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## ஆண்டறிக்கை

## ANNUAL REPORT

## 2020


# දේශීය වෛද්‍ය විද්‍යායතනය

## உண்ணாட்டு மருத்துவக் கல்வி நிறுவகம்

# කොළඹ විශ්වවිද්‍යාලය

## கொழும்பு பல்கலைக்கழகம்

# UNIVERSITY OF COLOMBO

# Vision

To be a 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
of knowledge in
the enhancement of traditional medical
system in Sri Lanka

**Foreword from Director**

I am pleased to take this opportunity to report our achievements during the year 2020. It was a very decisive year due to prevailing Covid 19 pandemic situation. Therefore, adhering to the health safety guidelines, academic and administrative activities were conducted with great difficulties. However, the students in all levels were not idle during the pandemic as all the lectures and some of the examinations were switched online mode and the final year students were requested to physically attend the examinations on clinical subjects.

The Institute successfully completed the program review of BUMS and BAMS study programs which was conducted to evaluate the internal operations through the academic / administration / non-academic / student structures and all aimed at implanting excellence, further enhancing our teaching and research capabilities. Through the process of program review, the review panels visited to IIM and evaluated the BAMS and BUMS programs through examining the educational effectiveness of the curricular in order to produce doctors in indigenous medicine, efficient use of the staff for teaching purposes and available infrastructure facilities at IIM. Therefore, IIM could identify its strengths, challenges, weaknesses and opportunities and the recommendations given by the review panels are being implemented to improve the standard of the academic programs.

However, we were unable to achieve many targets that were stated in the action plan due to Covid 19 pandemic situation. The institute attempted to achieve the most important goals of the action plan to re-activate the Institute performances and become the leading institute on indigenous medicine in the country.

The Institute has continued to deliver on its vision and is proud of how much has been accomplished. The Institute had completed target projects successfully at the end of the year including training workshops on blended learning for the academic staff members. We are now implementing blended learning for the teaching methods and looking to the future with a great deal of excitement and optimism. Our focus in the year ahead will be on the initiation of new strategies to produce the best indigenous doctors through curriculum and infrastructure developments. I would like to thank the Curriculum Development Committee (CDC) for the tremendous impact that they have made over the year 2020 to introduce new curriculum and revision of existing curriculum. I look forward to strengthen on our traditions and significant achievements of the past year and to continuing to nurture and support our dedicated staff and talented students to achieve their full potential.

The progress of the work performed during the year 2020 is given below.

The development of the strategic plan for 2020-2024 was a major achievement as it interpreted the institute goals and help to identify priorities into specific work plans. The goals of the strategic plan include increase Demand to higher Education in Indigenous Medicine, improve Quality of Academic Programmes, strengthen research, Innovation & Entrepreneurship, contribution of the IIM to Socio - Economic Development, increase Interaction with International Institutes, improve Physical & Esthetic Environment Stake Holders Satisfaction of IIM, ensure Financial Management & Sustainability and improve the Quality & capacity of IIM. The action plan for the year 2020 was prepared and quarterly evaluated the progress of the action plan to make sure the scheduled plans were on track.

Further IIM has taken necessary actions to mitigate ragging for new students and created conducive teaching and learning environment for all the students and the staff.

The followings are among the highlights of the 2020 action plan.

The institute has taken initiatives to write proposals for establishment of a Faculty of Institute of Indigenous Medicine with six Departments (4 Departments for Ayurveda and 2 Departments for Unani). Further a new syllabus prepared to suite for medical students was introduced for the students in 2017/2018 batch as requested by the UGC. The existing syllabus was also revised in order to maintain the standard of BAMS and BUMS degree programs. Two building proposals (one for the construction of a 8 storied building and second one for a new boys hostel) were submitted to the treasury through the proper channel in order to implement the master plan of the IIM. We made this top priority to overcome space constrains of the institute.

Further I wish to state that Short courses on Ayurveda Massage Therapy and Pharmaceutical Drug Manufacturing have been completed. New certificate course on Ayurveda was introduced and will be implemented in 2021. Five postgraduate diploma courses were prepared and now seeking the approval from the Centre of Quality Assurance of University of Colombo.

We still have a long way to go and I hope that this report demonstrates the institute is making good progress. I would like to thank, first of all, the academic staff of Institute for responding so well to my leadership, taking so much initiative themselves, and working extremely hard to meet goals and deadlines. I thank in particular former and present the Heads of sections of Ayurveda and Unani for the strong support they are giving the Institute and me. My sincere thank also goes to Deputy Registrar, Deputy Bursar and all the administrative staff. Support given by all the nonacademic staff is invaluable to achieve the significant progress of IIM.

Finally, I wish to state that the guidance of higher authorities, all the steps have been taken to change the Institute of Indigenous Medicine as a Faculty of Indigenous Medicine under the University of Colombo.

Our success is the success of higher education in Indigenous Medicine. With the ongoing support of our Board of Management, academic, administrative, non-academic staff members and students, the Institute is ready for the challenges and achievements ahead in 2021.

**Snr Prof P A Paranagama**
**Director /IIM**

**Contents** **Page No.**

# INTRODUCTION

At the end of the nineteenth century, the British colony, the then Ceylon, had a system of Indigenous medicine, but no College to provide indigenous medical education. Three associations or bodies that were formed had done the preliminary work for the preservation of traditional medical knowledge and to protect and uphold the professional status of those engaged in practicing oriental medical system. These associations are “The Sinhalese Medical Association (1891), Sri Lanka Vaidya MahaMandalaya (1901) , and Sri Lanka SamajaPrathisanskaranaSangamaya (1915). Eminent personalities such as, Sir Solaman R. Dias Bandaranaike, F.R. Senanayake, K. Balasingham, Donald Ubhayasekera and Ananda Coomaraswamy, the great patriots were involved in creating a fund for this purpose.

In 1926, for the first time, a committee that looked into the indigenous medical system proposed that a college should be established with an adjoining teaching hospital, to provide training to those who are keen to this system of medicine. The then States Council (RajyaManthranaSabhawa) appointed an Advisory Council titled’ Ayurveda Sammelana Sabha’ in 1928 with Dr K. Balasingham as its Chairperson. Based on this Committee’s recommendation, an Institute named “Swadeshiya Vaidya Vidyalaya” (Indigenous Medical College) was established on 10th June 1929, and it was inaugurated by the then Governor General of Ceylon, Sir Herbert James Stanley, at the Bauer building situated at Cotta Road, Borella. Dr A.N.N Panikkar from India who had western medical qualification and who possessed a Sound training in Ayurveda Sciences was brought down to the newly established College by the then Government as its first Principal. Similarly, Dr H.M. Jaffer and Dr H. Ahamed were also brought down from India to develop Unani system of medicine.

Another milestone in the field of indigenous medical system was the enactment of Indigenous Medical Ordinance No. 17 of 1941. Hon S.W.R.D. Bandaranaike as the Minister of Health and the Chairperson of the Indigenous Medical Advisory Council had brought the legislation to uplift the quality of teaching at the College with a national standard. In 1961, the Ayurveda Act No. 31 of 1961 was enacted by repealing the Indigenous Medical Ordinance No. 17 of 1941 and the College was renamed as the Government College of Indigenous Medicine and came under the management of the Ayurveda College and Hospital Board. This was a step taken to uphold the quality of ayurveda health care delivery and the systems of education in Ayurveda, Unani and Siddha. Four Statutory Boards namely, Ayurveda Medical Council, the Ayurveda College and Hospital Board, Ayurveda Research Committee and Ayurveda Drug Formulary Committee were created.

In 1963, the Diploma in Indigenous Medicine & Surgery (DIMS), the qualification hitherto named was changed to that of the Diploma in Ayurveda Medicine and Surgery (DAMS) under the new Ayurveda Act.

In 1977, the College of Indigenous Medicine was absorbed as the Institute of Indigenous Medicine and affiliated to the University of Colombo under the University Act No. 1 of 1972. This was done by the Institute of Ayurveda Statute No. 1 of 1977, published in the Government Gazette Extraordinary bearing number 258 of March 30, 1977. The objective of this step was to produce qualified medical practitioners in the field of Ayurveda, Unani and Siddha medical systems. Institute of Indigenous Medicine Ordinance No. 7 of 1979 published in the Government Gazette Extraordinary BearingNo. 67/14dated21.12.1

The Institute under the affiliation to the University of Colombo, many changes have been made in the syllabus with the approval of the Senate of the University. One such major revision was in 1982 where the assistance of specialists in various sections in Ayurveda, Siddha and Unani for which expert advises were obtained from Prof. P.N.V. Kurup, Advisor on Ayurveda of the World Health Organization.

With the establishment of the Institute in 1977, imparting instructions under the two-degree programmes, i.e. Degree of Bachelor of Ayurveda Medicine and Surgery (BAMS) and the Degree of Bachelor of Unani Medicine and Surgery (BUMS) commenced under two sections of the Institute and the first batch graduated in 1983. These degrees were conferred at the convocation of the University of Colombo held in 26.10.1992.

Since inception, the National Ayurveda Teaching Hospital at Borella has been the Centre to provide resources for imparting practical knowledge and skills, particularly in the clinical setting. The Institute has the strength of postgraduate qualified academic staff who undertake teaching responsibilities and 23 different subject areas are now taught during the five academic years. The syllabi contain study material on Ayurveda/ Unani and other related sciences to produce a competent indigenous medical graduate. Each academic year consists of thirty (30) weeks teaching during three terms, with two mid-term vacations. At the end of each academic year, annual examinations are held. Each examination consists of a written, viva-voce and practical/ clinical components.

## THERE ARE TWO DEPARTMENTS OF STUDY IN INSTITUTE OF INDIGENOUS MEDICINE (IIM)

### 1.Department of Study Ayurveda

The earliest references of Ayurveda medicine in Sri Lanka are associated with a great physician; Ravana a king of Sri Lanka dating back to the prehistoric times. Traditionally, it is believed that Ravana of Ramayana fame was well versed in Ayurveda medicine. Ramayana mentions that he represented Sri Lanka at a medical symposium at the base of Himalaya in India during his era. There were four tribes, Yaksha, Raksha, Naga and Vaddas in Sri Lanka at the given time. According to Historiography in Sri Lanka King Ravana was the author of the following medicine books of Ayurveda. Arkaprakasya, Nadivignanaya, Kumarathanthraya and Udishathanthraya.

Sri Lanka has a rich assortment of medicinal plants of which some are endemic to the country. The majority of the plants used are the same as those used in India. Dolukanda and Rumassala are believed to be fragments of a part of Himalayas that were carried over to Sri Lanka by the mythical monkey King Hanuman of King Rama. Evidence unearthed from prehistoric burial sites speaks of the ancient practices of Ayurveda across Anuradhapura, Polonnaruwa, Madirigiriya and Pomparrippu.

The only structural remains of ancient hospitals that have so far come to light are of those established in the old monasteries of Mihintale, Madirigiriya and Alahana in Polonnaruwa. The identity of those hospitals has been established with the help of inscriptions and discovery of medicine and other equipment. As a reference to the Mahavamsa and Chulavamsa many of the ancient kings have dedicated their services to the development of Ayurveda medicine in Sri Lanka. Examples of such practices are KingPandukabhaya (4th Century BC), King Sena (851-885 AD), King Buddhadasa (362-409 AD), King Datusena (460-478 AD) etc. As such ancient Ayurveda evidence show that Sri Lanka has inherited a glorious history of indigenous medicine in the country.But it faced setbacks during the late part of the 16th century due to foreign invasions. Afterwards Ayurveda developed on an own on an independent process.It is practiced anualy as a traditional process. (Parental inheritance) Ex: EsVedakama (Ophthalmology) GediVana (Treatment of boils and carbuncle), Sarpavisha (Toxiology), Pissubalu (Hydrophobia), VidumPillissum (Burns), KadumBidum (Fractures and Dislocation).

At Present There are about 16,800 registered Ayurvedic medical officers of which more than 5000 are academically and institutionally qualified to serve the country and nation.

## 2.Department of Study Unani

History of Unani Medicine begins with the age of Pericles (562-430B.C) and it was developed during the Arab civilization. Hence, it is also known as Arab medicine. The Arabs, who were seafarers in mediaeval time, had commercial links mainly with India, but later they resorted to direct trade with Sri Lanka. As a result, many of them settled down in Sri Lanka, especially in the coastal areas.

The Muslims of Sri Lanka disseminated & preserved this system even in this 21st century. Its dominating figure was Boharath (Hippocrates 460-360 B.C) who is still preferred to as the “Father of Medicine”, and he was the authority of the humoral theory. The great Philosopher Arasthu (Aristotle 384-322 B.C) was the next prominent figure in Unani Medicine. Jalinoos (Galen 131-210 B.C) introduced his Anatomical knowledge to the Arabian

Since then there have been so many authorities who contributed towards the development of Unani system. Ibn Sina (Avicenna 937-1037) was the most famous Physician and Philosopher in Unani Medicine System. Among his contribution to medicine “Canon of Medicine” which is an encyclopedia and text book of medicine is the best. During the 1st century Arabians brought this system to Sri Lanka and the Muslims developed the same. History reveals the fact that Arab Physicians were the family consultants to kings of various kingdoms of the country. Having felt the efficacy and the value, the Unani system was intermingled with the traditional systems of medicine of Sri Lanka as Ayurveda was absorbed into the traditional medical system of country. All the traditional medical systems of Sri Lanka were brought under an umbrella by the 1961 Act of Ayurveda. Accordingly, the term “Ayurveda” includes Ayurveda, Unani, Sidda and other traditional systems of Medicine indigenous to the Asian countries.

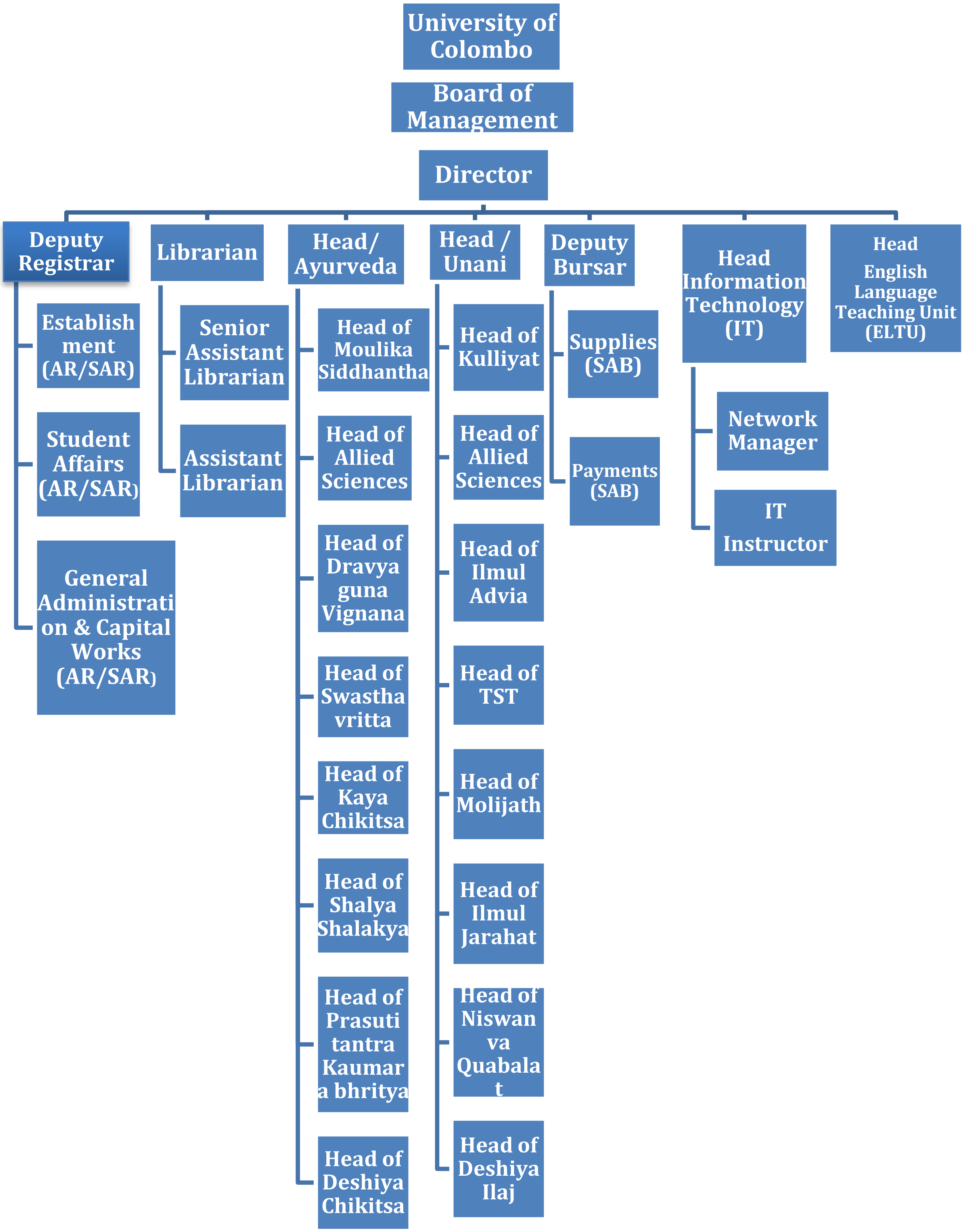
Successive foreign invasions and the resultant strife sapped the strength of the monarchy, and Ayurveda which for centuries before had enjoyed royal patronage became a casualty in common with other ancient arts and crafts. It was only at the beginning of this century that the organized training of Ayurveda physicians was resumed.

The Ceylon Social Reform Society was formed with the aim of reviving local arts and Sciences, including Ayurveda. The revival of Ayurveda became a high priority of the society it was handicapped by the lack of funds. In the absence of patronage by the colonial government, it had to depend on private contributions to promote its aims. Subscriptions totaling Rs.131, 000 were promised. The money was placed in a deposit under the name, Oriental Medical Science Fund. It was administered by a board of trustees with Pual E. Pieris as chairman. In 1916, the trustees mooted the idea of establishing an Ayurveda hospital.

In 1917, the board of trustees selected G. P. Wickramarachchi and R. Buddadasa to be trained in Culcutta. Their selection was prophetic (development of Ayurveda) and their subsequent contribution to the profession was outstanding. Pundit Wickramarachchi, established his own school at Gampaha in 1929.

The board of trustees continued to send students to India till 1929. When the College of Indigenous Medicine was established in 1929 the Unani system was also established along with the Ayurveda and Sidda sections at the College of Indigenous Medicine due to the untiring efforts of Dr. K. Balasingam and Sir. Razik Fareed. Dr. M. A. Ahmed and Dr. H. M. Jaffer were invited from India as lecturers in Unani. They were instrumental in organizing and establishing Unani at the college. It must be stressed that Dr. H. M. Jaffer along with Sir. Razik Fareed then a member of the Board of Indigenous Medicine strived to keep the Unani section at the college. Dr. H. M. Jaffer was the chief lecturer in the Unani section. Dr. M. H. M. Hafeel, Dr. M. A. M. Jalaldeen, and Dr. M. I. William succeeded him to the posts of Head of Unani section. They all strived hard to develop the Unani section during the period.

