

**INSTITUTE OF INDIGENOUS
MEDICINE**

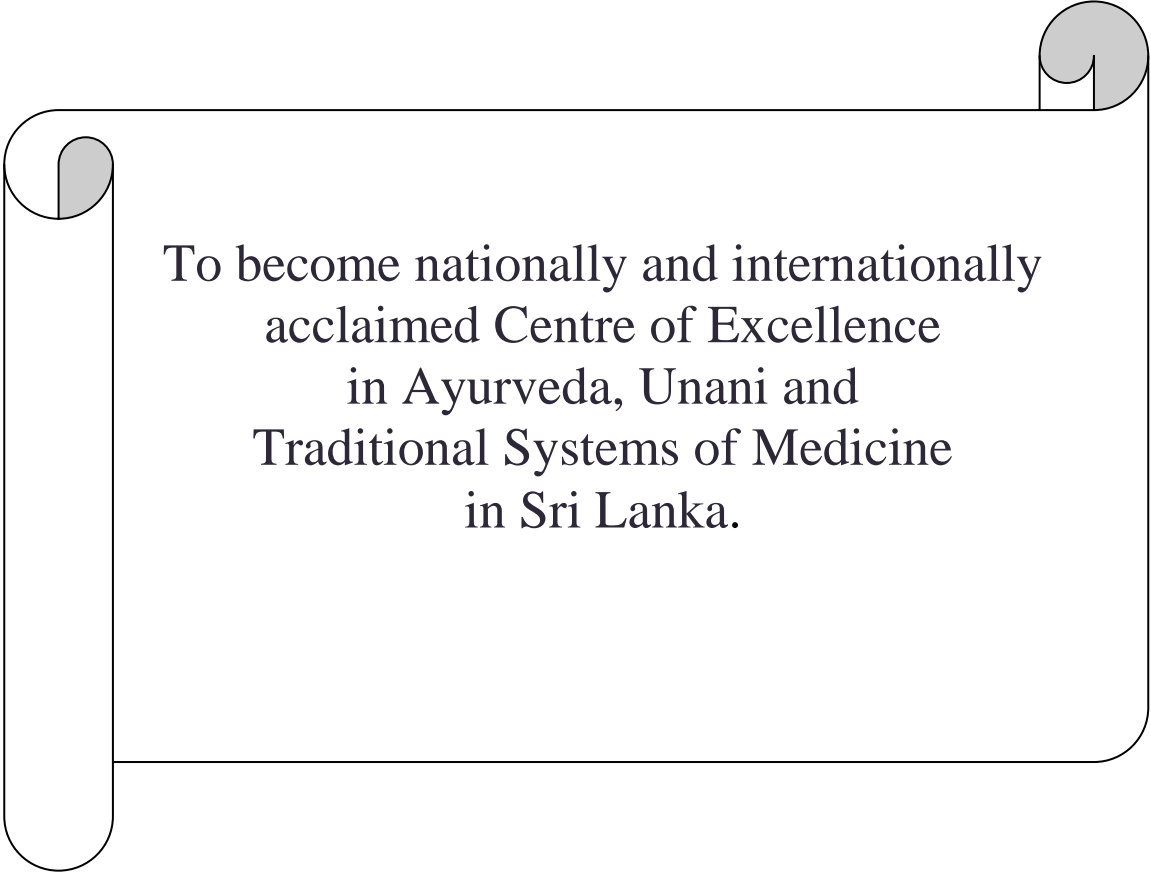
UNIVERSITY OF COLOMBO

SRI LANKA

ANNUAL REPORT

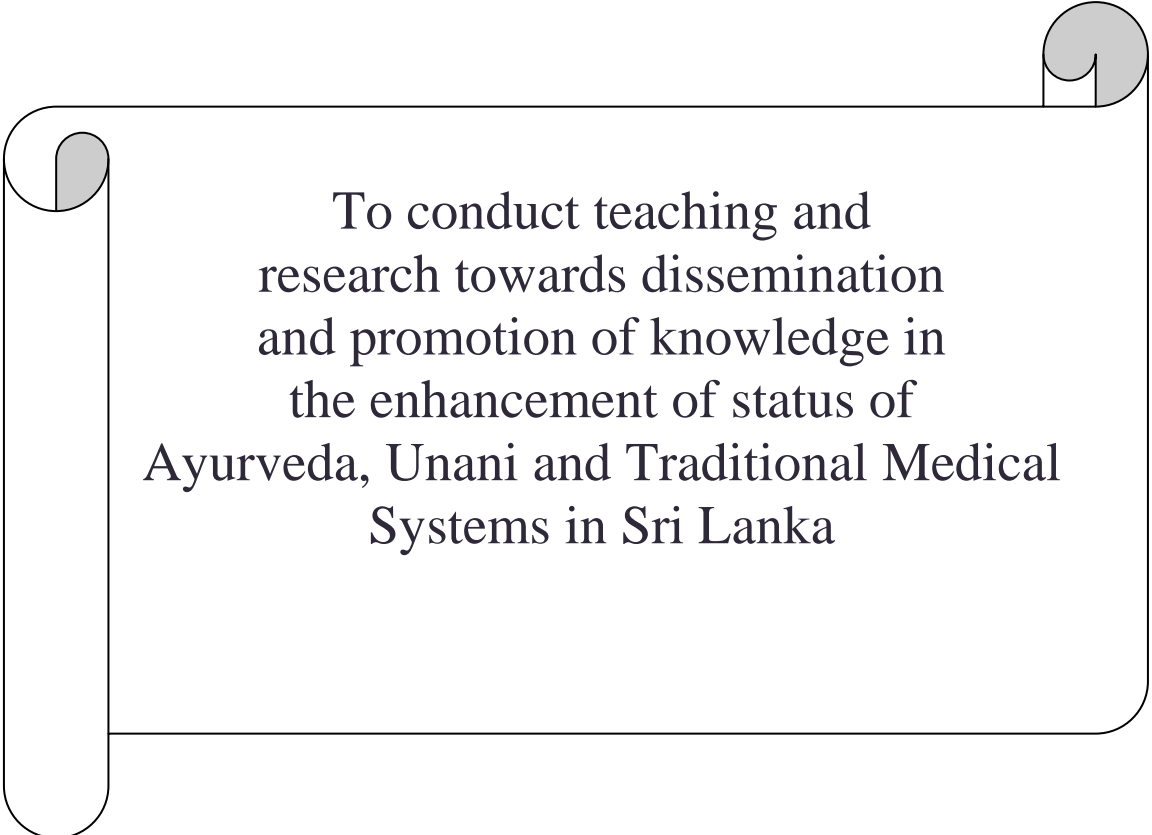
2012

Vision



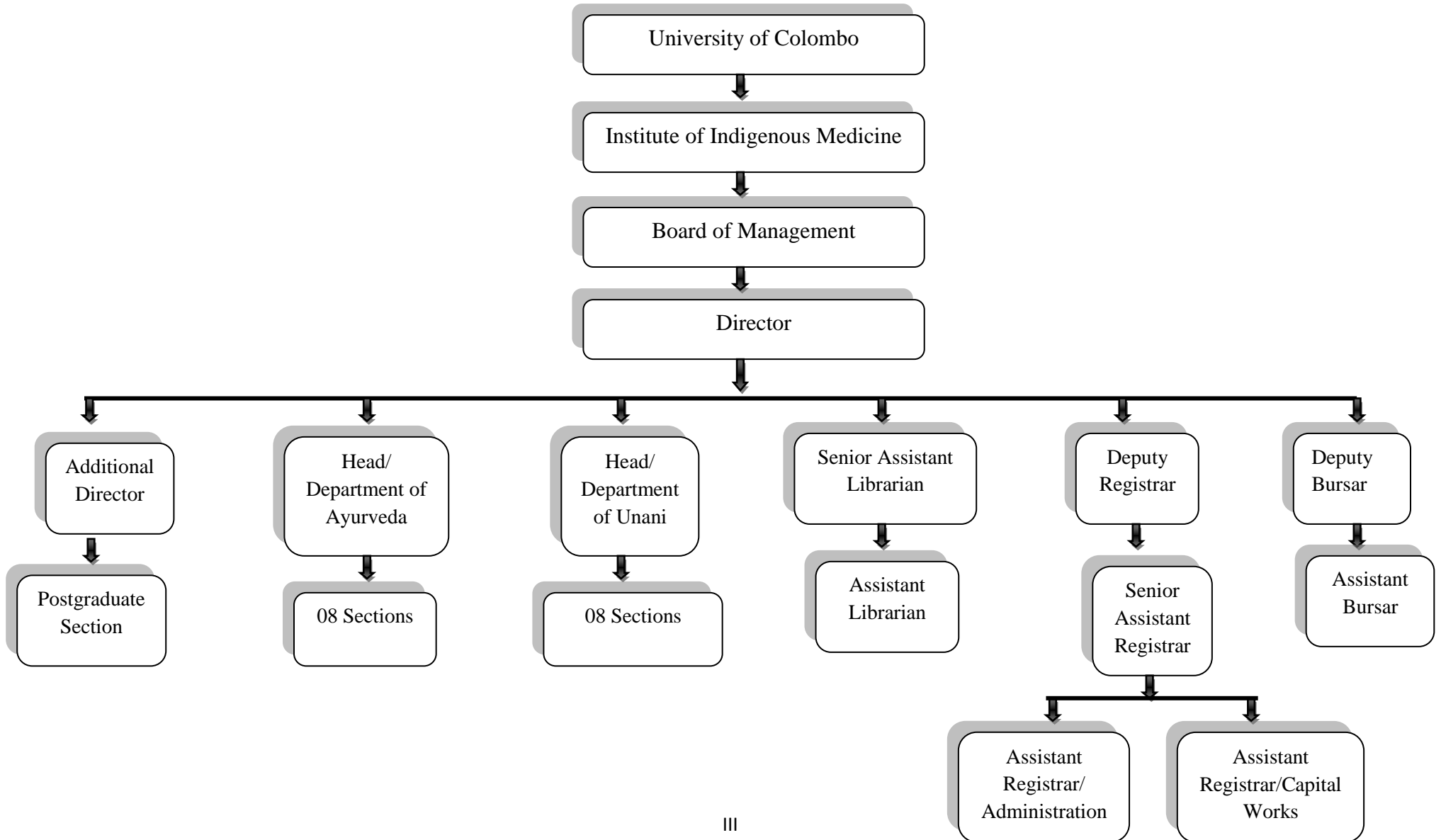
To become nationally and internationally
acclaimed Centre of Excellence
in Ayurveda, Unani and
Traditional Systems of Medicine
in Sri Lanka.

Mission



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

Organizational Structure of the Institute



Director's Report

It is my great pleasure to present the annual report of Institute of Indigenous Medicine University of Colombo for the year 2012. This Institute is a premier university affiliated Institute which offers Undergraduate & Postgraduate Degree Programmes regarding Indigenous medicine of Sri Lanka. The number of students granted with degrees from Institute of Indigenous Medicine after its affiliation to University of Colombo in 1979 is thousand eight hundred (1800).

In 2012 this Institute was able to complete several planned projects by achieving challenges arisen in order to comply with the Government view of making Sri Lanka as the International center of higher education in year 2020 and to start or plan several other projects in year 2012. Year 2012 was utilized to put the basic foundation to build up a better relationship with private sector and public sector institutions other than to update the educational functions periodically to suite nearly seven hundred student population, to develop infrastructure facilities which necessarily required for a university in order to match international level to prepare courses to make job opportunities available for the students who leave this institution. In year 2012, several significant matters on increasing the number of students enrolled for the education at Institute of Indigenous Medicine have been implemented. That is the number of students enrolled for undergraduate courses were increased in year 2012 and also a diploma and certificate course have been conducted actively in order to carry out more studies in Ayurvedic and Unani sections.

For the first time in Sri Lanka, beginning of a doctorate (MD) course in Ayurvedic and Indigenous Medicine on 21st May 2012 is a great victory achieved by Institute of Indigenous Medicine of University of Colombo. At the moment, there are twenty Ayurvedic professionals following this course.

We firmly believe that the Institute of Indigenous Medicine has certain responsibility as an Institute under it in order to further establish the place achieved by University of Colombo at South Asian Level and at International Level. We were able to take future steps by establishing International level relations and by taking steps to sign memorandums of understanding with several International Universities in year 2012. Steps were taken to educate international regarding the courses being conducted here and as overall the Indigenous medicine system by updating the website of Institute of Indigenous Medicine. It was made most attractive status having done the intense major repairs required in female hostels in terms of infrastructure facilities and It was possible to make them suitable for a level of advanced university, having repaired properly the library which was in bad condition, several lecture halls, lecture rooms, office space of administration and finance section in year 2012. Although construction of a building for a male hostel severely required and a playground required for students were unable to achieve due to grants being unallocated in year 2012.

I would like to express my gratitude to administration staff including Deputy Registrar, Finance section staff including Deputy Bursar, all members of academic staff including Heads of Ayurvedic and Unani sections, all of the non-academic staff who acts with commitment in performing all these functions. Further I am thankful the Board of Management of the Institute who showed the right direction and to the student community who work together with staff in all affairs as well.

Further I take this opportunity to thank with gratitude to the ministry including honorable Minister of Higher Education, University Grants Commission including Chairman, University of Colombo including Vice-Chancellor for the support extended to us in carrying out the functions of the Institute of Indigenous Medicine of University of Colombo.

