equivalent at the end of period	01		121,324,125		10,601,535

Deputy Bursar
Institute of Indigenous Medicine

Institute of Indigenous Medicine , University of Colombo
Trial Balance as at 31.12.2016

	Description	Debit	Credit
		Rs.	Rs.
111001	Capital		399,912,639.54
111002	Unspent Capital Grant		115,991,414.14
113002	DAFP/2006/07 Dr. Ediriweera		64,267.10
113004	Special Fund - Dr.Anoma Jayasiri		300.00
113005	DAFP/2010/12- Dr. Anoma Samarawickrama		29,295.00
113006	DAFP/2010/03-Dr. Jeewani		15,333.00
11320	UGC/Ph.D Dr. M.S. Palli		412.00
122001	General Reserve	98,658,987.77	
132006	Research Fund- Dr. Hapuarachchi		10,597.89
132003	Baysajyaka Diploma 16/18		29,000.00
132009	Yoga -2016		4,000.00
132013	Post Graduate Diploma (Ayurveda)17/18	217,707.56	
134002	Gift & Donations		19,103,331.23
1333	Director's Fund		396,785.92
1333/1	Director's Fund - PG		12,812.00
1334	Divisional Development Fund-Drawyaguna		137,310.00
1334/1	Divisional Development Fund-Post graduate		92,562.19
1335	Department Development Fund		80,000.00
1336	Institute Development Vote		272,187.00
16101001	Tender Deposits		1,000.00
16101003	Hostel Deposits		50,155.30
16101005	Mahapola Unpayment		7,050.00
16101006	Other Deposits(Fuel Deposits)	97,500.00	
16101007	Bid Bond		107,890.00
16101008	Security Deposits		10,000.00
16101011	Deposits for Canteen		48,000.00
16101013	Provision for Depreciation		63,689,028.99
16101016	Cancel Cheques		390,028.81
161011020	Provision for Gratuity		70,381,663.00
162010	U.P.F. Loan		3,000.00
163001	Audit Fees	500,000.00	
163002	Accrued Expenses		11,064,286.99
163002/1	Payble A/C- Post Graduate		66,000.00
163002/2	Payble A/C- Baysajya 14/16		2,800.00
163002/4	Payable to Mahapola Fund		12,750.00
163002/5	Payble A/C- Postgraduate -(Unani)		105,000.00
163002/6	Payable to Mahapola		71,400.00
163002B	Accrued Expenses-MD-2014/16		51,997.93
163004	Accrued Expenses - Capital		1,868,319.07
163006	Accrued Expenses - PG-Unani		379,007.63
163007	Accrued Expenses - PG-Ayurveda		148,741.53
163013	Accrued Bhaisajja - 14/16		84,399.69
163015	Accrued- Masaj Therape		679,913.03
163018	Accrued- Cupping Therapy		17,625.00
163019	Accrued- Cupping Therapy		17,260.00
163020	Accrued- Hijama (II)		240,000.00
2101004	Land	2,365,200,000.00	
2101038	Capital- Building-103	368,454,161.70	
2101041	Vehicle A/C	34,508,500.00	
2101064	Capital- Building-101	0.00	

2101068	Capital- Student Center Learning	537,160.52	
2103002	Capital-office,Lab & Teaching Equipment-	31,246,188.70	
2104001	Capital-Books & Periodicals	28,208,858.89	
2104002	Work in progresses	6,956,590.41	
2103004	Furniture	33,348,040.49	
2102007	Computers and Printers	18,851,045.24	
2102011	Canteen Equipment	0.00	
2102008	Sports Equipment	30,000.00	
2109001	Capital-Plant & Machinery	27,258,884.42	
221001	Endowment Fund - Edirisinghe		35,725.94
221004	Endowment Fund - Banagala		10,050.00
221006	Endowment Fund - Concolidated Fund		295,078.78
225001	Retention Money Capital		2,055,799.91
2301001	Stores Advance A/C	1,786,559.31	
2301002	Transfer		16,650.15
2302012	Over Deposit		966.00
2302013	Oriental Medical Fund		100,000.00
2303001	Distress Loan	13,920,942.85	
2303002	Staff Loan	156,230.00	
2303003	Vehicle Loan	1,253,266.00	
2303004	Computer Loan	616,000.00	
2303009	Festival Advance	41,000.00	
2303011	Special Advance	3,200.00	
2305000	Advance for Travelling Foreign	79,000.00	
2305001	Miscellaneous Advance	177,525.89	
2305007	Miscellaneous Advance-conference	33,000.00	
2305012	Book Advance	4,449,755.16	
2305016	Miscellaneous Advance- MD	5,145.00	
2305019	Miscellaneous Advance-Capital	1,601,674.98	
2310001	P.B- Borella-078100192268358	2,521,653.15	
2310002	P.B- Borella-07810012268390	115,991,414.14	
2310003	P.B- Borella-07810012268432	2,002,746.09	
2310004	P.B- Borella-078100172268458	808,312.30	
2310005	Savings A/C-078-2-001-7-22683	241,559.95	
2312001	Pre Payments	330,289.26	
2314006/3	Receivable interest from Investment	495.82	
2314006/A	Receivable Mahapola from - UGC	131,900.00	
301B	Govt. Grant-Recurent		299,000,000.00
30203	Received from Mahapola Fund		7,871,650.00
30204	Received from Mahapola UGC		5,903,500.00
30205	Received Bursary UGC		17,634,200.00
30206	Hijama Therapy		244,800.00
2314011	HECT Project		1,335.00
302	Intrest From Investment		1,630,245.89
303	Interest from Loan		693,433.49
306	Rent from Properties		298,940.99
308C	Miscellaneous Income		392,891.78
310010	Examination Fees		5,904.00
310011	Hostel Fees		375,500.00
310012	Certificate Income		55,605.00
310015	Tender Fees		54,500.00
310016	Registration Fees		850,375.00
310019	Research Income		60,000.00

310020	Post Graduate income-Ayurveda 15/16		1,562,540.00
310022	Bhaisajjya Diploma - 14/16		243,750.00
310021	Post Graduate income-Unani		922,899.00
310023	Cupping Therapy - Income (A)		131,500.00
310024	Cupping Therapy - Income (B)		131,000.00
3101026	2nd International Conference		525,802.30
3101027	4th national Conference		200,050.00
3101030	Massage Therapy Course - 2016 - Income		733,000.00
3101031	Capital Expenditure Recurrent Nature		4,724,359.45
312	Student Identity card		2,475.00
318	Library Fines		53,773.00
318A	Sales of Old Stores		3,700.00
322	MD 2017/19		2,000.00
2109002	Investment A/C- Edirisinghe	35,261.42	
2109007	Investment A/C- 20,000,000/-	15,320,770.02	
2109008	Investment A/C- 5,000,000/-	5,906,133.98	
2109009	Investment A/C- Consolidated Fund	275,080.41	
4101041	Personal Emoluments-A	542,209.90	
4101042	Personal Emoluments-NA	28,365,947.57	
410102	Travelling & Subsistance	313,272.83	
410103	Supplies	3,883,073.12	
410104	Maintenance	2,087,176.70	
410105	Contractual Services	27,876,504.16	
410106	Other Recurrent Expenses	3,814,985.17	
410113	Masaj Therapy Expences-2016	728,000.00	
410114	Baysajjaka Diploma Expences	275,554.00	
440110	Financial Assistance to Students	29,997,750.00	
440113	Depreciation A/C	43,777,354.65	
440320	Hijama Therapy Expences -I	240,000.00	
410202	Travelling & Subsistance	1,030.00	
410203	Supplies	284,635.37	
410204	Maintenance	115,837.35	
4102042	Personal Emoluments-NA	9,945,671.21	
410205	Contractual Services	138,041.50	
410206	Other Recurrent Expenses	337,521.30	
410502	Travelling & Subsistance	1,500.00	
410503	Supplies	687,481.87	
410504	Maintenance	190,076.33	
4105042	Personal Emoluments-NA	6,600,514.27	
410505	Contractual Services	10,310.00	
410506	Other Recurrent Expenses	5,359.00	
420902	Travelling & Subsistance	185,911.00	
420903	Supplies	2,615,072.33	
420904	Maintenance	483,943.98	
4209041	Personal Emoluments-A	156,277,824.43	
4209042	Personal Emoluments-NA	26,888,496.37	
420905	Contractual Services	292,798.82	
420906	Other Recurrent Expenses	9,017,490.10	
430103	Supplies	385,732.30	
430104	Maintenance	148,593.15	
4301041	Personal Emoluments-A	4,638,487.97	
4301042	Personal Emoluments-NA	9,559,651.25	
430105	Contractual Services	845,897.84	
430106	Other Recurrent Expenses	37,150.50	

450312	Other Operating Expenses	20,565,860.50	
480103	Supplies	1,136,336.38	
480104	Maintenance	136,478.00	
4801042	Personal Emoluments- NA	956,649.56	
480105	Contractual Services	2,861,948.42	
480106	Other Recurrent Expences	14,444.00	
49004	Postgraduate Expenses-Ayurveda	1,706,276.75	
49005	Postgraduate Expenses-Unani	955,873.00	
49007	Capital- 4th International Symposium	2,472,866.02	
49008	cupping therapy -Expences	130,000.00	
49009	Capital- Human Capital Development Project	998,425.06	
49010	Capital- Strengthening Research	682,905.87	
49011	4 th Nationasl Symposium	570,162.50	
131003	Revaluation Reserve		2,524,280,946.17
30312	Amortization Income		29,793,113.00
		3,586,547,623.83	3,586,547,623.83

Cash and cash Equivalents

2015		Note - 01	
Rs.		Rs.	2016
3,398,078	A/C No:-078100122268432	2,002,746	
4,814,680	A/C No:-0781001122268390	115,991,414	
2,222,167	A/C No:-078100192268358	2,521,653	
166,610	A/C No:-078100172268458	808,312	
10,601,535		121,324,125	

Receivables

2015		Note - 02	
Rs.		Rs.	
	Post Graduate Diploma (Ayurveda)	217,708	
16,189,291	Loan & Advances	15,990,639	(Schedule A)
128,213	Miscellaneous Advance	177,526	(Schedule B)
97,500	Fuel Deposits	97,500	
79,000	Advance for Foreign Traveling	79,000	
616	Receivable Interest	496	
161,800	Receivable Mahapola		
1,652,300	Receivable Bursary in UGC	-	
225,000	Receivable income-postgraduate-ayurveda	-	
270,000	Receivable income-postgraduate-unani	-	
3,511,617	Book Advance	4,449,755	
140,000	Mahapola Scholarship Advanced	-	
10,000	Miscellaneous Advance-conference	33,000	(Schedule C)
363	Transfer		
	Miscellaneous Advance- MD	5,145	(Schedule D)
	Miscellaneous Advance-Capital	1,601,675	(Schedule E)
	Receivable Mahapola -UGC	131,900	
22,465,700		22,784,344	

Pre Payment

Rs.