# Organizational Structure of the Institute



# 01. Authorities of the Institute:

## 1.1 Ordinance

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

## 1.2 Board of Management

### (a) Ex-officio members

Senior Prof. Priyani. A. Paranagama

**Director (Chairperson)**

Dr. K.C Perera (up to 24.08.2020)
Dr. S.P Molligoda (from 17.09.2020)
**Sectional Head/ Ayurveda**

Dr. B.M Najeeb (up to 27.04.2020)
Prof. M.S.M Shiffa (from 26.05.2020)
**Sectional Head/ Unani**

Mr. K.R Uduwawala (up to 24.08.2020)
Mr. G.C.S Thilakarathne (from 28.09.2020)
**Additional Secretary/ Ministry of City Planning, Water Supply and Higher Education**

Mr. V. Senevirathne (up to 26.05.2020)
Mrs. H.W.M Pushpalatha Manike (from 22.06.2020)
**Additional Secretary/ Ministry of Health, Nutrition & Indigenous Medicine**

Mr. A.M.R.N Rajapaksha (from 03.02.2020)
**Director Department of National Budget**

Mr. K.D.S Kumarathunga

**Commissioner/Ayurveda**

Dr. Swarna Kaluthotage

**Director/ Bandaranaike Ayurveda Research Institute**

Dr. R.M.K.B Rathnayaka (Up to 03.02.2020)

Dr. S. Sangamiththa (from 24.02.2020)

**Director/ Ayurveda Teaching Hospital**

Prof. Jennifer Perera (Up to 24.02.2020)

Prof. W. Dissanayaka (from 26.05.2020)

**Dean / Faculty of Medicine**

Prof M.C Weerasinghe

Dr. K. Siridhewa

Dr. S. Senavirathne

**Members from Faculty of Medicine**

Dr. S.M.H. Senabanda (up to 26.05.2020)

Dr. M.H.N Karunasiri (from 22.06.2020)

**Member from Ayurveda Medical Council**

Mr. S.S.B.D.P Soysa

Mr. M.D.D. Peiris

Prof. Kapila Senavirathne

Dr. D. Senasekara

Dr. B.M Rishad

Dr. M.D.J. Abeygunawardena

Dr. H. Dharmawijaya

Prof. H.A.S Ariyawansa

**Members appointed by the University Grants Commission**

Mr. M.L Warnasooriya (AAL).

(Deputy Registrar)

**secretary**

## 1.3 Director -Senior Professor Priyani A Paranagama

Snr Prof Priyani A Paranagama, the Director of the Institute of Indigenous Medicine, University of Colombo, assumed duties on $10^{th}$ February 2021 for the second term. She is the Chair of Chemistry and a Senior professor, Department of Chemistry, University of Kelaniya. She is a natural product chemist who is involved in research on value addition of spices, essential oils and indigenous medicine. She was the former president of Institute of Chemistry Ceylon. She is a fellow of Institute of Chemistry and a Chartered Chemist (CChem), Royal Society of Chemistry. She also serves as a member of the Executive Committee of Commonwealth Chemistry. She is the Chairperson of the Formula Committee of Department of Ayurveda and Vice Chairperson of Ayurvedic Medical Council.

She graduated from the University of Kelaniya in 1986 with honors degree in Chemistry. She joined the University of Kelaniya in 1990 as a probationary lecturer and proceeded to Industrial and Technological Institute to obtain her M.Phil degree in Organic Chemistry in 1991. She obtained her PhD from University of Glasgow, UK in 1994 in the area of Bio Organic Chemistry. After returning to Sri Lanka she initiated her independent research work on natural product chemistry. In 2003 she was promoted as a Professor and subsequently in 2011 as Senior Professor, and in 2012 to Chair of Chemistry. She served as the Dean, College of Chemical Sciences, Institute of Chemistry Ceylon from June 2016 to October 2017. From 2009 to 2012 she served as the Head of the Department of Chemistry, University of Kelaniya. She is the President of Institute of Chemistry, Ceylon in 2019/2020. She is a fellow of Institute of Chemistry, Ceylon and a Chartered Chemist (CChem), Royal Society of Chemistry. She is a member of several professional bodies in Sri Lanka. She was invited to participate the conference organized by The World Academy of Science (TWAS) on shaping careers in Science, which was organized for the leading chemists in the world who received TWAS grants. She is a recipient of several national and international research grants and awards. Moreover, she was awarded the Dr. C.L de Silva Gold medal for outstanding research in Chemical Sciences in 2015 and Prof. M U S Sultanbawa gold medal for the achievements in her research career in 2008. She has published over 54 research papers in indexed journals, written or edited 11 books / book chapters and published over 120 communications. She has successfully supervised over 21 postgraduate students and is currently supervising four postgraduate students in many different areas of chemistry ranging from isolation and characterization of natural products, analysis of spices and essential oils, value addition of natural products and toxicity of trace metals. Her research interests are isolation and characterization of bioactive natural products from plants and endolichenic fungi, development of biopesticides, value addition of natural products. Finally, she has experienced in participating program reviews in several universities in Sri Lanka.

## 1.4 Academic Committees

### 1.4 (1) Ayurveda Departmental Committee

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

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

Chairperson of Ayurveda Departmental Committee – Head/Dept. of Study Ayurveda
Dr. K.C Perera from 01.01.2020 to 16.09.2020.

Chairperson of Ayurveda Departmental Committee – Head/Dept. of Study Ayurveda
Dr. S.P. Molligoda from 17.09.2020 to 31.12.2020.

All permanent Lecturers are members of the Ayurveda Departmental Committee.

### 1.4 (2) Unani Departmental Committee

Unani Departmental Committee is entrusted with the responsibility to make recommendation on all matters connected with the courses of study, teaching programmers and examinations relevant to BUMS.

In terms of section 15(1) of the Institute of Indigenous Medicine ordinance No. 7 of 1979 the Academic Committee 2019 has been constituted as follows.

Chairman of Unani Departmental Committee:

Prof. MSM Shiffa, Head /Department of Study (Unani)

The Unani Departmental Committee consisting all permanent Lecturers and three external members who are the Unani graduates of Institute of Indigenous Medicine and made considerable contribution to the Dept. of Study in Unani.

## 02. Academic, Departments and Units

### 2.1Units under the Department of Study - Ayurveda

Department of Study Ayurveda consists of eight (08) Units namely,

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

### 2.2 Units under Department of Study - Unani

Department of Study Unani consists of eight (08) Units namely,

I. Kulliyat
II. Ilmul Advia
III. Moalejat
IV. Niswanva Quabalat
V. Ilmul Jarahat
VI. Hifzane Sehath/Tahaffuzi Va Samaji Tibb
VII. Deshiya Ilaj
VIII. Allied Sciences (Common to both Ayurveda and Unani Sections)

### 2.3 IT & English Unit

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

### 2.4 Library

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

**Details of Library Staff - 2020**

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

Acquisition - Books and periodicals valued Rs. 106,860.00 and Periodical Valued Rs.1,327,886.81 purchased to the library.

Donations - 10 books have been received as donations.

Technical Services - 3,770 lending books and 403 reference books have been issued during the year 2020.
- Blackening letters of ola leaf Collection

Special Services - Lending Service, Reference Service, Document Delivery Service (Student Support Service) Current Awareness Service, Inter-Library Loan Service, Photocopy Service, Internet facilities

Number of users - Undergraduate students - Ayurveda - 934
- Unani -265

Academic staff - 88
Non-Academic staff - 122
Demonstrators - 33

**2.5 Administrative Divisions**

There are seven administrative divisions as follows.

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

While Examination Division, General Administration and capital work of the Institute is operating under Deputy Registrar. Assistant Registrar is in charge of the Establishment division. Assistant Registrar Student affairs is in charge of student affairs. Deputy Bursar is in charge of financial control of the Institute and one Senior Assistant Bursar is in charge of salaries and payments and the other SAB is in charge in supplies.

## 03. An Overview of Institute of Indigenous Medicine

### 3.1 Meetings and Committees

| | Names of the Meetings | No. of meetings held during the year |
|---|---|---|
| (i) | Board of Management | 11 |
| (ii) | Finance Committee | 04 |
| (iii) | Examination Sub-Committee | 04 |
| (iv) | Planning and Building Committee | 06 |
| (v) | Academic Unit meetings | 09 |
| (vi) | Departmental Committee/ Ayurveda | 21 |
| (vii) | Departmental Committee/ Unani | 20 |
| (viii) | Audit and Management Committee | 04 |
| (ix) | Administrative Head's Meeting | 05 |

### 3.2 Appointments and Staff Information:

**EMPLOYEE CLASSIFICATION**

| Service Category | Salary Code | Approved Cadre | Actual Cadre |
|---|---|---|---|
| Primary Level | | | |
| 1. Primary Grade- Unskilled | PL- 1 | 46 | 23 |
| 2. Primary Grade- Semi skilled | PL- 2 | 13 | 12 |
| 3. Primary Grade- Skilled | PL- 3 | 14 | 10 |
| Secondary Level | | | |
| 1. Management Assistant- Non-Technical | U- MN 1 | 66 | 37 |
| 2. Management Assistant- Technical | U-MT 1 | 14 | 5 |
| 3. Associate Officers- Segment 2 | U-MN 2 | | 1 |
| 4. Associate Officers- Segment 1 | U-MN 3 | | 4 |
| 5. Staff Assistant/ Supra & Senior Staff Assistants | U-MN 4 | | 12 |
| Tertiary Level | | | |
| 1. Academic Support- Segment 2 | U-AS 1 | 1 | 0 |
| 2. Junior Executive/ Managers | U-EX 1 | 2 | 2 |
| 3. Academic Support- Segment 1 | U-AS 2 | 5 | 4 |
| Senior Level | | | |
| 1. Medical Officer | U-MO 1 | - | - |
| 2. Chief Medical Officer | U-MO 2 | - | - |
| 3. Middle Level Executives | U-EX 2 | 4 | 4 |
| 4. Middle Level Executives | U-EX 2 (a) | 2 | |
| 5. Senior Executives | U-EX 3 | - | |
| 6. Lecturer | U-AC 3 | | 70 |
| 7. Associate Professors | U-AC 4 | 94 | |
| 8. Professors/ Senior Professors | U-AC 5 | | 7 |

**Total Appointments:**

| | | |
|---|---|---|
| Academic | - | 0 |
| Administrative | - | 0 |
| Non-academic | - | 0 |
| Academic Supportive | - | 0 |

## 3.3 Staff Changes in 2020:

| Function | Academic | Admin | Non-Academic | Academic support |
|---|---|---|---|---|
| Appointments | - | - | - | - |
| Confirmations | 3 | - | 11 | 01 |
| Promotions | 10 | - | 05 | - |
| Transfers | - | 3 | - | - |
| Extensions of service | 3 | - | - | - |
| Retirements | 1 | - | 04 | - |

- **Cadre Details as at 31.12.2020**

| Cadre | Approved Cadre | Available Cadre | Vacancies |
|---|---|---|---|
| Academic Staff | 87 | 78 | 09 |
| Academic Supportive Staff | 06 | 03 | 02 |
| Non-Academic Staff | 153 | 101 | 52 |
| Administrative Staff | 07 | 07 | - |

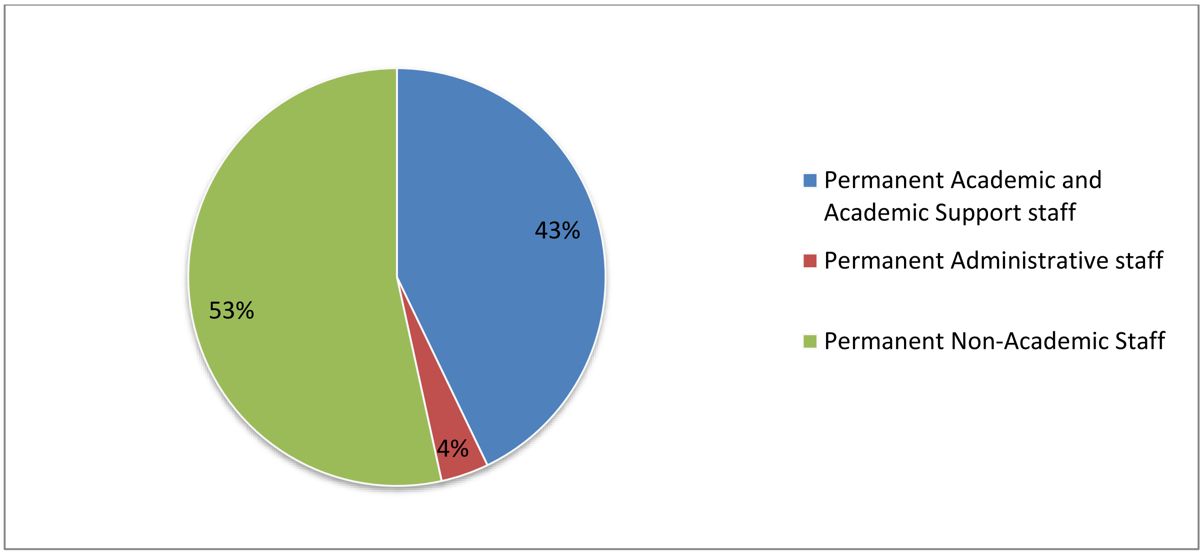
## 3.4 Number of staff members - 2020:

(i) Permanent Academic and Academic Support staff - 81

(ii) Permanent Administrative staff - 07

(iii) Permanent Non-Academic Staff - 101

**Number of staff members - 2020:**



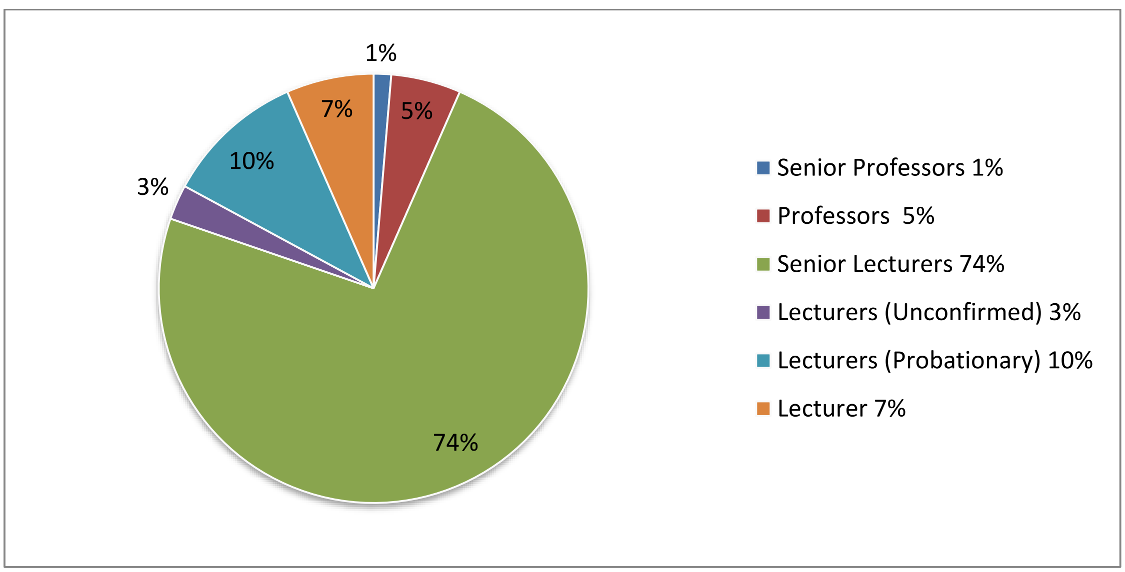

**3.5 Details of Administrative staff - 2020**

| Post | Approved Carders | Number |
|---|---|---|
| Deputy Registrar | 01 | 01 |
| Deputy Bursar/ Senior Assistant Bursar | 02 | 03 |
| Assistant Bursar | 01 | 00 |
| Assistant Registrar | 02 | 02 |
| Total | 06 | 06 |

### 3.6 Details of Academic Staff of the Institution – 2020

| | Medium | Senior Professors | Professors | Senior Lecturers | Lecturers Un-confirmed | Lecturers (Probationary) | Lecturer |
|---|---|---|---|---|---|---|---|
| Ayurveda | Sinhala/ English | 1 | 2 | 37 | 2 | 5 | 1 |
| Unani | Tamil/ English | - | 4 | 17 | - | 3 | 4 |
| Total | | 1 | 4 | 56 | 2 | 8 | 5 |

### Details of Academic Staff of the Institution – 2020



### 3.7 Details of Non-Academic Staff - 2020

| | Senior Staff | Junior Staff | Minor Staff |
|---|---|---|---|
| Director's Office | 1 | 1 | 1 |
| Administration Branch | - | 9 | 6 |
| Establishment Branch | 1 | 2 | 1 |
| Examination Branch | 2 | 1 | 2 |
| Student Registration and Welfare Division | - | 5 | 1 |
| Finance Division | 1 | 7 | 2 |
| Department of Study Ayurveda | 1 | 7 | 15 |
| Department of Study Unani | - | 5 | 2 |
| Library | 2 | 3 | 3 |
| IT Section | - | - | 2 |
| Medical Center | - | 1 | 1 |
| Academic and Publication | - | 3 | 1 |
| Maintenance | - | - | 12 |
| Total | 8 | 44 | 49 |

Total number of 98 Non-academic staff is working under Administration Branches, Departments, maintenance and Landscape division as Academic supportive staff, Management Assistants, Technical and Non-technical, Skilled, Semi-Skilled and Non-Skilled staff. Their contribution in day today activities of the Institute is very important.