Sunimal Senaratne
Director

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01. Administrative Structure

1.1 Director

Mr. Sunimal Senaratne, Retired Special Grade Officer of the Sri Lanka Administrative Service assumed duties on 17.04.2012 as the Director, for the post vacant after the resignation of former Director, Dr. R.A. Jayasingha. With the appointment of Mr. Sunimal Senaratne, who adorned various posts in public service and served as a Secretary to a Ministry before the retirement, a significant transformation of academic, research and student welfare activities of Institute of Indigenous Medicine, including development of infrastructure facilities, supply of equipments necessary to carry out experiments on drugs, renovation of hostels has been happened during the last year (2012).

1.2 Board of Management

The Board of Management of the Institute is constituted in terms of the provisions of Section 10 (1) of the Institute of Indigenous Medicine Ordinance of No. 07 of 1929. The Board of Management consists of the Director (as the ex-officio Chairperson) and the following members. It is the academic and executive board of the institute.

- (a) The Director
- (b) The Secretary to the Ministry of the Minister in charge of the subject of Higher Education or the nominee of such secretary
- (c) The Secretary to the Ministry of the Minister in charge of the subject of Health or the nominee of such secretary
- (d) The Commissioner of Ayurveda
- (e) The Director of the Bandaranaike Memorial Ayurveda Research Institute
- (f) The Medical Superintendent of the Central Ayurvedic Hospital
- (g) The Dean of the Faculty of Medicine of the University of Colombo
- (h) The Head of each Section of Study of the Institute

Further, following members are also elected for the Board.

- (a) Three members elected from among its members by the Faculty of Medicine of the University of Colombo
- (b) One member appointed from among its own members by the Ayurveda Medical Council

- (c) eight members appointed by the University Grants Commission from among persons who have rendered distinguished service in cultural, educational, professional or administrative spheres. From that at least five members so appointed shall be from among the members of the indigenous medical profession.

Director (Chairperson)

Dr. R A Jayasinghe Up to 2012.04.16

Mr. Sunimal Senaratna From 2012.04.17 to date

Sectional Head /Ayurveda

Dr. T.D.N. Karunaratna

Sectional Head/Unani

Dr. B M Najeeb

Additional Secretary /Ministry of Higher Education

Mr. P G Jayasinghe

Additional secretary/Ministry of Health

Mr. Somaratna Vidanapathirana

Deputy Secretary /General Treasury

Mr. A Abeysekara

Commissioner of Ayurveda

Mr. P S K R Weerakoon

Director / Bandaranaike Ayurveda Research Institute

Prof. K K D S Ranaweera

Director/ Ayurveda Teaching Hospital

Dr. D H Tennakoon

Dean - Faculty of Medicine

Prof. Rohan W Jayasekara

Members from the Faculty of Medicine

Dr.Chrishantha Weerasinghe

Dr. Panduka Karunanayake

Dr. Mrs. Chamari Weeraratna

Member of the Ayurveda Medical Council

Dr. S M H Senabandara

Members appointed by University Grants Commission

Dr. A G Nimal Jayasinghe

Dr. Sunil Atthapattu

Dr. (Mrs.) P M Chandrasiri

Dr. A M Aboothahir

Dr. A.P.S.U. Atapattu

Dr. Priyantha Premakumara

Mr. H M Piyasena

Secretary: Deputy Registrar

Mr. L.L.W. Perera

1.3 Academic Committees

1.3 (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 2012 has been constituted as follows.

Head of the Section (Chairman of the Committee)

Dr. T D N Karunaratne

All the permanent lecturers are members of the Sectional Committee.

1.3 (2) Unani Sectional Committee

Head of the Section (Chairman of the Committee)

Dr. B M Najeeb

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

Director/ Chairman

Additional Director/ Postgraduate Section

Sectional Head/Ayurveda

Sectional Head/Unani

All the 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 Jayewardenapura

Dr. Crishantha Weerasinghe – Faculty of Medicine, University of Colombo

Co-ordinator /MD (Ayurveda) Postgraduate Degree Course

Co-ordinator /Postgraduate Diploma in Unani

Co-ordinator /Postgraduate Diploma in Auyurveda

Deputy Bursar

Deputy Registrar/ Secretary

2. Departments, Centers and Units

2.1 Departments under Ayurveda Section:

Ayurveda Section consists of eight (08) departments namely

- I. Maulika Siddhantha
- II. Dravyaguna Vignana
- III. Swasthavritta
- IV. Kaya Chikitsa
- V. Deshiya Chikitsa
- VI. Prasutitantra Kaumarabhritya
- VII. Shalya Shalakya
- VIII. Allied Sciences

2.2 Departments under Unani Section

Unani Section consists of eight (08) departments namely

- I. Kulliat
- II. Ilmul Advia
- III. Moalejat
- IV. Niswan va Quabalat
- V. Ilmul Jarahat
- VI. Hifzane Sehath
- VII. Allied Sciences
- VIII. Deshiya Ilaj

2.3 Library

The library of the Institute of Indigenous Medicine extends up to year 1929, the opening stage of the institute. It is functioning under six (6) sections namely Issuing Section, Reference Section, Periodicals Section, Research Section, Talipot Book Section, Lending Section.

This library has a collection of about 28930 books and apart from that it has a collection of ancient valuable Talipot, periodicals and thesis. This collection consists of books on Dentistry, Pharmacology, Nursing, Forensic Medicine, Physiology and a special collection of Ayurveda and Unani books. Those include a collection of Ayurveda herbal plants, Talipot and a collection of handwritten books as well.

As well as action is being taken to modernize the library with the development of the modern technology. Books worth Rs. 355802 have been purchased and 974 books have been received as donation in 2012. In this year 7723 books under lending service and 3669 books under reference have been issued.

The most significant event happened in year 2012 with regard to the library is short term and long term action taken by newly appointed Director to develop infrastructure facilities of the library. Under those it was modernized by replacing the old ceiling with a new ceiling, renovation and painting of the walls, making changes required to provide air condition facilities.

3. An overview of Institute of Indigenous Medicine

3.1 Undergraduates student Intake

The admission to the degree programmes in Ayurveda Medicine and Surgery (BAMS) and Unani Medicine and Surgery (BUMS) are from those who qualify at the G C E Advance Level Examination offering subjects in Biological Science Stream and the Selection is made by the University Grants Commission. Annual intakes to both programmes are approximately two hundred (200) students.

Though it was expected to make the admission to the institution in year 2012 from the students who have passed G.C.E. (Advance Level) Examination in 2011, it was not done in year 2012 due to the conflict situation existed with regard to the “Z” Score.

Details of 2012 students

Details of Students

Section	Course	Medium	Intake	1 st year students	2 nd year students	3 rd year students	4 th year students	Final year students	Number of Graduates
Ayurveda	BAMS	Sinhala English		147	110	92	80	43	58
Unani	BUMS	Tamil English		27	33	28	24	18	16
Total				174	143	120	104	61	74

No new intake took place in year 2012 due to the “Z” Score conflict and the details of the students of previous intakes are mentioned above.

3.2 Details of BAMS and BUMS Degree Programmes

Degree Programmes on Ayurveda Medicine and Surgery (BAMS) and Unani Medicine and Surgery (BUMS)

These programmes consist of (05) year internship training and one year apprenticeship doctor training. Main lectures of the new programme are carried out in English medium. Lectures are conducted in the Institution 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 consist of two semesters. One semester consist of 15 weeks. An examination is carried out at the end of each semester.

Goals and Objectives of Ayurveda and Unani Degree Programmes

1. Producing well learned and skillful doctors suitable for the need of current social requirements of Ayurveda and Unani Medical Systems.
2. Ability to be responsible for the basic health protection.
3. Ability to fully utilize local medicinal resources
4. Creating the ability to provide awareness to the public regarding basic medicines and treatment methods to maintain good health condition.
5. Ability to emphasize the ancient medical knowledge.
6. Producing doctors who can add new experiences to the medical field by doing research on Ayurveda and Unani Medical systems
7. Producing skillful lectures who can bear the responsibility of training future medical society of Ayurveda and Unani
8. Training of health employees with related to the fields of Ayurveda and Unani

3.3 Diploma in Ayurveda Pharmacology (Bhaishajya Course)

This is a two year course which properly trains government and private sector pharmacists. It gives them understanding about identification, quality and usage of indigenous drugs. Theoretical and practical sessions are on Saturdays and field studies are carried out at National Research Medicinal Plants Garden (Osu Uyana) at Haldummulla. This programme can be identified as one of the activities done by Institute of Indigenous Medicine for the betterment of Ayurveda Medicine Sector.

Postgraduate Diploma on Ayurveda

This institute conducts this 15 month course in order to increase the theoretical and practical knowledge of doctors in the field of Ayurveda Medicine. It provides practical and clinical training. This is a full time course and doctors who serve under Department of Ayurveda and Provincial Councils are given paid leave by those institutions to follow this course and it is mandatory to obtain Postgraduate Diplomas in order to have promotions. This Postgraduate Diploma is carried out with the help and dedication of academic staff of the institution.

Doctor of Ayurveda Medicine MD (AYU) Postgraduate Degree Programme

It was significant to the Institute of indigenous Medicine to start this MD (Ayu) postgraduate degree in 2012, fulfilling a long felt need in Ayurveda Medicine Sector. This programme which started for the first time in Sri Lanka gives the opportunity to graduates who migrate to acquire expertise knowledge to obtain it in this country itself and therefore it has been able to retain a large amount of foreign exchange. 20 students have been selected for the first programme. This is a 03 year fulltime course which is conducted in English Medium. It is mandatory to prepare for the lectures and research in first year and to obtain 06 month clinical and research training from a foreign university and to engage in clinical and research activities locally in the remaining two years. Evaluations are done according to written tests, oral and practical presentations and tutorials.

3.4 Diploma and Postgraduate Degree Programmes

Name of Programme	Number of Students	Medium
Postgraduate Diploma in Ayurveda	20	English
Diploma in Ayurveda Pharmacology	45	Sinhala
Doctor of Medicine (Ayu) Postgraduate Degree Programme	20	English

Those programmes were conducted successfully during the year under review.

It was able to start the Doctor of Medicine MD (Ayu) programme for the first time in the history of Institute of Indigenous Medicine and hence the number of Ayurveda lecturers and doctors migrated to obtain Postgraduate Degrees decreased and it was a significant event in year 2012.

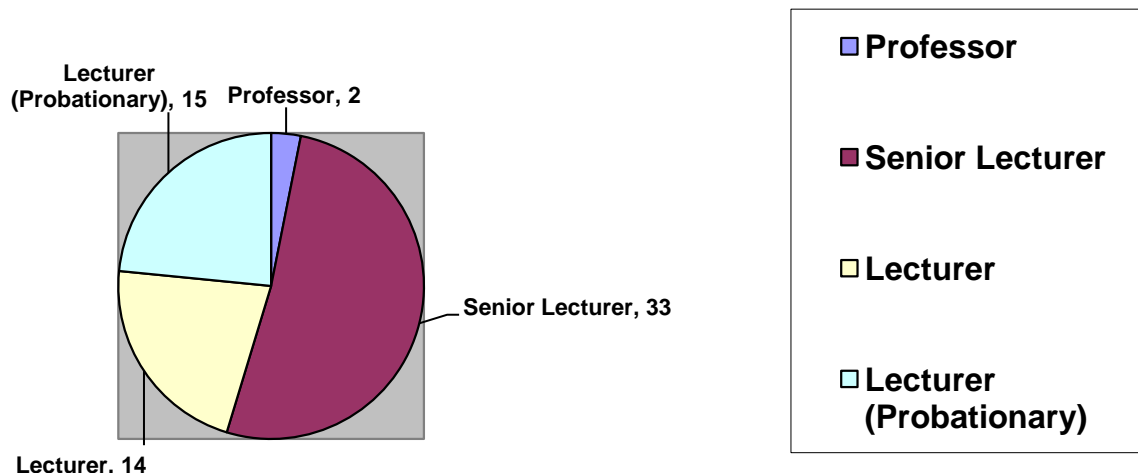
As well as Postgraduate section continuously contributed to the study activities of the Institute during year 2012.

3.5 Details of Academic staff

Section	Medium	Professor	Senior lecturer	lecturer	Lecturer (probationary)
Ayurveda	Sinhala/ English	02	22	06	16
Unani	Tamil/ English	-	14	01	06
Total		02	36	07	22

Permanent cadre of academic staff of Ayurveda and Unani sections consist of 69 members including, 02 professors, 36 Senior Lecturers, 07 Lecturers, 22 Probationary Lecturers, Senior Assistant Librarian and Assistant Librarian.

Academic staff (Ayurveda and Unani)



3.6 Details of Administrative staff

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

While Examination Division and overall administration of the Institute is operating under Deputy Registrar, Senior Assistant Registrar is in charge of the academic and non academic establishments. 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 and student services. Deputy Bursar is in charge of supply and financial control of the Institute and Assistant Bursar is in charge of salaries and payments.

Two librarians performing duties as Senior Assistant Librarian and Assistant Librarian are in charge of library and its sections.

Details of Non-Academic Staff

Branch/Section	Senior Staff	Junior Staff	Minor employee
Director's office	-	-	01
Control Branch	02	04	11
Establishment Branch	01	02	-
Examination Branch	01	05	01
Capital work and Student Welfare Branch	-	02	-
Finance Branch	03	04	01
Ayurveda Section	03	05	09
Unani Section	01	01	02
Postgraduate Degree Section	01	01	01
Library	01	05	03
Audio Visual Branch	01	01	02
Total	14	30	31

Total number of 75 non academic staff is working under administration branches, departments, maintenance and garden division as academic support staff, management assistant, technical and non technical, skilled, semi skilled, and non skilled staff.