7,870	R362	Metropolition	1010402
2,076	R486	CBA	1010402
8,719	R515	Built Mech	1010402
27,972	R547	Softlogic	1010402
10,406	R705	Metropolition	1010402
6,105	R897	Metropolition	1010402
28,564	R932	Metropolition	1010402
13,739	R1518	Abans	1010402
6,860	R1772	Metropolition	1010402
6,667	R755	Purna Information	1010405
50,667	R1607	Reprographic	1020402
34,868	R1928	Sri Lanka Insurance	1020508
4,529	R901	Built Mech	2090402
33,966	R1523	Softlogic	2090402
6,227	R1066		1010402
8,750	R898	Jhon Keels	3010402
20,416	R1123	Master Workes	3010402
900,000	R1762		8010506

R322	8010402	3,283
R467	1010402	1,227
R476	1010402	13,077
R825	1010502	33,427
R906	2090402	6,771
R910	2090402	8,800
R913	2090402	2,300
R1126	2090402	6,452
R1175	2090401	3,402
R1177	1010402	8,625
R1178	2090402	10,542
R1288	3010402	9,065
R1620	1010402	44,400
R1621	2090402	48,951
R1623	2090402	6,650
R2116	1010402	18,731
R2224	1010402	38,850
R2426	1010402	56,451
R2802	1020402	9,286

1,178,401

30,290

Investments

Rs.

33,272

-

14,150,964

5,455,175

275,080

19,881,219

232,079

20,146,570

Awards

Edirisinghe

Fixed Deposit

Investment A/C- 20,000,000/-

Investment A/C- 5,000,000/-

Investment A/C- Consolidated Fund

Savings A/C

Savings A/C-078-2-001-7-22683

Rs.

35,261

15,320,770

5,906,134

275,080

241,560

21,778,805

Note - 04

35,261

21,501,984

Schedules to the Financial Statements

**FIXED ASSETS & DEP^N RATES FOR THE YEAR 2016
(Infrastructure,plant and equipment)**

Note -05

Rs.

Description/ Items	Dep^ n Rate	Balance as at 01.01.2016	Disposals during the year 2016	Additions During the year 2016	Balance as at 31.12.2016	Dep^ n.up to 31.12.2015	Dep^ n.year 2016	Disposals during The Year 2016	Accumulated Dep^ n.	W.D.V
Office, Lab & Teach.Equip	20%	29,317,125	0	1,929,064	31,246,189	-	5,968,321	0	5,968,321	25,277,868
Furniture & Fittings	10%	31,590,675	0	1,757,365	33,348,040	-	3,226,149	0	3,226,149	30,121,891
Motor Vehicles	20%	34,410,000		98,500	34,508,500	-	6,900,058	0	6,900,058	27,608,442
Plant & Machinery	20%	24,342,500		2,916,384	27,258,884	-	5,209,483	0	5,209,483	22,049,401
Computers & printers	20%	14,440,600	0	4,410,445	18,851,045	-	3,175,928	0	3,175,928	15,675,117
Concrete benches	20%	537,161		0	537,161	125,337	107,432	0	232,769	304,392
Total		134,638,061	0	11,111,758	145,749,819	125,337	24,587,371	0	24,712,708	121,037,111

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Note -06

**FIXED ASSETS & DEP^N RATES FOR THE YEAR 2016
(Land and buildings)**

Rs.

Description/ Items	Dep^ n Rate	Balance as at 01.01.2016	Disposals during the year 2016	Additions During the year 2016	Balance as at 31.12.2016	Dep^ n.up to 31.12.2015	Dep^ n.year 2016	Disposals during The Year 2016	Accumulated Dep^ n.	W.D.V
Land	-	2,365,200,000	0	0	2,365,200,000	0	0	0	0	2,365,200,000
New Building	5%	273,000,000	0	95,454,162	368,454,162	0	17,160,635	0	17,160,635	351,293,527
Total		2,638,200,000	0	95,454,162	2,733,654,162	0	17,160,635	0	17,160,635	2,716,493,527

**FIXED ASSETS & DEP^N RATES FOR THE YEAR 2016
(Book and Sports Goods)**

Note -07

Rs.

Description/ Items	Dep^n Rate	Balance as at 01.01.2016	Disposals during the year 2016	Additions During the year 2016	Balance as at 31.12.2016	Dep^n.up to 31.12.2015	Dep^n.year 2016	Disposals during The Year 2016	Accumulated Dep^n.	W.D.V
Library Books & Periodicals	20%	25,865,542	0	2,343,317	28,208,859	19,786,338	2,023,349	0	21,809,687	6,399,172
Sports Equipment	20%	30,000	0	0	30,000	0	6,000	0	6,000	24,000
Total		25,895,542	0	2,343,317	28,238,859	19,786,338	2,029,349	0	21,815,687	6,423,172

Work in Progress**2015****Note - 08****2016**

	Date	Description	Voucher .No	Rs.
572,777		Linus Electrical	c180	
270,000		Nimal Hette Arachchi	c206	270,000
180,000		Nimal Hette Arachchi	j2018	180,000
84,576		Team For Architech	2015-12	84,576
1,159,875		S & R Builders	2015-11	
184,941		Linus Electrical 2015/10	2015/10	
		Linus Electrical	2015/8	55,303
		Sadharitha Builders	2015/6	827,234
		Sadharitha Builders	2016/6	1,468,116
		Linus Electrical	2016/11	925,843
		Sadharitha Builders	2015/6	1,682,097
				635,375
		Sadharitha Builders	2015/6	600,000
		Linus Electrical	2016/11	228,047
2,452,169				6,956,591

Payables**2015****Note - 9****2016**

7,050		Payable Mahapola Scholarships		12,750
167,800		Payable Bursary Scholarships		-
115,404		Deposits	(Schedule F)	109,155
324,119		Creditors - Cancelled cheques	(Schedule G)	390,028
182,157		Payable Examination Fees	(Schedule H)	-
280,509		DAFP A/C	(Schedule I)	109,606
115,390		Bid Bonds		107,890
1,828,152		Retention-Capital	(Schedule J)	2,055,800
591		Over Deposit		966
400,699		Accrued Expenses-MD-2014/16		51,998
7,331		Return Cheque		
745,343		Accrued Expenses - PG-Unani		379,008
889,089		Accrued Expenses - PG-Ayurveda		148,742
243,750		Pre - Received - Baysajya 14/16		
227,200		Accrued Bhaisajja - 14/16		84,400
60,000		Pre - Received - PG (Unani)		
5,000		Payble A/C- Post Graduate (Ayurveda)		66,000
2,800		Payble A/C- Baysajya 14/16		2,800
230,384		Accrued- Masaj Therape		
120,000		Retention- Hostel		-
2,800		Special Advance		
1,335		HECT Project		1,335
		U.P.F. Loan		3,000
		Payble A/C- Postgraduate -(Unani)		105,000
		Payable to Mahapola (for students)		71,400
		Accrued- Masaj Therape		679,913
		Accrued- Cupping Therapy		17,625
		Accrued- Cupping Therapy		17,260
		Accrued- Hijama (II)		240,000
		Mahapola Unpayment		7,050
		Baysajyaka Diploma 16/18		29,000
		Yoga -2016		4,000
		Transfer		16,650
5,956,903				4,711,376

<u>Differed Income</u>		<u>Note - 10</u>
60,000	Oriental Medical Fund	100,000
10,598	Research Fund - Dr. Hapuarachchi	10,598
70,598		110,598

2015		2016
Accrued Expenses		<u>Note - 11</u>
voucher.No	Vote	amount
Audit Fees - 2013		406,660
Audit Fees - 2014		400,000
Audit Fees - 2015		500,000
1010603		350,000
1010603		350,000
1010603		350,000
Total 2015-12-31		2,356,660

V.No. **2-9-6-15 (Examination Fees)**

235	J.Jayathissa	11,800
	J.Jayathissa	300
	J.Jayathissa	9,417
236	J.Jayathissa	600
237	J.Jayathissa	10,100
238	J.Jayathissa	5,100
239	J.Jayathissa	709
	Athula Wijesundara	640
	Mangala Mahalekame	550
217	A.P.A.Jayasiri and others	345,688
44	H.A.S.Ariyawansa	4,735
	J.Jayathissa	2,000
252	S.A.C.Abeysekara	28,480
75	Susantha Kumara	800
	Nalin Goonasinghe	360
	PKD Premasiri	120
78	T.M.P.J.Thennakoon	15,180
215	H.G.S.P.Hewageegana and others	82,554
97	Sunil Thennakoon	250
100	Asoka Samarawickrama and others	5,200
117	Sunil Thennakoon	250
249	Y.A.G.S.Yapa Arachci	19,210
191	B.Abeywickrama	10,140
188	D.P.K.Gamage	11,440
	D.G.S.K.P.Gamage	14,520
	P.K.D. Premasiri	120
216	S.P. Molligoda	144,427
8	Nasmeer	1,320