### 3.8 Skill Development Training for Staff - 2020

| | | |
|---|---|---|
| Non-Academic Staff | Out bound training | - |
| | Professional Training | - |
| All Staff Categories | Procument Management Workshop | - |
| | Financial Management Workshop | - |
| | IT Workshop | - |
| Admin Staff | Professional Training | - |

### 3.9 Special Activities

* IIM Cricket Encounter (18.01.2020)
* Religious Activity (The Annual Pirith Chanting Programme-2020.02.29)
* Malaria -Epidemiology Lecture for BAMS & BUMS (2020.03.12)
* National & International Webinar (2020.06.28)
* Planting of Indigenous Medicinal Plants program (17.09.2020)

**IIM Cricket Encounter (18.01.2020)**


**Religious Activity (The Annual Pirith Chanting Programme-2020.02.29)**

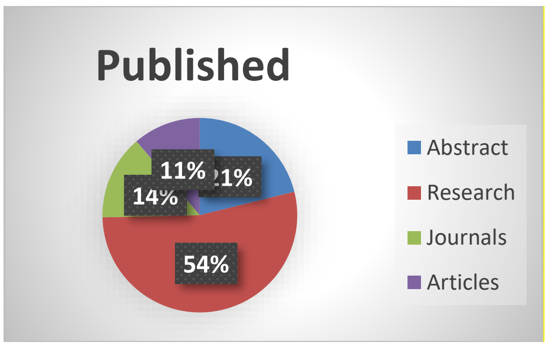
**Malaria -Epidemiology Lecture for BAMS & BUMS (2020.03.12)**

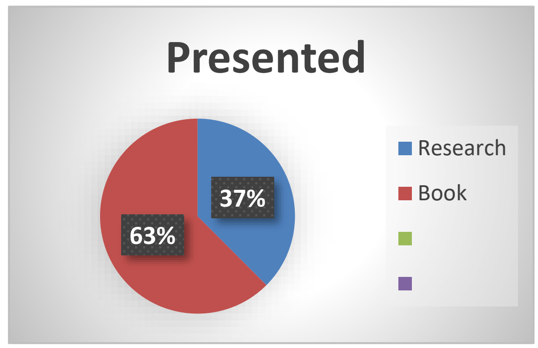

**National & International webinar (2020.06.28)**


**Planting of Indigenous Medicinal Plants program (17.09.2020)**

### 3.10 Research, Innovation and Publications

| Subject | Published | Presented |
|---|---|---|
| No of Abstract | 05 | |
| No of research | 17 | 03 |
| Number of journals | 17 | |
| Number of Books | 04 | |
| Number of articles | 17 | 05 |
| **Total** | 60 | 08 |




### 3.11 Contribution of Academic Staff at National and International Levels

01. Organized a National International Webinar as a Secretary on Strength of Ayurveda,Unani and Traditional Medicine in Covid-19 Management

02.Conducted workshops Paediatric Noncommunicable disorders and its management -NITM Medical officers and CMO

03.Conducted Series of Capacity building workshops for academic staff members of IIM

03. Research findings on **Sudarshana Suspension** is identified potential inventions of Sri Lankan inventors and facilitate to practically use their inventions to fight against the pandemic Covid-19 situation in Sri Lanka

04. Novel Preparation **Sudarshana Suspension** has approved to use as a treatment for Covid-19 patients by the National Committee against Covid-19 established by State Ministry of Indigenous Medicine Promotion,Rural and Ayurvedic Hospital's Development and Community Health

05. Preparation of herbal syrup using Indigenous medical formula by D.M.C.Prabath Jayathilaka and **DR. O.T.M.R.K.S.B. Kalawana**

06. Conducted a workshop on Healthy lifestyle with Ayurveda dinacharya (daily routine) for Pakistan, Afghanistan, Yemen ladies with their children.

07. Organized Unani Exhibits and Participated in Exhibition organized for centennial celebration of Al Hilal Central College Negombo**.** held on 25th- 27th of February 2020.

### 3.12 Rehabilitation and Constructions

| **Contract Name, Number, Contractor** | **Contract Sum - Rs** |
|---|---|
| Renovation of Abagaha mula Hall- Institute of Indigenous Medicine<br>IIM/AA/1/6<br>National Engineering Research and Development Centre of Sri Lanka<br>(Awarding Letter date : 17.12.2020) | **Rs. 4,802,925/=** |

## 04. Students Profile:

### 4.1 Details of BAMS and BUMS Degree Programmes

(i) Bachelor of Ayurveda Medicine and Surgery (BAMS)

(ii) Bachelor of Unani Medicine and Surgery (BUMS)

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

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

### 4.2 Goals & Objectives of Ayurveda & Unani Degree Programmes

**Goal 1: To Increase Demand to higher Education in Indigenous Medicine**
**Objectives:**
(i)To strengthen the higher education in Indigenous medicine
(ii)To increase the employability

**GOAL 2: Achieving excellence in academic programs**

**Objectives:**
i) To enhance the graduate attributes via use of appropriate technologies and pedagogies
(ii)To enhance the quality of degree programs in par with global standard

**GOAL 3: Achieving excellence in research, innovation and entrepreneurship**
**Objectives:**
(i)To strengthen the research culture at IIM
(ii)To strengthen the research networks with local and foreign institutions
(iii)To promote innovativeness and entrepreneurships

**GOAL 4: Ensuring the Socio – Economic development of the country**
**Objectives:**
(i)To contribute socio-economic development by identifying and addressing the needs of the society
(ii)To ensure social harmony at IIM
(iii) To promote value addition for Indigenous products
(iv)To retain traditional medical systems

**GOAL 5: Ensuring national and international recognition of IIM**
**Objectives:**
(i)To ensure national and international visibility of IIM
(ii)To ensure visibility of academic excellence
(iii) To achieve higher global ranking via strengthen the UOC ranking

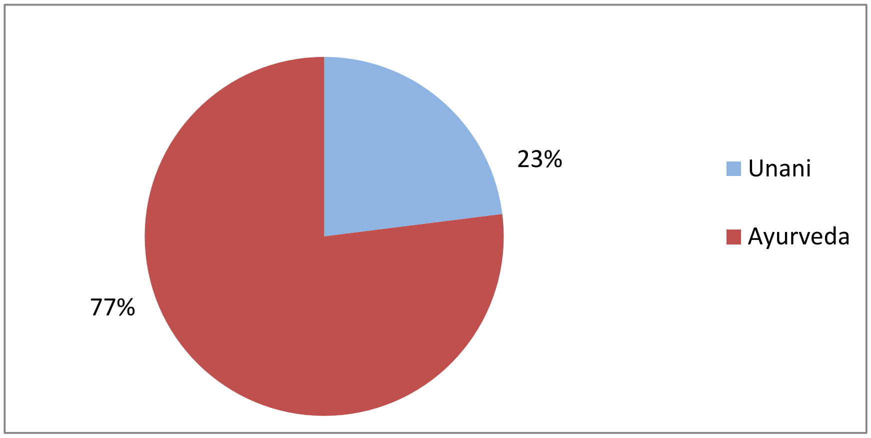
**GOAL 6: Improving physical and esthetic environment, and ensuring stakeholders satisfaction of IIM.**
**Objectives:**
(i) To upgrade physical environment
(ii)To improve esthetic environment
(iii) To ensure stake holders' satisfactions

**GOAL 7: Ensuing good administration and sustainability**
**Objectives:**
(i) To create group of high caliber and competent staff
(ii)To provide effective and unbiased administration at all level
(iii) To develop master plan

## Graduate output for last six years

| GRADUATE YEAR | | | TOTAL |
|---|---|---|---|
| | AYURVEDA | UNANI | |
| 2020 | 106 | 50 | **156** |
| 2019 | 120 | 17 | **137** |
| 2018 | 93 | 26 | **119** |
| 2017 | 85 | 27 | **112** |
| 2016 | 79 | 23 | **102** |
| 2015 | 63 | 17 | **80** |

## 4.3 Undergraduate Student Enrollment (as at 31.12.2020)




**INSTITUTE OF INDIGENOUS MEDICINE**
**UNIVERSITY OF COLOMBO, RAJAGIRIYA**
**Undergraduate Student Enrollment (as at 31.12.2020)**

| Intake | Ayurveda | | | Unani | | |
|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total |
| **2018/19 (1st year)** | 35 | 142 | **177** | 8 | 43 | **51** |
| **2017/18 (1st year)** | 41 | 128 | **169** | 4 | 42 | **46** |
| **2016/17 (2nd year)** | 34 | 140 | **174** | 6 | 43 | **49** |
| **2015/16 (3rd year)** | 31 | 119 | **150** | 3 | 29 | **32** |
| **2014/15 (4th year)** | 28 | 103 | **131** | 12 | 33 | **45** |
| **2013/14 (5th year)** | 27 | 106 | **133** | 7 | 35 | **42** |
| **Total** | **196** | **738** | **934** | **40** | **225** | **265** |

**Total No. of Student :- 1199**

## 4.4 Student Welfare

### 4.4.1 Financial Assistance

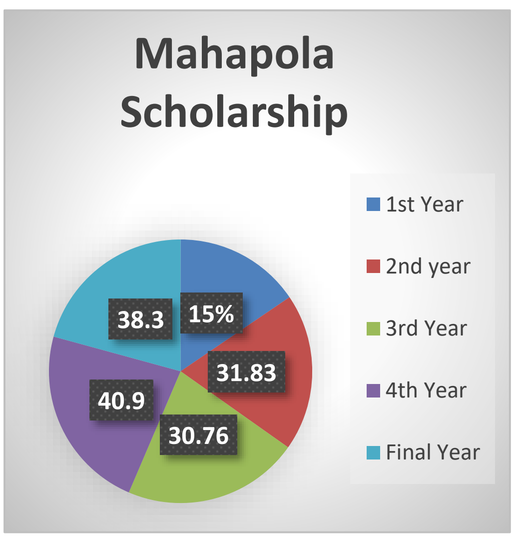
Financial assistance is given to students as Bursary and Mahapola scholarships.

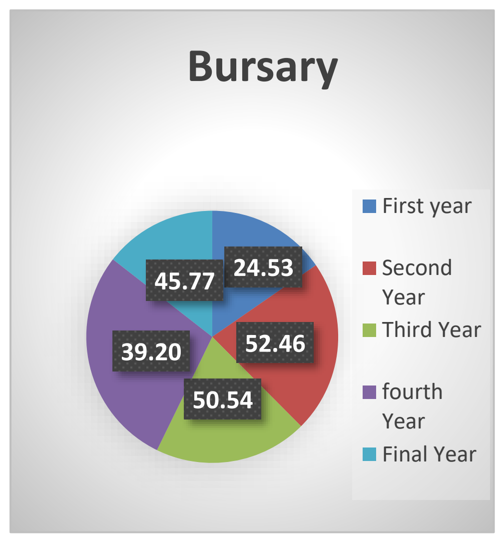
**(i) <u>Mahapola Scholarship</u>**

Monthly allowance of Rs. 5000/- is granted to a student on Merit or Ordinary basis with the contribution of Mahapola Scholarship Trust fund.

**(ii) <u>Bursary</u>**

Monthly allowance of Rs.4000/- or Rs. 3900/- as full or semi scholarship is paid to a student.



**Percentages of Mahapola Scholarship and Bursary for Students**

| Year | Number of Student (Mahapola) | Percentage (%) | Number of Student (Bursary) | Percentage (%) |
|---|---|---|---|---|
| 2018/2019 (1st year) | 112 | 49.12% | 22 | 9.64% |
| 2017/2018 (1st year) | 93 | 42.50% | 51 | 23.72% |
| 2016/2017 (2nd Year) | 71 | 31.83% | 116 | 52.01% |
| 2015/2016 (3rd Year) | 56 | 30.76% | 90 | 49.45% |
| 2014/2015 (4th Year) | 65 | 36.72% | 82 | 46.59% |
| 2013/2014 (5th Year) | 72 | 40.90% | 70 | 40.00% |
| **Total** | **469** | **39.11%** | **431** | **35.94%** |

**Mahapola Scholarship and Bursary Monetary Value**

| Year | Number of Student (Mahapola) | Amount | Number of Student (Bursary) | Amount |
|---|---|---|---|---|
| 2018/2019 (1st Year) | 112 | 2856000.00 | 22 | 528000.00 |
| 2017/2018 (1st year ) | 93 | 3305000.00 | 51 | 1556000.00 |
| 2016/2017 (2nd Year) | 71 | 2375000.00 | 116 | 3196000.00 |
| 2015/2016 (3rd Year) | 56 | 2480000.00 | 90 | 3123500.00 |
| 2014/2015 (4th Year) | 65 | 2255000.00 | 82 | 2278400.00 |
| 2013/2014 (5th Year) | 72 | 2495000.00 | 70 | 1648800.00 |
| **Total** | **469** | **15766000.00** | **431** | **12330700.00** |

### 4.4.2 Student Hostels

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

**Girls Hostel – 2020.12.31**

| Year | Girl's Hostel - Moragasmulla& No 330 | |
|---|---|---|
| | **Ayurveda** | **Unani** |
| 1st Year (2018/2019) | **107** | **34** |
| 1st Year (2017/2018) | **29** | **18** |
| 2nd Year (2016/2017) | - | - |
| 3rd Year (2015/2016) | 32 | - |
| 4th Year (2014/2015) | 38 | 16 |
| 5th Year (2013/2014) | 84 | 23 |
| **Total** | **290** | **91** |

**Boys Hostel -2020.12.31**

| Year | No. 12, Medawelikada Hostel and Esala Uyana hostel & Thalangama South Boys Hostel | | | |
|---|---|---|---|---|
| | **Ayurveda** | **Unani** | **Total** | **Hostel Name** |
| 1st Year (2018/2019) | 22 | 5 | 27 | No. 12 Hostel |
| 1st Year (2017/2018) | 28 | 02 | 30 | Esala Uyana Hostel – 17 Thalangama South Hostel –13 |
| 2nd Year (2016/2017) | - | - | - | - |
| 3rd Year (2015/2016) | 6 | - | 6 | Esala Uyana Hostel |
| 4th Year (2014/2015) | 8 | 2 | 10 | Medawelikada Hostel |
| 5th Year (2013/2014) | 8 | 1 | 9 | |
| **Total** | **72** | **10** | **82** | |

## 4.5 Student Associations of the Institute

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

### i. Arts Sub-Committee

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

### ii. Ayurveda Extension Sub-Committee

Activities such as conducting programmes on Ayurveda at schools, conducting Mobile clinics and community development programmes, a conversational 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.

## 4.6 Ayurveda Teaching Hospital

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

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

# 5. Details of Finance and Accounting

## 5.1 Financial Overview

1. Details of Recurrent Expenditure

| Subject | 2020 Rs. | 2019 Rs. |
|---|---:|---:|
| 1. Personal Emoluments | 504,769,779 | 442,640,989 |
| 2. Traveling | 23,025 | 702,575 |
| 3. Supplies | 10,199,419 | 14,524,958 |
| 4. Maintenance | 3,485,740 | 4,190,572 |
| 5. Contractual Services | 41,038,689 | 50,183,282 |
| 6. Others | 9,098,420 | 16,487,906 |
| **Total** | **568,614,072** | **528,730,282** |

**11.** Details of Capital Expenditure

| Subject | 2020 | 2019 |
|---|---:|---:|
| a. Rehabilitation & Improvement | 1,717,078 | 10,574,810 |
| b. Acquisition of Fixed Assets | 21,042,147 | 41,586,377 |
| c. Human Capital Development Project | 136,498 | 1,042,503 |
| d. Strengthening & Research | 802,200 | 2,780,532 |
| **Total** | **23,697,923** | **55,984,222** |

**111.** Details of Financial Progress (Expenditure)

| **Subject** | **Provision in 2020 Rs.** | **Exp in 2020 Rs.** | **Savings/Excess Rs.** |
|---|---|---|---|
| a. Recurrent except Project | 579,320,000 | **568,614,072** | 10,705,928 |
| b. Capital except Project | 24,000,000 | **23,697,923** | 302,077 |
| c. Project – Local funded | - | - | - |
| d. Project – Foreign funded | - | - | - |
| | | | |
| **Total** | **603,320,000** | **592,311,995** | **11,008,005** |

**IV.** Details of Financial Progress (Generated Income)

| **Source of Revenue** | **Provision in 2020 Rs.** | **Collection in 2020 Rs.** |
|---|---|---|
| a. Undergraduate Studies | - | - |
| b. Postgraduate Studies PG/MD | - | - |
| c. Consultancies | - | - |
| d. Other Diploma in Ayurveda Masaj Therapy Certificate Course 2020 | 700,000 | 506,000 |
| **Total** | **700,000** | **506,000** |

**V.** Financial Performance Analysis – 2020

| Subject | Formula | Exp. Per Student Rs. |
|---|---|---|
| a. Recurrent Expenditure per Student (RE) | **568,614,072** | 405,863 |
| b. Capital Expenditure per Student (CE) | **23,697,923** | 16,915 |
| **Total** | **592,311,995** | **422,778** |

*** Progress Report 2020 QA Cell – IIM; the following activities were conducted**

i. Regular quality assurance cell meetings were conducted progress of all criteria were monitored.

ii. Some New domain coordinators were appointed

iii. Q.A Cell coordinators Dr. M.C.M Maheez, Do-omain Co-Ordinator's as follows

**Criterion 1-** **<u>Programme Management</u>**

**co-ordinators**

Director

Sectional Head/Ayurveda

Sectional Head/Unani

QA Cell Co-ordinator

Deputy Registrar

Deputy Bursar

**Criterion 2** - **<u>Human and Physical Resources</u>**

**Co-ordinators** **-** Dr. S.M.S Samarakoon

- Dr .M.S.M Nasmeer

**Criterion 3** - **<u>Programme Design and Development</u>**

**Co-ordinators** **-** Dr. E.D.T.P Gunarathne

- Dr. S.M Raeesuddeen

**Criterion 4** **-** **<u>Course Module Design and Development</u>**

**Co-ordinators** **-** Dr. K.R Weerasekara

- Dr. M.N.F Rizniya

**Criterion 5** **- <u>Teaching and Learning</u>**

**Co-ordinators** **-** Dr**.** Y.A.U.D Karunarathne

- Dr. A.H.M Mawjood

**Criterion 6** **- <u>Learning Environment, Student Support and Progression</u>**

**Co-ordinators** **-** Dr**.** P.K Wendabona

- Dr. A.H.A. Fazeenah

**Criterion 7** **- Student <u>Assessment and Award</u>**

**Co-ordinators** - Dr. S.P Molligoda

- Dr. M.H.M Hafeel

**Criterion 8** **-<u>Innovative and Healthy Practices</u>**

**Co-ordinators** **-** Dr. P.K Perera

- Dr. M.U.Z.N. Farzana

## Achievement of the Sustainable Development Goals.

| | |
|---|---|
| Goal01 | No Poverty |

| | |
|---|---|
| Goal0 2 | Zero Hunger |

| | |
|---|---|
| Goal0 3 | Good Health and Well-being |
| | With consideration of social beneficial medical expectation, provision of quality and smooth service for the cure,prevention,and maintaining the healthiness. |
| | A Centre for controlling disease was established in our organization and activities those are caried out by the centre will maintain the healthiness of students. Further the separate garbage collection vessels are kept for each type of disposals such as, disposablefood,plastic,polyethene and glass. |
| | For disease in eyes,ears,mouth,noseand anal urinary, head and other surgical and preventive measures to cure them and the public health and healthiness is contributed. |
| | Awareness Programme and medical camp for community will be held at Sri GnawasaThripitakaVidyayathanaya, 119/3, Sarana Mw., Kotte Rd, Rajagiriya. |
| | Awareness programme for School children on “Foods for healthy life”, was held in President’s College, Maharagama on 18th October, 2019. |
| | Health awareness and health screening programmes at Al Aqsa MV Polgahawela |
| | Regularly conducting Health promotion Clinics at National Ayurveda Teaching Hospital, Borella. |
| | Continuing Medical Education (CME) |
| | The Shilpasena Exhibition which was carried in Polonnaruwa (25.09.2019 – 29.09.2019) was represented by the Unit of ShareeraVignana (Allied Sceinces) by Exhibition follow exhibits to improve the good health and well beings.<br>• Prakriti determination centre |

| | |
|---|---|
| | • Blood pressure measuring and free consultation session<br>• Posters from department of Allied Sciences<br>• Anatomical Models<br>• Video Clips relevant to personalize medicine |

| Goal04 | Quality Education |
|---|---|
| | In accordance with National health standards,producing of Ayurvedic doctors by giving trainings that makes skillful and materialized with theoretical and practical knowledge doctors for conservation of the public health and well-being. |
| | A new course is designed for students and was able to provide with a qualitative education for students. |
| | For the final year students of Indigenous medicine are given lectures, tutorials and etc. through that there will be a generation of doctors who can contribute to the National Medical Policy. |
| | The collection of books recommended by each unit heads, are updated in the Library with the recommendations of purchasing Committee. |
| | To purchase of journals annual in fulfilling the objectives of education and research. |
| | The books in the library holding a high value was protected with measures for future use. |
| | As per KOHA database, the library activities are automated and students are updated on it by conducting courses in relation to the database and conservation of books is carried out successfully to that database. |
| | The research thesis are scanned and included in the database of the Institute. |
| | Past question papers have been scanned and included in the Institute's database. |
| | Give opportunity to explore information through the University Consortium launched by University Grants Commission.(Emerald Insight, Oxford University Press, Oxford Medicine Online, Oxford Medical handbooks) |
| | Providing the collection of archived medical books in the library to be used as research sources for students' research projects. |