Their contribution in day to day activities of the Institute is very important.

3.7 Contribution of the Academic Staff at National and International Level

1. Institute of Indigenous Medicine participated in Deyata Kirula Exhibition held at Anuradhapura in February, 2012 and conducted an Ayurveda exhibition and a Mobile Ayurveda Clinic for the benefit of participants at the Exhibition.
2. A mobile Ayurveda Clinic was conducted by the Institute in 2012 Poson Festival at Anuradhapura and it was able to treat approximately 2000 devotees with basic Ayurveda treatment within 03 days.
3. It was able to make people aware of Ayurveda treatment methods and to treat various diseases using Ayurveda treatment methods at the mobile Ayurveda Clinic conducted at Agbopura Trincomalee in 2012.
4. Seminars on Ayurveda Medicine were carried out at selected few schools.
5. Contribution of Academic staff on international level Ayurveda Seminars, workshops and discussions were at a very high level.

3.8 Details of Research, Innovation and publications

Subject	Published	Presented
Number of Research	25	14
Number of Innovations	01	
Number of Journals	01	
Number of Books		
Number of Articles	02	
others		
total	29	14

Research Publications - Ayurveda Section 2012

- **Prof. A.P.G. Amarasingha**

1. W.A.S. Saroja Weerakoon, A.P.G. Amarasingha, A Clinical Trial on the Efficacy of an Ayurvedic Treatment Regime on Duchenne Muscular Dystrophy (DMD).Proceedings of the National Ayurvedic Research conference 2012, Bandaranaike Memorial Ayurveda Research Institute, Sri Lanka:46.
2. B.M. Najeeb, A.P.G. Amarasingha and S. Vidanapathirana “Enumeration of Pathological Organisms of Coliforms and Salmonella on Selected Ayurvedic Botanical Preparations”, Planta Medica 2012, Planta Med 2012; 78 – Page 106
3. B.W. Padmashanthi, A.P.G. Amarasinghe, The Effect Of Oral Rathakalka on Skin Disease of Children with special Reference to Rathagaya, Sri Lankan Journal on Indigenous Medicine, 2012; 02 (01), Page 107-111
4. K.A. Gunawardana, K.K.D.S. Ranaweera, A.B. Nawaratne and A.P.G. Amarasinghe, Development of a ready to serve ceeping wood sorral (Oxalis corniculata) based broth (Thembumhodda), Wickamarachchi memorial International research Symposium, 7th - 9th November, 2012, Page 117.
5. A.P.G. Jayasiri, S.P. Senanayaka, P. Paranagama, A.P.G. Amarasinghe, Toxonomic and phytochemical study on Albizia lebbeck and substitute plants used in Ayurvedic drug preparations in Sri Lanka. 13th Annual Research Symposium, University of Kelaniya, November 22-23, 2012, Pages 72-73.

- **Prof. E.R.H.S.S. Ediriweera**

1. Uses of .Abin. (Papaver somniferum Linn) in Sri Lankan Traditional medicine, Page 08, National Ayurveda Research Conference, Bandaranaike Memorial Ayurvedic Research Institute, Navinna, Sri Lanka
2. Nutritional value of fruits in Sri Lanka, Page 40, Gampaha Wickramaarachchi Ayurveda Institute 2012
3. Efficacy of Lodhradi lepa in pimples, Page, 43, Gampaha Wickramaarachchi Ayurveda Institute 2012
4. Medicinal and Beauty cultural application of honey, Ayurveda Journal – Volume 33 No. 02 - 2012

- **Dr. P.K. Perera**

1. Research on Anti-inflammatory effects of Clematis
International Journal on Vataraktha 2012 Page 32
2. Effects of functional food on Diabetes mellitus
www.phcogrev.com
3. Profile check on medicines for bone fractures, 4th International Conference on Medicinal plants and Herbal Products, 2012, United States of America
4. Anti Arthritis effect of herbal medicine, 4th International Conference on Medicinal plants and Herbal Products, 2012, United States of America
5. Effect of YJB on Macrophages and Synoviocytes, Planta Medica Journal, 2012; (5); 78
6. Current *scenario* in herbal medicine in Sri Lanka, 4th International Conference on Medicinal plants and Herbal Products, 2012, United States of America
7. Ayurvedic Perspective of Personality Development and Psychotherapeutic System, 5th Annual Research Conference on the Humanities and Social Sciences, 2012, Sri Lanka
8. Effectiveness of herbal drugs used as immunomodulators in rheumatoid arthritis, National Ayurveda Research Conference, Bandaranaike Ayurveda Research Institute, Nawinna, Sri Lanka.

Research Publications – Unani Section - 2012

Poster Presentations

Dr. M.S. Nasmeeer

1. Evaluation of hypoglycemic activity drugs used in Unani Medical system
Integrative Medicine & 1st SAARC Conference on Unani Medicine, 2010 AMU 1,
International Conference, Aligar, India

Oral Presentations

Evaluation of effectiveness of hypoglycemic activity of Pakhanbed (*Bergenia ligulata* (wall)Engl
in experimentally induced Diabetes.

3rd Indian National Seminar of Asian Network of Research on Ant diabetic Plants 2012 KG kar
Medical College, Kolkata, India

Dr. Nazim Fahamiya

1. Evaluation of effectiveness of Kidney protection by Methanol Extract of *Cucumis melo*
Linn plant for Kidney toxicity induced by Gentamicin
International Journal of Drug Classification and Research – 2012 (Page 40-53)
2. Evaluation of Pharmacognostical, Physicochemical & Phytochemical effectiveness of
Althaea rosea Linu plant
International Journal of Drug Research and Development 2012 (Page 129-140)
3. Study to determine Pharmacogunostical properties of *Cucumis melolinu* plant and its
standerdised parameters
Am.J Pharm Tech Research 2012 (Page 1-14)
4. Study of Pharmacoguostical and Phytochemical properties of *Melissa Parviflora* plant
and study of HPTLC parameters of its extract
J. Nat Product Plant Resources 2012 (Page 198-208)
5. Study of Physicochemical and Phytochemical properties of Unani drug compound
International Journal of Institutional Pharmacy and Life Sciences 2012 (Page 74-88)

6. Efficacy and Mechanism of Rakthamokshana treatment (therapeutic blood letting) for knee arthritis using leech therapy
International Journal of Universal Pharmacy and Life Sciences 2012 (Page 40-49)
7. Evaluation of Pharmacognostical and Phytochemical properties of Rheum emodiwals plant
8. Habbe-e azaragi production of a Unani drug compound and Physicochemical analysis and using Standered operating procedures
International Journal of Institutional Pharmacy and Life Sciences 2012 (Page 75-84)

Paper Presentations

1. Free radical and special study of progression of heart diseases and effectiveness of Unani drugs in protection
International Conference on Unani Medicine, Hamdard University, India, 06th March 2012
2. Evaluation of potentiality of medicinal plants in Nephroprotectine procedure
National Conference on Medicinal Plants, Botanical Division, Hamdard University, India
3. Treatment properties of Bee Honey Proprietic medicine
First International Conference on Islamic Medicine, Hamdard University, India

Dr. M.S.M. Shifa

1. Evaluation of Physiochemical properties of Qurse mafasail of a Unani drug compound
International Journal of Institutional Pharmacy and Life Sciences – 2012 (Page 74-88)
2. Leech therapy effect concentration and its efficacy for knee osteoarthritis
International Journal of Institutional Pharmacy and Life Sciences – 2012 (Page 40-49)
3. Evaluation of effectiveness of Kidney protection by Methanol Extract of Cucumis melo Linn plant for Kidney toxicity induced by Gentamicin
International Journal of Drug Classification and Research – 2012 (Page 40-53)

4. Evaluation of Pharmacognositical physicochemical & Phytochemical Effectiveness of *Althaea rosea* Linn plant
International Journal of Drug Research and Development 2012 (Page 129-140)
5. Study to determine Pharmacognositical properties and its standardized parameters of *Cucumis melo* Linn plant
International Journal of Drug Research and Development 2012 (Page 36-46)
6. Phytochemical analysis and quality standards of *Strychnus Nux Vomica* Linn plant
International Journal of Universal Pharmacy and Life Sciences 2012 (Page 36-46)
7. Free radical and special study of progression of heart diseases and effectiveness of Unani drugs in protection
Presented at International Conference on Unani Medicine, Hamdard University, March, 2012.
8. Evaluation of potentiality of medicinal plants in Nephroprotective procedure
Presented at National Conference held at Hamdard University on March 2012.
9. Treatment properties of Bee Honey Proprietary medicine
Presented at National Conference held at Hamdard University on March 2012.
10. Cupping therapy (Ilaj, bil, Hijama) of Islamic Medicine.
Presented at National Conference held at Hamdard University on March 2012.
11. Leech therapy (Jalaukacharana) for Life style disorders
Presented at National Conference held at Hamdard University on March 2012
12. Life Style changes and Unani drug treatment for Liver diseases
Presented at National Conference held at Hamdard University on March 2012

3.9 Sri Lanka Journal of Indigenous Medicine (SLJIM) - 2012

The journal presented by the Institute of indigenous Medicine for the advancement of the Indigenous Medicine Sector of the Country is known as Sri Lanka Journal of Indigenous Medicine.

Editorial Board of this Journal is as follows

Chief Editor - Prof. A.P.G. Amarasingha

Assistant Editor - Dr. H.A.S. Ariyawansa

Dr. A.H.M. Mawjood

Dr. D.P.A. Dissanayaka

Members of Editorial Board - Dr. B.M. Najeeb

Dr. S.D. Hapuarachchi

Dr. K.B. Jayawardhana

(Volume 02 No. 1 101-146 June 2012 ISSN 2012 -9238)

Research/ Publication Title	Page	Name of the Doctor
Capability of increasing the quality of life of women with Yoni Bhransha (Prolapse) using Acacia Arabica plant	101	M.U.Z.N. Farzana I. Shamdeen A. Sultana
Efficacy of Rathakalka for Children with Rathagaya	107	B.W. Padmashanthi A.P.G. Amarasingha
False appearance of Alfatoxins in herbal medicinal compounds	112	Tissa Hewawitharana M.H.A. Tissera K.R. Dayananda K.K.D.S. Ranaweera P.A.J. Yapa
When using Garbhupal ras, Identifying metal in fetus and mothers blood, biochemical and rakthaveda study	120	Misra Deepa Sinhamuktha Sweewedi Manjari Mishra Pradeep Kumar Vikas
Effect of Brahmi Ghrita on mice induced by scopolamine	127	Kapil Dio Yadev K.R.C. Reddy
Physiochemical evaluation of Laghu Sutshekhar Ras tablets	133	Sharma Vindya D.B. Vagela C.R. Harisha V.J. Shukla P.K. Prajapati
Survey on clinical studies of tamaka swasa roga (bronchial asthma) carried out at Jamnagar Institute of Post Graduate Teaching & Research in Ayurveda	144	Arvind Kumar Dube Rajgopala S. Kalpana S. Patel

3.10 Details programmes, Seminars and Workshops

Subject	Attended	Completed	Presented
Number of Postgraduate Degree Programmes	01		01
Number of Postgraduate Diploma Programmes	02		
Number of Degree Programmes	02		
Number of Diploma Programmes	01		
Number of Certificate Programmes			
Total	06		01

3.11 Student Welfare

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

(1) 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.

Year Number of Mahapola Scholarships

1 st Year	41
2 nd Year	41
3 rd Year	44
4 th Year	43
Final Year	<u>25</u>
Total	194

(2) Bursary

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

Year Bursary

First Year	89
Second Year	64
Third Year	65
Fourth Year	47
Final Year	<u>44</u>
Total	309

(3) Student Hostels

Two main hostels and a hostel house is maintaining for the purpose of providing hostel facilities for the students of the Institute. Accordingly male hostel situated at No. 344, N.M. Perera Mawatha and Female hostel situated at No. 12, Rajagiriya and Moragasmulla Female Hostel is maintaining for Male and Female students respectively.

Name of the Hostel	No. of Students
Male Hostel	110
Moragasmulla Female Hostel	280
Rajagiriya Female Hostel	<u>40</u>
Total	430

(4) 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. They are appointed annually. A Senior Lecturer is performing duties as the senior treasure of it. 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 progamme 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.

3.12 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 100 m away from the institution.

This hospital consists of 3 main divisions namely inpatient division with 395 beds for patients, outpatient division and drug manufacturing division. Special clinics on Shalya Shalakyia (Surgery in Ayurveda), Stri Roga (Obstetrics and Gynecology), Kaumarabhritya (Pediatrics), Panchakarma and Sarvanga Roga (Kaya Chikitsa) are conducted. As well as traditional treatment clinics (snake bite, fractures and dislocation, boils, cancers, burns) are conducted and approximately 500 patients are treated daily. As Special consultation services, Psychology consultation, Yoga exercises and Chikitsa services are conducted. Training of intern doctors and nurses are among the main training activities of the Hospital.

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.

3.13 Development of Infrastructure facilities

Following Infrastructure facilities of the Institute have been developed during year 2012.