9	Kulathunga	10,680
10	NDN Jayawardhana	500
11	KPKR Karunagoda	1,675
12	LPA Karunathilaka	2,700
13	LPA Karunathilaka	1,320
14	LPA Karunathilaka	880
15	W.M.S.S.K. Kulathunga	925
16	NDN Jayawardhana	1,875
17	WMSSK KULATHUNGA	660
18	NVP Rohini	5,100
19	DPA Dissanayake	1,500
20	Ediriweera	133
21	APG Amarasinghe	3,100
22	NVP Rohini	1,200
23	APG Amarasinghe	2,475
24	IAM Leena	1,675
25	EDTP Gunarathne	8,426
67	IAM Leena	3,600
	Total	<u>774,434</u>

2-9-1-11 (Visiting Lecture Fees)

291	D.M.D.B.Mylewa	8,660
	Ashanthi Wickramasinghe	12,000
186	D.P.K.Gamage	12,000
187	D.P.Kariyawasam	3,000
190	B.K.B.Aranitane	3,000
189	B.K.B.Aranitane	12,000
	Ashanthi Wickramasinghe	3,000
286	Senarathne	29,400
287	Walapane	1,650
261	Fazal	32,000
262	Fazal	6,400
284	Thunpattu	18,000
285	shariz	32,000
259	Subair	22,900
258	Subair	22,950
243	Asmiya	19,500
244	Asmiya	18,000
246	Zanus	39,000
250	Yapaarachchi	3,000
255	Zareena	6,030
256	Zareena	3,015
257	Zareena	12,060
98	Migelhewa	3,000
290	Jayaweera Peiris	2,000
248	D.N.Prasadi	27,260
289	M.E.M.Rameez	6,700
288	Jayaweera Peiris	15,000
	Total	<u>373,525</u>

2-9-6-10 (Entertainment Expenses)

27	R.H.S.K.De Silva	4,000
28	A.W.S.Fawziya	9,165
96	M.M.M.Refaee	1,583
95	D.A.R.Sakunthala	2,544
97	Sunil Tennakoon	250
147	A.W.S. Fauziya	4,610
202	Nutri food cabin	76,000
42	D C Alwitigala	1,179
	J.D. Kawithilaka	4,800
	Total	104,131

1-1-6-3 (Special Service-Professional & Other)

	D.N.P.Fernando	1,000
	B.N.Najeed and list	9,000
62	GANM KOLIYAWANSA	1,200
63	IMHPK Gunathilaka	12,000
106	M.B.V.N.T.Fernando	14,448
	M.B.V.N.T.Fernando	32,070
114	P.D.Munasinghe	1,000
	J.M.N.A.Sirithilaka	20,000
	Total	90,718

2-9-3-3(Uniform)

KMSK

77	<u>Karunarathne</u>	7,875
41	K.G.Gnanasiri	950
76	G.S.K.Edirisinghe	4,550
136	A.R.Y.M.R.K.U.Kapukotuwa	1,800
	Total	15,175

3-1-3-3(Uniform)

66	Chaminda Lenard	1,800
	Total	1,800

1-5-6-10 (Entertainment)

42	D.C.Elvitigala	1,179
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2-9-4-2 (Maintance)

43	A.W.S.Fawziya	2,500
----	---------------	-------

1-1-1-1 (Salaries)

58	M.L.Wendabona	33,820
52	A.K.Priyanka and Others	55,300
54	Dharmapriya Rathnayaka and Others	71,400
53	U.A.N.S.Dharmase	23,800
51	Rashmi Shanika and others	32,500
166	CM Perera	30,146
	Total	246,966

1-1-3-3 (Uniform)

77	K.M.S.K.Karunaratna and others	7,875
122	W.D. Asanka	2,025
		<hr/>
		9,900
		<hr/>

1-1-1-12 (Over Time)

55	M.J.C.Perera	143,599
90	W.A.M.Chathuranga	45,103
233	Ashoka	28,500
182	H.J. Samaraweera	858,603
	Total	<hr/>
		1,075,805
		<hr/>

1-1-1-12 (Over Time)

55	M.J.C.Perera	<hr/>
		132,071
		<hr/>

2-9-1-12 (Over Time)

55	M.J.C.Perera	<hr/>
		71,918
		<hr/>

2-9--1-12 (Over Time)

338		18,019
55	M.J.C.Perera	<hr/>
		122,368
		<hr/>
		140,387
		<hr/>

2-9-3-7

131	A.W.S.Fawziya	5,130
-----	---------------	-------

Stores Advance

	Nugegoda Electricals (pvt) Ltd	28,463
	K.S.Printers	44,800
192	K.S.Printers	22,500
	Data Management System (pvt) Ltd	42,320
196	E-Wis Peripharals	91,000
	The Office World	4,950
	Rainbow Stationers	2,900
	Nara Stationers	16,445
	Hero Stationers	9,920
	Mercurei Stationers	9,043
195	Ceylon Business Appliances	53,475
	Nissico Holdings	140,000
	Hemsons International (pvt) Ltd	16,212
	Romax Hardware Centre	6,100
	Amila Printers	55,400
	Libra Agency	48,152
197	E-Wis	<hr/>
	Total	65,000
		<hr/>
		656,680
		<hr/>

1-1-5-1 (Transport)

68	D.M.C.K.Dissanayake	3,890
----	---------------------	-------

3-1-6-10 (Entertainment)

91	C.K.Gamage	5,920
		5,920

1-1-5-8 (Other)

108	Municipal Commissioners	7,038
201	S.A.Chandrarathna	33,000
68	DMCK Dissanayake	3,890
	Total	43,928

1-1-5-3 (Electricity & water)

104	Lanka Electricity	526,818
223	Water	143,698
222	Electricity & Water	27,219
221	Electricity & Water	68,180
183	Electricity & Water	27,908
317	Electricity & Water	522,531
315	Electricity & Water	20,285
316	Electricity & Water	29,065
		1,365,704

1-1-5-2 (Postel & Telecommiunication)

109	post master general	15,000
153	post master general	14,470
82	P.R.Warathenna	2,404
103	Lanka Bell	933
	Lanka Education	143,704
	Lanka Education	402,844
224	Telecom	36,348
220	Lanka Bell	2,105
181	Lanka Bell	8,387
169	Telecom	20,036
308		2,401
309		2,788
	Total	651,420

1-2-5-2 (Postel & Telecommiunication)

203	T P Liyanarachchi	1,854
293	T P Liyanarachchi	4,903
204	HMG PUNCHIBANDA	12,347
		19,104

1-1-3-2 (Fuel)

	Sri Jayawardhanapura Cooperation	99,536
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1-1-5-7

268	K.M.D.G.S.Jayathilaka	16,090
-----	-----------------------	---------------

1-1-2-1

138	D.Rathnayaka	350
142	R.Ilukkumbura	175
141	J.A.K.Lasantha	350

140	G.Yogananda	4,500
139	S.M.S.S.D.B.Samarakoon	1,750
143	K.Wickramarathna	1,925
137	L.M.Hemantha	3,400
	Total	12,450

1-1-5-4 (Security)

32	Collettes Security	692,850
145	Collettes Security	524,517
		1,217,367

1-1-6-3 (professional & other fees)

35	BA Najeeb	9,000
106	MBVNT Fernando	14,448
107	MBVNT Fernando	32,070
114	PD Munasinghe	1,000
174	Sirithilaka	20,000
		76,518

2-9-5-8 (other expences)

69	Fahamiya	10,580
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3-1-1-12 (ot)

120	KAMD SAMANTHA	61,213
-----	---------------	---------------

Audit Fees 2016 **500,000**

1-1-5-5

Target Environment-Nov	469,833
Target Environment-Dec	451,755
	921,588

8,707,627 **8,707,627**

17,339,939 Total **11,064,287**

Accrued Expenses - Capital

2015

Note - 12

2016

-		
74,560	Ola Leaf Management	51,840
84,485	Lab Equipment	-
47,200	Bookzone	-
3,260	3rd International Symposium	-
6,250	3rd International Symposium	-
84,576	team for Architects	-
1,104,572	S& R Builders	-
5,155	G.S.K. Edirisinghe	-
261,000	3 rd International Symposium	-
600	D.A.A. Fazeena	-
150	J.M. Dahanayake	-
184,941	2015/10	-
7,131	2015/1	-

2,446	2015/2	-
1,592	2015/3	1,592
	Lightiing protection for new hostel	635,376
	Sadaharith 2015/6	600,000
	Linus Electrical 2016/10	172,461
	Linus Electrical 2016/9	246,250
	E-Wis 15/2017	147,000
	E-Wis 15/2017	13,800
1,867,918		1,868,319

Capital Grant - Spent

2015
Rs.
281,029,508
45,981,412
- 32,990,004
- 4,232,887
3,049,949
20,160,800
312,998,778

General Reserve

Rs.
- 108,771,168
13,619,347
- 21,218,671
- 116,370,492

Accumulated Fund

396,786
318,988
20,159,661
137,310
1,280,744,416
92,562
80,000
1,301,929,723

Capital Grant

Capital Grant Spent Opening Balance
Capital Grant Spent
Amotization for the year 2015
Capital Expenditure Recurrent Nature-2015
Previous year Adjustment
Vehicales From Treasury
Moragasmulla Hostel

Opening Balance
Other Adjustment
Excess of exp. Over income

Director's Fund - PG
Director's fund
Endowment Fund
Gift & Donations
Divisional Dev. Fund- Drawyaguna
Revaluation Reserve
Divisional Dev. Fund- Postgraduate
Department Development Fund
Institute Development Vote

Note - 13

2016
Rs.
312,998,777
45,823,265
- 28,702,013
- 4,724,360
-
-
74,516,971
399,912,640

Note - 14

Rs.
- 116,370,492
17,711,507
- 31,183,577
- 129,842,562

Note - 15

12,812
396,786
(Schedule K) 340,855
(Schedule L) 19,103,331
137,310
2,524,280,946
92,562
80,000
272,187
2,544,716,789