| | |
|---|---|
| | Field visit to slaughter House, Dematagoda |
| | Students are trained and given the facilities to use LMS learning Methodology |
| | Lecture Halls are provided with all facilities for the lectures (Air-conditioned Lecture halls, overhead projector facility. Pedestal fans, Adequate space lecture Halls) |
| | Students are provided preplanned academic schedule and examination schedule. |
| | The academic Schedule is strictly followed |
| | Academic coordinators and clinical coordinators have been appointed in order to monitor the academic activities. |
| | Drug Abuse Management full day practical session at National Drug Abuse Rehabilitation and treatment centre, Unawatuna Galle. |
| | Workshop on DeshiyaChikithsa. |
| | As the Unit of ShareeraVignana the institutional learning management system (LMS) is updated always with power point presentation, Lecture notes and other relevant materials which are able to improve the quality education. |
| | Field visit to Anuradhapura |

| Goal05 | Gender Equality |
|---|---|
| | Both male and female students are recruited for the education at this Institute and the education is given equally. Further when recruitment it made for positions (Such as Sports Associations), they are recruited at equal basis. |

| Goal06 | Clean Water and Sanitation |
|---|---|
| | Provision of facilities to provide clean water and to maintain sanitation at required standard, employees are placed for cleaning. Further adequate wash rooms were constructed for students. |
| | Cleaning Project of College premises with undergraduates students |
| | Field visit to abathale, Labugamuwa and kalatuwawa water |

| | |
|---|---|
| | treatment plants. |
| Goal0 7 | Affordable and Clean Energy |

| | |
|---|---|
| Goal0 8 | Decent Work and Economic Growth |

| | |
|---|---|
| Goal0 9 | Industry, Innovation and Infrastructure |
| | Research work - Undergraduate<br>- Academic |

| | |
|---|---|
| Goal10 | Reduced Inequality |
| | Treatment to each and every person instead of holding positions |
| | Assign tasks to employees so that responsibilities are shared equally. |
| | Listen to problems and grievances from top position to lowest position and introduce solutions for their grievances and problems. |

| | |
|---|---|
| Goal11 | Sustainable Cities and Communities |

| | |
|---|---|
| Goal0 7 | Responsible Consumption and Production |
| | Without disposing bulk papers,to use blank side for official purpose is concerned. |
| | To operate 25 no.s of air-conditioning machines under Celsius 25 degree temperature is concerned |
| | When leaving out of the office, electricity items such as AC,computers,electric accessories should be switchedoff is concerned. |
| | To clean up the electric accessories and maintain them satisfactorily. |
| | To direct the repairs and maintenance to the particular person and to re-use of them after the repair is concerned. |
| | Usually disposable stamped envelopes are re-used for inserting |

| | |
|---|---|
| | keys and re-usable cardboards are used to make envelops and files. |
| | Minutes of the meetings (i.e. } departmental committee meeting & staff meeting minutes prepared & communicated via email) |
| | All the correspondents have been made by through email communication to minimize the paper usage |

| | |
|---|---|
| Goal13 | Climate Action |

| | |
|---|---|
| Goal14 | Life below Water |

| | |
|---|---|
| Goal15 | Life on Land |

| | |
|---|---|
| Goal 16 | Peace and Justice Strong Institution |
| | As per the circulars issued by University Grant Commission, Ministry of Higher Education, and Government time to time and in accordance with the establishment code and the other rules and regulations, the recruitments, confirmation on the post,promotions,taking disciplinary actions, ending of service and retirements are carried out. |
| | To take leave, defining job role of the posts are regulated reference to the circulars and establishment code. |
| | Steps have been taken to conduct common lectures for Ayurveda & Unani Section (-Students are Advised to share lecture halls and utilize study halls provided for them to study as well as mingle each other's – Maximum steps were taken to minimize ragging activities – Mentors, Anti Ragging Committee & Student Counselors have been appointed to monitor the ragging free zone) |
| | To maintain the Riggings free environment hence to create a peace and justice strong institution the unit has allocated academics on rotational base to screen the student activities. |

| | |
|---|---|
| Goal 17 | Partnerships to achieve the Goals |
| | To take the actions to pay the specific salary for the service and increments, allowances as required. |
| | According to the efficiency of the employee, the responsibilities are assigned |
| | Training programmes are conducted to enhance the efficiency of employee and direction of employees in to the particular programmes. |
| | to make aware of employees well on their responsibilities |
| | to direct employees in to the objectives of the organization through employee motivation |
| | By conducting small group discussion classes for all the subject offered by unit of Shareeravignana the unit expect to achieve the goals. |

# Institute of IndigenousMedicine

# University of Colombo

## Financial Statements for the

## Year ended

## 31-12-2020

දේශීය වෛද්‍ය විද්‍යා ආයතනය
කොළඹ විශ්වවිද්‍යාලය
INSTITUTE OF INDIGENOUS MEDICINE
UNIVERSITY OF COLOMBO

රාජගිරිය ශ්‍රී ලංකාව
Rajagiriya Sri Lanka

දුරකථන: Telephone (General): 2694308, 692385 නියෝජ්‍ය මූල්‍යාධිකාරී: Deputy Bursar:2689153
අධ්‍යක්ෂ:Director: 2861399, 2697175, ෆැක්ස්: Fax:2689153 ජ්‍යෙෂ්ඨ සහකාර ලේඛකාධිකාරී: Sen.Asst.Regi.:5679709
නියෝජ්‍ය ලේඛකාධිකාරී: Deputy Registrar: 2697772

| මගේ අංකය: | ඔබේ අංකය: | දිනය: |
|---|---|---|
| My No:IIM/Fin/2021 | YourNo: | Date:22.02.2021 |

Auditor General,
National Audit Office,
No. 306/72,
Polduwa Road,
Battaramulla.

Dear Sir,

**Presentation of Financial Statement of the Institute of Indigenous Medicine, University of Colombo for the year 2020.**

I have great pleasure in submitting the Financial Statements of the Institute of Indigenous Medicine, University of Colombo for the year ended 31st December 2020,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 Finance Act No. 38 of 1971.

The Annual Financial Statements for the year 2020 are submitted within the stipulated time 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.

Thank You,
Yours faithfully,

Director
Institute of Indigenous Medicine
University of Colombo
Rajagiriya

Snr. Prof. P.A. Pranagama,
Director,
Institute of Indigenous Medicine,
University of Colombo.

C.c.

1. The Secretary, Ministry of 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, National Library and Documentation Service Board.
7. Chief Internal Auditor, Internal Audit Division (UGC) Finance

CONTENTS | PAGE

**INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO**
**STATEMENT OF FINANCIAL POSITION**
**AS AT 31ST DECEMBER 2020**

| ASSETS | Notes | 2020 | 2019 |
|---|---|---|---|
| | | Rs. | Rs. |
| **Current Assets** | | | |
| Cash and Cash Equivalents | 1 | 12,257,686 | 15,519,671 |
| Receivables | 2 | 14,868,470 | 15,847,133 |
| Inventories | | 2,443,769 | 2,982,426 |
| Prepayments | 3 | 409,724 | 459,299 |
| | | 29,979,649 | 34,808,529 |
| **Non -Current Assets** | | | |
| Investments | 4 | 17,254,537 | 9,345,620 |
| Infrastucture,Plant and Equipment | 5 | 71,572,207 | 107,412,147 |
| Land and buildings | 6 | 2,706,656,428 | 2,712,366,366 |
| Books, Periodicals and Sports Goods | 7 | 12,726,204 | 13,824,906 |
| Work in Progress | 8 | - | 12,270,305 |
| | | 2,808,209,376 | 2,855,219,344 |
| **Total Assets** | | **2,838,189,025** | **2,890,027,873** |
| **EQUITY & LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Payables | 9 | 3,659,325 | 8,679,065 |
| Deferred Income | 10 | 170,000 | 100,000 |
| Accrued Expenses | 11 | 7,354,327 | 10,959,696 |
| Sundry Creditors | 12 | 393,190 | 9,880,645 |
| | | 11,576,842 | 29,619,406 |
| **Non -Current Liabilities** | | | |
| Provision for Gratuity | | 228,149,045 | 226,511,110 |
| | | 228,149,045 | 226,511,110 |
| **Equity** | | | |
| Capital Grant - Spent | 13 | 394,441,069 | 421,477,970 |
| Capital Grant - Unspent | | 2,215,291 | 8,680,650 |
| General Reserve | 14 | -286,273,122 | -298,165,950 |
| Accumulated Fund | 15 | 2,488,079,900 | 2,501,904,687 |
| | | 2,598,463,138 | 2,633,897,357 |
| **TOTAL EQUITY & LIABILITIES** | | **2,838,189,025** | **2,890,027,873** |

The accounting policies on pages 32 to 34 and Notes on pages 05 to 31 form an integral part of these Financial Statements. The Board of Management is responsible for the preparation and presentation of these Financial Statements. These Financial Statements were approved by the Board of Management and signed on their behalf.

Snr. Prof. P.A. Paranagama
Director

Prof. M.S.M. Shiffa
Ex-officior Member
Board of Management

Mr. T.P. Liyanaarchchi
Deputy Bursar

Mr. M.L. Warnasooriya
Duputy Registrar

**INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO**
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31st DECEMBER 2020**

| | Note | 2020 Rs. | 2019 Rs. |
|---|---|---|---|
| **Operating Revenue** | | | |
| Recurrent Grant | | 579,320,000 | 523,300,000 |
| Capital Expenditure Recurrent Nature | | 2,655,776 | 4,688,273 |
| Govt: Grant - Mahapola Trust Fund | | - | 2,555,100 |
| Govt: Grant - Mahapola- UGC | | - | 2,454,900 |
| Govt: Grant - Bursary- UGC | | 14,394,600 | 12,418,500 |
| Other Income | 16 | 4,142,396 | 6,148,745 |
| Amortization | | 49,438,076 | 41,565,767 |
| | | **649,950,848** | **593,131,285** |
| **Operating Expenses** | | | |
| General Administration | 17 | 150,617,010 | 151,464,117 |
| Academic Services | 18 | 391,566,171 | 352,948,853 |
| Library Services | 19 | 22,499,251 | 21,403,120 |
| Hostels | 20 | 3,181,640 | 3,587,486 |
| Depreciation and Amortizations Expenses | | 63,457,807 | 55,585,499 |
| Increase in Provision for Gratuity | | 22,825,238 | 142,126,822 |
| Audit Fees | | 750,000 | 525,000 |
| Capital Expenditure Recurrent Nature | | 2,655,776 | 4,688,274 |
| MD Expences 17/19 | | - | 825,000 |
| Expences Massage Therapy 2018 | | - | 256,000 |
| Expences Illaj Jasadeen (Physical Theraphy) | | - | 107,334 |
| Profit/Loss on Disposal of Assets | | 110,647 | 606,191 |
| **Total Operating Expenses** | | **657,663,540** | **734,123,696** |
| **Surplus / (Deficit) from Operating Activities** | | **-7,712,692** | **-140,992,411** |

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 2020**

| | Note | General Reserve | Capital Grant Spent | Capital Unspent | Revaluation Reserve | Accumulated Fund | Total |
|---|---|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| **Balance as at 31st December 2018** | | **(151,500,293)** | **399,254,430** | **7,788,661** | **2,496,459,881** | **19,923,113** | **2,771,925,792** |
| Amortization | | | (41,427,195) | | (14,019,732) | (138,572) | **(55,585,499)** |
| Acquisition of Assets | | | - | | | 304,735 | **304,735** |
| Wthdrawal of fixed deposit | | | | 20,846,515 | | | **20,846,515** |
| Receipts | | | | 48,300,000 | | (624,738) | **47,675,262** |
| Previous Year Adjustment | | | 84,482 | | | | **84,482** |
| Expenses | | | 68,254,526 | (68,254,526) | | | **-** |
| Net gains and losses not recognized in the statement of financial performance | | (5,673,246) | | | | | **(5,673,246)** |
| Surplus / (deficit) for the period | | (140,992,411) | | | | | **(140,992,411)** |
| Capital Expenditure Recurrent Nature | | | (4,688,273) | | | | **(4,688,273)** |
| **Balance as at 31st December 2019** | | **(298,165,950)** | **421,477,970** | **8,680,650** | **2,482,440,149** | **19,464,538** | **2,633,897,357** |
| Amortization | | | (49,308,847) | | (14,019,732) | (129,229) | (63,457,808) |
| Acquisition of Assets | | | | | | 7,200 | 7,200 |
| fixed deposit | | | | (5,537,635) | | - | (5,537,635) |
| Receipts | | | | 24,000,000 | | 306,578 | 24,306,578 |
| Adjustment | | - | | (3,038,546) | | | (3,038,546) |
| Previous Year Adjustment | | 20,846,515 | - | | | | 20,846,515 |
| Expenses | | | 24,927,722 | (21,889,176) | | | 3,038,546 |
| Net gains and losses not recognized in the statement of financial performance | | (1,240,995) | | | | | (1,240,995) |
| Surplus / (deficit) for the period | | (7,712,692) | | | | | (7,712,692) |
| Capital Expenditure Recurrent Nature | | | (2,655,776) | | | | (2,655,776) |
| **Balance as at 31st December 2020** | | **(286,273,122)** | **394,441,069** | **2,215,293** | **2,468,420,417** | **19,649,087** | **2,598,452,744** |

Deputy Bursar
Institute of Indigenous Medicine

## INSTITUTE OF INDIGENOUS MEDICINE-UNIVERSITY OF COLOMBO
## CASH FLOW STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2020

| | Notes | 2020 Rs. | 2019 Rs. |
|---|---|---|---|
| **Cash Flows from Operating Activities** | | | |
| Surplus / (deficit) from operating activities | | -7,712,692 | -140,992,411 |
| **Adjustments** | | | - |
| Intrest From Investment | | -1,915,458 | -3,098,017 |
| Unrealized Foreign Currency Gain | | - | -50,860 |
| Sales of Old Stores | | - | - |
| Depreciation | | 63,457,807 | 55,585,499 |
| Amortization | | -49,438,076 | -41,565,767 |
| Provision for Gratuity | | 22,825,238 | 142,126,822 |
| Profit/loss on Disposal of Assets | | 110,647 | 606,191 |
| Other Adjustments | 22 | -135,500 | -16,770 |
| **Net Cash Flow from Operating Activities before Working Capital Changes** | | **27,191,966** | **12,594,687** |
| **Working Capital Changes** | | | |
| Increase /Decrease in Receivables | 23 | 1,517,320 | 5,797,217 |
| Increase/Decrease in Deferred Income | | 70,000 | 29,402 |
| Increase/Decrease in Payables | 24 | -5,019,738 | -2,007,907 |
| Increase /Decrease in Accrued Expenses | 25 | -3,605,369 | -7,001,371 |
| Increase/ Decrease in Prepayments | | 49,575 | -3,682 |
| **Net Cash Flow from Operating Activities after Working Capital Changes** | | **20,203,754** | **9,408,346** |
| Payment of Gratuity | | -21,130,708 | -4,816,818 |
| **Net Cash Flow from Operating Activities** | | **-926,954** | **4,591,528** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Acquisition of Fixed Assets | | -20,641,757 | -62,156,167 |
| Work in Progress | | 12,270,305 | 4,408,288 |
| Increase/Decrease in Investment | | -7,908,917 | 17,503,584 |
| Proceed from Disposal of Fixed Assets | | 84,250 | 204,575 |
| Interest from Investment | | 1,915,458 | 1,885,926 |
| **Net Cash Flow from Investing Activities** | | **-14,280,661** | **-38,153,794** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| Capital Grant | | 24,000,000 | 48,300,000 |
| Donation | | 7,200 | 294,400 |
| Increase in Restricted funds | | 489,393 | - |
| Increase internal funds | | -160,871 | - |
| Utilization External Funds | | 1,434,695 | (414,758) |
| Reserve and Restricted Funds/Unspent Grant | | -13,824,787 | (14,478,307) |
| **Net Cash Flow From Financing Activities** | | 11,945,630 | 33,701,335 |
| Net Changes in Cash and Cash Equivalents during the year | | -3,261,985 | 139,069 |
| Cash and Cash Equivalents at the beginning of the year | | 15,519,671 | 15,380,602 |
| **Cash and Cash Equivalents at end of the Year** | 01 | **12,257,686** | **15,519,671** |

Deputy Bursar
Institute of Indigenous Medicine

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## Notes to the Statements of Financial Possition

### Cash and Cash Equivalents

**Note - 01**

| | 2020 | 2019 |
|---|---|---|
| | Rs. | Rs. |
| A/C No:-078100122268432 | 1,924,195 | 1,523,073 |
| A/C No:-078100122268390 | 2,215,291 | 8,680,649 |
| A/C No:-078100192268358 | 6,484,000 | 3,560,090 |
| A/C No:-078100172268458 | 1,634,200 | 1,755,859 |
| | **12,257,686** | **15,519,671** |

### Receivables

**Note - 02**

| | | 2020 | 2019 |
|---|---|---|---|
| | | Rs. | Rs. |
| Post Graduate Diploma (Ayurveda) | | - | 232,803 |
| Loan & Advances | **(Schedule A)** | 11,081,080 | 11,862,869 |
| Miscellaneous Advance | **(Schedule B)** | - | 16,538 |
| Fuel Deposits | | 97,500 | 97,500 |
| Advance for ForeignTraveling | | - | 79,000 |
| Receivable Interest | | 103,836 | 59,660 |
| Book Advance | | 460,054 | 1,625,960 |
| Miscellaneous Advance- MD | **(Schedule C)** | 4,566 | 4,566 |
| Petty cash | | 2 | 2 |
| Post Graduate Diploma (Unani) | | - | 29,096 |
| Receivable Bursary - UGC | | 2,829,200 | 1,283,100 |
| Transfer Account | | 362 | 88,774 |
| Receivable Library Fines | | 4,970 | 5,165 |
| Receivable Hostel Fees | | 286,900 | 462,100 |
| | | **14,868,470** | **15,847,133** |