	Details	Expenditure Rs. (without tax)	Current situation
1.	Repair activities of Moragasmulla Girls. Hostel Building A - Building B - Subwarden House -	1,481,123.84 1,388,723.96 1,160,029.70	Work has been completed.
2.	Repair activities of Library Building	2,631,275.00	Work has been completed.
3.	Repairing of Sectional Heads' and Lecturers' rooms in old building complex	3,143,900.00	Work has been completed.
4.	Repair activities of administrative and academic sections in new building	2,475,400.00	Work has been completed.
5.	Repairing of Ayurveda Lecture Room 01, 02 Reading Room of Examination Branch	2,697,530.00	Work has been completed.
6.	Repairing of Unani Lecture Hall 03	562,500.00	Work has been completed.
7.	Repairing of Power cables, circuit of Library and fixing of a new bulb system	999,000.00	Work has been completed.
8.	Repairing and polishing of furniture at Library	2,361,000.00	Work has been completed.
9.	Repair activities of Shalya Shalakyia Division and Plant Development Laboratory	4189210.00	Tender has been offered.
10.	Construction activities of Locker Room	1,709,845.00	Tender has been offered.
11.	Providing of internet facilities	Monthly rental is Rs. 90,000	Provided.
12.	Landscaping in front of new administrative building of the Institute	168,000.00	70% of Work has been completed.
	Total amount	Rs. 20,667,537.50	

Fulfilling a long felt need, those repairs in 2012 has increased the infrastructure facilities of the Institute.

4. International Links

1. MOU signed with Kathmandu University in Nepal

Under MOU signed between Institute of Indigenous Medicine and Kathmandu University of Nepal. The students are given the opportunity to participate in MD (Ayurveda) Programme at Institute of Indigenous Medicine and Lecturers and Postgraduate students of Institute of Indigenous Medicine are give the opportunity to study Nepalese Indigenous Medicine systems.

2. MOU signed with Hamdard University in India

Unani section signed an MOU with Hamdard University in India to get assistance to upgrade Unani Medicine Courses.

5. Details of Finance and Accounting

I. Details of Recurrent Expenditure

Subject	2011 Rs.	2012 Rs.
a. Personal Emoluments	109,451,141	131,712,424
b. Traveling	1,371,217	1,722,680
c. Supplies	5,007,242	6,081,310
d. Maintenance	1,598,880	1,477,703
e. Contractual Services	14,523,565	19,772,382
f. Others	2,528,446	2,910,196
Total	134,480,492	163,676,695

II. Details of Capital Expenditure

Subject	2011	2012
a. Acquisition of furniture & Office Equipments	5,766,298	2,242,972
b. Acquisition of Machineries	350,000	3,999,360
c. Acquisition of Building Structure	15,342,867	13,251,299
d. Other		467,612
Total	21,459,165	19,961,243

Note:

Equipments worth Rs. 10,820,386 and book donations worth Rs. 525,722 donated by IRQUE project not entered in annual accounts of 2011.

III. Details of Financial Progress (Expenditure)

Subject	Provision in 2012 Rs.	Exp in 2012 Rs.	Savings/Excess Rs.
a. Recurrent except Project	158,200,000	163,676,695	-(5,476,695)
b. Capital except Project	36,400,000	19,961,243	16,438,757
c. Project – Local funded	-	-	-
d. Project – Foreign funded	-	-	-

IV. Details of Financial Progress (Generated Income)

Source of Revenue	Provision in 2012 Rs.	Collection in 2012 Rs.	Deficit/Surplus Rs.
a. Undergraduate Studies	-	-	-
b. Postgraduate Studies	48,000	48,000	(658,334)
c. Consultancies			
d. Other Diploma in Ayurveda Pharmacology	2,083,334 805,000	1,425,000 525,000	(658,334) (280,000)

V. Financial Performance Analysis – 2011

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)	206,959,684/698	296,503
b. Capital Expenditure per Student (CE)	19,731,668/698	28,268

★ Correction of previous deficiencies

Efforts were taken in 2012 to correct most of the deficiencies pointed out by the Government Audit Division previously.

Especially the problems of

- Delay in replying audit queries
- 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 2012.

1.All the audit queries presented in 2012 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 2012.

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 - 2012**

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කොළඹ විශ්වවිද්‍යාලය



රාජගිරිය ශ්‍රී ලංකාව
Rajagiriya Sri Lanka

INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO

දුරකථන (පොදු) Telephone(General):	2692385	නියෝජ්‍ය ලේඛකාධිකාරී	Deputy Registrar: 2697772
අධ්‍යක්ෂ Director: 2861399, 2697175, ෆැක්ස් Fax: 2469710		නියෝජ්‍ය මූල්‍යාධිකාරී	Deputy Bursar: 2689153
ජ්‍යෙෂ්ඨ සහකාර ලේඛකාධිකාරී Senior Assistant Registrar: 5679709		සහකාර ලේඛකාධිකාරී	Assistant Registrar: 2689153

මගේ අංකය
My No: IIM/FS/2/2013

ඔබේ අංකය
Your No.:

දිනය
Date: 05.08.2013

Auditor General,
Auditor General's Department,
Independent Square,
Colombo-07.

Dear Sir,

Presentation of (Amended) Financial Statements of the Institute of Indigenous Medicine University of Colombo for the year 2012

I have great pleasure in submitting the Annual Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the ended 31st December 2012. In terms of section 106 (1),(2) and 107 (b) of the Universities Act No. 16 of 1978 as amended Act No. 07 of 1985 and in terms of Financial Act No. 38 of 1971.

The (Amended) Annual Financial Statements for the year 2012 are submitted within the stipulated time limit as required by section 3(a) of the public Finance Circular No. PF/PE/21 and the SECTION 107(1), (b) of the Universities Act No. 16 of 1978 and Auditor general's letter No. EC/G/IIM/SF/12 dated 17th July 2013.

Thank you,
Yours Faithfully,

Sunimal Senaratne,
Director
Institute of Indigenous Medicine,
University of Colombo.

Cc.

1. The secretary, Minister of Higher Education
2. The Chairman, University Grants Commission
3. The Vice-Chancellor, University of Colombo
4. Director General, Department of National Budget
5. Accountant, University Grants Commission
6. Superintendent of Audit, Public Library
7. Chief Internal Auditor, Internal Audit Division(UGC)

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2012

	Notes	2012	2012	2011	2011
		Rs.	Rs.	Rs.	Rs.
Current Assets					
Cash and cash Equivalents	1	3,919,643		10,072,054	
Receivables	2	18,033,573		23,184,035	
Inventories		818,922		1,655,564	
Prepayments	3	371,691		179,400	
Mobilization Advanced	4	906,025			
			24,049,854		35,091,053
<u>ASSETS</u>					
Non -Current Assets					
Investments	5	246,348		228,218	
Infrastructure, plant and equipment	6	47,847,951		49,949,809	
Land and buildings	7	1,415,195,558		1,426,145,319	
Books, Periodicals and Sports Goods	8	3,931,299		2,825,122	
Work in Progress	9	7,675,545		0	
			1,474,896,701		1,479,148,468
Total Assets			1,498,946,555		1,514,239,521
<u>LIABILITIES</u>					
Current Liabilities					
Payables	10	6,469,076		7,078,842	
Deferred Income	11	1,716,289		1,924,981	
Accrued Expenses	12	3,893,823		1,538,128	
Accrued Expenses - Capital	13	3,268,486			
			15,347,674	10,541,951	
Non -Current Liabilities					
Provision for Gratuity		42,599,430		39,119,818	
			42,599,430	39,119,818	
Total Liabilities			57,947,104	49,661,769	
Total Net Assets			1,440,999,451	1,464,577,752	
NET ASSETS / EQUITY					
Capital Grant - Spent	14	212,202,924		190,830,053	
Capital Grant - Unspent		1,516,797		5,248,465	
General Reserve	15	-127,114,484		-115,056,586	
Accumulated Fund	16	1,354,394,214		1,383,555,820	
			1,440,999,451	1,464,577,752	
Total Net Assets / Equity			1,440,999,451	1,464,577,752	
Certified & Correct					
Sunimal Senaratne		T.P. Liyanaarachchi		L.L.W. Perera	
Director		Deputy Bursar		Deputy Registrar	

INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 31st DECEMBER 2012

<u>Operating Revenue</u>	Note	2012 Rs.	2011 Rs.
Recurrent Grant		156,980,000	139,220,104
Govt. Grant for Rehabilitation Improvement		717,275	835,712
Govt: Grant - Mahapola Trust Fund		3,371,200	3,605,550
Govt: Grant - Mahapola- UGC		548,800	730,100
Govt: Grant - Bursary- UGC		4,847,800	4,612,950
Other Income	17	5,801,746	5,326,443
Amortization		26,288,411	24,455,028
		198,555,232	178,785,887
<u>Operating Expenses</u>			
General Administration	18	61,916,283	49,101,908
Academic Services	19	100,860,623	83,631,775
Library Services	20	7,740,533	7,217,081
Hostels	21	2,079,293	3,242,529
Postgraduate Expenses		48,000	2,036,183
Postgraduate Expenses-old		907,028	
Bhaisajja Expenses		710,256	1,253,741
Depreciation and Amortizations Expenses		28,547,417	26,639,718
Increase in Provision for Gratuity		5,043,288	30,258,274
Research Expenses-W.H.O		0	16,560
Audit Fees		800,000	400,000
M.D. Expences		1,455,945	
Rehabilitation & Improvement Expenses		717,275	835,712
Total Operating Expenses		210,825,941	204,633,481
Surplus / (Deficit) from Operating Activities		-12,270,709	-25,847,594

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 2012

	Notes	General Reserve	Capital Grant Spent	Capital Unspent	Revaluation Reserve	Accumulated Fund	Total
		Rs.			Rs.		Rs.
Balance at 31st December 2010		-138,487,746	242,689,849	5,663,245		11,429,866	121,295,214
Surplus/Deficit on revaluation of properties					1,361,888,931		1,361,888,931
Excess of Revaluation Profit							-
Amortization		47,335,571	-71,790,599				- 24,455,028
Acquisition of Assets			19,930,803				19,930,803
Receipts				20,360,830		10,237,023	30,597,853
Expenses				-20,775,610			- 20,775,610
Net gains and losses not recognized in the statement of financial performance		1,943,183					1,943,183
Amortization Expenses for 2011							-
Surplus / (deficit) for the period		-25,847,594					- 25,847,594
Balance at 31st December 2011		-115,056,586	190,830,053	5,248,465	1,361,888,931	21,666,889	1,464,577,752
Surplus/Deficit on revaluation of properties							
Excess of Revaluation Profit					-2,353,148		-2,353,148
Amortization			-11,964,966		-14,323,444		-26,288,410
Acquisition of Assets			19,731,668				19,731,668
Receipts				16,000,000		1,838,430	17,838,430
Expenses				-19,731,668			-19,731,668
Net gains and losses not recognized in the statement of financial performance	22	212,811					212,811
Amortization			14,323,444		-14,323,444		
Surplus / (deficit) for the period		-12,270,709					-12,270,709
Rehabilitation Expenses			-717,275				-717,275
Balance at 31st December 2012		-127,114,484	212,202,924	1,516,797	1,330,888,895	23,505,319	1,440,999,451

Deputy Bursar
Institute of Indigenous Medicine

**CASH FLOW STATEMENT FOR THE YEAR ENDED
31st DECEMBER 2012**

	Notes	2012		2011	
		Rs.	Rs.	Rs.	Rs.
<u>Cash Flow from Operating Activities</u>					
Surplus / (deficit) from ordinary activities		-12,270,709		-25,847,594	
<u>Non-cash movements</u>					
Other Adjustments	23	-5,603,076		1,159,148	
Depreciation		28,547,417		26,639,718	
Amortization		-26,288,411		-24,455,028	
Provision for Gratuity		3,479,612		25,217,653	
<u>Increase/Decrease in Working Capital</u>					
Increase in Receivables	24	4,888,878		-639,583	
Increase in Deferred Income		-208,692		1,924,981	
Increase in Payables	25	-609,675		1,657,831	
Decrease in Accrued Expenses		5,624,181		-660,372	
Net cash flow from operating activities			-2,440,475		4,996,754
<u>Cash flow from Investing Activities</u>					
Purchase of plant and equipment		-19,731,668		-20,775,610	
Net cash flow from investing activities			19,731,668		-20,775,610
<u>Cash flow from financing activities</u>					
Capital Grant		16,000,000		20,350,000	
Increase in Restricted funds		19,732		-1,112,698	
Net cash flows from financing activities			16,019,732		19,237,302
Net increase / (decrease) in cash and cash equivalent			-6,152,411		3,458,446
Cash and cash equivalent at the beginning of period			10,072,054		6,613,608
Cash and cash equivalent at the end of period	01		<u>3,919,643</u>		<u>10,072,054</u>