Notes to the Statement of Financial Performance

2015	<u>Note - 16</u>	2016
Rs.	<u>Other Income</u>	
978,485	Interest from Investment	1,630,246
734,421	Interest from Loan	693,433
300,449	Rent from Properties	298,941
28,000	Tender Fees	54,500
366,375	Registration Fees(Undergraduates)	850,375
2,800	Student identity card	2,475
4,190	Examination Fees(Undergraduate)	5,904
48,985	Certificate Income	55,605
63,215	Library Fines	53,773
1,300,000	MD Income	2,000
250,125	Hostel Fees	375,500
30,271	Miscellaneous Income	392,890
12,998	Sale of Old Asses	-
36,872	Sales of Old Stores	3,700
1,079,061	Postgraduate income-Ayurveda	1,562,540
415,000	Postgraduate income-Unani	922,899
31,000	Research Income	60,000
585,000	Bhaysajjya Diploma 14/16	243,750
245,500	Massage Therapy Course - 2016 - Income	733,000
1,169	Intrest From Bank	-
25,000	2nd International Conference	-
12,000	Unani Conference Income	-
	Hijama Therapy	244,800
	Cupping Therapy - Income (A)	131,500
	Cupping Therapy - Income (B)	131,000
6,550,916		8,448,831

Note - 17

conference Income

4th National Conference Income	200,050
4th International Conference Income	525,801
	725,851

Note - 18

General Administration

Rs.		Rs.
135,304	4101041 Personal Emoluments-A	542,210
24,650,576	4101042 Personal Emoluments-NA	28,365,948
52,300	410102 Travelling & Subsistance	313,273
3,283,610	410103 Supplies	3,883,073
2,204,691	410104 Maintenance	2,087,177
25,250,475	410105 Contractual Services	27,876,504
6,392,772	410106 Other Recurrent Expenses	3,814,985
20,004,900	440110 Financial Assistance to Students	29,997,750
8,494	4102041 Personal Emoluments-A	-
9,845,988	4102042 Personal Emoluments-NA	9,945,671
270	410202 Travelling & Subsistance	1,030
198,254	410203 Supplies	284,635
19,438	410204 Maintenance	115,837
50,539	410205 Contractual Services	138,042
278,975	410206 Other Recurrent Expenses	337,521
8,452,639	4105042 Personal Emoluments-NA	6,600,514

1,150	410502	Travelling & Subsistence	1,500
1,137,240	410503	Supplies	687,482
316,626	410504	Maintenance	190,076
-	410505	Contractual Services	10,310
3,565	410506	Other Recurrent Expenses	5,359
102,287,806			115,198,897

2015

2016

Note - 19

Rs.		Academic Services	Rs.
141,623,661	4209041	Personal Emoluments-A	156,277,824
23,316,827	4209042	Personal Emoluments-NA	26,888,496
515,522	420902	Travelling & Subsistence	185,911
2,309,527	420903	Supplies	2,615,072
459,963	420904	Maintenance	483,944
87,024	420905	Contractual Services	292,799
4,899,210	420906	Other Recurrent Expenses	9,017,490
173,211,734			195,761,536

Note - 20

2015			2016
Rs.		Library Services	Rs.
4,090,593	4301041	Personal Emoluments-A	4,638,488
9,823,877	401042	Personal Emoluments-NA	9,559,651
500	430102	Travelling & Subsistence	-
711,949	430103	Supplies	385,732
57,358	430104	Maintenance	148,593
1,032,758	430105	Contractual Services	845,898
20,710	430106	Other Recurrent Expenses	37,151
15,737,745			15,615,513

Note - 21

Rs.		Hostels	Rs.
812,714	4801042	Personal Emoluments-NA	956,650
252,798	480103	Supplies	1,136,336
78,221	480104	Maintanance	136,478
8,846,097	480105	Contractual Services	2,861,948
61,000	480106	Other Recurrent Expenses	14,444
10,050,830			5,105,856

Notes to the Cash Flow Statement

2015	<u>Note - 22</u>	2016
Rs.	<u>Other Adjustments</u>	Rs.
4,232,886	Capital Expenditure Recurrent Nature	4,724,359
258	Unknown Amount	-
<u>4,233,144</u>		<u>4,723,854</u>

Rs.	<u>Note - 23</u>	Rs.
	<u>Increase in Receivables</u>	
-226,093	Storese Advance	176,165
	Post Graduate Diploma (Ayurveda)	217,708
-2,259,784	Loan & Advances	-198,652
89,403	Miscellaneous Advance	49,313
-7,956	Receivable Intrest	-120
58,900	Receivable Mahapola	-161,800
486,500	Receivable Bursary in UGC	-1,652,300
-2,950,000	Receivable MD Income	0
-288,750	Receivable Bhaisajja Income	0
225,000	Receivable income-postgraduate-ayurveda	-225,000
270,000	Receivable income-postgraduate-unani	-270,000
1,100,510	Book Ad.vanced	938,138
-442,000	Mahapola Scholarship Advance	-140,000
0	Miscellaneous Advance-conference	23,000
-56,599	HETC Project	0.00
363	Transfer	-363
	Miscellaneous Advance- MD	5,145
0	Miscellaneous Advance-Capital	1,601,675
0	Receivable Mahapola -UGC	131,900
<u>-4,000,506</u>		<u>494,809</u>

Rs.	<u>Note - 24</u>	Rs.
	<u>Increase in Payables</u>	
-466,550	Payable Mahapola Scholarships	5,700
2,700	Payable Bursary Scholarships	-167,800
23,025	Deposits	-6,249
-119,370	Creditors - Cancelled cheques	65,909
26,891	Payable Examination Fees	-182,157
-281,786	DAFP A/C	-170,903
-10,000	Bid Bonds	-7,500
-39,176	Retention-Capital	227,648
3	Over Deposit	375
-500,000	Pre Receipt From MD	
-1,112,982	Accrued Expenses-MD-2014/16	-348,701
7,331	Return Cheque	-7,331
327,469	Accrued Expenses - PG-Unani	-366,335
298,885	Accrued Expenses - PG-Ayurveda	-740,347
163,750	Pre - Received - Baysajja 14/16	-243,750
-142,953	Accrued Bhaisajja - 14/16	-142,800
-95,000	Accrued 2nd International Conference	
60,000	Pre - Received - PG (Unani)	-60,000
5,000	Payble A/C- Post Graduate	61,000
2,800	Payble A/C- Baysajja 14/16	0
230,384	Accrued- Masaj Therape	-230,384
120,000	Retention- Hostel	-120,000
2,800	Special Advance	-2,800
1,335	HECT Project	0

U.P.F. Loan	3,000
Payble A/C- Postgraduate -(Unani)	105,000
Payable to Mahapola	71,400
Accrued- Masaj Therape	679,913
Accrued- Cupping Therapy	17,625
Accrued- Cupping Therapy	17,260
Accrued- Hijama (II)	240,000
Mahapola Unpayment	7,050
Baysajyaka Diploma 16/18	29,000
Yoga -2016	4,000
Transfer	16,650
<u>-1,495,444</u>	<u>-1,245,527</u>

Note - 25

Increase in Accrued Expenses

4,592,310	Accrued Expenses - Capital	-	401
<u>-3,993,285</u>	Accrued Expenses	-	<u>6,275,652</u>
<u>599,025</u>		-	<u>6,275,251</u>

Schedule A

2015		2016
Rs.	<u>Loans & Advances</u>	Rs.
13,729,109	Distress loan	13,920,943
1,488,072	Vehicle loan	1,253,266
213,860	Staff loan	156,230
723,500	Computer loan	616,000
34,750	Festival advance	41,000
-	Special Advance	3,200
16,189,291		15,990,639

Schedule B

Rs.			Rs.
	<u>Miscellaneous Advance -</u>		Amount
	V.no	Name	
27,025	1646	R.A.P.. Nayani	
12,000	1899	M.W.A.S.C. Wijesooriya	
10,174	1980	Gov. press	
8,000	1944	K.G. Ghanasiri	
33,850	1976	A.V.G.S.Hiroshima	
1,998	1981	Dep. Of Gov. Printing	
33,683		Damro	
	1076	J D Kawithilaka	-
	2757	K G Gnanasiri	7,200
	2812	S D D R Gunasekara	25,000
	2931	E Wis Printers	5,000
	2758	Y S G Wimalasiri	70,000
	2759	W M S S K Kulathunga	70,000
126,730			177,200

Miscellaneous Advance - Conference**Schedule C**

10,000	2015/36	A G Samarawickrama	10,000
	125	K R Weerasekara	20,000
	183	N V P Rohini	2,000
	188	N V P Rohini	1,000
10,000			33,000

Miscellaneous Advance - MD**Schedule D**

265	S K M K Harapathdeniya	5,145
		5,145

Miscellaneous Advance - Capital**Schedule E**

171	R M S E Lakmal	65,000
191	Koggala Beach Hottel	137,500
198	S K M K Harapathdeniya	80,000

199	A P A Jayasiri	80,000
200	N D Kodituwakku	80,000
201	K N A Dharmasena	90,000
217	S P Molligoda	71,000
224	B T K K Karunaratne	84,000
223	N D N Jayawardhana	100,000
222	K R Weerasekara	90,000
221	R H S K De Silva	60,000
225	N Fahamiya	75,000
227	K.R Weerasekara	245,706
238	M W S J Kumari	252,380
239	H G S P Hewageegana	132,489
240	D A I Munasinghe	85,628
		1,728,703

Deposits

Schedule F

Rs.			Rs.
1,000	Tender Deposits (Refundable)	(Sub-Schedule F1)	1,000
50,155	Hostel Deposits	(Sub-Schedule F2)	50,155
11,250	Security Deposit -	(Sub-Schedule F3)	10,000
4,999	Miscellaneous Deposits	(Sub-Schedule F4)	-
48,000	Deposit for Canteen	(Sub-Schedule F5)	48,000
115,404			109,155