## Pre Payment

Note 03

| | | 2020 | 2019 |
|---|---|---|---|
| | | Rs. | Rs. |
| Science Land Information | R 535 | - | 11,859 |
| Ceylon Business Appliance | R 557 | - | 880 |
| Metropolitan Communication | R 907 | - | 48,630 |
| Softlogic Retail (pvt) ltd | R 959 | - | 4,600 |
| Softlogic Retail (pvt) ltd | R 960 | - | 8,050 |
| IMS Solutions (pvt) ltd | R 1055 | - | 9,881 |
| New Air Cool Enterprise | R 1063 | - | 78,738 |
| Metropolitan Office | R 1717 | - | 81,267 |
| Reprographics | R 2015 | - | 49,835 |
| Metropolitan Office | R 2090 | - | 36,417 |
| Metropolitan Office | R 2216 | - | 19,837 |
| John Keels Office | R 2333 | - | 10,823 |
| Master Works | R 2350 | - | 41,030 |
| E-W Information System | R 2351 | - | 57,452 |
| E-W Information System | R647 | 1,890 | - |
| Ceylon Business Appliance | R741 | 8,166 | - |
| IMS Solutions (Pvt) ltd | R833 | 9,881 | - |
| Softlogic Retail (Pvt) ltd | R1127 | 71,268 | - |
| Metropolitan Office (Pvt) Ltd | R1481 | 63,788 | - |
| Fintek Managed Solutions | R1492 | 10,080 | - |
| Brown & Company PLC | R1516 | 94,589 | - |
| Metropolitan Office (Pvt) Ltd | R1523 | 75,960 | - |
| Telesonic Lanka | R1556 | 13,920 | - |
| Cool Tech Engineering | R1680 | 16,200 | - |
| Reprographics (Pvt) Ltd | R1824 | 43,983 | - |
| | | **409,725** | **459,299** |

## Investments

Note - 04

| | 2020 | 2019 |
|---|---|---|
| | Rs | Rs |
| **Fixed Deposit** | | |
| Jayantha Edirisinghe A/C- 2-0061-01-7905-1 | 51,030 | 46,181 |
| Investment A/C - 078-6001-0001-2458-5 | 5,537,635 | - |
| Investment A/C - 078-6001-0000-8372-6 | 8,622,175 | 8,031,523 |
| Consolidated Scholorship Fund A/C | 640,870 | 578,664 |
| **Savings A/C** | | |
| Savings A/C-078-2-001-7-22683 | 282,801 | 272,304 |
| Over Night Deposit Investment | 1,620,026 | 416,948 |
| A.P.G Amarasinghe | 500,000 | - |
| | **17,254,537** | **9,345,620** |

### FIXED ASSETS & DEP^N RATES FOR THE YEAR 2020
### (Infrastucture,Plant and Equipment)

**Note -05**

Rs.

| Description/ Items | Dep^n Rate | Balance as at 01.01.2020 | Previous Year Adjustment | Disposals during the year 2020 | Additions During the Year 2020 | Balance as at 31.12.2020 | Dep^n.up to 31.12.2019 | Dep^n.year 2020 | Previous Year Adjustment | Disposal During the Year | Accumulated Dep^n | W.D.V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Office, Lab & Teach.E | 20% | 62,711,229 | - | -627,725 | 864,809 | 62,948,338 | 28,556,476 | 12,607,767 | - | -622,915 | 40,541,328 | 22,407,010 |
| Furniture & Fittings | 10% | 47,791,987 | - | -306,150 | - | 47,485,837 | 14,224,818 | 4,787,023 | - | -151,982 | 18,859,859 | 28,625,978 |
| Motor Vehicles | 20% | 35,313,080 | - | - | - | 35,313,080 | 28,044,547 | 7,074,301 | - | - | 35,118,848 | 194,232 |
| Plant & Machinery | 20% | 39,705,350 | - | -85,500 | 1,614,600 | 41,234,450 | 22,515,913 | 7,941,765 | - | -84,845 | 30,372,833 | 10,861,617 |
| Computers & printers | 20% | 30,389,126 | -38,070 | -1,046,950 | 390,790 | 29,694,896 | 15,156,871 | 6,066,393 | -21 | -1,011,717 | 20,211,526 | 9,483,370 |
| Concrete benches | 20% | 537,161 | - | - | - | 537,161 | 537,161 | - | - | - | 537,161 | - |
| **Total** | | **216,447,933** | **-38,070** | **-2,066,325** | **2,870,199** | **217,213,762** | **109,035,786** | **38,477,249** | **-21** | **-1,871,459** | **145,641,555** | **71,572,207** |

**Note -06**

### FIXED ASSETS & DEP^N RATES FOR THE YEAR 2020
### (Land and Buildings)

Rs.

| Description/ Items | Dep^n Rate | Balance as at 01.01.2020 | Previous Year Adjustment | Disposals during the year 2020 | Additions During the Year 2020 | Balance as at 31.12.2020 | Dep^n.up to 31.12.2019 | Dep^n.year 2020 | Previous Year Adjustment | Disposal During the Year | Accumulated Dep^n | W.D.V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Land | _ | 2,372,019,019 | - | - | - | 2,372,019,019 | - | - | | - | - | 2,372,019,019 |
| New Building | 5% | 416,724,445 | - | - | 15,530,131 | 432,254,577 | 76,377,098 | 21,240,070 | - | - | 97,617,168 | 334,637,409 |
| **Total** | | **2,788,743,464** | **-** | **-** | **15,530,131** | **2,804,273,596** | **76,377,098** | **21,240,070** | **-** | **-** | **97,617,168** | **2,706,656,428** |

## FIXED ASSETS & DEP^N RATES FOR THE YEAR 2020
### (Book and Sports Goods)

**Note -07**

Rs.

| Description/ Items | Dep^n Rate | Balance as at 01.01.2020 | Previous Year Adjustment | Disposals during the year 2020 | Additions During the Year 2020 | Balance as at 31.12.2020 | Dep^n.up to 01.01.2020 | Dep^n.year 2020 | Previous Year Adjustment | Disposal During the Year | Accumulated Dep^n | W.D.V |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| Library Books & Peri | 20% | 40,096,981 | - | - | 2,641,817 | 42,738,798 | 29,842,321 | 3,014,650 | - | - | 32,856,971 | 9,881,827 |
| Sports Equipment | 20% | 3,623,567 | - | -4,000 | - | 3,619,567 | 53,321 | 725,838 | - | -3,969 | 775,190 | 2,844,377 |
| | | | | | | | | | | | | |
| **Total** | | **43,720,548** | **-** | **-4,000** | **2,641,817** | **46,358,365** | **29,895,642** | **3,740,488** | **-** | **-3,969** | **33,632,161** | **12,726,204** |

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## Work in Progress

**Note - 08**

| Descreption | Vou .No | 2020 Rs. | 2019 Rs. |
|---|---|---|---|
| National Engineering Research & Development Center | C 75 | - | 234,668 |
| National Engineering Research & Development Center | C 100 | - | 2,588,000 |
| National Engineering Research & Development Center | C 114 | - | 234,698 |
| National Engineering Research & Development Center | C 149 | - | 3,169,932 |
| National Engineering Research & Development Center | C 166 | - | 2,113,288 |
| National Engineering Research & Development Center | C 193 | - | 2,423,083 |
| National Engineering Research & Development Center | C 194 | - | 1,506,636 |
| | | - | 12,270,305 |

## Payables

**Note - 09**

| | | 2020 Rs. | 2019 Rs. |
|---|---|---|---|
| Deposits | (Schedule D) | 70,000 | 50,000 |
| Creditors - Cancelled cheques | (Schedule E) | 214,433 | 178,711 |
| Payable Examination Fees | (Schedule F) | 36,098 | 128,240 |
| Research Fund | (Schedule G) | 725,818 | 435,512 |
| Bid Bonds | | 94,890 | 94,890 |
| Retention-Capital | (Schedule H) | 791,119 | 6,078,272 |
| Over Deposit | | 2,718 | 5,718 |
| Accrued Expenses - PG-Unani | | 261,388 | 261,388 |
| Accrued Expenses - PG-Ayurveda | | 12,074 | 12,074 |
| Accrued Bhaisajja - 14/16 | | 84,400 | 84,400 |
| Accrued- Masaj Therape | | 244,925 | 244,925 |
| Accrued- Cupping Therapy - A | | 14,125 | 14,125 |
| Accrued- Cupping Therapy - B | | 55,073 | 55,073 |
| Accrued- Hijama (II) | | 48,054 | 48,054 |
| Stamp Duty | | 3,225 | 2,450 |
| Accrued Baysjja | | 389,532 | 391,332 |
| Accrued Baysjja Certificate Course | | 4,176 | 4,176 |
| WHT Payble | | 56,595 | 70,175 |
| Payble to UGC | | 282 | 282 |
| Accured Rupalavanya Course | | 16,007 | 16,007 |
| Accured Ilaaj Jasadeen (Physical Therapy) | | 67,250 | 67,250 |
| Accured Massage Therapy 2018 | | 224,727 | 224,727 |
| Baysajja Certificate course | | 7,000 | 6,000 |
| Baysajja Diploma Course | | 17,000 | 16,000 |
| Payable Massaj Theraphy | | 15,000 | 15,000 |
| Baysajja Certificate Course | | 1,000 | 1,000 |
| Pre received Hostel Fees | | 135,500 | 124,200 |
| Payable Payee | | 27,450 | 14,678 |
| Massaj Therapy Course 2019 | | 29,000 | 29,000 |
| Payble Continiung Medical Education Waorkshop | | 5,404 | 5,404 |
| Coins Round Up | | 4,116 | - |
| Miscelanious Advance | | 946 | - |
| | | 3,659,325 | 8,679,063 |

## Differed Income

**Note - 10**

| | 2020<br>Rs. | 2019<br>Rs. |
|---|---|---|
| Oriental Medical Fund | 170,000 | 100,000 |
| | **170,000** | **100,000** |

## Accrued Expenses

**Note - 11**

| Se/No | Description | Vote | Amount Rs |
|---|---|---|---|
| 1 | Auditor General | Audit Fee 2019 | 750,000 |
| 2 | Auditor General | Audit Fee 2020 | 750,000 |
| 3 | Deepthi Cleaning Service-Nov 2020 | 1010505 | 700,000 |
| 4 | Deepthi Cleaning Service-Dec 2020 | 1010505 | 800,000 |
| 6 | Mrs Yamuna Chandrika-Dec 2020 | 1010506 | 325,000 |
| 7 | Mrs M T V Maheera-Dec 2020 | 1010506 | 80,000 |
| 8 | Toyota Tex | Stores Advance | 6,561 |
| 9 | Osaka Impex | Stores Advance | 34,020 |
| 10 | Libra Agency | Stores Advance | 19,926 |
| 11 | K S U Graphic (Pvt) Ltd | Stores Advance | 50,850 |
| 12 | Agra Stationers | 1010301 | 1,500 |
| 13 | Metropolitan Office (Pvt) Ltd | Stores Advance | 59,292 |
| 14 | Genius Associates | Stores Advance | 116,200 |
| 15 | PC Globe System (Pvt) Ltd | Stores Advance | 35,000 |
| 16 | Dr A M Muthalib | 2090610 | 1,975 |
| 17 | Dr M C N Razana | 2090610 | 1,350 |
| 18 | Dr A M Muthalib | 2090610 | 2,650 |
| 19 | Dr A M Muthalib | 2090615 | 5,100 |
| 20 | Mr W K Senewirathne | 8010403 | 3,410 |
| 21 | Dr A M Muthalib | 2090610 | 1,975 |
| 22 | Mr E P De Zoysa Abeysekara | 1010101 | 100,000 |
| 23 | U A N S Dharmasena | 1C10615 | 5,250 |
| 24 | W D Asanka Indusara | 1010615 | 3,680 |
| 25 | M L Warnasooriya | 1010615 | 5,000 |
| 26 | M L Warnasooriya | 1010615 | 6,000 |
| 27 | Sunil Human | 2090615 | 3,500 |
| 28 | T M P J Thennakoon | 1010303 | 2,275 |
| 29 | Wajira Prasanna | 1010303 | 1,800 |
| 30 | Chaminda Lenard | 1010303 | 1,800 |
| 31 | D C Elwitigala | 1010303 | 1,800 |
| 32 | S K Jeewendra Jayashantha | 1010303 | 1,800 |
| 33 | J A K Lasantha | 1010303 | 1,800 |
| 34 | K K D Ranjith Nihal | 1010303 | 2,275 |
| 35 | K G Ghanasiri | 1010303 | 950 |
| 36 | M D Ranaweera | 1010303 | 1,800 |
| 37 | S P A C Senewirathne | 1010303 | 1,800 |
| 38 | W D Asanka Indusara | 1010303 | 2,475 |
| 39 | B Dasanayake | 1010303 | 2,275 |
| 40 | L M H Hemantha | 1010303 | 1,800 |
| 41 | Sunil Human | 1010303 | 2,275 |
| 42 | J P K Jayakodi | 1010303 | 2,275 |
| 43 | M D P Gunasekara | 1010303 | 1,800 |
| 44 | R M B M Rajaguru | 1010303 | 2,275 |

| | | | |
|---|---|---|---|
| 45 | T D P C Gunarathne | 1010303 | 1,800 |
| 46 | U K D S Rodrogo | 1010303 | 2,275 |
| 47 | K G A I Lakshan | 1010303 | 2,275 |
| 48 | G Saman Kumara | 1010303 | 2,275 |
| 49 | I Rasika Ilukkubura | 1010303 | 1,800 |
| 50 | K R M Darmapriya Rathnayake | 1010303 | 1,800 |
| 51 | G yogananda Hewage | 1010303 | 1,800 |
| 52 | Inland Revenue Department | 1010506 | 4,125 |
| 53 | Univell Microsystems (Pvt) Ltd | 1010402 | 8,802 |
| 54 | Organic Trading (Pvt) Ltd | Stores Advance | 7,400 |
| 55 | S K Munasinghe Motors | Stores Advance | 146,680 |
| 56 | Lion Chem (Pvt) Ltd | Stores Advance | 19,200 |
| 57 | Sri lanka Telecom | 1010502 | 1,642 |
| 58 | Sri lanka Telecom | 1010502 | 1,631 |
| 59 | Metropolitan Office (Pvt) Ltd | Service Agreement | 17,100 |
| 60 | Y A G S Yapa Arachchi | 2090111 | 3,000 |
| 61 | Y A G S Yapa Arachchi | 2090111 | 1,500 |
| 62 | Y A G S Yapa Arachchi | 2090111 | 1,500 |
| 63 | Dr Anuradha Alwis | 2090111 | 45,000 |
| 64 | Dr S N mauroof | 2090111 | 9,000 |
| 65 | Dr S V Kamal | 2090111 | 30,300 |
| 66 | Dr Nalin Gunasinghe | 2090111 | 21,000 |
| 67 | A R M C S B Rathnayake | 1010303 | 1,425 |
| 68 | W A Madura Chathuranga | 1010303 | 1,800 |
| 69 | H G P R Wijenayake | 1010501 | 1,900 |
| 70 | G Susantha Kumara Edirisinghe | 1010303 | 2,275 |
| 71 | H A R Udayanga | 1010303 | 1,800 |
| 72 | Multipurpose Co-Operative Society | 1010302 | 25,491 |
| 73 | Lanka Electricity Company (Pvt) Ltd | 1010502 | 8,540 |
| 74 | Dr Ruwan Wijayamuni | 2090111 | 22,500 |
| 75 | A C M W Gamanayake | 2090615 | 800 |
| 76 | National Water Supply & Drainage Board | 1010503 | 618 |
| 77 | A D S Tharanga | 2090615 | 200 |
| 78 | A D S Tharanga | 2090615 | 200 |
| 79 | Dr A M Muthalib | 2090610 | 1,170 |
| 80 | N V E Kodithuwakku & Others | 1010112 | 190,974 |
| 81 | N V E Kodithuwakku & Others | 1020112 | 27,983 |
| 82 | N V E Kodithuwakku & Others | 1050112 | 6,008 |
| 83 | N V E Kodithuwakku & Others | 2090112 | 11,438 |
| 84 | N V E Kodithuwakku & Others | 3010112 | 25,931 |
| 85 | D Imasha Shashipraba | 1010101 | 4,500 |
| 86 | A Gayan Prasanjith | 2090112 | 4,328 |
| 87 | A K L Chamara | 1010101 | 57,660 |
| 88 | T D K N Sajeewanie | 1010101 | 26,098 |
| 89 | R W I Maduwanthi | 1010101 | 34,700 |
| 90 | Lanka Electricity Company (Pvt) Ltd | 1010503 | 544,979 |
| 91 | National Water Supply & Drainage Board | 1010503 | 23,266 |
| 92 | Ceylon Electricity Board | 1010503 | 3,120 |
| 93 | Ceylon Electricity Board | 1010503 | 792 |
| 94 | H M G Punchibanda & Others | 1010603 | 2,000 |
| 95 | United Field Security Services (Pvt) Ltd | 1010504 | 927,526 |
| 96 | P A D R Maldeniya & P D Sarathchandra | 1010603 | 1,500 |
| 97 | National Water Supply & Drainage Board | 1010503 | 3,396 |
| 98 | D W I Surangi | 1010615 | 200 |
| 99 | D W I Surangi | 1010615 | 350 |
| 100 | K K P R K Kohombakanda | 1010615 | 2,590 |
| 101 | K K P R K Kohombakanda | 1010615 | 750 |
| 102 | R M B K Rajaguru | 1010615 | 350 |
| 103 | J P K Jayakodi | 1010615 | 350 |
| 104 | P W H Anoma | 1010615 | 100 |
| 105 | P W H Anoma | 1010615 | 1,000 |
| 106 | E H M Ranasinghe | 1010615 | 2,200 |

| | | | |
|---|---|---|---|
| 107 | E H M Ranasinghe | 1010615 | 750 |
| 108 | M L Warnasooriya | 1010615 | 1,840 |
| 109 | Nadeeka Sandaruwan | 1010615 | 650 |
| 110 | M A Indrasiri Kumar | 1010303 | 1,800 |
| 111 | K M K Karunanayake | 1010303 | 1,800 |
| 112 | J N Balasooriya | 1010303 | 1,800 |
| 113 | Sajith Ranasinghe | 1010303 | 1,800 |
| 114 | Sunil Shantha | 1010303 | 1,800 |
| 115 | P S Nandana | 1010303 | 950 |
| 116 | Sri lanka Telecom | 1010502 | 13,222 |
| 117 | Lanka Electricity Company (Pvt) Ltd | 1010503 | 1,814 |
| 118 | National Water Supply & Drainage Board | 1010503 | 184 |
| 119 | Lanka Bell | 1010502 | 1,158 |
| 120 | E W Information Systems LTD | 1010405 | 4,752 |
| 121 | Dr S M S Samarakoon | 2090610 | 910 |
| 122 | K A C Dias | 1010303 | 2,275 |
| 123 | M A Dulka Shanthi | 1010303 | 2,400 |
| 124 | A A M Thennakoon | 1010303 | 1,800 |
| 125 | U K D Prasanna | 1010303 | 1,800 |
| 126 | B Lakal Anjana Perera | 1010303 | 1,800 |
| 127 | P S Wijesiri | 1010303 | 1,800 |
| 128 | D M Gamini | 1010303 | 1,800 |
| 129 | Kasun Mendaka | 1010303 | 1,800 |
| 130 | Lanka Education & Research Network | 3010502 | 296,092 |
| 131 | Sri lanka Telecom | 1010502 | 3,273 |
| 132 | National Water Supply & Drainage Board | 1010503 | 19,287 |
| 133 | Mobitel (Pvt) ltd | 1010502 | 237 |
| 134 | W A S K Wijesinghe | 1010303 | 2,200 |
| 135 | H W Tharindu Maduwantha | 1010303 | 1,800 |
| 136 | S P A C Senewirathne | 2090615 | 1,250 |
| 137 | Dr S A C M Anas | 2090615 | 2,250 |
| 138 | Dr J A J Jayathissa | 2090111 | 12,000 |
| 139 | Dr Jayantha Jayathissa | 2090615 | 300 |
| 140 | Dr Jayantha Jayathissa | 2090111 | 15,000 |
| 141 | Dr A F Fazla | 2090111 | 21,000 |
| 142 | Metropolitan Office (Pvt) Ltd | 1010402 | 208,250 |
| 143 | Metropolitan Office (Pvt) Ltd | 1010402 | 43,377 |
| 144 | Aruna Agencies | 1010405 | 15,600 |
| 145 | C P Printers | Stores Advance | 47,500 |
| 146 | E W Information Systems LTD | 1010402 | 4,725 |
| 147 | Dr S N Mauroof | 2090111 | 10,500 |
| 148 | Dr S N Mauroof | 2090111 | 19,500 |
| 149 | Dr S N Mauroof | 2090615 | 75 |
| 150 | Dr Kumara Dammika Lokugamage | 2090615 | 1,800 |
| 151 | Dr Kumara Dammika Lokugamage | 2090615 | 75 |
| 152 | Dr K D W Wijenayake | 2090615 | 5,220 |
| 153 | Dr K D W Wijenayake | 2090615 | 272 |
| 154 | Pradeep Kumara Koholangedara | 2090111 | 9,600 |
| 155 | Dr Sanjaya Ravindra | 2090111 | 9,000 |
| 156 | Y A G S Yapa Arachchi | 2090111 | 3,000 |
| 157 | Dr R Loganathan | 2090111 | 32,400 |
| 158 | Dr Ruwan Wijayamuni | 2090615 | 709 |
| 159 | Dr Ruwan Wijayamuni | 2090615 | 8,760 |
| 160 | Ramindi Enterprises | 1010405 | 24,300 |
| 161 | Sri lanka Telecom | 1010502 | 22,573 |