Deputy Bursar
Institute of Indigenous Medicine

Institute of Indigenous Medicine , University of Colombo

Trial Balance as at 31.12.2012

	Description	Debit	Credit
		Rs.	Rs.
111001	Capital		212,202,922.77
111002	Unspent Capital Grant		1,516,797.43
113001	Special Grant		
113002	DAFP/2006/07 Dr. Ediriweera		64,267.10
113004	Special Fund - Dr.Anoma Jayasiri		300.00
113005	DAFP/2010/12- Dr. Anoma Samarawickrama		42,270.00
113006	DAFP/2010/03-Dr. Jeewani		15,333.00
122001	General Reserve	114,843,771.72	
132002	Special Fund-Bhaisajja		640,175.01
132003	Special Fund-Bhaisajja(201)		519,620.50
132004	Post graduate New (319A)		
132005	Post graduate New - old		472,455.16
132006	Research Fund- Dr. Hapuarachchi		24,037.95
133101	Endowment fund- dr. Lakshman de Silva		114,135.62
134002	Gift & Donations		22,858,879.98
134003	Scholarship Edirisinghe		
1333	Director's Fund		274,180.00
1334	Divisional Development Fund-Drawyaguna		137,310.00
16101001	Tender Deposits		19,200.00
16101002	Security Deposits(Employer)		5,000.00
16101003	Hostel Deposits		204,172.30
16101004	Bursary Unpayment		440,400.00
16101005	Mahapola Unpayment		31,550.00
16101006	Other Deposits(Fuel Deposits)	97,500.00	
16101007	Bid Dond		44,500.00
16101008	Security Deposits		327,382.79
16101009	Research Expenses		
16101010	Deposits for Library Books		59,460.00
16101011	Deposits for Canteen		41,150.00
16101013	Provision for Depreciation		102,522,705.62
16101015	Insurance Imprest		
16101016	Cancel Cheques		202,126.85
16101022	Return Cheque		290.00
40640	Unpaid Salaries		136,120.00
16101019	Unpaid Examination Fees		117,930.93
16101022	Unpaid Certificate Income		
16101023	Post graduate Expences	907,027.95	
161011020	Provision for Gratuity		42,599,430.00
16102001	Miscellaneous Deposits		296,721.30
162007	Salaries Payable		-
162010	U.P.F. Loan Payable		
163001	Audit Fees	800,000.00	
163002	Accrued Expenses		3,893,823.13
163002/1	Payble A/c- Poat Graduate		80,000.00
163002/2	Payble to UGC Mahapola		77,550.00
163002/3	Accrued Expences- Baysajya		
163002/B	Accrued Expences- M.D		648,508.00
163004	Accrued Expences - Capital		3,268,485.55
166001	Retention	200.72	

2101038	Capital- Building-103	276,731,639.41	
2101041	Vehicle A/C	5,885,000.00	
2101064	Capital- Building-101	87,066,124.55	
2102003	Capital-Office Equipment-102	480,653.00	
2102004	Hostel Equipment		
2103002	Capital-Office, Lab &Teach Equipment-102	17,667,105.59	
2104001	Capital-Books & Periodicals	19,817,180.83	
2104002	Wark in progresses	7,675,545.40	
2103004	Furniture	28,163,723.47	
2102008	Sports Equipment	141,390.00	
2108A	3rd Ayurvedic Exhibition		236,004.05
221	Endowment Fund - Sarath Gamini Ranasinghe		73,487.37
221001	Endowment Fund - Edirisinghe		12,008.03
221002	Endowment Fund - Konthasinghe		25,267.63
221004	Endowment Fund - Banagala		10,050.00
225001	Retention Money Capital		3,377,451.41
225002	Fixed Deposit		
2301001	Stores Advance A/C	818,921.53	
2301002	Transfer	0.00	
2302012	Over Deposit		488.00
2302013	Oriental Medical Fund		60,000.00
2303001	Distress Loan	13,540,779.35	
2303002	Staff Loan	212,500.00	
2303003	Vehicle Loan	1,785,633.00	
2303004	Computer Loan	872,500.00	
2303005	Special Distress Loan	22,500.00	
2303009	Festival Advance	164,000.00	
2303010	Salary Advance	165,000.00	
2303011	Special Advance	3,000.00	
2304001	Mahapola Scholarship Advance		
2305000	Advance for Traveling Foreign	79,000.00	
2305001	Miscellaneous Advance	144,768.87	
2305003	Repair Advance	0.00	
2305005	Service Advance	0.00	
2305009	Security Deposits Savings	5,000.00	
2305012	Book Advance		900.57
23081	Treasury Deposits		
2310001	P.B- Borella-078100192268358	949,194.51	
2310002	P.B- Borella-07810012268390	1,516,797.42	
2310003	P.B- Borella-07810012268432	1,331,181.90	
2310004	P.B- Borella-078100172268458	122,469.05	
2312001	Pre Payments	371,690.59	
2313002	Pety Cash- Shroff	0.00	
2314003	Mobilization Advanced	906,025.28	
2314006A	Receivable Mahapola	0.00	
2314006B	Recivable Baysajya	280,000.00	
2314006D	Recivable MD	658,334.00	
2314006/3	Recivable intrest from Investment	7,857.82	
2314007	Cash Transfer A/C		
270003	W.H.O. Expenses	0.00	
301B	Govt. Grant-Recurrent		156,980,000.00
304	Interest from Investment		2,218.71
30203	Received from Mahapola Fund		3,371,200.00

30204	Received from Mahapola UGC		548,800.00
30205	Received Bursary UGC		4,847,800.00
30207	Research Fund-Dr. Hapuarachchi		0.00
303	Interest from Loan		744,951.91
306	Rent from Properties		144,540.50
306A	Rent from Auditorium		7,000.00
308C	Miscellaneous Income		19,570.00
308D	Photo copy charges		6,625.00
	Cloark Hiring Charges		2,000.00
310009	Convocation Fee		70,000.00
310010	Examination Fees		4,710.00
310011	Hostel Fees		291,175.00
310012	Certificate Income		36,140.00
310014	Telephone fees Income		14,011.44
310015	Tender Fees		80,035.00
310016	Registration Fees		
310	Baysajya Income		805,000.00
310B	MD Income		2,139,334.00
312	Student Identity card		450.00
313/1	Post Graduate income- new		1,255,537.75
313	Post Graduate income		0.00
318	Library Fines		89,336.00
310018	Sales of Publication		8,670.00
318A	Sales of Old Stores		80,440.00
318C	Sales of Old Books		
16101023	Post Graduate Expenses		
319/1	Postgraduate Expenses	48,000.00	
319A	Differed Postgraduate Expenses New	0.00	
319/A	Baysajya Expences	710,256.47	
319B	MD Expences Account	1,455,945.27	
319/2	Rehibition (Unspent Grant)	717,274.83	
321	Md course		
324/1	Investment A/C- Edirisinghe	24,539.06	
324/2	Investment A/C- Konthasinghe	10,100.00	
324/3	Investment A/C- Hostal Deposits	25,000.00	
324S	Investment A/C- Sarath gamini Ranasinghe	73,185.97	
8029902	Investment A/C- Lakshman De Silva	108,523.29	
3281	Receivable Interest		
4101041	Personal Emoluments-A	1,144,513.65	
4101042	Personal Emoluments-NA	13,475,535.52	
410102	Travelling & Subsistance	364,150.00	
410103	Supplies	2,491,274.90	
410104	Maintenance	1,057,463.90	
410105	Contractual Services	19,424,281.56	
410106	Other Recurrent Expenses	1,873,747.00	
440110	Financial Assistant to Students	8,767,800.00	
440112	Bank Charges	45,003.91	
440113	Dayata Kerula	455,027.42	
410202	Travelling & Subsistance	12,302.00	
410203	Supplies	283,386.48	
410204	Maintanance	7,639.18	
4102041	Personal Emoluments-A		
4102042	Personal Emoluments-NA	6,590,555.36	

410205	Contractual Services	29,352.15	
410206	Other Recurrent Expenses	45,263.00	
410502	Travelling & Subsistance	900.00	
410503	Supplies	514,062.48	
410504	Maintanance	216,574.67	
4105041	Personal Emoluments-A		
4105042	Personal Emoluments-NA	5,084,155.31	
410505	Contractual Services	13,155.00	
410506	Other Recurrent Expenses	20,140.00	
420902	Travelling & Subsistance	1,345,128.56	
420903	Supplies	2,144,394.76	
420904	Maintanance	120,747.84	
4209041	Personal Emoluments-A	83,960,859.92	
4209042	Personal Emoluments-NA	12,256,239.15	
420905	Contractual Services	233,161.00	
420906	Other Recurrent Expenses	800,090.92	
430102	Travelling & Subsistance	200.00	
430103	Supplies	131,313.27	
430104	Maintanance	42,476.48	
4301041	Personal Emoluments-A	1,961,462.76	
4301042	Personal Emoluments-NA	5,566,994.96	
430105	Contractual Services	8,005.25	
430106	Other Recurrent Expenses	30,081.00	
450312	Other Operating Expenses	5,043,287.50	
480103	Supplies	293,278.60	
480104	Maintenance	10,701.00	
4801041	Personal Emoluments- A		
4801042	Personal Emoluments- NA	925,357.36	
480105	Contractual Services	849,956.43	
49001	Depriciation A/C	28,547,417.46	
16211	Pre-Receipt from Bhaisajja		
2314006/2	Receivable Bursary from UGC		
2314006/B	Receivable Bhaisajja Income		
30208	Receipt-Bhaisajja		
310/A	Other Income		
319/A	Bhaisajja Expenses		
131003	Revaluation Reserve		1,330,888,895.20
301c	Govt Grant Rehabilitation		717,275.00
112002	Rehabilitation & Improvement Expenses		
2109001	Plant & Machinery	3,889,596.00	
2102007	Computers	9,155,100.00	
2101004	Land	1,120,500,000.00	
318/1	Amortization Income		26,288,411.00
		1,927,138,974.56	1,927,138,974.56

Cash and cash Equivalents

2011

Rs.

1,238,728
5,248,465
2,695,047
889,814

A/C No:-078100122268432
A/C No:-0781001122268390
A/C No:-078100192268358
A/C No:-078100172268458

10,072,054**Receivables**

Rs.

20,573,048
1,093,441
200
75,000
0
6,113
133
307,300
813,800

315,000.00

Loan & Advances
Miscellaneous Advance
Retention
Fuel Deposits
Advance for Foreign Traveling
Recivable Intrest
Repair Advance
Receivable Mahapola
Recivable Bursary in UGC
Receivable MD Income
Receivable Bhaiasaja Income

23,184,035**Prepayments**

Rs.

V.N

179,400 O/B

R260

Metropolition

R518

National Insurence

R561

CBA

R632

Anusha Yapa

R1023

Modern Aircondition

R1306

Build - mech Services

R1359

Metropolition

R 1360

Ceylon Businesses

R1361

Jhon keels

R1367

Sri lanka Insurence

R1791

Metropolition

R1792

Metropolition

R1836

Edna Engineering

R1850

Upali News Paper

R1854

Associated News Paper

R1863

Ceylon Businesses

R1864

Ceylon Businesses

R1939

Metropolition

179,400**Note - 01**

2012

Rs.

1,331,182
1,516,797
949,195
122,469

3,919,643**Note - 02**

Rs.

(Schedule A) 16,765,912
(Schedule B) 144,769
200
97,500
79,000
7,858
0
0

658,334
280,000

18,033,573**Note - 03**

V.N

Rs.

8,213

9,403

2,085

2,500

25,480

30,788

3,846

5,236

9,000

29,703

16,800

433

85,355

44,370

85,930

4,246

3,170

5,133

371,691

2011

2012

Mobilization Advanced**Note - 04**

Voucher. No	Description	Rs.
c62		628,780
c65		277,245
		<u>906,025</u>

Investments**Note - 05**

Rs.		Rs.	
	<u>Awards</u>		
23049	Edirisingha	24,539	
	Konthasingha		
10100	Scholarships	10,100	
65069	Sarath Ranasingha	73,186	
100000	Dr Lakshman De Silva	108,523	216,348
		0	
	<u>Others</u>		
25000	Hostel Deposits	25,000	
5000	Secuirity Deposit (Shroff)	5,000	30,000
<u>228,218.00</u>			<u>246,348</u>

Work in Progress**Note - 09**

Date	Voucher .No	Descreption		Rs.
2013.02.12	07	Linus Electrical	AA/1/3/2012/04	140,147
2013.02.12	08	Linus Electrical	AA/1/3/2012/15	405,613
2013.02.12	09	Linus Electrical	AA/1/3/2012/14	630,321
2013.02.12	10	Linus Electrical	AA/1/3/2012/05	355,661
2013.02.13	13	Wijaya Construction	AA/1/3/2012/06	886,743
2013.06.04	51	Linus Electrical	AA/1/3/2012/04	1,019,883
2012.11.20	69	Wijaya Construction	AA/1/3/2012/06	1,194,508
2012.11.21	70	Linus Electrical	AA/1/3/2012/14	1,036,557
2012.11.23	71	Linus Electrical	AA/1/3/2012/05	1,033,064
2012.12.21	84	Amara Associate	AA/1/3/2012/12	973,048
				<u>7,675,545</u>

2011		2012
Payables		<u>Note - 10</u>
6,250	Payable Mahapola Scholarships	31,550
183,500	Payable Bursary Scholarships	440,400
945,086	Deposits	953,086
41,836	Unpaid wages	136,120
141,692	Creditors - Cancell cheques	202,127
86,274	Payable Examination Fees	117,931
174,100	DAFP A/C	122,170
86,000	Bid Bonds	44,500
290	Unpaid Certificate Income	0
1,994,066	Retention 3rd Ayurvedic Exhibition	236,004
2,264,118	Retention-Capital	3,377,451
488	Over Deposit	488
2,250	Special Advance	0
901	Book Advance	901
210,000	Pre-Receipt from Bhaisajja	0
80,000	Payable A/C Post Graduate	80,000
861,991	Pre-Receipt from Post Graduate	0
	Payble to UGC (Mahapola Advanced)	77,550.00
	Accrued Expences Baysajya	
	Accrued Expences MD	648,508
	Return Cheque	290
7,078,842		6,469,076

<u>Differed Income</u>		<u>Note - 11</u>
300	Special Fund - Dr.Anoma Jayasiri	0
857355	Special Fund-Bhaisajja	640,175
753321	Special Fund- Bhaisajja(201)	519,621
60000	Oriental Medical Fund	60,000
17,492	Research Fund- Dr. Hapuarachchi	24,038
-256,742	Differed Postgraduate Expenses New	0
493,255	Postgraduate Expenses old	472,455
1,924,981		1,716,289