2015

2016

DAFP A/C

Schedule I

64,267	DAFP/2006/07 Dr. Ediriweera	64,267
29,295	DAFP/2010/12- Dr. Anoma Samarawickrama	29,295
15,333	DAFP/2010/03-Dr. Jeewani	15,333
300	Special Fund - Dr. Anoma Jayasiri	300
171,314	UGC/Ph.D Dr. M.S. Palli	411
280,509		109,606

Shedule G

2015	Date	Cancelled Cheque Description	Ref.	Amount	2016
63,460	2014.01.01	R24500			
297	2014.02.17	R25313		ctc Eagle	
2,228	2014.08.25	R27020	407274		
500	2014.08.22	R27019	454763	Dilani Lokuhetti	
500	2014.08.22	R27019	454764	Senarath Thennakoon	
1,000	2014.08.25	R27019	454717	Ira Thabrew	
151,200	2014.08.25	R27018	455171		
1,000	2014.08.25	R27018	455195	Ira Thabrew	
1,000	2014.08.25	R27018	455196	Renuka Jayathissa	
950	2014.08.25	R27018	455202		
100	2014.08.25	R27018	455247		
1,950	2014.08.25	R27018	455336		
1,500	2014.08.25	R27018	455340		
1,550	2014.08.25	R27018	455342		
1,500	2014.08.25	R27018	455343		
1,450	2014.08.25	R27018	455345	Gihan De Chickers	
1,764	2014.08.25	R27018	455558		
	2014.08.25	R27018	455610	A.m. Indralatha	
5,000	2014.08.25	R27018	455635		
244	2014.08.25	R27018	454670	J.A.P. Jayasooriya	
5,400	2014.08.25	R27018	455784	United Printers	
806	2014.08.25	R27018	488239	Tata Tex	
2,940	2014.08.25	R27018	488431	A. Krishnapellei	
13,000	2014.12.22	R29255	,034072	National Center of Advan. Stu.	
6,000		R29255	454861	M Dissanayake	
15,000		R29255	454861		
1,000		R29255	454861		
3,050	2015.11.02	R34421	039987	M.D.M. Jayawardhana	3,050
2,000	2015.11.02	R34421	049248	M.Z. Sameeha	2,000
1,220	2015.11.02	R34421	049251	A.P.M. Wipulasiri	1,220
1,900	2015.11.02	R34421	066834	Mercurei Stationery	1,900
160	2015.11.06	R34468	034096	U.K.S. Dilusha	160
320	2015.11.06	R34468	034126	K.T.U. Silwa	320
2,207	2015.11.06	R34467	488516	Ceylinco Insurance	2,205
5,000	2015.11.06	R34467	027202	Skill Development Fund	5,000
8,500	2015.11.06	R34467	027355	Skill Development Fund	8,500
9,000	2015.11.06	R34467	039481	D.W.A. Mudalige	9,000
3,000	2015.11.06	R34467	039968	Modern Air Condition	3,000
4,350	2015.11.06	R34467	039985	D.P.K. Gayamage	4,350
2,000	2015.11.06	R34467	049243	B.H. Weerawarna	2,000
		R34467	049243	B.H. Weerawarna	<u>75</u>
	2016.03.30	c32501	065520	H.P.H.M. Pathirana	630
		c32501	097640	K.I.V. Silwa	480
	2016..03.30	R32501	084088	M.A.D.K. Manurathne	600
	2016.06.06	R32721	097667	Jeya Book Center	7,789
	2016.06.06	R32722	128763	Darshana Sirisena	5,000
	2016.09.09	R35314	138819	L.A.W.Padmasili	2,140
	2016.09.09	R35314	138628	Nalin Gunasinghe	1,800
	2016.09.09	R35314	109550	L.D.A.M. Arauwala	6,613

2016.11.10	R35653				3,000
2016.11.10	R35653	197174	Rajendra prasad		3,000
2016.11.10	R35653	197176	Kamal Nayan		3,000
2016.11.10	R35653	197157	B Makhopadhyaya		9,000
2016.11.10	R35653	197159	neeru Nathani		6,000
2016.11.10	R35653	197162	J.S. Thripathi		6,000
2016.11.10	R35653	197164	havss narasima		3,000
2016.11.10	R35653	197166	ajaya kumar		6,000
2016.11.10	R35653	197168	prasanna		3,000
2016.11.10	R35653	197170	l p dei		3,000
2016.11.10	R35653	197172	shilpa dinga		3,000
2016.12.29	R36036	097660	pasn silva		160
2016.12.29	R36036	138327	swidesh trading		83,250
2016.12.29	R36035	109600	chamila sangeeth		1,000
2016.12.29	R36035	138505	rahal abeyrathne		500
2016.12.29	R36035	138510	msm asmiya		500
2016.12.29	R36035	138525	am vidanage		3,000
2016.12.29	R36035	138613	reginal bank -teldeniya		12,400
2016.12.29	R36035	138629	jayantha jayathissa		750
2016.12.29	R36035	138816	ma jaleel		360
2016.12.29	R36035	138883	insurance. Company		1,764
2016.12.29	R36035	173851	expresses environment		159,512
2016.12.29	R36035	174059	sugandika suresh		1,000
2016.12.29	R36035	174175	skills de.fund		10,000

324,119

Total

390,028

2015	Unpaid Examination Fees			Shedule H 2016
	Date	Ref.	Descreption	
120		11870	K.R. Weerasekara	
240		11870	H.G.S.P. Hewageegana	
240		11870	A.H. Leena	
360		11870	K.I.W.K. Somarathne	
200		11870	E.R.H.S.S. Ediriweera	
240		11870	I.G.P.R. Kulanatha	
360		11871	A. Samarawickrama	
120		11871	N.D. Kodithuwakku	
120		11871	N.M. Munalib	
200		11871	R.S. Jayawardhana	
120		11871	Y.S.G. Wimalasiri	
120		11871	J.M. Dahanayake	

400	13793	Karunathilake
120		M.U.Z.N. Parzana
360		N.D. Kodituwakku
200		S.V.Kamal
360		H.G.S.P. Hewageegana
200		T.D.N.Karunarithne
200		W.M.S.S.K. Kulathunga
200		Maheesh
360	13799	Uthumalebbe
200	13800	W.M.S.S.K. Kulathunga
480		K.R. Weerasekara
720		Uthuma Lebbe
720		N.D. Kodithuwakku
400		Seinadeen
200		T.D.N. Karunarithne
400	13800	Ediriweera
2,932	14614	E.R.H.S.S. Ediriweera
853	14614	N.D. Kodithuwakku
829	14614	H.A.S. Ariyawansa
1,188	14614	H.A.S. Ariyawansa
875	14614	M. Seinadeen
896	14614	S. Faumiya
482	14614	S.M. Rasudeen
469	14614	M.M.H. Rifae
1,656	14615	M.M.H. Rifae
464	14615	M.Seinadeen
224	14615	M.U.Z.N. Farzana
3,602	14930	Jayathissa
1,015	14931	MLU Salma
245		AM Munalib
315		MAA Sirajudeen
115		SM Raesudeen
	14932	LU Munalib

1,168		
2,449	14933	DAR Sakunthala
1,830		HAS Ariyawansa
2,730		ND Kodituwakku
400		AWS Faumiya
1,300	16789	LAP Karunathilake
1,334	16858	MWSS Kulathunga
992		ERHSS Ediriweera
1,119		TDN Karunarathne
348		KIWK Somarathne
108		WKRDS Pranandu
216		WS Fausiya
292		Faumiya
434		MHM Half
120		Munalib
334	16864	AG Samarawickrama
80		Fausiya
1,268	16865	SD Hapuarachchi
185		PR Karunarathne
320		AM Munalib
522	17058	Munalib
832		PR Waratenna
195		M Wimalasiri
464		MI Manuha
80		SS Faumiya
240		Faslul Hug
272		Rizniya
827		AM Munalib
500		MLU Salma
320	19050	19050
3,565	19051	19051
3,450	19733	M.I. Manuha
1,500		I.L. Farshana

1,500			M.F.Z Farshana
2,600		19734	Ediriweera
1,400			A.G Samarawickrama
2,200			M.F.J. Farsana
1,000			B.U. Najeeb
250			H.M.P. Pranandu
16,159		21228	R21228
2,600		21785	R21785
1,000		23088	R23088
1,040		23089	R23089
1,509		23099	R23099
3,276	2014	24924	Dr. M.S.S Parsiya
8,492		24925	Dr. M.S.S Parsiya
11,916		24925	B.M.S. Amarajeewa
1,200		25102	B.M.S. Amarajeewa
1,200		25111	B.M.S. Amarajeewa
833		25589	Dr. M.S.S Parsiya
2,242		26868	Dr. Z.F.M. Kaushik
1,000		27313	Dr. L.P.A. Karunathilaka
420		29253	Dr. S.V. Kamal
6,200		29253	Dr. L.P.A. Karunathilaka
2,610		29253	Dr. Samarawickrama
12,074		29254	Dr. N.N.N. Subair
3,430		29254	Dr. A.L.U. Ishan
11,200		29278	Ayu lecturer
2,800	2015-02-20	29674	D.A.G.Samarawikrama
200		29674	A.L.M.Ishan
1,559		29684	D.A.G.Samarawikrama
1,780		29684	M.S.Fausia
525		29688	D.S.Fenando
550	2015-05-11	30573	Z.F.M.Thaufik
800	2015-10-16	34307	T.S.D.De Silva
800		34307	H.S.R.Pathirana
1,600		34307	H.A.D.K.Madurathna
1,600		34307	S.A.A.Habeeb
1,250		34308	L.L.Samarasekara
1,250		34308	L.L.Samarasekara
1,250		34308	L.L.Samarasekara

5,078	2015-11-04	34434	Maneka Kamathewttha
4,076	2015-12-04	34675	Dr.B.M.Nafeed
722	2015-12-08	34689	Dr.H.S.A.P.Hewageeganage
<u>5,052</u>		34689	Dr.Jayathissa
<u>182,157</u>			