| | | | |
|---|---|---|---|
| 162 | Dr Thithila kalum | 2090111 | 15,000 |
| 163 | R A N M Karunanayake | 2090111 | 3,000 |
| 164 | R A N M Karunanayake | 2090111 | 3,000 |
| 165 | Dr Harsha Darmawijaya | 2090111 | 11,000 |
| 166 | Dr Hameed A Ayeey | 2090111 | 12,600 |
| 167 | Dr Nirmala D Sirisena | 2090111 | 10,500 |
| 168 | Dr T K Weththasinghe | 2090111 | 12,000 |
| 169 | Dr M R Mufres | 2090615 | 12,700 |
| 170 | Dr A M Indralatha | 2090615 | 171 |
| 171 | Dr A J M Irzhadh | 2090615 | 75 |
| 172 | Dr A K S Weerasekara | 2090615 | 100 |
| 173 | Dr Nalin Gunasinghe | 2090615 | 300 |
| 174 | Dr U K M Nadeer | 2090615 | 1,260 |
| 175 | Dr Nalin Gunasinghe | 2090615 | 400 |
| 176 | P H K Mallika Sugathadasa | 2090111 | 16,300 |
| 177 | Dr Jayaweera Peris | 2090111 | 23,180 |
| 178 | Dr Thilaka Gunasekara | 2090111 | 12,000 |
| 179 | L R W Padmasiri | 2090111 | 19,500 |
| 180 | A M A A P Alagiyawanna | 2090111 | 23,000 |
| 181 | Dr Jayaweera Peris | 2090615 | 14,800 |
| 182 | Dr S A Gunawardhana | 2090615 | 10,575 |
| 183 | Dr Shalini Sri Ranganathan | 2090615 | 709 |
| 184 | Dr Mallika Sugathadasa | 2090615 | 14,800 |
| 185 | S T Gunasekara | 2090615 | 14,800 |
| 186 | Dr S R P Samaranayake | 2090615 | 10,575 |
| 187 | Dr J K Pelendagama | 2090615 | 1,400 |
| 188 | Dr U K M Nadeer | 2090615 | 3,125 |
| 189 | Dr Persy De Silva | 2090615 | 2,651 |
| 190 | Dr H A azqz | 2090615 | 2,651 |
| 191 | Dr U K M Natheer | 2090615 | 3,300 |
| | **Total** | | **7,354,329** |

**Sundry Creditors** **Note - 12**

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Softlogic Information Tchnologies | - | 1,715,880 |
| Data Tech Business Centre | - | 2,475,900 |
| Genius Associates (PVt) Ltd | - | 440,070 |
| Ewis Peripherals (pvt) ltd | - | 296,000 |
| Analytical Instruments (pvt) ltd | - | 143,106 |
| Metropolitan office (pvt) ltd | - | 85,000 |
| George Steuart Health (pvt) ltd | - | 239,064 |
| Genius Associates (PVt) Ltd | - | 128,180 |
| Hemons International (pvt) ltd | - | 253,155 |
| Hemons International (pvt) ltd | - | 50,255 |
| Telesonic Lanka | - | 520,468 |
| Eser /marketing international | - | 1,500,918 |
| Basons Fitness | - | 92,314 |
| Bandara & Sons sports Co. | - | 1,940,335 |
| Genius Associates | 71,990 | - |
| PC Globe System (Pvt) Ltd | 321,200 | - |
| | **393,190** | **9,880,645** |

**Capital Grant - Spent** **Note - 13**

**Capital Grant**

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Capital Grant Spent Opening Balance | 421,477,970 | 399,254,430 |
| Capital Grant Spent | 21,889,148 | 55,984,221 |
| Amotization for the year | (49,308,847) | (41,427,196) |
| Capital Expenditure Recurrent Nature | (2,655,776) | (4,688,273) |
| Previous Year Adjustment | 15,308,882 | 84,482 |
| | **406,711,377** | **409,207,664** |

**General Reserve** **Note - 14**

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Opening Balance | (298,165,950) | (151,500,293) |
| Net gains and losses recognized in the Financial Performance | (1,240,995) | (5,673,246) |
| Other Adjustment | 20,846,515 | - |
| Excess of exp. Over income | (7,712,692) | (140,992,411) |
| | **(286,273,122)** | **(298,165,950)** |

## Accumulated Fund

Note - 15

| | | 2020 | 2019 |
|---|---|---|---|
| | | Rs. | Rs. |
| Director's Fund - PG | | - | 12,812 |
| Director's fund | | 19,158 | 167,518 |
| Endowment Fund | (Schedule J) | 1,187,469 | 708,469 |
| Gift & Donations | (Schedule I) | 17,802,275 | 17,924,304 |
| Divisional Dev. Fund- Drawyaguna | | 217,310 | 217,310 |
| Revaluation Reserve | | 2,468,420,420 | 2,482,440,151 |
| Divisional Dev. Fund- Postgraduate | | 92,562 | 92,562 |
| Department Development Fund | | 68,750 | 80,000 |
| Institute Development Vote | | 207 | 207 |
| Staff Welfare Fund | | 11,356 | 11,356 |
| Shanthi Lanka | | 250,000 | 250,000 |
| Tab computer | | 10,393 | - |
| | | **2,488,079,900** | **2,501,904,689** |

## Notes of the Statement of Financial Performance

### Note - 16

### Other Income

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Interest from Investment | 1,915,458 | 3,098,017 |
| Interest from Loan | 436,092 | 491,743 |
| Rent from Properties | 36,690 | 202,653 |
| Tender Fees | 19,500 | 101,000 |
| Registration Fees(Undergraduates) | 486,710 | 525,850 |
| Examination Fees(Undergraduate) | 80,401 | 107,855 |
| Certificate Income | 123,885 | 79,670 |
| Library Fines | 26,687 | 61,681 |
| Hostel Fees | 314,600 | 663,500 |
| Miscellaneous Income | 104,373 | 402,442 |
| Income - Massage Therapy 2018 | - | 256,000 |
| Income Massage Therapy 2017 | - | 3,000 |
| Income - Ilaaj Jasadeen (Physical Therapy) | - | 107,334 |
| ERC Committee | 12,000 | 48,000 |
| Sales of Old Stores | 80,000 | - |
| Masaj Theraphy 2020 | 506,000 | - |
| | **4,142,396** | **6,148,745** |

### Note - 17

### General Administration

| | | 2020 | 2019 |
|---|---|---|---|
| 4101041 | Personal Emoluments-A | 8,110,934 | 3,196,197 |
| 4101042 | Personal Emoluments-NA | 40,190,951 | 42,563,433 |
| 410102 | Travelling & Subsistance | 22,400 | 412,575 |
| 410103 | Supplies | 4,571,664 | 4,410,673 |
| 410104 | Maintenance | 3,014,049 | 3,009,220 |
| 410105 | Contractual Services | 40,618,081 | 39,853,273 |
| 410106 | Other Recurrent Expenses | 3,943,564 | 6,476,780 |
| 422310 | Financial Assistance to Students | 14,394,600 | 17,428,500 |
| 410112 | Bank Charges | 16,300 | - |
| 4102042 | Personal Emoluments-NA | 19,708,497 | 16,111,899 |
| 410203 | Supplies | 379,006 | 276,420 |
| 410204 | Maintenance | 139,000 | 242,901 |
| 4102041 | Personal Emoluments - Academic | 32,058 | 817,207 |
| 410205 | Contractual Services | 96,774 | 70,727 |
| 410206 | Other Recurrent Expenses | 134,339 | 248,331 |
| 4105042 | Personal Emoluments-NA | 13,194,105 | 11,372,361 |
| 410503 | Supplies | 1,810,619 | 2,764,513 |
| 410504 | Maintenance | 222,741 | 565,310 |
| 4105041 | Personal Emoluments - Academic | 6,008 | 1,618,892 |
| 410505 | Contractual Services | 11,120 | 2,260 |
| 410506 | Other Recurrent Expenses | 200 | 22,645 |
| | | **150,617,010** | **151,464,117** |

**Note - 18**

## Academic Services

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Personal Emoluments-A | 336,919,839 | 299,224,303 |
| Personal Emoluments-NA | 47,044,858 | 43,217,237 |
| Travelling & Subsistance | 625 | 290,000 |
| Supplies | 2,623,025 | 3,120,771 |
| Maintenance | 37,910 | 301,573 |
| Contractual Services | 5,667 | 32,522 |
| Other Recurrent Expenses | 4,934,247 | 6,762,447 |
| | 391,566,171 | 352,948,853 |

**Note - 19**

## Library Services

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Personal Emoluments-A | 8,933,861 | 8,064,636 |
| Personal Emoluments-NA | 12,619,627 | 12,052,818 |
| Supplies | 571,951 | 561,908 |
| Maintenance | 7,950 | 32,567 |
| Contractual Services | 296,092 | 663,241 |
| Other Recurrent Expenses | 69,770 | 27,950 |
| | **22,499,251** | **21,403,120** |

**Note - 20**

## Hostels

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Personal Emoluments-NA | 2,863,442 | 2,483,881 |
| Supplies | 243,153 | 599,632 |
| Maintanance | 64,090 | 45,094 |
| Contractual Services | 10,955 | 458,879 |
| | **3,181,640** | **3,587,486** |

## Notes to the Cash Flow Statement

### Note - 22

### Other Adjustments

| | 2020<br>Rs. | 2019<br>Rs. |
|---|---|---|
| NSF Grant | - | (11,367) |
| CMEW (Continuing Medical Education Workshop) | - | (5,403) |
| Baysajja Certificate 2019 | 1,000 | - |
| Baysajjaka (Certificate Course) | 1,000 | - |
| University Of Colombo | (137,500) | - |
| | **(135,500)** | **(16,770)** |

### Note - 23

### Increase/Decrease in Receivables

| | 2020<br>Rs. | 2019<br>Rs. |
|---|---|---|
| Storese Advance | 538,657 | (429,765) |
| Loan & Advances | 781,789 | 1,686,502 |
| Miscellaneous Advance | 16,538 | 7,703 |
| Receivable Interest | 44,176 | (58,669) |
| Book Advance | 1,165,906 | 2,311,872 |
| Transfers | 88,412 | (88,774) |
| Miscellaneous Advance- MD | - | 5,589 |
| Miscellaneous Advance-Capital | - | 234,874 |
| Receivable MD | - | 3,800,000 |
| Receivable Mahapola -UGC | - | 51,450 |
| Receivable Cupping theraphy | 29,096 | 15,000 |
| Receivable Library Fines | 195 | (5,165) |
| Receivable Hostel Fees | 175,200 | (462,100) |
| Receivable Bursary UGC | (1,546,100) | (1,271,300) |
| Post Graduate Diploma Ayurveda | 232,803 | - |
| Advance for Foreing Travel | 79,000 | - |
| | **1,517,320** | **5,797,217** |

### Note - 24

### Increase/Decrease in Payables

| | Rs.<br>2020 | Rs.<br>2019 |
|---|---|---|
| Payable Mahapola Scholarships | - | (16,000) |
| Deposits | 20,000 | - |
| Creditors - Cancelled cheques | 35,722 | (776,722) |
| Payable Examination Fees | (92,142) | 81,164 |
| DAFP A/C | 290,306 | (216,564) |
| Retention-Capital | (5,287,153) | 3,804,029 |
| Over Deposit | (3,000) | 3,009 |
| Accrued Expenses-MD-2014/16 | - | (4,435,944) |

| | | |
|---|---|---|
| Payble A/C- Post Graduate | - | (16,000) |
| Payable A/C Baysajja | - | (2,800) |
| Continuing Medical Education Workshop | - | (7,000) |
| Payble A/C- Postgraduate -(Unani) | - | (5,000) |
| Yoga 2016 | - | (4,000) |
| Transfer A/C | - | (5,231) |
| Stamp Duty | 775 | 1,125 |
| Accrued Baisajja | (1,800) | (320,510) |
| Accrued Ilaaj Jasadeen | - | 17,084 |
| Prereceived Massajtheraphy | - | (86,000) |
| Pre received Ilaaj Jasadeen | - | (92,333) |
| WHT Payable | (13,580) | (125,133) |
| Accrued Massajtheraphy -2018 | - | (16,362) |
| Baysajja Certificate Course | 1,000 | 6,000 |
| Baysajja Diploma Course | 1,000 | 16,000 |
| Payble Massage Therapy | - | 15,000 |
| Baysajja Certificate Course | - | 1,000 |
| Pre Received Hostel Fees | 11,300 | 124,200 |
| Payble Payee | 12,772 | 14,678 |
| Massage Therapy 2019 | - | 29,000 |
| Continuing Medical Education Workshop | - | 5,403 |
| Conins Round Up | 4,116 | - |
| Miscelanious Advance | 946 | - |
| | **(5,019,738)** | **(2,007,907)** |

## Note - 25

| **Increase in Sundry Creditors and Accrued Expenses** | **2020** | **2019** |
|---|---|---|
| Accured Expences | - 3,605,369 | -7,001,371 |
| | **- 3,605,369** | **-7,001,371** |

19

## Loans & Advances

Schedule A

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Distress loan | 9,496,882 | 9,862,297 |
| Vehicle loan | 979,358 | 1,235,082 |
| Staff loan | 55,590 | 87,890 |
| Computer loan | 497,000 | 628,500 |
| Festival advance | 52,250 | 43,500 |
| Special Advance | - | 5,600 |
| | **11,081,080** | **11,862,869** |

## Miscellaneous Advance -

Schedule B

| Name | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Komala Nikethani | - | 17,590 |
| | **-** | **17,590** |

## Miscellaneous Advance - MD

Schedule C

| | 2020 Rs. | 2019 Rs. |
|---|---|---|
| Dr R.H.S.K De.S Silva | 4,566 | 4,566 |
| | **4,566** | **4,566** |

## Deposits

Schedule D

| | | 2020 Rs. | 2019 Rs. |
|---|---|---|---|
| Security Deposit - | (Sub-Schedule D1) | 30,000 | 30,000 |
| Deposits for Canteen | (Sub-Schedule D2) | 40,000 | 20,000 |
| | | **70,000** | **50,000** |

Schedule G

## Research Fund

| | 2020 | 2019 |
|---|---|---|
| DAFP/2006/07 Dr. Ediriweera | 64,267 | 64,267 |
| DAFP/2010/12- Dr. Anoma Samarawickrama | 29,295 | 29,295 |
| DAFP/2010/03-Dr. Jeewani | 15,333 | 15,333 |
| Special Fund - Dr.Anoma Jayasiri | 300 | 300 |
| UGC/Ph.D Dr. M.S. Palli | 412 | 411 |
| Ministry Grant | 248,595 | 248,595 |
| Skill Upgrading | 54,875 | 54,875 |
| NSF Grant | 11,838 | 11,838 |
| Reserch Fund - Dr. Hapuarachchi | 10,598 | 10,598 |
| P A S N De Silva UGC Grant | 290,305 | - |
| | **725,818** | **435,512** |

2020

## Security Deposit

Sub Shedule "D - 1"

| Date | Ref. | Description | 2020<br>Rs. | 2019<br>Rs. |
|---|---|---|---|---|
| 2017.08.08 | R38813 | Nisha Com Office Automation | 10,000 | 10,000 |
| 2017 | R38814 | Nisha Com Office Automation | 10,000 | 10,000 |
| 2018.08.02 | R41255 | Scan Tec Office Automation | 10,000 | 10,000 |
| | | | **30,000** | **30,000** |

## Deposit for Canteen

Sub Shedule "D - 2"

| Date | Ref. | Description | 2020<br>Rs. | 2019<br>Rs. |
|---|---|---|---|---|
| | | | 20,000 | 20,000 |
| 17.08.2020 | R45395 | M D L Gunarathne | 20,000 | - |
| | | | **40,000** | **20,000** |