2011

2012

Accrued Expenses**Note - 12**

R124	Metropolition	1010402	62,186
R23	R.D.H. Kulathunga	1010501	200
R50	Dialog	1010502	750
R138	L.L.W. Perera	1010502	1,493
R91	Telecom	1010502	3,894
R92	Telecom	1010502	1,824
R93	Telecom	1010502	11,774
R154	Telecom	1010502	32,425
R94	Electricity	1010503	385,140
R95	Water	1010503	79,563
R97	L.R.D.C. Security Services	1010504	757,531
R215	L.R.D.C. Security Services	1010504	779,165
R89	Associated News Paper	1010507	88,032
R153	L.M.D.G.S. Jayathilake	1010507	5,770
R70	H.D.R. Karunaratne	1010508	6,600
R126	Land Reclamation	1010508	5,027
R118	P.M. Chandrasiri	1010508	13,000
R111	P.P.P. Gunarathne	1010508	13,000
R22	P.D.R. Padmaseeli	1010608	3,830
R133	S.L. Railway	1010609	17,010
R41	Chandra Abeysekara	1010615	14,195
R318	M.M.F. Ramziya	1020603	13,066
R134	M.H.A. Munas---	2090602	3,000
R137	P.D.R. Padmaseeli	2090602	700
R128	M.H.A. Tissera	2090612	1,000
R25	M.H.M. Hafeel	2090615	1,500
R43	Kanchana Bimsara--	10104201	79,500
R49	P.R. Thilini	10104201	10,500
R34	G.S.K. Edirisinghe	10104212	653
R2	Masdura Chathuranga	10104212	5,239
R29	Over Time	10104212	48,027
R17	R.A.N.S. Perera----	10104212	22,905
R29	Over Time	10204212	37,941
R18	Imithiyas Deen	10504201	15,200
R42	W.G.K. Samarasinghe--	10504201	11,787
R29	Over Time	10504212	36,702
R60	Sunil Human	10504212	5,153
R107	Colvin Gunarathne	20904111	45,000
R108	Colvin Gunarathne	20904111	16,000
R147	Dr. Shanthani	20904111	15,750
R62	Jothipala	20904111	8,000
R130	M.C.M. Rameez	20904111	7,500
R149	M.E.M. Rameez	20904111	6,000

2011			2012
R150	M.E.M. Rameez	20904111	600
R143	M.K. Kulasekara	20904111	9,000
R144	M.K. Kulasekara	20904111	504
R121	M.M.S. Nilam	20904111	3,000
R140	M.S. Ameenudeen	20904111	7,500
R141	M.S. Ameenudeen	20904111	180
R142	M.S. Ameenudeen	20904111	6,000
R145	Shanthi Kulathunga	20904111	3,000
R29	Over Time	20904212	58,892
R29	Over Time	30104212	46,615
	Audit fees -2011		400,000
	Audit fees -2012		400,000
	Legal Charges		285,000
1,538,128	Total		3,893,823

Accrued Expenses - Capital

C		140,147
C		405,613
C9	Linus Electrical	630,322
C10	Linus Electrical	355,661
C13	Wijaya Construction	886,743
C3	Abans	850,000
		3,268,486

Note - 13

Capital Grant - Spent

Capital Grant

Rs.		Rs.
242,689,849	Capital Grant Spent Opening Balance	190,830,053
19,930,803	Capital Grant Spent	19,731,668
-47,335,571	Amotization for the year 2011	- 11,964,966
-24,455,028	Amotization Expences for the year 2011	14,323,444
		- 717,275
190,830,053		212,202,924

Note - 14

General Reserve

Rs.

- 138,487,746	Opening Balance	- 115,056,586
47,335,571	Amortization	
1,943,183	Other Adjustments	212,811
- 25,847,594	Excess of exp. Over income	- 12,270,709
- 115,056,586		- 127,114,484

Note - 15

Rs.

2011		2012
Accumulated Fund		<u>Note - 16</u>
274,180	Director's fund	274,180
215,217	Endowment Fund	234,949
	Research & Development fund(UGC)	0
	Special Fund From Aurveda Hospital	
21,040,182	Gift & Donations	22,858,880
	Research Fund(W.H.O)	0
	Other Funds-Dr. Laxman De Silva	0
137,310	Divisional Dev. Fund- Drawyaguna	137,310
<u>1,361,888,931</u>	Revaluation Reserve	<u>1,330,888,895</u>
<u>1,383,555,820</u>		<u>1,354,394,214</u>

Schedules to the Financial Statements

**FIXED ASSETS & DEPⁿ RATES FOR THE YEAR 2012
(Infrastructure, plant and equipment)**

Note -06

Rs.

Description/ Items	Dep ⁿ Rate	Balance as at 31.12.2011	Disposals during The Year 2012	Additions During theyear 2012	Balance as at 31.12.2012	Dep ⁿ .up to 31.12.2011	Dep ⁿ .year 2012	Accumulated Dep ⁿ .	W.D.V
Office, Lab & Teach.Equip	20%	17,661,481	0	486,278	18,147,759	3,313,943	3,578,102	6,892,045	11,255,714
Furniture & Fittings	10%	26,271,911	0	1,891,812	28,163,723	2,583,076	2,703,426	5,286,502	22,877,221
Motor Vehicles	20%	5,885,000	0	0	5,885,000	1,177,000	1,177,000	2,354,000	3,531,000
Plant & Machinery	20%	1,590,236	0	2,299,360	3,889,596	61,797	549,760	611,557	3,278,039
Computers & printers	20%	6,605,100	0	2,550,000	9,155,100	928,103	1,321,020	2,249,123	6,905,977
		58,013,728	0	7,227,450	65,241,178	8,063,919	9,329,308	17,393,227	47,847,951

Note -07

**FIXED ASSETS & DEPⁿ RATES FOR THE YEAR 2012
(Land and buildings)**

Description/ Items	Dep ⁿ Rate	Balance as at 31.12.2011	Disposals during The Year 2012	Additions During theyear 2012	Balance as at 31.12.2012	Dep ⁿ .up to 31.12.2011	Dep ⁿ .year 2012	Accumulated Dep ⁿ .	W.D.V
Land	—	1,120,500,000	0	0	1,120,500,000	0	0	0	1,120,500,000
New Building - 103	5%	276,400,000	0	331,639	276,731,639	13,820,000	13,831,292	27,651,292	249,080,347
Building- 101	5%	80,309,550	0	6,756,575	87,066,125	37,244,231	4,206,683	41,450,914	45,615,211
		1,477,209,550	0	7,088,214	1,484,297,764	51,064,231	18,037,975	69,102,206	1,415,195,558

FIXED ASSETS & DEP^N RATES FOR THE YEAR 2012
(Book and Sports Goods)

Note -08

Rs.

Library Books & Periodicals	20%	17,642,680	0	2,174,501	19,817,181	14,845,166	1,170,716	16,015,882	3,801,299
Sports Equipment	20%	29,580	0	111,810	141,390	1,972	9,418	11,390	130,000
Total		17,672,260	0	2,286,311	19,958,571	14,847,138	1,180,134	16,027,272	3,931,299

Notes to the Statement of Financial Performance

Note - 17

2011		2012
Rs.	<u>Other Income</u>	Rs.
2,005	Interest from Investment	2,219
895,142	Interest from Loan	744,952
95,856	Rent from Properties	144,541
18,000	Tender Fees	80,035
	Miscellaneous Receipts	
364,660	Registration Fees(Undergraduates)	
	Student identity card	450
	photocopy charges	6,625
10,435	Examination Fees(Undergraduate)	4,710
5,791	Certificate Income	36,140
63,942	Library Fines	89,336
	MD Income	2,139,334
210,805	Hostel Fees	291,175
	Rent from Auditorium	7,000
173,223	Miscellaneous Income	19,570
4,800	Convocation Fees	70,000
2,036,183	Postgraduate Income	1,255,538
7,800	Sales of Publication	8,670
107,705	Sales of Old Stores	80,440
1,555	Sales of Old Books	
1,253,741	Receipt-Bhaisajja	805,000
74,800	Other Income	
	cloak hiring charges	2,000
	telephone fees	14,011
5,326,443		5,801,746

Note - 18

Rs.		<u>General Administration</u>	Rs.
430,440	4101041	Personal Emoluments-A	1,144,514
12,338,802	4101042	Personal Emoluments-NA	13,475,536
321,483	410102	Travelling & Subsistance	364,150
2,221,207	410103	Supplies	2,491,275
1,105,580	410104	Maintanance	1,057,464
11,929,394	410105	Contrctual Services	19,424,282
1,111,538	410106	Other Recurrent Expenses	1,873,747
8,712,800	440110	Financial Assistance to Students	8,767,800
165,025	4102041	Personal Emoluments-A	
4,899,110	4102042	Personal Emoluments-NA	6,590,555
1,450	410202	Travelling & Subsistance	12,302
281,951	410203	Supplies	283,386
6,496	410204	Maintanance	7,639
33,779	410205	Contrctual Services	29,352
128,158	410206	Other Recurrent Expenses	45,263
18,106	4105041	Personal Emoluments-A	
4,485,163	4105042	Personal Emoluments-NA	5,084,155
	410502	Travelling & Subsistance	900
639,133	410503	Supplies	514,062
226,414	410504	Maintanance	216,575
25,600	410505	Contrctual Services	13,155
20,280	410506	Other Recurrent Expenses	20,140
		Bank Charges	45,004
		Dayata Kerula Expences	455,027
49,101,909			61,916,283

2011	<u>Note - 19</u>		2012
Rs.	<u>Academic Services</u>		Rs.
67,234,218	4209041	Personal Emoluments-A	83,960,860
11,873,750	4209042	Personal Emoluments-NA	12,256,239
1,047,884	420902	Travelling & Subsistance	1,345,129
1,580,117	420903	Supplies	2,144,395
192,283	420904	Maintanance	120,748
471,434	420905	Contrctual Services	233,161
1,232,089	420906	Other Recurrent Expenses	800,091
<u>83,631,775</u>			<u>100,860,623</u>

2011	<u>Note - 20</u>		2012
Rs.	<u>Library Services</u>		Rs.
1,526,209	4301041	Personal Emoluments-A	1,961,463
5,326,307	401042	Personal Emoluments-NA	5,566,995
400	430102	Travelling & Subsistance	200
244,798	430103	Supplies	131,313
44,553	430104	Maintanance	42,476
38,433	430105	Contrctual Services	8,005
36,381	430106	Other Recurrent Expenses	30,081
<u>7,217,081</u>			<u>7,740,533</u>

Rs.	<u>Note - 21</u>		Rs.
Rs.	<u>Hostels</u>		Rs.
13,644	4801041	Personal Emoluments-A	0
1,140,368	4801042	Personal Emoluments-NA	925,357
40,037	480103	Supplies	293,279
23,554	480104	Maintanance	10,701
2,024,926	480105	Contrctual Services	849,956
<u>3,242,529</u>			<u>2,079,293</u>

Note to the Statement of Changes in Net Assets

Note - 22

2011	<u>Net Gains & Losses not recognized in</u>	2012
Rs.	<u>the statement of Financial Performance</u>	Rs.
-		
-	Accrued Expences	19,220
120,071	Post graduate Diferance	256,742
402,777	Unpaid Salaries	23,940
98,503	Salary Payable	1,196
48,393	Vehicle Loan	6,705
103,241	Vahicle A/c	2,485,682
- 177,252	Recivable Intrest	6,113
- 300,000	Investment A/C - O/B	223,218
1478400	Post graduate A/c	-256,742
169050	Recivable Mahapola	-54,250
	Dulanga Associate	-4,502
	Recivable Mahapola	-108,500
	Supply Expences	-215,690
	Reveluation Reserve	-132,534
	Research Fund -o/b	-17,492
	Post Graduate o/b	-493,255
	Mahapola Unpayment	-5,700
	Mahapola Unpayment	-12,000
	Mahapola Unpayment	-17,200
	Accrued Expences	-1,416,338
	Computer A/C	-5,960
	Staff Loan	-55,069
	Festival Advanced	-39,449
	W.H.O. Expences	-16,560
	Difference of General Reserve O/B	41,240
<u>1,943,183</u>		<u>212,815</u>

2011	<u>Note - 23</u>	2012
Rs.	<u>Other Adjustments</u>	Rs.
0	Staff Loan	
0	Accrued Expenses	
-11,050	Interest from Konthasinghe	
-177,252	interest from Edirisinghe	
-300,000		
1,478,400		
169,050		
<u>1,159,148</u>		<u><u>-5,602,966</u></u>

Rs.	<u>Note - 24</u>	Rs.
	<u>Increase in Receivables</u>	
-771,134	Stores Advance	836,732
2,412,719	Loan & Advances	3,807,136
-1,060,950	Miscellaneous Advance	948,672
-901	Book Advance	0
1	Retention	
	Fuel Deposit	-22,500
-77,101	Pre Payments	-192,291
300,000	Bursary Advance	0
	Advance for Travelling Forign	-79,000
-5,984	Receivable Interest	-1,745
-133	Repair Advance	133
-307,300	Receivable Mahapola	307,300
-813,800	Receivable Bursary from UGC	813,800
-315,000	Receivable Bhaisajja Income	35,000
	Recivable MD Income	-658,334
	Mobilization Advanced	-906,025
<u>-639,583</u>		<u><u>4,888,878</u></u>