		<u>Retention</u>	<u>Schedule J</u>
2015			2016
V.No		Descreption	Amount
22,940		57 Ashoka Welding	22,940
22,935		68 Asiri Constructions	22,935
219,795		69 ACE Lanka	219,795
12,849		97 Craft	12,849
38,397	2013-----	124 A.T.A. Snternational	38,397
62,733		134 DB Gangoda associated	<u>62,733</u>
23,913	2014-	12 Akbar Pharmacentical	23,913
5,544		89 Jhon mirror	5,544
7,111		119 Linus Electrical	-
23,744		142 Linus Electrical	-
15,674		213 Leema Creation	15,674
6,657		Necro Construction	6,657
52,449		Udara Lanka Development	52,449
28,231		Chanaka Construction	28,231
7,964		Linus Electrical	7,964
122,612		S & R Builders	122,612
44,783		S & R Builders	44,783
26,592		Linus Electrical	26,592
42,112		S & R Builders	<u>42,112</u>
24,250	2015---56	Softlogic Information	-
22,234		90 Linus Electrical-90	-
14,470		107 Udara Lanka-107	14,470

13,120	113	Sumudu Enterprises-113	-
21,690		Jayamini StreeI-118	-
19,520	126	Sumudu Enterprises-126	-
113,605	149	Cargoserv Shipping	113,605
37,185	153	Data Management System	-
64,831	162	Linus Electrical	-
55,944	165	Delmege Forsyth & Co.Ltd	-
77,897	165	Exel Trading	-
8,180	184	Leema Creations (pvt) Ltd	8,180
124,000	199	C199-Jhon Keels	-
89,813	189	C189-Abans plc	-
24,000	187	C187-Jhon Keels	-
21,568	201	Southern Furnishers (pvt) Ltd	21,568
180,000	206	Nimal Hettiarachchi	180,000
126,810	207	Softlogic Information	-
	2016-----		
	18	Linus Electrical	38,138
	63	Leema Creations (pvt) Ltd	33,287
	64	Jayamini StreeI	3,795
	66	Southern Furniture	15,511
	87	Dulanga Associated	
	94	Kalhara Builders	59,324
	98	Linus Electrical	56,183
	100	Data Tech	12,011
	115	Linus Electrical	64,624
	143	Linus Electrical	91,479
	144	Linus Electrical	49,215
	148	Ruwan Tradecenter	69,098
	114	New Interior	2,831
	120	Nilkamal	23,226
	142	Sumudu Enterprises	2,820
		2016/10	26,213
		2016/9	56,319
	76	Jayamini steel	4,265
	202	Metropolitian	29,250
	205	S& R Builders	16,650
	230	Softlogic	273,000
	241	Southern Furniture	5,094
	236	Jayamini steel	29,464
<u>1,826,152</u>		Total	<u>2,055,800</u>

2015**2016****Schedule K**

Rs.	<u>Endowment Fund</u>	Rs.
-	Konthasingha	-
-	Sarath Ranasingha	-
10,050	Banagala	10,050
33,857	Edirisinghe	35,726
	Lakshman Silwa	-
<u>275,081</u>	Consolidated Fund	<u>295,079</u>
<u>318,988</u>		<u>340,855</u>

Rs.	<u>Gift & Donations</u>	Rs.	<u>Schedule L</u>
444,159	Library Books	444,159	
112,400	Office Equipment	112,400	
6,999,800	Lash Equipment	6,999,800	
266,969	Class Room	266,969	
500	Cash	500	
840,000	Green House(1999)	840,000	
4,846	2000 Library Books	4,846	
23,762	2001 Library Books	23,762	
88,399	2004 Library books	88,399	
80,085	2005 Library Books	80,085	
1,840	2006 Library Books	1,840	
12,520	2007 Library books	12,520	
652,626	2007 Office Equipment	652,626	
146,500	2007 Vehicle	146,500	
16,255	2008 Library Books	16,255	
10,820,387	2010 Irque Equipment	10,820,387	
529,134	2010 Books	529,134	
1,818,698	2012 HECT Project	1,818,698	

5,048	2013-books	5,048
2,654,080	2014 HECT Project - computer & printer	2,654,080
694,872	2014 HECT Project - office Equipment	694,872
9,170	2014-Books	9,170
6,889	2015 - Books	6,889
116,640	2015 - Books	116,640
136,300	2015- Computer	136,300
-		-
3,049,949	Depreceation 2014	3,049,949
-		-
3,272,269	Depreceation 2015	3,272,269
	2016-Books	34,770
		-
	Depreceation 2016	1,091,100
<u>20,159,661</u>		<u>19,103,331</u>

2015				Sub Shedule "F-1"
Tender Deposit Refundable				2016
	Date	Ref.	Description	
<u>1,000</u>	2013.01.16	R 18948	D A S S P K Perera	<u>1,000</u>
<u>1,000</u>				<u>1,000</u>
2015				Sub Shedule "F-2"
	Hostal Deposit Date	Ref.	Description	2016
18,680	2013.04.04	19731	Warden - I.I.M	18,680
8,450	2013.04.26	19761	Warden - I.I.M	8,450
3,200	2014.03.04	24890	Hostel Worden	3,200
3,100	2014.03.11	24832	Hostel Worden	3,100
1,700	2014.04.08	25132	Hostel Worden	1,700
1,400	2014.04.22	25149	Hostel Worden	1,400
600	2014.04.29	25181	Hostel Worden	600
<u>13,025</u>	2015.05.07	30551	Hostel Worden	<u>13,025</u>
<u>50,155</u>				<u>50,155</u>

<u>Security Deposit</u>				Sub Shedule "F - 3"
2015	Date	Ref.	Description	2016
1,250	2014.08.22	R27014	Leenus	-
10,000	2015.07.15	R33576	Lakjaya	10,000
11,250				10,000
<u>Miscellanians Deposit</u>				Sub Shedule "F-4"
2015	Date	Ref.	Description	2016
1,000	2012.01.13	R14702		
3,000	2013.11.26	R 23262	IIM	
999	2013.11.28	R 23272		
4,999				
<u>Deposit for Canteen</u>				Sub Shedule "F - 5"
2015	Date	Ref.	Description	2016
10,000	2010.08.16	REC 8838		10,000
10,000	2011.10.13	REC 13777	N.P Uyanahewa	10,000
10,000	2012.05.03	R14990	M.E.C. Perera	10,000
15,000	2013.03.04	R 19022	A.D.S. Samarasinghe	15,000
1,000	2014.02.25	R24840	K.D. Wickramasingha	1,000
1,000	2014.02.26	R24860	D.A.C. Buddhika	1,000
1,000	2014.03.13	R24952	A.V.S. Samarasingha	1,000
48,000				48,000

INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO
Budgetory Allocation and Actual Expenditure - 2016

2015 1	Code No. 2		Approved Budget 2016 4	Actual 2016 5	Surplus or Deficit	Reasons 7
					6 (4-5)	
222,760,673	1	Personal Emoluments	243,225,000	243,775,453	-550,453	Due to Pay Gratuity Payment
569,742	2	Travelling Expenses	746,000	501,714	244,286	Due to less Forigen Travelling.
7,893,378	3	Supplies & Consumable	5,929,000	8,992,330	-3,063,330	Due to increase of market value of the items & more usage
3,136,297	4	Maintenance	4,836,000	3,162,105	1,673,895	Due to less mainenanece works
35,266,893	5	Cotractual Services	35,731,000	32,025,501	3,705,499	Due to less Security and Cleaning Services bills and control of Electricity, Water, Telecommunication, postel expenses.
11,656,232	6	Other Recurrent Expenses	14,423,000	13,226,950	1,196,050	Conrtol of Other Recurrent Expenditure.
281,283,215		Total Recurrent Expenditure	304,890,000	301,684,053	3,205,947	

Code No. 1	2	Approved Budget 2016 3	Actual 2016 4	Surplus or Deficit	Reasons 6
				5 (3-4)	
1	Rehabilitation & Improvement	23,000,000	24,820,409	-1,820,409	Due to complete urgent rehabilitation works.
2	Acquisition of Fixed Assets	123,500,000	14,477,976	109,022,024	Due to unable to use the allocation to buy a land.
3	Human Capital Development	3,500,000	1,664,888	1,835,112	Due to less training programe cost than estimates.
4	Strengthening & Research	7,000,000	5,138,820	1,861,180	Due to late allocation from UGC.
	Total Capital Expenditure	157,000,000	46,102,093	110,897,907	

Notes to the Financial Statements for the year ended 31.12.2016

1. Significant Accounting Policies

1.1. General policies

1.1.1 Reporting Entity

Institute of Indigenous Medicine of University of Colombo was incorporated on 01.01.1980 under the University Act No. 16 of 1978 and Ordinance No 67/14.

The Institute's Financial Statements reflect the assets, liabilities, net assets, revenue, expenses and other transactions of all the operations of the Institute.

These Financial Statements have been prepared by the Finance Administration in accordance with in terms of Section 106 (1), (2) and 107(b) of the Universities Act as amended by the subsequent legislation including universities (Amendment) Act No. 7 of 1985 and the Finance Act No. 38 of 1971.

1.1.2 Principal activities and nature of operations

The IIM is the premiere Higher Educational Institute in Sri Lanka that provides instructions in Ayurveda, Unani and Traditional system of medicine at undergraduate and postgraduate levels. The College of Ayurveda was first started in the Island, subsequently upgraded and affiliated to the University of Colombo in the year 1977 as the Institute of Indigenous Medicine.

IIM produces medical professionals to meet the challenging needs of primary health care, general health care problems, health promotions and disease prevention.

Institute mainly operates on Government funds.

1.1.3 Basis of preparation

(i) Statement of compliance

The Financial Statements comprise the Statement of Financial Position, Statement of Financial Performance, and Statement of Changes in Net Assets, Cash Flow Statement and Notes to the Financial Statements. These statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.