Schedule E

**Cancelled Cheque**

| Date | Descreption | Ref. | Amount | 2020 Rs. | 2019 Rs. |
|---|---|---|---|---|---|
| 2018.05.22 | R40743 | 352193 | People's Bank Borella | - | 4,000 |
| 2018.05.22 | R40743 | 360398 | K.M.N. Kumarasinghe | - | 1,000 |
| 2018.05.22 | R40743 | 360399 | Sugandika T. suresh | - | 1,000 |
| 2018.05.22 | R40743 | 360401 | C.Y. Liyanage | - | 1,000 |
| 2018.05.22 | C40790 | 360439 | Commissioner Ayur. | - | 32,000 |
| 2018.06.19 | R40970 | 429543 | John Keells Office | - | 16,675 |
| 2018.07.04 | R 4106 | 422808 | RLDS Ranasinhe | - | 472 |
| 2018.07.04 | R41068 | 422809 | P. Rajasekara | - | 692 |
| 2018.07.04 | R41068 | 422836 | Nalin Goonasinghe | - | 605 |
| 2018.07.04 | R41068 | 429101 | Dinesha Balachandra | - | 2,900 |
| 26/07/2018 | R41205 | 429187 | J.P. wijayathilake | - | 2,250 |
| 2018.08.30 | R41406 | 429367 | Chairman-CIDA | - | 4,000 |
| 2018.11.30 | R41885 | 429489 | Mohamed Ijas | - | 2,700 |
| 2018.11.13 | R 41885 | 429574 | Harsha Dharmawijaya | - | 7,972 |
| 2018.11.13 | R41885 | 429584 | A.M. Indralatha | - | 113 |
| 2018.11.13 | R41885 | 429588 | WAD Karunadasa | - | 36 |
| 2018.05.30 | R42582 | 429666 | MSM Asmiyas | 2,812 | 2,812 |
| 2018.05.30 | R42582 | 429774 | RDB Theldeniya | 12,400 | 12,400 |
| 2019.06.19 | R43355 | 510797 | WDJ Fonseka | 2,000 | 2,000 |
| 2019.07.02 | R43500 | 524494 | AM Indralatha | 690 | 690 |
| 2019.10.22 | R44003 | 524685 | Skill Development Fund | - | 8,500 |
| 2019.10.22 | R44003 | 524697 | W.D.J.Fonseka | 900 | 900 |
| 2019.10.22 | R43994 | 594982 | Commissioner of Inland Revenue | 2,790 | 2,790 |
| 2019.12.23 | R44434 | 524937 | Swisko Textile | 900 | 900 |
| 2019.12.23 | R44434 | 524986 | Power Steel | 5,854 | 5,854 |
| 2019.12.23 | R44434 | 525013 | Asela Mendis | 1,395 | 1,395 |
| 2019.12.23 | R44489 | 524804 | Asela Mendis | 8,100 | 8,100 |
| 2019.12.30 | R44489 | 595067 | Skill Development Fund | - | 50,000 |
| 2019.12.30 | R44489 | 595076 | KJTK Manju sri | 4,956 | 4,956 |
| 2020.06.26 | R45148 | 595292 | M Y F Hazeena | 7,977 | - |
| 2020.06.26 | R45148 | 595305 | W A D Sriyani | 5,000 | - |
| 2020.06.26 | R45148 | 595443 | Nalin Goonasinghe | 12,255 | - |
| 2020.06.26 | R45148 | 595484 | Hero Tex | 380 | - |
| 2020.06.26 | R45148 | 595592 | Super Tech Ref Engineering | 5,586 | - |
| 2020.06.26 | R45148 | 595603 | U K M Natheer | 1,530 | - |
| 2020.07.28 | R45347 | 595675 | Abans Electricals | 42,252 | - |
| 2020.10.30 | R36922 | 591223 | Bansons Fitness | 69,211 | - |
| 2020.12.31 | R46115 | 595707 | D W I Surangi | 12,995 | - |
| 2020.12.31 | R46115 | 595923 | C P Hettigedara | 7,200 | - |
| 2020.12.31 | R46115 | 50586 | K C Perera | 1,251 | - |
| 2020.12.31 | R46115 | 50624 | Bursar University Of Colombo | 6,000 | - |
| | | | | **214,434** | **178,712** |

Schedule F

| Ref. | Payable Examination Fees<br>Descreption | 2020<br>Amount Rs. | 2019<br>Amount Rs. |
|---|---|---|---|
| REC 36135 | Dr M H M Hafeel & Others | 8,893 | 8,893 |
| REC 36136 | Dr M D K A N Maduranga & Others | 4,980 | 4,980 |
| REC 41187 | Dr. W.M.M.S.K. Kulathunga and others | 7,400 | 7,400 |
| REC 43047 | Dr. M.H. Faslul Haq | - | 3,525 |
| REC43090 | Dr. M.S.S. Fawmiya and Others | - | 1,600 |
| REC 43091 | Dr. S.A.D. Siriwardana and Others | - | 8,068 |
| REC 43336 | Dr. P.A.S.N De Silva | 9,525 | 12,585 |
| REC 43882 | Dr. M.H.M. Nazeem and Others | - | 11,600 |
| REC 43883 | Dr. F.N. Jamaldeen and Others | - | 3,000 |
| REC 43884 | Dr. R.D.H. Kulathunga and Others | - | 3,480 |
| REC 43885 | Dr. L.P.A. Karunathilaka and Others | - | 7,600 |
| REC44465 | Dr. R.S. Jayawardana and Others | - | 6,800 |
| REC 44466 | Dr. B.M.S. Amarajeewa and Others | 1,800 | 9,000 |
| REC44467 | Dr. H.Nizamdeen and Others | - | 3,200 |
| REC 44468 | Dr. A.H.M. Mawjood | - | 3,910 |
| REC 44469 | Dr. A.R. Hasmath | 600 | 1,200 |
| REC 44470 | Dr. Dayani Siriwardana and Others | - | 5,200 |
| REC 44471 | Dr. H. Nizamdeen and Others | - | 3,400 |
| REC44472 | Dr. L.P.A. Karunathilaka and Others | - | 7,400 |
| REC 44473 | Dr. J. Ramaiza and Others | - | 4,200 |
| REC 44474 | Dr. S.D. Hapuarachchi and Others | - | 6,400 |
| REC 44475 | A.F.M. Joonus and Others | 600 | 4,800 |
| REC 45068 | M S Pallie | 600 | |
| REC 46038 | Dr. Najeeb | 1,700 | |
| | | **36,098** | **128,241** |

Schedule J

| **Endowment Fund** | 2020<br>Amount Rs. | 2019<br>Amount Rs. |
|---|---|---|
| Banagala | 10,050 | 10,050 |
| Jayantha Edirisinghe | 40,952 | 41,952 |
| Consolidated Fund | 636,467 | 656,467 |
| A P G Amarasinghe | 500,000 | - |
| | **1,187,469** | **708,469** |

## Retention    Schedule H

| V.No/Ju. No | Descreption | 2020 Rs. Amount | 2019 Rs. Amount |
|---|---|---|---|
| 57 | Ashoka Welding | 22,940 | 22,940 |
| 68 | Asiri Constructions | 22,935 | 22,935 |
| 69 | ACE Lanka | 219,795 | 219,795 |
| J3996 | Enex Agenceis | 3,290 | 3,290 |
| J3996 | Enex Agenceis | 26,008 | 26,008 |
| J4327 | Analytical Instrument | | 1,095,261 |
| J4327 | Mervysons | | 34,148 |
| J4400 | IMS Holding | | 982,715 |
| J4400 | Singhagiri (pvt) ltd | | 1,967,796 |
| J4464 | Alpha Industries | | 82,494 |
| J4464 | Mervysons | | 271,950 |
| J4464 | Technomedies International | 92,500 | 92,500 |
| J4464 | Sumudu Enterprises | | 76,200 |
| J4496 | Office Network | | 148,906 |
| J4496 | Metropolitan Computers | | 70,475 |
| J4496 | Gestetner | | 279,835 |
| J4496 | George Steaurt Health | | 57,637 |
| J4496 | E-Wis peripherals | | 214,475 |
| J4499 | Nekro Construction | | 134,768 |
| J4499 | Singhe Construction | | 274,144 |
| J4926 | Craft Lanka Engineering | 403,650 | |
| | | **791,118** | **6,078,272** |

## Gift & Donations

Schedule I

| | Rs. 2020 | Rs. 2019 |
|---|---|---|
| Library Books | 444,159 | 444,159 |
| Office Equipment | 112,400 | 112,400 |
| Lash Equipment | 6,999,800 | 6,999,800 |
| Class Room | 266,969 | 266,969 |
| Books | 500 | 500 |
| Green House(1999) | 840,000 | 840,000 |
| 2000 Library Books | 4,846 | 4,846 |
| 2001 Library Books | 23,762 | 23,762 |
| 2004 Library books | 88,399 | 88,399 |
| 2005 Library Books | 80,085 | 80,085 |
| 2006 Library Books | 1,840 | 1,840 |
| 2007 Library books | 12,520 | 12,520 |
| 2007 Office Equipment | 735,784 | 735,784 |
| 2007 Vehicle | 146,500 | 146,500 |
| 2008 Library Books | 16,255 | 16,255 |
| 2010 Irque Equipment | 5,387,230 | 5,387,230 |
| 2010 Books | 529,134 | 529,134 |
| 2012 HECT Project | 1,818,698 | 1,818,698 |
| 2013-books | 5,048 | 5,048 |
| 2014 HECT Project - computer & printer | 6,111 | 6,111 |
| 2014 HECT Project - office Equipment | 37,318 | 37,318 |
| 2014-Books | 1,324 | 1,324 |
| 2015 - Books | - | 8,821 |
| 2015- Computer | - | 27,260 |
| 2016-Books | 4,193 | 11,147 |
| 2017 Boooks | 29,682 | 49,116 |
| Books 2018 | 14,856 | 19,808 |
| Books 2019 | 6,976 | 9,043 |
| Digital Camera (UOC) | 181,547 | 240,427 |
| Books 2020 | 6,339 | - |
| | **17,802,275** | **17,924,304** |

**Institute of Indigenous Medicine , University of Colombo**

**Trial Balance as at 31.12.2020**

| | Description | Debit | Credit |
|---|---|---|---|
| | | Rs. | Rs. |
| 111001 | Capital | | 394,441,071.05 |
| 111002 | Unspent Capital Grant | | 2,215,291.10 |
| 111003 | Skill Upgrading & Industrial | | 54,875.37 |
| 111004 | Ministry Grant - Encourage | | 248,595.00 |
| 113002 | DAFP/2006/07 Dr. Ediriweera | | 64,267.10 |
| 113004 | Special Fund - Dr.Anoma Jayasiri | | 300.00 |
| 113005 | DAFP/2010/12- Dr. Anoma Samarawickrama | | 29,295.00 |
| 113006 | DAFP/2010/03-Dr. Jeewani | | 15,333.00 |
| 11320 | UGC/Ph.D Dr. M.S. Palli | | 412.00 |
| 122001 | General Reserve | 278,560,428.42 | |
| 131003 | Revaluation Reserve | | 2,468,420,419.52 |
| 132006 | Reserch Fund - Dr. Hapuarachchi | | 10,597.89 |
| 132008 | Baysajjaka (Certificate Course) | | 7,000.00 |
| 134002 | Gift & Donations | | 17,802,275.11 |
| 1333 | Director's Fund | | 19,158.00 |
| 1334 | Divisional Development Fund-Drawyaguna | | 217,310.00 |
| 1334/1 | Divisional Development Fund-Post graduate | | 92,562.19 |
| 1335 | Department Development Fund | | 68,750.45 |
| 1336 | Institute Development Vote | | 207.18 |
| 16101006 | Other Deposits(Fuel Deposits) | 97,500.00 | |
| 16101007 | Bid Bond | | 94,890.00 |
| 16101008 | Security Deposits | | 30,000.00 |
| 16101011 | Deposits for Canteen | | 40,000.00 |
| 16101013 | Provision for Depreciation | | 276,890,882.09 |
| 16101016 | Cancel Cheques | | 214,432.80 |
| 16101019 | Unpaid Examination Fee | | 36,098.00 |
| 161011020 | Provision for Gratuity | | 228,149,045.16 |
| 163002 | Accrued Expenses | | 7,354,327.08 |
| 163003 | Payble Stamp Duty | | 3,225.00 |
| 163004 | Sundry Creditors- Capital | | 393,190.00 |
| 163006 | Accrued Expenses - PG-Unani | | 261,387.78 |
| 163007 | Accrued Expenses - PG-Ayurveda | | 12,074.33 |
| 163013 | Accrued Bhaisajja - 14/16 | | 84,399.69 |
| 163015 | Accrued- Masaj Therape | | 244,924.79 |
| 163018 | Accrued- Cupping Therapy - A | | 14,125.00 |
| 163019 | Accrued- Cupping Therapy - B | | 55,073.00 |
| 163020 | Accrued-Hijama (II) | | 48,054.30 |
| 163021 | Accrued Baysajya -17/18 | | 389,532.31 |

| | | | |
|---|---|---|---|
| 17101004 | Shanthi Lanka | | 250,000.00 |
| 17101005 | WHT Payble | | 56,595.00 |
| 17101006 | Payble to UGC | | 282.00 |
| 17101008 | Staff Welfare Fund | | 11,356.00 |
| 17101009 | Payble Payee | | 27,449.96 |
| 17101012 | Accured Rupalavanya Course | | 16,006.55 |
| 17101013 | Accured Ilaaj Jasadeen (Physical Therapy) | | 67,250.00 |
| 17101014 | Accured Massage Therapy 2018 | | 224,726.59 |
| 17101017 | Accrued Baysajja Certificate cource | | 4,176.00 |
| 17101021 | Baysajja Diploma Course | | 17,000.00 |
| 17101025 | Payble Massage Therapy Course 2018 | | 15,000.00 |
| 17101026 | UGC Grant - P.A.S.N.Silva | | 290,305.00 |
| 17101027 | NSF Grant | | 11,838.00 |
| 17101028 | Massaj Therapy Course 2019 | | 29,000.00 |
| 17101029 | Baysajja Certificate 2019 | | 1,000.00 |
| 17101033 | Payable Continiun Medical Ed | | 5,403.60 |
| 17101030 | Pre Received Hostel Fees | | 135,500.00 |
| 17101035 | Tab computer | | 10,393.00 |
| 4217 | Coins Round Up | | 4,116.21 |
| 2101004 | Land | 2,372,019,019.34 | |
| 2101038 | Capital- Building-103 | 432,254,577.08 | |
| 2101041 | Vehicle A/C | 35,313,079.79 | |
| 2101068 | Capital- Student Center Learning | 537,160.52 | |
| 2102007 | Capital - Computer & Printer | 29,694,896.24 | |
| 2102008 | Capital - Sport Equipment - 3 | 3,619,567.00 | |
| 2103002 | Capital-office,Lab & Teaching Equipment- | 62,948,338.40 | |
| 2103004 | Furniture & Others | 47,485,836.58 | |
| 2104001 | Capital-Books & Periodicals | 42,738,798.00 | |
| 2109001 | Capital-Plant & Machinery | 41,234,450.09 | |
| 2109002 | Investment A/C- Edirisinghe | 51,029.52 | |
| 2109008 | Investment A/C- 5,000,000/- | 8,622,175.34 | |
| 2109009 | Consolidated scholaship fund | 640,870.16 | |
| 2109010 | Prof A P G Amarasinghe | 500,000.00 | |
| 2109011 | Fixed Deposit | 5,537,634.56 | |
| 221002 | Endowment Fund - Jayantha Edirisinghe | | 40,951.96 |
| 221004 | Endowment Fund - Banagala | | 10,050.00 |
| 221006 | Endowment Fund - Concolidated Fund | | 636,467.32 |
| 221007 | Endowment Fund - Amarasinghe | | 500,000.00 |
| 225001 | Retention Money Capital | | 791,118.60 |
| 2301001 | Stores Advance A/C | 2,443,768.87 | |
| 2301002 | Transfer | 362.43 | |
| 2302012 | Over Deposit | | 2,718.28 |
| 2302013 | Oriental Medical Fund | | 170,000.00 |
| 2303001 | Distress Loan | 9,496,882.00 | |
| 2303002 | Staff Loan | 55,590.00 | |
| 2303003 | Vehicle Loan | 979,358.00 | |
| 2303004 | Computer Loan | 497,000.00 | |
| 2303009 | Festival Advance | 52,250.00 | |
| 2305001 | Miscellaneous Advance | | 946.22 |
| 2305012 | Book Advance | 460,054.20 | |
| 2305016 | Miscellaneous Advance- MD | 4,565.92 | |
| 2310001 | P.B- Borella-078100192268358 | 6,483,999.94 | |
| 2310002 | P.B- Borella-07810012268390 | 2,215,291.10 | |
| 2310003 | P.B- Borella-07810012268432 | 1,924,195.14 | |
| 2310004 | P.B- Borella-078100172268458 | 1,634,200.49 | |
| 2310005 | Savings A/C-078-2-001-7-22683 | 282,800.51 | |
| 2312001 | Pre Payments | 409,723.81 | |
| 2313004 | Petty Cash - Maintanens | 2.00 | |

| | | | |
|---|---|---|---|
| 2314006/2 | Receivable Bursary - UGC | 2,829,200.00 | |
| 2314006/3 | Receivable interest from Investment | 103,836.13 | |
| 27010 | Receivable Libry Fines | 4,970.00 | |
| 27013 | Receivable Hostel Fees | 286,900.00 | |
| 27014 | Over night Deposit Investment | 1,620,025.94 | |
| 301B | Govt. Grant-Recurrent | | 579,320,000.00 |
| 302 | Intrest From Investment | | 1,915,457.77 |
| 30205 | Received Bursary UGC | | 14,394,600.00 |
| 30312 | Amortization Income | | 49,438,076.00 |
| 303 | Interest from Loan | | 436,092.42 |
| 306 | Rent from Properties | | 36,690.00 |
| 308C | Miscellaneous Income | | 104,372.60 |
| 310010 | Examination Fees | | 80,401.00 |
| 310011 | Hostel Fees | | 314,600.00 |
| 310012 | Certificate Income | | 123,885.00 |
| 310015 | Tender Fees | | 19,500.00 |
| 310016 | Registration Fees | | 486,710.00 |
| 318 | Library Fines | | 26,687.00 |
| 3108A | Sales of Old Stores | | 80,000.00 |
| 340 | Capital Expenditure Recurrent Nature | | 2,655,776.00 |
| 348 | ERC Committee | | 12,000.00 |
| 351 | Masaj Theraphy Course 2020 | | 506,000.00 |
| 350 | Sales of Assets | 110,647.00 | |
| 410102 | Travelling & Subsistance | 22,400.00 | |
| 410103 | Supplies | 4,571,663.98 | |
| 410104 | Maintenance | 3,014,048.61 | |
| 4101041 | Personal Emoluments-Academic | 8,110,934.04 | |
| 4101042 | Personal Emoluments-NA | 40,190,951.42 | |
| 410105 | Contractual Services | 40,618,081.34 | |
| 410106 | Other Recurrent Expenses | 3,943,564.26 | |
| 410112 | Bank Chagers | 16,300.00 | |
| 410203 | Supplies | 379,006.42 | |
| 410204 | Maintenance | 139,000.00 | |
| 4102041 | Personal Emoluments - Academic | 32,058.48 | |
| 4102042 | Personal Emoluments-NA | 19,708,496.78 | |
| 410205 | Contractual Services | 96,773.62 | |
| 410206 | Other Recurrent Expenses | 134,338.97 | |
| 410503 | Supplies | 1,810,618.85 | |
| 410504 | Maintenance | 222,740.53 | |
| 4105041 | Personal Emoluments - Academic | 6,007.97 | |
| 4105042 | Personal Emoluments-NA | 13,194,105.29 | |
| 410505 | Contractual Services | 11,120.00 | |
| 410506 | Other Recurrent Expenses | 200.00 | |
| 420902 | Travelling & Subsistance | 625.00 | |
| 420903 | Supplies | 2,623,025.44 | |
| 420904 | Maintenance | 37,910.00 | |
| 4209041 | Personal Emoluments-A | 336,919,838.91 | |

| | | | |
|---|---|---|---|
| 4209042 | Personal Emoluments-NA | 47,044,857.75 | |
| 420905 | Contractual Services | 5,667.14 | |
| 420906 | Other Recurrent Expenses | 4,934,246.81 | |
| 422310 | Financial Assistance to Students | 14,394,600.00 | |
| 430103 | Supplies | 571,950.97 | |
| 430104 | Maintenance | 7,950.00 | |
| 4301041 | Personal Emoluments-A | 8,933,861.26 | |
| 4301042 | Personal Emoluments-NA | 12,619,626.78 | |
| 430105 | Contractual Services | 296,092.38 | |
| 430106 | Other Recurrent Expenses | 69,770.00 | |
| 440117 | Audit Fees | 750,000.00 | |
| 450312 | Other Operating Expenses | 22,825,238.20 | |
| 480103 | Supplies | 243,153.36 | |
| 480104 | Maintenance | 64,090.00 | |
| 4801042 | Personal Emoluments- NA | 2,863,442.29 | |
| 480105 | Contractual Services | 10,955.00 | |
| 49001 | Diprecition Account | 63,457,807.00 | |
| 49009 | Human Capital Development | 136,498.00 | |
| 49010 | Strentherning Reserch | 802,200.00 | |
| 49029 | Rehabilitation Expences | 1,717,078.00 | |
| | | **4,051,303,879.37** | **4,051,303,879.37** |

**INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO**
**Budgetory Allocation and Actual Recurrent Expenditure - 2020**

| 2019 | Code No. | | Approved Budget 2020 | Actual 2020 | Surplus or Deficit | Reasons |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 (4-5) | 7 |
| 442,640,989 | 1 | Personal Emoluments | 526,770,000 | 512,257,165 | 14,512,835 | Gratuity Payments have been extended. Less overtime expenses due to pandemic situation. |
| 702,575 | 2 | Travelling Expenses | 135,000 | 23,025 | 111,975 | Due to less Foreign & Domestic Travelling |
| 14,524,958 | 3 | Supplies & Consumable | 6,422,000 | 10,199,419 | - 3,777,419 | Due to price increase & purchase more medical supplies due to pandemic situation. |
| 4,190,572 | 4 | Maintenance | 2,418,000 | 3,485,740 | - 1,067,740 | Due to more vehicle repairs (Threwheeler) & building repair) |
| 50,183,282 | 5 | Contractual Services | 38,880,000 | 41,038,689 | - 2,158,689 | Due to more hostel rentals and internet expenses. |
| 16,487,906 | 6 | Other Recurrent Expenses | 6,193,000 | 9,098,420 | - 2,905,420 | Due to payments of accrued Audit Expenses, Examination expenses. |
| **528,730,282** | | **Total Recurrent Expenditure** | **580,818,000** | **576,102,458** | **4,715,542** | |

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**INSTITUTE OF INDIGENOUS MEDICINE - UNIVERSITY OF COLOMBO**
**Budgetory Allocation and Actual Capital Expenditure - 2020**

| 2019<br>1 | Code<br>No.<br>2 | 3 | Approved Budget 2020<br>4 | Actual 2020<br>5 | Surplus or Deficit<br>6 (4-5) | Reasons<br>7 |
|---|---|---|---|---|---|---|
| 10,574,810 | 1 | Rehabilitation & Improveen | 3,100,000 | 2,347,200 | 752,800 | Few renovation projects have been postponed due to pandemic situation. |
| 41,586,377 | 2 | Acuisition of Fixed Assets | 19,700,000 | 18,603,437 | 1,096,563 | Payments for last month purchases have been delaied. |
| 1,042,503 | 3 | Human Capital Developme | 500,000 | 136,498 | 363,502 | Less Training Programmes conducted due to pandemic situation. |
| 2,780,532 | 4 | Research & Development | 700,000 | 802,200 | - 102,200 | More research projects have been started and Preservation of Ola leaf project has been completed. |
| **55,984,222** | | **Total CapitalExpenditure** | **24,000,000** | **21,889,335** | **2,110,665** | |

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**Accounting Policies of the Institute.**

**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 Act No. 38 of 1971.

**1.1.2 Principal activities and Nature of Operations**

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

IIM produces 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 Statements and Notes to the Financial Statements. These statements have been prepared in accordance with the Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accounts of Sri Lankas.

(ii) Basis of Measurement

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

(iii) Functional and Presentation Currency

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

### 1.2 Assets and the Bases of their Valuation

### 1.2.1 Property, Furniture, Plant & Equipment

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

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

| | |
|---|---|
| Building | 5% |
| Furniture & Fittings | 10% |
| Office Lab & Teaching Equipment | 20% |
| Computers | 20% |
| Motor Vehicles | 20% |
| Library Books | 20% |
| Sport Equipment | 20% |
| Plant & Machinery | 20% |
| Semi-Permanent Lecture Hall | 5% |
| Concrete Benchers | 20% |

A sum of Rs. 63.5 million has been provided for depreciation for the year 2020. It has been increased by Rs. 7.9 million due to additions of semi permanent Lecture Hall.

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

Infrastructure, Plant and Equipment value has been drastically decreased by Rs. 35.8 million mainly due to less purchases, less capital grant and more disposals.

Fully depreciated Library books amount as at 31.12.2020 is Rs. 25,865,542.

### 1.2.2 Inventories

Inventories are valued at cost.

It is noted that the stock value has been slightly decreased by only Rs. 0.5 million than year 2019.

### 1.2.3 Receivables

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

Receivables have been decreased by Rs. 0.9 million.

### 1.2.4 Short Terms Investment

Some Investments have been renewed with its interest

Investments have been increased by Rs. 7.9 million due to reinvest the balance of withdrawal of fixed deposit and increase of over night deposit.

### 1.3 Liabilities and Provisions

All known liabilities as at 31.12.2020 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.

Obligation payable on demand or within one year are treated as current liabilities in the statement of financial position. Payables have been decreased by Rs. 5 million mainly due to payment of Retention money.

Accrued Expenses and Sundry Creditors are also have been decreased by Rs. 3.5 Mn and 9.5 Mn respectively due to payments have been made for creditors.

There are 13 court cases against the Institute as at 31.12.2020 and estimated payable amount for those cases is Rs.1.3 Mn.

### 1.3.1 Accounting for Grants

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

### 1.3.2 Employee Benefit

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

The liability recognized in the Financial Position in respect of defined benefit plans is the present value of the obligation as at 31.12.2020.

### 1.4 Revenue Recognition

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

The total Government Grant for recurrent expenditure for the year 2020 was Rs.579.3 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.

# National Audit Office

My No.: HED/F/IIM/FA/01/2020/03 Your No.: Date: 02 September 2021

Director

Institute of Indigenous Medicine.

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory requirements of the Institute of Indigenous Medicine affiliated to the University of Colombo for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018**

Above-mentioned Report is attached herewith.

W.P.C. Wickramaratna
Auditor General

Copies -

1. Secretary - Ministry of Education
2. Secretary - Ministry of Finance
3. Vice Chancellor - University of Colombo
4. Chairman - University Grants Commission

# National Audit Office

My No.: HED/F/IIM/FA/01/2020/03 Your No.: Date: 02 September 2021

Director,

Institute of Indigenous Medicine.

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory requirements of the Institute of Indigenous Medicine affiliated to the University of Colombo for the year ended 31 December 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018**

## 1. Financial Statements

### 1.1 Qualified Opinion

The audit of the financial statements of Institute of Indigenous Medicine, which comprise the statement of financial position as at 31 December 2020, statement of financial performance for the year then ended, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, and a summary of significant accounting policies for the year ended 31st December 2020, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My report to Parliament in pursuance of provisions in Article 154(6) of the Constitution will be tabled in due course.

In my opinion, except the effect of matters described in basis for the qualified opinion in my Report, the accompanying financial statements present fairly, the financial position of the Institution as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

### 1.2 Basis for the Qualified Opinion

(a) In accordance with section 47 of Sri Lanka Public Sector Accounting Standards No. 03, the errors in the comparative values presented for the period of the first set of financial statements approved for issuance after detection of quantitative pre-period errors should be corrected in advance, but it has not been done and previous year correction of Rs. 20,846,515 was adjusted to the cumulative profit balance brought forward.

(b) Although the fair value of assets, which have been fully depreciated in accordance with section 42 of Sri Lanka Public Sector Accounting Standards No. 07, should be re-calculated and disclosed in the financial statements, a cost of Rs. 25,865,542 of library books still in use which have been fully depreciated by the University as at 31st December 2020 had not been disclosed in the accounts.

(c) In accordance with the provisions set out in the Section 55 of Sri Lanka Public Sector Accounting Standards No. 07, the total value of assets in the years 2011 and 2016 without any retirement or removal is Rs. 28,039,464 and it had been transferred to the General Reserve Account from the Revaluation surplus.

(d) The cost of Rs. 15,530,131 of new Lecture hall, which is in use from December 2019, had been accounted less of depreciation for the year, Rs. 426,530 due to capitalization in July 2020. Accordingly, the deficit for the year and the value of the buildings were shown to be less and more in the financial statements, respectively.

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

### 1.3 Other information included in the Institution's 2020 Annual Report

Other information means the information included in the 2020 Annual Report of the Institution I obtained prior to the date of this audit report, but not included in the financial statements and in my audit report. Management is responsible for this other information.

I do not cover other information in my opinion regarding financial statements and I do not express any kind of assurance or opinion about it.

In connection with my audit of financial statements, it is my responsibility to read the

other information identified above and to consider whether other information in doing so

is

quantitatively inconsistent with the financial statements, my knowledge obtained during the audit, or otherwise.

If I conclude that this other information is quantitatively incorrect, based on the other information I received prior to the day of this audit report and the work I have done, I am required to report that fact. I have nothing to report in this regard.

**1.4 Responsibilities of Management and Those charged with Governance for the Financial Statements.**

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

In preparing the financial statements, Management is responsible for assessing the Institution's ability to continue as a going concern, and except in the instances when action is taken to stop the operations where the management is intending to liquidize the Institution or there's no any other option, disclosing, as applicable matters related to going concern and using the going concern basis of accounting.

Those charged with governance are responsible for inspection of Institution's reporting process.

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

**1.5 Auditor's Responsibilities for the Audit of the Financial Statements**

My aim is to give a fair confirmation that the Financial Statements are in general without sufficient wrongful statements that may cause due to fraudulence and offences, and issue the Auditor – General's Report including my opinion. Even though, the fair certification is a higher-level certification, it will not be confirmed without sufficient misstatements always when it is carried out as an audit as per Sri Lanka Auditing Standards. The sufficient misstatements might occur due to individual or group fraudulence and offences, therefore, the users when taking economic decisions based on these financial statements should be careful about it.

I carried out the audit as per Sri Lanka Auditing Standards with professional judgement and professional suspicion. Further,

- My opinion is based on obtaining sufficient and suitable auditing proof to avoid threats due to fraudulence and offences by planning appropriate auditing procedures suitable at that time when identifying and estimating the possible

  sufficient wrongful statements threats of that might occur due to fraudulence and offences. The consequences caused by fraudulence are powerful than the consequences caused by sufficient wrongful statements. The causes to arise fraudulence are collusion; prepare forge documents, intended avoidance or internal controls avoidance.

- Not intended to state an opinion about the effectiveness of the internal control of the Department in order to plan, as the case may be, an appropriate audit procedure.

- Praising that the transactions and incidents that led to the structure and content of the financial statements, which contain disclosures, are included on the financial statements appropriately and in a fair way.

- In general, the Accounting Officer had been notified about the matters that when submitting the financial statements, transactions and incidents that led to the structure and content of the financial statements are included appropriately and in a fair way, and important audit findings identified by my auditing, weaknesses in main internal controls and on other matters.

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

- Evaluated the overall presentation of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events that are basis for Structure and content of the Financial Statements in a manner that achieves fair presentation.

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

## 2. Report on other Legal and Regulatory Requirements

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

I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Institution as per the requirements of section 12(a) of National Audit Act

2.1.1 No. 19 of 2018 except the effect of the matters describe in the section of basis for the qualified opinion in my report.

2.1.1 The financial statements presented is consistent with the preceding year as per the requirement of section 6(1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented includes the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

2.2 Based on the procedures performed and evidence obtained which were limited to matters that are material, nothing has come to my attention to make the following statements.

2.2.1 To state that any member of the governing body of the Institution has any direct or indirect interest in any contract entered in to by the Institution, which are out of the normal course of business as per the requirement of service 12 (d) of the National Audit Act, No. 19 of 2018.

2.2.2 As per the requirement of the Article 12 (f) of National Audit Act No. 19 of 2018, except the following observations, Noncompliance with certain written laws or other general or special provisions issued by the Director Board

| | Reference to Rules/Provisions | Description |
|---|---|---|
| (a) | Section 40 (1) of the National Audit Act No. 19 of 2018 | An Internal Audit Division had not been established. |
| (b) | Public Finance Circular No. 2014/01 dated 17th February 2014 | An Action Plan had not been prepared for the year under review as per the Circular. |
| (c) | University Grants Commission Circular No. 636 dated 14th July 1995 | Although results should be released within three months from conducting the examination as per the Circular, results of 05 examinations conducted during the year under review and 04 examinations conducted in the year before that had been delayed by periods of 04 to 07 months. |
| (d) | Section 8.2.2 of the Public Enterprise Circular No. PED 02 dated 12th June 2003 | The Institute had invested Rs. 17,254,537 without obtaining prior approval of the Minister in charge of the subject of finance. |

2.2.3 Has performed non according to Body’s powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018.

2.2.4 Resources of the Institution had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12(b) of the National Audit Act, No. 19 of 2018.

2.3 Other Matters

(a) Although the institution was aware about the United Nation’s year 2030 “Agenda” on Sustainable Development, Sustainable goals and targets, milestones to reach those targets and an index to measure those targets had not been prepared and took action to review the progress accordingly.

(b) Although Cabinet approval to acquire the building and the land belong to Department of Irrigation which have been used as a student hostel for 24 years was received on 28th, August 2019, the acquiring process had not been started.

W.P.C. Wickramaratne

Auditor General

My Ref.: IIM/FS04/AR/2020 Date :01.10.2021

**The Report of the Auditor General in Terms of Section 12 of the National Audit Act No. 19 of 2018 Pertaining to Financial Statements and Other Legal and Regulatory Requirements of the Institute of Indigenous Medicine Affiliated to the University of Colombo for the Year that Ended on 31st December 2020**

The replies pertaining to the above-mentioned Report of the Auditor General dated 02/09/2021 bearing No. HED/F/IIM/FA/01/2020/03 are given below: -

**1. Financial Statements**

**1.2 Basis of the Opinion**

(a). The Rs. 20,846,515 highlighted by the audit is not a previous year's error that should be dealt with as per paragraph 47 of Sri Lanka Public Sector Accounting Standard No. 03 but an adjustment made in capitalizing fixed assets in the current accounting year, i.e. the adjustment made at the time of capitalizing the final payment for the semi-permanent building constructed expending the money out of the funds obtained by clearing the fixed deposit that existed under the previous year's investment, which expenditure was debited to the Work in Progress Account.

(b). The library books have been treated as an asset of which the value is difficult to determine as specified in paragraph 44 of Sri Lanka Public Sector Accounting Standard No. 7. Therefore, as the determining of the value or the useful life of library books is a very difficult and impracticable task as pointed out by the Audit Report, action had been taken to revalue them or to reveal through notes to Financial Statements as pointed out by the Audit Report – 2019 and to reveal the value of the library books which have fully-depreciated during the year 2020 through Financial Statements. In addition, instructions have been issued to study the manner in which other universities and main libraries are acting in this regard and if a formal method is found to exist, to study it and implement it.

(c). Paragraph 55 of Sri Lanka Public Sector Accounting Standard No. 7 is as follows:

The revaluation surplus contained in the net assets/ equity can be transferred directly to cumulative surplus or deficits in part or in toto when the property, plant and equipment are removed from the recognition. This can include the transfer of the whole or part of the surplus when putting to rest or removing the assets pertaining to the surplus of the class of property, plant and equipment. **"Nevertheless, some part of the surplus can be transferred when the asset is used by the entity. In such event, the amount of the surplus transferred is the difference between the depreciation based on the revalued carrying value of the asset and the depreciation based on the original cost of the**

**asset.”** Transferring from revaluation surplus to accumulated surplus/deficit is not done through surplus or deficit statement.

As such, it has been accounted accurately as per the provisions of paragraph 55 of Sri Lanka Public Sector Accounting Standard No. 07.

(d). The value of the semi-permanent building constructed by the Institute in Rs. 15,308,853. Depreciation has been allocated with effect from the date on which final payment for the building was made, which is 17/07/2020. Accordingly, the amount of depreciation for the year is Rs. 349,976/52.

**2. Report on Other Legal and Regulatory Requirements**

**2.2.2**

(a). The Institute has been working towards the establishment of the Internal Audit Division and although application was made to the Department of Management Services for creating a post, approval has not been received for it. In addition, the need for an Internal Audit Division should be given consideration as action is being taken to convert the Institute to a Faculty of the University of Colombo.

(b) The approval was given to the Action Plan 2020 prepared by the Institute by the Board of Management at its 461st meeting held on 03.02.2020, at which approval has been given to the following documents pertaining to the year 2020:

I. Action Plan 2020 -
II. Interim Accounts from January to April 2020
III. General Procurement Plan 2020

The approval of the Board of Management was thus given on 27.07.2020 for our Revised Action Plan due to inability to implement the Action Plan because of the closure of the Institute from March to May 2020 due to the COVID-19 Pandemic situation.

The Action Plan has been updated and prepared pertaining to the year 2020 including the organizational structure of the Institute and details of the approved and current staff.
In fact, it is a Strategic Plan that our Institute prepares, including a collection of plans such as the Budget and the Procurement Plane, with activities targeted for the achievement of the objectives with a long-term vision. We have thus prepared a Strategic Plan for the period 2020–2024 and obtained the approval of the Department of Management Services for it.

(c). Sixteen examinations have been conducted in respect of the 05 Academic Years pertaining to the year 2020. Release of results was delayed in respect of 05 examinations as mentioned above due to closure from March to May 2020 on account of the COVID-19 Pandemic. In addition, the remaining part of the examination commenced in March was conducted after the

Institute was opened in May. Action will be taken to release the results within 03 months as scheduled.

(d). It was only an amount to Rs. 6,037,635 that was invested as fixed deposits during the year 2020. The recommendation and the approval of the Finance Committee and the Board of Management have been obtained for it. It can also be pointed out that the money concerned was not temporary surplus money. In any case, action will be taken to obtain the approval of the Ministry of Finance in commencing fixed deposits in future.

**2.3 Other Matters**

(a). A set of green technology project proposals was prepared for promoting green technology in the Institute with a view to achieving Sustainable Development Goals and the approval of the Building Committee and the Board of Management has been received for the package. Further, the Institute has started the implementation of the project proposals and its progress is summarized as follows:

**1) Recycling**

Under this, it has been decided to establish compost bins within the Institute premises and procurement process for purchasing bins has been commenced.

**2) Air Purification**

A collection of plants that support air purification is already available in the Institute premises and a tree-planting programme was implemented this year also with a view to maintaining this state in future.

**3) Waste Management**

A decision was made to place at suitable locations within the Institute premises waste bins in standard colours pertaining to segregation of waste with a view to streamlining of waste management and the procurement process for the acquisition of standard bins necessary for this purpose has been commenced.

**4) Energy Conservation**

It was decided to install a solar panel system on the roof of the Administration Block with a view to promoting the conservation of energy and specifications associated with this have been prepared and follow-up activities are being conducted.

(b). Approval of the Urban Development Authority has been received for the new building plans presented by the Institute for the land on which the student hostel was functioning and the approval of the Cabinet of Ministers has been given at its meeting held on 17.05.2021 to transfer the whole land with the approved plans from the Department of Irrigation to the Institute, and the Institute is now waiting to receive the instruments of transfer in order to commence the proposed work.

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