Rs.	<u>Note - 25</u>	Rs.
	<u>Increase in Payables</u>	
-12,300	Deffered Mahapola Scholarships	25,300
-1,232,400	Deffered Bursary Scholarships	256,900
-2,410,087	Deposits	8,000
41,836	Unpaid wages	94,284
-223,829	Creditors - unrepresented cheques	60,435
-41,022	Payable Examination Fees	31,657
0	Repair Advance	0
-1,482	Transfer	0
-1,550	Payable Travelling	0
-14,098	Insurance Imprest	0
-10,441	Insurance Advance	0
174,100	DAFP A/C	-51,930
86,000	Bid Bonds	-41,500
290	Unpaid Certificate Income	290
1,994,066	Aurvedic Exhibition	-1,758,062
2,264,118	Retention-Capital	1,113,334
488	Over Deposit	0
2,250	Special Advance	-2,250
901	Book Advance	0
210,000	Pre-Receipt from Bhaisajja	-210,000
80,000	Payable A/C Post Graduate	0
861,991	Pre-Receipt from Post Graduate	-861,991
	Payble to UGC	77,550
	Accrued Expences- M.D	648,508.00
<u>1,657,831</u>		<u><u>-609,675</u></u>

Decrease in Accrued Expenses	
Accrued Expenses	2,355,695
Accrued Expenses - Capital	3,268,486
	<u><u>5,624,181.00</u></u>

Institute of Indigenous Medicine, University of Colombo
Budgetory Allocation and Actual Expenditure - 2012

2011 1	Code No 2		Approved Budget 2012 4	Actual 2012 5	Surplus Or Deficit	Reasons 7
					(4-5) 6	
109,451,141	1	Personal Emoluments	126,970,000	130,965,674	-3,995,674	Due to Increase the salaries
1,371,217	2	Travelling Expenses	1,430,000	1,722,681	-292,681	Due to Forigen Travelling
4,997,243	3	Supplies & Consumble	4,100,000	5,857,710	-1,757,710	Due to Increase of market value of the items
1,598,880	4	Maintanance	2,200,000	1,455,603	744,397	Due to less maintanance works
14,458,765	5	Contractual Services	21,100,000	20,557,911	542,089	Due to Non payment of Security and Cleaning Services Bills
4,510,000	6	Other Recurrent Expenses	9,900,000	2,777,342	7,122,658	Controll of Other Recurrent Expenditure
136,387,246		Total Recurrent Expenditure	165,700,000	163,336,921	2,363,079	

Deputy Bursar
Institute of Indigenous Medicine,
University of Colombo.

Notes to the Financial Statements for the year ended 31.12.2012

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 premier Higher Educational Institute in Sri Lanka that provides instructions in Ayurveda, Unani and Indigenous 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, 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 Accounting Standards (SLAS) 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, Plant & Equipment

The Office Lab and Teaching Equipment, Buildings, Furniture and Fittings and Vehicles of the Institute have been revalued and recognized to the accounts with effect from 01.01.2011. Revalued land value take in to consideration in the financial Statement as at 31.12.2011. Property, plant & Equipment purchased during the period and the Library books are shown at cost.

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

Building	5%
Furniture & Fittings	10%
Office Lab & Teaching Equipment	20%
Computers	20%
Motor Vehicles	20%
Library Books	20%

A sum of Rs. 28.8 million has been provided for depreciation for the year 2012. It has been increased by Rs. 1.9 million.

It is noted that the stock value has been decreased than year 2011. i.e Rs. 0.8 million

Receivables had been decreased by Rs. 4.9 million. due to reduce the loan and advances

1.2.2 Inventories

Inventories are valued at cost.

1.2.3 Receivables

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

1.2.4 Short Term Investment

Some Investments have been renewed with its interests.

1.3 Liabilities and Provisions

All known liabilities as at 31.12.2012 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.

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

The Institute has adopted the benefit plan as required under the Payment of Gratuity Act No. 12 of 1983 for all eligible employees.

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 31.12.2013.

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 the Recurrent, Bursaries, Mahapola Internal Income for the year 2012 was Rs.170.4 million.

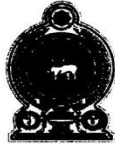
1.5 Expenditure

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.

Deputy Bursar/IIM



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கணக்காளர் தலைமை அலுவலகம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය }
 எனது இல } EC/G/IIM/FA/12
 My No }

ඔබේ අංකය }
 உமது இல }
 Your No. }

දිනය }
 திகதி } 15 October 2013
 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 2012 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 2012 comprising the balance sheet as at 31 December 2012 and the comprehensive income statement, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with 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 Institute in terms of 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 furnished to the Director of the Institute on 05 July 2013.

1:2 Management's Responsibility for the Financial Statements

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

අංක 306/72 පොල්දූව පාර,
 බත්තරමුල්ල, ශ්‍රී ලංකාව

இல. 306/72, பொல்துவ வீதி,
 பத்தரமுல்லை இலங்கை

No.306/72, Polduwa Road,
 Battaramulla , Sri Lanka

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 Telephone }

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 Fax No. }

ඉලෙක්ට්‍රොනික් පැපර් }
 #- ලිපිනය } oaggov@slt.net.lk
 E-mail. }

1:3 **Auditor's Responsibility**

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse 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 2012 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 **Comments on Financial Statements**

The accounting deficiencies totalling Rs.31,432,441 revealed at the test check of financial statements were brought to the notice of the Director of the Institute of Indigenous Medicine by the draft report of 19 July 2013. The amended financial statements incorporating rectification of 31 deficiencies amounting to Rs.25,991,908 out of those accounting deficiencies had been presented for audit on 15 August 2013.

2.2.1 **Accounting Deficiencies**

The following observations are made.

- (a) The carried forward opening balance of the General Reserve Account as at 01 January 2013 had been understated by a sum of Rs.41,240.
- (b) As the income of two courses of the years 2010 and 2011 had not been transferred to the Income and Expenditure Accounts of those years, the remaining credit balances of those ledger accounts amounting to Rs.1,112,630 continued to be shown under the current liabilities.
- (c) Action had not been taken to recover from Postgraduate Account the overhead expenditure amounting to Rs.41,308 relating to the Ayurveda Specialist Physician Course paid from the general fund of the Institute, and as such the expenditure of the Institute and the credit balance of the Postgraduate Account had been overstated in the financial statements.

- (d) Action had not been taken for the refund of a sum of Rs.80,000 paid by a Government Institution for a student who had transferred from the Postgraduate Course to the Specialist Medical Course or to transfer the money to the Specialist Medical Course. That had been retained under the current liabilities.
- (e) The errors such as computation of the depreciation on the assets revalued for Rs.318,070,239 in the year 2011 based on the full life period without computing the effective life period, and the omission to account for 50 Units of furniture and office equipment revalued at Rs.373,850 and further 42 Units not computed had not been rectified in the year under review.
- (f) A sum of Rs.717,275 out of the Government Capital Grants had been spent on recurrent expenditure and that amount had been transferred from the Capital Accounts and credited to the Income and Expenditure Account.
- (g) Instead of identifying and rectifying the differences between the Schedules of Staff Loan and the accounts pointed out by the audit reports for the preceding years, the recoverable balances in the computer loans, staff loans and festival advances totalling Rs.100,477 had been written off to the General Reserve Account.
- (h) A balance of Rs.91,267 receivable from an external party had been set off against the Security Deposits Payable.

2.2.2 Unexplained Differences

According to the Register of Cancelled Cheques, there were 48 cheques valued at Rs.1,508,152 cancelled during the years 2008 to 2010 but not issued again. Nevertheless, the ledger balance as at 01 January 2011 amounted only to Rs.31,797 and balance had also not been identified.

2.2.3 **Accounts Receivable**

Loan balances amounting to Rs.626,489 receivable from two officers who had vacated post and deceased had been outstanding for 3 years and 1½ years and the interest had not been computed for the outstanding period.

2.2.4 **Lack of Evidence for Audit**

The evidence indicated against the following items of account appearing in the financial statements had not been furnished to audit.

Item of Account	Value	Evidence not – made available
-----	-----	-----
	Rs.	
Library Deposits	59,460	Detailed Schedule
Hostel Deposits – Balance as at 01 January 2011	180,767	-do-
Unpaid Salaries	136,120	-do-
Unpaid Examination Fees – Balance as at 01 January 2011	62,772	-do-
Bid Security	44,500	-do-
Third Ayurveda Exhibition	236,004	-do-
Pharmacology Diploma Course Deferred Income 2013/2011	519,621	Register of Courses and Schedule
Pharmacology Diploma Course – Course Fees Receivables	280,000	-do-
Non – cash Other Adjustments to the Cash Flow Statement	5,602,966	Schedule

2.2.5 **Non – compliance with Laws , Rules , Regulations and Management Decisions**

The following observation are made.

Reference to Laws, Rules, Regulations and Management Decisions	Non – compliance
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i). Financial Regulations 135	Fourteen vouchers amounting to Rs.41,851,658 had been approved exceeding the financial authority delegated and paid while 16 vouchers amounting to Rs. 16,208,525 had been certified.
(ii). Financial Regulations 264	Acknowledgements had not been obtained in support of receipt of payments amounting to Rs.954,768 made on 08 payments voucher.
(b) Chapter 10 Section 1.6.1 and Chapter 20 Section 3.1 of the Establishments Code for the University Grant Commission and Higher Education Institutions.	Salaries and allowances amounting to Rs.87,065,980 had been paid without a record of the attendance and departure of the Academic Staff and without obtaining confirmation of leave availed of by them.

3. **Financial Review**

3.1 **Financial Results**

According to the financial statements presented, the financial results of the Institute for the year under review before taking into account the Government Grant for recurrent expenditure, amounted to a deficit of Rs.169,967,984 as compared with the corresponding deficit of Rs. 165,903,410 for the preceding year. That deficit had been reduced to Rs. 12,270,709 due to the Government Grant of Rs.157,697,275 received for the recurrent expenditure of the year under review. The deficit for the preceding year had been reduced to Rs.25,847,594 due to the Government Grant Rs. 140,055,816 received for the recurrent expenditure of that year. The improvement of Rs. 13,576,885 in the year under review as compared with the preceding year had been mainly due to the increase in the Government Grant by a sum of Rs.17,641,450 over that of the preceding year.

In view of the deficits generated in the Income and Expenditure Account over a number of years, the General Revenue of the Institute had converted to a debit balance of Rs.127,114,484 as at 31 December 2012.

3.2 **Legal Action against the Institute**

The following observations are made.

- (a) Even though two cases filed by an external party against the officers of the Institute had been dismissed, as a result of the failure to make an application for dismissal of the case subject to costs, the sum of Rs. 420,693 paid to the private lawyers had to be borne by the Institute. That external party had again filed two cases against the Institute.
- (b) The contingent liability relating to 05 cases against the Institute which were being tried in the year under review had not been disclosed in the financial statements.

4. **Operating Review**

4.1 **Performance**

The following observations are made.

- (a) The recurrent expenditure incurred on 632 students engaged in educational activities in the year under review amounted to Rs.198,136,912 and as such expenditure per student amounted to Rs.313,508. The recurrent expenditure incurred on 647 students engaged in educational activities in the preceding year amounted to Rs.192,378,397 and as such, the expenditure per student in that year amounted to Rs.297,339.
- (b) Out of the registered student population of 638 of the Institute, the number of students who remained by the fifth year had been 483 and 310 out of those had passed the examinations. Details appear below.

Year of Admission	Number of Students Admitted	Number of Students Reaming in the Fifth year	Number of Students Passed the Fifth Year
2006/2007	130	91	49
2005/2006	126	96	62
2004/2005	107	81	41
2003/2004	180	129	95
2002/2003	<u>95</u>	<u>86</u>	<u>63</u>
	<u>638</u>	<u>483</u>	<u>310</u>

(c) **Students Progress in the Year 2012**

Out of the total of 789 admitted in the 05 preceding years 632 students had been engaged in academic activities by the year 2012 while 157 students had abandoned the courses. Details appear below.

Year	Year of Admission	Number of Registered Students			Number of Students Remaining at Present			Number who Abandoned Courses
		Ayurveda	Unani	Total	Ayurveda	Unani	Total	
1	2010/2011	163	31	194	147	27	174	20
2	2009/2010	135	44	179	110	33	143	36
3	2008/2009	118	41	159	92	28	120	39
4	2007/2008	98	29	127	80	24	104	23
5	2006/2007	<u>105</u>	<u>25</u>	<u>130</u>	<u>73</u>	<u>18</u>	<u>91</u>	<u>39</u>
		<u>619</u>	<u>170</u>	<u>789</u>	<u>502</u>	<u>130</u>	<u>632</u>	<u>157</u>

- (d) (i) Out of the total of 53 approved Lecturers of the Ayurveda Medical Degree Division only 8 vacancies excised. Nevertheless, the services of 20 external Lecturers had been obtained in the year under review.

When the internal Lecturers of 12 subjects cover 391 Lecture hours, the external Lecturers had covered 404 Lecture hours for that and the total of 188 Lectures hours of 04 other subjects. It had been due to be failure to obtain the services of the internal Lecturers at the maximum level and with efficiency, and the non – deployment of internal Lecturers for certain subjects. Thirteen lecturers out of the 45 lecturers available had been allowed sabbatical leave without paying attention to the maintenance of the academic activities

- (ii) Between 02 to 08 Lecturers had been attached to each of the balance 27 subjects except 04 Ayurveda Subjects and the total number of lectures hours covered had been 1,276 . As such the average annual lectures hours per Lecturer had been 32.