(ii) Basis of Measurement

Financial Statements have been prepared on historical costs basis and do not take into account changes in money values other than where it is stated. Cost is based on the fair value of the consideration given in exchange for assets.

(iii) Functional and Presentation Currency

The Financial Statements are presented in Sri Lankan Rupees, which is the Institute's functional and presentation currency.

1.2 Assets and the bases of their valuation

1.2.1 Property, Furniture, Plant & Equipment

The Land and Buildings, Office, Lab and Teaching Equipment, Furniture and Fittings and Vehicles of the Institute have been revalued and recognized to the accounts with effect from 01.01.2016. Property, Furniture, Plant & Equipment purchased during the period and the Library Books and Concrete Benches are shown at cost.

The Moragasmulla New Girls Hostel Building has been shown at the cost due to construction has been completed in the year 2016.

Depreciation are charged to the Statements of Financial Performance on revalued amount and on the cost of purchased. Following rates per annum were used.

Building	5%
Furniture and Fittings	10%
Office Lab and & Teaching Equipment	20%
Computers	20%
Motor Vehicles	20%
Library Books	20%
Sport Equipments	20%
Plant & machinery	20%
Semi permanent Lecture Hall	20%
Concrete Benches	20%

A sum of Rs. 43.7 million has been provided for depreciation for the year 2016. It has been decreased by Rs. 5.7 million due to revaluation of Fixed Assets on 01.01.2016.

Depreciation of all fixed assets (purchased from government grants, revalued on 01.01.2016, received as gift and donations) have been amortized.

Infrastructure, Plant and Equipment value has been increased by Rs. 11.4 million mainly due to additions during the year 2016.

Land and Building value has been increased considerably by Rs.1,311.2 million mainly due to revaluation of Fixed Assets on 01.01.2016.

1.2.2 Inventories

Inventories are valued at cost.

It is noted that the stock value has been slightly increased by Rs. 0.2 million than year 2015.

1.2.3 Receivables & Prepayments

Receivables are stated at the amounts, they are estimated to realize

Receivables has also been slightly increased by Rs. 0.3 million.

Prepayments had been decreased by Rs. 0.8 million

1.2.4 Short Term Investment

Some Investments have been renewed with its interests.

Investments had been increased by Rs. 1.6 million due to reinvesting the interest of Fixed Deposits.

1.3 Liabilities and Provisions

All known liabilities as at 31.12.2016 are included in the Financial Statements and adequate provisions are made for liabilities which are known to exist but the amount of which cannot be determined accurately.

Obligations payable on demand or within one year are treated as current liabilities in the statement of financial position. Liabilities payable after one year are treated as non-current liabilities in the Financial Position.

There are three court cases against the Institute as at 31.12.2016 and estimated payable amount for those cases is Rs 1.05 Mn.

1.3.1 Accounting for Grants

Grants that compensate the Institute for expenses incurred are recognized as revenue in the Statement of Financial Performance in the same period in which the expenses are recognized. Grants that compensate the institute for the cost of an asset are recognized in the Statement of Financial Performance on a systematic basis over the useful life of the related asset.

1.3.2 Employee Benefit

Defined benefit plans an amount of benefit that an employee will receive on retirement usually dependent on factors such as age, years of service and compensation.

The liability recognized in the Financial Position in respect of defined benefit plans is the present value of the obligation as at 31.12.2017

1.4 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Institute.

The total Government Grant for recurrent expenditure for the year 2016 was Rs.299 .0 million.

1.5 Expenditure

Expenses are recognized in the financial performance on the basis of direct association between cost incurred and specific items of income. All expenditure incurred in the running of the Institute and in maintaining the capital assets has been charged to revenue in arriving at the surplus/deficit for the year.

1.6 Comparative Information

The comparative figures are shown in every statement where possible.



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය }
எனது இல. } EDU/B/IIM/FA/16
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය }
திகதி } 15 March 2018
Date }

The Director,
Institute of Indigenous Medicine

Report of the Auditor General on the Financial Statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2016 in terms of Sub-section 108(1) of the Universities Act, No. 16 of 1978.

The audit of financial statements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the year ended 31 December 2016 comprising the statements of financial position as at 31 December 2016 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Sub-section 107(5) of the Universities Act, No. 16 of 1978. My comments and observations which I consider should be published with the Annual Report of the University in terms of Sub-section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108(2) of the Universities Act, was issued to the Director of the Institute on 26 December 2017.

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 presentation of financial statements that are free from material misstatements whether due to fraud or error.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. - இல. 306/72, பொல்தூவ வீதி, பத்தரமுல்லை, இலங்கை. - No. 306/72, Polduwa Road, Battaramulla, Sri Lanka

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1.3 Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution'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 Institution's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Sub- section 111 of the Universities Act, No.16 of 1978 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 audit opinion.

1.4 Basis for Qualified Opinion

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

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2.2 of this report, the financial statements give a true and fair view of the financial position of the Institute of Indigenous Medicine Affiliated to the University of Colombo as at 31 December 2016 and its financial performance and cash flows for the year 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

In terms of Sri Lanka Public Sector Accounting Standard 7, if the carrying amount of a class of assets is decreased as a result of a revaluation, the decrease shall be recognized in surplus or deficit. However, the Institution had not recognized in deficit the value of carrying amount of a class of assets decreasing by Rs.298,060 relating to the sports items in revaluation.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) According to the financial statements presented, 20 per cent should be depreciated for the Semi-Permanent Lecture Halls. However, the depreciations of the year had been understated by Rs.681,000 due to depreciations made at a rate of 5 per cent. } ?
- (b) A sum of Rs.350,000 had been shown as contingent liabilities further in the financial statements for a case which had been concluded by paying compensations during the year under review.
- (c) Cash flow under the investment activities had been overstated by Rs.160,800 due to the value of Rs.45,823,265 incurred for the acquisition of fixed assets had been shown in the cash flow statement as Rs.45,984,065.

(d) Even though the value of physical stock as at 31 December 2016 amounting to Rs.1,629,103, the stock value had been overstated by Rs.157,456 as a result of the book value had been shown as Rs.1,786,559 in the financial statements. The deficit of the Institution had been understated by Rs.157,456 due to the said stock which had been misplaced on 17 June 2016 had not been shown in the financial statements as an expenditure according to the concept on prudence.

2.2.3 Lack of Evidence for Audit

In the preparation of cash flow statement , a sum of Rs.11,605 had been adjusted as other adjustments to the cash flow generated from operating activities and the Institute had failed to present the adequate clarifications in that connection.

2.3 Accounts Receivable and Payable

* { Even though an air ticket fee amounting to Rs.79,000 of a lecturer who was proceeded abroad for a Post- Graduate Degree training on the financial sponsorship of the University Grants Commission had been paid by the Institution in the year 2012, it had not been recovered from the University Grants Commission even up to the year 2016.

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

The following non- compliances were observed.

Reference to Laws, Rules and Regulations	Non-compliance
(a) Financial Regulation 110 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka	A Register on Losses and Damages had not been maintained.
(b) Sections 4.2.2 and 4.2.6 of the Public Enterprises Circular No.PED/12 of 02 June 2003 .	Even though the Sectoral Performance of the Unani, Ayurveda and Postgraduate Degree Sections had been evaluated by the Board of Management , the quarterly, half yearly and

annual performance reports had not been furnished to the Line Ministry and the Department of Public Enterprises of the Treasury.

- (c) Guideline 7.4.1 of the Government Procurement Guidelines 2006. Bid evaluation should be undertaken expeditiously, leaving ample time to seek all the requisite formal approvals. However, period of 2 and half months and period of one month had been spent respectively for obtaining the approval of Technical Evaluation Committee and the Procurement Committee for purchase of laboratory equipment in the year 2015. Therefore, laboratory equipment valued at Rs.612,765 had been received in July 2016 and laboratory equipment valued at Rs.503,848 had not been received even in the year 2016.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial result for the year under review had resulted in a deficit of Rs.31,183,577 as compared with the corresponding deficit of Rs.21,218,671 thus, a deterioration of Rs.9,964,906 was observed. Even though the recurrent receipts of the year under review had been increased by Rs.25,000,000, increase of academic services and administrative expenses by Rs.35,460,893 had mainly affected the above deterioration.

In the analysis of the financial results of the year under review and 04 preceding years, it had been indicated that a financial surplus in the year 2014 and deficiency in the years 2012,2013 ,2015 and 2016. However, after making adjustments to personnel emoluments, depreciation on non- current assets, the contribution of Rs.147,242,382 in the year 2012 had been increased up to Rs.256,369,230 by the year 2016.

4. Operating Review

4.1 Performance

The Institute of Indigenous Medicine affiliated to the University of Colombo had been established in the year 1980 for the achievement of the objectives of conducting teaching and research for the dissemination of knowledge and promotion relating to the enhancement of conditions of Ayurveda, Unani and traditional medical systems in Sri Lanka.

The following observations are made on the performance of the Institution.

- (a) In the examination of the enrollment of students to the Institution during the previous 6 years, it was observed that 153 students had been enrolled in deficit relating to that period ,out of the 1300 students who were with facilities to enroll according to the resources available in the University and approved by the University Grants Commission.
- (b) In the examination of the examination results relating to 5 academic years, percentage of failure in examinations out of the students appeared for the examinations had been increased with the seniority of the students and details are given below.
 - (i) The percentage of failure in examinations was 39 per cent and 25 per cent respectively out of the students who appeared for the examinations for 7 examination sessions due in the year 2016 for the Ayurveda Medical Degree and Unani Medical Degree from the academic year 2010/2011 to the academic year of 2014/2015 .

- (ii) The new syllabus had been introduced in the year 2010 and additional 9 examinations had been conducted in the year 2016 for the students who failed each examination of the Ayurveda Medical Degree and Medical Unani Degree Courses under the old syllabus . Out of the number of students appeared for the said examinations ,the percentage of failure in examinations was 51 per cent and 47 per cent respectively.