- (iii) According to the courses regulations, the number of lecture hours to be covered for 07 subjects of the Ayurveda Medical Course is 750. But the conduct of 408.5 lecture hours had been planned and 399 lecture hours only had been conducted.
- (iv) As the lecture plans for 05 subjects of 02 Departments of the Unani Academic Division had not been made available to audit, the progress of the conduct of those lectures could not be established.

4.2 **Management Inefficiencies**

The following observations are made.

- (a) Scholarships had not been awarded from the five Funds established by utilizing the donations made by 05 external parties during the years 1992 to 2010 for the grant of Scholarships for the improvement and evaluation of educational skills of the students and the value of those as at 31 December 2012 amounted to Rs.227,755. In institute did not have the information on a Fund amounting to Rs.10,100 and that money had not been invested.
- (b) The male hostels maintained in a building with 28 rooms handed over to the Institute by the Department of Irrigation on 11 February 1995 had not been improved and maintained in a manner suitable for a hostel.
- (c) Even though 47 members out of the total of 67 Lecturers and Assistant Lecturers receiving research allowances had not furnished research reports, the payment of research allowances had been continued without paying attention to that matter.

4.3 **Transactions of Contentious Nature**

The following observations are made in connection with the purchase of 192 cubes of earth for Rs. 573,832 for carrying out improvements to the sports ground and the purchase of 05 machines for Rs.2,431,360 for the students academic activities relating to the drug production process in the year under review without obtaining bid security and performance guarantees and without entering into written agreements with the suppliers as well as without obtaining the approval of the Board of Management , contrary to the Provisions in the Procurement Guidelines.

(a) **Purchase of Earth**

- (i) Estimates had not been prepared.
- (ii) All matters relating to the appointment of the Procurement Committee and the Technical Evaluation Committee, the meetings of those committees , the opening of quotations and placing orders for 300 cubes of earth had been done on 16 March 2012 while the order indicated that the goods should be delivered before that date.
- (iii) Even though 04 quotations under the registered Nos. 7818 to 7821 of the Post Office nearest to the Institute had been received by the Institute on 17 March 2012 the quotations had been opened on 16 March 2012.
- (iv) The transport of earth had not been supervised. A sum of Rs.440,640 inclusive of the sum of Rs.300,000 during the transport, had been paid for 147 cubes of earth without a certificate from a Technical Officer.
- (v) The supplier selected for leveling of earth during the period of transport had been paid a sum of Rs. 42,960 for leveling 148 cubes of earth without the certificate of a Technical Officer.
- (vi) Another order for the supply of 55 cubes of earth had been issued to the same supplier and a sum of Rs.133,192 had been paid in October 2012 even without carrying out a supervision of that supply.

(b) **Purchase of Machinery**

Even before the receipt of the report of the Technical Evaluation Committee on the specifications for the 06 machines required for the students' academic activities on the drug production process, quotations had been invited for the purchase of 10 machines and two institutions which submitted the lowest quotations had been selected. Together with the quotations submitted by one of those companies on 01 August 2011, included a letter with quotations addressed to an officer of the institute

05 days before the date of inviting the quotations. The other institution had submitted the quotations 1 ½ hours after the opening of the quotations.

Even though the Procurement Committee had approved the purchase on 02 September 2011, the Technical Evaluation Committee had recommended that on 19 September. Three machines for Rs.801,360 and two machines for Rs.1,630,000 respectively had been purchased from those two institutions.

4.4 **Identified Losses**

Four microscopes handed over for repairs over 02 years ago had been misplaced.

4.5 **Underutilization of Funds**

The following observations are made.

- (a) An average monthly balance of Rs.1,326,751 had been maintained in the Postgraduate Cash Book in which the monthly average expenditure in the year 2012 amount to the Rs.235,147 and the cash balance as at 31 December 2012 amounted to Rs.1,331,182.
- (b) The Bank Account of the World Health Organizations with a cash balance of Rs.664,820 dormant over several years had been utilized without approval for recording the receipts and payments of the Ayurveda Medical Exhibition 2011. The balance sum of Rs.122,469 that remained after the use of the account for exhibition purposes remained idle since February 2012. The balance of the ledger account for that current account amounted to Rs.236,004, thus revealing a cash shortage of Rs.113,535.

4.6 **Staff Administration**

Out of the approved staff of 218 as at 31 December 2012 fifty five posts had been vacant. Details appear below.

	Approved Cadre	Actual Cadre	Number of Vacancies
Academic and Supporting Staff	114	91	23
Non – academic Staff	<u>104</u>	<u>72</u>	<u>32</u>
	<u>218</u>	<u>163</u>	<u>55</u>

5. **Accountability and Good Governance**

5.1 **Corporate Plan**

The Corporate Plan of the Institute for the years 2010-2015 had not been timely reviewed and updated in terms of Circular Instructions.

5.2 **Action Plan**

The following observations are made.

- (a) The Action Plan for the year 2012 approved on 15 May 2012 did not include the physical targets and the estimated expenditure of certain activities. As such it could not be examined with the budget. The reasons for not including 06 activities of the Corporate Plan in the Action Plan could not be ascertained and 09 activities in the Action Plan had not been executed.
- (b) The monthly Performance Reports had not been furnished to the Board of Management in terms Section 4.2.2 of the Public Enterprises Circular No. PED/12 of 02 June 2003 and the quarterly, Half yearly and Annual Performance Reports to be furnished to the line Ministry and the Treasury in terms of Section 4.2.6 had not been prepared.

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5.3 **Procurement Plan**

The Procurement for the year 2012 did not agree with the budget due to reasons such as the non - inclusion of 03 items budgetary provision amounting to Rs.25,000,000, the estimated value of Rs.31,100,000 in the Procurement Plan being only Rs.14,200,000 according to the budget and the Preparations of the Procurement Plan only for Rs.31,900,000 out of the total capital budgetary provisions of Rs.40,000,000. The expenditure incurred did not agree with the plan.

5.4 **Budgetary Control**

The following observations are made.

- (a) The budgeted Income and Expenditure Statement, the budgeted Balance Sheet, and the Cash Flow Statement had not been furnished with the budget in terms of Section 5.2.1 of the Public Enterprises Guidelines on Good Governance No.PED/12 of 02 June 2003.
- (b) The total budgeted income for the year under review amounted to Rs.8,900,000 and the actual income amounted to Rs.4,609,208 and that represented a decrease of 48 per cent. The estimated expenditure on the employees remunerations, travelling expenses and supplies and consumables amounted to Rs.132,500,000 whereas the actual expenditure amounted to Rs.139,516,415 and that represented an excess of 5.3 per cent of the estimated expenditure. In addition, the budgeted provision of 02 other item of expenditure amounted to Rs.12,100,000 whereas the actual expenditure amounted to Rs. 4,387,898. As such the budget had not been made use of as an effective instrument of management control.

5.4 **Tabling of Annual Reports**

The Annual Report for the years 2011 had not been tabled an Parliament. The Annual Reports for the years 2009 and 2010 did not include the final accounts of the Institute.

6. **Systems and Controls**

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

- (a) Accounting
- (b) Maintenance of Registers
- (c) Financial Control
- (d) Maintenance of Fixed Assets
- (e) Stores Control
- (f) Grant of Advances
- (g) Performance and Academic Activities
- (h) Procurement Activities
- (i) Budgetary Control
- (j) Preparation of Plans
- (k) Contract Administration

H.A.S. Samaraweera
Auditor General

Answer for the report of the Auditor General

Institute of Indigenous Medicine, affiliated with the University of Colombo for the year ended on 31st December 2012 in terms of Section 108 (1) of the Universities Act No. 16 of 1978.

2.2.1

- (a) This has resulted due to a fault in entering data into the accounting package for the year 2011 and though steps had been taken to correct the said defect in the year 2012, the defective balance of 01.01.2012 occurring through the defect in the year 2011 is still prevalent. This will be corrected in the year 2013 as adjustments are already made in the year 2012.
- (b) Action will be taken to make the necessary adjustments for the relevant money after examining if there are any other expenses on the course.
- (c) Action will be taken to correct after checking.
- (d) Action will be taken to correct after checking.
- (e) The Fixed Asset Registry is being updated at present and action will be taken to make the relevant corrections by obtaining the effective life time from the state Assessor after those activities are completed.
- (f) Payments for purchasing soil had been done from the Capital Account as the payment can not be made from the Recurrent Account as it is not a consumable good. However, such expenses have been adjusted to the Income and Expenditure Account as pointed out by the audit as it is not practical to add the cost incurred for purchasing soil to the value of the land.
- (g) Action has been taken to write off relevant balances and maintain correct account balances with the recommendations of the Finance Committee and approval of the Management Board.
- (h) Action will be taken to correct after checking.

2.2.2 Action will be taken to correct after checking.

2.2.3 After the termination of service, only debt balances will be charged and outstanding interest will not be charged. Action will be taken to take a decision regarding the outstanding loans after it is forwarded to the Management Board.

2.2.4 The relevant Schedules are being prepared.

2.2.5

- (a) I All the approvals and certifications have been done with the approval of Management Board.
 - II The relevant persons had put their signature at the relevant place on the voucher when cheques are issued on the given vouchers. An organization relevant to one voucher has been registered under the Stamp Duty (Special Provisions) Act No. 12 of 2006 for the purpose of settling stamp duties. However, action will be taken to obtain receipts with the due stamp duty when payments are made in future.
- (b) An Attendance Registry for the academic staff is not maintained and it is practiced in the whole university system.

3.2 Litigations against the Institute

- (a) Though the Counsel at the stage of filing defenses against the Plaintiff, had prayed from the Courts for the dismissal of the case with costs, it had been unable to recover costs for litigation as such relief had not been cited at the stage the Court was to give its verdict.
- (b) Steps will be taken to reveal such status as notes on the Financial Statements when preparing future accounts.

4.1

- (a) Cost per student has increased according to the increase in salary and allowances of the academic staff and the increase of prices of goods and services.

(b,c) With the introduction of the new syllabus this situation has considerably decreased and steps will be taken to improve this situation in future.

- (d) I,II,III,IV

Action will be taken to change this situation with the proposals presented and approved by the Management Board of the institute.

4.2 Management Inefficiencies

- (a) Two scholarships are already being awarded from the donations received from five external parties from 1992 to 2010 and the objective of one scholarship is to provide books to the library and is not intended to provide scholarship.

Further the institute does not possess any future information on the remaining two scholarship and necessary steps will be taken after inquiry.

- (b) The institute does not have the ownership over the land in which this male hostel is situated and it belongs to the Department of Irrigation. Action is already being taken to acquire the ownership of this land and the Ministry of Higher Education has agreed to construct a new hostel in the said land.
- (c) Action will be taken in future to alter this situation after discussion with the Management Board of the institution.

4.3

- (a, b) A report of the inquiry on this matter conducted with the instructions of the Special Committee has been submitted to the Management Board and its recommendations have been implemented.

4.4 Action will be taken to take necessary actions after an inquiry.

4.5

- (a) Steps will be taken to utilize the relevant funds effectively in future.
- (b) Action will be taken to submit a report on these funds to the Finance Committee to take suitable actions accordingly.

4.6 Steps have already been taken to conduct examinations and interviews and fill the existing vacancies.

5.1 During the first phase of the year 2012, there was a change in the administration positions in this institute and the previous administration had not updated it. However, the current administration has updated it, prepared a new Corporate Plan for the years 2013- 2017 and it has been submitted to the Auditor-General before the commencement of the year 2013.

5.2 Action Plan

(a) Material targets relevant to functions included in the 2012 Action Plan, are presented against each title, according to the relevant months and financial figures relevant to some functions were not cited as some functions were connected to the main functions cited earlier. Some functions included in the 2010-2015 Corporate Plan were not incorporated in the 2012 Corporate Plan as more important and prioritized functions were considered for the preparation of 2012 Action Plan.

The academic and non-academic strikes in the year 2012 had obstructed the general activities of the institute for around 5 months and all the activities incorporated in the 2012 Action Plan could not be implemented. Therefore priority had to be given to more important and essential matters.

(b) From the year 2013 monthly progress of each academic section is reported to the Management Board and action was taken to send quarterly, bi-annual and annual Progress Reports to the Ministry of Higher Education and the General Treasury.

5.3 Budget estimates and procurement plan are prepared at the end of the previous year and financial allocations are made in January of the relevant year. Financial allocations for all the activities in the Procurement Plan are not made and activities for which financial allocations received are carried out in accordance with the priority. As a result of this, it has been unable to perform all the activities in the Procurement Plan.

5.4

(a) Budget documents are prepared in compliance with the instructions of the University Grants Commission. However, action will be taken to prepare a more accurate budget document for the year 2014 considering the audit instructions as well.

- (b) It is accepted that there is a considerable difference between the budgeted income and the actual income and steps will be taken to prepare a more realistic budget document in future under the income heads after identifying income and analysis and prediction of data.

Remunerations and transport expenses of the employees have increased due to the salary increments and other related expenses including the increase in Employees Provident Funds, Employees Trust Funds, and payments for visiting lectures, examination fees and transport expenses and supplies and prices of consumer materials have increased due to price increase of goods and services and due to the performance of essential activities that were not recognized at the time of the preparation of the budget.

The actual expenses of two Expenditure Heads have decreased due to non implementation of relevant tasks which were scheduled at the stage of preparation of the budget at the commencement of the year and the decision that such activities were not relevant by that time. These matters will be taken into consideration when preparing the budget for the year 2014.

5.5. Tabling of Annual Reports

Actions have been taken to table the 2011 Annual Report of the Institute with the final accounts in Parliament.

5.6 Steps will be taken perform according to relevant instructions.

Director
Institute of Indigenous Medicine,
University of Colombo.