4.2 Management Activities

A sum of Rs.101,000,000 had been received from the Treasury in December 2016 for the acquisition of a land for the boys hostel proposed to construct with a view to provide hostel facilities required for the students in the Institute of indigenous Medicine. A sum of Rs.124,280 had been spent in the years 2015 and 2016 from the fund of the Institution for publishing paper advertisements, checking extracts and valuations .However, that money had been returned to the General Treasury on 10 March 2017 due to failure to purchase a land during the year 2016 as a result of unsuccessfulness of the procurement procedure.

4.3 Procurement and Contract Procedure

The following observations are made.

- (a) Even though a formal agreements should be entered into on a contract for works exceeding Rs.500,000 according to the Guideline 8.9.1(a) of the Procurement Guidelines 2006, action had not been taken accordingly in respect of 13 contracts totalled Rs.23,434,150 implemented in the year 2016 by the Institution.
- (b) Expenditure amounting to Rs.5,021,953 had been incurred exceeding the provision of Rs.4,000,000 which had been estimated relating to 3 procurements due to purchasing fixed assets contrary to the amounts mentioned in the Procurement Plan.



- (c) Provisions amounting to Rs.23,000,000 had been made for 15 Projects during the year under review for rehabilitation and improvement of capital assets . Even though activities of 9 Projects had been completed by spending Rs.9,174,268 from that provision in the year under review and activities of one Project was being carrying out , activities of 5 Projects which the provision of Rs.9,161,800 had been allocated had not been commenced even by 31 December 2016.
- (d) A sum of Rs.23,434,150 had been spent for the rehabilitation and improvement of capital assets in the year 2016 and out of that a sum of Rs.14,259,882 existed for the continuous works in the year 2015. The activities of the Projects which had been spent Rs.5,718.125 out of that had not been completed even by 31 December 2016.
- (e) Eleven Projects relating to rehabilitation and improvement of capital assets which the estimated value amounted to Rs.8,720,000 included in the Action Plan of the year 2015 had not been implemented in the said year. Even though provisions allocated for that purpose in the year under review , that Project had not been completed even up to the end of the year under review .
- (f) Even though provision for Rs.3,000,000 had been made in the year 2015 for the purchasing of air conditioners , as a result of orders valued at Rs.4,112,400 had been issued for purchasing 27 air conditioners during the year 2015 , a sum of Rs.1,112,392 had been spent from the provisions provided in the year under review.

4.4 Utilization of Funds

A balance of Rs.4,814,679 was remained in the Capital Grant Account as at 01 January 2016 as the Government Capital Grants provided had not been utilized due to the purchasing had not been done in terms of the Procurement Plan. Capital Grants amounting to Rs.157,000,000 had been received for the year under review and a sum of Rs.45,823,265 had been spent for purchasing during the year. Accordingly, the unutilized balance as at 31 December 2016 amounted to Rs.115,991,414.

5. Accountability and Good Governance

5.1 Action Plan

The Action Plan for the year 2016 in terms of the Public Finance Circular No.01/2014 dated 17 February 2014 had been presented in December in the year under review and the approval of the Board of Management had not been obtained in that connection.

5.2 Procurement Plan

The following observations are made.

- (a) In terms of Guideline 4.2.1 (b) of the Government Procurement Guidelines 2006, Procurement activities envisaged at least for a period of three years shall be listed in the Master Procurement Plan by all Government Institutions. However, the Institution had not prepared a Master Procurement Plan.
- (b) It was observed that action had not been taken according to the time scheduled in terms of the detailed Procurement Plan prepared for the year under review.
- (c) Implementation of the un-fulfilled procurements relating to the year 2015 during the year 2016, it had not been shown as continuous work in the Procurement Plan. As a result of that, the expected targets and continuous condition could not be identified separately through the provisions allocated for the year under review.



6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Director from time to time. Special attention should be paid to the following areas of control.

(a) Assets Control

- i Deficiencies in accounting of revaluation of assets and the Register of Fixed Assets had not been updated.
- ii Necessary steps had not been taken on the security of assets.

(b) Accounting

- i. Amortizations had not been calculated accurately.
- ii Accounts had not been prepared according to the Sri Lanka Public Sector Accounting Standards .

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

H.M. Gamini Wijesinghe
Auditor General

Reply to the Auditor General's Report in terms of Sub section 108 (1) of the University Act No. 16 of 1978 relating to the financial statements for the year ended 31st December 2016 of Institute of Indigenous Medicine affiliated to the University of Colombo.

2.2.1 Reducing the bearing value of these sports equipment were recognized as a revaluation deficit in the account statement

2.2.2 (a) The depreciation percentage stated in the account statements that was entered incorrectly as 20 percent was resulted for this

(b) This has been corrected

(c) Action has been taken to correct this

(d) The value of this misplaced stock was charged from the respective parties and accounts have been adjusted. Necessary advice has been given to avoid future deficiencies such as not showing that value as an expense.

2.2.3 The necessary advice has been given to avoid these type of deficiencies in the future

2.3. Instruction were given to report this situation to the Vice Chancellor of the University of Peradeniya where the said lecturer is currently serving and to recover that amount at the Audit Committee of the Institute.

2.4. (a) The report relevant to the damages are included in the relevant files and damage register has been prepared under FR 110.

(b) Quarterly financial performance reports have been submitted to the linear ministry at the end of the relevant quarter

(c) Since there were about 43 types of items in that procurement procedure for the purchase of laboratory equipment, it has taken more time to evaluate as well as to give procurement decision by the Technical Evaluation Committee. But the necessary instructions were given to avoid this type of incident in the future

These ordering delays have arisen due to the distribution of 43 different items only among 05 suppliers to purchase laboratory equipment. However, instructions were given to avoid such delays in the future. However, by now, all the equipment has been received by the Institute and payment was made and all procedures with regard to procurement was completed.

4.1. (a) The list of names to be enrolled is provided by UGC to the Institute, This shortage was shown since student leaving the course later, promoting student for other courses and non-allocation of sufficient number of students by UGC for vacancies.

This has resulted in a higher number of additional tests due to granting a period of 10 years to complete the degree, which has led to the increase in the percentage of failures. However, although the academic boards of the institute have been continuously discussing to reduce these years, they have not been able to change due to the objections of students.

4.2. The funds were returned to the Treasury since this purchase could not done due to a dispute on the land owner's party which was beyond the control of the Institute.

Funds were not being spent for assessment since assessment was done by the Government Assessors Department although funds had to be spent for advertisements and folio checking on carrying out the purchase process continuously.

4.3. (a) Contract award has been made after signing agreements for all work contracts that were implemented in the year 2016

(b) These machines had to be purchased on the strict request of the students for the installation of air conditioners in the lecture halls on the nature of existing old buildings and on the request of academic and non-academic staff to provide air conditioners for office and laboratory and the provision for fixed asset have not been exceeded through this.

This has happened due to the sudden need for new wardrobes for Hostel and benches for laboratories under furniture and fittings but the provisions for fixed asset have not been exceeded through this.

These computers and printers have to be purchased on additional requests made by academic and non-academic staff and are subject to the limit of provisions for the acquisition of fixed assets for the amount of 4.3 million.

(c) Out of these five projects, 03 projects have been started in 2016 and the other 2 projects had to be commenced in 2017 due to the absence of a permanent electrical and civil engineer. Details are as follows

Contract	Started date	End date
AA1/3/2016/05	2016/05/11	2016/06/08
AA1/3/2016/12	2016/11/21	2017/01/10
AA1/3/2016/13	2016/11/21	2017/01/10
AA1/3/2016/14	2017/02/02	2017/05/02
AA1/3/2016/15	2017/01/28	2017/02/27

(d) This situation has arisen due to payment made from that year provision for the bills submitted during the year for works being carried out over one year and there after payment being made for bills submitted during following year from that year provision. The training program is being continued to develop and implement the koha software belong to the library that belongs to these project and the development of the playground of the institute has already been completed and the playground is being used.

(e) Some of these projects have been implemented and fulfilled in the year 2016 with different project names and there was a delay in starting up rest of projects due to shortage of engineering professional service required to prepare correct estimates in these projects. However due to the failure to implement these projects in 2015, over 20 million capital funds have been returned to the general Treasury by the University Grants Commission.

(f) Although these machines had to be purchased on the strict request of the students for the installation of air conditioners in the lecture halls on the nature of existing old buildings and on the request of academic and non-academic staff to provide air conditioners for office and laboratory, bringing the air conditioners to the institute has been delayed since there was no adequate power supply with the institute to fix those machines. However, the work to be done to increase electricity supply was started and is nearing its end by now.

4.4. As at 2016.12.31, 101 million rupees from the capital grant account balance had been returned to the Treasury in January 2017 and the balance amounting to 201 million rupees was used in the year 2017 for year 2016 work in progress.

5.1. It was delayed to prepare detailed action plan even though a summarized action plan is prepared with the organization's annual budget document. Required advice is given to prevent this delay in the future.

(a) Thus prepared only for one year the procurement plan since the presentation of procurement plan at once simultaneously for 03 years is not so practical when considering purchasing goods and services and contract and construction work of the Institute. However, preparation of the Master Procurement Plan for the year 2016 and the approval of the Board of Management is also taken.

(b) This is affected by the delay caused by not supplying goods and services by most suppliers and contractors on the planned date, the non-completion of contract works on specified time periods as well as non-existence of permanent engineer in the institute. Instructions were given to relieve this situation.

(c) There are occasions where a new project is being started in the forthcoming year for work that could not be carried out in the past year but required instructions were given to include this type of works in the procurement plan as continuous works in the future as shown by the audit.

(a) A separate employee has been appointed for the activities of the fixed assets register and updating of it is being carried out correctly

(b) Arrangement have been taken to provide knowledge to finance division staff by referring them to required training programs regarding accurate calculation of the amortization and usage of state sector accounting.

Senior Professor P.A. Paranagama
director,
Institute of Indigenous Medicine